



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

September 13, 2022, 3:00 p.m.
Cranbrook Board Office

Pages

- 1. COMMENCEMENT OF MEETING**
 - 1.1. Call to Order**
 - 1.2. Greeting**

Elder Joan O'Neil and Indigenous Coordinator Faye O'Neil
 - 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 June 14, 2022
 - 1.7. Receipt of Records of Closed Meetings** 14
 - 1.8. Business Arising from Previous Minutes**
- 2. RECEIVING OF DELEGATIONS/PRESENTATIONS**
- 3. COMMITTEE REPORTS/TRUSTEE REPRESENTATIVE REPORTS**
 - 3.1. Advocacy/Education Committee** 15

Co-chair Trustee Bellina
 - 3.2. Policy Committee** 21

Co-chair Trustee Ayling

3.3. Student Services Committee 23

Co-chair Trustee Damstrom

3.4. Finance/Operations/Personnel Committee 26

Co-chair Trustee Johns

RECOMMENDATION A:

THAT the location of the Board of Education meetings on October 11, 2022 be amended to Cranbrook;

and further,

THAT the location of the Committee meetings on October 24, 2022 be amended to Cranbrook.

RECOMMENDATION B:

THAT Secretary Treasurer Taylor follow up with the Regional District of East Kootenay (RDEK) on the correspondence of May 18, 2022 regarding the Speed Reduction on Highway 3, Jaffray.

3.5. BCSTA/Provincial Council

Trustee Bellina

3.6. Communications/Media Committee

Trustee Ayling

3.7. Mount Baker Secondary School Replacement Committee

Trustee Johns

3.8. Key City Theatre

Trustee Johns (Doug Mitchell)

3.9. Legacy of Learning

Trustee Johns

3.10. French Advisory Committee

Trustee Whalen

3.11. Trustee Reports/Bouquets

4. SECRETARY TREASURER'S REPORT TO THE BOARD

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

4.1. Updates

4.1.1. Student and Family Affordability Fund

4.2. Recommendations

4.2.1. June 30, 2022 Audited Financial Statements

30

THAT the Board accept and approve the 2021/2022 BDO Canada Audited Financial Statements and approve the appropriations as disclosed in the Notes to the Financial Statements.

5. SUPERINTENDENT'S REPORT TO THE BOARD

5.1. Updates

5.1.1. Update on School Start Up and Activities

5.2. Recommendations

5.2.1. Framework for Enhancing Student Learning (FESL)

THAT a special meeting be held on September 26, 2022, to approve and adopt the 2022/2023 Framework for Enhancing Student Learning document and to authorize the Superintendent to submit the Framework for Enhancing Student Learning to the Ministry of Education.

6. CHAIRPERSON'S REPORT

6.1. Updates

6.2. Recommendations

7. NEW BUSINESS

7.1. Business Arising from Delegations

8. CLOSING ROUND

9. ITEMS FOR INFORMATION/CORRESPONDENCE

9.1. Jaffray Speed Zone Email

Follow up to letter dated May 18, 2022 from Regional District of East Kootenay

9.2. September 23 - District Professional Development Day**9.3. September 30 - National Day for Truth and Reconciliation****9.4. September 30 - Framework for Enhancing Student Learning (FESL) due to Ministry of Education****9.5. October 15 - General Local Election****9.6. November 2, 3 - Dr. Leroy Sloan at the Board Office**

- New Board Members Orientation
- Secretary Treasurer evaluation

9.7. December 1-3 - Academy and New Trustee Orientation

Westin Bayshore Vancouver

Registration opens October 19, 2022

10. QUESTION PERIOD**11. ADJOURNMENT**

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



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

**June 14, 2022, 3:00 p.m.
Cranbrook Board Office**

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

Staff Present: Superintendent Silke Yardley
Superintendent Viveka Johnson (Staff as of August 1, 2022)
Secretary Treasurer Nick Taylor
Director of Student Learning and Innovation Diane Casault (remotely)
District Principal of Transformative Learning Jennifer Roberts
Executive Assistant (recorder) Jane Nixon

1. COMMENCEMENT OF MEETING

1.1 Call to Order

Chair Lento called the June 14, 2022 regular public meeting of the Board of Education to order at 3:04 p.m.

1.2 Greeting

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

1.3 Chairperson's Opening Remarks and Recognitions

Extended a welcome to incoming Superintendent Viveka Johnson and appreciation for her effort to attend both the public and in-camera meetings.

Recognized and thanked Amanda Skene for organizing the staff recognition gifts of roasting sticks.

Recognized the efforts of the Human Resources Department in organizing the 2022 Retirement celebration.

Offered best wishes to Trustee Turner for a quick recovery.

1.4 Opening Round

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

1.5 Consideration and Approval of Agenda

Additions:

7.4 Trades Funding Elk Valley

MOTION R-22-93

Moved/Seconded by Whalen/McPhee:

THAT the agenda for the regular public meeting of the Board of Education of June 14, 2022 be approved as amended.

CARRIED UNANIMOUSLY

1.6 Approval of the Minutes

Minutes of the Public meeting of the Board of Education of May 10, 2022.

MOTION R-22-94

Moved/Seconded by McPhee/Bellina:

THAT the minutes of the regular public meeting of the Board of Education of May 10, 2022 be approved as circulated.

CARRIED UNANIMOUSLY

1.7 Receipt of Records of Closed Meetings

MOTION R-22-95

Moved/Seconded by Damstrom/Turner:

THAT the Board accept the closed records of the in-camera meeting of the Board of Education of May 10, 2022 and the Finance Operations in-camera meeting of May 30, 2022.

CARRIED UNANIMOUSLY

1.8 Business Arising from Previous Minutes

Nil

2. RECEIVING OF DELEGATIONS/PRESENTATIONS

Nil

3. COMMITTEE REPORTS/TRUSTEE REPRESENTATIVE REPORTS

3.1 Advocacy/Education Committee

Co-chair Trustee Bellina reviewed the minutes of the May 30, 2022 meeting of the Advocacy/Education Committee.

MOTION R-22-96

Moved/Seconded by Bellina/Whalen:

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

CARRIED UNANIMOUSLY

3.2 Policy Committee

Co-chair Trustee Ayling reviewed the minutes of the May 30, 2022 meeting of the Policy Committee.

MOTION R-22-97

Moved/Seconded by Ayling/McPhee:

THAT Policy 17 Accumulated Operating Surplus be approved.

CARRIED UNANIMOUSLY

MOTION R-22-98

Moved/Seconded by Ayling/Kitt:

THAT Policy 23 Financial Planning and Reporting be approved.

CARRIED UNANIMOUSLY

MOTION R-22-99

Moved/Seconded by Ayling/McPhee:

THAT the Board accept the report of the Policy Committee.

CARRIED UNANIMOUSLY

3.3 Student Services Committee

Co-chair Trustee McPhee reviewed the minutes of the May 30, 2022 meeting of the Student Services Committee.

It was in the opinion of the Board the public interest requires consideration in-camera for Recommendation A from the Student Services Committee.

MOTION R-22-100

Moved/Seconded by McPhee/Johns:

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

CARRIED UNANIMOUSLY

3.4 Finance/Operations/Personnel Committee

Co-chair Trustee Kitt reviewed the minutes of the May 30, 2022 meeting of the Finance/Operations/Personnel Committee.

MOTION R-22-101

Moved/Seconded by Kitt/McPhee:

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

CARRIED UNANIMOUSLY

3.5 BCSTA /Provincial Council

Nil

MOTION R-22-102

Moved/Seconded by Bellina/Turner:

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

CARRIED UNANIMOUSLY

3.6 Communications/Media Committee

Nil

MOTION R-22-103

Moved/Seconded by Ayling/Damstrom:

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

CARRIED UNANIMOUSLY

3.7 Mount Baker Secondary School Replacement Committee

Trustee Johns reported that the Select Standing Committee presentation will be on June 20, 2022.

MOTION R-22-104

Moved/Seconded by Johns/McPhee:

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

CARRIED UNANIMOUSLY

3.8 Key City Theatre

Nil

MOTION R-22-105

Moved/Seconded by Turner/McPhee:

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

CARRIED UNANIMOUSLY

3.9 Legacy of Learning

Trustee Johns submitted the following oral report from the Legacy of Learning Committee (the Committee). The Committee:

- Has been consulting with retired teachers trying to put names to year-end group staff photos.
- Continues to try to find the teacher/author of 1960's operetta written and produced at TM Roberts. They would like to get pictures to go with the script which could then be put online.
- Has received large bundles of 1960's elementary classroom decorations. They are trying to find the donor and how best to display on the web. The Committee is thinking that a retrospective teacher duties/classroom learning display could be created.
- Continues to work with material in archives room – sorting and indexing, trying to figure best ways to make material public. They are looking for a volunteer to scan yearbooks.
- Has been working on School District 6 material received that will cross over into School District 5 interests.

Trustee Johns reminded the Board of Education that Rocky Mountain Elementary and Elkford Secondary are celebrating their forty (40) year anniversaries.

MOTION R-22-106

Moved/Seconded by Johns/Bellina:

THAT the Board accept the Legacy of Learning report.

CARRIED UNANIMOUSLY

3.10 French Advisory Committee

Nil

MOTION R-22-107

Moved/Seconded by Whalen/Ayling:

THAT the Board accept the French Advisory Committee report.

CARRIED UNANIMOUSLY

3.11 Trustee Reports/Bouquets

Trustees reported on their activities for the month.

- Trustee Damstrom expressed gratitude for the Jaffray Elementary Junior Secondary School administration.
- Trustee Kitt expressed her gratitude to Silke.
- Trustee Johns shared the link to "A Conversation About Reconciliation with Kathryn Teneese" and also reminded the Board that there is a Mount Baker Secondary Peace Pole project at Idlewild.

- Trustee Turner acknowledged Superintendent Yardley for the for enormous job she performed bringing the District through COVID-19.
- Trustee Turner also acknowledged Secretary Treasurer Taylor’s work and commended his detailed and concise reports that are easy to understand and helpful for decision making.
- Trustee Bellina thanked Superintendent Yardley for her work in the District.

4. SECRETARY TREASURER’S REPORT TO THE BOARD

4.1 Updates

4.1.1 COVID-19

Secretary Treasurer Taylor reported no significant updates to the COVID-19 mandates.

4.2 Recommendations

4.2.1 Budget Bylaw Received for Approval

The School District No. 05 (Southeast Kootenay) Annual Budget Bylaw for fiscal year 2022/2023 was distributed with the agenda package for the June 14 In-Camera Meeting of the Board of Education of School District No.5 (Southeast Kootenay).

MOTION R-22-108

Moved/Seconded by Kitt/Johns:

That the Board consent to three readings of the Annual Budget Bylaw of the Board of Education of School District No. 05 (Southeast Kootenay) to adopt the Annual Budget of the Board in the amount of \$80,297,043 for the fiscal year 2022/2023 pursuant to section 113 of the School Act.

CARRIED UNANIMOUSLY

MOTION R-22-109

Moved/Seconded by Johns/Kitt:

That the Board of Education read a first time the 2022/23 Annual Budget in the amount of \$80,297,043 on June 14, 2022.

CARRIED

MOTION R-22-110

Moved/Seconded by McPhee/Damstrom:

That the Board of Education read a second time the 2022/23 Annual Budget in the amount of \$80,297,043 on June 14, 2022.

CARRIED

MOTION R-22-111

Moved/Seconded by Whalen/Ayling:

That the Board of Education read a third time the 2022/23 Annual Budget in the amount of \$80,297,043 on June 14, 2022.

CARRIED

MOTION R-22-112

Moved/Seconded by Bellina/Turner:

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

CARRIED UNANIMOUSLY

5. SUPERINTENDENT'S REPORT TO THE BOARD

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

5.1 Updates

5.1.1 Framework for Enhancing Student Learning Update

The Framework for Enhancing Student Learning report to the Board of Education was accepted as presented. Superintendent Yardley reviewed the following items:

- The Framework draft is completed and ready for submission for September 30, 2022.
- The grade 2 data has been collected and will be reviewed to determine how the District will continue to support.

Superintendent Yardley extended a thank you to the grade 2 teachers in the District for their efforts.

Other Items:

- Director Casault discussed the mental health working group.
- District Principal Roberts gave brief Transformative Learning and Environmental Education updates.

MOTION R-22-113

Moved/Seconded by Whalen/McPhee:

THAT the Superintendent's Report be accepted as presented.

CARRIED UNANIMOUSLY

6. CHAIRPERSON'S REPORT

6.1 Updates

Chairperson Lento suggested that the District consider having Nasu?kin (Chief) Joe Pierre perform the blanket ceremony for new trustees and exempt staff after the October election.

6.2 Recommendations

Nil

7. NEW BUSINESS

7.1 Business Arising from Delegations

Nil

7.2 2022/2023 Board and Committee Meetings Schedule

MOTION R-22-114

Moved/Seconded by Johns/Whalen:

THAT the Board adopt the 2022/2023 Board and Committee Meetings dates and locations as presented.

CARRIED UNANIMOUSLY

7.3 2022/2023 Highlands and Amy Woodland Elementary Schools' Parent and Staff Letters

It was in the opinion of the Board that the public interest required consideration in-camera.

7.4 Trades Funding

MOTION R-22-115

Moved/Seconded by Johns/Damstrom:

THAT the Board send follow up correspondence to the Ministers requesting a response to the letter sent in September 2021 regarding trades funding beyond graduation in the Elk Valley Communities of School District No. 5.

8. CLOSING ROUND

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

9. ITEMS FOR INFORMATION/CORRESPONDENCE

9.1 Select Standing Committee Meeting - June 20, 2022

9.2 Graduation Celebrations

June 23, 2022 for Elkford, Fernie and Cranbrook

10. QUESTION PERIOD

Nil

11. ADJOURNMENT

MOTION R-22-116

Moved/Seconded by McPhee/Turner

THAT the June 14, 2022 regular public meeting of the Board of Education adjourn at 4:07 p.m.

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

Frank Lento, Chairperson

Nick Taylor, Secretary Treasurer

DRAFT



1.4. RECEIPT OF RECORDS OF CLOSED MEETINGS

In-camera Meetings:

June 14, 2022

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

June 30, 2022 Special Meeting

- New Business
 - Five-Year Capital Plan
 - Matters if in the opinion of the Board the public interest requires consideration in camera

August 29, 2022

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

Nick Taylor
Secretary Treasurer



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

MINUTES - ADVOCACY/EDUCATION COMMITTEE

**August 29, 2022, 9:30 a.m.
Cranbrook Board Office**

Committee Members in Attendance: Co-Chair Trustee Bev Bellina (remotely)
Co-Chair Trustee Patricia Whalen
Trustee Trina Ayling

Regrets: Trustee Wendy Turner

Board/District Staff in Attendance: Chairperson Frank Lento
Trustee Chris Johns
Trustee Doug McPhee
Trustee Krista Damstrom
Superintendent Viveka Johnson
Secretary-Treasurer Nick Taylor
Director of Student Learning and Aboriginal Education Jason Tichauer
Director of Student Learning and Innovation Diane Casault
District Principal of Transformative Learning Jennifer Roberts
Executive Assistant (Recorder) Amanda Skene

1. COMMENCEMENT OF MEETING

1.1 Call to Order

The Advocacy/Education Committee Meeting of August 29, 2022, was called to order at 9:30 a.m. by Co-Chair Trustee Bellina.

1.2 Acknowledgement of Ktunaxa Territory

I want to acknowledge that we have gathered here in the Homelands of the Ktunaxa people.

1.3 Approval of Agenda

Moved/Seconded by Bellina/Ayling:

THAT the agenda of the Advocacy/Education Committee meeting of August 29, 2022, be approved as circulated.

1.4 Approval of Minutes

Moved/Seconded by Bellina/Ayling:

THAT the minutes of the Advocacy/Education Committee meeting of May 30, 2022, be approved as circulated.

2. BUSINESS ARISING FROM PREVIOUS MEETING

2.1 Dissections in Schools - Diane Casault

Director Casault reported that all middle and secondary schools in the district include dissections in their curriculum. All schools have or would offer alternative learning options with the same educational outcomes for those students who wish not to participate. The District does not currently have an administrative procedure for school dissections.

2.2 Annual Facilities Grant - Nick Taylor

Secretary-Treasurer Taylor reported that the District received 1.4 million in funding for the 2022-2023 school year. There has been no increase historically. Minor capital projects will be impacted in a deferred or prioritized manner.

2.3 Changes to Employment Standards Act - Nick Taylor

Secretary-Treasurer Taylor reported that employers are now mandated to allow for a minimum of five paid sick days for every employee. No additional funding was granted with the additional liabilities

RECOMMENDATION A:

Moved/Seconded by Ayling/Bellina:

THAT the changes to Employment Standards Act be referred to the Finance Operations Personnel In-Camera meeting.

3. PRESENTATIONS - NIL

4. REPORTS

4.1 DSAC Report

Trustee Bellina reported the next DSAC meeting will be at the Kootenay Learning Campus on September 28, 2022.

4.2 DPAC Report – NIL

4.3 Framework for Enhancing Student Learning (FESL)

Superintendent Johnson advised that the revised Framework for Enhancing Student Learning is due September 30, 2022, to the Ministry of Education and Childcare.

ACTION: The additions to the FESL are to be reviewed at the September 13, 2022, Board Meeting.

5. NEW BUSINESS – NIL

6. ACTION ITEMS FOR FUTURE MEETINGS – NIL

7. CORRESPONDENCE

7.1 Annual Budget

7.1.1 SD61 to Whiteside

7.1.2 SD83 to Whiteside and Robinson

7.1.3 SD38 to Whiteside

7.1.4 SD71 to Select Standing Finance and Government Services

Receive and File

7.2 Access to Education

7.2.1 BCSTA to Whiteside

Receive and File

7.3 Truth and Reconciliation Calls to Action

7.3.1 BCSTA to Whiteside and French

Receive and File

7.4 Attributes of a Graduate

7.4.1 BCSTA to Whiteside

Receive and File

7.5 Gender Inclusive Washrooms

7.5.1 BCSTA to Whiteside

Receive and File

7.6 Traditional Territory Acknowledgments in the School Act

7.6.1 BCSTA to Whiteside

In order for the District to be proactive in response to the Truth and Reconciliation 94 Calls to Action, the Ktunaxa Seven Feathers flag is to be displayed at all district locations. All schools have acknowledged the Ktunaxa Territory by displaying the flag and have held a formal flag-raising ceremony. The territory acknowledgment is still required at the board office.

ACTION: Administration is to ensure the board office displays the acknowledgement of the Ktunaxa Territory by raising the Seven Feathers flag.

7.7 Program and Teacher Cuts

7.7.1 BCSTA to SD63

Receive and File

7.8 Capital Cost Sharing

7.8.1 BCSTA to Whiteside

Receive and File

7.9 Deferred Maintenance Costs

7.9.1 BCSTA to Whiteside

Receive and File

7.10 Inflationary Costs

7.10.1 SD57 to Robinson and Whiteside

7.10.2 SD69 to Whiteside and Treasury Board

7.10.3 BCSTA to Robinson and Whiteside

Receive and File

7.11 Capital Projects

7.11.1 BCSTA to Whiteside

7.11.2 SD39 to Whiteside

Receive and File

7.12 Epilepsy Medication

7.12.1 SD33 to Dix and Whiteside

Receive and File

7.13 Ventilation Standards

7.13.1 BCSTA to Whiteside

Receive and File

7.14 Outdoor Learning Funding

7.14.1 BCSTA to Whiteside

Receive and File

7.15 Universal Food Program

7.15.1 BCSTA to Whiteside

Receive and File

7.16 BC Hydro Metering Caps

7.16.1 BCSTA to Whiteside, BC Hydro and BC Utilities

Receive and File

7.17 Safer Passing Distance

7.17.1 BCSTA to Fleming

Receive and File

7.18 Electric Buses

7.18.1 SD69 to Whiteside

Receive and File

7.19 Support for FNLC on FSAs

7.19.1 BCSTA to Whiteside

7.19.2 Whiteside to BCSTA

Receive and File

8. ADJOURNMENT

Moved/Seconded by Bellina/Ayling:

THAT the Advocacy/Education Committee meeting be adjourned at 9:55 a.m.

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



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

MINUTES - POLICY MEETING

**August 29, 2022, 12:00 p.m.
Cranbrook Board Office**

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

Regrets: Co-Chair Trustee Wendy Turner

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

1. COMMENCEMENT OF MEETING

1.1 Call to Order

The Policy Committee meeting of August 29, 2022 was called to order at 10:50 by Co-Chair Ayling.

1.2 Approval of the Agenda

Addition: 5.1 Dissection of Administrative Procedures

Moved/Seconded by Whalen/McPhee:

THAT the agenda for the Policy Committee meeting of August 29, 2022 be approved as amended.

1.3 Approval of the Minutes

Moved/Seconded by McPhee/Whalen:

THAT the minutes of the Policy Committee meeting of May 30, 2022 be approved as circulated.

2. BUSINESS ARISING FROM PREVIOUS MEETING

Nil

3. PRESENTATIONS

Nil

4. REPORTS

Nil

5. NEW BUSINESS

5.1 Dissection of Administrative Procedures

Director Tichauer advised the Committee that current Administrative Procedures will be reviewed and updated by the District Management team. The team will ensure that correct terminology is used in all Administrative Procedures. Once the review of Administrative Procedures is complete, Director Tichauer will review the revisions with the Committee.

Policies in the Board Policy Handbook that are affected by these changes will be brought to the Policy Committee for discussion and recommendation.

6. ACTION ITEMS FOR FUTURE MEETINGS

District Management to review Administrative Procedures and Board Policy Handbook for procedures and policies requiring updated terminology. Any required Policy changes will be brought to the Committee for discussion and recommendation.

7. CORRESPONDENCE

Nil

8. ADJOURNMENT

Moved/Seconded by McPhee/Whalen:

THAT the Policy Committee meeting of August 29, 2022 be adjourned at 10:56 a.m.

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



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

**August 29, 2022, 11:00 a.m.
Cranbrook Board Office**

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

Board/District Staff in Attendance: Chairperson Frank Lento
Trustee Trina Ayling
Trustee Bev Bellina (remotely)
Trustee Wendy Turner (regrets)
Trustee Patricia Whalen
Superintendent Viveka Johnson
Secretary Treasurer Nick Taylor
Director of Student Learning and Innovation Diane Casault
District Principal of Transformative Learning Jennifer Roberts
Director of Student Learning and Aboriginal Education Jason Tichauer
District Principal of Student Services Darcy Verbeurgt
Executive Assistant (recorder) Laurel Giesbrecht

1. COMMENCEMENT OF MEETING

1.1 Call to Order

The Student Services Committee meeting of August 29, 2022 was called to order at 10:00 a.m. by Trustee Damstrom.

1.2 Approval of the Agenda

Moved/Seconded by McPhee/Johns:

THAT the agenda for the Student Services Meeting of August 29, 2022 be approved as circulated.

1.3 Approval of the Minutes

Moved/Seconded by Johns/McPhee

THAT the minutes of the Student Services meeting of May 30, 2022 be approved as circulated.

2. BUSINESS ARISING FROM PREVIOUS MINUTES

3. PRESENTATIONS

4. REPORTS

5. NEW BUSINESS

5.1 Staffing

5.1.1 Recruitment, post, and fill

5.1.1.1 Speech Language Pathologists

This continues to be a difficult posting. We have budgeted for 6.5 full-time equivalent (FTE) but currently only have 5.0 SLP. Recent resignation of 1.0 FTE. This has been posted as well as 0.5 FTE left over from last year. SLP school distribution was complete prior to the resignation and will need to be redone. The complexity of schools, Early Development Instrument (EDI) data, Childhood Experience Questionnaire (CHEQ) data, and the social services index helps to determine where SLP's are placed. Every school will get service. Distribution will change as staff is hired.

5.1.1.2 School Psychology

We have budgeted for 2.0 FTE School Psychologists. Trina Anderson continues in a 0.9 FTE position, and we have hired an additional continuing 1.0 FTE position who is on maternity leave. We have interviewed a School Psychologist for a part time term position only due to lack of available day care. As a result, School Psychology will be reduced this year.

5.1.1.3 District Social Emotional Learning Teacher

We had seven applicants with only one that has met the criteria set out in the posting.

5.1.2 Education Assistant placement - June/July

We have an agreement with CUPE local to place permanent EA's at schools by request rather than the previous bumping system. By July 15th, 105 EA's with permanent contracts went through the process and were placed in schools. All but one got their choice in placement. We have budgeted for 161 EA's and 7 specialized.

5.1.3 Additional Education Assistant postings

We have 40 qualified EAs that are being group interviewed tomorrow. These 40 are included in the 168. We will have approximately 28 casual staff at the beginning of Sept. We were at 174 mid-year last year. We are in good shape and will not be without support.

5.2 School and Classroom support planning as of June 15th

We look at two factors when determining support; kids identified in levels 1 to 3 and the workload on Student Services Teachers in each building. Then, we look at whether to adjust for educational assistant support. Some schools were a little tight in their planning but are compliant as far as classroom size limits. Remedy is not in play until Oct. 1, but principals are mindful of the complexity of their classrooms. Some classes will always be in Remedy.

Budget appropriations were slimmer moving into this year. It will be difficult to support beyond the budgeted level right now. Funds went to support extra educational support staffing for more complex students.

June 15 captured the number of students with needs that our district budget is predicted to support. Schools have been asked to work to the best of their abilities with the staff they have. The student numbers will change as the year moves on and support staffing will be adjusted.

5.3 Social Emotional Learning (SEL) update

Recommendation was made in spring 2022 to move away from a centre approach in Cranbrook serving grades 1-3 only and move to a district social emotional teacher serving kindergarten to grade 12. As a result, we no longer have a centre where students will go.

6. ACTION ITEMS FOR FUTURE MEETINGS

Address all staffing shortfalls from this meeting.

7. CORRESPONDENCE

8. ADJOURNMENT

The meeting of the Student Services Committee was adjourned at 10:28 a.m. by Trustee Damstrom.



Meetings of the Board of Education of School District 5 Southeast Kootenay

REGULAR PUBLIC, REGULAR IN-CAMERA AND STANDING COMMITTEES

2022-2023

<u>2022</u>	August 29	9:30 a.m.	Committee Meetings	Cranbrook
	September 13	1:00 & 3:00 p.m.	Board Meetings*	Cranbrook
	September 26	9:30 a.m.	Committee Meetings	Cranbrook
	October 11	1:00 & 3:00 p.m.	Board Meetings*	Cranbrook
	October 24	9:30 a.m.	Committee Meetings	Cranbrook
	November 8	1:00 & 3:00 p.m.	Board Meetings*	Cranbrook
	November 21	9:30 a.m.	Committee Meetings	Cranbrook
	December 13	1:00 & 3:00 p.m.	Board Meetings*	KLC - Fernie
<u>2023</u>	January 10	1:00 & 3:00 p.m.	Board Meetings*	Cranbrook
	January 23	9:30 a.m.	Committee Meetings	Cranbrook
	February 14	1:00 & 3:00 p.m.	Board Meetings*	KLC - Fernie
	February 27	9:30 a.m.	Committee Meetings	KLC - Fernie
	March 14	1:00 & 3:00 p.m.	Board Meetings*	KLC - Fernie
	April 11	1:00 & 3:00 p.m.	Board Meetings*	Cranbrook
	April 24	9:30 a.m.	Committee Meetings	Cranbrook
	May 9	1:00 & 3:00 p.m.	Board Meetings*	KLC - Fernie
	May 29	9:30 a.m.	Committee Meetings	Cranbrook
	June 13	1:00 & 3:00 p.m.	Board Meetings*	Cranbrook

*In-camera Board meetings will begin at 1:00 p.m.

*Public Board meetings will begin at 3:00 p.m.

Other special public or in-camera meetings will be at the call of the Chair as per the Procedural Bylaws. The location of each meeting is to be determined by the Chairperson.

Committee Meeting Schedule – Cranbrook School Board Office and KLC-Fernie

9:30 a.m. – 11:00 a.m. Advocacy/Education

11:00 a.m. – 12:00 p.m. Student Services

12: 00 p.m. – 12:30 p.m. Policy

12: 30 p.m. – 1:00 p.m. Lunch

1:00 p.m. – 2:00 p.m. Public Finance/Operations/Personnel

2:00 p.m. – 3:00 p.m. In-camera Finance/Operations/Personnel



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

MINUTES - FINANCE/OPERATIONS/PERSONNEL COMMITTEE (PUBLIC)

**August 29, 2022, 1:00 p.m.
Cranbrook Board Office**

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

Board/District Staff in Attendance: Trustee Trina Ayling
Chairperson Frank Lento
Trustee Doug McPhee
Trustee Patricia Whalen
Secretary Treasurer Nick Taylor
Superintendent Viveka Johnson
Director of Instruction and Human Resources Brent Reimer
Director of Student Learning and Innovation Diane Casault
Director of Student Learning and Aboriginal Education Jason Tichauer
Executive Assistant (recorder) Jane Nixon

1. COMMENCEMENT OF MEETING

1.1 Call to Order

The public Finance/Operations/Personnel Committee meeting of August 29, 2022 was called to order at 11:01 a.m. by Co-Chair Trustee Johns.

1.2 Approval of the Agenda

Moved/Seconded by Damstrom/Bellina:

THAT the agenda of the public Finance/Operations/Personnel Committee meeting of August 29, 2022 be approved as circulated.

1.3 Approval of the Minutes

Approval of the minutes from May 30, 2022

Moved/Seconded by Kitt/Damstrom:

THAT the minutes of the public Finance/Operations/Personnel Committee meeting of May 30, 2022 be approved as circulated.

2. BUSINESS ARISING FROM PREVIOUS MINUTES

2.1 Review Board and Committee Schedule

Review and discussion on upcoming Board of Education and Standing Committee meeting schedules and locations.

RECOMMENDATION A:

Moved/Seconded by: Bellina/Damstrom:

THAT the location of the Board of Education meetings on October 11, 2022 be amended to Cranbrook;

and further,

THAT the location of the Committee meetings on October 24, 2022 be amended to Cranbrook.

3. PRESENTATIONS

4. REPORTS

4.1 Secretary Treasurer

4.1.1 Health and Safety

Secretary Treasurer Taylor reported that there were no significant updates to COVID-19 measures. Wearing of masks will continue to be optional for students, staff and visitors in School District No. 5 facilities.

Discussion regarding ventilation and the purchase of the new portable air purifiers and filters for classrooms and other areas in schools. Secretary Treasurer Taylor also advised the Committee that funds had been put aside to replace filters in all of the units as required.

Board of Education Chairperson Lento expressed appreciation to custodial and operations staff for back-to-school preparation of facilities.

4.2 Superintendent

Nil

4.3 Budget 2023 Consultation Report

Co-Chair Johns expressed appreciation to Secretary Treasurer Taylor, District Principal Verbeurgt and Executive Assistant Nixon for assistance in preparation for the presentation to the Select Standing Committee in June. He also reviewed Recommendations 159-175 and advised the Committee that the full list of Select Standing Committee Recommendations were available to the Committee upon request.

5. NEW BUSINESS

Nil

6. ACTION ITEMS FOR FUTURE MEETINGS

6.1 Staff Travel Summary Report Review

7. CORRESPONDENCE

7.1 District Occupational Health and Safety Committee Minutes

Minutes from the District Occupational Health and Safety Committee were reviewed.

The District Occupational Health and Safety Committee will be working with Occupational Health and Safety on Level 1, 2 and 3 Risk Assessment training.

7.2 Finance Report

Secretary Treasurer Taylor reviewed the Operating Budget by Program report submitted to the Committee.

7.3 Trustee Professional Development

Secretary Treasurer Taylor explained Professional Development allocation for Trustees submitted to the Committee.

7.4 Staff Travel Summary

Discussion regarding Staff Travel Summary submitted to the Committee.

7.5 Jaffray Speed Zone Letter

Trustee Damstrom reported that the Regional District of East Kootenay (RDEK) is looking to reduce the speed zone through Jaffray from 70 km/hour to 60 km.

Secretary Treasurer Taylor further advised that an email was received on July 15, 2022 from the Department of Transportation. This email will be included in the agenda for Board of Education Public meeting on September 13, 2022.

RECOMMENDATION B:

Moved/Seconded by: Johns/Damstrom:

THAT Secretary Treasurer Taylor follow up with the RDEK on the correspondence of May 18, 2022 regarding the Speed Reduction on Highway 3, Jaffray.

8. ADJOURNMENT

Moved/Seconded by Damstrom/Kitt

THAT the public Finance/Operations/Personnel Committee meeting of August 29, 2022 be adjourned at 11:24 a.m.

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

Audited Financial Statements of

School District No. 5 (Southeast Kootenay)

And Independent Auditors' Report thereon

June 30, 2022

School District No. 5 (Southeast Kootenay)

June 30, 2022

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School District No. 5 (Southeast Kootenay)

MANAGEMENT REPORT

DRAFT

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)

DRAFT

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

School District No. 5 (Southeast Kootenay)

Statement of Financial Position

As at June 30, 2022

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

Approved by the Board

DRAFT

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

School District No. 5 (Southeast Kootenay)

Statement of Operations
Year Ended June 30, 2022

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

School District No. 5 (Southeast Kootenay)

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

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

School District No. 5 (Southeast Kootenay)

Statement 5

Statement of Cash Flows
Year Ended June 30, 2022

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

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

NOTE 1 AUTHORITY AND PURPOSE

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

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Basis of Accounting

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

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

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

b) Cash and Cash Equivalents

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

c) Accounts Receivable

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

d) Deferred Revenue and Deferred Capital Revenue

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

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

e) Employee Future Benefits

The School District provides certain post-employment benefits including vested and non-vested benefits for certain employees pursuant to certain contracts and union agreements.

The School District accrues its obligations and related costs including both vested and non-vested benefits under employee future benefit plans. Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime and death benefits. The benefits cost is actuarially determined using the projected unit credit method pro-rated on service and using management's best estimate of expected salary escalation, termination rates, retirement rates and mortality. The discount rate used to measure obligations is based on the cost of borrowing.

The cumulative unrecognized actuarial gains and losses are amortized over the expected average remaining service lifetime (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 FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

f) Future Changes in Accounting Policies

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

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

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

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

g) Tangible Capital Assets

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost also includes overhead directly attributable to construction as well as interest costs that are directly attributable to the acquisition or construction of the asset.
- Work-in-progress is recorded as an acquisition to the applicable asset class at substantial completion.
- Tangible capital assets are written down to residual value when conditions indicate they no longer contribute to the ability of the School District to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. The write-downs are accounted for as expenses in the Statement of Operations.
- Buildings that are demolished or destroyed are written-off.

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- The cost, less residual value, of tangible capital assets (excluding sites), is amortized on a straight-line basis over the estimated useful life of the asset. It is management's responsibility to determine the appropriate useful lives for tangible capital assets. These useful lives are reviewed on a regular basis or if significant events initiate the need to revise. Estimated useful life is as follows:

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

h) Prepaid Expenses

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

i) Funds and Reserves

Certain amounts, as approved by the Board are set aside in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are an adjustment to the respective fund within accumulated surplus when approved (see Note 15 – Internally Restricted Surplus – Operating Fund).

j) Revenue Recognition

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

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

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

- Non-capital contributions restricted for specific purposes are recorded as deferred revenue and recognized as revenue in the year related expenses are incurred,

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

k) Expenditures

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

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

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Categories of Salaries

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

l) Financial Instruments

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

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

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

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

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

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

m) Measurement Uncertainty

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

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

NOTE 3 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES

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

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES - OTHER

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

NOTE 5 DEFERRED REVENUE

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

	June 30, 2022	June 30, 2021
Ministry of Education Grants	\$414,321	\$85,151
Province of BC Grants	15,966	22,541
School Generated	429,358	347,844
Scholarships	777,193	783,189
Other	4,751	19,069
	\$1,641,589	\$1,257,794
	June 30, 2022	June 30, 2021
Balance, beginning of year	\$1,257,794	\$1,723,537
Changes for the year:		
Increase: Grants and contributions received		
Provincial	5,127,055	7,015,611
Other	1,185,027	748,016
Decrease: Grants and contributions recognized		
Provincial	(4,804,460)	(7,538,358)
Other	(1,123,827)	(691,012)
Balance, end of year	\$1,641,589	\$1,257,794

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

NOTE 6 DEFERRED CAPITAL REVENUE

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

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

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

NOTE 7 EMPLOYEE FUTURE BENEFITS

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

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

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

NOTE 7 EMPLOYEE FUTURE BENEFITS (Continued)

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

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

NOTE 8 TANGIBLE CAPITAL ASSETS

June 30, 2022

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

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

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

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

NOTE 8 TANGIBLE CAPITAL ASSETS (Continued)

June 30, 2021(restated)

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

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

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

NOTE 9 EMPLOYEE PENSION PLANS

The school district and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan, jointly trustee pension Plans. The board of trustees for these plans represents plan members and employers and is responsible for the management of the pension plan including investment of the assets and administration of benefits. The pension plans are multi-employer defined benefit pension plans. Basic pension benefits provided are based on a formula. As at December 31, 2021, the Teachers' Pension Plan has about 50,000 active members from school districts, and approximately 40,000 retired members from school districts. As of December 31, 2021 the Municipal Pension Plan has about 227,000 active members, of which approximately 29,000 are from school districts.

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

NOTE 9 EMPLOYEE PENSION PLANS (Continued)

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

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

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis. The next valuation will be December 31, 2021, with results available in 2022.

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

School District No. 5 (Southeast Kootenay) expensed \$5,429,900 (2021 - \$5,115,641) for employer contributions to these plans in the year ended June 30, 2022.

NOTE 10 RELATED PARTY TRANSACTIONS

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

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

NOTE 11 CONTRACTUAL OBLIGATIONS

Lease Commitments:

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

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

NOTE 12 CONTRACTUAL RIGHTS

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

Fiscal Year	Amount
2022-23	\$ 219,086
2023-24	\$ 200,725
2024-25	\$ 200,725
2025-26	\$ 167,273

NOTE 13 CONTINGENCIES

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

NOTE 14 EXPENSE BY OBJECT

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

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

NOTE 15 INTERNALLY RESTRICTED SURPLUS – OPERATING FUND

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

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

NOTE 16 ECONOMIC DEPENDENCE

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

NOTE 17 PRIOR PERIOD ADJUSTMENT

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

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

NOTE 18 RISK MANAGEMENT

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

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

a) Credit risk:

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

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

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

NOTE 18 RISK MANAGEMENT (Continued)

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

b) Liquidity risk

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

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

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

School District No. 5 (Southeast Kootenay)

Schedule 1 (Unaudited)

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

	Operating Fund	Special Purpose Fund	Capital Fund	2022 Actual	2021 Actual (Restated - Note 17)
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	5,019,387		22,534,187	27,553,574	24,767,074
Prior Period Adjustments					(297,554)
Accumulated Surplus (Deficit), beginning of year, as restated	5,019,387	-	22,534,187	27,553,574	24,469,520
Changes for the year					
Surplus (Deficit) for the year	(2,177,236)	84,232	(663,995)	(2,756,999)	3,084,054
Interfund Transfers					
Tangible Capital Assets Purchased	(9,500)	(84,232)	93,732	-	
Local Capital	(500,000)		500,000	-	
Net Changes for the year	(2,686,736)	-	(70,263)	(2,756,999)	3,084,054
Accumulated Surplus (Deficit), end of year - Statement 2	2,332,651	-	22,463,924	24,796,575	27,553,574

School District No. 5 (Southeast Kootenay)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2022

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

School District No. 5 (Southeast Kootenay)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2022

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

School District No. 5 (Southeast Kootenay)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2022

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

School District No. 5 (Southeast Kootenay)

Operating Expense by Function, Program and Object

Year Ended June 30, 2022

	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	22,828,893	1,392,108	13,503	373,021	58,942	2,490,304	27,156,771
1.03 Career Programs							-
1.07 Library Services	724,890			137,949		34,386	897,225
1.08 Counselling	983,989					33,850	1,017,839
1.10 Special Education	3,512,590	125,786	5,926,827	20,505	507,671	563,950	10,657,329
1.30 English Language Learning	118,480						118,480
1.31 Indigenous Education	86,070	78,504	670,022		116,503	4,769	955,868
1.41 School Administration		2,882,580		975,086		102,823	3,960,489
Total Function 1	28,254,912	4,478,978	6,610,352	1,506,561	683,116	3,230,082	44,764,001
4 District Administration							
4.11 Educational Administration		130,876			208,781	39,951	379,608
4.40 School District Governance					139,134		139,134
4.41 Business Administration				266,332	801,465	6,998	1,074,795
Total Function 4	-	130,876	-	266,332	1,149,380	46,949	1,593,537
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				68,090	190,096	33,342	291,528
5.50 Maintenance Operations				2,941,082		165,564	3,106,646
5.52 Maintenance of Grounds				42,224			42,224
5.56 Utilities							-
Total Function 5	-	-	-	3,051,396	190,096	198,906	3,440,398
7 Transportation and Housing							
7.41 Transportation and Housing Administration					99,366		99,366
7.70 Student Transportation				880,740		57,608	938,348
Total Function 7	-	-	-	880,740	99,366	57,608	1,037,714
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	28,254,912	4,609,854	6,610,352	5,705,029	2,121,958	3,533,545	50,835,650

School District No. 5 (Southeast Kootenay)

Operating Expense by Function, Program and Object

Year Ended June 30, 2022

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2022 Actual	2022 Budget	2021 Actual (Restated - Note 17)
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	27,156,771	6,215,398	33,372,169	2,905,042	36,277,211	32,688,220	33,924,139
1.03 Career Programs	-		-	32,928	32,928	79,987	154,655
1.07 Library Services	897,225	228,775	1,126,000	137,577	1,263,577	1,207,955	1,249,246
1.08 Counselling	1,017,839	239,316	1,257,155	3,601	1,260,756	1,272,231	1,136,385
1.10 Special Education	10,657,329	2,715,425	13,372,754	471,417	13,844,171	12,390,846	11,992,111
1.30 English Language Learning	118,480	33,420	151,900	7,300	159,200	159,200	170,980
1.31 Indigenous Education	955,868	265,282	1,221,150	420,834	1,641,984	1,624,470	1,714,506
1.41 School Administration	3,960,489	972,142	4,932,631	98,015	5,030,646	5,163,081	4,981,537
Total Function 1	44,764,001	10,669,758	55,433,759	4,076,714	59,510,473	54,585,990	55,323,559
4 District Administration							
4.11 Educational Administration	379,608	78,771	458,379	106,375	564,754	567,536	461,545
4.40 School District Governance	139,134	5,995	145,129	162,015	307,144	256,874	277,195
4.41 Business Administration	1,074,795	252,145	1,326,940	274,180	1,601,120	1,617,196	1,484,175
Total Function 4	1,593,537	336,911	1,930,448	542,570	2,473,018	2,441,606	2,222,915
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	291,528	81,337	372,865	381,596	754,461	364,374	725,229
5.50 Maintenance Operations	3,106,646	772,375	3,879,021	1,224,508	5,103,529	5,448,883	4,782,985
5.52 Maintenance of Grounds	42,224	12,088	54,312	375,587	429,899	403,733	326,001
5.56 Utilities	-		-	1,600,559	1,600,559	1,310,000	1,471,310
Total Function 5	3,440,398	865,800	4,306,198	3,582,250	7,888,448	7,526,990	7,305,525
7 Transportation and Housing							
7.41 Transportation and Housing Administration	99,366	23,280	122,646	678	123,324	74,796	69,498
7.70 Student Transportation	938,348	247,857	1,186,205	914,202	2,100,407	2,000,852	1,829,229
Total Function 7	1,037,714	271,137	1,308,851	914,880	2,223,731	2,075,648	1,898,727
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	50,835,650	12,143,606	62,979,256	9,116,414	72,095,670	66,630,234	66,750,726

School District No. 5 (Southeast Kootenay)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2022

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

	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			783,189	347,844	4,521	16,746	25,790		
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	280,944	224,832			128,000	26,950	166,496	379,598	148,845
Provincial Grants - Other									
Other			7,200	1,163,003					
Investment Income			8,704						
	280,944	224,832	15,904	1,163,003	128,000	26,950	166,496	379,598	148,845
Less: Allocated to Revenue	108,662	224,832	21,900	1,081,489	122,745	27,714	152,956	355,139	148,845
Recovered									
Deferred Revenue, end of year	172,282	-	777,193	429,358	9,776	15,982	39,330	24,459	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	108,662	224,832			122,745	27,714	152,956	355,139	148,845
Provincial Grants - Other									
Other Revenue			13,196	1,081,489					
Investment Income			8,704						
	108,662	224,832	21,900	1,081,489	122,745	27,714	152,956	355,139	148,845
Expenses									
Salaries									
Teachers							31,560		
Educational Assistants		168,730					26,060		
Support Staff								225,821	
Substitutes						2,990	4,950		
	-	168,730	-	-	-	2,990	62,570	225,821	-
Employee Benefits		56,102				747	18,683	59,445	
Services and Supplies	24,430		21,900	1,081,489	122,745	23,977	71,703	69,873	148,845
	24,430	224,832	21,900	1,081,489	122,745	27,714	152,956	355,139	148,845
Net Revenue (Expense) before Interfund Transfers	84,232	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(84,232)								
	(84,232)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 5 (Southeast Kootenay)

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

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

School District No. 5 (Southeast Kootenay)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2022

Schedule 3A (Unaudited)

	Clear Sky Summit 107	C.A.R.S Path Two	TOTAL
	\$	\$	\$
Deferred Revenue, beginning of year		4,772	1,257,794
Add: Restricted Grants			
Provincial Grants - Ministry of Education and Child Care			5,016,891
Provincial Grants - Other			110,164
Other	4,000		1,176,323
Investment Income			8,704
	4,000	-	6,312,082
Less: Allocated to Revenue	4,000	236	5,903,721
Recovered			24,566
Deferred Revenue, end of year	-	4,536	1,641,589
Revenues			
Provincial Grants - Ministry of Education and Child Care			4,663,155
Provincial Grants - Other			116,739
Other Revenue	4,000	236	1,115,123
Investment Income			8,704
	4,000	236	5,903,721
Expenses			
Salaries			
Teachers			2,429,250
Educational Assistants			194,790
Support Staff			364,690
Substitutes			250,193
	-	-	3,238,923
Employee Benefits			811,688
Services and Supplies	4,000	236	1,768,878
	4,000	236	5,819,489
Net Revenue (Expense) before Interfund Transfers	-	-	84,232
Interfund Transfers			
Tangible Capital Assets Purchased			(84,232)
	-	-	(84,232)
Net Revenue (Expense)	-	-	-

School District No. 5 (Southeast Kootenay)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2022

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

School District No. 5 (Southeast Kootenay)

Schedule 4A (Unaudited)

Tangible Capital Assets
Year Ended June 30, 2022

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	9,437,116	150,975,518	1,794,274	3,736,278		271,265	166,214,451
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		4,739,108	161,786	390,194			5,291,088
Deferred Capital Revenue - Other		775,714	19,276				794,990
Operating Fund			9,500				9,500
Special Purpose Funds		84,232					84,232
Local Capital		295,889	17,682	33,979		4,047	351,597
	-	5,894,943	208,244	424,173	-	4,047	6,531,407
Decrease:							
Deemed Disposals			61,300	473,939		52,023	587,262
	-	-	61,300	473,939	-	52,023	587,262
Cost, end of year	9,437,116	156,870,461	1,941,218	3,686,512	-	223,289	172,158,596
Work in Progress, end of year							-
Cost and Work in Progress, end of year	9,437,116	156,870,461	1,941,218	3,686,512	-	223,289	172,158,596
Accumulated Amortization, beginning of year		80,221,698	776,168	1,618,673		68,880	82,685,419
Prior Period Adjustments							
Half year rule adjustment		1,510,915	89,711	186,816		27,125	1,814,567
Accumulated Amortization, beginning of year, as restated		81,732,613	865,879	1,805,489	-	96,005	84,499,986
Changes for the Year							
Increase: Amortization for the Year		3,083,732	186,775	371,140		49,455	3,691,102
Decrease:							
Deemed Disposals			61,300	473,939		52,023	587,262
			61,300	473,939	-	52,023	587,262
Accumulated Amortization, end of year		84,816,345	991,354	1,702,690	-	93,437	87,603,826
Tangible Capital Assets - Net	9,437,116	72,054,116	949,864	1,983,822	-	129,852	84,554,770

School District No. 5 (Southeast Kootenay)

Schedule 4C (Unaudited)

Deferred Capital Revenue
Year Ended June 30, 2022

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

School District No. 5 (Southeast Kootenay)

Changes in Unspent Deferred Capital Revenue
Year Ended June 30, 2022

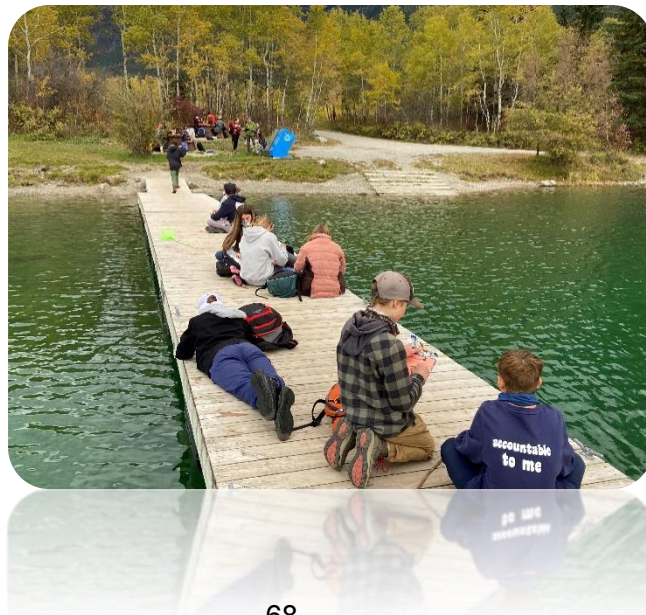
	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	943	370,951	235,865		34,640	642,399
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	5,341,467					5,341,467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



School District No. 5 (Southeast Kootenay)

Financial Statement Discussion and Analysis

For the Year Ended June 30, 2022



School District No. 05 (Southeast Kootenay)

Financial Statement Discussion & Analysis

For the Year Ended June 30, 2022

The following is a discussion and analysis of the School District No. 5 (Southeast Kootenay) financial performance for the fiscal year ended June 30, 2022. This report is a summary of the district’s financial activities based on currently known facts, decisions, or conditions. The results of the current year are discussed in comparison with the prior year and budget. This report should be read in conjunction with the district’s financial statements.

OVERVIEW OF THE SCHOOL DISTRICT

School District No. 5 (Southeast Kootenay) is located in the Southeastern corner of British Columbia. The entire district is on the lands of the Ktunaxa peoples. The district is comprised of the communities of Elkford, Sparwood, Fernie, Jaffray/South Country and Cranbrook.

The district serves anywhere from 5,500 to 6,000 student FTE in 17 neighborhoods schools (11 elementary schools, 2 middle schools, and 4 secondary schools); the Kootenay Discovery School; the Kootenay Education Services; the Kootenay Learning Campus (KLC), the Continuing Education program; and the International Student Program.

Current Headcount

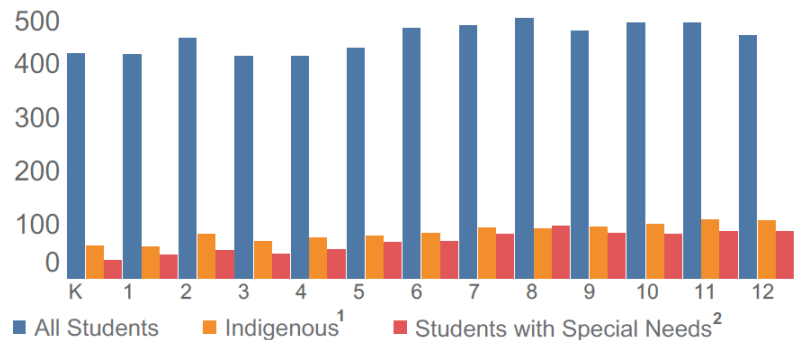
5,867

Projected change
over next 10 years

-326



Total Students Across All Grades (2021/22)



The Framework for Enhancing Student Learning guides the Board of Education and its employees and partners in delivering educational programs.

Board Vision: Students love to learn here, staff love to work here, families love to gather here;

Board Mission: Our students will graduate with dignity, purpose and options;

Board Values: Respect, Vision, Fairness, Collaboration, Integrity, Inclusion.

School District No. 5 (Southeast Kootenay) endeavours to maintain high and measurable standards, with a focus on intellectual development, human and social development, and career development, to offer each student the best opportunity to succeed in life. The Framework for Enhancing Student Learning is organized around four (4) Educational Outcomes:

- **Outcome 1:** Students will meet or exceed literacy expectations for each grade level.
- **Outcome 2:** Students will meet or exceed numeracy expectations for each grade level.
- **Outcome 3:** Students will feel they have a place to belong in our schools and our society.
- **Outcome 4:** Students will graduate with confidence, purpose, and options.



UNDERSTANDING SCHOOL DISTRICT FINANCIAL PERFORMANCE

Annual surplus and accumulated surplus are key financial statement performance indicators; however, interpreting the meaning of these figures in BC school districts is complicated by the use of fund accounting and deferral accounting. The use of fund accounting means the financial statements of school districts are a consolidation of three separate funds (operating, special purpose and capital), and each of these funds differs with respect to the methods of accounting used and the legislative and other constraints on budgeting and financial results. This means financial performance can only be fully understood by reviewing each fund separately. Financial performance for each fund is reported in the supplementary schedules that follow the notes to the financial statements.

<p>Operating Fund</p> <p>2022 Revenues: \$69.9 million</p>	<p>Annual program revenues and expenditures are reported within the operating fund and special purpose fund (see below). Annual and accumulated surplus within the operating fund are important indicators of financial performance and financial health for school districts. This is because school districts are not permitted to budget for, or incur, an <u>accumulated</u> deficit position. This means when a school district has accumulated operating surplus available it can be used to budget for future expenditures and to reduce financial risk associated with unforeseen circumstances.</p>
<p>Special Purpose Fund</p> <p>2022 Revenues: \$5.9 million</p>	<p>The special purpose fund includes grants and school generated funds that are restricted for a specific purpose. Annual and accumulated surplus is always zero because revenues are recognized only as related expenditures occur (deferral method of accounting). If expenditures for a program within the special purpose fund exceed available revenues, the resulting deficit is transferred to the operating fund, reducing accumulated operating surplus.</p>
<p>Capital Fund</p> <p>2022 Capital Funding Received or Receivable: \$5.56 million</p> <p>2022 Capital Assets Purchased: \$6.53 million</p>	<p>The capital fund reports investment in, and financing activities related to, capital assets. Capital contributions (funding) from the Province are accounted for using the deferral method of accounting, whereby recognition of capital funding revenue is spread out over the life of the related capital assets to match with the amortization expense which reflects the use of the asset over its life. This means capital fund revenues are not a reflection of funding actually received in a given year. Also, capital revenues only offset amortization expense in the capital fund to the extent assets were funded by provincial capital grants. As many capital investments are funded by operating revenues (recorded as transfers of accumulated operating surplus to the capital fund), the capital fund normally reports an annual deficit.</p> <p>In short, capital fund revenues, expenses and annual deficit are not a meaningful indicator of annual financial performance.</p>

FINANCIAL HIGHLIGHTS

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 and may have a significant impact on future operations including: decreases in revenue, impairment of receivables, reduction in investment income; and delays in completing capital project work. As the situation is dynamic and ultimate duration and magnitude of the impact are not known, an estimate of the future financial effect on the district is not practicable at this time.

As reported in the Statement of Operations, for the year ended June 30, 2022 the district's expenses exceeded its revenues resulting in an annual deficit of \$2,756,999 (2021 - surplus of \$3,084,054 (restated)). This was comprised of the combined financial results of the operating fund and the capital fund as follows:

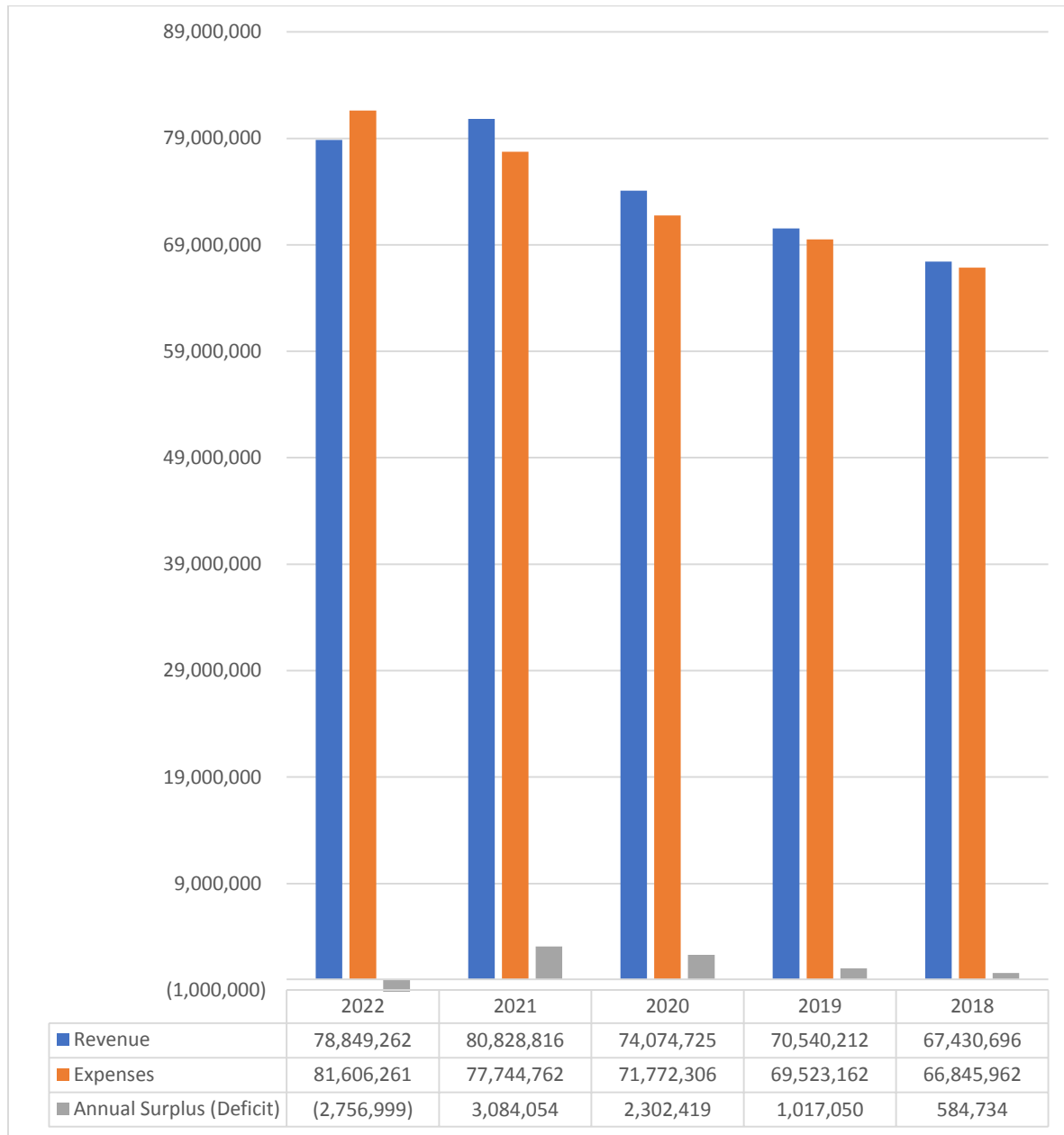
Annual Surplus (Deficit)	June 30, 2022	June 30, 2021
Operating Fund	\$(2,686,736)	\$(1,216,573)
Capital Fund (restated)	(70,263)	4,300,627
Combined	\$(2,756,999)	\$ 3,084,054

Financial Results for 2021-2022

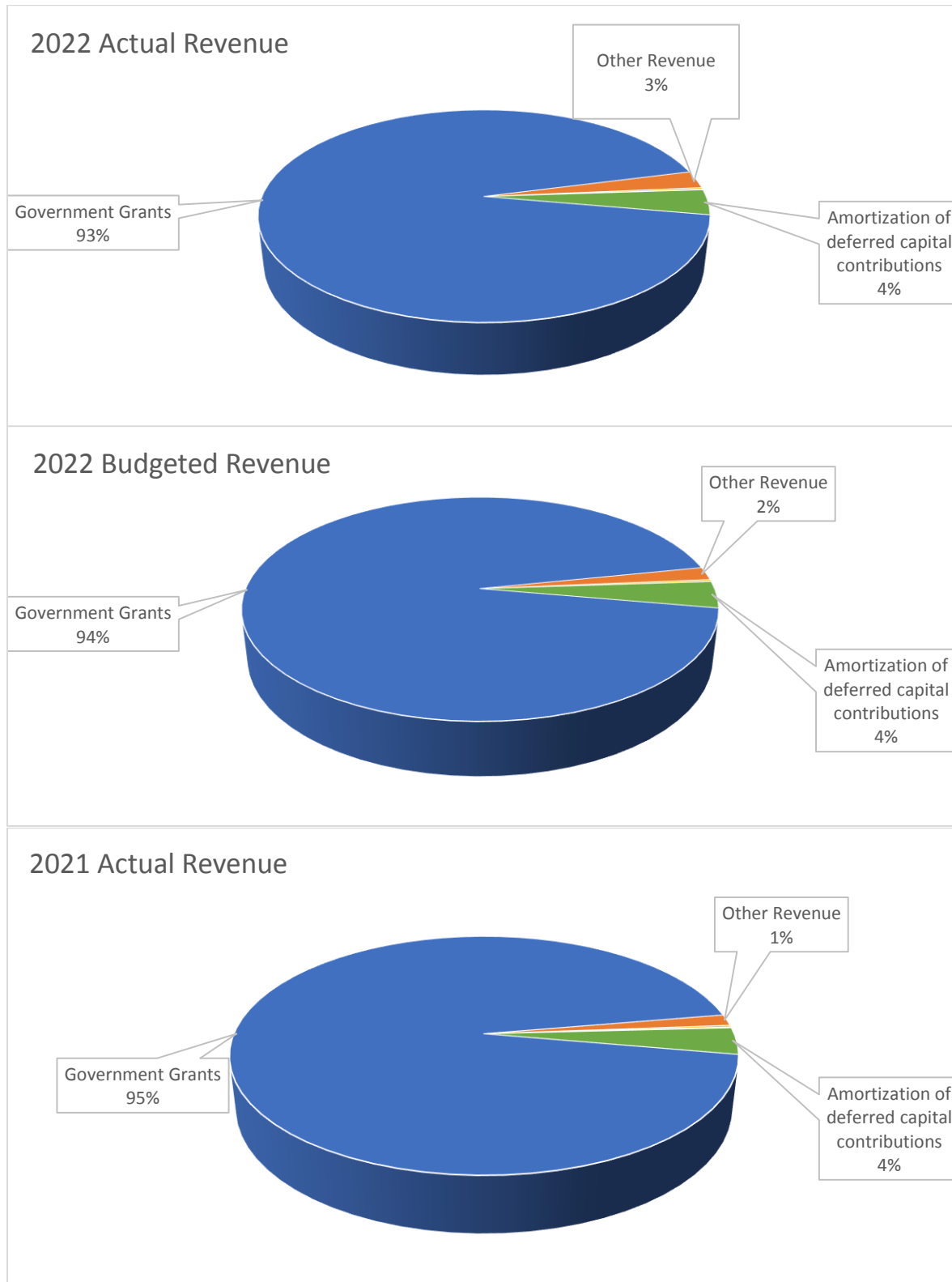
	Operating	SPF	Capital	Total
Revenues				
Provincial Grants	\$68,695,934	\$4,779,894	-	\$73,475,828
Other Revenue	971,154	1,115,123	-	2,086,277
Rentals and Leases	209,864	-	-	209,864
Investment Income	41,482	8,704	4,592	54,778
Amortization of Deferred Capital Revenue	-	-	3,022,515	3,022,515
Total Revenues	69,918,434	5,903,721	3,027,107	78,849,262
Expenses				
Instruction	59,510,473	5,643,085	-	65,153,558
District Administration	2,473,018	-	-	2,473,018
Operations and Maintenance	7,888,448	156,258	-	8,044,706
Transportation and Housing	2,223,731	20,146	-	2,243,877
Amortization of Tangible Capital Assets	-	-	3,691,102	3,691,102
Total Expenses	72,095,670	5,819,489	3,691,102	81,606,261
Surplus (Deficit)	(2,177,236)	84,232	(663,995)	(2,756,999)
Net Transfers to/(from) other Funds	(509,500)	(84,232)	593,732	-
Total Surplus for the year	(2,686,736)	-	(70,263)	(2,756,999)
Surplus beginning of the year	5,019,387	-	22,534,187	27,553,574
Accumulated Surplus	\$2,332,651	-	\$22,463,924	\$24,796,575

Looking at the operating fund, the annual deficit of \$2,686,736 resulted in a decrease to accumulated operating surplus from \$5,019,387 at the beginning of the year to \$2,332,651 as at June 30, 2022. This occurred due to overall expenses being higher than expected mainly due to Covid-19 and the transfer to capital to cover over-budget projects even though the revenues were higher than expected due to higher-than-expected school enrolments.

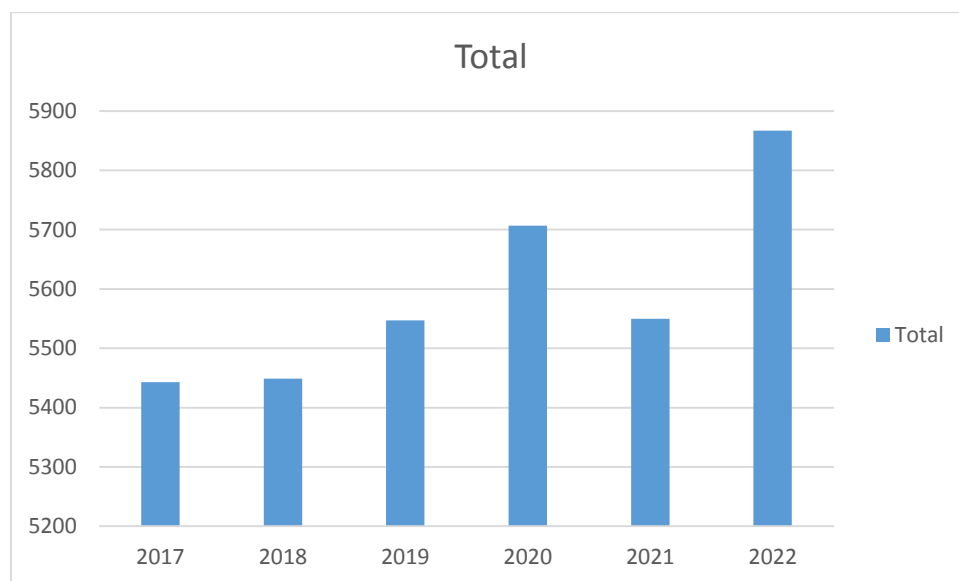
Total Revenue, Expenses and Annual Surplus



Revenue Analysis



Funded FTE Enrolment by Fiscal Year



Capital Investment

During the year ended June 30, 2022, the district invested \$6.5 million (2021 - \$9.4) in capital additions that were funded by: Provincial capital funding (\$8.4 million); and the operating fund (\$1.0 million). Capital additions during the year included the following projects:

Project	Invested in 2021/22	Completion Date
Isabella Dicken Elementary - Expansion	\$2.1m	Ongoing
Mount Baker Secondary – Key City Theatre (Electrical & Mechanical)	\$1.2m	Winter 2021
District Annual Maintenance – Various	\$1.7m	Ongoing
Fernie Learning Centre	\$0.7m	Fall 2021
Bus Replacement Program	\$0.4m	Ongoing
Elkford – Bus Garage	\$0.3m	Summer 2021
Fernie New School	\$0.1m	Ongoing

Significant Financial Events

- Covid-19** – Effective March 11, 2020 and continuing until further notice, the government has identified Covid-19 as a major reporting event. In April 2020, the Ministry of Education informed that the Province of BC had initiated a process for government organizations to record on financial transactions that are incremental to regular operations due to the Covid-19 event. During the fiscal year ended June 30, 2022, the district received \$351,085 from the Ministry for safe return to school funding to help with the costs to mitigate the risks from Covid-19 at the schools and district office.

Total costs incurred due to Covid-19 during the current fiscal year were \$656,952 out of which approximately \$0.149 million were spent on salaries and benefits for extra staffing. The rest of the costs were for services for contract work for custodial (if unable to hire) for

cleaning at schools in Elk Valley and supplies which included air purifiers, cleaning supplies, stack kits, reusable face masks, disposable face masks, computers, learning resources such as tables, benches, books, mental health resources etc.

- **Class Size and Composition Language** - Following a ruling by the Supreme Court of Canada, in the fall of 2017 all school districts in the Province restored class size and composition language that had been previously removed from the teachers' contract in 2002. This restoration was a significant undertaking in School District No. 5 (Southeast Kootenay) and involved hiring more than 26 teachers, developing new administrative processes and the creation of additional classroom space. During 2021/22, the district received \$3.1 million (2020/21 - \$2.8 million) in funding through the Classroom Enhancement Fund (CEF) for teaching positions and for other overhead costs related to the contract restoration. Funding for restoration (CEF) and the related costs are reported in the special purpose fund.
- **School Capacity Constraints** – with the restoration of class size language and enrolment growth, Isabella Dicken Elementary School (Fernie) is well above capacity. Over the past 4-5 years, growth has been accommodated by installing portable classrooms and the site now houses 10 portable classrooms. To accommodate future growth the district is currently completing a four-classroom expansion, has acquired land for a future school, and is pursuing options for building a new school to meet the long term needs of the community, which have cost implications for both the capital plan (capital fund) and the operating fund.

FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT

In this section, actual results are compared to the prior year and budget (where applicable) in more detail. For the statement of operations, the analysis is performed for each of the three funds.

Statement of Financial Position (All Funds)

The table below includes explanations for significant variances in the statement of financial position relative to the prior year.

	2022	2021	Analysis of Variance
Cash	\$ 8,624,970	\$ 12,917,106	Decreased by \$4.3 million due to investment in capital assets, increase in operating expenses relating to increased salaries, Covid-19 related expenses and the timing of cash receipts and disbursements.
Due from Province – Ministry	\$ 759,150	\$ 327,000	Increased by \$0.4 million due to higher capital funding receivable at year end related to IDES expansion.
Accounts Receivable - Other	\$ 403,403	\$ 571,606	Decrease mainly due to higher GST rebate receivable in prior year from the purchase of land site for new school and deposits paid to municipality.
Accounts Payable and Accrued Liabilities	\$ 5,458,384	\$ 6,775,472	Decreased by \$1.3 million mainly due to lower trades payable at year end.
Deferred Capital Revenue	\$ 62,371,779	\$ 59,831,029	Increased by \$2.5 million due to capital funding received (\$5.6 million) offset by amortization of capital funding revenue (\$3.02 million).
Tangible Capital Assets	\$ 84,554,770	\$ 81,714,465	Increased by \$2.8 million due to capital investment (\$6.5 million) offset by amortization of capital assets (\$3.7 million).

Statement of Operations

	Annual Budget 2021/22	Actual 2021/22	Actual 2020/21 (restated)
Revenues	\$ 75,036,826	\$ 78,849,262	\$ 80,828,816
Expenses and fund transfers	74,748,001	81,606,261	77,744,762
Annual Operating Surplus	288,825	(2,756,999)	3,084,054
Opening Accumulated Surplus	27,553,574	27,553,574	24,469,520
Closing Accumulated Surplus	\$ 27,842,399	\$ 24,796,575	\$ 27,553,574

Operating Fund Revenues

A high-level summary of operating fund revenues is presented below and explanations of significant variances follows. A more detailed presentation of operating revenues is presented in schedule 2A following the notes to the financial statements.

	Annual Budget 2021/22	Actual 2021/22	Annual Budget 2020/21	Actual 2020/21
Grant Revenue	\$ 66,515,276	\$ 68,695,934	\$ 65,187,150	\$ 65,436,838
Other Revenue	548,923	971,154	282,484	535,353
Rentals and Leases	200,000	209,864	200,000	200,728
Investment Income	25,000	41,482	25,000	61,234
Total Revenues	\$ 67,289,199	\$ 69,918,434	\$ 65,694,634	\$ 66,234,153

Grant Revenues

Budgeted grant revenues in 2021/22 were \$1.3 million greater than 2020/21 budgeted revenues primarily due to FTE increase in fall enrolment and inflationary increases to funding rates.

Actual 2021/22 grant revenues are \$2.2 million greater than to 2021/22 budget, and the increase is due to the operating grant is higher than budget by \$2 million due to increase in FTE enrolment to 5,867 compared to 5,550 in 2021 fiscal year, as indicated on the FTE funded enrolment chart above.

Other Income:

Increase from budget is mainly related to higher-than-expected international students' fee revenue from SD#6 due to ease of Covid-19 restrictions. Also, we received higher funding from First Nations due to providing services to Tobacco Plains during the year.

Investment Income:

Actual investment income in 2021/22 exceeded budget as investment income budget is conservative. Investment income decreased from prior year actual mainly due to decrease in interest rate to 0.95%, whereas in 2020/21 the interest was at 1.45%.

Operating Fund Expenses

Expenses in the financial statements are presented both by object (category of expense) and by function (program). Operating fund expenses are presented below by function with explanations of significant variances following. A more detailed presentation of operating expenses is presented in schedules 2B and 2C following the notes to the financial statements.

Analysis of Variances by Function

Operating Fund Expenditure by Function	Annual Budget 2021/22	Actual 2021/22	Annual Budget 2020/21	Actual 2020/21
Instruction	\$ 54,585,990	\$ 59,510,473	\$ 53,515,696	\$ 55,323,559
District Administration	2,441,606	2,473,018	2,310,318	2,222,915
Operations and Maintenance	7,526,990	7,888,448	7,179,875	7,305,525
Transportation	2,075,648	2,223,731	1,988,745	1,898,727
Fund transfer	658,965	509,500	700,000	700,000
Total	\$ 67,289,199	\$ 72,605,170	\$ 65,694,634	\$ 67,450,726

Instruction – Instruction expense is higher relative to budget and prior year. This is mainly due to another Covid-19 school year, where more teachers and support staff were required, plus 2% increase in wages for teachers. There were higher numbers of Teachers On Call as well, as there were higher number of sick days that were not budgeted for in 2022 as compared to 2021. There were also, higher number of special need students that required 7% more educational assistants and 60% more youth care workers in the current year.

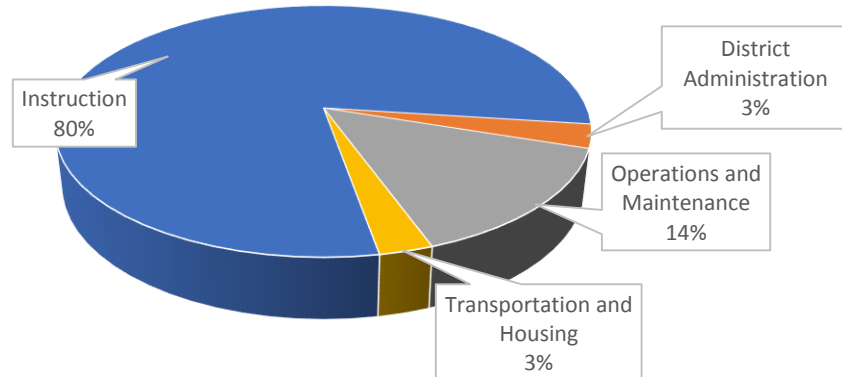
District Administration – District administration expense is comparable to budget and is \$250,000 higher than the prior year actual mainly due to the increase in professional development and travel as the Covid-19 restrictions were eased during the 2022 fiscal year. There was also a higher consultant cost for the hiring of two upper management positions.

Operations and Maintenance and Fund Transfer – Fund transfers primarily represent operations and maintenance expenditures that meet the criteria for capitalization. The operations and maintenance expenses for both the current and prior year budgets are due to custodial contractor costs in Elk Valley that were not considered in the budget. In addition there were higher software licensing, snow removal, fuel, and utility costs.

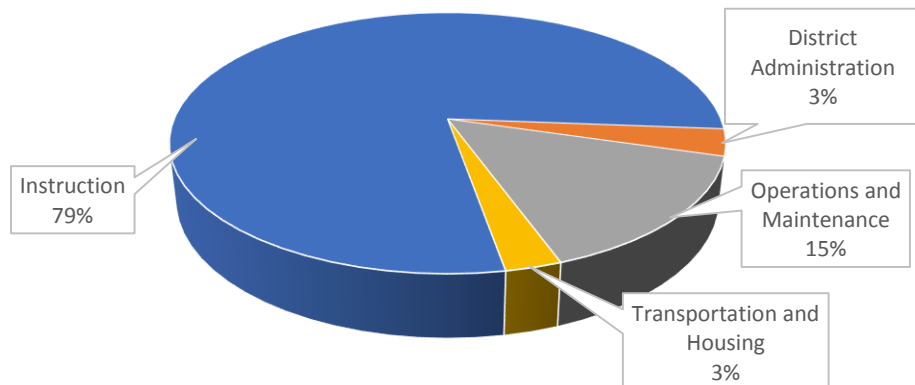
Transportation – The transportation expense is higher than both the current year budget and prior year. This increase is mainly attributed to the use of third-party mechanical in the Elk Valley due to the shortage of qualified staff. Higher prices for fuel and more bus trips during the year as the Covid-19 restrictions were eased.

Operating Expenses Analysis

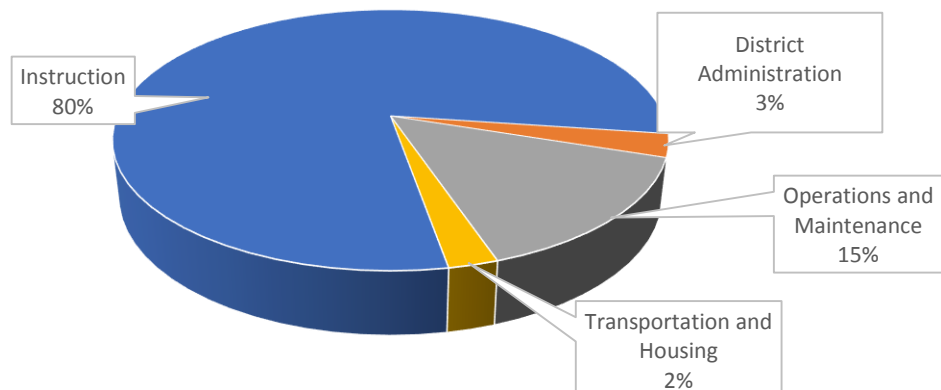
2022 Actual Expenses



2022 Budgeted Expenses



2021 Actual Expenses



Accumulated Operating Surplus

Understanding the components of accumulated operating surplus is necessary for understanding how much of the balance relates to multi-year funding of programs (surplus carry-forwards) and how much of the balance is available to reduce financial risk associated with unforeseen expenditures or to fund additional expenditures in the future. The components of closing accumulated surplus are presented in the table below:

	June 2022	June 2021	Change
Total Accumulated Surplus (per financial statements)	\$2,332,651	\$5,019,387	\$(2,686,736)
School Initiatives (multi-year funding)	(1,735,124)	(1,928,838)	(193,714)
District Initiatives (multi-year funding)	(594,595)	(2,774,019)	(2,179,425)
Total Internally Restricted	(2,329,719)	(4,702,857)	(2,373,139)
Contingency Reserve (Unappropriated Surplus)	\$2,932	\$316,530	\$(313,598)

Statement of Operations by Fund – Special Purpose Fund

	Annual Budget 2021/22	Actual 2021/22	Annual Budget 2020/21	Actual 2020/21
Provincial Grants	\$ 4,019,109	\$ 4,779,894	\$ 3,987,884	\$ 7,371,691
Other Revenues	850,500	1,123,827	899,919	850,760
Expenditures	(4,503,988)	(5,819,489)	(4,472,182)	(7,444,171)
Fund transfers	(365,621)	(84,232)	(415,621)	(778,280)
Annual Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -

Actual provincial grants are higher than budgeted mainly because of extra funding of approximately \$0.35 million for Covid-19 measures and approximately \$0.4 million of extra funding for CEF that wasn't budgeted for. Actual provincial grants are lower than prior year amounts mainly due to decrease in Covid-19 funding, \$0.35 million in the current year versus \$2.6 million received in 2021 fiscal year.

Detailed information on the special purpose fund is presented in schedules 3 and 3A following the notes to the financial statements.

Statement of Operations by Fund – Capital Fund

	Annual Budget 2021/22	Actual 2021/22	Annual Budget 2020/21	Actual 2020/21 (restated)
Revenues	\$2,878,018	\$3,027,107	\$2,863,882	\$6,372,212
Expenses	(3,613,779)	(3,691,102)	(3,409,042)	(3,549,865)
Fund Transfers (capital assets purchased in other funds)	<u>1,024,586</u>	<u>593,732</u>	<u>1,115,621</u>	<u>1,478,280</u>
Change in Accumulated Surplus	288,825	(70,263)	570,461	4,300,627
Opening Accumulated Surplus		<u>22,534,187</u>	<u>18,531,114</u>	<u>18,531,114</u>
Prior Period Adjustment				
Half year rule adjustment				<u>(297,554)</u>
Closing Accumulated Surplus		\$22,463,924	\$19,101,575	\$22,534,187

It is expected that revenues and expenses in the capital fund will be predictable and consistent, as they reflect the recognition of capital funding (as revenue) and the usage of capital assets over their life (as amortization expense).

On May 28, 2021, the Office of the Comptroller General issued the directive ordering school districts to retroactively apply the half-year rule of amortization for the fiscal year ended June 30, 2021. Due to the timing of the receipt of this directive, the Ministry delayed the application to June 30, 2022, at which time all school districts must be using the half-year rule to amortize assets and related deferred capital contributions.

Fund transfers from the operating fund and special purpose fund were less than budget and the prior year as there were less expenditures that met the criteria for capitalization as an asset.

During the year ended June 30, 2022, the district invested \$6.5 million in capital additions. Further details are presented in the Financial Highlights section.

Within the capital fund the following two balances are important as they represent funds available for future capital investment:

- Local Capital Reserve – this balance forms part of accumulated surplus in the capital fund and represents funds available for investment in capital assets at the discretion of the Board of Education. These funds are generated primarily from proceeds of disposition of assets that are allocated to the School Board and allocation of lease revenue attributable to asset renewal.

- MEd Restricted Capital – this balance forms part of the deferred capital revenue balance in the capital fund and represents funds available for investment in capital assets at the discretion of the Ministry of Education. These funds are generated primarily from capital project savings and proceeds of disposition of assets that are allocated to the Minister of Education pursuant to the *School Act*.

The table below presents the June 30, 2022 closing balances in Local Capital and MEd Restricted Capital and what portion of the balances remains uncommitted for future capital investment.

	Local Capital	MEd Restricted Capital
Balance at June 30, 2022	\$ 161,347	\$ 4,176
Committed for future investment	161,347	4,176
Uncommitted Balance	\$ -	\$ -

Detailed information on the capital fund is presented in schedules 4 to 4D following the notes to the financial statements.

CONTACTING THE SCHOOL DISTRICT’S FINANCIAL MANAGEMENT

This financial report is designed to provide district’s stakeholders with a general overview of the finances for School District No. 5 (Southeast Kootenay) and to demonstrate the district’s accountability for the money it receives. If you have questions about this report or need additional financial information, please contact the Office of the Secretary Treasurer at 250-417-2054.

From: [Nick Taylor](#)
To: [Jane Nixon](#)
Subject: Fwd: Jaffray Speed Limit Reduction Request - RDEK
Date: Monday, August 29, 2022 11:23:25 AM
Attachments: [2022.04 - MOT - Jaffray Speed Limit.pdf](#)

To print this email for the Trustees.

Thanks!
Nick

Get [Outlook for iOS](#)

From: Barnett, Hilary TRAN:EX <Hilary.Barnett@gov.bc.ca>
Sent: Friday, July 15, 2022 4:05:45 PM
To: 'corporateservicesdept@rdek.bc.ca' <corporateservicesdept@rdek.bc.ca>
Cc: Shypitka.MLA, Tom LASS:EX <Tom.Shypitka.MLA@leg.bc.ca>; Nick Taylor <Nick.Taylor@sd5.bc.ca>
Subject: Jaffray Speed Limit Reduction Request - RDEK

CAUTION: This email originated from outside of School District 5. Please do not share information, click links or open attachments unless you recognize the sender email address and know the content is safe.

Dear Ms Hushak,

Thank you for your letter regarding the Jaffray Speed Zone, dated May 18th 2022. My sincere apologies for the delay on this response.

Our Ministry's Traffic Engineers will be undertaking a speed survey on Highway 3 through the Jaffray area this summer (2022), including the possibility of extending the 70km/h speed to the east. Once the assessment is complete we will work with our traffic engineers to implement any appropriate adjustments to the speed zones.

The Ministry of Transportation and infrastructure works with the School District to support their routing and identifying priority locations for safety improvements or possible upgrades. Aside from the speed review currently underway for the Jaffray area, we have looked at safety improvement options such as pullouts, vegetation clearing, and grouping pick up locations where possible. We will continue to collaborate with the school district to help identify and work through safety concerns.

As for construction speed zones, its important that speed zones are consistent, warranted, and reflect driver expectation. To extend the speed zone form Jaffray to the extent of the possible bridge projects near Galloway when there are no works occurring would potentially cause an unsafe speed differential for drivers. Once construction is underway there will be a construction zone in place that will be signed, posted and monitored as per our traffic management requirements for the duration of the project. As noted above, however, we are looking at the option to extend the existing 70 km/h

speed zone along Highway 3 to the east, as warranted.

I would be happy to discuss this further. Please let me know if you have any comments, questions, or concerns.

Sincerely,

Hilary

Hilary Barnett
A/District Manager | RMD
Ministry of Transportation and Infrastructure
250-420-6562