



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

November 14, 2023, 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 10, 2023

1.7 Receipt of Records of Closed Meetings

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Receipt of records for October 10 and October 23, 2023

1.8 Business Arising from Previous Minutes

2. RECEIVING OF DELEGATIONS/PRESENTATIONS

3. COMMITTEE REPORTS/TRUSTEE REPRESENTATIVE REPORTS

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|------------|--|-----------|
| 3.1 | Advocacy/Education Committee | 16 |
| | Co-chair Trustee Turner | |
| | RECOMMENDATION A | |
| | THAT the Board of Education supports work on building the following motions for the Kootenay Boundary Branch (KBB) motion building session: | |
| | <ul style="list-style-type: none"> • Gender Based Violence • Anti Bullying Measures • Neurodiversity • Special Education funding • Aging infrastructure with a focus on air quality | |
| 3.2 | Policy Committee | 19 |
| | Co-chair Trustee Bellina | |
| 3.3 | Student Services Committee | 21 |
| | Co-chair Trustee Madsen | |
| | RECOMMENDATION A | |
| | THAT the Board of Education writes a letter to review and discuss underfunding of Special Education in the District. This letter will cite examples as provided in District Principal Verbeurgt's historical data. | |
| | RECOMMENDATION B | |
| | THAT the Board of Education researches the feasibility of creating a GAUGE (or similar) alternate program across the District. | |
| 3.4 | Finance/Operations/Personnel Committee | 24 |
| | Co-chair Trustee Johns | |
| | RECOMMENDATION A | |
| | THAT the Board of Education form a working group of the whole to investigate school site acquisition charges. | |
| 3.5 | BCSTA /Provincial Council | |
| 3.6 | Communications/Media Committee | |
| 3.7 | Mount Baker Secondary School Replacement Committee | |

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| 3.11 | Traffic Safety Committee | |
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| 4. | SECRETARY TREASURER'S REPORT TO THE BOARD | |
| | Reporting on (finances/budget, capital projects, facilities, operations/maintenance/transportation) | |
| 4.1 | Updates | |
| 4.1.1 | Cranbrook School Boundaries and Catchment Report on public input sessions | |
| 4.1.2 | Feeding Futures Funding Advisory Group | |
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| 5. | SUPERINTENDENT'S REPORT TO THE BOARD | 33 |
| 5.1 | Updates | |
| 5.1.1 | Strategic Planning Session Update Report from October 18, 2023 | |
| 5.1.2 | Accessibility Committee Update | |
| 5.2 | Recommendations | |
| 6. | CHAIRPERSON'S REPORT | |
| 6.1 | Updates | |
| 6.1.1 | Board Evaluation and Trustee Code of Conduct Update from November 14, 2023, working session with Dr. Leroy Sloan | |
| 6.1.2 | Remembrance Day Services and Activities | |

6.1.3 Awards of Excellence Presented to Educators

- Indigenous Educator – Alfred Joseph (ʔakisq̓nuk)
- Indigenous Educator – Bonnie Harvey (ʔaq'am)
- Primary Teacher – Rosalind Chalmers (Castlegar)
- Early Years Educator – Jodi Eskelin (Kimberley)
- Early Years Educator – Madeleine Arsenault (Nelson)
- Community Educator – Jill Jennings (Kimberley)
- Community Educator – Shonna Murphy (Cranbrook/Kimberley)

6.1.4 Chairperson's Trustee Update for November

41

6.2 Recommendations

7. NEW BUSINESS

7.1 Statement of Financial Information (SOFI) Reporting

42

8. ITEMS FOR INFORMATION/CORRESPONDENCE

8.1 Metis Flag Raising November 16

8.2 Strategic Planning Session (Fernie) November 21

8.3 Trustee Academy November 23-25

8.4 Children's Christmas Choir - December 6

8.5 Board Office Holiday Pot Luck December 15

9. QUESTION PERIOD

10. CLOSING ROUND

11. ADJOURNMENT

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



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

**October 10, 2023, 3:00 p.m.
Kootenay Learning Campus - Fernie**

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 (remotely)

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

1. COMMENCEMENT OF MEETING

1.1 Call to Order

Chairperson McPhee called the October 10, 2023, regular public meeting of the Board of Education to order at 3:06 p.m.

1.2 Greeting

Chairperson McPhee acknowledged that we have gathered here in the Homelands of the Ktunaxa people.

1.3 Chairperson's Opening Remarks and Recognitions

Chairperson McPhee acknowledged the work of staff in the District throughout the month of September including:

- 1701 reporting
- Framework for Enhancing Student Learning
- Financial reporting (audited financial statements, multi-year plan, financial statements discussion and analysis)
- Grand opening of Isabella Dicken Elementary classroom expansion
- SOGI counterdemonstrations
- Ktunaxa flag raising
- Fernie Middle School discussions
- Superintendent Johnson's evaluation
- Child Care meetings

He also extended condolences to the family of Gerald Sobie and recognized the recent devastation caused by the earthquake in Afghanistan and the conflict in the Middle East.

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:

MOTION R-23-153

Moved/Seconded by Johns/Ayling:

THAT the agenda for the regular public meeting of the Board of Education of October 10, 2023, be approved as circulated.

CARRIED UNANIMOUSLY

1.6 Approval of the Minutes

Minutes of the Public meeting of the Board of Education of September 12, 2023.

MOTION R-23-154

Moved/Seconded by Heckendorf/Turner:

THAT the minutes of the regular public meeting of the Board of Education of September 12, 2023, be approved as circulated.

CARRIED UNANIMOUSLY

1.7 Receipt of Records of Closed Meetings

MOTION R-23-155

Moved/Seconded by Bellina/Clarke:

THAT the Board accept the closed records of the in-camera meeting of the Board of Education of September 12, 2023.

CARRIED UNANIMOUSLY

MOTION R-23-156

Moved/Seconded by Heckendorf/Turner:

THAT the Board accept the closed records of the special in-camera meeting of the Board of Education of September 21, 2023.

CARRIED UNANIMOUSLY

MOTION R-23-157

Moved/Seconded by Heckendorf/Madsen:

THAT the Board accept the closed records of the in-camera meeting of the Board of Education (Finance Operations Personnel) of September 25, 2023.

CARRIED UNANIMOUSLY

MOTION R-23-158

Moved/Seconded by Bischler/Johns:

THAT the Board accept the closed records of the special in-camera meeting of the Board of Education of September 25, 2023.

CARRIED UNANIMOUSLY

1.8 Business Arising from Previous Minutes

1.8.1 Enrolment and Boundaries Community Consultation

Superintendent Johnson and Secretary Treasurer Taylor will host two community consultation meetings on October 23 and November 7, 2023. These meetings will be held at the Cranbrook Board Office. A virtual Teams link will also be available.

2. RECEIVING OF DELEGATIONS/PRESENTATIONS

Nil

3. COMMITTEE REPORTS/TRUSTEE REPRESENTATIVE REPORTS

3.1 Advocacy/Education Committee

Co-chair Trustee Clarke reviewed the minutes of the September 25, 2023, meeting of the Advocacy/Education Committee.

MOTION R-23-159

Moved/Seconded by Clarke/Heckendorf:

THAT the Board of Education refer the motion regarding the approval of the extra-curricular trip to Germany and Poland for Elkford Secondary School to the Board of Education in-camera meeting of October 10, 2023.

CARRIED UNANIMOUSLY

MOTION R-23-160

Moved/Seconded by Clarke/Bellina:

THAT the Board of Education write a letter in response to each municipality, the Regional District of East Kootenay and the area MLA to provide the same information that is being sent to the City of Cranbrook on the status of Child Care in the District.

CARRIED UNANIMOUSLY

MOTION R-23-161

Moved/Seconded by Clarke/Ayling:

THAT the Board of Education supports parents who choose to withdraw their child from the Foundations Skills Assessment (FSA).

CARRIED

MOTION R-23-162

Moved/Seconded by Clarke/Madsen:

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

CARRIED UNANIMOUSLY

3.2 Policy Committee

Co-chair Trustee Heckendorf reviewed the minutes of the September 25, 2023, meeting of the Policy Committee.

MOTION R-23-163

Moved/Seconded by Heckendorf/Bellina:

THAT the Board accept the report of the Policy Committee.

CARRIED UNANIMOUSLY

3.3 Student Services Committee

Co-chair Trustee Ayling reviewed the minutes of the September 25, 2023, meeting of the Student Services Committee.

MOTION R-23-164

Moved/Seconded by Ayling/Turner:

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 25, 2023, meeting of the Finance Operations Personnel Committee.

MOTION R-23-165

Moved/Seconded by Johns/Ayling:

THAT the Board of Education prepares a comprehensive response to the City of Cranbrook's letter dated September 11, 2023.

CARRIED UNANIMOUSLY

MOTION R-23-166

Moved/Seconded by Johns/Clarke:

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

CARRIED UNANIMOUSLY

3.5 BCSTA/Provincial Council

Trustee Bellina provided a brief report from the Provincial Council. Trustee Bellina will be attending the Provincial Council October 20-22, 2023, in Vancouver.

MOTION R-23-167

Moved/Seconded by Bellina/Madsen:

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

CARRIED UNANIMOUSLY

3.6 Communications/Media Committee

Trustee Ayling provided a written report from the Communications/Media Committee.

MOTION R-23-168

Moved/Seconded by Ayling/Bischler:

THAT the Board accept the report of the Communications/Media Committee.

CARRIED UNANIMOUSLY

3.7 Mount Baker Secondary School Replacement Committee

The Mount Baker Secondary School Replacement Committee is looking to receive a response from the follow up invitations sent to Honourable Minister Singh and Carolyn Broady inviting them to tour Mount Baker Secondary School.

MOTION R-23-169

Moved/Seconded by Johns/Bischler:

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

CARRIED UNANIMOUSLY

3.8 Key City Theatre

Trustee Ayling provided a written report from the Key City Theatre Committee.

MOTION R-23-170

Moved/Seconded by Ayling/Turner:

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

CARRIED UNANIMOUSLY

3.9 Legacy of Learning

Trustee Johns reviewed the written report from the Legacy of Learning.

MOTION R-23-171

Moved/Seconded by Johns/Turner:

THAT the Board accept the Legacy of Learning report.

CARRIED UNANIMOUSLY

3.10 French Immersion Update

No report at this time. The first meeting will be held in October 2023.

MOTION R-23-172

Moved/Seconded by Heckendorf/Clarke:

THAT the Board accept the French Immersion update.

CARRIED UNANIMOUSLY

3.11 Traffic Safety Committee

Trustee Johns and Operations Manager Tank provided an update from the Traffic Safety Committee. There will be forthcoming information on available grant funds for traffic safety initiatives in the District.

MOTION R-23-173

Moved/Seconded by Johns/Turner:

THAT the Board accept the Traffic Safety Committee.

CARRIED UNANIMOUSLY

3.12 Trustee Reports/Bouquets

Trustees reported on their activities for the month.

- Trustee Ayling provided a written report of activities for the month of September.
- Trustee Heckendorf shared a bubble gum machine created in the Wood Shop Class at Fernie Secondary School.
- Trustee Bellina expressed gratitude to the entire Board of Education for their ongoing work.

CARRIED UNANIMOUSLY

4. SECRETARY TREASURER'S REPORT TO THE BOARD

4.1 Updates

4.1.1 Foods Funding and Programs

Secretary Treasurer Taylor provided an update on the food infrastructure and foods funding. He discussed the ongoing work in the District to alleviate food scarcity and insecurity. Secretary Treasurer Taylor continues to work with Principal Michael Kelly on food programs throughout the communities in the District.

4.1.2 Seasonal Donations to Community Groups

Secretary Treasurer Taylor reviewed the Proposed Community Donation Allocation included in the agenda package. He proposed that the Board of Education donate \$5,930 based on full time equivalent (FTE) counts. Funds will be allocated to the Cranbrook Salvation Army, The South Country Food Bank, the Fernie Salvation Army, the Sparwood Food Bank and the Elkford Food Bank.

MOTION R-23-174

Moved/Seconded by Bischler/Clarke:

THAT the Board of Education donate a total of \$5,930 to Community groups as outlined in the agenda package.

CARRIED UNANIMOUSLY

4.2 Recommendations

MOTION R-23-175

Moved/Seconded by Heckendorf/Bellina:

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

CARRIED UNANIMOUSLY

5. SUPERINTENDENT'S REPORT TO THE BOARD

Superintendent Johnson expressed gratitude towards Trustee Johns and Trustee Ayling for their review and editing of the Framework for Enhancing Student Learning document prior to submission.

5.1 Updates

5.1.1 Strategic Planning Session

The Strategic Planning Session will be held on October 18, 2023, at the Cranbrook Board Office from 1:00-4:30 p.m. A strategic planning binder has been distributed to Trustees and Directors.

5.2 Other Updates

- Superintendent Johnson provided updated enrolment data based on the 1701 count on September 30, 2023.
- Mass Christmas Choir will return to the District on December 6, 2023, at 7:30 p.m. at the Alliance Church. The name of the choir will be the Children's Christmas Choir and all religious references will be removed.
- Work with the Accessibility Committee is commencing.

5.3 Recommendations

MOTION R-23-176

Moved/Seconded by Heckendorf/Bischler:

THAT the Superintendent's Report be presented as presented.

CARRIED UNANIMOUSLY

6. CHAIRPERSON'S REPORT

6.1 Updates

6.1.1 Accessibility Committee

As discussed above in the Superintendent's Report.

6.1.2 Remembrance Day Services

Chairperson McPhee requested that all Trustees attend local school assemblies as well as community Remembrance Day Services.

6.2 Recommendations

7. NEW BUSINESS

7.1 Business Arising from Delegations

Nil

8. ITEMS FOR INFORMATION/CORRESPONDENCE

8.1 Letter from the City of Cranbrook

Trustee Johns suggested that the Board of Education be included in the discussions on the new development at Shadow Mountain.

Secretary Treasurer Taylor will provide more information at the Finance Operations Personnel Committee meeting on October 23, 2023.

8.2 Ombudsperson Report

8.3 All Chairs Meeting October 18

8.4 BCSTA Provincial Council October 20-22

8.5 BCPSEA Meeting November 1-3

8.6 Trustee Academy November 23-25

9. QUESTION PERIOD

10. CLOSING ROUND

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

11. ADJOURNMENT

MOTION R-23-177

Moved/Seconded by Turner/Johns:

THAT the October 10, 2023, regular public meeting of the Board of Education adjourn at 4:14 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?

Doug McPhee, Chairperson

Nick Taylor, Secretary Treasurer

DRAFT



1.4. RECEIPT OF RECORDS OF CLOSED MEETINGS

In-camera Meetings:

October 10, 2023

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

October 23, 2023

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

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

Nick Taylor
Secretary Treasurer



**The Board of Education of
School District No.5 (Southeast Kootenay)
Minutes - Advocacy/Education Committee**

**October 23, 2023, 2:30 p.m.
Cranbrook Board Office**

Committee Members
in Attendance: Co-Chair Trustee Wendy Turner
Co-Chair Trustee Alysha Clarke
Trustee Bev Bellina
Trustee Sarah Madsen

Board/District Staff in
Attendance: Chairperson Doug McPhee
Trustee Trina Ayling
Trustee Irene Bischler
Trustee Nicole Heckendorf
Trustee Chris Johns
Superintendent Viveka Johnson
Secretary Treasurer Nick Taylor
Director of Student Learning and Indigenous Education Jason Tichauer
Director of Instruction and Human Resources Brent Reimer
District Principal Early Learning and Child Care Laura-Lee Phillips
District Vice Principal Human Resources and Health & Safety Jaslene Atwal
Executive Assistant to Secretary Treasurer and Superintendent (recorder)
Jane Nixon

1. COMMENCEMENT OF MEETING

1.1 Call to Order

Co-Chair Trustee Turner called the Advocacy Education Committee meeting of October 23, 2023, to order at 2:20 p.m.

1.2 Approval of Agenda

Moved/Seconded by Clarke/Bellina:

THAT the agenda of the Advocacy Education Committee meeting of October 23, 2023, be approved as circulated.

1.3 Approval of Minutes

Moved/Seconded by Clarke/Madsen:

THAT the minutes of the Advocacy Education Committee meeting of September 25, 2023, be approved as circulated.

2. BUSINESS ARISING FROM PREVIOUS MEETING

2.1 Private School Funding

Trustee Johns requested this item be carried forward to the November 27, 2023, Committee agenda.

2.2 Equity in Action

Director Tichauer gave a brief update. This item will be carried forward to the November 27, 2023 agenda.

2.3 Motion Building

RECOMMENDATION A

Moved/Seconded by Clarke/Bellina:

THAT the Board of Education supports work on building the following motions for the Kootenay Boundary Branch (KBB) motion building session:

- Gender Based Violence
- Anti Bullying Measures
- Neurodiversity
- Special Education funding
- Aging infrastructure with a focus on air quality

3. PRESENTATIONS

3.1 The Canadian Friends of Nepal and Gordon Terrace School's Nepal Project

Presentation by the Canadian Friends of Nepal.

4. REPORTS

4.1 DSAC Report

Director Tichauer reported on the October District Student Advisory Committee meeting with 45 student leaders.

4.2 DPAC Report

Co-Chair Trustee Turner thanked Director Tichauer for his attendance at the District Parent Advisory Committee. She also provided an update from some of the parent advisory committees represented at the meeting.

4.3 Framework for Enhancing Student Learning (FESL) (Items determined by Superintendent)

Superintendent Johnson provided the FESL update. Schools are currently completing school growth plans. These growth plans will be posted on the school websites and the District site.

Superintendent Johnson also reported on the District Strategic Plan Working Session on October 18, 2023. There was also a brief discussion regarding the student panel selection.

4.4 Child Care

District Principal Phillips updated the Committee on the Early Years.

The Child Care discussion was continued during the Finance Operations Personnel in-camera meeting. Superintendent Johnson and District Principal Phillips will draft a letter regarding the status of Child Care in the District.

5. New Business

Nil

6. ACTION ITEMS FOR FUTURE MEETINGS

Nil

7. CORRESPONDENCE

8. ADJOURNMENT

Moved/Seconded by Clarke/Bellina:

THAT the October 23, 2023, Advocacy Education Committee meeting adjourn at 3:30 p.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 23, 2023, 1:00 p.m.
Cranbrook Board Office**

Committee Members
in Attendance: Co-Chair Trustee Bev Bellina
Co-Chair Trustee Nicole Heckendorf
Trustee Trina Ayling
Trustee Irene Bischler

Board/District Staff in
Attendance: Chairperson Doug McPhee
Trustee Alysha Clarke
Trustee Chris Johns
Trustee Sarah Madsen
Trustee Wendy Turner
Superintendent Viveka Johnson
Secretary Treasurer Nick Taylor
Director of Student Learning and Indigenous Education Jason Tichauer
Operations Manager Joe Tank
District Principal of Child Care and Early Learning Laura-Lee Phillips
Executive Assistant to Secretary Treasurer and Superintendent
(recorder) Jane Nixon

1. COMMENCEMENT OF MEETING

1.1 Call to Order

Co-Chair Trustee Bellina called the Policy Committee meeting of October 23, 2023, to order at 12:58 p.m.

1.2 Approval of the Agenda

Moved/Seconded by Heckendorf/Ayling:

THAT the agenda of the Policy Committee meeting of October 23, 2023, be approved as circulated.

1.3 Approval of the Minutes

Moved/Seconded by Ayling/Bischler:

THAT the minutes of the Policy Committee meeting of September 25, 2023, be approved as circulated.

2. BUSINESS ARISING FROM PREVIOUS MEETING

2.1 Policy 4 Trustee Code of Conduct

The Board of Education will review Policy 4 Trustee Code of Conduct with Dr. Leroy Sloan at the November 14, 2023, working session. The Board self-evaluation will also be completed at this session,

3. PRESENTATIONS

Nil

4. REPORTS

Nil

5. NEW BUSINESS

Nil

6. ACTION ITEMS FOR FUTURE MEETINGS

Nil

7. CORRESPONDENCE

Nil

8. ADJOURNMENT

Moved/Seconded by Bischler/Ayling

THAT the Policy Committee meeting of October 23, 2023, adjourn at 1:30 p.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 MEETING**

**October 23, 2023, 1:30 p.m.
Cranbrook Board Office**

Committee Members in Attendance: Co-Chair Trustee Trina Ayling
Co-Chair Trustee Sarah Madsen
Trustee Alysha Clarke
Trustee Chris Johns

Board/District Staff in Attendance: Chairperson Doug McPhee
Trustee Bev Bellina
Trustee Irene Bischler
Trustee Nicole Heckendorf
Trustee Wendy Turner
Superintendent Viveka Johnson
Secretary Treasurer Nick Taylor
Operations Manager Joe Tank
District Principal Early Learning and Child Care Laura-Lee Phillips
District Principal of Student Services Darcy Verbeurgt
Executive Assistant to Secretary Treasurer and Superintendent (recorder)
Jane Nixon

1. COMMENCEMENT OF MEETING

1.1 Call to Order

Co-Chair Trustee Madsen called the Student Services Committee meeting of October 23, 2023, to order at 1:03 p.m.

1.2 Approval of the Agenda

Moved/Seconded by Clarke/Ayling:

THAT the agenda for the Student Services Committee meeting of October 23, 2023, be approved as circulated.

1.3 Approval of the Minutes

Moved/Seconded by Ayling/Clarke:

THAT the minutes of the Student Services Committee meeting of September 25, 2023, be approved as circulated.

2. BUSINESS ARISING FROM PREVIOUS MINUTES

2.1 Speech Language Pathologist Update

District Principal Verbeurgt provided an update on the recent hiring of a Speech Language Pathologist (0.9 Full Time Equivalent position).

2.2 Special Education Historical Data Analysis

District Principal Verbeurgt reviewed the data included in the agenda package.

RECOMMENDATION A

Moved/Seconded by Johns/Ayling:

THAT the Board of Education writes a letter to review and discuss underfunding of Special Education in the District. This letter will cite examples as provided in District Principal Verbeurgt's historical data.

3. PRESENTATIONS

Nil

4. REPORTS

Nil

5. NEW BUSINESS

5.1 GAUGE Program Discussion

District Principal Verbeurgt provided a brief history of the GAUGE Program.

Discussion included:

- Blended programs
- Existing programs
- Alternate programs
- Impact of threat violence reporting

- Social Emotional Learning programs
- Lack of support in classrooms and in schools
- Trauma Informed Schools
- Inclusive spaces

RECOMMENDATION B

Moved/Seconded by Johns/Ayling:

THAT the Board of Education researches the feasibility of creating a GAUGE (or similar) alternate program across the District.

6. ACTION ITEMS FOR FUTURE MEETINGS

6.1 In-District Response Training Program for Non-Violent Crisis Intervention

7. CORRESPONDENCE

Nil

8. ADJOURNMENT

Moved/Seconded by Johns/Clark:

THAT the October 23, 2023, Student Services Committee meeting adjourn at 2:12 p.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 23, 2023, 12:00 p.m.
Cranbrook Board Office**

Committee Members
in Attendance: Co-Chair Trustee Chris Johns
Co-Chair Trustee Irene Bischler
Trustee Nicole Heckendorf
Trustee Wendy Turner

Board/District Staff in
Attendance: Chairperson Doug McPhee
Trustee Trina Ayling
Trustee Bev Bellina
Trustee Alysha Clarke
Trustee Sarah Madsen
Secretary Treasurer Nick Taylor
Superintendent Viveka Johnson
Director of Instruction and Human Resources Brent Reimer
Director of Student Learning and Innovation Diane Casault
Director of Student Learning and Indigenous Education Jason Tichauer
Operations Manager Joe Tank
Vice Principal Human Resources and Health & Safety Jaslene Atwal
Principal of Early Learning and Child Care Laura-Lee Phillips
Executive Assistant to Secretary Treasurer and Superintendent
(recorder) Jane Nixon

1. COMMENCEMENT OF MEETING

1.1 Call to Order

Co-Chair Trustee Johns called the public Finance Operations Personnel Committee meeting of October 23, 2023, to order at 12:06 p.m.

1.2 Approval of the Agenda

Moved/Seconded by Heckendorf/Bischler:

THAT the agenda of the public Finance Operations Personnel Committee meeting of October 23, 2023, be approved as circulated.

1.3 Approval of the Minutes

Approval of the minutes from September 25, 2023

Moved/Seconded by Turner/Heckendorf:

THAT the minutes of the public Finance Operations Personnel Committee meeting of September 25, 2023, be approved as circulated.

2. BUSINESS ARISING FROM PREVIOUS MINUTES

2.1 Cranbrook Career Fair

District Vice Principal Atwal provided a brief report on the Cranbrook Career Fair as attached to the agenda package.

2.2 Trades Funding Follow Up

Director Tichauer reported on the meeting with the College of the Rockies Vice President Academics and Dean of Trades. Co-Chair Trustee Johns requested this be an ongoing agenda item.

2.3 Employer's Obligations to WorkSafe BC's Working Alone or in Isolation

Operations Manager Tank discussed the District's current procedures for individuals working alone. District Vice Principal Atwal will provide the Committee with new process and procedures at the November 27, 2023 meeting.

3. PRESENTATIONS

Nil

4. REPORTS

4.1 Secretary Treasurer

4.1.1 Shadow Mountain Proposed OCP Amendment

Discussion continued from the public meeting of the Board of Education on October 10, 2023.

Secretary Treasurer Taylor provided an update on his communications with the City of Cranbrook on the proposed community plan amendment. This was provided as a hand-out at the meeting.

RECOMMENDATION A

Moved/Seconded by Bischler/Turner:

THAT the Board of Education form a working group of the whole to investigate school site acquisition charges.

4.2 Superintendent

4.2.1 Child Care Update

District Principal Phillips provided an update on third party providers and licences including:

- Community Connections
- Boys and Girls Club
- Bright Beginnings
- Society for Kids Care
- Elk Valley Women's Task Force

Further discussion on third party licencing was referred to the Finance Operations Personnel In-Camera meeting.

5. NEW BUSINESS

Nil

6. ACTION ITEMS FOR FUTURE MEETINGS

Nil

7. CORRESPONDENCE

7.1 Finance and Capital Analysis Report

Secretary Treasurer Taylor provided an update on the budget and capital reports attached to the meeting agenda. He also provided an update on the Steeples washroom upgrade (ongoing agenda item).

7.2 Trustee Professional Development

Nil

7.3 Staff Travel Summary

Nil

8. ADJOURNMENT

Moved/Seconded by Bischler/Turner:

THAT the October 23, 2023, public Finance Operations Personnel Committee meeting adjourn at 12:49 p.m.

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

DRAFT

Key City Theatre Society (KCTS) Report

- AGM was held on Monday, October 16th & short Board meeting was held. Upcoming fundraiser was discussed, details of which will be forthcoming at a later date.
- Will be in Vancouver for Trustee Academy when the November meeting is held. Will Zoom in if I am able.

November Report – Legacy of Learning

- installed final piece in Cranbrook Girls Bugle Band exhibit
- prepped, printed and built 4 side display panels
- installed 2 new large exhibits in Board Room 2 – 4-H and South Country Schools,
- moved and changed another exhibit there, removed two old ones
 - sorted photos to go to Kootenay Learning Campus for exhibit there
 - began assembly of Kootenay Learning Campus digital display
- brainstormed and began discussions on new exhibit – Drama/Film/Theatre Technician placements coming out of Drama courses at Mount Baker and Fernie Secondary – enthusiastic first response



School District 5 (Southeast Kootenay)
French Advisory Sept, 2023
3:20pm – 4:20pm

MINUTES

In attendance: Diane Casault, Isabelle Craig, Kelly-Anne MacLeod, Patrice Oscienny, Janet Kuijt, Carlene Lochrie, Marzia Bottoni, Laurel Giesbrecht (recorder)

Regrets: Shawna Larade, Nicole Heckendorf (trustee member)

Welcome – Diane

Terms of Reference: Committee was formed as a 3-year committee originally to share information and be transparent as to funding, allocations, etc. We will continue with the group as an advisory committee. All committees report to board meetings. Recruitment and retention, support of FI teachers all came from FAC meetings.

Financial Update/Federal Grant: \$155k for Core French, FI, eLearning, Learning Resources, Professional Development & Cultural Activities. Two teacher assistants (TA)'s are supported using these funds. We no longer have a 0.2 teaching allocation. These funds are now back in the general funds allocated to schools. \$47k goes into the wages of these TA positions. Remaining funds are allocated to FI schools based on FTE. Schools will get an email with their budget of FI funds.

Staff development – Professional development funds will be available. Teachers want to learn the AIMS program and collaborate. Teachers must submit applications for funds and describe how they will share back their learnings.

Curriculum Grant (FI Curriculum Support, Marzia Bottoni) - Marzia is also using these funds for assessments, pro-d in a variety of areas.

Additional \$60k is for training and support from the Ministry for FI teachers with Shauna Nero. Grant applied for by Janet Kuijt. 3 days of training have already taken place in the Elk Valley. They looked at an Indigenous component as well. Shauna also did a lit circle with the primary teachers and a Core French session as well. Shauna Nero will be back again in spring. Not all funds will be used but we are hoping to use remaining funds for resources.

French Pro-D opportunities for the Elk Valley.

Final grant of \$40,000 was received to have two French TAs come from France. SD5 is topping that up to \$25k per TA. Brings a cultural component to the classroom. Original TAs in elementary. The two new ones are at PMS and FSS.

Dedicated French TTOC (Kelly-Ann MacLeod): \$108,500 again this year. \$29k of these funds from last year, went back into the budget this year to help cover increase of salary. 4% to now 72% of teachers called out are now covered with a French TTOC. Kelly-Anne's position for next year? We will investigate this grant again. This one must be applied for by HR.

FI Growth Grant (Marzia Bottoni) – Scope & Sequence project. Marzia is working on a language assessment in line with Acadience. Purchasing magnetic letters with grant funds. Marzia is happy to collaborate but always wants to know what was gained from the collab and plans for moving forward. Marzia is working on an entrance interview for students coming into French Immersion to find out how parents can support FI learning for their kids. Articulate the plan for graduation. Graduation plan summary. FI plan is different from the normal Dogwood. Additional 6 courses required (12 credits). Marzia is also working on an exit interview for the FI program. What is keeping kids in? What is keeping them out? Michelle Corriveau is scheduled for the pro-d. She is a speech pathologist that is well versed in early literacy. Common European framework for language for a self-directed pro-d for a small group of teachers. Marzia is including Core French teachers. They feel less isolated when included with some of the FI training.

Link to stakeholders. Plant the seeds, bring admins, communities, and families together. What can we strive for? Vision or belief statements? We need to look at this.

CPF Memberships – Supporting new teachers in terms of mentorship. Admin has shared with new teachers. Encourage parents to be a part of the membership. We often get grants for scholarships after grade 12 from the CPF.

Recruitment and retention – We will put forth application for French TTOC's. Room in the voice of our school trustees. We need a continuing French TTOC in our district. We seem to be getting more French speaking educators in our area. If we allowed teachers from other countries without BC certification, we could have more French teachers in our schools. Conversations are being had at a provincial level. Marzia can provide resources and training to new FI teachers. She will check in near the end of the year in hopes of retaining them in FI.

Retention from a student point of view – Did we lose students that started with FI during covid? We do need to start having exit conversations with students. We need to be reflective practitioners. We may need to look at scheduling, courses being offered, what are they hearing, what could we be doing differently? How do we have those tough conversations? What does it mean to be in FI? What is our philosophy? Premise of program has changed over the years. Not an elitist program anymore.

Communication with FI families. Marzia created a presentation which she has shown to the Elk Valley. She will present to Janet next. Marzia would put on an information evening in January for parents.

Andreanne has the information on Dec. Pro-D. Marzia can send out to the whole once details are communicated.

Next meeting date – End of Nov to touch base and review Jan. roll-out.

Trustee Report – Trina Ayling

October 12 –CUPE executive meeting

October 16 –KCTS AGM & Board meeting

October 18 –Strategic Planning

October 23 –Committee day meetings

October 23 –Community boundaries consultation

October 25 –Pinewood PAC meeting

Nov 1 – 2 –BCPSEA Symposium

November 7 –Community Consultation

November 8 –CDTA executive meeting

November 9 –Remembrance Day assemblies

November 9 –CUPE Executive meeting

November 14 –Code of Conduct Review & Board evaluation

LEARNING TOGETHER NO.1

OCTOBER 2023
ISSUE NO.1





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A picture says a thousand words...

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



Can you believe it is already the end of October? School start-up has been positive, especially with the addition of more teachers to support our schools and classrooms. We appreciate everyone's support making this happen this year as it required coordination from schools, the CFTA and Human Resources. We are thankful for the increase in funding that is being used to support smaller class sizes across the District. This work resulted in 26 new teachers being hired. Overall, our enrolment numbers are slightly up and there are pockets of growth in many of our schools.



As we are now part of the Ministry of Education and Child Care (MECC), we have received funding to support a District Principal's position to focus on the **Early Learning Framework** and Child Care needs of our communities. Laura-Lee Phillips has taken on this important work. Formally the principal of École Isabella Dicken Elementary, Laura-Lee previously owned and operated a licensed child care facility. Last year, the District completed an environmental scan of community child care needs which will be the central focus of Laura-Lee's work.

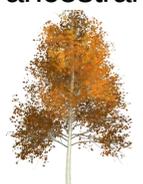
Last year, the Ministry provided districts with the Family Affordability Funds. This year, it was replaced by the Feeding Futures funding. The funding will allow more children and youth to have access to healthy meals and snacks at school. Feeding Futures invests in building and expanding local school food programs. We are currently partnering with four community Food Banks, the Salvation Army, Cranbrook Food Recovery, Community Connections Society, and other not-for-profit organizations to maximize the fundings potential for our students.

Our newest version of the **Framework for Enhancing Student Learning** (FESL) is available on our website. Our priorities are around the intellectual, social, human, and career development of our students. The Board of Education will be developing a new strategic plan that will align with the FESL work. Stay tuned.

As an inclusive, public system we have an obligation to uphold the BC Human Rights Code. Sexual Orientation and Gender Identity (SOGI) are protected grounds. There is misinformation around SOGI as it is not curriculum that is taught. SOGI inclusive schools respect all students and families without discrimination. We recognize the importance of respecting and celebrating the diverse identities and backgrounds of our students and employees. This means we are committed to creating a school environment that is free from discrimination and harassment based on sexual orientation or gender identity. For more information please refer to **Policy 19** in the Board Policy Handbook.

As part of the District's journey towards Truth and Reconciliation, we had a flag raising ceremony on September 25. Acknowledging the territory where our District resides is an integral part of reconciliation and an expression of gratitude to the Ktunaxa people for sharing their ancestral homelands.

Viveka Johnson, Superintendent



Early Learning and Child Care



Changing Possibilities (Results) for Young Children (CR4YC)

The first provincial session for CR4YC was held in Fernie on October 4, 2023. The group brought together Early Childhood Educators, Strong Start Facilitators, a Speech and Language Pathologist, and Teachers from the District to work collaboratively on projects. CR4YC focuses on social and emotional well-being to improve outcomes for young children.



One of the CR4YC goals is to identify and apply a strengthened understanding of quality practices associated with improving the social and emotional well-being of young children. Another goal is to increase the coherence in pedagogy between Early Childhood Educators and Primary Educators.



The theme this year is Storytelling. Changing Possibilities through the Power of Storytelling.

“We need new stories that offer hope that another world is possible, a world that is more equal, democratic, and sustainable, a world where surprise and wonder, diversity and complexity find their rightful place in early childhood education, indeed all education.”



Peter Moss, Transformative Change and Real Utopias in Early Childhood Education





News from District Teachers



District French Immersion Curriculum Support Teacher, Marzia Bottoni

Coucou! In collaboration with District Literacy Teacher, Erin Jones, the District is part of a national trial for the French Immersion universal reading screener. Data on French Immersion students will be collected starting in November using the screener. This information will be used to inform and improve teaching practices.

Professional Development

On October 11, intermediate immersion teachers from TM Roberts and Isabella Dicken met for a full day workshop with Shauna Nero from Simon Fraser University to learn ways to increase oral proficiency among our French Immersion students.



District Numeracy Teacher, Kathy Conlin

Grade 6 Common Assessment

French and English Grade 6 teachers from across the district came together to review and learn how to implement the common math assessment.

The assessment is intended to efficiently identify the number sense strengths and stretches of students, so teachers can build a class number sense profile.

Mini Workshops for Education Assistants (EA's)

A series of workshops about creating resilient, independent, and confident students who understand math were conducted at Steeples and Isabella Dicken for Education Assistants during early dismissal.

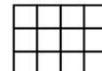
Models



Set Model



Array Model



Area Model



Open Area Model



DISTRICT DESIGN LAB



How to Train your Robot

Grade 2 students from Isabella Dicken in Fernie were introduced to the idea of machine learning, Artificial Intelligence (AI) and robotics at the District Design Lab in Fernie.

Students watched a demonstration of Mrs. Froehler training Moxie the robot. Each class developed 5 or more questions they wanted to ask the robot. Students participated in a coding project using colours and patterns. They demonstrated their understanding by creating a variety of coding patterns on a paper track for a robot called Ozobot to perform. The students then danced with Moxie!

The District Design Labs have the following new equipment:



- 15 sets of Lego Robotics expansion kits,
- Moxie, a robot that demonstrates the concepts of machine learning, AI and social emotional learning, and
- Meta Quest Pro headset for students and teachers to experience what it feels like to work and play in a mixed reality environment.





AROUND THE DISTRICT

Compassionate Systems Leadership

The District had a team of 23 people participate in a four-day (October 3-5, 2023) Introduction to Compassionate Systems Leadership Workshop facilitated by Dr. Peter Senge and Dr. Mette Boell with the Center for Systems Awareness.

This workshop supports Compassionate Systems Leadership as a key element of the Mental Health in Schools Strategy. Compassionate Systems Leadership in education is an approach that inspires transformation and instructional best practices that lead to student success. It is anchored in self-awareness, social awareness, responsible decision-making, self management, and relationship skills. Building on the strong foundation of leadership development that already exists, we need to engage new system awareness tools and embed compassion into the work.

Human Resources - Recruitment

On September 14, the Human Resources Department attended a Career Fair in Cranbrook. This career fair provided the Department with many benefits. Firstly, it allowed the department to connect with potential job candidates directly and help them with their applications. This is important because it provides an opportunity for the District to get to know the applicants on a personal level, beyond what a resume or application can reveal.

Career fairs give the District a chance to showcase the qualities and culture, which helps to attract the right candidates that align with the District's values and goals. Additionally, attending career fairs allows the District to spread awareness about job openings and opportunities in all of the District communities. This recent career fair was a great success!



What is Thanksgiving?

The District welcomes wonderful Teacher Assistants from France who will be joining us for just this year to add more cultural activities to our classes at Parkland Middle School and Fernie Secondary. Inès and Maéva were appreciative to learn about our Thanksgiving traditions.



A picture says a thousand words...



IDLEWILD CROSS COUNTRY MEET



MR. BULLOCK'S FRENCH CLASS



MBSS WILD DAYS



KTUNAXA LEGENDS READER'S THEATRE



ORANGE SHIRT DAY AT STEEPLES



TAKE ME OUTSIDE AT ISABELLA DICKEN



MBSS LEADERSHIP CLASS



WILDERNESS WEDNESDAYS AT AWES



STRONGSTART COORDINATORS



COOKING BANNOCK WITH METIS ELDERS AT SPARWOOD SECONDARY



Trustee Report for November

November is a busy month

Provincially

November 2-3: Symposium on Legal and Social Expectations for Employers

Work of the Board in November

Items to Discuss and Decide:

- Motion Building
- Encouraging the Ministry to fully fund Special Education
- Revisit the possible need for a GAUGE Program
- Discuss options for further work on School Site Acquisitions

Continued Work:

- Strategic Planning
- Remembrance Day Services
- Board Evaluation
- Changes to the Code of Conduct for Trustees

Dates to Note:

- Nov. 5th Time Change
- Nov. 7th Community Consultation re: School Boundaries in Cranbrook
- Nov. 9th Remembrance Day Services in most schools
- Nov. 11th Public Services for Remembrance
- Nov. 14th Board Meeting
- Nov. 16th Métis Flag Raising MBSS
- Nov. 21 Strategic Planning
- Nov 23-24 Trustee Academy
- Nov 27th Committee Day

With respect,

Doug McPhee

**School District
Statement of Financial Information (SOFI)
School District No. 5 (Southeast Kootenay)
Fiscal Year Ended June 30, 2023**

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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



SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

| | | |
|---|--|---|
| SCHOOL DISTRICT NUMBER 05 | NAME OF SCHOOL DISTRICT Southeast Kootenay | YEAR 2023 |
| OFFICE LOCATION(S) Cranbrook, BC | | TELEPHONE NUMBER 250-426-4201 |
| MAILING ADDRESS 940 Industrial Road 1 | | |
| CITY Cranbrook | PROVINCE BC | POSTAL CODE V1C 4C6 |
| NAME OF SUPERINTENDENT Viveka Johnson | | TELEPHONE NUMBER 250-417-2079 |
| NAME OF SECRETARY TREASURER Nick Taylor | | TELEPHONE NUMBER 250-417-2054 |

DECLARATION AND SIGNATURES

We, the undersigned, certify that the attached is a correct and true copy of the Statement of Financial Information for the year ended **June 30, 2023**

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 |

Statement of Financial Information for Year Ended June 30, 2023

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 Number & Name _____

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

School District No. 5 (Southeast Kootenay)

Fiscal Year Ended June 30, 2023

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, 2023

School District No. 5 (Southeast Kootenay)

June 30, 2023

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School District No. 5 (Southeast Kootenay)

MANAGEMENT REPORT

Version: 1080-9334-7351

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.

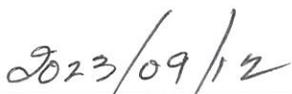
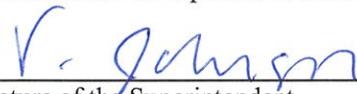
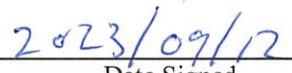
The preparation of financial statements necessarily involves the use of estimates based on management's judgment particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

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.

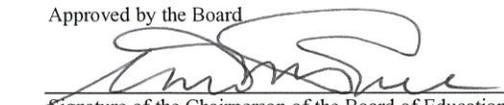
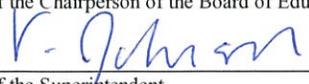
The external auditors, BDO Canada LLP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of School District No. 5 (Southeast 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 |
|  | September 12, 2023 |
| Signature of the Secretary Treasurer | Date Signed |

School District No. 5 (Southeast Kootenay)

Statement of Financial Position
As at June 30, 2023

| | 2023 Actual | 2022 Actual (Restated - Note 19) |
|---|---------------------|--|
| | \$ | \$ |
| Financial Assets | | |
| Cash and Cash Equivalents (Note 2) | 10,317,351 | 8,624,970 |
| Accounts Receivable | | |
| Due from Province - Ministry of Education and Child Care | - | 759,150 |
| Due from First Nations | 54,121 | 246,146 |
| Other (Note 3 & Note 19) | 2,154,561 | 1,702,032 |
| Total Financial Assets | <u>12,526,033</u> | <u>11,332,298</u> |
| Liabilities | | |
| Accounts Payable and Accrued Liabilities | | |
| Due to Province - Ministry of Education and Child Care | 24,645 | 101,080 |
| Other (Note 4) | 7,417,256 | 5,458,384 |
| Deferred Revenue (Note 5) | 1,826,544 | 1,641,589 |
| Deferred Capital Revenue (Note 6) | 67,870,808 | 62,371,779 |
| Employee Future Benefits (Note 7) | 778,318 | 701,358 |
| Asset Retirement Obligation (Note 8 & Note 19) | 2,509,795 | 2,509,795 |
| Capital Lease Obligations (Note 9) | 287,337 | - |
| Total Liabilities | <u>80,714,703</u> | <u>72,783,985</u> |
| Net Debt | <u>(68,188,670)</u> | <u>(61,451,687)</u> |
| Non-Financial Assets | | |
| Tangible Capital Assets (Note 10) | 89,461,481 | 84,555,555 |
| Prepaid Expenses | 1,222,119 | 1,301,558 |
| Total Non-Financial Assets | <u>90,683,600</u> | <u>85,857,113</u> |
| Accumulated Surplus (Deficit) (Note 19) | <u>22,494,930</u> | <u>24,405,426</u> |
| Accumulated Surplus (Deficit) is comprised of: | | |
| Accumulated Surplus (Deficit) from Operations | 22,494,930 | 24,405,426 |
| Accumulated Remeasurement Gains (Losses) | - | - |
| | <u>22,494,930</u> | <u>24,405,426</u> |
| Contractual Obligations (Note 13) | | |
| Contractual Rights (Note 14) | | |
| Approved by the Board | | |
|  | 2023/09/12 | Date Signed |
| Signature of the Chairperson of the Board of Education | | |
|  | 2023/09/12 | Date Signed |
| Signature of the Superintendent | | |
|  | September 12, 2023 | Date Signed |
| Signature of the Secretary Treasurer | | |

School District No. 5 (Southeast Kootenay)

Statement of Operations
Year Ended June 30, 2023

Statement 2

| | 2023 Budget | 2023 Actual | 2022 Actual (Restated - Note 19) |
|---|-------------------|--------------------|--|
| | \$ | \$ | \$ |
| Revenues | | | |
| Provincial Grants | | | |
| Ministry of Education and Child Care | 74,518,108 | 79,536,628 | 73,265,177 |
| Other | 68,000 | 183,079 | 210,651 |
| Other Revenue | 1,672,684 | 3,075,614 | 2,086,277 |
| Rentals and Leases | 200,000 | 233,405 | 209,864 |
| Investment Income | 32,500 | 161,745 | 54,778 |
| Amortization of Deferred Capital Revenue | 3,151,986 | 3,198,168 | 3,022,515 |
| Total Revenue | <u>79,643,278</u> | <u>86,388,639</u> | <u>78,849,262</u> |
| Expenses (Note 16) | | | |
| Instruction | 62,475,042 | 70,849,425 | 65,131,964 |
| District Administration | 2,447,758 | 2,613,563 | 2,473,018 |
| Operations and Maintenance | 11,703,739 | 12,312,698 | 11,737,265 |
| Transportation and Housing | 2,497,265 | 2,520,002 | 2,243,877 |
| Debt Services | | 3,447 | |
| Total Expense | <u>79,123,804</u> | <u>88,299,135</u> | <u>81,586,124</u> |
| Surplus (Deficit) for the year | <u>519,474</u> | <u>(1,910,496)</u> | <u>(2,736,862)</u> |
| Accumulated Surplus (Deficit) from Operations, beginning of year | | 24,405,426 | 27,142,288 |
| Accumulated Surplus (Deficit) from Operations, end of year | | <u>22,494,930</u> | <u>24,405,426</u> |

School District No. 5 (Southeast Kootenay)

Statement of Changes in Net Debt
Year Ended June 30, 2023

Statement 4

| | 2023 Budget | 2023 Actual | 2022 Actual (Restated - Note 19) |
|---|--------------------|---------------------|--|
| | \$ | \$ | \$ |
| Surplus (Deficit) for the year | 519,474 | (1,910,496) | (2,736,862) |
| Effect of change in Tangible Capital Assets | | | |
| Acquisition of Tangible Capital Assets | (10,039,479) | (8,794,289) | (6,531,407) |
| Amortization of Tangible Capital Assets | 3,808,251 | 3,888,363 | 3,692,559 |
| Total Effect of change in Tangible Capital Assets | (6,231,228) | (4,905,926) | (2,838,848) |
| Acquisition of Prepaid Expenses | (143,000) | (449,635) | (482,326) |
| Use of Prepaid Expenses | 143,000 | 529,074 | 366,402 |
| Total Effect of change in Other Non-Financial Assets | - | 79,439 | (115,924) |
| (Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses) | (5,711,754) | (6,736,983) | (5,691,634) |
| Net Remeasurement Gains (Losses) | | | |
| (Increase) Decrease in Net Debt | | (6,736,983) | (5,691,634) |
| Net Debt, beginning of year | | (61,451,687) | (55,760,053) |
| Net Debt, end of year | | (68,188,670) | (61,451,687) |

School District No. 5 (Southeast Kootenay)

Statement 5

Statement of Cash Flows
Year Ended June 30, 2023

| | 2023 Actual | 2022 Actual |
|---|----------------------|--------------------|
| | (Restated - Note 19) | |
| | \$ | \$ |
| Operating Transactions | | |
| Surplus (Deficit) for the year | (1,910,496) | (2,736,862) |
| Changes in Non-Cash Working Capital | | |
| Decrease (Increase) | | |
| Accounts Receivable | 498,644 | (457,870) |
| Prepaid Expenses | 79,441 | (61,022) |
| Increase (Decrease) | | |
| Accounts Payable and Accrued Liabilities | 1,882,437 | (1,224,204) |
| Unearned Revenue | - | (410) |
| Deferred Revenue | 184,955 | 383,795 |
| Employee Future Benefits | 76,960 | 102,535 |
| Amortization of Tangible Capital Assets | 3,888,363 | 3,692,559 |
| Amortization of Deferred Capital Revenue | (3,198,168) | (3,022,515) |
| Total Operating Transactions | <u>1,502,136</u> | <u>(3,323,994)</u> |
| Capital Transactions | | |
| Tangible Capital Assets Purchased | (8,490,406) | (6,531,407) |
| Total Capital Transactions | <u>(8,490,406)</u> | <u>(6,531,407)</u> |
| Financing Transactions | | |
| Capital Revenue Received | 8,697,197 | 5,563,265 |
| Decrease in Capital Lease Obligation | (16,546) | - |
| Total Financing Transactions | <u>8,680,651</u> | <u>5,563,265</u> |
| Net Increase (Decrease) in Cash and Cash Equivalents | 1,692,381 | (4,292,136) |
| Cash and Cash Equivalents, beginning of year | <u>8,624,970</u> | <u>12,917,106</u> |
| Cash and Cash Equivalents, end of year | <u>10,317,351</u> | <u>8,624,970</u> |
| Cash and Cash Equivalents, end of year, is made up of: | | |
| Cash | 9,000,776 | 6,021,758 |
| Cash Equivalents | 1,316,575 | 2,603,212 |
| | <u>10,317,351</u> | <u>8,624,970</u> |

SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

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 School 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 THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

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, 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 |
| Year-ended June 30, 2023 | - understatement of revenue and annual surplus of \$4,937,893 |
| June 30, 2023 | - understatement of accumulated surplus and an overstatement of deferred capital revenue by \$67,190,086 |

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 THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

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 (EARSL) of active employees covered under the plan.

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

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

SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

f) Asset Retirement Obligations

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

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

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

g) Capital Leases

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

h) Tangible Capital Assets

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost also includes overhead directly attributable to construction as well as interest costs that are directly attributable to the acquisition or construction of the asset.
- Work-in-progress is recorded as an acquisition to the applicable asset class at substantial completion.

SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- Tangible capital assets are written down to residual value when conditions indicate they no longer contribute to the ability of the School District to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. The write-downs are accounted for as expenses in the Statement of Operations.
- Buildings that are demolished or destroyed are written-off.
- The cost, less residual value, of tangible capital assets (excluding sites), is amortized on a straight-line basis over the estimated useful life of the asset. It is management's responsibility to determine the appropriate useful lives for tangible capital assets. These useful lives are reviewed on a regular basis or if significant events initiate the need to revise. Estimated useful life is as follows:

| | |
|-----------------------|----------|
| Buildings | 40 years |
| Furniture & Equipment | 10 years |
| Vehicles | 10 years |
| Computer Hardware | 5 years |

i) Prepaid Expenses

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

j) Funds and Reserves

Certain amounts, as approved by the Board are set aside in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are an adjustment to the respective fund within accumulated surplus when approved (see Note 17 – Internally Restricted Surplus – Operating Fund).

SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

k) Revenue Recognition

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

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

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

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

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

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

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

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

SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

k) Expenditures

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

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

Categories of Salaries

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

l) Financial Instruments

A contract establishing a financial instrument creates, at its inception, rights and obligations to receive or deliver economic benefits. The financial assets and financial liabilities portray these rights and obligations in the financial statements. The School District recognizes a financial instrument when it becomes a party to a financial instrument contract.

Financial instruments consist of cash and cash equivalents, accounts receivable, accounts payable and accrued liabilities.

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

SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

All financial assets are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the statement of operations.

For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenue or expense.

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

m) Measurement Uncertainty

Preparation of financial statements in accordance with the basis of accounting described in Note 2 (a) requires management to make estimates and assumptions that impact reported amounts of assets and liabilities at the date of the financial statements and revenues and expenses during the reporting periods. Significant areas requiring the use of management estimates relate to the potential impairment of assets, liabilities for contaminated sites, rates for amortization and estimated employee future benefits. Actual results could differ from those estimates.

n) Future Changes in Accounting Policies

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

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

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

- (a) has the authority to claim or retain an inflow of economic resources; and
- (b) identifies a past transaction or event that gives rise to an asset.

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

SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 3 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES

| | June 30, 2023 | June 30, 2022 (restated) |
|-----------------------------|----------------------|---|
| Due from Federal government | \$275,847 | \$247,232 |
| Employee benefit surplus | 1,329,222 | 1,298,629 |
| Other | 549,492 | 156,171 |
| | \$2,154,561 | \$1,702,032 |

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES - OTHER

| | June 30, 2023 | June 30, 2022 |
|-------------------------------|----------------------|----------------------|
| Trade payables | \$1,016,731 | \$379,517 |
| Salaries and benefits payable | 6,400,525 | 5,078,867 |
| | \$7,417,256 | \$5,458,384 |

NOTE 5 DEFERRED REVENUE

Deferred revenue includes unspent grants and contributions received that meet the description of a restricted contribution in the Restricted Contributions Regulation 198/2011 issued by Treasury Board, i.e., the stipulations associated with those grants and contributions have not yet been fulfilled.

| | June 30, 2023 | June 30, 2022 |
|---|----------------------|----------------------|
| Ministry of Education Grants | \$592,581 | \$414,321 |
| Province of BC Grants | 2,310 | 15,966 |
| School generated | 386,339 | 429,358 |
| Scholarships | 790,314 | 777,193 |
| Other | 55,000 | 4,751 |
| | \$1,826,544 | \$1,641,589 |
| | June 30, 2023 | June 30, 2022 |
| Balance, beginning of year | \$1,641,589 | \$1,257,794 |
| Changes for the year: | | |
| Increase: Grants and contributions received | | |
| Provincial | 6,026,011 | 5,127,055 |
| Other | 2,160,678 | 1,185,027 |
| Decrease: Grants and contributions recognized | | |
| Provincial | (5,896,758) | (4,804,460) |
| Other | (2,104,976) | (1,123,827) |
| Balance, end of year | \$1,826,544 | \$1,641,589 |

SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 6 DEFERRED CAPITAL REVENUE

Deferred capital revenue includes grants and contributions received that are restricted by the contributor for the acquisition of tangible capital assets that meet the description of a restricted contribution in the Restricted Contributions Regulation 198/2011 issued by Treasury Board. Once spent, the contributions are amortized into revenue over the life of the asset acquired.

| | June 30, 2023 | June 30, 2022 |
|--|----------------------|----------------------|
| Balance, beginning of year | \$62,371,779 | \$59,831,029 |
| Increase: | | |
| Grants and contributions received | 8,697,197 | 5,563,265 |
| Decrease: | | |
| Amortization of deferred capital revenue | (3,198,168) | (3,022,515) |
| Balance, end of year | \$67,870,808 | \$62,371,779 |

SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED JUNE 30, 2023****NOTE 7 EMPLOYEE FUTURE BENEFITS**

Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime and death benefits. Funding is provided when the benefits are paid and accordingly, there are no plan assets. Although no plan assets are uniquely identified, the School District has provided for the payment of these benefits.

| | June 30, 2023 | June 30, 2022 |
|--|----------------------|----------------------|
| Reconciliation of Accrued Benefit Obligation | | |
| Accrued Benefit Obligation – April 1 | \$ 830,659 | \$ 845,642 |
| Service Cost | 77,311 | 73,712 |
| Interest Cost | 28,493 | 22,207 |
| Benefit Payments | (73,831) | (45,526) |
| Actuarial Loss | (3,724) | (65,376) |
| Accrued Benefit Obligation – March 31 | <u>\$ 858,908</u> | <u>\$ 830,659</u> |
| Reconciliation of Funded Status at End of Fiscal Year | | |
| Funded Status - Deficit | \$ (858,908) | \$ (830,659) |
| Benefit Expenses After Measurement Date | (27,711) | (26,451) |
| Unamortized Net Actuarial Loss | 108,301 | 155,752 |
| Accrued Benefit Liability - June 30 | <u>\$ (778,318)</u> | <u>\$ (701,358)</u> |
| Reconciliation of Change in Accrued Benefit Liability | | |
| Accrued Benefit Liability - July 1 | \$ 701,358 | \$ 598,823 |
| Net Expense for Fiscal Year | 150,792 | 148,061 |
| Employer Contributions | (73,832) | (45,526) |
| Accrued Benefit Liability - June 30 | <u>\$ 778,318</u> | <u>\$ 701,358</u> |
| Components of Net Benefit Expense | | |
| Service Cost | \$ 76,705 | \$ 74,612 |
| Interest Cost | 30,360 | 23,778 |
| Amortization of Net Actuarial Loss | 43,727 | 49,671 |
| Net Benefit Expense | <u>\$ 150,792</u> | <u>\$ 148,061</u> |

SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 10 TANGIBLE CAPITAL ASSETS

June 30, 2023

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

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

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

SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 10 TANGIBLE CAPITAL ASSETS (Continued)

June 30, 2022(restated)

| Cost: | Balance at June 30, 2021 | Additions | Disposals | Prior Period Adjustment (Note 19) | Balance at June 30, 2022 (restated Note 19) |
|-----------------------|-----------------------------|--------------------|------------------|---|---|
| Sites | \$ 9,437,116 | \$ - | \$ - | \$ - | \$ 9,437,116 |
| Buildings | 150,975,518 | 5,894,943 | - | 2,509,795 | 159,380,256 |
| 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 |
| Total | \$166,214,451 | \$6,531,407 | \$587,262 | \$2,509,795 | \$174,668,391 |

| Accumulated Amortization: | Balance at June 30, 2021 | Additions | Disposals | Prior Period Adjustment (Note 19) | Balance at June 30, 2022 (restated Note 19) |
|------------------------------|-----------------------------|--------------------|------------------|---|---|
| Sites | \$ - | \$ - | \$ - | \$ - | \$ - |
| Buildings | 81,732,613 | 3,083,732 | - | 2,509,010 | 87,325,355 |
| 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 |
| Total | \$84,499,986 | \$3,691,102 | \$587,262 | \$2,509,010 | \$90,112,836 |

| Net Book Value | Net Book Value June 30, 2021 | Net Book Value June 30, 2022 (restated Note 19) |
|-----------------------|---------------------------------|---|
| Sites | \$ 9,437,116 | \$ 9,437,116 |
| Buildings | 69,242,905 | 72,054,901 |
| Furniture & Equipment | 928,395 | 949,864 |
| Vehicles | 1,930,789 | 1,983,822 |
| Computer Hardware | 175,260 | 129,852 |
| Total | \$81,714,465 | \$84,555,555 |

SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 11 EMPLOYEE PENSION PLANS

The school district and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan, jointly trustee pension Plans. The board of trustees for these plans represents plan members and employers and is responsible for the management of the pension plan including investment of the assets and administration of benefits. The pension plans are multi-employer defined benefit pension plans. Basic pension benefits provided are based on a formula. As at December 31, 2022, the Teachers' Pension Plan has about 51,000 active members from school districts, and approximately 41,000 retired members from school districts. As of December 31, 2022 the Municipal Pension Plan has about 240,000 active members, of which approximately 30,000 are from school districts.

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

The latest actuarial valuation of the Teachers' Pension Plan as at December 31, 2020, indicated a \$1,584 million surplus for basic pension benefits on a going concern basis. The next valuation will be December 31, 2023, with results available in 2024.

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

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

School District No. 5 (Southeast Kootenay) expensed \$5,767,832 (2022 - \$5,429,900) for employer contributions to these plans in the year ended June 30, 2023.

NOTE 12 RELATED PARTY TRANSACTIONS

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

SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 13 CONTRACTUAL OBLIGATIONS

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

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

NOTE 14 CONTRACTUAL RIGHTS

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

| Fiscal Year | Amount |
|-------------|------------|
| 2023-24 | \$ 310,889 |
| 2024-25 | \$ 219,725 |
| 2025-26 | \$ 167,273 |

NOTE 15 CONTINGENCIES

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

NOTE 16 EXPENSE BY OBJECT

| | June 30, 2023 | June 30, 2022 |
|-----------------------|----------------------|----------------------|
| Salaries and benefits | \$72,279,517 | \$67,008,273 |
| Services and supplies | 12,101,208 | 10,863,392 |
| Scholarships | 26,600 | 21,900 |
| Amortization | 3,888,363 | 3,692,559 |
| Debt services | 3,447 | - |
| | <u>\$88,299,135</u> | <u>\$81,586,124</u> |

SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 17 INTERNALLY RESTRICTED SURPLUS – OPERATING FUND

| Appropriations Summary | June 2023 | June 2022 |
|---|--------------------|--------------------|
| <u>Special Education</u> | | |
| - District Summary | \$ (236,068) | \$ (550,539) |
| - Itinerant Summary 707 | 295,135 | 822,237 |
| | 59,067 | 271,698 |
| <u>Schools</u> | | |
| - Operating | - | 101,475 |
| - Learning Resources | 90,846 | 79,696 |
| - Growth Plans | 62,555 | 126,742 |
| - School Based Special Ed | 148,907 | 153,683 |
| | 302,308 | 461,596 |
| <u>Other appropriations</u> | | |
| Contractual Pro-D | 130,865 | 148,870 |
| Aboriginal Education 131 | 43,762 | 136,836 |
| Technology Program 701 | 290,851 | - |
| Student Learning 702 | 9,280 | - |
| Education Plan 708 | - | 2,500 |
| Operating Grant Holdback | - | 34,691 |
| School Generated Funds | 978,543 | 1,046,207 |
| Operating Projects | 144,535 | 227,321 |
| Appropriations - Restricted | \$1,959,211 | \$2,329,719 |
| <u>Surplus Summary June 2022</u> | | |
| Surplus Beginning of year | \$4,450,512 | \$5,019,387 |
| Prior Period Adjustment | - | 2,096,267 |
| Surplus/Deficit for year | (1,495,998) | (2,155,642) |
| Transfer to Local Capital | (516,546) | (509,500) |
| Accumulated Surplus | \$2,437,968 | \$4,450,512 |
| Appropriations - Restricted | \$1,959,211 | \$2,329,719 |
| Appropriations - Unrestricted | 478,757 | 2,120,793 |
| Accumulated Surplus | \$2,437,968 | \$4,450,512 |

SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 18 ECONOMIC DEPENDENCE

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

NOTE 19 PRIOR PERIOD ADJUSTMENTS

a) Change in Accounting Policy

On July 1, 2022 the School District adopted Canadian public sector accounting standard PS 3280 Asset Retirement Obligations. This new standard addresses the recognition, measurement, presentation and disclosure of legal obligations associated with the retirement of certain tangible capital assets such as asbestos removal in buildings that will undergo major renovation or demolition in the future (see Note 16). This standard was adopted using the modified retroactive approach.

On July 1, 2022 the School District recognized an asset retirement obligation relating to several owned buildings that contain asbestos and other hazardous materials. The liability has been measured at current cost as the timing and amounts of future cash flows cannot be estimated. The associated costs have been reported as an increase to the carrying value of the associated tangible capital assets. Accumulated amortization has been recorded from the later of, the date of acquisition of the related asset or April 1, 1988 (effective date of the *Hazardous Waste Regulation (April 1, 1988) – Part 6 – Management of Specific Hazardous Wastes*).

The impact of the prior period adjustment on the June 30, 2022 comparative amounts is as follows:

| | Increase (Decrease) |
|---|------------------------|
| Asset Retirement Obligation (liability) | \$2,509,795 |
| Tangible Capital Assets - cost | 2,509,795 |
| Tangible Capital Assets – accumulated amortization | 2,509,010 |
| Operations & Maintenance Expense – Asset amortization | 1,457 |
| Accumulated Surplus – Invested in Capital Assets | (2,509,010) |

SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 19 PRIOR PERIOD ADJUSTMENTS (Continued)

b) Employee Benefit Plan Surplus

During the year Management determined that the School District had a surplus balance related to employee benefit plans premiums paid exceeding benefits expenses claimed. The employee benefits premium surplus balance has existed for over three years. Management determined that a prior period adjustment was required to set up the employee benefits premium surplus balance.

On July 1, 2022, the School District recognized the employee benefits premium surplus. The impact of the prior period adjustment on the June 30, 2022, comparative amounts is as follows:

| | Increase (Decrease) |
|----------------------|------------------------|
| Accounts Receivables | \$1,298,629 |
| Prepaid Expenses | 819,234 |
| Accumulated Surplus | 2,117,863 |

NOTE 20 RISK MANAGEMENT

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

The Board ensures that the School District has identified its risks and ensures that management monitors and controls them.

a) Credit risk:

Credit risk is the risk of financial loss to an institution if a customer or counterparty to a financial instrument fails to meet its contractual obligations. Such risks arise principally from certain financial assets held consisting of cash, amounts receivable and investments.

The School District is exposed to credit risk in the event of non-performance by a borrower. This risk is mitigated as most amounts receivable are due from the Province and are collectible.

It is management's opinion that the School District is not exposed to significant credit risk associated with its cash deposits and investments as they are placed in recognized British Columbia institutions and the School District invests solely in term deposits.

SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 20 RISK MANAGEMENT (Continued)

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, 2023

Schedule 1 (Unaudited)

| | Operating Fund | Special Purpose Fund | Capital Fund | 2023 Actual | 2022 Actual |
|--|--------------------|----------------------|-------------------|--------------------|----------------------|
| | \$ | \$ | \$ | \$ | (Restated - Note 19) |
| Accumulated Surplus (Deficit), beginning of year | 4,450,512 | | 19,954,914 | 24,405,426 | 27,553,574 |
| Prior Period Adjustments | | | | | (411,286) |
| Accumulated Surplus (Deficit), beginning of year, as restated | 4,450,512 | - | 19,954,914 | 24,405,426 | 27,142,288 |
| Changes for the year | | | | | |
| Surplus (Deficit) for the year | (1,495,998) | 254,969 | (669,467) | (1,910,496) | (2,736,862) |
| Interfund Transfers | | | | | |
| Tangible Capital Assets Purchased | (500,000) | (254,969) | 254,969 | - | - |
| Local Capital | (16,546) | | 500,000 | - | - |
| Other | | | 16,546 | - | - |
| Net Changes for the year | (2,012,544) | - | 102,048 | (1,910,496) | (2,736,862) |
| Accumulated Surplus (Deficit), end of year - Statement 2 | 2,437,968 | - | 20,056,962 | 22,494,930 | 24,405,426 |

School District No. 5 (Southeast Kootenay)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2023

| | 2023 Budget | 2023 Actual | 2022 Actual (Restated - Note 19) |
|--|-------------------|--------------------|--|
| | \$ | \$ | \$ |
| Revenues | | | |
| Provincial Grants | | | |
| Ministry of Education and Child Care | 70,002,409 | 73,799,041 | 68,602,022 |
| Other | 68,000 | 59,259 | 93,912 |
| Other Revenue | 999,684 | 955,587 | 971,154 |
| Rentals and Leases | 200,000 | 233,405 | 209,864 |
| Investment Income | 25,000 | 117,270 | 41,482 |
| Total Revenue | 71,295,093 | 75,164,562 | 69,918,434 |
| Expenses | | | |
| Instruction | 57,571,394 | 63,275,072 | 59,488,879 |
| District Administration | 2,444,758 | 2,613,563 | 2,473,018 |
| Operations and Maintenance | 7,871,058 | 8,275,923 | 7,888,448 |
| Transportation and Housing | 2,497,265 | 2,496,002 | 2,223,731 |
| Total Expense | 70,384,475 | 76,660,560 | 72,074,076 |
| Operating Surplus (Deficit) for the year | 910,618 | (1,495,998) | (2,155,642) |
| Net Transfers (to) from other funds | | | |
| Tangible Capital Assets Purchased | (410,618) | | (9,500) |
| Local Capital | (500,000) | (500,000) | (500,000) |
| Other | | (16,546) | |
| Total Net Transfers | (910,618) | (516,546) | (509,500) |
| Total Operating Surplus (Deficit), for the year | - | (2,012,544) | (2,665,142) |
| Operating Surplus (Deficit), beginning of year | | 4,450,512 | 5,019,387 |
| Prior Period Adjustments | | | |
| Employee Benefit Surplus | | | 2,096,267 |
| Operating Surplus (Deficit), beginning of year, as restated | | 4,450,512 | 7,115,654 |
| Operating Surplus (Deficit), end of year | | 2,437,968 | 4,450,512 |
| Operating Surplus (Deficit), end of year | | | |
| Internally Restricted (Note 16) | | 1,959,211 | 2,329,719 |
| Unrestricted | | 478,757 | 2,120,793 |
| Total Operating Surplus (Deficit), end of year | | 2,437,968 | 4,450,512 |

School District No. 5 (Southeast Kootenay)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2023

| | 2023 Budget | 2023 Actual | 2022 Actual (Restated - Note 19) |
|---|-------------------|-------------------|--|
| | \$ | \$ | \$ |
| Provincial Grants - Ministry of Education and Child Care | | | |
| Operating Grant, Ministry of Education and Child Care | 69,504,540 | 70,499,605 | 68,057,976 |
| ISC/LEA Recovery | (454,860) | (288,405) | (419,324) |
| Other Ministry of Education and Child Care Grants | | | |
| Pay Equity | 457,171 | 457,171 | 457,171 |
| Funding for Graduated Adults | 22,638 | 16,348 | 20,121 |
| Student Transportation Fund | 361,459 | 361,459 | 361,459 |
| Support Staff Benefits Grant | 103,274 | 106,661 | 104,785 |
| FSA Scorer Grant | 8,187 | 8,187 | 8,187 |
| Early Learning Framework (ELF) Implementation | | 852 | 2,218 |
| Labour Settlement Funding | | 2,630,734 | |
| Anti Racism in Early Care | | 6,429 | 6,429 |
| Equity in Action Grant | | | 3,000 |
| Total Provincial Grants - Ministry of Education and Child Care | 70,002,409 | 73,799,041 | 68,602,022 |
| Provincial Grants - Other | 68,000 | 59,259 | 93,912 |
| Other Revenues | | | |
| Other School District/Education Authorities | 507,824 | 399,168 | 452,561 |
| Funding from First Nations | 454,860 | 288,405 | 419,324 |
| Miscellaneous | | | |
| Miscellaneous | 10,000 | 225,716 | 59,431 |
| Courtsey Riders | | 15,298 | 12,838 |
| Health Promoting Schools | 27,000 | 27,000 | 27,000 |
| Total Other Revenue | 999,684 | 955,587 | 971,154 |
| Rentals and Leases | 200,000 | 233,405 | 209,864 |
| Investment Income | 25,000 | 117,270 | 41,482 |
| Total Operating Revenue | 71,295,093 | 75,164,562 | 69,918,434 |

School District No. 5 (Southeast Kootenay)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2023

| | 2023 Budget | 2023 Actual | 2022 Actual (Restated - Note 19) |
|-------------------------------------|-------------------|-------------------|--|
| | \$ | \$ | \$ |
| Salaries | | | |
| Teachers | 27,858,413 | 30,672,135 | 28,254,912 |
| Principals and Vice Principals | 4,725,727 | 5,058,889 | 4,609,854 |
| Educational Assistants | 6,397,310 | 6,628,272 | 6,610,352 |
| Support Staff | 6,446,597 | 6,173,854 | 5,705,029 |
| Other Professionals | 2,341,005 | 2,357,226 | 2,121,958 |
| Substitutes | 2,116,470 | 3,289,513 | 3,533,545 |
| Total Salaries | 49,885,522 | 54,179,889 | 50,835,650 |
| Employee Benefits | 12,301,898 | 13,672,214 | 12,122,012 |
| Total Salaries and Benefits | 62,187,420 | 67,852,103 | 62,957,662 |
| Services and Supplies | | | |
| Services | 2,011,311 | 2,290,364 | 2,833,882 |
| Student Transportation | 142,616 | 137,961 | 119,065 |
| Professional Development and Travel | 851,458 | 863,820 | 650,529 |
| Rentals and Leases | 243,780 | 229,327 | 77,227 |
| Dues and Fees | 68,400 | 73,611 | 61,222 |
| Insurance | 171,300 | 154,240 | 132,783 |
| Supplies | 3,393,190 | 3,338,918 | 3,641,147 |
| Utilities | 1,315,000 | 1,720,216 | 1,600,559 |
| Total Services and Supplies | 8,197,055 | 8,808,457 | 9,116,414 |
| Total Operating Expense | 70,384,475 | 76,660,560 | 72,074,076 |

School District No. 5 (Southeast Kootenay)

Operating Expense by Function, Program and Object

Year Ended June 30, 2023

Schedule 2C (Unaudited)

| | Teachers Salaries | Principals and Vice Principals Salaries | Educational Assistants Salaries | Support Staff Salaries | Other Professionals Salaries | Substitutes Salaries | Total Salaries |
|--|-------------------|---|---------------------------------|------------------------|------------------------------|----------------------|-------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 1 Instruction | | | | | | | |
| 1.02 Regular Instruction | 24,573,480 | 1,576,192 | | 398,924 | 60,668 | 1,902,962 | 28,512,226 |
| 1.03 Career Programs | 800,092 | | | 145,308 | | 40,171 | 985,571 |
| 1.07 Library Services | 1,196,903 | | | | | 43,431 | 1,240,334 |
| 1.08 Counselling | 3,865,365 | 146,268 | 5,949,087 | 22,491 | 599,726 | 977,098 | 11,560,035 |
| 1.10 Special Education | 145,033 | | | | | | 145,033 |
| 1.30 English Language Learning | 91,262 | 91,610 | 679,185 | | 120,520 | 7,612 | 990,189 |
| 1.31 Indigenous Education | | 3,117,826 | | 1,030,437 | | 109,888 | 4,258,151 |
| 1.41 School Administration | | 4,931,896 | 6,628,272 | 1,597,160 | 780,914 | 3,081,162 | 47,691,539 |
| Total Function 1 | 30,672,135 | 4,931,896 | 6,628,272 | 1,597,160 | 780,914 | 3,081,162 | 47,691,539 |
| 4 District Administration | | | | | | | |
| 4.11 Educational Administration | | 126,993 | | | 237,505 | 47,713 | 412,211 |
| 4.40 School District Governance | | | | | 147,376 | | 147,376 |
| 4.41 Business Administration | | | | 301,546 | 822,133 | 16,555 | 1,140,234 |
| Total Function 4 | - | 126,993 | - | 301,546 | 1,207,014 | 64,268 | 1,699,821 |
| 5 Operations and Maintenance | | | | | | | |
| 5.41 Operations and Maintenance Administration | | | | 46,365 | 238,575 | 9,092 | 294,032 |
| 5.50 Maintenance Operations | | | | 3,202,586 | | 71,834 | 3,274,420 |
| 5.52 Maintenance of Grounds | | | | 54,119 | | | 54,119 |
| 5.56 Utilities | | | | | | | - |
| Total Function 5 | - | - | - | 3,303,070 | 238,575 | 80,926 | 3,622,571 |
| 7 Transportation and Housing | | | | | | | |
| 7.41 Transportation and Housing Administration | | | | | 130,723 | | 130,723 |
| 7.70 Student Transportation | | | | 972,078 | | 63,157 | 1,035,235 |
| Total Function 7 | - | - | - | 972,078 | 130,723 | 63,157 | 1,165,958 |
| 9 Debt Services | | | | | | | |
| Total Function 9 | - | - | - | - | - | - | - |
| Total Functions 1 - 9 | 30,672,135 | 5,058,889 | 6,628,272 | 6,173,854 | 2,357,226 | 3,289,513 | 54,179,889 |

School District No. 5 (Southeast Kootenay)

Operating Expense by Function, Program and Object

Year Ended June 30, 2023

Schedule 2C (Unaudited)

| | Total Salaries | Employee Benefits | Total Salaries and Benefits | Services and Supplies | 2023 Actual | 2023 Budget | 2022 Actual |
|--|-------------------|-------------------|-----------------------------|-----------------------|-------------------|-------------------|-------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | (Restated - Note 19) \$ |
| 1 Instruction | | | | | | | |
| 1.02 Regular Instruction | 28,512,226 | 6,950,769 | 35,462,995 | 2,367,126 | 37,830,121 | 33,614,906 | 36,255,617 |
| 1.03 Career Programs | - | - | - | 44,962 | 44,962 | 88,675 | 32,928 |
| 1.07 Library Services | 985,571 | 258,357 | 1,243,928 | 133,813 | 1,377,741 | 1,236,211 | 1,263,577 |
| 1.08 Counselling | 1,240,334 | 295,204 | 1,535,538 | 5,823 | 1,541,361 | 1,465,797 | 1,260,756 |
| 1.10 Special Education | 11,560,035 | 3,120,221 | 14,680,256 | 455,496 | 15,135,752 | 14,146,141 | 13,844,171 |
| 1.30 English Language Learning | 145,033 | 40,866 | 185,899 | 11,252 | 197,151 | 159,200 | 159,200 |
| 1.31 Indigenous Education | 990,189 | 288,419 | 1,278,608 | 440,121 | 1,718,729 | 1,643,894 | 1,641,984 |
| 1.41 School Administration | 4,258,151 | 1,065,547 | 5,323,698 | 105,557 | 5,429,255 | 5,216,570 | 5,030,646 |
| Total Function 1 | 47,691,539 | 12,019,383 | 59,710,922 | 3,564,150 | 63,275,072 | 57,571,394 | 59,488,879 |
| 4 District Administration | | | | | | | |
| 4.11 Educational Administration | 412,211 | 89,728 | 501,939 | 118,332 | 620,271 | 577,942 | 564,754 |
| 4.40 School District Governance | 147,376 | 7,030 | 154,406 | 159,818 | 314,224 | 276,874 | 307,144 |
| 4.41 Business Administration | 1,140,234 | 267,173 | 1,407,407 | 271,661 | 1,679,068 | 1,589,942 | 1,601,120 |
| Total Function 4 | 1,699,821 | 363,931 | 2,063,752 | 549,811 | 2,613,563 | 2,444,758 | 2,473,018 |
| 5 Operations and Maintenance | | | | | | | |
| 5.41 Operations and Maintenance Administration | 294,032 | 67,463 | 361,495 | 155,337 | 516,832 | 529,055 | 754,461 |
| 5.50 Maintenance Operations | 3,274,420 | 873,450 | 4,147,870 | 1,406,022 | 5,553,892 | 5,568,511 | 5,103,529 |
| 5.52 Maintenance of Grounds | 54,119 | 13,946 | 68,065 | 416,918 | 484,983 | 458,492 | 429,899 |
| 5.56 Utilities | - | - | - | 1,720,216 | 1,720,216 | 1,315,000 | 1,600,559 |
| Total Function 5 | 3,622,571 | 954,859 | 4,577,430 | 3,698,493 | 8,275,923 | 7,871,058 | 7,888,448 |
| 7 Transportation and Housing | | | | | | | |
| 7.41 Transportation and Housing Administration | 130,723 | 30,012 | 160,735 | 5,913 | 166,648 | 146,843 | 123,324 |
| 7.70 Student Transportation | 1,035,235 | 304,029 | 1,339,264 | 990,090 | 2,329,354 | 2,350,422 | 2,100,407 |
| Total Function 7 | 1,165,958 | 334,041 | 1,499,999 | 996,003 | 2,496,002 | 2,497,265 | 2,223,731 |
| 9 Debt Services | | | | | | | |
| Total Function 9 | - | - | - | - | - | - | - |
| Total Functions 1 - 9 | 54,179,889 | 13,672,214 | 67,852,103 | 8,808,457 | 76,660,560 | 70,384,475 | 72,074,076 |

School District No. 5 (Southeast Kootenay)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations
Year Ended June 30, 2023

| | 2023 Budget | 2023 Actual | 2022 Actual (Restated - Note 19) |
|---|------------------|------------------|--|
| | \$ | \$ | \$ |
| Revenues | | | |
| Provincial Grants | | | |
| Ministry of Education and Child Care | 4,515,699 | 5,737,587 | 4,663,155 |
| Other | | 123,820 | 116,739 |
| Other Revenue | 673,000 | 2,120,027 | 1,115,123 |
| Investment Income | 5,000 | 20,300 | 8,704 |
| Total Revenue | <u>5,193,699</u> | <u>8,001,734</u> | <u>5,903,721</u> |
| Expenses | | | |
| Instruction | 4,903,648 | 7,574,353 | 5,643,085 |
| District Administration | 3,000 | | |
| Operations and Maintenance | 24,430 | 148,412 | 156,258 |
| Transportation and Housing | | 24,000 | 20,146 |
| Total Expense | <u>4,931,078</u> | <u>7,746,765</u> | <u>5,819,489</u> |
| Special Purpose Surplus (Deficit) for the year | <u>262,621</u> | <u>254,969</u> | <u>84,232</u> |
| Net Transfers (to) from other funds | | | |
| Tangible Capital Assets Purchased | (262,621) | (254,969) | (84,232) |
| Total Net Transfers | <u>(262,621)</u> | <u>(254,969)</u> | <u>(84,232)</u> |
| Total Special Purpose Surplus (Deficit) for the year | <u>-</u> | <u>-</u> | <u>-</u> |
| Special Purpose Surplus (Deficit), beginning of year | | | |
| Special Purpose Surplus (Deficit), end of year | | <u>-</u> | <u>-</u> |

School District No. 5 (Southeast Kootenay)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2023

Schedule 3A (Unaudited)

| | Annual Facility Grant | Learning Improvement Fund | Scholarships and Bursaries | School Generated Funds | Strong Start | Ready, Set, Learn | OLEP | CommunityLINK | Classroom Enhancement Fund - Overhead |
|--|-----------------------|---------------------------|----------------------------|------------------------|----------------|-------------------|----------------|----------------|---------------------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Deferred Revenue, beginning of year | 172,282 | | 777,193 | 429,358 | 9,776 | 15,982 | 39,330 | 24,459 | |
| Add: Restricted Grants | | | | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 287,051 | 245,424 | | | 128,000 | 26,950 | 429,429 | 391,066 | 154,412 |
| Provincial Grants - Other | | | 6,300 | 2,061,957 | | | | | |
| Other | | | 33,421 | | | | | | |
| Investment Income | | | | | | | | | |
| Less: Allocated to Revenue | 279,399 | 245,424 | 26,600 | 2,104,976 | 121,431 | 29,390 | 351,050 | 403,625 | 154,412 |
| Deferred Revenue, end of year | 179,934 | - | 790,314 | 386,339 | 16,345 | 13,542 | 117,709 | 11,900 | - |
| Revenues | 279,399 | 245,424 | 6,300 | 2,104,976 | 121,431 | 29,390 | 351,050 | 403,625 | 154,412 |
| Provincial Grants - Ministry of Education and Child Care | | | | | | | | | |
| Provincial Grants - Other | | | 6,300 | 2,104,976 | | | | | |
| Other Revenue | | | 20,300 | | | | | | |
| Investment Income | | | 26,600 | 2,104,976 | 121,431 | 29,390 | 351,050 | 403,625 | 154,412 |
| Expenses | | | | | | | | | |
| Salaries | | | | | | | | | |
| Teachers | | | | | | | | | |
| Educational Assistants | | 188,084 | | | | | 145,841 | | |
| Support Staff | | | | | | | 37,275 | | |
| Other Professionals | | | | | | | | | 54,400 |
| Substitutes | | | | | | | | | |
| Employee Benefits | | 188,084 | | | | 9,323 | 26,926 | | |
| Services and Supplies | | 57,340 | | | | 9,323 | 210,042 | | 54,400 |
| Tangible Capital Assets Purchased | 24,430 | | 26,600 | 2,104,976 | 121,431 | 17,736 | 108,999 | 80,546 | 86,412 |
| Deferred Revenue | 24,430 | 245,424 | 26,600 | 2,104,976 | 121,431 | 29,390 | 351,050 | 403,625 | 154,412 |
| Net Revenue (Expense) before Interfund Transfers | 254,969 | - | - | - | - | - | - | - | - |
| Interfund Transfers | (254,969) | - | - | - | - | - | - | - | - |
| Tangible Capital Assets Purchased | (254,969) | | | | | | | | |
| Net Revenue (Expense) | - | - | - | - | - | - | - | - | - |

School District No. 5 (Southeast Kootenay)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2023

Schedule 3A (Unaudited)

| | Classroom Enhancement Fund - Staffing Fund - \$ | Classroom Enhancement Fund - Remedies Fund - \$ | First Nation Student Transportation Fund - \$ | Mental Health in Schools Fund - \$ | Changing Results for Young Children Fund - \$ | Federal Safe Return to Class / Ventilation Fund - \$ | Student & Family Affordability Fund - \$ | SEY2KT (Early Years to Kindergarten) Fund - \$ | ECL (Early Care & Learning) Fund - \$ |
|--|--|--|--|---|--|--|---|---|--|
| Deferred Revenue, beginning of year | | | | 21,254 | 7,256 | 123,982 | | | |
| Add: | | | | | | | | | |
| Restricted Grants | | | | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 3,252,755 | 140,240 | 44,523 | 52,000 | 11,250 | | 693,747 | 19,000 | 40,000 |
| Provincial Grants - Other | | | | | | | | | |
| Other | | | | | | | | | |
| Investment Income | | | | | | | | | |
| Less: | | | | | | | | | |
| Allocated to Revenue | 3,252,755 | 140,240 | 44,523 | 52,000 | 11,250 | | 693,747 | 19,000 | 40,000 |
| Deferred Revenue, end of year | - | - | 20,523 | 2,398 | 2,137 | 123,982 | 516,828 | 6,273 | 1,553 |
| Revenues | 3,252,755 | 140,240 | 24,000 | 70,856 | 16,369 | 123,982 | 516,828 | 6,273 | 1,553 |
| Provincial Grants - Ministry of Education and Child Care | | | | | | | | | |
| Provincial Grants - Other | | | | | | | | | |
| Other Revenue | | | | | | | | | |
| Investment Income | | | | | | | | | |
| Expenses | 2,476,790 | | | | | | | | |
| Salaries | | | | | | | | | |
| Teachers | | | | | | | | | |
| Educational Assistants | | | | | | | | | |
| Support Staff | | | | | | | | | |
| Other Professionals | | | | | | | | | |
| Substitutes | 117,280 | 112,192 | | 12,858 | 11,415 | | | 3,084 | |
| Employee Benefits | 2,594,070 | 112,192 | | 12,858 | 11,415 | | | 3,084 | |
| Services and Supplies | 658,685 | 28,048 | | 3,215 | 2,854 | | | 771 | |
| | | | 24,000 | 54,783 | 2,100 | 123,982 | 516,828 | 2,418 | 1,553 |
| | 3,252,755 | 140,240 | 24,000 | 70,856 | 16,369 | 123,982 | 516,828 | 6,273 | 1,553 |
| 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, 2023

| | MCF Programs | CBT Plays | Clear Sly Radio | C.A.R.S Path Two | Estate of Clarence SES | TOTAL |
|--|--------------|-----------|-----------------|------------------|------------------------|------------------|
| Deferred Revenue, beginning of year | \$ 15,966 | \$ 215 | \$ - | \$ 4,536 | \$ - | \$ 1,641,589 |
| Add: Restricted Grants | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 110,164 | | | | | 5,915,847 |
| Provincial Grants - Other | | 4,000 | | | 55,000 | 110,164 |
| Other | | | | | | 2,127,257 |
| Investment Income | 110,164 | | 4,000 | | 55,000 | 8,186,689 |
| Less: Allocated to Revenue | 123,820 | 215 | 4,000 | 4,536 | | 8,001,734 |
| Deferred Revenue, end of year | 2,310 | - | - | - | 55,000 | 1,826,544 |
| Revenues | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 123,820 | 215 | 4,000 | 4,536 | | 5,737,587 |
| Provincial Grants - Other | | | | | | 123,820 |
| Other Revenue | | | | | | 2,120,027 |
| Investment Income | 123,820 | 215 | 4,000 | 4,536 | | 20,300 |
| Expenses | | | | | | |
| Salaries | | | | | | |
| Teachers | | | | | | 2,622,631 |
| Educational Assistants | | | | | | 225,359 |
| Support Staff | | | | | | 301,483 |
| Other Professionals | 88,190 | | | | | 88,190 |
| Substitutes | 88,190 | | | | | 293,078 |
| Employee Benefits | 21,822 | | | | | 3,530,741 |
| Services and Supplies | 13,808 | 215 | 4,000 | 4,536 | | 896,671 |
| | 123,820 | 215 | 4,000 | 4,536 | | 3,319,353 |
| | | | | | | 7,746,765 |
| Net Revenue (Expense) before Interfund Transfers | - | - | - | - | - | 254,969 |
| Interfund Transfers | | | | | | |
| Tangible Capital Assets Purchased | | | | | | (254,969) |
| Net Revenue (Expense) | - | - | - | - | - | (254,969) |

School District No. 5 (Southeast Kootenay)

Schedule 4 (Unaudited)

Schedule of Capital Operations
Year Ended June 30, 2023

| | 2023 | 2023 Actual | | | 2022 |
|--|------------------|--|------------------|-------------------|--------------------------------|
| | Budget | Invested in Tangible Capital Assets | Local Capital | Fund Balance | Actual (Restated - Note 19) |
| | \$ | \$ | \$ | \$ | \$ |
| Revenues | | | | | |
| Investment Income | 2,500 | | 24,175 | 24,175 | 4,592 |
| Amortization of Deferred Capital Revenue | 3,151,986 | 3,198,168 | | 3,198,168 | 3,022,515 |
| Total Revenue | 3,154,486 | 3,198,168 | 24,175 | 3,222,343 | 3,027,107 |
| Expenses | | | | | |
| Amortization of Tangible Capital Assets | | | | | |
| Operations and Maintenance | 3,808,251 | 3,888,363 | | 3,888,363 | 3,692,559 |
| Debt Services | | | | | |
| Capital Lease Interest | | | 3,447 | 3,447 | |
| Total Expense | 3,808,251 | 3,888,363 | 3,447 | 3,891,810 | 3,692,559 |
| Capital Surplus (Deficit) for the year | (653,765) | (690,195) | 20,728 | (669,467) | (665,452) |
| Net Transfers (to) from other funds | | | | | |
| Tangible Capital Assets Purchased | 673,239 | 254,969 | | 254,969 | 93,732 |
| Local Capital | 500,000 | | 500,000 | 500,000 | 500,000 |
| Capital Lease Payment | | | 16,546 | 16,546 | - |
| Total Net Transfers | 1,173,239 | 254,969 | 516,546 | 771,515 | 593,732 |
| Other Adjustments to Fund Balances | | | | | |
| Tangible Capital Assets Purchased from Local Capital | | 99,376 | (99,376) | - | |
| Principal Payment | | | | | |
| Capital Lease | | 16,546 | (16,546) | - | |
| Total Other Adjustments to Fund Balances | | 115,922 | (115,922) | - | |
| Total Capital Surplus (Deficit) for the year | 519,474 | (319,304) | 421,352 | 102,048 | (71,720) |
| Capital Surplus (Deficit), beginning of year | | 19,793,567 | 161,347 | 19,954,914 | 22,534,187 |
| Prior Period Adjustments | | | | | |
| To Recognize Asset Retirement Obligation | | | | | (2,507,553) |
| Capital Surplus (Deficit), beginning of year, as restated | | 19,793,567 | 161,347 | 19,954,914 | 20,026,634 |
| Capital Surplus (Deficit), end of year | | 19,474,263 | 582,699 | 20,056,962 | 19,954,914 |

School District No. 5 (Southeast Kootenay)

Tangible Capital Assets

Year Ended June 30, 2023

| | Sites | Buildings | Furniture and Equipment | Vehicles | Computer Software | Computer Hardware | Total |
|---|------------|-------------|-------------------------|-----------|-------------------|-------------------|-------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Cost, beginning of year | 9,437,116 | 156,870,461 | 1,941,218 | 3,686,512 | - | 223,289 | 172,158,596 |
| Prior Period Adjustments | | | | | | | |
| To Recognize Asset Retirement Obligation | | | | | | | |
| Cost, beginning of year, as restated | 9,437,116 | 159,380,256 | 1,941,218 | 3,686,512 | - | 223,289 | 2,509,795 |
| Changes for the Year | | | | | | | |
| Increase: | | | | | | | |
| Purchases from: | | | | | | | |
| Deferred Capital Revenue - Bylaw | | 7,129,616 | 1,748 | 1,004,697 | | | 8,136,061 |
| Special Purpose Funds | | 254,969 | | | | | 254,969 |
| Local Capital | | | 44,571 | | | 54,805 | 99,376 |
| Equipment under capital lease | | | | | | 303,883 | 303,883 |
| | - | 7,384,585 | 46,319 | 1,004,697 | - | 358,688 | 8,794,289 |
| Decrease: | | | | | | | |
| Deemed Disposals | | | 65,271 | 344,972 | | 13,990 | 424,233 |
| | - | - | 65,271 | 344,972 | - | 13,990 | 424,233 |
| Cost, end of year | 9,437,116 | 166,764,841 | 1,922,266 | 4,346,237 | - | 567,987 | 183,038,447 |
| Work in Progress, end of year | | | | | | | |
| Cost and Work in Progress, end of year | 9,437,116 | 166,764,841 | 1,922,266 | 4,346,237 | - | 567,987 | 183,038,447 |
| Accumulated Amortization, beginning of year | | | | | | | |
| Prior Period Adjustments | | | | | | | |
| To Recognize Asset Retirement Obligation | | | | | | | |
| Accumulated Amortization, beginning of year, as restated | 2,509,010 | | | | | | 2,509,010 |
| Changes for the Year | 87,325,355 | | 991,354 | 1,702,690 | | 93,437 | 90,112,836 |
| Increase: Amortization for the Year | | | | | | | |
| Decrease: | | | | | | | |
| Deemed Disposals | | 3,226,697 | 193,174 | 401,637 | | 66,855 | 3,888,363 |
| | | | 65,271 | 344,972 | | 13,990 | 424,233 |
| | | - | 65,271 | 344,972 | | 13,990 | 424,233 |
| Accumulated Amortization, end of year | 90,552,052 | | 1,119,257 | 1,759,355 | | 146,302 | 93,576,966 |
| Tangible Capital Assets - Net | 9,437,116 | 76,212,789 | 803,009 | 2,586,882 | - | 421,685 | 89,461,481 |

School District No. 5 (Southeast Kootenay)

Schedule 4C (Unaudited)

Deferred Capital Revenue
Year Ended June 30, 2023

| | Bylaw Capital | Other Provincial | Other Capital | Total Capital |
|---|------------------|---------------------|------------------|------------------|
| | \$ | \$ | \$ | \$ |
| Deferred Capital Revenue, beginning of year | 57,455,429 | 2,679,143 | 2,117,621 | 62,252,193 |
| Changes for the Year | | | | |
| Increase: | | | | |
| Transferred from Deferred Revenue - Capital Additions | 8,136,061 | | | 8,136,061 |
| | 8,136,061 | - | - | 8,136,061 |
| Decrease: | | | | |
| Amortization of Deferred Capital Revenue | 3,027,628 | 90,625 | 79,915 | 3,198,168 |
| | 3,027,628 | 90,625 | 79,915 | 3,198,168 |
| Net Changes for the Year | 5,108,433 | (90,625) | (79,915) | 4,937,893 |
| Deferred Capital Revenue, end of year | 62,563,862 | 2,588,518 | 2,037,706 | 67,190,086 |
| Work in Progress, beginning of year | | | | - |
| Changes for the Year | | | | |
| Net Changes for the Year | - | - | - | - |
| Work in Progress, end of year | - | - | - | - |
| Total Deferred Capital Revenue, end of year | 62,563,862 | 2,588,518 | 2,037,706 | 67,190,086 |

School District No. 5 (Southeast Kootenay)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2023

| | Bylaw Capital | MECC Restricted Capital | Other Provincial Capital | Land Capital | Other Capital | Total |
|--|------------------|-------------------------------|--------------------------------|-----------------|------------------|----------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Balance, beginning of year | 51,322 | 4,176 | - | - | 64,088 | 119,586 |
| Changes for the Year | | | | | | |
| Increase: | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 8,680,527 | - | - | - | 16,488 | 8,680,527 |
| Other | - | 182 | - | - | - | 182 |
| Investment Income | - | 182 | - | - | 16,488 | 8,697,197 |
| Decrease: | | | | | | |
| Transferred to DCR - Capital Additions | 8,136,061 | - | - | - | - | 8,136,061 |
| | 8,136,061 | - | - | - | - | 8,136,061 |
| Net Changes for the Year | 544,466 | 182 | - | - | 16,488 | 561,136 |
| Balance, end of year | 595,788 | 4,358 | - | - | 80,576 | 680,722 |

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

School District No. 5 (Southeast Kootenay)

Fiscal Year Ended June 30, 2023

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, 2023

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, 2023
SCHEDULE OF REMUNERATION AND EXPENSES**

A. LIST OF ELECTED OFFICIALS

| NAME | POSITION | REMUNERATION | EXPENSES |
|------------------------------------|-----------------|---------------------|------------------|
| AYLING, TRINA | TRUSTEES | 15,475.68 | 6,324.80 |
| BELLINA, BEVERLEY | TRUSTEES | 15,475.68 | 7,618.90 |
| BISCHLER, IRENE M | TRUSTEES | 10,452.00 | 2,408.50 |
| CLARKE, ALYSHA | TRUSTEES | 10,452.00 | 870.00 |
| DAMSTROM, KRISTA | TRUSTEES | 6,279.60 | 290.00 |
| JOHNS, CHRIS | TRUSTEES | 15,475.68 | 4,729.66 |
| KITT, KATHRYN | TRUSTEES | 6,279.60 | - |
| LENTO, FRANK | TRUSTEES | 7,460.85 | 1,187.96 |
| MADSEN, SARAH L | TRUSTEES | 10,452.00 | 6,845.59 |
| MCPHEE, DOUG | TRUSTEES | 17,365.68 | 7,343.57 |
| TURNER, WENDY | TRUSTEES | 15,475.68 | 100.74 |
| WHALEN, PATRICIA | TRUSTEES | 6,279.60 | - |
| TOTAL FOR ELECTED OFFICIALS | | 136,924.05 | 37,719.72 |

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

| NAME | POSITION | REMUNERATION | EXPENSES |
|-------------------|---------------------------|---------------------|-----------------|
| ADAMS, DELEEN | TEACHERS | 92,691.67 | - |
| ADAMS, JENNIFER | ADMIN OFFICERS ELK VALLEY | 131,093.15 | 4,446.45 |
| ALDERSON, CHELSEY | TEACHERS | 86,039.83 | 485.00 |
| AMOS, ALISSA | TEACHERS | 91,859.92 | - |
| ANDERSON, TRINA | TEACHERS | 93,482.46 | 1,530.38 |
| ARCHIBALD, MARCI | TEACHERS | 92,115.23 | 349.88 |
| ATTORP, JENNIFER | ADMIN OFFICERS ELK VALLEY | 99,147.90 | - |
| ATWAL, JASLENE | ADMIN OFFICERS ELK VALLEY | 132,685.80 | 11,171.28 |
| AUBIN, STEPHANIE | TEACHERS W/REMOTE ALLOWAN | 96,308.66 | - |
| BALFOUR, SHELLEY | TEACHERS | 114,233.44 | 32.62 |
| BARCLAY, KERRY | TEACHERS | 103,942.97 | 3,911.40 |
| BARRAS, AMI | TEACHERS W/REMOTE ALLOWAN | 98,986.06 | 200.00 |
| BARTRAW, DANNY W | TEACHERS | 93,142.35 | - |
| BATES, KATHLEEN | TEACHERS | 81,842.72 | - |
| BATY, ERNIE | TEACHERS W/REMOTE ALLOWAN | 95,803.60 | - |
| BELISLE, BARBARA | TEACHERS | 104,080.48 | - |
| BENDKOWSKI, RICK | TEACHERS | 92,885.74 | - |
| BERGEN, CARMEN A | TEACHERS | 101,011.13 | 522.00 |
| BERNDT, HELENA | TEACHERS W/REMOTE ALLOWAN | 95,827.03 | - |

| | | | |
|-----------------------|----------------------------|------------|-----------|
| BIAFORE, MICHAEL | TEACHERS W/REMOTE ALLOWAN | 106,973.17 | - |
| BIDDER, KAREN | TEACHERS | 83,537.85 | 83.52 |
| BLAIS, CARRIE-ANN | TEACHERS | 91,556.80 | 1,516.01 |
| BOCK, JULIA ANNE | TEACHERS W/REMOTE ALLOWAN | 79,304.69 | - |
| BOEHM, ERIN | ADMIN OFFICERS ELK VALLEY | 133,371.85 | 3,990.24 |
| BOHAN, CARLA | TEACHERS | 91,475.33 | - |
| BOSS, DEANNA | TEACHERS | 92,828.97 | - |
| BOTTONI, MARZIA | TEMPORARY TEACHER WITH REN | 91,936.86 | 2,869.69 |
| BOWKER, WANITA | TEACHERS W/REMOTE ALLOWAN | 96,072.70 | - |
| BRIEN, YVONNE | TEACHERS | 95,710.84 | 19.34 |
| BROOKS, SARAH | TEACHERS | 92,554.91 | 53.99 |
| BROWER, JACQUELINE | TEACHERS W/REMOTE ALLOWAN | 78,583.65 | 84.00 |
| BUCHAN, NANCY | TEACHERS W/REMOTE ALLOWAN | 98,601.61 | 83.92 |
| BUCK, FRASER | TEACHERS W/REMOTE ALLOWAN | 96,005.81 | - |
| BUECKERT, DENISE | TEACHERS | 91,783.60 | - |
| BUECKERT, EVAN | TEACHERS | 92,951.74 | - |
| BULLOCK, NOEL | TEACHERS W/REMOTE ALLOWAN | 107,555.12 | 500.00 |
| BURTON, ANDREA | TEACHERS | 101,032.88 | - |
| CADIEUX, ANDREANNE | TEACHERS | 91,771.49 | - |
| CAIN, RITA | TEACHERS W/REMOTE ALLOWAN | 103,323.03 | - |
| CAMERON, DONNA LYNN | TEACHERS W/REMOTE ALLOWAN | 106,006.55 | 116.52 |
| CARLEY, JILL | ADMIN OFFICERS CRANBROOK | 128,619.86 | 739.04 |
| CASAULT, DIANE | ED ADMIN | 165,900.10 | 16,972.66 |
| CATHERALL, CHRIS | ADMIN OFFICERS CRANBROOK | 130,959.70 | 1,029.04 |
| CATHERALL, KRISTA | TEACHERS | 81,785.08 | - |
| CHARDONNENS, PAULA | TEACHERS W/REMOTE ALLOWAN | 96,071.81 | 37.12 |
| CHAREST, SHARLENE | TEACHERS W/REMOTE ALLOWAN | 107,272.78 | 1,681.94 |
| CHIASSON, CHRISTINA | TEACHERS W/REMOTE ALLOWAN | 103,769.28 | 320.73 |
| CLAYPOOL, JESSICA | TEACHERS | 79,805.48 | - |
| CONLIN, KATHERINE | TEACHERS W/REMOTE ALLOWAN | 107,197.79 | 6,816.30 |
| CONROY, MICHELE | TEACHERS | 90,882.02 | - |
| COOLBAUGH, JEFFREY | TEACHERS | 93,673.95 | 1,318.62 |
| CORMIER, LEIGH | TEACHERS | 88,432.35 | 714.66 |
| COULTRY, MEGHAN | TEACHERS W/REMOTE ALLOWAN | 97,392.68 | - |
| CROOKS-EADIE, ANALESA | TEACHERS | 105,642.39 | - |
| CROSS, CAROLYN | TEACHERS | 103,864.70 | - |
| CROSS, ERICA | TEACHERS | 103,772.92 | 369.00 |
| CULLINS, KYLE | TEACHERS | 83,953.63 | - |
| CULVER, HALEY | TEACHERS | 78,036.17 | 165.12 |
| DAWSON, ALISON | TEACHERS | 83,299.11 | - |
| DE BRUYCKER, KATIE | TEACHERS | 79,763.02 | 116.00 |
| DE KLERK, INGRID | TEACHERS | 100,432.95 | 85.43 |
| DECOSSE, KATHLEEN | TEACHERS | 81,634.74 | - |
| DEGAGNE, DANIELLE | TEACHERS | 93,842.44 | 84.00 |
| DEMERS, ADRIENNE | TEACHERS | 115,920.38 | 148.62 |
| DILTS, MORGAN | TEACHERS | 95,394.16 | - |
| DION, TRINA | TEACHERS | 104,070.64 | - |
| DOLL, DAVID | ADMIN OFFICERS CRANBROOK | 123,380.13 | 372.00 |

| | | | |
|---------------------------|----------------------------|------------|----------|
| DOLL, JENNIFER | TEACHERS | 103,957.05 | 142.25 |
| DOLL, KARLEY | TEACHERS | 101,817.57 | 58.00 |
| DOVE, SHANNON | TEACHERS | 82,162.51 | - |
| DRAPER, LEAH | TEACHERS | 103,630.81 | 19.33 |
| DRYDALE, PAMELA | ADMIN OFFICERS CRANBROOK | 114,437.23 | 1,595.72 |
| DUCZEK, PAUL | TEACHERS | 91,535.12 | - |
| DUPLEY, DEBRA | TEACHERS | 89,217.67 | - |
| DURESKI, LARRY | TEACHERS | 103,647.57 | 381.54 |
| EADIE, MICHAEL | TEACHERS | 100,543.44 | 27.41 |
| ELLIOT, TARA | TEACHERS W/REMOTE ALLOWAN | 109,566.69 | 310.37 |
| EMSLAND, LENORE ELISE | TEACHER TEMPORARY | 92,701.32 | - |
| EVOY, PAULA | TEACHERS W/REMOTE ALLOWAN | 89,250.37 | 144.00 |
| FAUCHER, BRYAN | ADMIN OFFICERS ELK VALLEY | 90,370.29 | 569.48 |
| FELTHAM, SARA | TEMPORARY TEACHER WITH REN | 78,437.68 | 26.25 |
| FIFIELD, SHANE | TEACHERS | 85,023.54 | - |
| FILIPE, ASHLEY | TEACHERS | 94,511.75 | 52.50 |
| FILLIS, CATHERINE | TEACHERS | 101,912.41 | - |
| FINCH, SARAH | TEACHERS W/REMOTE ALLOWAN | 102,868.76 | 84.00 |
| FLEGEL, DAVID | TEACHERS | 100,784.16 | - |
| FLEISCHACKER, MELISSA | TEACHERS W/REMOTE ALLOWAN | 88,067.33 | - |
| FLEMING, RYAN | TEACHERS | 83,305.14 | - |
| FOREFIELD, AMANDA | TEACHERS W/REMOTE ALLOWAN | 98,567.87 | 150.80 |
| FRANKLIN, LEE-ANNE | TEACHERS | 92,951.33 | 27.27 |
| FRASER, JANE | TEACHERS W/REMOTE ALLOWAN | 103,324.18 | 142.00 |
| FRIESEN, RICHARD | TEACHERS | 92,607.04 | - |
| FROEHLER, KIM | TEACHERS W/REMOTE ALLOWAN | 94,840.64 | 1,166.96 |
| FULTON, NICOLE | TEACHERS | 95,250.18 | - |
| GARTSIDE, OREN | TEACHERS | 92,691.67 | - |
| GAUDON, GIZELLE M | ADMIN OFFICERS CRANBROOK | 98,255.95 | 3,920.20 |
| GEDDES, DANA | TEACHERS | 104,768.78 | - |
| GERMAINE, KARLA M | TEACHERS W/REMOTE ALLOWAN | 106,973.17 | - |
| GIBSON, DANIELLE | TEACHERS W/REMOTE ALLOWAN | 108,469.44 | 426.55 |
| GOODWIN, CHRIS | TEACHERS | 103,648.28 | - |
| GORKA, EWA | TEACHERS | 90,024.43 | - |
| GRAY, PASCAL | TEACHERS | 86,677.54 | - |
| GREEN, BREE | TEACHERS W/REMOTE ALLOWAN | 95,803.60 | 84.00 |
| GREENLEE, VALERIE | TEACHERS | 95,239.55 | 26.25 |
| GRIS, ANNA | TEACHERS | 106,215.51 | 54.68 |
| GRUGGEN, LAUREN | TEACHERS | 97,012.98 | - |
| GULYAS, ANDREW | TEACHERS W/REMOTE ALLOWAN | 104,496.21 | 83.92 |
| GUTZMAN, KIRK | TEACHERS W/REMOTE ALLOWAN | 95,805.11 | - |
| HALL, COLIN | TEACHERS | 78,938.02 | - |
| HALLDORSON, STEPHANIE | TEACHERS | 104,248.39 | - |
| HAMILTON, DALTON | TEACHERS | 87,216.30 | - |
| HAMILTON, GARRETT MICHAEL | TEACHERS W/REMOTE ALLOWAN | 78,837.77 | 434.68 |
| HAMILTON, MARY PATRICIA | TEACHERS | 87,216.42 | - |
| HAMILTON, RYAN | TEACHERS | 103,648.28 | - |
| HAMMOND, STEVEN | TEACHERS | 103,648.28 | - |

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|----------------------|---------------------------|------------|-----------|
| HANSON, RUSSELL | TEACHERS W/REMOTE ALLOWAN | 81,689.32 | 84.00 |
| HART, CARISSA | ADMIN OFFICERS CRANBROOK | 116,981.35 | 2,750.02 |
| HARTY-BLANK, ALEATA | TEACHER TEMPORARY | 80,471.16 | 285.44 |
| HAWKE, ORRIN | TEACHERS | 86,700.22 | - |
| HAY, ERIN | ADMIN OFFICERS ELK VALLEY | 142,370.07 | 1,978.39 |
| HAYES, BONNIE | TEACHERS | 81,784.32 | 27.27 |
| HEAL, RUTH | TEACHERS | 92,450.06 | 169.88 |
| HEATH, JENNIFER | TEACHERS W/REMOTE ALLOWAN | 99,733.61 | 84.00 |
| HENDERSON, KELLY | TEACHERS | 92,948.60 | - |
| HEYDE, CARRIE | TEACHERS | 87,896.60 | 78.75 |
| HILL, DAVID MICHAEL | ADMIN OFFICERS CRANBROOK | 146,174.24 | 519.92 |
| HILLS, NEIL | TEACHERS | 103,933.21 | - |
| HOCKLEY, HEATHER | BUSINESS ADMIN | 80,271.45 | 4,294.39 |
| HOGG, KEVIN | TEACHERS | 103,937.69 | - |
| HOLMES, ROSE | TEACHERS W/REMOTE ALLOWAN | 88,114.50 | 58.00 |
| HOLMES, SARAH MEGAN | TEACHERS | 78,093.34 | 4,260.52 |
| HOLT, SCOTT | ADMIN OFFICERS CRANBROOK | 134,151.54 | 3,650.11 |
| HOWARD, JULIE | TEACHERS W/REMOTE ALLOWAN | 108,897.47 | - |
| HOYT, CHRISTIE | TEACHERS | 92,829.89 | - |
| HOYT, JODI | TEACHERS | 105,631.35 | 203.78 |
| JACKSON, GILLIAN | TEACHERS W/REMOTE ALLOWAN | 94,546.93 | - |
| JARRELL, IAN | TEACHERS W/REMOTE ALLOWAN | 108,611.33 | - |
| JOHNS, JENNIFER | TEACHERS | 94,094.06 | - |
| JOHNSON, CHRISTIE | ADMIN OFFICERS CRANBROOK | 113,699.14 | 1,400.94 |
| JOHNSON, STACEY R | TEACHERS | 81,725.61 | - |
| JOHNSON, VIVEKA AI | ED ADMIN | 167,167.64 | 17,068.00 |
| JOHNSON, WILLIAM | ADMIN OFFICERS CRANBROOK | 132,322.07 | 647.77 |
| JONES, ERIN | TEACHERS W/REMOTE ALLOWAN | 109,444.78 | 5,495.76 |
| KAUFMANN, BARBARA | TEACHER TEMPORARY | 84,512.66 | 26.25 |
| KAUSHAL, VINTEE | BUSINESS ADMIN | 102,320.06 | 4,293.99 |
| KEAST, KATIE | TEACHERS W/REMOTE ALLOWAN | 97,366.82 | - |
| KELLY, MICHAEL | ADMIN OFFICERS ELK VALLEY | 138,809.02 | 4,968.07 |
| KENNEDY, KATELON | TEACHERS W/REMOTE ALLOWAN | 94,280.01 | - |
| KENNEDY, SCOTT | TEACHERS | 105,486.18 | - |
| KERKHOVEN, TANYA | TEACHERS W/REMOTE ALLOWAN | 94,618.23 | - |
| KINSMAN, MELISSA | SPEECH PATHOLOGISTS | 88,116.62 | 1,381.23 |
| KIRKPATRICK, FRANCES | TEACHERS | 92,222.39 | - |
| KNIGHT, LINDSAY | TEACHERS W/REMOTE ALLOWAN | 79,947.19 | 3,247.00 |
| KNIFE, TAYLOR | TEACHERS | 84,530.14 | 196.13 |
| KNUDSGAARD, ELAINE | TEACHERS | 101,106.24 | - |
| KUIJT, JANET | ADMIN OFFICERS ELK VALLEY | 118,042.19 | 4,336.96 |
| KUNDRIK, STEPHANIE | TEACHERS W/REMOTE ALLOWAN | 88,495.52 | 116.00 |
| LAPORTE, CATHERINE | TEACHERS | 81,613.47 | 287.43 |
| LARSEN, STEPHEN | TEACHERS W/REMOTE ALLOWAN | 97,699.97 | - |
| LARSEN, VICTORIA | TEACHERS | 103,865.99 | 291.58 |
| LARSON, KYLE C | ADMIN OFFICERS ELK VALLEY | 101,596.29 | 1,097.12 |
| LE GRANDEUR, JO-ANNA | TEACHERS | 103,931.46 | 116.00 |
| LEEDEN, AMY | TEACHERS W/REMOTE ALLOWAN | 108,837.05 | - |

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|--------------------------|----------------------------|------------|----------|
| LEIMAN, KRISTA | TEACHERS | 103,648.25 | - |
| LENTZ, DAGNY ELISABETH | TEMPORARY TEACHER WITH REN | 108,818.19 | - |
| LEPINE, CLINT | FOREMAN I TRADES | 77,298.23 | 357.84 |
| LESAGE, MICHELLE | TEACHERS | 100,924.28 | - |
| LINARDIC, ANGELA | TEACHERS | 89,343.84 | - |
| LOCHRIE, CARLENE | ADMIN OFFICERS ELK VALLEY | 118,375.39 | 4,961.05 |
| LOCKE, SINEAD | TEACHERS W/REMOTE ALLOWAN | 95,081.80 | - |
| LOGAN, LAUREN | TEACHERS | 81,169.46 | - |
| LONDON, CARA | TEACHERS | 103,865.34 | 56.25 |
| LOWE, PENNY | TEACHERS W/REMOTE ALLOWAN | 109,796.23 | 153.12 |
| LUND, JAMES | TEACHERS W/REMOTE ALLOWAN | 107,272.54 | - |
| LUTZ, KIM | TEACHERS | 92,727.16 | - |
| LUXTON, TERESA | TEACHERS | 104,494.28 | 21.35 |
| LYNES, LINDY | TEACHERS | 92,587.36 | - |
| MACCORMACK, RENEE | ADMIN OFFICERS ELK VALLEY | 103,802.66 | 3,366.10 |
| MADELL, ROBERT | TEACHERS | 92,945.86 | - |
| MARSHALL, JARED | FOREMAN I TRADES | 77,242.03 | 623.04 |
| MARTIN, DAVID | ADMIN OFFICERS CRANBROOK | 132,837.21 | 1,259.89 |
| MATTHEWS, PAUL | TEACHERS | 104,717.37 | 578.01 |
| MAYER, JANICE | TEACHERS | 94,676.29 | - |
| MCALLISTER, RYAN | ADMIN OFFICERS ELK VALLEY | 115,092.20 | 3,630.76 |
| MCANERNEY, BRUCE | TEACHERS | 91,192.98 | 211.66 |
| MCCORMACK, DANIELLE | TEACHERS | 93,337.62 | 428.13 |
| MCCULLOUGH, JACQUELINE | TEACHERS W/REMOTE ALLOWAN | 84,436.48 | - |
| MCGOVERN, JENNIFER | TEACHERS | 103,937.69 | 116.00 |
| MCKENZIE, RYAN | TEACHERS | 91,033.94 | 1,966.82 |
| MCKEOWN, KIM | TEACHERS W/REMOTE ALLOWAN | 106,973.17 | 7,211.77 |
| MCSKIMMING, RACHAEL JUNE | TEMPORARY TEACHER WITH REN | 76,769.70 | 84.00 |
| MEDCALF, JENNA | TEACHERS W/REMOTE ALLOWAN | 84,553.87 | 357.85 |
| MEIJER, TANYA | TEACHERS | 92,889.85 | 56.25 |
| MERKEL, TERA-LEIGH | TEACHERS | 90,271.45 | - |
| MILLINOFF, HOLLY | TEACHERS | 88,709.10 | - |
| MINTO, ADELE | SPEECH PATHOLOGISTS | 112,092.78 | 8,296.49 |
| MOLNAR, MARISSA | TEACHERS | 79,900.04 | - |
| MOORE, ALISON | TEACHERS W/REMOTE ALLOWAN | 86,224.67 | 189.00 |
| MORGAN, RUSAN | TEACHERS W/REMOTE ALLOWAN | 105,159.20 | 1,201.02 |
| MORRISON, RANDI | TEACHERS | 76,188.95 | - |
| MURPHY, DANIELLE | TEACHERS W/REMOTE ALLOWAN | 81,373.83 | 84.00 |
| MURRAY, PAMELA | TEACHERS W/REMOTE ALLOWAN | 95,114.54 | - |
| NASTASI, ROMINA | TEACHERS | 77,956.11 | 369.00 |
| NEUFELD, NICOLE | TEACHERS W/REMOTE ALLOWAN | 107,629.14 | 84.00 |
| NIELSEN, KIM | TEACHERS | 94,508.98 | - |
| NOHELS, STACEY | TEACHERS W/REMOTE ALLOWAN | 95,540.77 | 338.72 |
| NYQUIST, TIFFANY | TEACHERS | 97,290.58 | - |
| O'GRADY, SHEILA | TEACHERS | 100,800.09 | 406.00 |
| OESTREICH, DEVLIN | TEACHERS | 101,529.19 | 116.00 |
| PARKER, JAMIE | TEACHERS W/REMOTE ALLOWAN | 106,956.65 | 95.12 |
| PARON, MARK | TEACHERS | 103,793.68 | - |

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|------------------------|----------------------------|------------|-----------|
| PASIVIRTA, DAVID | TEACHERS | 101,016.57 | - |
| PATERSON, MICHELLE | TEACHERS | 103,224.66 | - |
| PENDRY, ANDREA | TEACHERS | 93,498.40 | - |
| PEPPER, LORRAINE MARIE | TEACHERS | 103,701.93 | 127.66 |
| PERCY, WILLIAM | TEACHERS W/REMOTE ALLOWAN | 95,829.75 | 53.99 |
| PETTERSON, HEATHER | TEACHERS | 81,619.01 | - |
| PETTIFOR, COLE | TEACHERS W/REMOTE ALLOWAN | 85,565.40 | 278.40 |
| PETTIFOR, VANESSA | TEACHERS W/REMOTE ALLOWAN | 85,114.30 | 81.20 |
| PHILIPZYK, JUDY LYNN | TEMPORARY TEACHER WITH REM | 92,695.06 | - |
| PHILLIPS, LAURA-LEE | ADMIN OFFICERS ELK VALLEY | 135,068.61 | 3,476.16 |
| POCHA, FILOMENA | TEACHERS | 92,951.33 | - |
| POCHA, PATTI | BUSINESS ADMIN | 75,744.92 | 3,869.32 |
| PODRASKY, JAIMIE | TEACHERS W/REMOTE ALLOWAN | 95,811.40 | - |
| PODRASKY, SHEILA | TEACHERS W/REMOTE ALLOWAN | 94,550.77 | 37.12 |
| POOLE, JUDI | ADMIN OFFICERS CRANBROOK | 133,665.48 | 3,062.81 |
| PORTER, KATHLEEN | ADMIN OFFICERS CRANBROOK | 112,742.43 | 2,552.47 |
| POTTER, CAROLINE | TEACHERS | 81,847.82 | - |
| POTTER, SUSAN | TEACHERS | 76,497.12 | - |
| POULIN, ANICK | TEACHERS | 92,011.47 | 52.50 |
| POWELL, JOHN F | TEACHERS W/REMOTE ALLOWAN | 108,892.35 | - |
| PRESTON, GRAHAM | TEACHERS W/REMOTE ALLOWAN | 84,374.68 | 659.19 |
| PROUTY, ALYSSA | TEACHERS | 83,229.99 | 116.00 |
| PUFFER, JENNY | TEACHERS | 98,011.35 | - |
| RADIES, PATTI | TEACHERS | 92,821.94 | - |
| REID, AMY | TEACHERS | 78,323.74 | 2,182.33 |
| REID, ERIC | BUSINESS ADMIN | 87,730.28 | 5,170.95 |
| REIMER, BRENT | ED ADMIN | 171,144.15 | 8,158.28 |
| RELKOFF, KELLEY | TEACHERS | 76,002.64 | - |
| RENZIE, AMANDA | TEACHERS | 89,833.63 | - |
| RICHARDS, KIMBERLY | TEACHERS | 103,652.64 | 5,344.48 |
| RICHARDS, NICHOLAS | TEACHERS | 81,841.37 | 319.33 |
| ROBERTS, JENNIFER | ED ADMIN | 146,919.46 | 15,105.69 |
| ROBERTS, STEPHANIE | TEACHERS | 104,768.44 | - |
| ROBERTSON, ROSS | TEACHERS | 102,993.69 | 232.00 |
| ROBINSON, JAMES MARTIN | TEACHERS | 104,768.63 | - |
| ROMERO, RACHEL MAUREEN | ADMIN OFFICERS ELK VALLEY | 124,044.99 | 174.00 |
| ROSZELL, SEAN | TEACHERS W/REMOTE ALLOWAN | 92,015.48 | 53.99 |
| ROUSSELLE, BRETT | TEACHER TEMPORARY | 77,800.36 | 358.00 |
| RUNZER, LESLEY | SPEECH PATHOLOGISTS | 91,226.08 | 9,877.88 |
| RUOSS, KATE | TEACHERS | 81,290.85 | 285.88 |
| RUSSCHEN, JULIE | TEACHERS | 103,864.41 | 6,093.30 |
| RUSSELL, VICTORIA | TEACHERS | 78,019.65 | - |
| SALANSKI, SHELLEY | TEACHERS W/REMOTE ALLOWAN | 95,803.60 | - |
| SANFORD, DEVAN C | TEACHERS W/REMOTE ALLOWAN | 76,146.89 | 53.99 |
| SARTOREL, MICHELLE | ADMIN OFFICERS CRANBROOK | 137,439.01 | 2,302.29 |
| SAUERBORN, MARDELLE | TEACHERS W/REMOTE ALLOWAN | 107,273.46 | - |
| SAVAGE, JODI | TEACHERS | 76,473.08 | 1,295.75 |
| SAWCHUK, DON | TEACHERS W/REMOTE ALLOWAN | 93,099.32 | - |

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|--------------------------|---------------------------|------------|-----------|
| SCOTT, ERIN L | TEACHERS W/REMOTE ALLOWAN | 88,214.87 | 385.12 |
| SHADE, LEANN | TEACHERS | 87,272.72 | 310.53 |
| SHIELDS, KRISTIN | TEACHERS W/REMOTE ALLOWAN | 107,275.01 | - |
| SHULLY, LEANNA S | TEACHERS W/REMOTE ALLOWAN | 101,943.65 | 142.00 |
| SINCLAIR, SEAN | TEACHERS | 102,101.01 | 5,868.38 |
| SKEAD, TONJA | TEACHERS W/REMOTE ALLOWAN | 102,650.15 | 232.00 |
| SKELTON, THOMAS | ADMIN OFFICERS ELK VALLEY | 128,861.51 | 2,242.48 |
| SLATER, BRAD | TEACHERS | 80,843.32 | - |
| SOMMERFELD, JASON | ADMIN OFFICERS ELK VALLEY | 103,819.07 | 3,872.18 |
| SOPER, DARLENE | BUSINESS ADMIN | 77,789.53 | 2,563.28 |
| SOPKO, COURTNEY MICHELLE | TEACHERS W/REMOTE ALLOWAN | 76,281.58 | - |
| SPARKS, KIM | TEACHERS | 101,889.37 | 892.40 |
| SPENSLEY, PATRICK D | TEACHERS | 103,865.34 | 824.37 |
| SPERGEL, LEAH | TEACHERS W/REMOTE ALLOWAN | 106,227.59 | - |
| STAMBULIC, CLAUDIA | TEACHERS | 101,010.60 | 19.33 |
| STANDING, DAVID | ADMIN OFFICERS CRANBROOK | 130,439.28 | 580.00 |
| STASUIK, MEGAN | TEACHERS | 82,390.44 | 291.38 |
| STEPHENSON, SCOTT | TEACHERS | 82,223.27 | - |
| STEVENSON, BARBARA | TEACHERS | 92,614.14 | 169.88 |
| STEWART, ADAM | TEACHERS | 101,457.73 | - |
| STEWART, BRIENNA | TEACHERS | 91,022.47 | - |
| STREMECKI, SAMANTHA | TEACHERS W/REMOTE ALLOWAN | 77,846.58 | 234.32 |
| SUBRA, EVE | TEACHERS | 79,167.78 | 77.83 |
| SUBRA, FREDERIC | TEACHERS | 103,919.80 | - |
| SUETTA, MARISSA NICOLE | SPEECH PATHOLOGISTS | 83,983.86 | 2,088.68 |
| SUTHERLAND, NICOLLE | TEACHERS W/REMOTE ALLOWAN | 107,197.79 | 140.25 |
| SWAIN, RUSSEL | FOREMAN I TRADES | 80,366.15 | - |
| TANK, JOSEPH | BUSINESS ADMIN | 122,775.98 | 4,971.70 |
| TAYLOR, NICHOLAS | BUSINESS ADMIN | 173,056.72 | 13,586.57 |
| TAYLOR, TRISTAN | TEACHERS | 117,263.87 | 951.59 |
| TEMRICK, TAMMY | TEACHERS W/REMOTE ALLOWAN | 95,997.94 | 84.00 |
| THIELEN, DARALYN | TEACHERS W/REMOTE ALLOWAN | 107,196.57 | 1,704.61 |
| THOMPSON, JAYME | TEACHERS | 92,415.21 | - |
| THOMPSON, KRISTAN MARIE | ADMIN OFFICERS CRANBROOK | 98,659.10 | 3,217.33 |
| THOMSON, RICKI L | TEACHERS | 78,201.36 | 538.88 |
| THORN, AARON | ADMIN OFFICERS CRANBROOK | 138,774.58 | 3,292.02 |
| TICHAUER, JASON | ED ADMIN | 169,272.28 | 9,256.24 |
| TICHAUER, STEPHANIE | TEACHERS | 93,668.25 | - |
| TOPPING, SARA | TEACHERS | 86,370.94 | - |
| TOVEE, COLLETTE | SPEECH PATHOLOGISTS | 112,991.69 | 6,444.41 |
| TRAUB, MELISSA | TEACHERS W/REMOTE ALLOWAN | 96,261.07 | 464.00 |
| TRAVERSE, ADELAINE | TEACHERS W/REMOTE ALLOWAN | 96,003.16 | - |
| TRAVERSE, LEAH-ROSE | TEACHERS W/REMOTE ALLOWAN | 77,035.42 | 58.00 |
| TRAVIERSO, DON | TEACHERS | 92,691.67 | - |
| TYSON, BRENDA | ADMIN OFFICERS CRANBROOK | 138,774.58 | 1,291.28 |
| VAN DER WALT, DANIEL | TEACHERS | 100,455.56 | 174.00 |
| VAN HESTEREN, JULIE | TEACHERS | 92,818.75 | - |
| VANDER SCHEE, VICTORIA | TEACHERS W/REMOTE ALLOWAN | 78,099.73 | - |

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|--------------------------|---------------------------|------------|----------|
| VERBEURGT, DARCY | ED ADMIN | 146,954.99 | 7,718.22 |
| VIZCAINO, GABRIEL | TEACHERS | 76,682.05 | - |
| VORDING, MONICA | TEACHERS | 93,237.93 | - |
| WADE, GREGORY D | FOREMAN I TRADES | 77,406.54 | 150.00 |
| WAGNER, TANYA | TEACHERS W/REMOTE ALLOWAN | 104,289.30 | - |
| WALKER, KAREN | TEACHERS W/REMOTE ALLOWAN | 91,734.77 | 174.00 |
| WALKLEY, PRISCILLA | TEACHERS | 103,785.02 | 19.33 |
| WALMSLEY, WAYNE | TEACHERS | 93,697.63 | - |
| WALTON, ADAM CHRISTIAN | ADMIN OFFICERS ELK VALLEY | 80,814.06 | 327.36 |
| WARBURTON, SARAH | TEACHERS W/REMOTE ALLOWAN | 102,520.84 | 56.25 |
| WASYLOWICH, KALEY | ADMIN OFFICERS CRANBROOK | 129,977.29 | 1,394.02 |
| WEBBER, ERIN | TEACHERS W/REMOTE ALLOWAN | 81,510.42 | 234.76 |
| WEBER, CARA LEAH | TEACHERS W/REMOTE ALLOWAN | 104,293.48 | 250.62 |
| WENDA-SZOLTYSEK, JOLANTA | TEACHERS W/REMOTE ALLOWAN | 90,854.74 | 285.99 |
| WHALEN, SEAN | TEACHERS | 103,792.59 | - |
| WHITE, CONNIE | TEACHERS | 103,792.96 | - |
| WHITLOCK, GERRY | FOREMAN I TRADES | 75,388.97 | 1,580.53 |
| WILKINSON, CHERYL | TEACHERS | 95,351.23 | - |
| WILLIAMS, MICHELLE L | TEACHERS | 75,758.17 | - |
| WILLS, ADAM | TEACHERS | 100,940.80 | - |
| WILLUMEIT, AMANDA | TEACHERS | 102,175.79 | 169.88 |
| WYATT, DAWN | BUSINESS ADMIN | 87,041.96 | 5,893.15 |
| YOUNG, NIKKELA | TEACHERS | 80,700.06 | - |
| ZIMMER, TERRY | TEACHERS | 75,530.99 | 19.34 |
| ZUROWSKI, CHRISTINA | TEACHERS W/REMOTE ALLOWAN | 106,713.44 | 84.00 |
| ZUVELA, MITCHELL | TEACHERS | 94,385.11 | 116.00 |

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| TOTAL FOR EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000.00 | 32,770,718.01 | 329,673.37 |
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| B. REMUNERATION TO EMPLOYEES PAID \$75,000.00 OR LESS | 25,578,561.17 | 333,657.38 |
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| C. REMUNERATION TO ELECTED OFFICIALS | 136,924.05 | 37,719.72 |
| | 58,486,203.23 | 701,050.47 |

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| D. EMPLOYER PORTION OF E.I. AND C.P.P. | 3,476,301.76 | |
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**School District
Statement of Financial Information (SOFI)**

School District No. 5 (Southeast Kootenay)

Fiscal Year Ended June 30, 2023

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 2023.

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

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

School District No. 5 (Southeast Kootenay)

Fiscal Year Ended June 30, 2023

SCHEDULE OF PAYMENTS MADE FOR THE PROVISION OF GOODS AND SERVICES

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

| SUPPLIER NAME | EXPENDITURE |
|--------------------------------|--------------------|
| 3P LEARNING CANADA LIMITED | 34,020.00 |
| AFFORDABLE FLOORS LTD. | 122,699.95 |
| AMAZON | 229,592.71 |
| APPLE CANADA INC. C3120 | 54,034.89 |
| ARI FINANCIAL SERVICES T46163 | 44,214.00 |
| BA BLACKTOP - ICL SOUTH | 108,466.63 |
| BARAGAR ENTERPRISES LTD | 27,090.00 |
| BC HYDRO | 575,770.96 |
| BCSTA | 41,730.25 |
| BDO CANADA LLP | 34,125.00 |
| BRIDGES CANADA INC. | 31,958.77 |
| BUNZL | 83,481.72 |
| CAMERON ENTERPRISES | 85,612.25 |
| CANADIAN LINEN & UNIFORM SERVI | 30,204.62 |
| CASTLE FUELS (2008) INC | 308,259.41 |
| CDTA PROFESSIONAL DEVELOPMENT | 112,500.00 |
| CITY GLASS AND WINDSHIELD SHOP | 56,852.95 |
| CITY OF CRANBROOK | 52,718.19 |
| CITY OF FERNIE | 177,606.83 |
| CLOVERDALE PAINT INC | 35,137.78 |
| COLLEGE OF THE ROCKIES | 80,321.97 |
| COLUMBIA BASIN ALLIANCE FOR LI | 64,180.03 |
| COOK'S ELECTRICAL SERVICE | 65,444.85 |
| DATA MAESTRO SOLUTIONS INC. | 59,094.00 |
| DISTRICT OF SPARWOOD | 31,087.87 |
| DR. DUSTIN LOUIE | 27,947.80 |
| DYNAMIC SPECIALTY VEHICLES LTD | 167,148.22 |
| EB HORSMAN & SON | 213,104.90 |
| EMPLOYER HEALTH TAX - PROV BC | 1,104,397.32 |
| FALCON ENGINEERING LTD. | 144,569.87 |
| FERNIE AUTO PARTS LTD | 38,535.51 |

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|--------------------------------|--------------|
| FERNIE WOMEN'S CENTRE | 56,000.00 |
| FLAMEGUARD SAFETY SERVICES LIM | 41,531.29 |
| FORTISBC | 817,891.22 |
| FSEAP VANCOUVER | 113,250.00 |
| GOLDSTAR CLEANING SERVICES LTD | 101,346.00 |
| GRAND & TOY | 92,118.02 |
| HOME DEPOT CREDIT SERVICES | 26,959.58 |
| IBM CANADA LTD | 193,722.67 |
| INLAND KENWORTH PARTNERSHIP | 46,612.24 |
| INTERIOR HEALTH | 101,156.30 |
| INTRADO CANADA INC | 47,370.40 |
| IRC BUILDING SCIENCES GROUP BC | 33,400.50 |
| JRJ FENCING | 56,316.93 |
| KEV SOFTWARE INC | 64,790.21 |
| KEY CITY THEATRE | 43,000.00 |
| KONE INC. | 34,645.01 |
| KOOTENAY CLEAN AIR INC. | 104,769.00 |
| KOOTENAY LANDSCAPE | 54,778.41 |
| KULKON | 72,345.00 |
| LAING ROOFING LTD. | 460,950.00 |
| LOBLAW COMPANIES LIMITED | 232,850.00 |
| MACQUARIE EQUIPMENT FINANCE LT | 45,234.82 |
| MCWHIRTER OFFICE SOLUTIONS | 93,993.09 |
| MINISTER OF FINANCE | 75,180.00 |
| MINISTER OF FINANCE | 56,527.46 |
| MOGLI'S VACUUM AND JANITORIAL | 27,083.40 |
| MOUNTAIN MECHANICAL SALES & SE | 34,835.06 |
| MOUNTAIN MECHANICAL SERVICES L | 250,061.02 |
| MUNICIPAL PENSION PLAN CUPE | 1,031,798.59 |
| MUNICIPAL PENSION PLAN EXCLUDE | 170,944.95 |
| PACIFIC BLUE CROSS | 1,623,934.52 |
| PARASTONE DEVELOPMENTS LTD | 4,571,320.16 |
| PARKLAND MIDDLE SCHOOL TRUST | 27,569.20 |
| PEBT IN TRUST | 1,344,476.29 |
| POINTS WEST AUDIO VISUAL LTD | 49,433.16 |
| POWERSCHOOL CANADA ULC | 108,203.28 |
| RANGELAND EQUIPMENT | 30,447.82 |
| RCAP LEASING INC. | 77,540.68 |
| REAL CDN SUPERSTORE | 119,615.75 |
| RIVER RUN DEVELOPMENTS LTD | 30,089.07 |
| ROCKY MOUNTAIN BEHAVIOUR ANALY | 61,077.17 |
| ROCKY MOUNTAIN COLLISION | 57,292.22 |
| RONA | 29,709.71 |
| SAVE ON FOODS | 69,903.23 |
| SCHOOLHOUSE PRODUCTS INC. | 106,156.96 |

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| SHELL ENERGY NORTH AMERICA (CA | 63,261.58 |
| SIDEKICK STICKERS | 26,039.50 |
| SOBEYS CAPITAL INC. | 37,600.00 |
| SOFTCHOICE LP | 252,362.06 |
| SPORTFACTOR INC. | 26,357.76 |
| STANTEC ARCHITECTURE LTD. | 254,486.58 |
| STAPLES CANADA INC | 28,869.90 |
| STOIC INDUSTRIES CONSTRUCTION | 102,102.89 |
| STONEWALL FIRE & SAFETY | 28,438.62 |
| TEACHER PENSION PLAN | 4,517,906.68 |
| TELUS | 40,800.33 |
| THE LAWN BARBERS | 132,960.22 |
| TRUE MECHANICAL | 37,200.10 |
| VENTURE MECHANICAL SYSTEMS LTD | 122,930.85 |
| W. INGRAM BUILDING MATERIALS L | 31,468.19 |
| WAL-MART #3183 | 34,757.67 |
| WESTERN CANADA BUS | 1024627.52 |
| WESTVAC INDUSTRIAL LTD. | 238893.77 |
| WOLSELEY MECHANICAL GROUP - AL | 75227.04 |
| WOOD WYANT | 173851.64 |
| WORKSAFE BC ONLINE | 566003.3 |
| WSP CANADA INC. | 97627.12 |
| XEROX CANADA LTD | 75800.93 |
| YOUR INDEPENDENT GROCER | 25762.33 |
| | <hr/> |
| TOTAL FOR SUPPLIERS WHERE PAYMENTS EXCEED \$25,000.00 | 25,145,476.22 |
| | <hr/> <hr/> |
| B. SUPPLIERS PAID \$25,000.00 OR LESS | 3,086,754.59 |
| | <hr/> |
| Total Payments for Goods & Services | 28,232,230.81 |
| | <hr/> <hr/> |

**Statement of Financial Information (SOFI)
School District No. 5 (Southeast Kootenay)
Fiscal Year Ended June 30, 2023**

Reconciliation of Payments (SOFI) to Audited Financial Statements

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

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

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

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