



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

December 13, 2022, 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 Approval of the Minutes**

5

Approval of the minutes from October 11, 2022 and November 8, 2022.

**1.7 Receipt of Records of Closed Meetings**

20

**1.8 Business Arising from Previous Minutes**

**1.8.1 2022/2023 Annual School Calendar (Revised)**

21

Stakeholder feedback for consideration

**1.8.2 Mount Baker Secondary School Replacement**

**1.8.3 Trades Funding**

**2. RECEIVING OF DELEGATIONS/PRESENTATIONS**

**3. COMMITTEE REPORTS/TRUSTEE REPRESENTATIVE REPORTS**

<b>3.1</b>	<b>Advocacy/Education Committee</b>	24
	Co-chair Trustee Bellina	
<b>3.2</b>	<b>Policy Committee</b>	27
	Co-chair Trustee Ayling	
<b>3.3</b>	<b>Student Services Committee</b>	29
	Co-chair Trustee McPhee	
<b>3.4</b>	<b>Finance/Operations/Personnel Committee</b>	32
	Co-chair Trustee Johns	

**RECOMMENDATION A:**

THAT the Board of Education approve Christmas donations to the Cranbrook and Fernie Salvation Army and the Jaffray, Sparwood and Elkford food banks, in lieu of holiday gifts for staff at the District worksites. The amounts will reflect the full-time equivalent (FTE) of district students in each community.

**RECOMMENDATION B:**

THAT the Board purchase large wreaths for the Remembrance Day ceremonies in the communities of Elkford, Sparwood, Fernie and Cranbrook.

<b>3.5</b>	<b>BCSTA Provincial Council</b>	36
	Submission attached	
<b>3.6</b>	<b>Communications/Media Committee</b>	
<b>3.7</b>	<b>Mount Baker Secondary School Replacement Committee</b>	
<b>3.8</b>	<b>Key City Theatre</b>	37
<b>3.9</b>	<b>Legacy of Learning</b>	
<b>3.10</b>	<b>French Immersion Update</b>	
<b>3.11</b>	<b>Trustee Reports/Bouquets</b>	

**4. SECRETARY TREASURER'S REPORT TO THE BOARD**

Reporting on (finances/budget, capital projects, facilities, operations/maintenance/transportation)

**4.1 Updates**

4.1.1	Jaffray Speed Zone Information	
4.1.2	Student and Family Affordability Fund	
4.2	Recommendations	
4.2.1	Statement of Financial Information (SOFI)	40
	THAT the Board of Education approve the School District 5 Statement of Financial Information report (SOFI) of June 30, 2022, and submit to the Ministry of Education.	
5.	<b>SUPERINTENDENT'S REPORT TO THE BOARD</b>	97
5.1	Updates	
5.1.1	School Staffing Update	
5.2	Recommendations	
6.	<b>CHAIRPERSON'S REPORT</b>	
6.1	Updates	
6.2	Recommendations	
7.	<b>NEW BUSINESS</b>	
7.1	Business Arising from Delegations	
8.	<b>CLOSING ROUND</b>	
9.	<b>ITEMS FOR INFORMATION/CORRESPONDENCE</b>	
9.1	Estate of Clarence Vincent Betts	106
	Distributive share of the estate to School District No. 5 and Steeples Elementary School	
9.2	December 19-30 - Winter Break	
	Last day of school before Winter Break is December 16, 2022	
	School is back in session on January 3, 2023	
9.3	Next Reading of the Current Budget	
	February 2023	

**9.4 Key Dates for 2023-2024 Budget**

Please see attached

**9.5 Next 1701 Data Collection**

February Snapshot due on February 10 (files to Ministry on February 17)

**9.6 Exempt Salary Increments**

To be determined

**9.7 Next Meeting for Collective Bargaining**

To be announced

**10. QUESTION PERIOD****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**

**October 11, 2022, 3:00 p.m.  
Cranbrook Board Office**

Present:

Chairperson Frank Lento  
Trustee Trina Ayling  
Trustee Bev Bellina  
Trustee Krista Damstrom (remotely)  
Trustee Chris Johns  
Trustee Kathryn Kitt  
Trustee Doug McPhee  
Trustee Wendy Turner (remotely)  
Trustee Patricia Whalen

Staff Present

Superintendent Viveka Johnson  
Secretary Treasurer Nick Taylor  
Director of Instruction Human Resources Brent Reimer  
Director of Student Learning and Aboriginal Education Jason Tichauer  
Director of Student Learning and Innovation Diane Casault  
District Principal Student Services Darcy Verbeurgt  
District Principal of Transformative Learning Jennifer Roberts  
Executive Assistant (Recorder) Jane Nixon

**1. COMMENCEMENT OF MEETING**

**1.1 Call to Order**

Chair Lento called the October 11, 2022 regular public meeting of the Board of Education to order at 3:07 p.m.

**1.2 Greeting**

Chair Lento acknowledged that we have gathered here in the Homelands of the Ktunaxa people.

**1.3 Chairperson's Opening Remarks and Recognitions**

Lamented the recent loss of long-time Jaffray Elementary teacher, Roger Toogood.

Offered ongoing well wishes to Trustee Turner and welcomed her presence at the public meeting.

Acknowledged the retiring trustees for their years of service to the Board of Education and offered best wishes to the incumbents in the October 15, 2022 election.

#### **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**

Additions:

**7.2 Area Standards Letter**

**7.3 CDTA/FDTA FSA Letter**

##### **MOTION R-22-137**

Moved/Seconded by Johns/Ayling:

THAT the agenda for the regular public meeting of the Board of Education of October 11, 2022 be approved as amended.

**CARRIED UNANIMOUSLY**

#### **1.6 Approval of the Minutes**

##### **MOTION R-22-138**

Moved/Seconded by McPhee/Whalen:

THAT the minutes of the regular public meeting of the Board of Education of September 13, 2022 be approved as circulated.

THAT the minutes of the regular special meeting of the Board of Education on September 26, 2022 be approved as circulated.

**CARRIED UNANIMOUSLY**

#### **1.7 Receipt of Records of Closed Meetings**

##### **MOTION R-22-139**

Moved/Seconded by Kitt/Damstrom:

THAT the Board accept the closed records of the in-camera meeting of the Board of Education of September 13, 2022.

**CARRIED UNANIMOUSLY**

## **1.8 Business Arising from Previous Minutes**

### **1.8.1 2022/2023 Annual School Calendar (Revised)**

The revised 2022/2023 calendar was presented with the April 24 date change for the regional RSA day. It was noted that the day of mourning for Queen Elizabeth II on September 19, 2022 did not necessitate additional calendar changes.

#### **MOTION R-22-140**

Moved/Seconded by Turner/Whalen:

THAT the Board accept the revisions to the 2022/2023 School Calendar.

**CARRIED UNANIMOUSLY**

### **1.8.2 Mount Baker Secondary School Replacement**

Secretary Treasurer Taylor reported that no response has been received as of the meeting date.

### **1.8.3 Trades Funding**

Secretary Treasurer Taylor reported that no response has been received as of the meeting date.

## **2. RECEIVING OF DELEGATIONS/PRESENTATIONS**

Nil

## **3. COMMITTEE REPORTS/TRUSTEE REPRESENTATIVE REPORTS**

### **3.1 Advocacy/Education Committee**

Co-chair Trustee Bellina reviewed the minutes of the September 26, 2022 meeting of the Advocacy/Education Committee.

#### **MOTION R-22-141**

Moved/Seconded by Bellina/Ayling:

THAT the Board send a letter supporting the concerns raised by School District No. 68 in their letter to Minister Whiteside of July 5, 2022, regarding capital funding, Ministry processes for operating and special purpose funding approvals and additional supports and strategies for mental health.

**CARRIED UNANIMOUSLY**

**MOTION R-22-142**

Moved/Seconded by Bellina/Johns:

THAT the Board send a letter supporting the concerns raised by the BCSTA in their letter to Minister Whiteside of August 29, 2022, regarding an increase in school life-cycle funding.

**CARRIED UNANIMOUSLY**

**MOTION R-22-143**

Moved/Seconded by Johns/McPhee:

THAT the Board accept the report of the Advocacy/Education Committee.

**CARRIED UNANIMOUSLY**

**3.2 Policy Committee**

Co-chair Trustee Ayling reviewed the minutes of the September 26, 2022 meeting of the Policy Committee.

**MOTION R-22-144**

Moved/Seconded by Ayling/Whalen:

THAT the Board accept the report of the Policy Committee.

**CARRIED UNANIMOUSLY**

**3.3 Student Services Committee**

Co-chair Trustee McPhee reviewed the minutes of the September 26, 2022 meeting of the Student Services Committee.

**MOTION R-22-145**

Moved/Seconded by McPhee/Damstrom:

THAT the Board accept the report of the Student Services Committee.

**CARRIED UNANIMOUSLY**

### **3.4 Finance/Operations/Personnel Committee**

Co-chair Trustee Johns reviewed the minutes of the September 26, 2022 meeting of the Finance/Operations/Personnel Committee.

#### **MOTION R-22-146**

Moved/Seconded by Johns/Kitt:

THAT the Board accept the report of the Finance/Operations/Personnel Committee.

**CARRIED UNANIMOUSLY**

### **3.5 BCSTA/Provincial Council**

Trustee Bellina reported on the BCSTA/Provincial Council.

#### **MOTION R-22-147**

Moved/Seconded by Bellina/Damstrom:

THAT the Board accept the report of the BCSTA/Provincial Council.

**CARRIED UNANIMOUSLY**

### **3.6 Communications/Media Committee**

Nil

### **3.7 Mount Baker Secondary School Replacement Committee**

Trustee Johns reported that the Board is still awaiting a response from the Minister of Education and Child Care regarding the request for the Minister to visit Mount Baker Secondary School in Cranbrook.

#### **MOTION R-22-148**

Moved/Seconded by Johns/McPhee:

THAT the Board accept the report of the Mount Baker Secondary School Replacement Committee.

**CARRIED UNANIMOUSLY**

### **3.8 Key City Theatre**

Minutes were reviewed from the September 2022 Key City Theatre meeting.

**MOTION R-22-149**

Moved/Seconded by Johns/Turner:

THAT the Board accept the report of the Key City Theatre.

**CARRIED UNANIMOUSLY**

**3.9 Legacy of Learning**

Trustee Johns provided a written submission from the Legacy of Learning. This submission was emailed to Trustees prior to the meeting. The Legacy of Learning continues to expand its archives collection in the School District No. 5 archive room. Trustee Johns also reminded the Board of the 40 year anniversary of schools in Elkford.

**MOTION R-22-150**

Moved/Seconded by Johns/Bellina:

THAT the Board accept the Legacy of Learning report.

**CARRIED UNANIMOUSLY**

**3.10 French Immersion Update**

Trustee Whalen advised that there will be a French meeting on October 25, 2022.

**MOTION R-22-151**

Moved/Seconded by Whalen/Kitt:

THAT the Board accept the French Immersion update.

**CARRIED UNANIMOUSLY**

**3.11 Trustee Reports/Bouquets**

Trustees reported on their activities for the month.

- Trustee Bellina thanked the entire Board for their support
- Trustee Bellina thanked the students at the DSAC meeting and also acknowledged the work of the StrongStart and Early Years committee
- Trustee McPhee acknowledged Amy Woodland Elementary teacher, Kayla Smaldon for keeping the children in her class safe while crossing the road
- Trustee Johns acknowledged the ongoing work of the Legacy of Learning
- Trustee Johns thanked district journeyman painter, Bernie Primbs, for re-painting the rainbow sidewalk
- Trustee Ayling offered gratitude to Pinewood Elementary teacher, Barbara Belisle, for inviting her to make a presentation on the work of a school trustee

- Trustee Turner recognized and thanked members of the Board of Education for their mentorship over her first term as trustee
- Trustee Damstrom thanked executive assistant Nixon for the ongoing organization and administration for the Board of Education

#### **4. SECRETARY TREASURER'S REPORT TO THE BOARD**

##### **4.1 Updates**

###### **4.1.1 Jaffray Speed Zone Information**

Secretary Treasurer Taylor has requested an update from the Ministry of Transportation on the request to extend the seventy kilometre per hour zone through Jaffray.

###### **4.1.2 Student and Family Affordability Fund**

Stakeholder feedback meetings will be finished by the end of October. Stakeholders include DPAC, PAC and Indigenous community representatives. This feedback will assist in the distribution of the \$700,000 students and families in need. Secretary Treasurer Taylor advised that school-based personnel are aware of the funding and have been asked to reach out and communicate to families in need of support.

##### **4.2 Recommendations**

###### **MOTION R-22-152**

Moved/Seconded by McPhee/Johns:

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

**CARRIED UNANIMOUSLY**

#### **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](http://www.sd5.bc.ca).

##### **5.1 Updates**

###### **5.1.1 School Staffing**

Superintendent Johnson reported that the District's total number of student fulltime equivalent (FTE) is 5,881 based on the enrolment verification 1701 data

collection on September 29, 2022. Total enrolment headcount eligible for funding in the District was 5,990 up from 5,909 reported in the same period in 2021 (September 30, 2021). She also reviewed staffing numbers across the District.

## **5.2 Recommendations**

### **MOTION R-22-153**

Moved/Seconded by Johns/Bellina:

THAT the Superintendent's Report be presented as presented.

**CARRIED UNANIMOUSLY**

## **6. CHAIRPERSON'S REPORT**

### **6.1 Updates**

#### **6.1.1 Presentation of Certificates of Recognition from BCSTA**

Chairperson Lento presented Trustees with Certificates recognizing their terms of service as School District No. 5 Board of Education Trustees.

### **6.2 Recommendations**

## **7. NEW BUSINESS**

### **7.1 Business Arising from Delegations**

Nil

### **7.2 Area Standards**

#### **MOTION R-22-154**

Moved/Seconded by Johns/McPhee:

THAT the Board send a strongly worded letter to the Ministry of Education and Child Care asking them to amend the Area Standards document to include a space designated for an Indigenous Meeting place in new school builds and renovations.

**CARRIED UNANIMOUSLY**

Trustee Ayling will draft this letter.

### 7.3 CDTA/FDTA FSA Letter

#### **MOTION R-22-155**

Moved/Seconded by Johns/Turner:

THAT the Board supports parents who choose to withdraw their child from the FSA for extenuating circumstances related to COVID 19.

Following discussion, it was duly moved/seconded by Turner/Johns:

THAT the Board of Education amend Motion **R-22-155** by deleting “for extenuating circumstances related to COVID 19”.

The Chair indicated that the vote was on the amendment.

**CARRIED UNANIMOUSLY**

#### **MOTION R-22-155 (AMENDED)**

Moved/Seconded by Johns/Turner:

THAT the Board supports parents who choose to withdraw their child from the FSA.

**CARRIED UNANIMOUSLY**

### 8. CLOSING ROUND

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

### 9. ITEMS FOR INFORMATION/CORRESPONDENCE

- 9.1 **October 15 - General Election**
- 9.2 **October 20 - Secretary Treasurer Evaluation**
- 9.3 **November 8 - Inaugural Meeting**
- 9.4 **December 1-3 Academy and New Trustee Orientation**

### 10. QUESTION PERIOD

Nil

### 11. ADJOURNMENT

#### **MOTION R-22-156**

Moved/Seconded by Whalen/Johns:

THAT the October 11, 2022 regular public meeting of the Board of Education adjourn at 4:27 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?*

---

Frank Lento, Chairperson

---

Nick Taylor, Secretary Treasurer

DRAFT



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

Present: Chairperson Doug McPhee  
Trustee Trina Ayling  
Trustee Bev Bellina  
Trustee Irene Bischler  
Trustee Alysha Clarke  
Trustee Nicole Heckendorf  
Trustee Chris Johns  
Trustee Sarah Madsen  
Trustee Wendy Turner

Staff Present Secretary Treasurer Nick Taylor  
Superintendent Viveka Johnson  
Director of Student Learning and Aboriginal Education Jason Tichauer  
Director of Student Learning and Innovation Diane Casault  
District Principal Student Services Darcy Verbeurgt  
District Principal Transformative Learning Jennifer Roberts  
Executive Assistant (Recorder) Jane Nixon

**1. Call to Order - Acting Chair, Secretary Treasurer**

Secretary Treasurer Taylor called the meeting to order at 3:13 p.m.

**1.1 Traditional Territory Acknowledgement**

Nasu?kin (Chief) Joe Pierre acknowledged the Homelands of the Ktunaxa people.

**1.2 Confirmation of Oath**

Secretary Treasurer Taylor confirmed the election results and had trustees affirm their Oath of Office.

**1.3 Introduction of Board of Education**

The Trustees introduced themselves to the public.

**2. Election of Chairperson**

As per Policy 7 – Board Operations (Section 2. Inaugural Board Meetings and Subsequent Annual Meetings)

Secretary Treasurer Taylor made the call for nominations for the position of Board Chairperson.

- Trustee McPhee accepted a nomination as designated by Trustee Ayling
- Trustee Bellina accepted a nomination as designated by Trustee Bischler

Secretary Treasurer Taylor made a second and final call for nominations then declared that nominations cease.

Secret ballot conducted and counted by Secretary Treasurer Taylor, Superintendent Johnson and Accountant Kaushal.

**Trustee McPhee was elected as Chairperson of the Board of Education.**

Chairperson McPhee assumed the chair of the meeting.

**MOTION-R-22-157**

Moved/Seconded by Johns/Ayling:

THAT the ballots be destroyed.

**CARRIED UNANIMOUSLY**

There was no election of Vice Chairperson. The Trustees will act as Vice Chairperson on a rotational basis with a schedule to be determined at the working session on November 21, 2022.

**3. Election of BC School Trustees Association Provincial Councilor and Alternate (BCSTA)**

Chairperson McPhee made the first call for nominations for a Board representative as the BC School Trustees Association Provincial Councilor.

Trustee Bellina accepted a nomination as designated by Trustee Johns.

Chairperson McPhee made a second and final call for nominations, then declared nominations cease.

Chairperson McPhee declared Trustee Bellina as the BC School Trustee Association Provincial Councilor.

Consensus of the Board was that the position of BC School Trustee Association Alternate Provincial Councilor would be discussed at the working session on November 21, 2022.

**4. Election of BC Public School Employers' Association Representative and Alternate (BCPSEA)**

Chairperson McPhee made the first call for nominations for a Board representative for the BC Public School Employers' Association.

Trustee Ayling accepted a nomination as designated by Trustee Turner.

Chairperson McPhee made a second and final call for nominations, then declared nominations cease.

Chairperson McPhee declared Trustee Ayling as the BC Public School Employers' Association Representative.

Consensus of the Board was that the position of BC Public School Employers' Association Alternate Representative would be discussed at the working session on November 21, 2022.

**5. Election of CUPE Bargaining Team Representative**

Chairperson McPhee made the first call for nominations for CUPE Bargaining Team Representative.

Trustee Ayling accepted a nomination as designated by Trustee Johns.

Chairperson McPhee made a second and final call for nominations, then declared nominations cease.

Chairperson McPhee declared Trustee Ayling as the CUPE Bargaining Team Representative.

**6. Appointment of Time and Place for Meetings**

**6.1 Board Meeting Schedule**

**MOTION-R-22-158**

Moved/Seconded by Turner/Bellina:

THAT the Board adopt the schedule of the time and place for meetings as attached to the Agenda.

**CARRIED UNANIMOUSLY**

**7. Appointment of Signing Officers**

**MOTION-R-22-159**

Moved/Seconded by Johns/Ayling:

THAT the Chairperson of the Board, in conjunction with the Secretary Treasurer, be authorized as the signing officers for the School District, and in the event of the absence of the Chairperson, the Vice Chairperson is duly appointed as alternate signing authority, and further, that in the event of the absence of the Secretary Treasurer, the Superintendent of Schools is duly authorized as signing authority.

**CARRIED UNANIMOUSLY**

**8. Trustee Standing Committees and School Assignments**

**8.1 Trustee Standing Committees**

Chairperson McPhee requested that Trustees look at all of the committees that are available and submit to him which ones they would like to represent. This will be discussed at the working session on November 21, 2022.

**9. Board Orientation Working Session**

**9.1 Roles and Responsibilities**

Items to be covered at the working session on November 21 include:

- Trustee standing committee representative assignments
- School assignments
- Vice chair rotation
- Alternate Representative for BC School Trustees Association Provincial Councilor (BCSTA)
- Alternate Representative for BC Public School Employers' Association (BCPSEA)

**9.2 Board Policy Handbook and Administrative Procedures**

**MOTION-R-22-160**

Moved/Seconded by Johns/Bellina:

THAT the Board engage the services of Dr. Leroy Sloan to cover the topic of Board Governance including the Board Policy Handbook and the Administrative Procedures.

**CARRIED UNANIMOUSLY**

**10. Adjournment**

**MOTION-R-22-161**

Moved/Seconded by Turner/Johns:

THAT the Inaugural public meeting of the Board of Education of November 8, 2022 be adjourned at 3:45 p.m.

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Doug McPhee, Chairperson

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Nick Taylor, Secretary Treasurer

DRAFT



#### 1.4. RECEIPT OF RECORDS OF CLOSED MEETINGS

##### **In-camera Meetings:**

##### **October 11, 2022**

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

##### **October 20, 2022**

- **Special Meeting – Secretary Treasurer Evaluation Report**

##### **October 24, 2022**

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

##### **December 7, 2022**

- **Special Meeting – Exempt Compensation Review**

A handwritten signature in black ink, appearing to be 'N Taylor'.

Nick Taylor  
Secretary Treasurer

## 2023-2024 Annual School Calendar

July 2023						
Su	M	Tu	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

August 2023						
Su	M	Tu	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

September 2023						
Su	M	Tu	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

October 2023						
Su	M	Tu	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

November 2023						
Su	M	Tu	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

December 2023						
Su	M	Tu	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

January 2024						
Su	M	Tu	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

February 2024						
Su	M	Tu	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		

March 2024						
Su	M	Tu	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

April 2024						
Su	M	Tu	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

May 2024						
Su	M	Tu	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

June 2024						
Su	M	Tu	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

-  School Breaks
-  Professional Development Days
-  Stat Holidays
-  Administrative Day
-  Second Semester

## Local School Calendar (School District No.5, Southeast Kootenay)

From the School Act, sections 87.01 and 87.02 and the new  
School Calendar Regulation

Days in Session	180
Days of Instruction	173
Non-Instructional Professional Development Days	6
Administrative Day	1
First Day of School	Tuesday, September 5, 2023
National Day for Truth and Reconciliation	Friday, September 29, 2023
Thanksgiving Day	Monday, October 9, 2023
Remembrance Day	Friday, November 10, 2023
Christmas vacation period	Friday, December 25, 2023 - Friday, January 5, 2024
Schools reopen after Christmas vacation	Tuesday, January 8, 2024
First day of second semester	Monday, January 29, 2024
Family Day	Monday, February 19, 2024
Spring vacation period	Monday, March 18, 2024 to Thursday, March 28, 2024
Good Friday	Friday, March 29, 2024
Easter Monday	Monday, April 1, 2024
Schools reopen after Spring vacation	Tuesday, April 2, 2024
Victoria Day	Monday, May 20, 2024
Last day of school for students	Thursday, June 27, 2024
Administrative Day	Friday, June 28, 2024
Minimum Hours of instruction (Kindergarten)	853 hrs
Minimum Hours of instruction (Elementary)	878 hrs
Minimum Hours of instruction (Secondary)	952 hrs
Minimum Hours of instruction per day (Elementary)	5 hrs 5 min
Minimum Hours of instruction per day (Secondary)	5 hrs 31 min

Professional Development Days	Who Attends	School Breaks	
		Semester 1	Semester 2
September 22 – District Day – Indigenous	For all contractual employees		
October 20 – Provincial Specialist Teachers’ Association	Youth Care Worker mini conference Clerical Pro-D Day	November 24	February 16
December 8 - School Based	Teacher led CUPE staff on approval of the principal	December 25- January 5	March 1
February 2 – School Based	Education Assistant mini-conference Clerical Pro-D Day	January 26	April 19
April 22 – Regional Specialist Teachers’ Association	Teacher led CUPE staff on approval of the principal		May 3, May 17
June 7 – School Based	CUPE staff on approval of the principal		June 14



# SCHOOL DISTRICT 5

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

## 2022-2023 Revision Calendar Feedback

For Board of Education consideration:

### Opposition

Staff:

“I am opposed to the change. I've already made plans (booked airline tickets) for that Friday off. Please don't change it.”

Parent:

“I am a single parent who shares 50/50 custody with her mother. Changes to both those dates takes away two long weekends that I have Skylar that have been worked into our parenting schedule. It is a major inconvenience.”

---

### In Favour

Parent:

“I am sending you an email stating my support for amendment as it aligns with Sd6 schedule and therefore a host of activities we are participating in thru Kimberley based organizations, mainly Kootenay Dance Academy's Dance Works competition.”



**The Board of Education of  
School District No.5 (Southeast Kootenay)**

**MINUTES - ADVOCACY/EDUCATION COMMITTEE**

**October 24, 2022, 9:30 a.m.  
Cranbrook Board Office**

Committee Members in Attendance: Co-Chair Trustee Bev Bellina (10:06 a.m.)  
Co-Chair Trustee Patricia Whalen  
Trustee Trina Ayling

Regrets: Trustee Wendy Turner

Board/District Staff in Attendance: Trustee Krista Damstrom  
Trustee Chris Johns  
Trustee Kathryn Kitt  
Trustee Doug McPhee  
Superintendent Viveka Johnson  
Secretary Treasurer Nick Taylor  
Director of Student Learning and Innovation Diane Casault  
District Principal of Transformative Learning Jennifer Roberts  
District Principal Student Services Darcy Verbeurgt  
Executive Assistant (recorder) Amanda Skene

**1. COMMENCEMENT OF MEETING**

**1.1 Call to Order**

Co-Chair Trustee Whalen called the Advocacy Education Committee meeting of October 24, 2022, to order at 9:32 a.m.

**1.2 Acknowledgement of Ktunaxa Territory**

Co-Chair Trustee Whalen acknowledged that we have gathered on the Homelands of the Ktunaxa people.

### **1.3 Approval of Agenda**

Moved/Seconded by Bellina/Ayling:

THAT the agenda of the Advocacy Education Committee meeting of October 24, 2022, be approved as circulated.

### **1.4 Approval of Minutes**

Moved/Seconded by Ayling/Bellina:

THAT the minutes of the Advocacy Education Committee meeting of September 26, 2022, be approved as circulated.

## **2. BUSINESS ARISING FROM PREVIOUS MEETING - NIL**

## **3. PRESENTATIONS**

### **3.1 Core Competencies in the Classroom - Tera Merkel & Sheila O'Grady**

Teachers Tera Merkel and Sheila O'Grady presented the core competencies posters they designed and shared with the elementary schools. The posters are designed to make the core competencies more visible to students, allowing them to speak to and recognize the competencies in different ways.

### **3.2 Indigenizing the Core Competencies - Faye O'Neil**

Indigenous Education Coordinator Faye O'Neil presented the work she has done to relate the core competencies to both animals and significant landmarks throughout Ktunaxa ʔamakʔis, creating a cultural connection for students.

## **4. REPORTS**

### **4.1 DSAC Report**

Co-Chair Bellina reported that the first DSAC meeting was held in Fernie on September 28, 2022. The meeting focused on the introductions of the student representatives.

## **4.2 DPAC Report**

Trustee Ayling and Superintendent Johnson reported the DPAC representatives shared their school's welcome back-to-school activities. Currently, DPAC does not have representation from all schools in the district.

## **4.3 Framework for Enhancing Student Learning (FESL)**

Superintendent Johnson reported that all schools have submitted their School Growth Plan. Superintendent Johnson had the opportunity to share and discuss the District's Framework for Enhancing Student Learning in a pod session with other school districts. The resulting feedback inquired for more information on the micro-data in our district.

## **5. NEW BUSINESS - NIL**

## **6. ACTION ITEMS FOR FUTURE MEETINGS – NIL**

## **7. CORRESPONDENCE**

### **7.1 Inflationary Cost Pressures**

#### **7.1.1 SD52 to Minister Whiteside**

Receive and File

### **7.2 Rural Teacher Education Programs**

#### **7.2.1 BCSTA to BCTC**

Receive and File

## **8. ADJOURNMENT**

Moved/Seconded by Ayling/Bellina:

THAT the October 24, 2022, Advocacy Education Committee meeting be adjourned at 10:18 a.m.

*Have we continued to enhance high standards, noble expectations, elevated commitments and quality performances to support student achievement?*



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

**October 24, 2022, 12:00 p.m.**

**Cranbrook Board Office**

Committee Members in Attendance: Co-Chair Trustee Trina Ayling  
Trustee Doug McPhee  
Trustee Patricia Whalen

Regrets: Trustee Wendy Turner

Board/District Staff in Attendance: Chairperson Frank Lento  
Trustee Bev Bellina  
Trustee Krista Damstrom  
Trustee Chris Johns  
Trustee Kathryn Kitt  
Superintendent Viveka Johnson  
Secretary Treasurer Nick Taylor  
Director of Student Learning and Innovation Diane Casault  
District Principal Student Services Darcy Verbeurgt  
Executive Assistant (Recorder) Jane Nixon

**1. COMMENCEMENT OF MEETING**

**1.1 Call to Order**

Co-Chair Trustee Ayling called the Policy Committee meeting of October 24, 2022 to order at 11:09 a.m.

**1.2 Approval of the Agenda**

Moved/Seconded by McPhee/Whalen:

THAT the agenda of the Policy Committee meeting of October 24, 2022 be approved as circulated.

**1.3 Approval of the Minutes**

Moved/Seconded by Whalen/McPhee:

THAT the minutes of the Policy Committee meeting of September 26, 2022 be approved as circulated.

**2. BUSINESS ARISING FROM PREVIOUS MEETING**

**3. PRESENTATIONS**

**4. REPORTS**

**5. NEW BUSINESS**

**5.1 Storage of Personal Items on School District Property**

Secretary Treasurer Taylor is currently gathering administrative procedures and policies from various districts across the province that outline storage of personal items on school district property. A draft administrative procedure will be created and reviewed with district management and will then be brought back to the Policy Committee for review.

While this administrative procedure is in development, principals and vice principals will be advised to inform staff that any non-educational personal equipment being stored on school sites should be removed as these items are not insured under the School Protection Policy. This does not include personal and/or professional items used for educational purposes.

**6. ACTION ITEMS FOR FUTURE MEETINGS**

**6.1 Ongoing update of terminology in Board Policy Handbook and Administrative Procedures**

**7. CORRESPONDENCE**

**8. ADJOURNMENT**

Moved/Seconded by McPhee/Whalen:

THAT the Policy Committee meeting of October 24, 2022 adjourn at 11:22 a.m.

*Have we channelled our data driven policies in directions that are positive, productive and equitable through our employees to our students?*



**The Board of Education of  
School District No.5 (Southeast Kootenay)**

**MINUTES - STUDENT SERVICES COMMITTEE**

**October 24, 2022, 11:00 a.m.  
Cranbrook Board Office**

Committee Members in Attendance: Co-Chair Trustee Krista Damstrom  
Co-Chair Trustee Doug McPhee  
Trustee Chris Johns  
Trustee Kathryn Kitt

Board/District Staff in Attendance: Chairperson Frank Lento  
Trustee Trina Ayling  
Trustee Bev Bellina  
Trustee Patricia Whalen  
Superintendent Viveka Johnson  
Secretary Treasurer Nick Taylor  
Director of Student Learning and Innovation Diane Casault  
District Principal of Transformative Learning Jennifer Roberts  
District Principal of Student Services Darcy Verbeurgt  
Executive Assistant (recorder) Amanda Skene

**1. COMMENCEMENT OF MEETING**

**1.1 Call to Order**

Co-Chair Trustee Damstrom called the Student Services Committee meeting of October 24, 2022, to order at 10:25 a.m.

**1.2 Approval of the Agenda**

Moved/Seconded by Kitt/Johns:

THAT the agenda for the Student Services Committee meeting of October 24, 2022, be approved as circulated.

### **1.3 Approval of the Minutes**

Moved/Seconded by McPhee/Kitt:

THAT the minutes of the Student Services Committee meeting of September 26, 2022, be approved as circulated.

## **2. BUSINESS ARISING FROM PREVIOUS MINUTES**

### **2.1 Speech-Language Pathologist**

District Principal of Student Services Darcy Verbeurgt reported:

- Currently operating 2.0 FTE short of the budgeted 6.5 FTE.
- 0.5 FTE employee will return to work on November 1, 2022. Workloads will then be redistributed amongst staff based on school priority.
- Posting continues for a 1.0 FTE continuing position and 0.5 FTE temporary position.

### **2.2 School Psychology**

District Principal of Student Services Darcy Verbeurgt reported:

- Currently have a 0.9 FTE employee of the budgeted 2.0 FTE.
- Currently in the interviewing stages for the 0.4 FTE posted position.
- 0.7 FTE position remains unfilled.

### **2.3 District Behaviour Support Teacher**

District Principal of Student Services Darcy Verbeurgt reported:

- Posting for this position is on hold.

### **2.4 Education Assistants**

District Principal of Student Services Darcy Verbeurgt reported:

- As of September, there are 169 positions in place.
- 3 posted vacant positions are being filled with casuals.

**3. PRESENTATIONS**

**3.1 Tiers of Instruction and Intervention**

District Principal of Student Services Darcy Verbeurgt and Vice Principal Maggie Lindsay-Tadey presented on the Tiers of Instruction and Intervention. A framework for planning instructional processes to build access to learning, accommodating learning differences of all students.

**4. REPORTS - NIL**

**5. NEW BUSINESS - NIL**

**6. ACTION ITEMS FOR FUTURE MEETINGS - NIL**

**7. CORRESPONDENCE - NIL**

**8. ADJOURNMENT**

Moved/Seconded by McPhee/Kitt:

THAT the October 24, 2022, Student Services Committee meeting be adjourned at 10:55 a.m.

*Have we effectively addressed the needs of our most vulnerable students and their families?*



**The Board of Education of  
School District No.5 (Southeast Kootenay)  
MINUTES - FINANCE/OPERATIONS/PERSONNEL COMMITTEE (PUBLIC)**

**October 24, 2022, 1:00 p.m.**

**Cranbrook Board Office**

Committee Members in Attendance: Co-Chair Trustee Chris Johns  
Co-Chair Trustee Kathryn Kitt  
Trustee Bev Bellina  
Trustee Krista Damstrom

Board/District Staff in Attendance: Chairperson Frank Lento  
Trustee Trina Ayling  
Trustee Doug McPhee  
Trustee Patricia Whalen  
Secretary Treasurer Nick Taylor  
Superintendent Viveka Johnson  
Director of Instruction and Human Resources Brent Reimer  
Director of Student Learning and Innovation Diane Casault  
Operations Manager Joe Tank  
District Principal of Student Services Darcy Verbeurgt  
Executive Assistant, (Recorder) Jane Nixon

**1. COMMENCEMENT OF MEETING**

**1.1 Call to Order**

Co-Chair Trustee Kitt called the public Finance Operations Personnel Committee meeting of October 24, 2022 to order at 11:34 a.m.

**1.2 Approval of the Agenda**

Moved/Seconded by Johns/Damstrom:

THAT the agenda of the public Finance Operations Personnel Committee meeting of October 24, 2022 be approved as circulated / amended.

**1.3 Approval of the Minutes**

Moved/Seconded by Johns/Damstrom:

THAT the minutes of the public Finance Operations Personnel Committee meeting of September 26, 2022 be approved as circulated.

## **2. BUSINESS ARISING FROM PREVIOUS MINUTES**

### **2.1 Speed Reduction in Jaffray**

Secretary Treasurer Taylor reviewed email received from Hilary Barnet of the Ministry of Transportation. Final approval to extend the 70 km/hour zone on Highway 3 by approximately 500 metres to the east of Jaffray is pending.

## **3. PRESENTATIONS**

## **4. REPORTS**

### **4.1 Secretary Treasurer**

#### **4.1.1 Operations Update**

Operations Manager Tank reviewed the operations report detailing summer and school start up work completed by the Operations Department.

This operations report will be included with future public Finance Operations Personnel meeting agendas.

#### **4.1.2 Health and Safety**

The Joint Occupational Health and Safety Committee meets on Thursday, October 27, 2022.

#### **4.1.3 Student and Family Affordability Update**

Stakeholder engagement sessions are ongoing. The current district allocation is \$50 per student full time equivalent. Secretary Treasurer Taylor to clarify with principals and vice principals that needs will be assessed on a case by case basis.

#### **4.1.4 Ad Hoc Cranbrook Traffic Safety Committee**

There was no formal report at this meeting. The ad hoc Cranbrook Traffic Safety Committee is planning school site visits with Pinewood Elementary being a priority. The Committee will consult with the RCMP and school principals and vice principals and the City of Cranbrook for traffic safety feedback.

Trustee Johns encouraged open communication with Secretary Treasurer Taylor and the Chief Administrative Officer of the City of Cranbrook.

## **4.2 Superintendent**

The District has been selected as one of nine districts to participate in this year's data and evidence community of practice with Shane Safir. The goal of this practice is to look at the micro data of students in the district; analysing and developing programs at an individual student level.

## **5. NEW BUSINESS**

### **5.1 Community Donations**

Secretary Treasurer Taylor reviewed the proposed Community Donation Allocation that was distributed with the agenda packages.

#### **RECOMMENDATION A:**

Moved/Seconded by Lento/Johns:

THAT the Board of Education approve Christmas donations to the Cranbrook and Fernie Salvation Army and the Jaffray, Sparwood and Elkford food banks, in lieu of holiday gifts for staff at the District worksites. The amounts will reflect the full-time equivalent (FTE) of district students in each community.

### **5.2 Royal Canadian Legion Remembrance Day Wreaths**

#### **RECOMMENDATION B:**

Moved/Seconded by Damstrom/Bellina:

THAT the Board purchase large wreaths for the Remembrance Day ceremonies in the communities of Elkford, Sparwood, Fernie and Cranbrook.

Trustee Damstrom advised the Board that Jaffray does not require a wreath. Trustee McPhee suggested that representatives from School District No. 5 (Southeast Kootenay) be recognized at the community ceremonies if possible.

## **6. ACTION ITEMS FOR FUTURE MEETINGS**

## **7. CORRESPONDENCE**

### **7.1 District Occupational Health and Safety Committee Minutes**

Next meeting October 27, 2022

### **7.2 Finance Report**

Report from July 1-September 30, 2022

**7.3 Trustee Professional Development**

Trustee Professional Development General Ledger Update

**7.4 Staff Travel Summary**

Travel Expense Summary

**8. ADJOURNMENT**

Moved/Seconded by Johns/Damstrom:

THAT the October 24, 2022 public Finance Operations Personnel Committee meeting adjourn at 12:20 p.m.

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

DRAFT

## KBB BCSTA

- I attended the Executive meeting of the KBB on November 25<sup>th</sup> via TEAMS. Our agenda included review of the Roles and Responsibilities of the Branch, Role and Responsibility of the Secretary-Treasurer (who is appointed at KBB election of the incoming President), and duties and powers of the Branch Executive and officers.
- We discussed historic September meetings at length - the reasons behind having them in the fall (travel conditions throughout Kootenay Boundary) and a conflict with the spring BCSTA AGM.
- We discussed previous branch AGM's and preparations needed by the Districts. I spoke to our SD5 AGM hosted by Cranbrook and what it involved. I contacted Nick and Jane to see if there was a file somewhere listing what it had entailed for us.
- The AGM has always been the 3<sup>rd</sup> Saturday in September. A change of dates would mean changing the Constitution and would be decided by the membership.

This meeting was the inaugural meeting of the Executive.

Bev

Minutes  
Key City Theatre Society (KCTS) Board Meeting  
November 24, 2022

Key City Theatre Greenroom

In attendance – Galen Olstead, Michelle McCue, Russell Workun, Jelena Jensen, Amanda Casey, Sue Leonard. Via Zoom, Fiona Maitland  
Regrets: John Birrell, Doug Mitchell

Called to order 6:17 pm

1. Adoption of Agenda and Minutes  
from previous meeting as written. Motion to accept by Russell, 2<sup>nd</sup> Jelena;  
carried.

2. Managing Director Report -Presented by Galen

Galen had a council person ask him if Key City Theatre would support a fall festival, and Galen came up with an excellent concept for one– Ed Fest. The festival would, at its full realization, include music, several different forms of art in the downtown core, a JCI sponsored festival and a puppet component that would have a puppet elephant stampede down Baker Street! We are early into the planning of this festival which would be an annual event if all goes well. It would be spearheaded by Cranbrook Tourism and requires some significant financial and civic- enhancing support from the city and other possible partners. It may be a possibility to do only a few of the components of the festival in 2023 and build from there.

Galen will be attending Push fest and Talking Stick festival which run simultaneously in January 2023 in Vancouver. This is lieu of the conference he missed in fall of 2022 due to staff illnesses.

Motion to accept report as presented made by Russell, sue seconded; carried.

### 3. Standing Committee Reports

#### 3.1 Building Committee Report.

Verbal report given by Jelena Jensen. The discussion was around the proposed designs for the front of the building. There were 2 options presented by the architecture firm. The building committee met (Galen, John, Jelena, Chris and Sandra attended) and there was a good discussion around the two designs. A new design is desirable for 2 reasons: civic pride in our building and better accessibility.

A few concerns came up – in one option the elevator proportions seem off. Another is that there would be a very stark difference from where the theater ends and Mount Baker Secondary begins, so we need a plan to have a better blended transition. Many of our patrons will park in the Safeway parking lot and the view from there is really the school, not the theater. The “v” shape posts on the 2<sup>nd</sup> option weren’t overly popular with the committee. There was discussion around the branding – should the sign above the main doors say, “Key City Theatre” or “KCT”. It was agreed that the main sign should say “Key City Theatre” but that the sign above the artist door entrance could say KCT. There was input about the canopy above the artist’s door. Some preferred the small one, but it was brought up that a larger one would be better in the snowy seasons.

Some clarification about the large front windows is needed from the architect and Galen is going to ask them to revisit the media wall location.

A barn door for the artist’s entrance was suggested but this would present some challenges in the winter months.

Michelle moved to approve verbal report as presented; seconded by Russell; carried.

#### 3.2 Finance Risk Management

Presented by Russell. Motion to accept by Sue, seconded by Jelena; carried.

3.3 Governance – nil

3.4 Human Resources -nil

3.5 Steering Committee – nil

3.6 Fundraising/Development Committee

A report from Brenda Burley relayed by Galen – the 50/50 tickets sales are going well. They were sold at 3 single events and made \$1,200.

Fiona moved to accept verbal report, seconded by Russell; carried.

#### 4. Unfinished Business

Russell Workun should have been elected at the AGM. To rectify, Michelle made a motion to appoint Russell Workun to a two-year term to the Board. Seconded by Jelena; carried.

#### 5. New Business

New appliances were not included in the grant for the Green Room Kitchen renovation. Galen asked for \$4000 for a new refrigerator and microwave. Amanda moved to approve the request, seconded by Russell; carried.

#### 6. Adjournment called by Michelle at 8:15 pm

Next meeting – date and location TBA

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

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

**Fiscal Year Ended June 30, 2022**

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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 <b>05</b>	NAME OF SCHOOL DISTRICT <b>Southeast Kootenay</b>	YEAR <b>2022</b>
OFFICE LOCATION(S) <b>Cranbrook, BC</b>	TELEPHONE NUMBER <b>250-426-4201</b>	
MAILING ADDRESS <b>940 Industrial Road 1</b>		
CITY <b>Cranbrook</b>	PROVINCE <b>BC</b>	POSTAL CODE <b>V1C 4C6</b>
NAME OF SUPERINTENDENT <b>Viveka Johnson</b>	TELEPHONE NUMBER <b>250-417-2079</b>	
NAME OF SECRETARY TREASURER <b>Nick Taylor</b>	TELEPHONE NUMBER <b>250-417-2054</b>	

### 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, 2022 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
SIGNATURE OF SUPERINTENDENT	DATE SIGNED
SIGNATURE OF SECRETARY TREASURER	DATE SIGNED

EDUC. 6049 (REV. 2008/09)

## Statement of Financial Information for Year Ended June 30, 2022

### Financial Information Act-Submission Checklist

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

School District No. 5 (Southeast Kootenay)

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

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

**Fiscal Year Ended June 30, 2022**

**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 5 (Southeast Kootenay)

\_\_\_\_\_  
Viveka Johnson, Superintendent

Date:

\_\_\_\_\_  
Nick Taylor, 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, 2022

# School District No. 5 (Southeast Kootenay)

June 30, 2022

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# School District No. 5 (Southeast Kootenay)

## MANAGEMENT REPORT

Version: 5176-4430-2448

### 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.

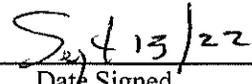
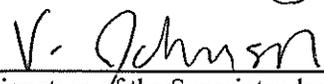
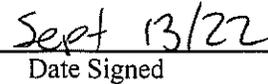
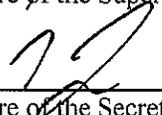
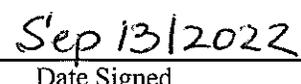
The preparation of financial statements necessarily involves the use of estimates based on management's judgment particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

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)

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

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## Independent Auditor's Report

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To the Board of Education of School District No. 5 (Southeast Kootenay) and  
the Minister of Education of the Province of British Columbia

### Opinion

We have audited the accompanying financial statements of the School District No. 5 (Southeast Kootenay), which comprise the statement of financial position as at June 30, 2022 and the statements of operations, changes in net debt and cash flows for the year ended June 30, 2022, and a summary of significant accounting policies and other explanatory information.

In our opinion, the financial statements of the School District No. 5 (Southeast Kootenay) for the year ended June 30, 2022 are prepared, in all material respects, in accordance with Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our 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(a) 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(a) 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 Schedules 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 financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

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.

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## Independent Auditor's Report (Continued)

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia, which requires Canadian public sector accounting standards modified by B.C. Regulation 198/2011 "Restricted Contributions", 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 controls.
- 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.



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## Independent Auditor's Report (Continued)

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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.

A handwritten signature in black ink, appearing to read 'BDO Cranbrook 2022'.

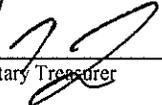
Chartered Professional Accountants  
Cranbrook, BC  
September 13, 2022

# School District No. 5 (Southeast Kootenay)

Statement of Financial Position  
As at June 30, 2022

	2022 Actual	2021 Actual (Restated - Note 17)
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	8,624,970	12,917,106
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	759,150	327,000
Due from First Nations	246,146	107,125
Other (Note 3)	403,403	571,606
<b>Total Financial Assets</b>	<u>10,033,669</u>	<u>13,922,837</u>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities		
Due to Province - Ministry of Education and Child Care	101,080	8,196
Other (Note 4)	5,458,384	6,775,472
Unearned Revenue		410
Deferred Revenue (Note 5)	1,641,589	1,257,794
Deferred Capital Revenue (Note 6)	62,371,779	59,831,029
Employee Future Benefits (Note 7)	701,358	598,823
<b>Total Liabilities</b>	<u>70,274,190</u>	<u>68,471,724</u>
<b>Net Debt</b>	<u>(60,240,521)</u>	<u>(54,548,887)</u>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Note 8)	84,554,770	81,714,465
Prepaid Expenses	482,326	387,996
<b>Total Non-Financial Assets</b>	<u>85,037,096</u>	<u>82,102,461</u>
<b>Accumulated Surplus (Deficit)</b>	<u>24,796,575</u>	<u>27,553,574</u>

Approved by the Board

 Signature of the Chairperson of the Board of Education	Sep 13/22 Date Signed
 Signature of the Superintendent	Sept 13/22 Date Signed
 Signature of the Secretary Treasurer	Sep 13/22 Date Signed

# School District No. 5 (Southeast Kootenay)

Statement 2

Statement of Operations  
Year Ended June 30, 2022

	2022 Budget	2022 Actual	2021 Actual (Restated - Note 17)
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	70,366,221	73,265,177	76,209,796
Other	168,164	210,651	207,620
Other Revenue	1,399,423	2,086,277	1,215,012
Rentals and Leases	200,000	209,864	200,728
Investment Income	27,500	54,778	78,418
Amortization of Deferred Capital Revenue	2,875,518	3,022,515	2,917,242
<b>Total Revenue</b>	<u>75,036,826</u>	<u>78,849,262</u>	<u>80,828,816</u>
<b>Expenses (Note 14)</b>			
Instruction	59,057,978	65,153,558	62,169,223
District Administration	2,473,606	2,473,018	2,222,915
Operations and Maintenance	11,140,769	11,735,808	11,450,849
Transportation and Housing	2,075,648	2,243,877	1,901,775
<b>Total Expense</b>	<u>74,748,001</u>	<u>81,606,261</u>	<u>77,744,762</u>
<b>Surplus (Deficit) for the year</b>	<u>288,825</u>	<u>(2,756,999)</u>	<u>3,084,054</u>
<b>Accumulated Surplus (Deficit) from Operations, beginning of year</b>		27,553,574	24,469,520
<b>Accumulated Surplus (Deficit) from Operations, end of year</b>		<u>24,796,575</u>	<u>27,553,574</u>

# School District No. 5 (Southeast Kootenay)

Statement of Changes in Net Debt  
Year Ended June 30, 2022

	2022 Budget	2022 Actual	2021 Actual (Restated - Note 17)
	\$	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>288,825</u>	<u>(2,756,999)</u>	<u>3,084,054</u>
<b>Effect of change in Tangible Capital Assets</b>			
Acquisition of Tangible Capital Assets	(8,516,305)	(6,531,407)	(9,393,964)
Amortization of Tangible Capital Assets	3,613,779	3,691,102	3,549,865
<b>Total Effect of change in Tangible Capital Assets</b>	<u>(4,902,526)</u>	<u>(2,840,305)</u>	<u>(5,844,099)</u>
Acquisition of Prepaid Expenses	(187,573)	(482,326)	(394,846)
Use of Prepaid Expenses	187,573	387,996	981,968
<b>Total Effect of change in Other Non-Financial Assets</b>	<u>-</u>	<u>(94,330)</u>	<u>587,122</u>
<b>(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)</b>	<u>(4,613,701)</u>	<u>(5,691,634)</u>	<u>(2,172,923)</u>
<b>Net Remeasurement Gains (Losses)</b>			
<b>(Increase) Decrease in Net Debt</b>		<u>(5,691,634)</u>	<u>(2,172,923)</u>
<b>Net Debt, beginning of year</b>		<u>(54,548,887)</u>	<u>(52,375,964)</u>
<b>Net Debt, end of year</b>		<u>(60,240,521)</u>	<u>(54,548,887)</u>

# School District No. 5 (Southeast Kootenay)

Statement 5

Statement of Cash Flows  
Year Ended June 30, 2022

	2022 Actual	2021 Actual
		(Restated - Note 17)
	\$	\$
<b>Operating Transactions</b>		
Surplus (Deficit) for the year	(2,756,999)	3,084,054
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(402,968)	(37,288)
Prepaid Expenses	(94,330)	587,122
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	(1,224,204)	733,229
Unearned Revenue	(410)	(38,099)
Deferred Revenue	383,795	(465,743)
Employee Future Benefits	102,535	119,165
Amortization of Tangible Capital Assets	3,691,102	3,549,865
Amortization of Deferred Capital Revenue	(3,022,515)	(2,917,242)
Recognition of Deferred Capital Revenue Spent on Sites		(3,449,139)
<b>Total Operating Transactions</b>	<u>(3,323,994)</u>	<u>1,165,924</u>
<b>Capital Transactions</b>		
Tangible Capital Assets Purchased	(6,531,407)	(9,393,964)
<b>Total Capital Transactions</b>	<u>(6,531,407)</u>	<u>(9,393,964)</u>
<b>Financing Transactions</b>		
Capital Revenue Received	5,563,265	7,485,776
<b>Total Financing Transactions</b>	<u>5,563,265</u>	<u>7,485,776</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	(4,292,136)	(742,264)
<b>Cash and Cash Equivalents, beginning of year</b>	<u>12,917,106</u>	<u>13,659,370</u>
<b>Cash and Cash Equivalents, end of year</b>	<u>8,624,970</u>	<u>12,917,106</u>
<b>Cash and Cash Equivalents, end of year, is made up of:</b>		
Cash	6,021,758	7,812,713
Cash Equivalents	2,603,212	5,104,393
	<u>8,624,970</u>	<u>12,917,106</u>

**SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

**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.

The impact of Covid-19 continues to exist and has had a significant financial, market and social dislocating impact worldwide. The ongoing impact of the pandemic presents uncertainty over future cash flows, may have a significant impact on future operations including decreases in revenues, impairment of receivables, reduction in investment income and delays in completing capital project work. As the situation is dynamic and ultimate duration and magnitude of the impact are not known, an estimate of the future financial effect on the District is not practicable at this time.

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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(i).

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(i).

**SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

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

As noted in notes 2 (d) and 2 (i), 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:

Year-ended June 30, 2021	- understatement of revenue and annual surplus of \$1,282,526
June 30, 2021	- understatement of accumulated surplus and an overstatement of deferred capital revenue by \$60,668,102
Year-ended June 30, 2022	- understatement of revenue and annual surplus of \$3,063,563
June 30, 2022	- understatement of accumulated surplus and an overstatement of deferred capital revenue by \$62,252,193

b) Cash and Cash Equivalents

Cash and cash equivalents include highly liquid investments that are readily convertible to known amounts of cash and that are subject to an insignificant risk of change in value. These cash equivalents generally have a maturity of three months or less at acquisition and are held for the purpose of meeting short-term cash commitments rather than for investing.

c) Accounts Receivable

Accounts receivable are measured at amortized cost and shown net of allowance for doubtful accounts.

d) Deferred Revenue and Deferred Capital Revenue

Deferred revenue includes contributions received with stipulations that meet the description of restricted contributions in the Restricted Contributions Regulation 198/2011 issued by Treasury Board. When restrictions are met, deferred revenue is recognized as revenue in the fiscal year in a manner consistent with the circumstances and evidence used to support the initial recognition of the contributions received as a liability as detailed in Note 2 (i).

**SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

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

Funding received for the acquisition of depreciable tangible capital assets is recorded as deferred capital revenue and amortized over the life of the asset acquired as revenue in the statement of operations. This accounting treatment is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met unless the transfer contains a stipulation that creates a liability in which case the transfer is recognized as revenue over the period that the liability is extinguished. See Note 2 (a) for the impact of this policy on these financial statements.

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 (EARS�) 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 FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

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

f) Future Changes in Accounting Policies

PS 3280 Asset Retirement Obligations issued August 2018 establishes standards for recognition, measurement, presentation and disclosure of legal obligations associated with the retirement of tangible capital assets and is effective April 1, 2022. A liability will be recognized when, as at the financial reporting date:

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

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

A modified retroactive application has been approved by Government. Management will be adopting this standard on the School District's fiscal year ended June 30, 2023.

g) 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.
- Tangible capital assets are written down to residual value when conditions indicate they no longer contribute to the ability of the School District to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. The write-downs are accounted for as expenses in the Statement of Operations.
- Buildings that are demolished or destroyed are written-off.

**SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

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

- 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

h) 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.

i) 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 15 – Internally Restricted Surplus – Operating Fund).

j) 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,

**SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

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

- 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.

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

**SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

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

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.

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.

**SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

**NOTE 3      ACCOUNTS RECEIVABLE – OTHER RECEIVABLES**

	<b>June 30, 2022</b>	<b>June 30, 2021</b>
Due from Federal Government	\$247,232	\$379,226
Other	156,171	192,380
	\$403,403	\$571,606

**NOTE 4      ACCOUNTS PAYABLE AND ACCRUED LIABILITIES - OTHER**

	<b>June 30, 2022</b>	<b>June 30, 2021</b>
Trade payables	\$379,517	\$1,067,969
Salaries and benefits payable	5,078,867	5,707,503
	\$5,458,384	\$6,775,472

**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.

	<b>June 30, 2022</b>	<b>June 30, 2021</b>
Ministry of Education Grants	\$414,321	\$85,151
Province of BC Grants	15,966	22,541
School Generated	429,358	347,844
Scholarships	777,193	783,189
Other	4,751	19,069
	\$1,641,589	\$1,257,794

	<b>June 30, 2022</b>	<b>June 30, 2021</b>
Balance, beginning of year	\$1,257,794	\$1,723,537

Changes for the year:

Increase: Grants and contributions received		
Provincial	5,127,055	7,015,611
Other	1,185,027	748,016
Decrease: Grants and contributions recognized		
Provincial	(4,804,460)	(7,538,358)
Other	(1,123,827)	(691,012)
Balance, end of year	\$1,641,589	\$1,257,794

**SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

**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.

	<u>June 30, 2022</u>	<u>June 30, 2021</u>
Balance, beginning of year	\$59,831,029	\$60,149,382
Prior period adjustment		
Half year rule adjustment	-	(1,479,472)
Changes for the year:	<u>59,831,029</u>	<u>58,669,910</u>
Increase:		
Grants and contributions received	5,563,265	7,485,776
Decrease:		
Amortization of deferred capital revenue	(3,022,515)	(2,875,518)
Transferred to revenue – Site purchase	-	(3,449,139)
Balance, end of year	<u>\$62,371,779</u>	<u>\$59,831,029</u>

**SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

**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.

	<b>June 30, 2022</b>	<b>June 30, 2021</b>
<b>Reconciliation of Accrued Benefit Obligation</b>		
Accrued Benefit Obligation – April 1	845,642	822,087
Service Cost	73,712	74,230
Interest Cost	22,207	19,586
Benefit Payments	(45,526)	(28,663)
Actuarial Loss	(65,376)	(41,598)
Accrued Benefit Obligation – March 31	<u>830,659</u>	<u>845,642</u>
<b>Reconciliation of Funded Status at End of Fiscal Year</b>		
Funded Status - Deficit	(830,659)	(845,642)
Benefit Expenses After Measurement Date	(26,451)	(23,980)
Unamortized Net Actuarial Loss	155,752	270,799
Accrued Benefit Liability - June 30	<u>(701,358)</u>	<u>(598,823)</u>
<b>Reconciliation of Change in Accrued Benefit Liability</b>		
Accrued Benefit Liability - July 1	598,823	479,658
Net Expense for Fiscal Year	148,061	147,828
Employer Contributions	(45,526)	(28,663)
Accrued Benefit Liability - June 30	<u>701,358</u>	<u>598,823</u>
<b>Components of Net Benefit Expense</b>		
Service Cost	74,612	74,100
Interest Cost	23,778	20,241
Amortization of Net Actuarial Loss	49,671	53,487
Net Benefit Expense	<u>148,061</u>	<u>147,828</u>

**SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

**NOTE 7 EMPLOYEE FUTURE BENEFITS (Continued)**

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

	<u>June 30, 2022</u>	<u>June 30, 2021</u>
Discount Rate – April 1	2.50%	2.25%
Discount Rate – March 31	3.25%	2.50%
Long Term Salary Growth – April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth – March 31	2.50% + seniority	2.50% + seniority
EARSL – March 31	11.0	10.9

**NOTE 8 TANGIBLE CAPITAL ASSETS**

**June 30, 2022**

Cost:	<u>Balance at June 30, 2021</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance at June 30, 2022</u>
Sites	\$ 9,437,116	\$ -	\$ -	\$ 9,437,116
Buildings	150,975,518	5,894,943	-	156,870,461
Furniture & Equipment	1,794,274	208,244	61,300	1,941,218
Vehicles	3,736,278	424,173	473,939	3,686,512
Computer Hardware	271,265	4,047	52,023	223,289
<b>Total</b>	<b>\$166,214,451</b>	<b>\$6,531,407</b>	<b>\$587,262</b>	<b>\$172,158,596</b>

Accumulated Amortization:	<u>Balance at June 30, 2021(restated)</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance at June 30, 2022</u>
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	81,732,613	3,083,732	-	84,816,345
Furniture & Equipment	865,879	186,775	61,300	991,354
Vehicles	1,805,489	371,140	473,939	1,702,690
Computer Hardware	96,005	49,455	52,023	93,437
<b>Total</b>	<b>\$84,499,986</b>	<b>\$3,691,102</b>	<b>\$587,262</b>	<b>\$87,603,826</b>

Net Book Value	<u>Net Book Value June 30, 2021(restated)</u>	<u>Net Book Value June 30, 2022</u>
Sites	\$ 9,437,116	\$ 9,437,116
Buildings	69,242,905	72,054,116
Furniture & Equipment	928,395	949,864
Vehicles	1,930,789	1,983,822
Computer Hardware	175,260	129,852
<b>Total</b>	<b>\$81,714,465</b>	<b>\$84,554,770</b>

**SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

**NOTE 8 TANGIBLE CAPITAL ASSETS (Continued)**

**June 30, 2021(restated)**

Cost:	Balance at June 30, 2020	Additions	Disposals	Balance at June 30, 2021
Sites	\$ 5,987,977	\$3,449,139	\$ -	\$ 9,437,116
Buildings	146,123,270	4,852,248	-	150,975,518
Furniture & Equipment	1,702,789	232,356	140,871	1,794,274
Vehicles	3,368,770	723,721	356,213	3,736,278
Computer Hardware	196,880	136,500	62,115	271,265
<b>Total</b>	<b>\$157,379,686</b>	<b>\$9,393,964</b>	<b>\$559,199</b>	<b>\$166,214,451</b>

Accumulated Amortization:	Balance at June 30, 2020	Additions	Disposals	Prior Period Adjustment	Balance at June 30, 2021 (restated)
Sites	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	77,297,630	2,924,068	-	1,510,915	81,732,613
Furniture & Equipment	746,760	170,279	140,871	89,711	865,879
Vehicles	1,638,009	336,877	356,213	186,816	1,805,489
Computer Hardware	91,619	39,376	62,115	27,125	96,005
<b>Total</b>	<b>\$79,774,018</b>	<b>\$3,470,600</b>	<b>\$559,199</b>	<b>\$1,814,567</b>	<b>\$84,499,986</b>

Net Book Value	Net Book Value June 30, 2020	Net Book Value June 30, 2021 (restated)
Sites	\$ 5,987,977	\$ 9,437,116
Buildings	68,825,640	69,242,905
Furniture & Equipment	956,029	928,395
Vehicles	1,730,761	1,930,789
Computer Hardware	105,261	175,260
<b>Total</b>	<b>\$77,605,668</b>	<b>\$81,714,465</b>

**NOTE 9 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, 2021, the Teachers' Pension Plan has about 50,000 active members from school districts, and approximately 40,000 retired members from school districts. As of December 31, 2021 the Municipal Pension Plan has about 227,000 active members, of which approximately 29,000 are from school districts.

**SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

**NOTE 9      EMPLOYEE PENSION PLANS (Continued)**

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, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis. The next valuation will be December 31, 2021, with results available in 2022.

Employers participating in the plans record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plans record accrued liabilities and accrued assets for 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 \$5,429,900 (2021 - \$5,115,641) for employer contributions to these plans in the year ended June 30, 2022.

**NOTE 10      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 FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

**NOTE 11 CONTRACTUAL OBLIGATIONS**

Lease Commitments:

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

Fiscal Year	Amount
2022-23	\$ 70,450
2023-24	\$ 70,450
2024-25	\$ 70,450
2025-26	\$ 16,610

**NOTE 12 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
2022-23	\$ 219,086
2023-24	\$ 200,725
2024-25	\$ 200,725
2025-26	\$ 167,273

**NOTE 13 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 14 EXPENSE BY OBJECT**

	June 30, 2022	June 30, 2021
Salaries and benefits	\$67,029,867	\$64,093,358
Services and supplies	10,863,392	10,080,289
Scholarships	21,900	21,250
Amortization	3,691,102	3,549,365
	<u>\$81,606,261</u>	<u>\$77,744,762</u>

**SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

**NOTE 15 INTERNALLY RESTRICTED SURPLUS – OPERATING FUND**

<b>Appropriations Summary</b>	<b>June 2022</b>	<b>June 2021</b>
<b><u>Special Education</u></b>		
- District Summary	\$ (550,539)	\$ 510,555
- Itinerant Summary 707	822,237	26,953
	271,698	537,508
<b><u>Schools</u></b>		
- Operating	101,475	242,093
- Learning Resources	79,696	101,600
- Growth Plans	126,742	73,903
- School Based Special Ed	153,683	116,011
	461,596	533,607
<b><u>Other appropriations</u></b>		
Contractual Pro-D	148,870	194,013
Aboriginal Education 131	136,836	134,926
Technology Program 701	-	274,812
Student Learning 702	-	26,217
Education Accounts 703	-	66,179
Education Plan 708	2,500	2,486
Operating Grant Holdback	34,691	158,614
Employee Pro-D	-	60,000
School Generated Funds	1,046,207	1,109,079
Capital Expansion – IDES	-	500,000
Operating Projects	227,321	286,152
Transportation Fund	-	519,265
5 year Technology Plan	-	300,000
<b>Appropriations - Restricted</b>	<b>\$2,329,719</b>	<b>\$4,702,857</b>
<b><u>Surplus Summary June 2022</u></b>		
Surplus Beginning of year	\$5,019,387	\$6,235,960
Surplus/Deficit for year	(2,177,236)	(516,573)
Transfer to Local Capital	(509,500)	(700,000)
Accumulated Surplus	\$2,332,651	\$5,019,387
Appropriations - Restricted	\$2,329,719	\$4,702,857
Appropriations - Unrestricted	2,932	316,530
Accumulated Surplus	\$2,332,651	\$5,019,387

**SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

**NOTE 16 ECONOMIC DEPENDENCE**

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

**NOTE 17 PRIOR PERIOD ADJUSTMENT**

On May 28, 2021, the Office of the Comptroller General directed all school districts to apply the half-year rule method of amortization beginning in the fiscal year an asset is placed into service. This directive applies to both past and future purchases. Prior to this directive, the district did not recognize amortization in the first partial service year. The School District has made a retroactive adjustment to recognize amortization of all assets and deferred capital contributions beginning in the first service year. The impact of the prior period adjustment on the June 30, 2021 comparative amounts is as follows:

	Increase (Decrease)
Tangible Capital Assets	\$(1,814,567)
Deferred Capital Revenue	(1,479,472)
Accumulated Surplus (Deficit) – beginning of the year July 1, 2020	(297,554)
Amortization of Deferred Capital Revenue	41,724
Operations & Maintenance Expense – Asset amortization	79,265
Net Debt – beginning of the year July 1, 2020	(1,437,748)

**NOTE 18 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.

**SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2022**

**NOTE 18     RISK MANAGEMENT (Continued)**

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 of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2022

Schedule 1 (Unaudited)

	Operating Fund	Special Purpose Fund	Capital Fund	2022 Actual	2021 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	5,019,387		22,534,187	27,553,574	24,767,074
Prior Period Adjustments					(297,554)
Accumulated Surplus (Deficit), beginning of year, as restated	<u>5,019,387</u>	<u>-</u>	<u>22,534,187</u>	<u>27,553,574</u>	<u>24,469,520</u>
Changes for the year					
Surplus (Deficit) for the year	(2,177,236)	84,232	(663,995)	(2,756,999)	3,084,054
Interfund Transfers					
Tangible Capital Assets Purchased	(9,500)	(84,232)	93,732	-	-
Local Capital	(500,000)		500,000	-	-
Net Changes for the year	<u>(2,686,736)</u>	<u>-</u>	<u>(70,263)</u>	<u>(2,756,999)</u>	<u>3,084,054</u>
Accumulated Surplus (Deficit), end of year - Statement 2	<u>2,332,651</u>	<u>-</u>	<u>22,463,924</u>	<u>24,796,575</u>	<u>27,553,574</u>

# School District No. 5 (Southeast Kootenay)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2022

	2022 Budget	2022 Actual	2021 Actual (Restated - Note 17)
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	66,447,276	68,602,022	65,388,966
Other	68,000	93,912	47,872
Other Revenue	548,923	971,154	535,353
Rentals and Leases	200,000	209,864	200,728
Investment Income	25,000	41,482	61,234
<b>Total Revenue</b>	<u>67,289,199</u>	<u>69,918,434</u>	<u>66,234,153</u>
<b>Expenses</b>			
Instruction	54,585,990	59,510,473	55,323,559
District Administration	2,441,606	2,473,018	2,222,915
Operations and Maintenance	7,526,990	7,888,448	7,305,525
Transportation and Housing	2,075,648	2,223,731	1,898,727
<b>Total Expense</b>	<u>66,630,234</u>	<u>72,095,670</u>	<u>66,750,726</u>
<b>Operating Surplus (Deficit) for the year</b>	<u>658,965</u>	<u>(2,177,236)</u>	<u>(516,573)</u>
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	(258,965)	(9,500)	
Local Capital	(400,000)	(500,000)	(700,000)
<b>Total Net Transfers</b>	<u>(658,965)</u>	<u>(509,500)</u>	<u>(700,000)</u>
<b>Total Operating Surplus (Deficit), for the year</b>	<u>-</u>	<u>(2,686,736)</u>	<u>(1,216,573)</u>
<b>Operating Surplus (Deficit), beginning of year</b>		5,019,387	6,235,960
<b>Operating Surplus (Deficit), end of year</b>		<u>2,332,651</u>	<u>5,019,387</u>
<b>Operating Surplus (Deficit), end of year</b>			
Internally Restricted		2,329,719	4,702,857
Unrestricted		2,932	316,530
<b>Total Operating Surplus (Deficit), end of year</b>		<u>2,332,651</u>	<u>5,019,387</u>

# School District No. 5 (Southeast Kootenay)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2022

	2022 Budget	2022 Actual	2021 Actual (Restated - Note 17)
	\$	\$	\$
<b>Provincial Grants - Ministry of Education and Child Care</b>			
Operating Grant, Ministry of Education and Child Care	64,575,124	68,057,976	63,017,400
ISC/LEA Recovery	(259,603)	(419,324)	(218,161)
Other Ministry of Education and Child Care Grants			
Pay Equity	457,171	457,171	457,171
Funding for Graduated Adults	22,638	20,121	27,133
Student Transportation Fund	361,459	361,459	361,459
Support Staff Benefits Grant	103,274	104,785	103,274
Teachers' Labour Settlement Funding			1,510,285
Early Career Mentorship Funding			120,000
FSA Scorer Grant	8,187	8,187	8,187
ELF Implementation		2,218	2,218
Enrollment Other Adjustment	1,179,026		
Anti Racism in Early Care		6,429	
Equity in Action Grant		3,000	
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<b>66,447,276</b>	<b>68,602,022</b>	<b>65,388,966</b>
<b>Provincial Grants - Other</b>	<b>68,000</b>	<b>93,912</b>	<b>47,872</b>
<b>Other Revenues</b>			
Other School District/Education Authorities	252,320	452,561	120,401
Funding from First Nations	259,603	419,324	218,161
Miscellaneous			
Miscellaneous	10,000	59,431	67,862
Courtsey Riders		12,838	13,158
Health Promoting Schools	27,000	27,000	27,000
Unrestricted portion of School Generated Funds			72,271
Growing Innovation - UBC			16,500
<b>Total Other Revenue</b>	<b>548,923</b>	<b>971,154</b>	<b>535,353</b>
<b>Rentals and Leases</b>	<b>200,000</b>	<b>209,864</b>	<b>200,728</b>
<b>Investment Income</b>	<b>25,000</b>	<b>41,482</b>	<b>61,234</b>
<b>Total Operating Revenue</b>	<b>67,289,199</b>	<b>69,918,434</b>	<b>66,234,153</b>

# School District No. 5 (Southeast Kootenay)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object  
Year Ended June 30, 2022

	2022 Budget	2022 Actual	2021 Actual (Restated - Note 17)
	\$	\$	\$
<b>Salaries</b>			
Teachers	27,020,924	28,254,912	26,910,029
Principals and Vice Principals	4,410,970	4,609,854	4,562,928
Educational Assistants	5,256,622	6,610,352	5,491,889
Support Staff	6,277,494	5,705,029	5,660,782
Other Professionals	2,101,671	2,121,958	2,040,975
Substitutes	1,997,353	3,533,545	2,528,129
<b>Total Salaries</b>	<b>47,065,034</b>	<b>50,835,650</b>	<b>47,194,732</b>
<b>Employee Benefits</b>	<b>11,774,349</b>	<b>12,143,606</b>	<b>11,268,417</b>
<b>Total Salaries and Benefits</b>	<b>58,839,383</b>	<b>62,979,256</b>	<b>58,463,149</b>
<b>Services and Supplies</b>			
Services	1,911,641	2,833,882	2,128,104
Student Transportation	137,708	119,065	79,330
Professional Development and Travel	859,457	650,529	572,725
Rentals and Leases	84,200	77,227	90,512
Dues and Fees	66,400	61,222	59,985
Insurance	161,300	132,783	134,123
Supplies	3,260,145	3,641,147	3,751,489
Utilities	1,310,000	1,600,559	1,471,309
<b>Total Services and Supplies</b>	<b>7,790,851</b>	<b>9,116,414</b>	<b>8,287,577</b>
<b>Total Operating Expense</b>	<b>66,630,234</b>	<b>72,095,670</b>	<b>66,750,726</b>

# School District No. 5 (Southeast Kootenay)

Operating Expense by Function, Program and Object

Year Ended June 30, 2022

Schedule 2C (Unaudited)

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	22,828,893	1,392,108	13,503	373,021	58,942	2,490,304	27,156,771
1.03 Career Programs							-
1.07 Library Services	724,890			137,949		34,386	897,225
1.08 Counselling	983,989					33,850	1,017,839
1.10 Special Education	3,512,590	125,786	5,926,827	20,505	507,671	563,950	10,657,329
1.30 English Language Learning	118,480						118,480
1.31 Indigenous Education	86,070	78,504	670,022		116,503	4,769	955,868
1.41 School Administration		2,882,580		973,086		102,823	3,960,489
<b>Total Function 1</b>	<b>28,254,912</b>	<b>4,478,978</b>	<b>6,610,352</b>	<b>1,506,561</b>	<b>683,116</b>	<b>3,230,082</b>	<b>44,764,001</b>
<b>4 District Administration</b>							
4.11 Educational Administration		130,876			208,781	39,951	379,608
4.40 School District Governance					139,134		139,134
4.41 Business Administration				266,332	801,465	6,998	1,074,795
<b>Total Function 4</b>	<b>-</b>	<b>130,876</b>	<b>-</b>	<b>266,332</b>	<b>1,149,380</b>	<b>46,949</b>	<b>1,593,537</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				68,090	190,096	33,342	291,528
5.50 Maintenance Operations				2,941,082		165,564	3,106,646
5.52 Maintenance of Grounds				42,224			42,224
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,051,396</b>	<b>190,096</b>	<b>198,906</b>	<b>3,440,398</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration					99,366		99,366
7.70 Student Transportation				880,740		57,608	938,348
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>880,740</b>	<b>99,366</b>	<b>57,608</b>	<b>1,037,714</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>28,254,912</b>	<b>4,609,854</b>	<b>6,610,352</b>	<b>5,705,029</b>	<b>2,121,958</b>	<b>3,533,545</b>	<b>50,835,650</b>

# School District No. 5 (Southeast Kootenay)

Operating Expense by Function, Program and Object

Year Ended June 30, 2022

Schedule 2C (Unaudited)

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	27,156,771	6,215,398	33,372,169	2,905,042	36,277,211	32,688,220	33,924,139
1.03 Career Programs	-	-	-	32,928	32,928	79,987	154,655
1.07 Library Services	897,225	228,775	1,126,000	137,577	1,263,577	1,207,955	1,249,246
1.08 Counselling	1,017,839	239,316	1,257,155	3,601	1,260,756	1,272,231	1,136,385
1.10 Special Education	10,657,329	2,715,425	13,372,754	471,417	13,844,171	12,390,846	11,992,111
1.30 English Language Learning	118,480	33,420	151,900	7,300	159,200	159,200	170,980
1.31 Indigenous Education	955,868	265,282	1,221,150	420,834	1,641,984	1,624,470	1,714,506
1.41 School Administration	3,960,489	972,142	4,932,631	98,015	5,030,646	5,163,081	4,981,537
<b>Total Function 1</b>	<b>44,764,001</b>	<b>10,669,758</b>	<b>55,433,759</b>	<b>4,076,714</b>	<b>59,510,473</b>	<b>54,585,990</b>	<b>55,323,559</b>
<b>4 District Administration</b>							
4.11 Educational Administration	379,608	78,771	458,379	106,375	564,754	567,536	461,545
4.40 School District Governance	139,134	5,995	145,129	162,015	307,144	256,874	277,195
4.41 Business Administration	1,074,795	252,145	1,326,940	274,180	1,601,120	1,617,196	1,484,175
<b>Total Function 4</b>	<b>1,593,537</b>	<b>336,911</b>	<b>1,930,448</b>	<b>542,570</b>	<b>2,473,018</b>	<b>2,441,606</b>	<b>2,222,915</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	291,528	81,337	372,865	381,596	754,461	364,374	725,229
5.50 Maintenance Operations	3,106,646	772,375	3,879,021	1,224,508	5,103,529	5,448,883	4,782,985
5.52 Maintenance of Grounds	42,224	12,088	54,312	375,587	429,899	403,733	326,001
5.56 Utilities	-	-	-	1,600,559	1,600,559	1,310,000	1,471,310
<b>Total Function 5</b>	<b>3,440,398</b>	<b>865,800</b>	<b>4,306,198</b>	<b>3,582,250</b>	<b>7,888,448</b>	<b>7,526,990</b>	<b>7,305,525</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration	99,366	23,280	122,646	678	123,324	74,796	69,498
7.70 Student Transportation	938,348	247,857	1,186,205	914,202	2,100,407	2,000,852	1,829,229
<b>Total Function 7</b>	<b>1,037,714</b>	<b>271,137</b>	<b>1,308,851</b>	<b>914,880</b>	<b>2,223,731</b>	<b>2,075,648</b>	<b>1,898,727</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>50,835,650</b>	<b>12,143,606</b>	<b>62,979,256</b>	<b>9,116,414</b>	<b>72,095,670</b>	<b>66,630,234</b>	<b>66,750,726</b>

# School District No. 5 (Southeast Kootenay)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2022

	2022 Budget	2022 Actual	2021 Actual (Restated - Note 17)
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	3,918,945	4,663,155	7,371,691
Other	100,164	116,739	159,748
Other Revenue	850,500	1,115,123	679,659
Investment Income		8,704	11,353
<b>Total Revenue</b>	<u>4,869,609</u>	<u>5,903,721</u>	<u>8,222,451</u>
<b>Expenses</b>			
Instruction	4,471,988	5,643,085	6,845,664
District Administration	32,000		
Operations and Maintenance		156,258	595,459
Transportation and Housing		20,146	3,048
<b>Total Expense</b>	<u>4,503,988</u>	<u>5,819,489</u>	<u>7,444,171</u>
<b>Special Purpose Surplus (Deficit) for the year</b>	<u>365,621</u>	<u>84,232</u>	<u>778,280</u>
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	(365,621)	(84,232)	(778,280)
<b>Total Net Transfers</b>	<u>(365,621)</u>	<u>(84,232)</u>	<u>(778,280)</u>
<b>Total Special Purpose Surplus (Deficit) for the year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Special Purpose Surplus (Deficit), beginning of year</b>			
<b>Special Purpose Surplus (Deficit), end of year</b>		<u>-</u>	<u>-</u>

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

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2022

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
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>									
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	280,944	224,832	783,189	347,844	4,521	16,746	25,790		148,845
Provincial Grants - Other									
Other			7,200	1,163,003					
Investment Income			8,704						
<b>Less:</b> Allocated to Revenue									
Recovered	108,662	224,832	15,904	1,163,003	128,000	26,950	166,496	379,598	148,845
Other Revenue	108,662	224,832	21,900	1,081,489	122,745	27,714	152,956	355,139	148,845
<b>Deferred Revenue, end of year</b>	<b>172,282</b>	<b>-</b>	<b>777,193</b>	<b>429,358</b>	<b>9,776</b>	<b>15,982</b>	<b>39,330</b>	<b>24,459</b>	<b>-</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	108,662	224,832			122,745	27,714	152,956	355,139	148,845
Provincial Grants - Other									
Other Revenue			13,196	1,081,489					
Investment Income	108,662	224,832	21,900	1,081,489	122,745	27,714	152,956	355,139	148,845
<b>Expenses</b>									
Salaries									
Teachers									
Educational Assistants									
Support Staff		168,730							
Substitutes								225,821	
Employee Benefits		168,730				2,990	4,950		
Services and Supplies	24,430	56,102				747	18,683		
	24,430	224,832	21,900	1,081,489	122,745	23,977	71,703	69,873	148,845
	24,430	224,832	21,900	1,081,489	122,745	27,714	152,956	355,139	148,845
<b>Net Revenue (Expense) before Interfund Transfers</b>	<b>84,232</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	(84,232)								
	(84,232)								
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2022

	Classroom Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Safe Return to School / Restart Health & Safety Grant	Federal Safe Return to Class / Ventilation Fund	MCF Programs	CBT Plays
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	24,566				13,528			22,541	14,297
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	3,123,822	94,798	20,146	122,845	19,375	156,258	123,982	110,164	2,120
Provincial Grants - Other									
Other									
Investment Income									
Less: Allocated to Revenue	3,123,822	94,798	20,146	122,845	19,375	156,258	123,982	110,164	2,120
Recovered	24,566				25,647	156,258		116,739	16,202
Deferred Revenue, end of year	-	-	-	21,254	7,256	-	123,982	15,966	215
Revenues	3,123,822	94,798	20,146	101,591	25,647	156,258		116,739	16,202
Provincial Grants - Ministry of Education and Child Care									
Provincial Grants - Other									
Other Revenue									
Investment Income									
Expenses	2,397,690								
Salaries									
Teachers									
Educational Assistants									
Support Staff									
Substitutes	114,440	75,838		33,763	18,212	59,236		79,633	
Employee Benefits	2,512,130	75,838		33,763	18,212	59,236		79,633	
Services and Supplies	611,692	18,960		8,440	4,553	12,693		20,373	
			20,146	59,388	2,882	84,329		16,733	16,202
	3,123,822	94,798	20,146	101,591	25,647	156,258		116,739	16,202
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased									
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

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

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2022

	Clear Sky Summit 107	C.A.R.S Path, Two	TOTAL
	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>		4,772	1,257,794
<b>Add:</b>			
Restricted Grants			5,016,891
Provincial Grants - Ministry of Education and Child Care			110,164
Provincial Grants - Other	4,000		1,176,323
Other			8,704
Investment Income			6,312,082
Allocated to Revenue	4,000	-	5,903,721
Recovered		236	24,566
<b>Deferred Revenue, end of year</b>	-	<b>4,536</b>	<b>1,641,589</b>
<b>Revenues</b>			
Provincial Grants - Ministry of Education and Child Care			4,663,155
Provincial Grants - Other			116,739
Other Revenue	4,000	236	1,115,123
Investment Income	4,000	236	8,704
<b>Expenses</b>			
Salaries			2,429,250
Teachers			194,790
Educational Assistants			364,690
Support Staff			250,193
Substitutes			3,238,923
Employee Benefits	4,000		811,688
Services and Supplies	4,000	236	1,768,878
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	<b>84,232</b>
<b>Interfund Transfers</b>			
Tangible Capital Assets Purchased			(84,232)
<b>Net Revenue (Expense)</b>	-	-	<b>-</b>

# School District No. 5 (Southeast Kootenay)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2022

	2022 Budget	2022 Actual			2021 Actual (Restated - Note 17)
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
<b>Revenues</b>					
Provincial Grants					
Ministry of Education and Child Care				-	3,449,139
Investment Income	2,500		4,592	4,592	5,831
Amortization of Deferred Capital Revenue	2,875,518	3,022,515		3,022,515	2,917,242
<b>Total Revenue</b>	<b>2,878,018</b>	<b>3,022,515</b>	<b>4,592</b>	<b>3,027,107</b>	<b>6,372,212</b>
<b>Expenses</b>					
Amortization of Tangible Capital Assets					
Operations and Maintenance	3,613,779	3,691,102		3,691,102	3,549,865
Prior period adjustment		-		-	
<b>Total Expense</b>	<b>3,613,779</b>	<b>3,691,102</b>	<b>-</b>	<b>3,691,102</b>	<b>3,549,865</b>
<b>Capital Surplus (Deficit) for the year</b>	<b>(735,761)</b>	<b>(668,587)</b>	<b>4,592</b>	<b>(663,995)</b>	<b>2,822,347</b>
<b>Net Transfers (to) from other funds</b>					
Tangible Capital Assets Purchased	624,586	93,732		93,732	778,280
Local Capital	400,000		500,000	500,000	700,000
<b>Total Net Transfers</b>	<b>1,024,586</b>	<b>93,732</b>	<b>500,000</b>	<b>593,732</b>	<b>1,478,280</b>
<b>Other Adjustments to Fund Balances</b>					
Tangible Capital Assets Purchased from Local Capital		351,597	(351,597)	-	
<b>Total Other Adjustments to Fund Balances</b>		<b>351,597</b>	<b>(351,597)</b>	<b>-</b>	
<b>Total Capital Surplus (Deficit) for the year</b>	<b>288,825</b>	<b>(223,258)</b>	<b>152,995</b>	<b>(70,263)</b>	<b>4,300,627</b>
<b>Capital Surplus (Deficit), beginning of year</b>		<b>22,525,835</b>	<b>8,352</b>	<b>22,534,187</b>	<b>18,531,114</b>
Prior Period Adjustments					
Half year rule adjustment					(297,554)
<b>Capital Surplus (Deficit), beginning of year, as restated</b>		<b>22,525,835</b>	<b>8,352</b>	<b>22,534,187</b>	<b>18,233,560</b>
<b>Capital Surplus (Deficit), end of year</b>		<b>22,302,577</b>	<b>161,347</b>	<b>22,463,924</b>	<b>22,534,187</b>

# School District No. 5 (Southeast Kootenay)

Schedule 4A (Unaudited)

Tangible Capital Assets  
Year Ended June 30, 2022

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	9,437,116	150,975,518	1,794,274	3,736,278	-	271,265	166,214,451
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		4,739,108	161,786	390,194			5,291,088
Deferred Capital Revenue - Other		775,714	19,276				794,990
Operating Fund			9,500				9,500
Special Purpose Funds		84,232	17,682	33,979		4,047	84,232
Local Capital		295,889					295,889
Local Capital		5,894,943	208,244	424,173		4,047	6,531,407
Decrease:							
Decemed Disposals			61,300	473,939		52,023	587,262
			61,300	473,939		52,023	587,262
Cost, end of year	9,437,116	156,870,461	1,941,218	3,686,512		223,289	172,158,596
Work in Progress, end of year							
Cost and Work in Progress, end of year	9,437,116	156,870,461	1,941,218	3,686,512		223,289	172,158,596
Accumulated Amortization, beginning of year							
Prior Period Adjustments			776,168	1,618,673		68,880	82,685,419
Half year rule adjustment		1,510,915	89,711	186,816		27,125	1,814,567
Accumulated Amortization, beginning of year, as restated		81,732,613	865,879	1,805,489		96,005	84,499,986
Changes for the Year							
Increase: Amortization for the Year		3,083,732	186,775	371,140		49,455	3,691,102
Decrease:							
Decemed Disposals			61,300	473,939		52,023	587,262
			61,300	473,939		52,023	587,262
Accumulated Amortization, end of year		84,816,345	991,354	1,702,690		93,437	87,603,826
Tangible Capital Assets - Net	9,437,116	72,054,116	949,864	1,983,822		129,852	84,554,770

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

Schedule 4C (Unaudited)

Deferred Capital Revenue  
Year Ended June 30, 2022

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
<b>Deferred Capital Revenue, beginning of year</b>	56,431,508	2,193,089	2,043,505	60,668,102
Prior Period Adjustments				
Half year rule adjustment	(1,404,698)	(37,726)	(37,048)	(1,479,472)
<b>Deferred Capital Revenue, beginning of year, as restated</b>	55,026,810	2,155,363	2,006,457	59,188,630
<b>Changes for the Year</b>				
Increase:				
Transferred from Deferred Revenue - Capital Additions	5,291,088	606,816	188,174	6,086,078
	5,291,088	606,816	188,174	6,086,078
Decrease:				
Amortization of Deferred Capital Revenue	2,862,469	83,036	77,010	3,022,515
	2,862,469	83,036	77,010	3,022,515
<b>Net Changes for the Year</b>	2,428,619	523,780	111,164	3,063,563
<b>Deferred Capital Revenue, end of year</b>	57,455,429	2,679,143	2,117,621	62,252,193
<b>Work in Progress, beginning of year</b>				-
<b>Changes for the Year</b>				
Net Changes for the Year	-	-	-	-
<b>Work in Progress, end of year</b>	-	-	-	-
<b>Total Deferred Capital Revenue, end of year</b>	57,455,429	2,679,143	2,117,621	62,252,193

# School District No. 5 (Southeast Kootenay)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2022

Schedule 4D (Unaudited)

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	943	370,951	235,865		34,640	642,399
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	5,341,467				217,622	5,341,467
Other		4,176				4,176
Investment Income		4,176			217,622	5,563,265
Decrease:						
Transferred to DCR - Capital Additions	5,291,088	370,951	235,865		188,174	6,086,078
	5,291,088	370,951	235,865		188,174	6,086,078
Net Changes for the Year	50,379	(366,775)	(235,865)		29,448	(522,813)
Balance, end of year	51,322	4,176			64,088	119,586

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

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

**Fiscal Year Ended June 30, 2022**

**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, 2022**

**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, 2022**

**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 2022.

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

LIST OF ELECTED OFFICIALS	POSITION	REMUNERATION	EXPENSES
AYLING, TRINA	TRUSTEE	15,371.04	3,570.85
BELLINA, BEVERLEY	TRUSTEE	15,511.04	4,013.20
DAMSTROM, KRISTA	TRUSTEE	15,071.04	3,872.90
JOHNS, CHRIS	TRUSTEE	15,071.04	348.00
KITT, KATHRYN	TRUSTEE	15,071.04	2,787.08
LENTO, FRANK	TRUSTEE	17,906.04	5,595.28
MCPHEE, DOUG	TRUSTEE	15,511.04	573.88
TURNER, WENDY	TRUSTEE	15,451.04	1,935.92
WHALEN, PATRICIA	TRUSTEE	15,071.04	-
<b>TOTAL FOR ELECTED OFFICIALS</b>		<b>\$ 140,034.36</b>	<b>\$ 22,697.11</b>
<b>LIST OF EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000</b>			
NAME	POSITION	REMUNERATION	EXPENSES
ADAMS, DELEEN	TEACHER	89,338.55	-
ADAMS, JENNIFER	VICE PRINCIPAL	116,571.10	3,451.24
AMOS, ALISSA	TEACHER	85,684.48	1,052.97
ANDERSON, TRINA	TEACHER	98,552.02	1,131.90
ARCHIBALD, MARCI	TEACHER	89,366.63	-
ATTORP, JENNIFER	TEACHER	96,598.59	-
ATWAL, JASLENE	PRINCIPAL	129,233.39	3,012.55
BALFOUR, SHELLEY	TEACHER	109,991.80	52.81
BARCLAY, KERRY	TEACHER	93,070.39	4,102.78
BARRAS, AMI	TEACHER	95,638.65	116.00
BARTRAW, DANNY W	TEACHER	89,775.33	-
BATES, KATHLEEN	TEACHER	78,221.29	-
BATY, ERNIE	TEACHER	91,431.63	-
BELISLE, BARBARA	TEACHER	100,829.04	-
BENDKOWSKI, RICK	TEACHER	89,380.69	37.80
BERGEN, CARMEN A	TEACHER	97,238.99	298.50
BERNDT, HELENA	TEACHER	100,561.94	-
BIAFORE, MICHAEL	TEACHER	103,176.62	-
BIDDER, KAREN	TEACHER	80,297.41	1,014.47
BLAIS, CARRIE-ANN	TEACHER	85,497.03	312.88
BOEHM, ERIN	PRINCIPAL	139,222.27	3,780.39
BOHAN, CARLA	TEACHER	88,941.16	-
BOSS, DEANNA	TEACHER	78,633.94	-
BOWKER, WANITA	TEACHER	92,422.41	94.08
BRIEN, YVONNE	TEACHER	87,647.89	58.00
BROWN, CHERYL	TEACHER	92,812.61	437.11
BUCHAN, NANCY	TEACHER	94,558.82	145.23
BUCK, FRASER	TEACHER	90,442.31	-
BUECKERT, DENISE	TEACHER	91,031.97	40.82
BUECKERT, EVAN	TEACHER	88,955.44	-
BULLOCK, NOEL	TEACHER	103,565.76	500.00
BURTON, ANDREA	TEACHER	97,223.35	-
CAIN, RITA	TEACHER	98,599.33	58.00
CAMERON, DONNA LYNN	TEACHER	103,176.62	-
CARLEY, JILL	VICE PRINCIPAL	123,092.45	1,488.34
CASAULT, DIANE	DIRECTOR OF STUDENT LEARNING & INNOVATON	165,934.57	8,990.78
CATHERALL, CHRIS	PRINCIPAL	134,949.71	901.88
CATHERALL, KRISTA	TEACHER	78,646.45	-
CHARDONNENS, PAULA	TEACHER	92,410.55	-
CHAREST, SHARLENE	TEACHER	103,766.02	135.14
CHIASSON, CHRISTINA	TEACHER	100,185.09	74.24
CHOW, PAUL	TEACHER	100,851.82	697.50
CONLIN, KATHERINE	TEACHER	112,056.79	51.92
CONROY, MICHELE	TEACHER	88,169.90	-
COOLBAUGH, JEFFREY	TEACHER	89,394.72	259.48
CORMIER, LEIGH	TEACHER	85,682.67	25.77
COULTRY, MEGHAN	TEACHER	93,198.33	-
CROSS, CAROLYN	TEACHER	100,001.14	-
CROSS, ERICA	TEACHER	100,676.54	19.46
CULLINS, KYLE	TEACHER	81,355.39	20.00
DAMANT, ZOE	TEACHER	96,793.40	107.56
DE KLERK, INGRID	TEACHER	92,051.57	61.25
DECOSSE, KATHLEEN	TEACHER	78,558.82	-
DEGAGNE, DANIELLE	TEACHER	92,396.65	-
DEMERS, ADRIENNE	TEACHER	100,175.95	140.89
DILTS, MORGAN	TEACHER	92,103.77	595.88
DION, TRINA	TEACHER	100,364.22	16.30
DOLL, DAVID	VICE PRINCIPAL	126,228.54	2,085.89
DONALDSON, ALISON	TEACHER	99,954.20	163.25

NAME	POSITION	REMUNERATION	EXPENSES
DRAPER, LEAH	TEACHER	99,781.62	1,096.68
DRYDALE, PAMELA	VICE PRINCIPAL	116,967.63	1,040.05
DUCHSCHERER, GRANT	TEACHER	90,978.03	239.24
DUCZEK, PAUL	TEACHER	89,394.92	-
DUPLEY, DEBRA	TEACHER	89,394.72	-
DURESKI, LARRY	TEACHER	101,273.11	-
EADIE, MICHAEL	TEACHER	88,400.89	20.52
EHMAN, LOIS	PRINCIPAL	132,952.29	4,691.91
ELLIOT, TARA	TEACHER	104,869.38	60.62
EMSLAND, LENORE ELISE	TEACHER	77,106.05	300.00
ERICHSEN, CARLA	TEACHER	99,954.20	177.46
EVOY, PAULA	TEACHER	96,909.28	496.41
FARNAN, JAYME	TEACHER	89,157.71	1,014.47
FAUCHER, BRYAN	VICE PRINCIPAL	93,199.78	548.35
FERGUSON, LINDSAY	SPEECH PATHOLOGIST	84,821.82	684.76
FIFIELD, SHANE	TEACHER	84,454.74	548.12
FILIPE, ASHLEY	TEACHER	89,380.91	390.95
FILLIS, CATHERINE	TEACHER	100,833.08	-
FINCH, SARAH	TEACHER	100,134.82	116.00
FLEGEL, DAVID	TEACHER	97,016.94	-
FLEISCHACKER, MELISSA	TEACHER	79,782.86	-
FLEMING, RYAN	TEACHER	80,248.21	-
FOREFIELD, AMANDA	TEACHER	96,160.96	-
FRANKLIN, LEE-ANNE	TEACHER	89,395.02	-
FRASER, JANE	TEACHER	97,096.31	62.14
FRIESEN, RICHARD	TEACHER	89,350.03	-
FROEHLER, KIM	TEACHER	92,273.61	825.89
FULTON, NICOLE	TEACHER	90,252.88	-
GARTSIDE, OREN	TEACHER	89,338.55	-
GEDDES, DANA	TEACHER	101,647.88	76.90
GERMAINE, KARLA M	TEACHER	103,176.62	148.91
GIBSON, DANIELLE	TEACHER	104,582.39	116.00
GONSALVEZ, LOUISE	TEACHER	103,227.10	486.49
GOODWIN, CHRIS	TEACHER	99,954.20	-
GORKA, EWA	TEACHER	86,921.35	-
GRAHAM, ANDREA	PRINCIPAL	131,152.44	2,454.90
GRAHAM, LORRAINE N	TEACHER	99,985.70	163.25
GRAY, PASCAL	TEACHER	76,975.74	576.97
GREEN, BREE	TEACHER	92,352.33	174.00
GRIS, ANNA	TEACHER	76,303.74	-
GULYAS, ANDREW	TEACHER	79,211.20	-
GUTZMAN, KIRK	TEACHER	90,768.65	-
HALLDORSON, STEPHANIE	TEACHER	100,170.11	457.45
HAMILTON, DALTON	TEACHER	83,385.63	-
HAMILTON, MARY PATRICIA	TEACHER	83,385.68	-
HAMILTON, RYAN	TEACHER	99,954.20	-
HAMMOND, STEVEN	TEACHER	99,954.20	-
HANSON, RUSSELL	TEACHER	75,525.66	62.14
HART, CARISSA	VICE PRINCIPAL	122,178.90	2,350.09
HAWKE, ORRIN	TEACHER	78,818.54	-
HAY, ERIN	PRINCIPAL	138,961.76	2,458.60
HAYES, BONNIE	TEACHER	78,646.29	62.03
HEATH, JENNIFER	TEACHER	89,781.59	64.11
HENDERSON, KELLY	TEACHER	89,394.58	-
HEYDE, CARRIE	TEACHER	78,286.51	85.00
HILL, DAVID MICHAEL	PRINCIPAL	140,447.20	921.98
HILLS, NEIL	TEACHER	100,015.72	-
HOCKLEY, HEATHER	HUMAN RESOURCES COORDINATOR	79,841.00	2,680.15
HOGG, KEVIN	TEACHER	99,797.58	36.21
HOLMES, ROSE	TEACHER	81,844.73	250.91
HOLT, SCOTT	PRINCIPAL	131,911.44	2,372.23
HOWARD, JULIE	TEACHER	104,044.97	-
HOYT, CHRISTIE	TEACHER	77,288.11	-
HOYT, JODI	TEACHER	98,697.95	259.43
INSKIP, TY	TEACHER	75,673.49	145.23
JACKSON, GILLIAN	TEACHER	90,879.84	-
JARRELL, IAN	TEACHER	115,886.84	197.15
JOHNS, JENNIFER	TEACHER	78,283.56	182.50
JOHNSON, CHRISTIE	VICE PRINCIPAL	116,903.34	1,129.83
JOHNSON, STACEY R	TEACHER	76,476.67	-
JOHNSON, WILLIAM	PRINCIPAL	135,265.56	1,127.50
JONES, ERIN	TEACHER	92,382.47	4,439.90
JONES, JAMIE ANNE	TEACHER	89,338.55	20.52
KAUFMANN, BARBARA	TEACHER	87,393.33	-
KAUSHAL, VINTEE	ACCOUNTANT	93,001.73	8,328.27
KEAST, KATIE	TEACHER	88,680.54	1,430.01

NAME	POSITION	REMUNERATION	EXPENSES
KELLY, MICHAEL	PRINCIPAL	140,321.94	1,250.40
KENNEDY, KATELON	TEACHER	81,996.72	418.88
KENNEDY, SCOTT	TEACHER	100,807.78	1,052.97
KERKHOVEN, TANYA	TEACHER	91,050.91	-
KETTENACKER, KAREN	TEACHER	87,677.48	298.72
KIELPINSKI, CHRISTOPHER	TEACHER	110,118.42	52.81
KINSMAN, MELISSA	SPEECH PATHOLOGIST	78,987.75	489.92
KIRKPATRICK, FRANCES	TEACHER	89,338.55	-
KNIGHT, LINDSAY	TEACHER	103,225.23	-
KNUDSGAARD, ELAINE	TEACHER	97,216.70	-
KUJT, JANET	VICE PRINCIPAL	120,208.59	3,923.96
LAPORTE, CATHERINE	TEACHER	78,610.52	35.00
LARSEN, STEPHEN	TEACHER	92,832.78	-
LARSEN, VICTORIA	TEACHER	100,010.05	170.43
LE GRANDEUR, JO-ANNA	TEACHER	100,015.55	1,055.29
LEIMAN, KRISTA	TEACHER	100,001.43	58.00
LENNOX, CATHRYN	TEACHER	80,946.77	-
LESAGE, MICHELLE	TEACHER	96,884.55	38.18
LEWIS, KRISTEN	TEACHER	75,855.33	431.04
LINARDIC, ANGELA	TEACHER	86,719.11	-
LINDSAY-TADEY, MAGGIE	VICE PRINCIPAL	124,308.48	2,338.25
LLOYD, HARMONY	TEACHER	91,304.83	-
LOCHRIE, CARLENE	VICE PRINCIPAL	121,582.26	2,964.90
LOCKE, SINEAD	TEACHER	85,117.75	-
LONDON, CARA	TEACHER	100,001.27	-
LOWE, PENNY	TEACHER	105,300.93	209.37
LUND, JAMES	TEACHER	103,241.43	-
LUTZ, KIM	TEACHER	89,187.34	44.05
LUXTON, TERESA	TEACHER	99,954.20	28.07
LYNES, LINDY	TEACHER	87,819.35	-
MACCORMACK, RENEE	TEACHER	102,747.53	498.94
MADELL, ROBERT	TEACHER	88,500.95	-
MARTIN, DAVID	PRINCIPAL	135,405.74	739.04
MARTIN, SHAWNA	TEACHER	81,002.54	26.25
MATTHEWS, PAUL	TEACHER	99,932.15	1,014.47
MAYER, JANICE	TEACHER	88,936.58	748.57
MCALLISTER, RYAN	VICE PRINCIPAL	105,502.79	3,588.79
MCANERNEY, BRUCE	TEACHER	100,876.50	-
MCCORMACK, DANIELLE	TEACHER	89,380.69	-
MCCULLOUGH, JACQUELINE	TEACHER	81,342.79	-
MCELGUNN, NIKITA	TEACHER	85,379.03	19.46
MCGOVERN, JENNIFER	TEACHER	100,016.97	182.50
MCKEOWN, KIM	TEACHER	103,176.62	6,860.95
MEDCALF, JENNA	TEACHER	79,508.98	-
MEIJER, TANYA	TEACHER	83,133.61	34.64
MEINIG, MICHAEL	PAYROLL & BENEFITS COORDINATOR	83,182.68	2,133.70
MERKEL, TERA-LEIGH	TEACHER	84,574.12	240.83
MILLINOFF, HOLLY	TEACHER	99,985.70	40.82
MINTO, ADELE	SPEECH PATHOLOGIST	107,509.51	5,778.04
MORGAN, RUSAN	TEACHER	103,224.48	174.00
MURRAY, PAMELA	TEACHER	91,739.92	-
NASTASI, ROMINA	TEACHER	75,464.75	19.46
NIELSEN, KIM	TEACHER	89,380.29	-
NOHELS, STACEY	TEACHER	92,379.75	74.24
NYQUIST, TIFFANY	TEACHER	88,730.73	1,014.47
O'CONNOR, JESSICA	TEACHER	83,034.21	145.23
OESTREICH, DEVLIN	TEACHER	100,541.35	-
O'GRADY, SHEILA	TEACHER	97,192.74	-
OSCIENNY, PATRICE	TEACHER	81,392.47	35.00
PARKER, JAMIE	TEACHER	103,225.38	95.12
PARON, MARK	TEACHER	99,985.74	-
PASIVIRTA, DAVID	TEACHER	100,016.97	-
PATERSON, MICHELLE	TEACHER	99,486.33	576.97
PENDRY, ANDREA	TEACHER	90,185.65	-
PEPPER, LORRAINE MARIE	TEACHER	101,657.11	-
PERCY, WILLIAM	TEACHER	94,099.72	145.23
PETTIFOR, COLE	TEACHER	79,661.52	94.08
PETTIFOR, VANESSA	TEACHER	77,891.33	94.08
PHILIPZYK, JUDY LYNN	TEACHER	99,519.85	-
PHILLIPS, LAURA-LEE	PRINCIPAL	130,091.86	3,452.08
POCHA, FILOMENA	TEACHER	89,395.26	-
PODRASKY, JAIMIE	TEACHER	84,542.92	33.54
PODRASKY, SHEILA	TEACHER	91,263.33	227.36
POOLE, JUDI	PRINCIPAL	132,544.72	1,845.75
POPOFF, JOANNA	TEACHER	78,609.20	-
PORTER, KATHLEEN	VICE PRINCIPAL	99,409.13	3,050.15

NAME	POSITION	REMUNERATION	EXPENSES
POTORTI, LINDSAY	TEACHER	89,366.72	-
POTTER, CAROLINE	TEACHER	78,658.94	418.95
POULIN, ANICK	TEACHER	88,294.97	54.95
POWELL, JOHN F	TEACHER	105,034.43	-
PREST, YVONNE	TEACHER	91,177.24	-
PUFFER, JENNY	TEACHER	89,780.59	-
RADIES, PATTI	TEACHER	89,366.79	-
REID, ERIC	ASSISTANT MANAGER OF OPERATIONS	82,095.45	4,475.05
REIMER, BRENT	DIRECTOR OF INSTRUCTION\HUMAN RESOURCES	171,389.65	1,790.10
RICHARDS, KIMBERLY	TEACHER	82,598.28	4,381.28
RICHARDS, NICHOLAS	TEACHER	78,658.67	-
ROBERTS, JENNIFER	DISTRICT PRINCIPAL TRANSFORMATIVE LEARNING	148,828.07	11,016.81
ROBERTS, STEPHANIE	TEACHER	100,876.53	103.84
ROBERTSON, ROSS	TEACHER	100,016.08	-
ROBINSON, JAMES MARTIN	TEACHER	100,876.49	20.52
RODGERS, RUPALI	TEACHER	89,187.96	-
ROMERO, RACHEL MAUREEN	VICE PRINCIPAL	126,971.67	339.53
ROSNAU, LUCAS	TEACHER	80,864.52	40.82
ROSZELL, SEAN	TEACHER	82,908.10	145.23
RUNZER, LESLEY	SPEECH PATHOLOGIST	87,056.63	6,303.17
RUOSS, KATE	TEACHER	77,599.25	-
RUSSCHEN, JULIE	TEACHER	100,001.19	3,053.92
SALANSKI, SHELLEY	TEACHER	92,352.33	250.91
SARTOREL, MICHELLE	PRINCIPAL	138,451.84	2,612.54
SAUERBORN, MARDELLE	TEACHER	103,251.64	404.26
SAVAGE, JODI	TEACHER	78,609.20	-
SAWCHUK, DON	TEACHER	86,300.25	140.66
SHADE, LEANN	TEACHER	80,053.47	151.00
SHIELDS, KRISTIN	TEACHER	98,569.67	-
SHIPPY, RHONDA	TEACHER	82,108.24	35.00
SHULLY, LEANNA S	TEACHER	92,571.53	415.00
SINCLAIR, SEAN	TEACHER	97,107.17	116.00
SKEAD, TONJA	TEACHER	90,570.56	-
SKELTON, THOMAS	VICE PRINCIPAL	117,644.56	3,341.88
SLATER, BRAD	TEACHER	77,819.98	-
SMALDON, KAYLA	TEACHER	89,600.16	-
SOPER, DARLENE	ACCOUNTING SERVICES MANAGER	108,100.70	5,087.53
SOPKO, FRANK	PRINCIPAL	122,200.48	529.90
SPENSLEY, PATRICK D	TEACHER	100,001.27	317.48
SPERGEL, LEAH	TEACHER	103,225.53	-
STAMBULIC, CLAUDIA	TEACHER	97,767.69	-
STANDING, DAVID	PRINCIPAL	132,777.45	2,390.35
STASUIK, MEGAN	TEACHER	96,509.38	345.31
STEPHENSON, SCOTT	TEACHER	80,227.04	-
STEVENSON, BARBARA	TEACHER	87,294.79	-
STEWART, ADAM	TEACHER	97,674.59	-
STEWART, BRIENNA	TEACHER	89,379.90	-
SUBRA, FREDERIC	TEACHER	89,161.88	-
SUTHERLAND, NICOLLE	TEACHER	103,662.06	116.00
TANK, JOSEPH	MANAGER OF OPERATIONS	121,214.63	2,193.52
TAYLOR, NICHOLAS	SECRETARY-TREASURER	127,837.02	9,837.54
TAYLOR, TRISTAN	TEACHER	84,016.51	928.52
TEMRICK, TAMMY	TEACHER	92,394.47	-
THIELEN, DARALYN	TEACHER	103,225.06	748.05
THORN, AARON	PRINCIPAL	133,477.86	1,644.54
TICHAUER, JASON	DIRECTOR OF STUDENT LEARNING & ABORIGINAL EDUCATION/SAFE SCHOOL COORDINATOR	169,129.42	6,768.06
TICHAUER, STEPHANIE	TEACHER	89,960.68	-
TOPPING, SARA	TEACHER	83,759.20	-
TOVEE, COLLETTE	SPEECH PATHOLOGIST	108,114.64	2,441.30
TRAUB, MELISSA	TEACHER	100,012.43	116.00
TRAVERSE, ADELAINÉ	TEACHER	92,395.63	18.91
TRAVERSE, LEAH-ROSE	TEACHER	79,674.09	58.39
TRAVIERSO, DON	TEACHER	89,338.55	-
TYSON, BRENDA	PRINCIPAL	133,527.86	3,455.98
VAN DER WALT, DANIEL	TEACHER	99,075.70	2,827.30
VAN HESTEREN, JULIE	TEACHER	89,366.12	-
VERBURGT, DARCY	DISTRICT PRINCIPAL STUDENT SERVICES	150,088.57	9,243.12
VORDING, MONICA	TEACHER	89,721.38	44.89
WAGNER, TANYA	TEACHER	100,411.65	-
WALKLEY, PRISCILLA	TEACHER	89,012.69	-
WALMSLEY, WAYNE	TEACHER	89,173.61	-
WARBURTON, SARAH	TEACHER	93,197.54	176.06
WASYLOWICH, KALEY	VICE PRINCIPAL	132,990.09	817.83
WEBER, CARA LEAH	TEACHER	96,483.86	60.62
WENDA-SZOLTYSEK, JOLANTA	TEACHER	83,999.99	145.23
WHALEN, SEAN	TEACHER	99,985.52	-

NAME	POSITION	REMUNERATION	EXPENSES
WHILLANS, DANIEL	TEACHER	79,673.33	-
WHITE, CONNIE	TEACHER	99,985.61	-
WHITLOCK, GERRY	MECHANIC/FOREMAN	78,671.24	782.50
WILKINSON, CHERYL	TEACHER	90,075.86	575.00
WILLS, ADAM	TEACHER	97,192.74	-
WILLUMBIT, AMANDA	TEACHER	100,439.21	-
YARDLEY, SILKE	SUPERINTENDENT	173,452.60	9,987.37
YUILL, SCOTT	TEACHER	90,498.45	-
ZIMMER, TERRY	TEACHER	78,144.88	58.00
ZUROWSKI, CHRISTINA	TEACHER	102,999.23	-
ZUVELA, MITCHELL	TEACHER	82,690.20	-
<b>TOTAL FOR EMPLOYEES</b>			
<b>WHOSE REMUNERATION EXCEEDS \$75,000.00</b>		<b>28,991,742.56</b>	<b>230,276.01</b>
<b>REMUNERATION TO EMPLOYEES PAID \$75,000.00 OR LESS</b>		<b>26,183,614.10</b>	<b>304,994.35</b>
<b>TOTAL EMPLOYEE REMUNERATION</b>		<b>55,175,356.66</b>	<b>535,270.36</b>
<b>REMUNERATION TO ELECTED OFFICIALS</b>		<b>140,034.36</b>	<b>22,697.11</b>
<b>GRAND TOTALS</b>		<b>\$55,315,391.02</b>	<b>\$557,967.47</b>
<b>EMPLOYER PORTION OF EI AND CPP</b>		<b>\$ 3,115,927.96</b>	

<b>LIST OF SUPPLIERS WHERE PAYMENTS EXCEED \$25,000</b>	
<b>SUPPLIER NAME</b>	<b>EXPENDITURE</b>
3P LEARNING CANADA LIMITED	27,251.70
AFFORDABLE FLOORS LTD.	61,396.27
AIRPLUS INDUSTRIAL CORP	41,052.81
AMAZON	180,368.77
APPLE CANADA INC. C3120	85,241.18
ARI FINANCIAL SERVICES T46163	42,065.28
BA BLACKTOP - ICL SOUTH	40,348.68
BARAGAR ENTERPRISES LTD	27,090.00
BC HYDRO	611,479.43
BCSTA	40,422.15
BDI PLAY DESIGNS	50,844.25
BERRY ARCHITECTURE	45,311.26
BLUE IMP - SF SCOTT MFG CO LTD	119,463.75
BRIDGES CANADA INC.	27,904.87
BRIKAT CONTRACTING LTD	28,953.76
BTY CONSULTANCY GROUP INC	36,487.50
BUNZL	52,035.65
CALIBER SPORT SYSTEMS INC.	146,077.75
CAMERON ENTERPRISES	73,493.58
CANADIAN LINEN & UNIFORM SERVICES	30,965.17
CASTLE FUELS (2008) INC	277,781.91
CDTA PROFESSIONAL DEVELOPMENT	112,500.00
CITY OF CRANBROOK	30,484.83
CITY OF FERNIE	57,900.36
COLLEGE OF THE ROCKIES	83,668.09
COLUMBIA BASIN ALLIANCE FOR LITERACY	64,000.00
D3K CONSTRUCTION LTD	39,108.59
DAPROCIDA ELECTRICAL & LIGHTING	33,103.88
DATA MAESTRO SOLUTIONS INC.	62,244.00
DYNAMIC SPECIALTY VEHICLES LTD	161,559.48
EB HORSMAN & SON	106,127.01
ELK VALLEY EXCAVATION LTD.	52,552.50
EMPLOYER HEALTH TAX - PROV BC	1,060,949.98
FALCON ENGINEERING LTD.	30,249.22
FERNIE AUTO PARTS LTD	38,566.81
FERNIE WOMEN'S CENTRE	64,000.00
FLAMEGUARD SAFETY SERVICES LIMITED	38,480.12
FOCUSED EDUCATION RESOURCES	27,568.80
FORTISBC	598,668.71
FSEAP VANCOUVER	59,056.20
GIBBS GAGE ARCHITECTS	42,000.00
GLOBAL INDUSTRIAL CANADA	40,033.63

<b>SUPPLIER NAME</b>	<b>EXPENDITURE</b>
GOLDSTAR CLEANING SERVICES LTD	299,950.06
GRAND & TOY	56,160.15
HARRIS & COMPANY	25,451.41
IBM CANADA LTD	87,869.58
INTERIOR HEALTH	100,000.00
INTRADO CANADA INC	50,170.40
JOHNSON'S HEATING (629189 B.C.	47,285.75
KD ELECTRIC	1,248,255.02
KEMLEE EQUIPMENT LTD.	36,156.19
KEV SOFTWARE INC	71,989.12
KEY CITY THEATRE	43,000.00
KONE INC.	40,851.23
KOOTENAY LANDSCAPE	44,549.42
LEFEBVRE PROJECT MANAGEMENT	31,264.28
LINK BUILDERS	410,891.01
MCWHIRTER OFFICE SOLUTIONS	95,109.14
MINISTRY OF ENVIRONMENT AND CLIMATE CHANGE STRATEGY	70,743.75
PROVINCE OF BC OPTIONAL PROPERTY PROGRAM	54,576.83
MOGLI'S VACUUM AND JANITORIAL	75,464.61
MOUNTAIN MECHANICAL SERVICES LTD	300,660.26
MUNICIPAL PENSION PLAN CUPE	996,765.62
MUNICIPAL PENSION PLAN EXCLUDED	160,785.47
OMEGA MECHANICAL LTD	248,640.00
PACIFIC BLUE CROSS	1,568,126.39
PARASTONE DEVELOPMENTS LTD	1,838,438.42
PEARSON CANADA INC.	62,272.07
PEARSON EDUCATION	34,588.35
PEBT IN TRUST	1,381,394.11
POWERSCHOOL CANADA ULC	208,199.80
RCAP LEASING INC.	50,021.02
REAL CDN SUPERSTORE	63,586.44
RIVER RUN DEVELOPMENTS LTD	33,852.78
ROCKY MOUNTAIN BEHAVIOUR ANALY	72,474.63
ROCKY MOUNTAIN COLLISION	28,467.77
RONA	27,917.26
SAVE ON FOODS	34,394.23
SCHOLASTIC CANADA LTD.	76,937.06
SCHOOLHOUSE PRODUCTS INC.	137,724.10
SHELL ENERGY NORTH AMERICA (CA	82,484.74
SILVERADO INDUSTRIES INC	832,416.48
SLOAN CONSULTANTS LTD	55,409.12
SOFTCHOICE LP	840,993.81
STANTEC ARCHITECTURE LTD.	343,593.88
STAPLES CANADA INC	33,118.05
STAPLES PROFESSIONAL	26,045.11
STAPLES STORE #252	30,617.94

<b>SUPPLIER NAME</b>	<b>EXPENDITURE</b>
TEACHER PENSION PLAN	4,298,823.17
TELUS	41,819.93
THE LAWN BARBERS	73,878.01
THE OUTDOOR LEARNING STORE	50,272.97
W. INGRAM BUILDING MATERIALS L	33,346.64
WESTERN CANADA BUS	391,874.56
WESTERN ROOFING MASTER ROOFERS	31,761.41
WOLSELEY MECHANICAL GROUP - AL	62,110.26
WOOD WYANT	188,702.25
WORKSAFE BC ONLINE	490,303.20
WSP CANADA INC.	120,208.32
XEROX CANADA LTD	80,894.46
<b>TOTAL FOR SUPPLIERS WHERE PAYMENTS EXCEED \$25,000.00</b>	<b>23,172,515.97</b>
<b>SUPPLIERS PAID \$25,000.00 OR LESS</b>	<b>2,958,194.54</b>
<b>TOTAL PAYMENTS FOR GOODS &amp; SERVICES</b>	<b>\$ 26,130,710.51</b>

<b>SCHOOL DISTRICT 5 (SOUTHEAST KOOTENAY)</b>	
<b>STATEMENT OF FINANCIAL INFORMATION</b>	
<b>YEAR ENDED JUNE 30, 2022</b>	
	<b>2022</b>
<b>Reconciliation of Payments per SOFI to June 30, 2022 Financial Statements</b>	
Remuneration - all Employees per SOFI	55,315,391.02
Employee Expenses	557,967.47
Employer Premium for CPP/EI	3,115,927.96
Payments for Goods & Services	26,130,710.51
	<b>\$ 85,119,996.96</b>
<b>Financial Statement Expenditures</b>	<b>81,606,261.00</b>
Capital Asset Additions	6,531,407.00
Amortization of capital assets	(3,691,102.00)
2022 Prepaid Expenses	482,326.00
2021 Prepaid Expenses expensed in 2022	(387,996.00)
GST Rebates	479,827.00
Digital Services Recovery - expensed by JE	(149,663.00)
SPP premiums expensed by JE	(86,028.00)
Class cost recovery	(34,396.00)
My ed	(59,320.00)
Net change to EFB Liability Account	(102,535.00)
Change in accounts payable	1,317,088.00
Expense Reimbursements\WCB\ Insurance proceeds\ billouts	416,723.57
School Generated Fund Expenses	(1,081,489.00)
Payments to Schools that were expensed	(86,291.51)
CAMS gross up on AFG recorded by journal entry	(24,430.00)
	<b>85,130,382.06</b>
Difference	<b>(10,385.10)</b>
other expenses recorded by journal entry such as bank charges, other miscellaneous expense recoveries posted by journal entry	



SCHOOL DISTRICT NO. 5  
(SOUTHEAST KOOTENAY)



## A MESSAGE FROM THE SUPERINTENDENT

Dear students, staff, parents and caregivers:

It is hard to believe that we are in the last month of 2022. November saw a lot of illness and absences across the district. Thank you to our schools and operations staff for ensuring that we remained open and for deep cleaning our buildings. The BCCDC has modified the guidelines around Covid 19 which you can review [here](#), as with Covid and any other illness the most important precaution is regular hand washing and staying home if you are sick.

Foundational Skills Assessments (grades four and seven) have wrapped up. These provincial assessments provide us with useful information that allows the District to reflect and make goals to improve student learning. It is one piece of information that we use along with district and school data to gauge how we are doing which guides district priorities that are reflected in the [Framework for Enhancing Student Learning](#).

Six of our trustees recently returned from the British Columbia School Trustee Association's new trustee orientation and academy. It was two and a half days of learning which included understanding the trustee's role, governance, Ministry of Education and Child Care updates, inclusive education and Truth and Reconciliation. A valuable resource that was highlighted is the Expect Respect and A Safe Education ([ERASE](#)), the link is available on the schools and district websites. The site contains a provincial anonymous reporting tool where students and parents can report concerns and resources around: mental health, racism, bullying, consent and sexual orientation and gender identity (SOGI). I encourage you to check it out as it is frequently being updated. If you have any questions, feel free to reach out to our Safe School Coordinator [Jason Tichauer](#).

We have 20 administrators, from around the district, registered for Trauma-Focused Schools. The course builds from research and applies a trauma-centric lens supporting children and youth with specific strategies, enhancing calm classrooms, and creating meaningful trauma-informed Individual Education Plans (IEPs) to help children, heal and learn. This learning complements the [Ministry's Mental Health in Schools Strategy](#) and aligns with many of our [schools' growth plans](#).

The District has put out a challenge to all board office employees and trustees to read to kindergarten classes. The goal is to have a guest reader in every kindergarten class by the end of the school year. If you would like more information or to book a guest reader please reach out to Executive Assistant, [Amanda Skene](#).

As we enter the holiday season, please remember that schools have funding available to support families and students in need. Please do not hesitate to reach out to your preferred school contact to access support through the [Student and Family Affordability Fund](#).

## LITERACY

Reading comprehension is the product of skilled word reading and language comprehension. This year, primary teachers working with our District Literacy Teacher, Erin Jones, are focusing on strengthening their understanding and instruction in word reading. UFLI Foundations is an explicit, systematic phonics program that teaches students the foundational skills necessary for proficient reading. It is an example of an educative curriculum. This means using the materials will add to the teacher's professional knowledge and skills in the key areas of:

- The process of reading acquisition
- Key linguistic elements necessary for reading
- Evidence-based instructional methods that promote reading proficiency

Teachers from Rocky Mountain, Amy Woodland, and Pinewood Elementary schools have received their UFLI manuals and participated in professional development to learn how to effectively implement this resource.

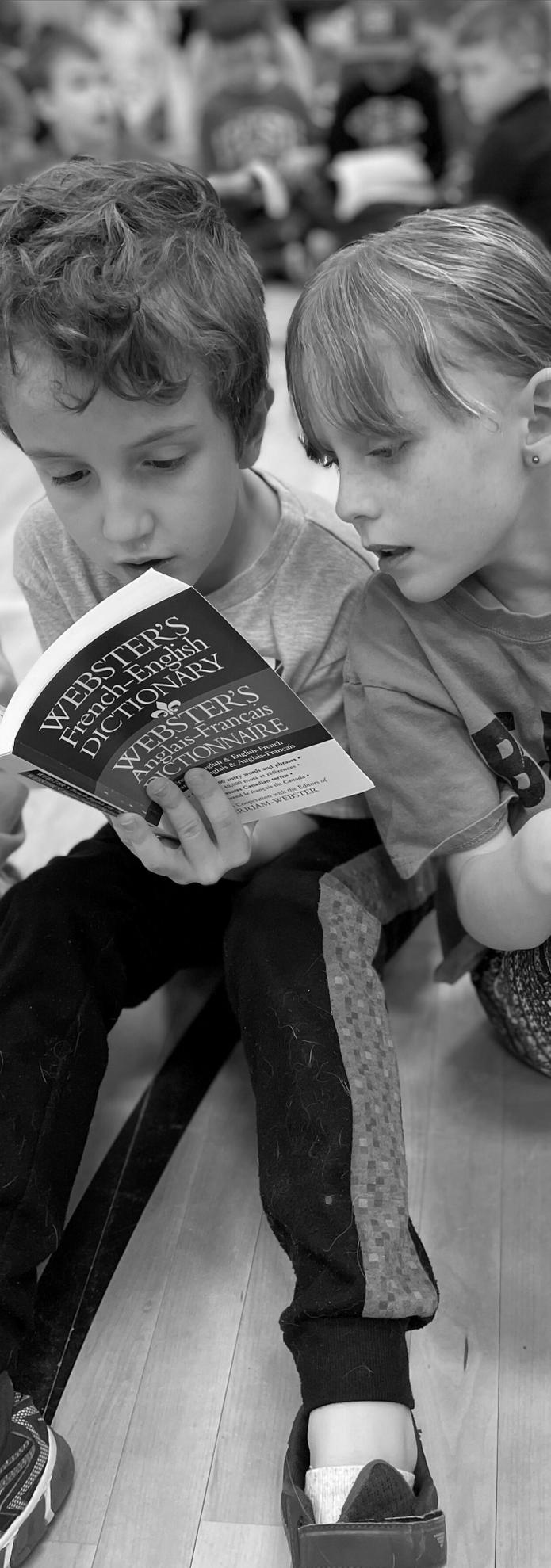
Kootenay Orchards Elementary School invited Erin into their intermediate classrooms to lead a discussion for their school-wide writing assessment. Erin shared an anchor book and facilitated a class planning session around the topic of "My Special Person". Students were encouraged to think about and discuss three main ideas describing their special person to help organize their writing. Planning is an essential part of the writing process. Students who build knowledge and have time to plan can make their writing clear and interesting for their reader; two writing goals based on Adrienne Gear's Powerful Writing Structures.

Erin spent the day at Parkland Middle School sharing information about how the brain learns to read and exploring evidence-based instructional routines supporting word reading, vocabulary development and fluency at the middle school level. Teachers will have the opportunity to work with Erin for a second day where they will examine comprehension and connections to disciplinary literacy.

École Isabella Dicken School invited Erin to speak at their November staff meeting. Discussions centred around the importance of reading assessments to inform instruction and monitor student progress. Erin spoke about the essential elements of reading instruction and some tools for assessment. There are many unanswered questions about this complex topic, and we look forward to ongoing discussions and the work ahead.



At this year's annual IT4K12 Technology Conference in Vancouver, Kim Froehler and Ryan McKenzie presented the results and resources of the Digital Literacy component, which the FESL group worked on last year. They showcased books that promote different digital and social skills and some classroom-ready activities that can build a foundation for the safe and efficient use of technology. A large part of the discussion surrounded the results of a survey that anonymously asked grade 4 students about their access, skills, and online activity when it comes to technology. The most important piece of information that the students want adults to know is that they "can't pause the game," referring to their experiences with parents asking them to stop their game. The comment, reiterated well over 50 times by different students, highlights the social and immersive context that they are interacting with.



## NEWS FROM THE DRC

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### BRAIDING SWEETGRASS FOR YOUNG ADULTS

Drawing from her experiences as an Indigenous scientist, botanist Robin Wall Kimmerer demonstrates how all living things—from strawberries and witch hazel to water lilies and lichen—provide us with gifts and lessons every day, in her best-selling book. We are extremely excited to add this Novel to our collection because of the opportunity for educators to use it to bring Indigenous wisdom and scientific knowledge to their classrooms. Please contact the DRC: [resource.center@sd5.bc.ca](mailto:resource.center@sd5.bc.ca) if you are interested in borrowing this novel for your class.

### WINTER OUTDOOR EQUIPMENT

The temperature change can always be challenging, but the DRC is looking forward to bringing some winter excitement to outdoor learning. Ordered over a year ago, our long-anticipated cross-country ski equipment will bolster our current selection of skis, boots and poles creating more opportunities to get out and enjoy some fresh air.

### APPLYING THEIR LITERACY SKILLS AROUND THE DISTRICT

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#### BUILD A SHELTER IN MINECRAFT EDUCATION

Students in Ms. Neufeld's grade 3 class at Isabella Dicken Elementary imagined they were stranded on a deserted island. Using Minecraft Education, they had to design and build a functional structure with access either by stairs or a ladder, that would keep them safe and warm.

#### WHO AM I?

Mrs. Halldorson's class at Kootenay Orchards Elementary began a journey toward a happy healthy community. The first part of their project had them explore their own identity through story and symbolism. Students read several Indigenous stories and explored the core competencies in relation to the Ktunaxa animals. They then designed a custom hand keychain that was cut out and engraved using a laser cutter. The second part of the project had them explore their community. They used a MakeyMakey circuit board to program an interactive poster or a song about someone valuable in their community.

# NUMERACY

## MATHEMATICAL MINDSETS

This month, School District No. 5 teachers ranging from kindergarten to grade 8, met virtually for the first session of Jo Boaler's Mathematical Mindset Book Club. The neuroscience of how the brain learns math and the power of mistakes and struggle were discussed. In the book, Jo Boaler argues that "any brain differences children are born with are nowhere near as important as the brain growth experiences they have throughout life" (pg.4). Her book challenges teachers to reflect and consider the effects of the messaging we communicate to students about their potential and the types of math experiences we offer students on students' belief in their mathematical ability. The next virtual book club meeting is on January 5th. If you would like to join the club, please email [kathy.conlin@sd5.bc.ca](mailto:kathy.conlin@sd5.bc.ca).

## CAROLE FULLERTON

Teams of teachers from Gordon Terrace, Sparwood Secondary, and Parkland Middle School met virtually with Carole Fullerton, a teacher leader and author on mathematics teaching and learning on November 10. They discussed the results of the fall numeracy assessment and plan the next steps for instruction. After conversations with Carole and their school team, teachers decided to embed new formative assessment techniques and games for joyful and meaningful practice, and intertwine vocabulary activities into their teaching to positively affect student achievement. In January, Carole will return in person to continue to work with school teams to explore ways to engage students in proportional reasoning using concrete materials and explore ways to scaffold students' ability to explain/justify mathematical thinking.

## FIGURING OUT FLUENCY

Teachers from seven of our schools met to explore strategies to increase students' number sense and procedural fluency (math facts and beyond) that encourage lasting understanding. Teachers were given a resource that had over 100 games/activities organized by strategy and operation. The resource also has premade letters to send to parents explaining each strategy. Assessment tools are included. As a follow-up to the workshop, multi-day classroom demonstrations focusing on operations strategy, manipulatives, vocabulary, and assessment for learning will be taking place at FJMES and TMRES. If your school is interested in the workshop and follow-up classroom demonstrations, please reach out to the District Numeracy Support Teacher at [kathy.conlin@sd5.bc.ca](mailto:kathy.conlin@sd5.bc.ca).



## APPLYING THEIR NUMERACY SKILLS AROUND THE DISTRICT

### AQUEDUCTS IN SPARWOOD

Ms. Sopko's Social Studies 7 class collaborated with Mr. Larsen's careers class to develop and articulate their creative and critical thinking skills. Students created aqueducts to solve the topographical challenges that Greek engineers faced moving water to Rome. Students tackled 3 scenarios and were evaluated based on the percentage of water successfully transported, and the weight and aesthetic of the aqueduct.



### JR SHOP AT ELKFORD SECONDARY SCHOOL

The junior shop class at Elkford Secondary has been learning about catapults and trebuchets. The grade 8 and 9's have been building miniature catapults to shoot a distance of 10 feet. In this activity, the students use the engineering design process to create their miniature catapult and send things flying!



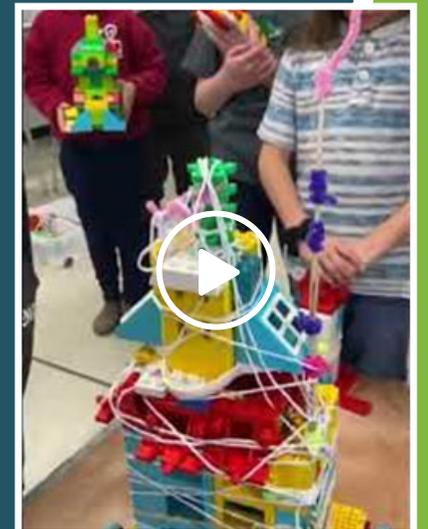
### DESIGN AND CODE A ROBOT

Students in Ms. Howard's Chemistry 11 and 12 classes at FSS came to the Design Lab to design, build, and code a prototype of a robot that can remove hazardous waste. Students built the robot with multiple Lego pieces and were able to control the grabber attached to the front of the robot using different codes.



### FEEL THE EARTH MOVE UNDER YOUR FEET

Mrs. Kirkpatrick's grade 5 class at Amy Woodland Elementary explored different landforms. Each student got to immerse themselves in an interactive geological tour using the Transformative Learning VR headsets. They were able to visit and learn about many of the most famous features in North America and even visited Iceland. On their visit to the Design Lab, they learned about the importance of earthquakes in the formation of different landforms like mountains, valleys and volcanoes. They were then challenged with building an earthquake shake table and had to design earthquake-resistant buildings.





## ADVENTURES IN LEARNING

The outdoor learning environment plays an important role in the curriculum by providing students with opportunities to experiment and explore; ask questions and make observations; solve problems and build theories. To enrich their learning experience, these kindergarten and grade one students will be involved in learning activities on the school grounds and on walking field trips within the community throughout the year.

This year, with a combined class of kindergartens and grade 1s, the program will be Mondays, Wednesdays, and Fridays outdoors and two days in the classroom. The time outside leads to interesting inquiries, mathematical thinking, reading, writing, experimenting, and learning about our environment and community all in a play-based program suitable for students beginning school in kindergarten and for those already excited about building on their learning in grade one. Considering this a program that is expanding the walls of the classroom, building an awareness of living/non-living and man-made/natural objects in our community in what is referred to as place-based Learning. Taking learning outside the classroom is meant to give students opportunities to build first-hand knowledge of those things we study inside the walls of the school.

## ELDERS IN RESIDENCE PROGRAM

On November 22, we made our first steps to establishing an Elders in Residence program in our Elk Valley schools. We invited nine prospective Elders or Knowledge Holders to meet with some of our current Elders and Support Workers for a meeting in Sparwood. We had a great meeting and look forward to having folks assist our schools with these vital supports in Jaffray, Fernie, Sparwood and Elkford.

## YOUTH TRAIN IN TRADES

Once again we have a very healthy intake of Youth Train in Trades (formerly Ace-it) students doing dual credit Red Seal programs through our partnership with the College of the Rockies. While the Industry Training Authority has slightly altered the funding allocation to school districts, we are pleased to still be able to support our students to the best of our ability. The following numbers represent the program and enrollment for the fall intake only. We look forward to another intake in January!

Program	# of SD5 Students
Heavy Duty Mechanic	2
Millwright	3
Hairstylist	3
Cook Training	4
Automotive Service Technician	2
Residential Carpentry	1
Electrician	1
Welding	1

## WELCOME TO THE NEW BOARD

The new Board of Education of School District No. 5 (Southeast Kootenay) was sworn in by Secretary Treasurer, Nick Taylor, on November 8, 2022.

The new board is comprised of four newly acclaimed/elected Trustees, Sarah Madsen (Elkford), Nicole Heckendorf (Fernie), Alysha Clarke (Jaffray/South Country), and Irene Bischler (Cranbrook) and five re-elected Trustees, Bev Bellina (Sparwood), Trina Ayling (Cranbrook), Chris Johns (Cranbrook), Doug McPhee (Cranbrook) and Wendy Turner (Cranbrook). The new Board Chairperson is Trustee Doug McPhee.



## FRENCH IMMERSION

School District No. 5 (Southeast Kootenay) has been awarded a grant of federal funds to support the implementation of a French Immersion Curriculum support Teacher.



Marzia Bottoni comes to us from Langley where she taught French Immersion for over 20 years. She is passionate about second language learning and enjoyed enhancing the FI and Languages program as department head for 15 years at Walnut Grove Secondary. She has been visiting the East Kootenays yearly for fishing and outdoor adventures and feels very grateful to be a part of the Elk Valley community. Marzia is excited to start working with students and colleagues as the French immersion curriculum coordinator for the District. "French Immersion was just being introduced in Langley when I started as a FI student. I remember our French coordinator with such fondness as a warm welcoming pillar for all students and staff. I hope to help create the same inclusive atmosphere as I come to know all our FI students and staff and help them in growing the program." "I am so excited to be here and to assist our community in a meaningful way."

The District has also hired a French TTOC.

Kelly Ann MacLeod, has been hired to be a TTOC at all of our French Immersion Schools, in both Cranbrook and the Elk Valley.



"I am the new French Immersion TTOC for the District. This is my seventh-year teaching, and I am looking forward to my new role. This is my second year back with SD5 after a few years living and teaching in Grande Prairie. I am a graduate of the French Immersion program in Cranbrook and have loved being able to teach French Immersion since graduating from university."

## HUMAN RESOURCES

After a delay in CUPE bargaining, we have received the terms of reference from BCPSEA and we have now begun bargaining the CUPE Collective Agreement. An exchange of proposals happened in early October, and we are now in the process of reviewing and negotiating proposals.

Human Resources had attended a Job Fair in Fernie, BC sponsored by the Chamber of Commerce and Kootenay Employment Services. The turnout by prospective employees was very low with less than 20 applicants coming through the doors within 4 hours.

Approximately 8 of these applicants stopped by the School District No. 5 table and had meaningful conversations with the HR Coordinator. We are hopeful that they will go on to apply for the jobs discussed. Follow-up with these prospective applicants will be happening in the coming days. Recruiting continues to be a focus of the HR department as we are in need to fill a variety of positions including Mechanics, Plumbers, Education Assistants, Noon Hour Supervisors, Bus Drivers and Custodians in particular within the Elk Valley.

**IN THE MATTER OF THE ESTATE OF  
CLARENCE VINCENT BETTS ( the "DECEASED")**

**RELEASE, CONSENT AND DISCHARGE RE INTERIM DISTRIBUTION**

KNOW ALL MEN BY THESE PRESENTS THAT:

I, Nick Taylor, in my capacity as a

Secretary Treasurer, on behalf of the Board of Education of School District District 5, Southeast Kootenay (the "School District"), HEREBY DECLARE that the School District is one of the entities named by the Executrix as a residuary beneficiary of the Last Will and Testament of the above Deceased.

The School District HEREBY ACKNOWLEDGES that it has received on behalf of Diane Knight (the "Executrix" of the Will of the Deceased), an accounting of the said Estate in which it is shown the amount of the interim distributive share to which the School District is entitled to from the said Estate. I APPROVE the said accounts and waive the formal passing by the Executrix.

NOW THEREFORE, upon receipt of the interim distributive share as shown by the said accounts attached hereto, with the exception of a final accounting of the reserve account, I on behalf of the School District, do by these presents RELEASE and FOREVER DISCHARGE the said Estate and the Executrix, their heirs, legal counsel, administrators and assigns, of and from all actions suits, payments, accounts, reckonings, claims and demands whatsoever in law or equity, which the School District may now or hereafter have arising in any manner out of the administration of the Estate.

On behalf of the School District, I AUTHORIZE the Executrix to set up from the Estate residue a reserve account consisting of the remainder of the funds in Trust, to be held pending receipt by the Estate of a final Clearance Certificate from Revenue Canada. The amount remaining after deducting applicable taxes and disbursements, shall be forwarded to each of the residual beneficiaries in the same proportion as their entitlement under the said Will, together with a final accounting of the reserve account.

On behalf of the School District, I further AGREE that if the reserve account shall be found insufficient to satisfy the Estate's liability, if any, for income tax, including tax on capital gains, that the School District hereby indemnifies and save harmless the Estate and the Executrix, to the extent of the School District's proportionate share of the interim distribution.

On behalf of the School District, I AGREE that the compensation of MZA Law shall be charged against the aforesaid reserve account upon receipt by the Estate of a final Clearance Certificate from Revenue Canada.

The School District FURTHER AGREES that the Executrix will be entitled to an executor's fee of 3% on the Estate's gross value. Such a fee is to be paid to the executors from the reserve account, upon making the final distribution.

IN WITNESS WHEREOF at 940 Industrial Rd No. 1, Cranbrook, BC V1C 4C6 this 9th day of November 2022.

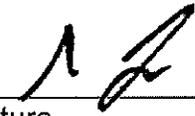
SIGNED as a Duly authorized representative of the School District:

In the presence of Witness:

  
\_\_\_\_\_  
Jane Nixon  
\_\_\_\_\_  
Name  
940 Industrial Road No 1, Cranbrook, BC V1C 4C6 )  
Address )  
Executive Assistant to Secretary Treasurer )  
Occupation )

Nick Taylor, Secretary Treasurer

Print Name:

  
\_\_\_\_\_  
Signature

## 2022/23 Preliminary Budget Development Timelines

<b>Week of January 9-13, 2023</b>	Notice for Input to Budget Planning Process
<b>Week of February 13-17, 2023</b>	First Team Working Sessions – Budget Deliberations
<b>February 27, 2023</b>	Board Committee Meeting – Preliminary Budget Input from Stakeholders
<b>March 1-March 3, 2023</b>	Meet with PVP and Senior Management on enrolment forecasting
<b>March 14, 2023</b>	Regular Board Meeting – Final Budget Input from Stakeholders
<b>March/April 2023</b>	Ministry Funding Announcement
<b>Week of April 3-6, 2023</b>	Second Team Working Session – Budget Input
<b>Week of April 18-21, 2023</b>	Third Team Working Session – Budget Review
<b>May 9, 2023</b>	Regular Board Meeting – First Reading of 2023/24 Budget Bylaw
<b>Week of May 8-12, 2023</b>	Fourth Team Working Session – Budget Review
<b>June 13, 2023</b>	Regular Board Meeting – Second, Final Reading and Adoption of 2023/24 Budget Bylaw

**Board Working Session Dates Booked for 2023  
Cranbrook Board Office**

**February 16 (9:00-4:00)**

**April 6 (9:00-4:00)**

**April 18 (9:00-4:00)**

**May 11 (9:00-4:00)**