

## **AGENDA**

### **REGULAR OPEN MEETING OF THE BOARD OF EDUCATION SCHOOL DISTRICT NO. 58 (NICOLA-SIMILKAMEEN)**

**PSS CONFERENCE ROOM  
WEDNESDAY, SEPTEMBER 13, 2023, 6:00 P.M.**

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*Success for ALL Learners Today and Tomorrow*

1. Acknowledgement of the Traditional Territories and Metis Community

2. Agenda

3. Minutes of the Regular Meeting held June 14, 2023.

4. Business Arising from the Minutes

5. **AUDIT AND FINANCE**

a) 2022/23 Year End Review

*Motion to un-restrict \$182,475 of local capital and transfer to operating to offset extraordinary costs incurred throughout the 2022/23 school year.*

b) 2022/23 Audited Financial Statements (Virtual Presentation, BDO Canada)

*Motion to approve and sign the 2022/23 audited financial statements.*

c) Carry Forward Targeted Funds

*Motion to submit a letter to the Ministry requesting that the school district underspend Indigenous Education dollars by \$27,150 for the 2022/23 school year, and carry forward the targeted funds into the 2023/24 school year.*

6. **EDUCATION**

a) Student Trustees

\* b) Presentation – Summer Learning

c) Framework for Enhancing Student Learning Report

d) Equity in Action – Theory of Change

- e) Feeding Futures Fund
- f) Accessibility Act Update
- g) Art For War and Peace Project
- \* h) Superintendent's Report

7. **OPERATIONS**

- a) Flood Insurance Claim Update
- b) 2023/24 Capital – Food Infrastructure Program (New Funding)  
*Motion to approve the capital submission for the 2023/24 Food Infrastructure Program that was introduced by MOECC after the 2023/24 Capital Plan was approved.*
- c) Merritt Central School Bus Stop

8. **POLICY**

- a) Procedural By-Law  
*Motion for First Reading*

9. **TRUSTEE REPORTS**

- \* a) Student Trustee Reports
- \* b) P.A.C. Reports
- c) 2023/24 Board Meeting Dates
- d) 2023/23 Committee Meeting Dates
- \* e) Other Reports
- \* f) October Branch Meeting

10. **CORRESPONDENCE**

11. **PUBLIC QUESTION PERIOD**

12. **ADJOURNMENT**

## MINUTES

**REGULAR MEETING OF THE BOARD OF EDUCATION OF  
SCHOOL DISTRICT NO. 58 (NICOLA-SIMILKAMEEN)  
MERRITT SCHOOL BOARD OFFICE  
WEDNESDAY, JUNE 14, 2023, 6:00P.M.**

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*Success for ALL Learners Today and Tomorrow*

PRESENT:	Chairperson	G. Swan
	Trustees	J. Jepsen J. Kent-Laidlaw E. Hoisington J. Chenoweth L. Ward D. Rainer
	Student Trustees	O. Bateson R. Anderson
	Superintendent	S. McNiven
	Assistant Superintendent	J. Kempston
	Secretary Treasurer	D. Richardson
	Assistant Secretary Treasurer	L. Rusnjak
	Executive Assistant	J. McGifford

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### ACKNOWLEDGEMENT OF THE TRADITIONAL TERRITORIES AND METIS COMMUNITY

### AGENDA

23/047      It was moved and seconded:  
  
              THAT the agenda be approved as presented.

**MOTION CARRIED**

## **MINUTES**

23/048

It was moved and seconded:

THAT the minutes of the Regular Meeting May 10, 2023, be adopted as amended.

**MOTION CARRIED**

### **Business Arising from the Minutes**

None

## **EDUCATION COMMITTEE**

### **Student Trustee Recognition:**

Superintendent McNiven recognized the leadership and contributions of graduating Student Trustees Kaelan Druck and River Anderson.

### **Equity Scan Presentation:**

Assistant Superintendent, Jane Kempston, provided a presentation on the results of the District's recently completed Equity Scan. The Equity Scan Committee met on June 12, 2023, to begin their analysis of the District Equity Profile. The results will be used by the committee to develop a Theory of Change and an Equity Action Plan for 2023-2024.

### **Field Trips:**

The Superintendent introduced Merritt Secondary School Principal, Adriane Mouland and Teacher, Ms. Brigden. They brought forward a field trip proposal to Costa Rica during Spring Break 2025.

23/049

It was moved and seconded:

THAT the Board support the request for the Merritt Secondary School field trip to Costa Rica during Spring Break 2024-2025.

**MOTION CARRIED**

### **French Immersion Growth Grant:**

Assistant Superintendent Kempston informed the Board that the District was awarded a 2023-2024 grant in the amount of \$307,000 to support the French Immersion (FI) program growth. She outlined the initiatives that will be supported with the assistance of this additional funding including the establishment of the French Immersion Advisory Committee.

### **Accessibility Act Update:**

The Superintendent provided Trustees with information on the Nicola-Similkameen Accessibility Act Committee. He described the make-up of the committee as well as their scope of work towards the development of the District's Accessibility Plan (a requirement of the Accessibility Legislation of B.C.) with a September 1, 2023, deadline.

### **Superintendent's Report:**

The Superintendent circulated and spoke to his report, reflecting on the many events that occurred across the District over the past month.

## **OPERATIONS COMMITTEE**

### **2023-2024 Amended Capital Plan Bylaw:**

Secretary Treasurer Richardson provided Trustees with the Ministry response letter to the amended Annual Five-Year Capital Plan submission for 2023-2024.

Amended Capital Plan Bylaw No. 2023/24-CPSD58-02 was brought forward for approval by the Board. The approval of this bylaw will allow for the signing and submission of the revised Annual Programs Funding Agreement to the MOECC Capital Management Branch.

23/050

It was moved and seconded:

THAT Amended Capital Plan Bylaw No. 2023/24-CPSD58-02 be approved for first reading.

**MOTION CARRIED**

23/051

It was moved and seconded:

THAT Amended Capital Plan Bylaw No. 2023/24-CPSD58-02 be approved for second reading.

**MOTION CARRIED**

23/052 It was moved and seconded:  
 THAT Amended Capital Plan Bylaw No. 2023/24-CPSD58-02 be moved to third reading.

**MOTION CARRIED**

23/053 It was moved and seconded:  
 THAT Amended Capital Plan Bylaw No. 2023/24-CPSD58-02 be approved for third and final reading.

**MOTION CARRIED**

**2024/2025 Major/Minor 5-Year Capital Plan Submission:**

The Secretary Treasurer provided the Board with a description of the proposed projects that together form the 2024-2025 Major and Minor Capital plan Submission. With the Board's approval the 2024/2025 Capital Plan for Major/Minor projects will be submitted to the Ministry, meeting the June 30, 2023 submission deadline. The opportunity for question and answer followed.

23/054 It was moved and seconded:  
 THAT the 2024/2025 Capital Plan Submission be approved for submission to the Ministry.

**MOTION CARRIED**

**Operations Update:**

The Secretary Treasurer introduced Operations Manager, Darrell Finnigan, who provided an update on school district operations and maintenance over the 2022-2023 school year. A magnitude of thanks was given to Mr. Finnigan and his team for the extensive amount of work that has been completed this year.

**Flag Raising Protocol:**

The Superintendent provided information on two informal flag raising requests that have been brought forward. These requests were for a United Nations and Pride flag. As there is no current policy in place regarding flag raising, Board Chair Swan recommended the Superintendent make an informed decision until a Flag Raising policy is developed.

23/055

It was moved and seconded:

THAT the Superintendent make decisions on flag raising protocols until policy work is complete, approved, and in force.

**MOTION CARRIED**

**AUDIT AND FINANCE COMMITTEE**

**2023-2024 Annual Budget Bylaw:**

Secretary Treasurer Richardson provided the Board with an update on the 2023/2024 Annual Budget.

23/056

It was moved and seconded:

THAT the 2023/24 Annual Budget Bylaw be approved for first reading.

**MOTION CARRIED**

23/057

It was moved and seconded:

THAT the 2023/24 Annual Budget Bylaw be approved for second reading.

**MOTION CARRIED**

23/058

It was moved and seconded:

THAT the 2023/24 Annual Budget Bylaw be moved to third reading.

**MOTION CARRIED**

23/059

It was moved and seconded:

THAT the 2023/24 Annual Budget Bylaw be approved for third and final reading.

**MOTION CARRIED**

**POLICY**

**Policy Committee Report:**

The Superintendent spoke to the memo in the board package outlining the new Policy Committee members, the Policy Committee Terms of Reference, an overview of the Policy Audit process, a review of draft Policy 1.40 (Policy Development and Currency), as well as future Policy Committee meeting dates.

### **Policy 1.40 – Policy Development and Currency:**

Superintendent McNiven presented the revised draft version of Policy 1.40 – Policy Development and Currency. This policy has been reviewed by the Policy Committee with their input included in the second draft which is now being brought forward for second and third (final) readings.

23/060

It was moved and seconded:

THAT Policy 1.40 – Policy Development and Currency be approved for second reading as amended.

**MOTION CARRIED**

23/061

It was moved and seconded:

THAT Policy 1.40 – Policy Development and Currency be moved to third and final reading.

**MOTION CARRIED**

23/062

It was moved and seconded:

THAT Policy 1.40 – Policy Development and Currency be approved for third and final reading.

**MOTION CARRIED**

### **TRUSTEE REPORTS**

#### **Student Trustee Reports:**

Student Trustees Owen Bateson and River Anderson shared their power point presentation and reported on Merritt Secondary School activities as well as some of the elementary school events in the north end of the District.

#### **Aboriginal Advisory Committee Report:**

The Superintendent and Trustee Chenoweth provided Trustees with an update on the Aboriginal Advisory Committee meeting held June 6th. Targeted funds, Summer Learning Support, Curriculum, administration costs, mental health



supports, the want for increased input and agency in the AAC budget process, and graduation rates (both on and off reserve) were noted.

### **Trustee Reports:**

Trustee Chenoweth reported on Collettsville Elementary.

Trustee Rainer reported on Vermilion Forks Elementary.

Trustee Hoisington reported on Nicola Canford Elementary.

Trustee Ward reported on John Allison Elementary.

Trustee Kent-Laidlaw was not able to attend Princeton Secondary School's meeting.

Trustee Jepsen reported on Diamond Vale Elementary and Merritt Central Elementary.

Trustee Swan reported on Merritt Bench Elementary and Merritt Secondary School.

Recruitment strategies for next year PAC's and DPAC are a focus for all groups.

### **2023-2024 Board Meeting Dates:**

The Superintendent spoke to the memo in the Board package requesting monthly Board meetings be moved to the third Wednesday of each month to facilitate financial reporting. This will be brought forward for further discussion.

### **CORRESPONDENCE**

None.

### **PUBLIC QUESTION PERIOD**

None.

### **ADJOURNMENT**

The regular meeting adjourned at 8:20 pm.

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Chairperson

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Secretary Treasurer



**THE BOARD OF EDUCATION OF  
SCHOOL DISTRICT NO. 58 (NICOLA-SIMILKAMEEN)**

**ADMINISTRATION OFFICE**

P.O. Box 4100, 1550 Chapman Street, Merritt, B.C., V1K 1B8, Phone: (250) 378-5161

**MEMORANDUM**

**TO: All Trustees**

**FROM: Dylan Richardson  
Secretary Treasurer/CFO**

**RE: 2022/23 YEAR END REVIEW**

**DATE: September 8, 2023**

Trustees will find a copy of the Financial Statements Discussion and Analysis (FSDA) report enclosed. This report is due to the Ministry of Education and Child Care September 30, 2023. The FSDA provides an overview of significant items, transactions, and events presented in the school district's financial statements and the factors that influenced them. The school district's financial statements are a consolidation of three distinct areas: Operating Fund, Special Purpose Fund, and Capital Fund.

In addition to the enclosed FSDA, I would like to provide Trustees with a year-end update on the operating fund. The district's operating fund finished with an operating deficit of \$-718,516 on a planned deficit of \$-536,041, exceeding plans by \$182,475. Factors that lead to this outcome include:

- Salaries for support staff and education assistants were higher than budgeted as a result of labour settlement funding that was unknown when the amended budget was prepared.
- Extraordinary service and supply costs for transportation (unexpected bus repairs, higher than expected costs for fuel and oil, parts, bus repairs, hoist repairs). Higher than expected overtime (regular bus routes and field trips) due to a shortage of relief drivers.
- Extraordinary service and supplies costs for maintenance – MSS Chiller Repairs, DVE RTU replacement, increased occurrences, and increased costs (inflation) of General maintenance/electrical/plumbing/custodial, supplies costs, and higher than expected overtime incurred.
- Higher than expected utilities costs. We anticipated pre 2021/22 utilities usage with abnormally high usage due to the flood event in Nov 2021.
- During the final quarter of the school year, our financial forecast supported the purchase of technology, allowing the district to get ahead of its technology needs for the upcoming school year. Also, during the final quarter of the year, the district converted its CUPE payroll to a bi-weekly format. As a result of this transition, the final support staff pay period for the school year was not factored into the financial forecast, applying additional pressure on our final costs for the school year. We have since updated our forecast template with an inventory of the total number of pay periods within each month to prevent such an oversight from occurring in the future.

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*Trustees will be requested to entertain a motion to un-restrict \$182,475 of local capital and transfer to the district's operating fund.* By moving these funds, the draw on the district's accumulated operating surplus will be reduced from \$-718,516 to \$-536,041.

The accumulated operating surplus at the beginning of the school year, \$2,824,943, would be reduced by -536,041 for a new accumulated operating surplus balance of \$2,228,902.

The annual budget for the 2023/24 school year plans for an additional drawdown on accumulated operating surplus of, \$-503,986.

Following this year end update the board's external auditor, Mr. Piroddi, will present the audited financial statement for the year ended, June 30, 2023.

A handwritten signature in black ink, appearing to be 'DR' with a stylized flourish.

Dylan Richardson  
Secretary Treasurer/CFO

DR/jmg

# Nicola-Similkameen Public Schools, SD No. 58

## Financial Statement Discussion & Analysis

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*Year ended June 30, 2023*

### TABLE OF CONTENTS

Introduction .....	2
Overview of the School District .....	2
Strategic Plan, guiding principles, vision, and mission.....	2
School District Values.....	3
Composition of the Financial Statements .....	4
Statement of Financial Position .....	5
Statement of Operations .....	8
- Operating Fund .....	9
- Special Purpose Funds .....	9
- Capital Fund .....	10
Summary and other Significant Matters .....	11
Contacting Management .....	11



## INTRODUCTION

This is a discussion and analysis of the financial statements for Nicola-Similkameen Public Schools (SD No. 58, the 'District') for the fiscal year ended June 30, 2023. This report should be read in conjunction with the District's consolidated financial statements of the same period.

The purpose of the Financial Statement Discussion & Analysis is to highlight information and provide explanations which enhance the reader's understanding of the school district's financial statements as well as factors that influenced the financial results. This report is a summary of the district's financial activities, based on currently known facts, decisions, and conditions. The statements illustrate, in financial terms, how resources have been allocated and consumed during the fiscal year.

The preparation of this financial statement discussion and analysis is management's responsibility. All dollar amounts are reported to the nearest thousand.

## SCHOOL DISTRICT OVERVIEW

Located in the Similkameen and Nicola valleys, the District serves six First Nations, the Metis peoples, amongst various communities throughout the Similkameen and Nicola valleys. The district provides educational services to approximately 2,400 students. These services include an Indigenous Education Program, late French Immersion, opportunities for youth work in trades and secondary apprenticeships, numerous sports, Distributed Learning and Alternative Programming. The district is situated on the traditional and unceded territories of the Nl̓eʔkəpmx and Syilx people and it values the knowledge and contributions that our Métis Communities provide. The District strives to increase awareness, understanding and integration of Indigenous culture, history and language in all SD58 schools. It is part of the School District's ongoing commitment to Truth and Reconciliation.

The governing body of the School District is a Board of Education made up of seven trustees who are each elected for a four-year term, with three trustees elected in the Town of Princeton, three elected in the City of Merritt, and one trustee elected in the Thomson Nicola Regional District. The District's day-to-day operations are carried out by the administrative staff of the School District under the leadership of the Superintendent of Schools, the District's Chief Executive Officer, and, the Secretary Treasurer, the District's Chief Financial Officer.

## STRATEGIC PLAN

In June 2021, the School District completed its strategic plan, in consultation with all stakeholders—a group represented by more than 450 voices. While the full strategic plan is available on the School District's website, [www.SD58.bc.ca](http://www.SD58.bc.ca), its three priorities include:

1. Meaning & Purpose
  - Engage our learning community through a common understanding and commitment to the purpose and pursuit of student success.
2. Appreciation & Respect
  - Create a culture of care built on respect and appreciation
3. Connection
  - Build capacity by connecting students, families, staff and the greater community to learning.

## GUIDING PRINCIPLES

1. Innovation & promising educational practices
2. Inclusion, equity, dignity, and diversity
3. Relationships built on trust & mutual respect
4. The well-being of student, families, staff, and the community
5. The pursuit of excellence, personal best, and citizenship
6. The heritage and culture of Indigenous people and the recognition of the traditional territories of the Nte?képmx and Syilx peoples
7. The important role families have in their children's education



## VISION

Success for all learners, today and tomorrow.

## MISSION

- Supporting excellent in teaching and learning.
- Challenging and supporting staff and our students to pursue their personal best.
- Recognizing and celebrating cultural diversity and the heritage of our communities.
- Encouraging parental involvement with students at home and school through meaningful relationships with families and communities.
- Fostering resilience, resourcefulness, respect and independence.
- Inspiring curiosity, creativity and critical thinking in all students and staff to achieve their full potential.
- Recruiting the best qualified personnel, providing ongoing, systematic professional development, and retaining outstanding staff.
- Providing timely, relevant, and useful information and data to students, staff, parents, and partner groups.

## VALUES

- **Inclusive** education and partnerships.
- The **diversity** of our communities.
- **Fairness** and **due process** in decision making.

- The **heritage** and **culture** of Aboriginal (Inuit, Indian and Metis) and First Nations people, with **recognition** of the traditional territory of the local Nl̓eʔkəpmx and Syilx people.
- The **dignity** of all individuals.
- The important role of parents and caregivers in **support** of their child's education.
- The pursuit of **excellence** and **personal** best.
- The **well-being** of students and staff.
- Parental and student **choice with respect to how, when, and where learning takes place**.
- Responsible **Citizenship**.
- Regular, effective, and relevant communications.
- Positive relationships based on trust and mutual respect.
- Innovation and promising educational practices.

## SCHOOLS

### Elementary Schools

- Diamond Vale Elementary School
- École Élémentaire Collettville School
- John Allison Elementary School
- Merrit Bench Elementary School
- Merritt Central Elementary School
- Nicola Canford Elementary School
- Vermillion Forks Elementary School

### Secondary Schools

- Merritt Secondary School
- Princeton Secondary School

### Alternate Programs

- Community Learning Centre (Merritt Alternate)
- The Bridge (Princeton Alternate)

### Distributed Learning (Online)

- South Central Interior Distance Education School (SCIDES)

## COMPOSITION OF THE FINANCIAL STATEMENTS

School district financial statements are 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 regarding the accounting for government transfers.

The two key audited statements are:

- The **Statement of Financial Position** summarizes the school district's assets and liabilities at June 30, 2023. This provides an indication of the financial health of the school district.

- **The Statement of Operations** summarizes the revenues received and expenses incurred between July 1, 2022, and June 30, 2023. This statement provides an indication of the funding received by the school district and how that funding was spent.

The **Statement of Changes in Net Financial Assets (Debt)**, the **Statement of Cash Flows** and the **Notes to the Financial Statements** are also audited and provide further analysis of the District's finances.

Financial performance is difficult to ascertain in the audited Financial Statements, as they are a consolidation of three distinct areas:

- The Operating Fund (Schedule 2);
- Special Purpose Funds (Schedule 3); and the
- Capital Fund (Schedule 4).

The schedules are included at the end of the financial statements, following the Notes to the Financial Statements, in a format prescribed by the Ministry of Education and Child Care. The schedules include more details specific to each of the three areas, providing increased transparency and accountability. The balances reported in the schedules, when consolidated, are consistent with the balances reported in the statements.

**Schedule 1** illustrates a breakdown of the accumulated surplus on Statement 1 into the three reporting areas: 1) operating, 2) special purpose, 3) capital.

**Schedule 2** provides detail on the Operating Fund, which accounts for the operating grants and other operating revenues. Legislation requires that the School District present a balanced budget for the Operating Fund, whereby budgeted expenditures do not exceed budgeted revenues, and any surplus used to balance the budget is appropriated from surpluses carried forward in previous years.

**Schedule 3** provides detail on the Special Purpose Funds, which are grants and contributions that are directed towards specific activities, typically connected to a third party agreement. As these are targeted grants, any unspent funding is accounted for as deferred revenue, not as accumulated surplus.

**Schedule 4** provides detail on the Capital Fund. The various schedules in this section report on the acquisition, amortization and disposal of district's acquired assets, capital revenues and expenses, work in progress, and unspent revenue provided to the district for ongoing projects. All of the funds designated as capital in these schedules either represent the cost of assets the district has already acquired, or are restricted by the Board of Education or the Ministry of Education for future capital asset purchases.

## STATEMENT OF FINANCIAL POSITION

Financial Assets are assets available to discharge existing liabilities or finance future operations. Overall, there was no significant change from the prior year's overall balances.



In Thousands	2023	2022	Change
Cash and Cash Equivalents	\$ 8,868	\$ 10,118	\$ (1,250)
Accounts Receivable - Due from Ministry of Education and Child Care	455	1,454	(999)
Accounts Receivable - Due from Province - Other	-	-	-
Accounts Receivable - Due from First Nations	547	477	70
Accounts Receivable - Due from Other	598	510	88
<b>Total</b>	<b>\$ 10,468</b>	<b>\$ 12,559</b>	<b>\$ (2,091)</b>

At June 30, 2023, the District held \$8.8 million Cash and Cash equivalents, deposited in financial institutions and the Province's central deposit system. The District's cash balance offsets the liabilities of the School District and unspent funds restricted for use on specific projects. The decrease in the District's liabilities is the primary reason that the District's cash position decreased by \$1.2 million over the past year.

Accounts Receivable from the Ministry of Education and Child Care decreased by \$1.0 million, reflecting the flood-insurance proceeds that were received during the current year. The District has a Local Education Agreement (LEA) with its First Nations Rights Holders. The provisions of the LEA flow student funding from Indigenous Services Canada to each of the First Nations, and then to the School District—for students living on-reserve and attend public school. Accounts Receivable from First Nations increased slightly over last year, as did Other Receivables (GST Receivable).

Liabilities represent obligations that have been incurred by the School District. Total liabilities increased from the prior year by \$0.6 million.

In Thousands	2023	2022	Change
Accounts Payable and Accrued Liabilities	\$ 2,996	\$ 3,794	\$ (798)
Unearned Revenue	2	1	1
Deferred Revenue	1,415	1,280	135
Deferred Capital Revenue	24,090	22,841	1,249
Employee Future Benefits	1,308	1,318	(10)
Asset Retirement Obligation	2,535	2,535	-
<b>Total</b>	<b>\$ 32,346</b>	<b>\$ 31,769</b>	<b>\$ 577</b>

Accounts Payable and Accrued Liabilities is mainly comprised of employee remittances for payroll deductions, accumulated employee vacation, flood insurance claim, accrued wages and trades payable, which includes a significant amount for capital projects and flood related expenses.

Unearned Revenue is represented by rental revenue received, that is for future periods.

Deferred Revenue is externally restricted, unspent, revenue for specific programs such as Community Link, Strong Start, Ready Set Learn, After School Sport and Arts, and includes School Generated Funds.

Deferred Capital Revenue is closely linked to the tangible capital asset balance. Revenue used in the acquisition of the School District's assets is amortized over the expected life of respective capital assets. Of the District's \$33.7 million in tangible capital assets (Statement 1), \$24 million represents capital revenue that is yet to be recognized, or amortized, over the remaining expected life of the

District's assets.

The employee future benefits liability of \$1.3 million is represented by the total benefits (For Example: retirement, vacation) owed to current employees, recognizing past work completed as well as an estimation for future expected payments. As employees leave the employment of the School District, this liability is reduced. An actuarial tool, that is updated every three years, is used to calculate this liability, factoring in assumptions such as total employees, age, length of service, amongst other established actuarial assumptions.

Asset Retirement Obligation (ARO) is a liability that is associated with the eventual retirement of a fixed asset. The liability for ARO is commonly a legal requirement to return a site to its previous condition. Some examples of these costs include the remediation of hazardous materials such as asbestos, vermiculite, and oil containers. The school district did not recognize an additional liability to ARO for the fiscal year.

### Nonfinancial Assets

A nonfinancial asset is an asset that derives its value from physical traits. Some key examples include land, buildings, and equipment. For the fiscal year, the District's nonfinancial assets have increased by \$1.3 million, represented by tangible capital assets and prepaid expenses.

In Thousands	2023	2022	Change
Tangible Capital Assets	\$ 33,784	\$ 32,710	\$ 1,074
Prepaid Expenses	494	290	204
Total	<u>\$ 34,278</u>	<u>\$ 32,932</u>	<u>\$ 1,278</u>

Tangible Capital Assets include land, buildings, construction projects in progress, furniture, equipment, vehicles, computers, and software.

Prepaid Expenses represent costs that have been paid in advance of the next fiscal year and will become expenses in a future period.

### Accumulated Surplus

The accumulated surplus for the School District is represented by the following funds:

In Thousands	2023	2022	Change
Operating Fund	\$ 2,289	\$ 2,825	\$ (536)
Special Purpose Funds	-	-	-
Local Capital Fund	2,168	2,915	(747)
Capital Fund	7,944	8,050	(106)
Total	<u>\$ 12,401</u>	<u>\$ 13,790</u>	<u>\$ (1,389)</u>

Accumulated surplus represents the Board's residual interest in its assets after deducting liabilities. Most of this balance is unavailable to fund operations as it is either internally restricted, or has already been used to invest in buildings, equipment, and other capital assets. During the school year, the School District incurred extraordinary operating costs. To mitigate these extraordinary costs, the

District unrestricted dollars from its Local Capital Fund and transferred this amount to its operating fund. As a result, the local capital fund was reduced by \$182 thousand to offset these expenses. The remaining change in the Local Capital Fund is represented by planned capital asset purchases during the year. The accumulated operating surplus was reduced by budgeted amount of \$0.536 million. The accumulated surplus for the capital fund was reduced by \$0.106 million. This result is a combination of revenues and expenses that include: 1) Amortization of deferred capital revenue 2) amortization of tangible capital assets, 3) purchase of tangible capital assets using local capital, and 4) purchase of tangible capital assets from Special Purpose Funds.

## STATEMENT OF OPERATIONS

The Statement of Operations is a consolidation of revenues and expenditures in the operating, special purpose and capital funds. Each of these funds is discussed separately below.

Consolidated revenues from all sources increased from \$40.7 million in 2022 to \$42.6 million in 2023. 86% of total revenue is from the Ministry of Education and Child Care and the other 14% comes from several different sources, such as rentals and leases of school district property, investment income and amortization of deferred revenue.

In Thousands	2023		2022		Change	
Ministry Grants	\$	36,595	86%	\$ 35,535	87%	\$ 1,060
Grants from Other Ministries		55	0%	98	0%	(43)
Federal Grants		-	0%	18	0%	(18)
Other Revenue		4,497	11%	3,896	10%	601
Rentals and Leases		91	0%	65	0%	26
Investment Income		327	1%	96	0%	231
Amortization of Deferred Capital Revenue		1,063	2%	1,044	3%	19
Total	\$	42,628	100%	\$ 40,752	100%	\$ 1,876

### Operating Fund revenue

The District received \$22.8 million from the Ministry of Education and Child Care in the form of the operating grant, which is based on student enrolment and other student, staffing and geographical factors. Unannounced labour settlement funding, along with a reduction in funding due to student enrolment, the net result is an increase in operation grant dollars over the amended annual budget. The remaining funding totaled \$3.6 million, which is primarily represented by the District's Local Education Agreement with First Nations.

In Thousands	2023	2022	Amended Annual Budget	Variance from Prior Year	Variance from Budget
Ministry Grants	\$ 22,804	\$ 22,827	\$ 22,119	\$ (23)	\$ 685
Grants from Other Ministries	56	64	34	(8)	22
Federal Grants	-	18	-	(18)	-
Other Revenue	3,217	3,128	3,522	89	(305)
Rentals and Leases	91	65	74	26	17
Investment Income	278	78	148	200	130
<b>Total</b>	<b>\$ 26,446</b>	<b>\$ 26,180</b>	<b>\$ 25,897</b>	<b>\$ 266</b>	<b>\$ 549</b>

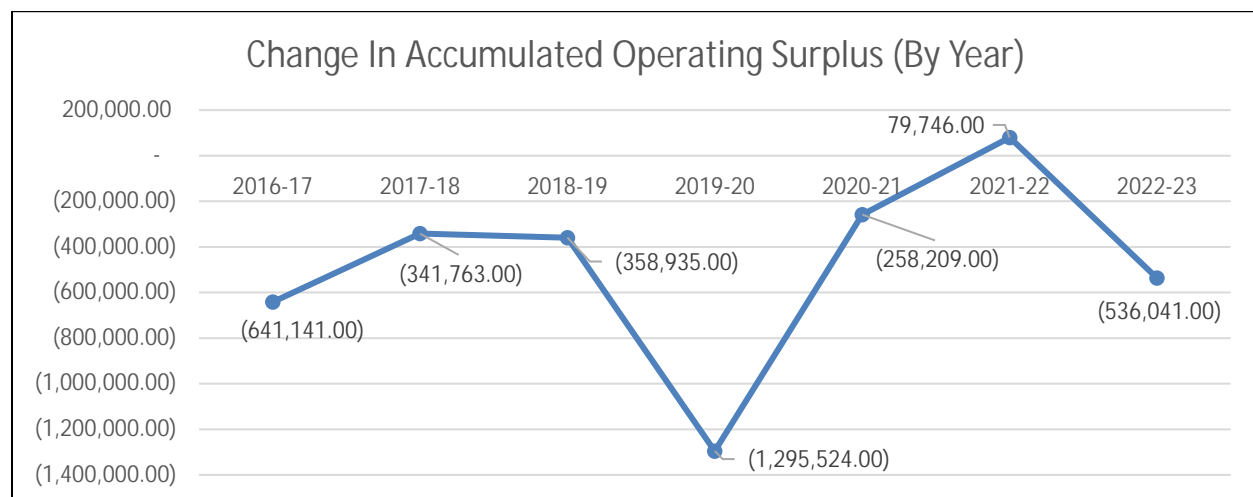
## Operating Fund expenditures

Expenditures in the District's Operating Fund totaled \$27.2 million.

In Thousands	2023	2022	Amended Annual Budget	Variance from Prior Year	Variance from Budget
Teachers	\$ 8,685	\$ 8,392	\$ 8,592	\$ 293	\$ 93
Principals and Vice-Principals	2,089	2,072	2,231	17	(142)
Educational Assistants	2,612	2,442	2,356	170	256
Support Staff	3,193	2,970	2,739	223	454
Other Professionals	1,253	1,073	1,314	180	(61)
Substitutes	1,050	1,021	1,322	29	(272)
	18,882	17,970	18,554	912	328
Employee Benefits	4,107	4,102	4,273	5	(166)
Services and Supplies	4,175	3,524	3,605	651	570
<b>Total</b>	<b>\$ 27,164</b>	<b>\$ 25,596</b>	<b>\$ 26,432</b>	<b>\$ 1,568</b>	<b>\$ 732</b>

Overall, salaries and benefits were underbudget however, Education Assistants and Support Staff were over budget due to labour settlement costs that were unannounced and therefore, not captured in the amended annual budget. Services and Supplies were over budget due to extraordinary operating costs incurred by the School District throughout the school year.

The School District's operating fund finished the year with a deficit of \$0.732 million, and with the transfer in of unrestricted local capital dollars, the operating deficit is reduced to \$0.536 million. The District started the year with an accumulated operating surplus of \$2.8 million; after applying the deficit of \$0.536 million, the accumulated operating surplus at the end of the year is, \$2.2 million. With the exception of 2021-22, the School District has been intentional about using its accumulated operating surplus for the past several years, as expressed in the chart below. Looking ahead at the 2023-24 Annual Budget, the District is budgeting a drawdown of \$0.504 million.



## Special Purpose Funds

Special Purpose Fund's revenues are restricted grants designated for specific purposes or programs. Revenue is recognized only when it is expended, not when it is received. Balances can often be

deferred to subsequent years for the intended purpose. Some funds require Ministry approval to carry forward and other funds that carry a surplus at the end of the year reduce the funding received in the next fiscal year. Special purpose funds are typically connected to an agreement with a third party, with guidelines for how respective funds are to be disbursed.

In Thousands	2023	2022	Amended Annual Budget	Variance from Prior Year	Variance from Budget
Ministry of Education and Child Care	\$ 5,520	\$ 4,996	\$ 5,755	\$ 524	\$ (235)
Grants from Other Ministries		35		(35)	-
Other Revenue	1,279	768	655		
Investment Income		1		(1)	-
<b>Total</b>	<b>\$ 6,799</b>	<b>\$ 5,800</b>	<b>\$ 6,410</b>	<b>\$ 488</b>	<b>\$ (235)</b>

The District expended \$6.8 million in Special Purpose Funds in the year. Examples of the District's special purpose funds include: classroom enhancement fund, learning improvement fund, Community LINK, Student Family & Affordability, Strong Start, Early Learning, Seamless Day Kindergarten, Just B4, Strengthening Early Years to Kindergarten Transitions, scholarships & bursaries, school generated funds.

In Thousands	2022	2022	Amended Annual Budget	Variance from Prior Year	Variance from Budget
Instruction	\$ 6,565	\$ 5,487	\$ 5,995	\$ 1,078	\$ 570
District Administration	-	-	116	-	(116)
Operations and Maintenance	29	106	144	(77)	(115)
Transportation and Housing	90	55	115	35	(25)
<b>Total</b>	<b>\$ 6,684</b>	<b>\$ 5,648</b>	<b>\$ 6,370</b>	<b>\$ 1,036</b>	<b>\$ 314</b>

## Capital Fund

Capital revenues are represented in part by the amortization of deferred capital revenue – this is the current year's recognition of Deferred Capital Revenue for the district's assets. Deferred Capital Revenue is amortized (taken into revenue) over the useful life of the district's capital assets, and not necessarily when the money is received. \$8.2 million recognizes the ongoing insurance claims for the overland flooding events of November 2021, while \$1 million recognizing the amortization of deferred capital revenue for respective capital projects completed throughout the school year.

In Thousands	2023	2022	Amended Annual Budget	Variance from Prior Year	Variance from Budget
Ministry of Education and Child Care	\$ 8,271	\$ 7,712	\$ 9,288	\$ 559	\$ (1,017)
Investment Income	49	18	10		
Amortization of Deferred Capital Revenue	1,063	1,044	1,019	19	44
<b>Total</b>	<b>\$ 9,383</b>	<b>\$ 8,774</b>	<b>\$ 10,317</b>	<b>\$ 578</b>	<b>\$ (973)</b>

The recognition of capital revenue has a close nexus with the capital expenditures carried out by the School District. Below are capital expenditures including the amortization of tangible capital assets and flood restoration costs.

In Thousands	2023	2022	Amended Annual Budget	Variance from Prior Year	Variance from Budget
Amortization of Tangible Capital Assets					
- Operations and Maintenance	\$ 1,881	\$ 1,795	\$ 1,853	\$ 86	\$ 28
Flood Restoration	8,288	7,695	9,288	593	(1,000)
Total	<u>\$ 10,169</u>	<u>\$ 9,490</u>	<u>\$ 11,141</u>	<u>\$ 679</u>	<u>\$ (972)</u>

The School District received \$2.2 million in capital grants in 2022/23, as well as \$8.3 million for flood restoration.

The School District invested \$1.67 million in capital building additions, and \$0.674 million for work in progress. Building capital additions including roofing and window roll shutters projects under the SEP capital program, and building maintenance projects under the AFG program. Work in progress includes the start of various AFG projects for the 23/24 school year, and HVAC and major electrical projects under the SEP and CNCP capital programs.

Furniture and equipment assets of \$187k, computer software of \$154k and computer hardware of \$272k were also purchased with Special Purpose Funds Local Capital.

## SUMMARY OF OTHER SIGNIFICANT MATTERS

The School District submitted a balanced budget to the Ministry of Education for the 2022/23 Fiscal Year that will continue to deliver the mix of programs and services currently offered to students in our schools. Moving into 2023/24 and beyond, there are several factors that may impact the School District's operations and financial position.

### Replacement Costs / Availability / Employee Wellness

While the impact of the COVID-19 pandemic and the subsequent overland flooding events on replacement costs has decreased, it is still too early to assess the long-term effect on employee wellness. In addition, the unavailability of relief staff, due mainly to labour shortages, made it challenging for employees to take time off to be away from work.

### Inflation And The Cost of Doing Business

Inflation continues to play a significant factor in the day-to-day operations of the School District. With Canada's inflation rate at 6.8%, 3.4% for 2022 and 2021 respectively, combined with a steady increases in the Bank of Canada's key lending rate, signs of inflationary easing remain to be seen. Add onto this supply-chain and labour-shortage constraints, it is likely that the District will be faced with these challenges heading into the new school year.

## CONTACTING MANAGEMENT

This financial report is designed to provide a general overview of the School District's finances and to demonstrate accountability for the public fund received by the school district.

If you have questions about the financial report, please contact the Office of the Secretary Treasurer/CFO at 250-378-5161.

You can also find additional information on the district, and its strategic vision, on our website: [www.SD58.bc.ca](http://www.SD58.bc.ca).



**THE BOARD OF EDUCATION OF  
SCHOOL DISTRICT NO. 58 (NICOLA-SIMILKAMEEN)**

**ADMINISTRATION OFFICE**

P.O. Box 4100, 1550 Chapman Street, Merritt, B.C., V1K 1B8, Phone: (250) 378-5161

**MEMORANDUM**

**TO:** All Trustees

**FROM:** Dylan Richardson  
Secretary Treasurer/CFO

**RE:** 2022/23 Audited Financial Statements

**DATE:** September 8, 2023.

Trustees will find enclosed the 2022-23 Financial Statement Package-Draft.pdf, where the Board's external auditor, BDO Canada LLP, will join the meeting virtually and guide Trustees through the audited financial statements for the fiscal year ended, June 30, 2023 (2022/23 school year).

Trustees will be requested to made a motion to approve and sign the 2022/23 audit financial statements.

Dylan Richardson  
Secretary Treasurer/CFO

DR/jmg



Audited Financial Statements of

# **School District No. 58 (Nicola-Similkameen)**

And Independent Auditors' Report thereon

June 30, 2023

# School District No. 58 (Nicola-Similkameen)

June 30, 2023

## Table of Contents

Management Report .....	1
Independent Auditors' Report .....	2-3
Statement of Financial Position - Statement 1 .....	4
Statement of Operations - Statement 2 .....	5
Statement of Changes in Net Debt - Statement 4 .....	6
Statement of Cash Flows - Statement 5 .....	7
Notes to the Financial Statements .....	8-23
Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1 (Unaudited) .....	24
Schedule of Operating Operations - Schedule 2 (Unaudited) .....	25
Schedule 2A - Schedule of Operating Revenue by Source (Unaudited) .....	26
Schedule 2B - Schedule of Operating Expense by Object (Unaudited) .....	27
Schedule 2C - Operating Expense by Function, Program and Object (Unaudited) .....	28
Schedule of Special Purpose Operations - Schedule 3 (Unaudited) .....	30
Schedule 3A - Changes in Special Purpose Funds and Expense by Object (Unaudited) .....	31
Schedule of Capital Operations - Schedule 4 (Unaudited) .....	34
Schedule 4A - Tangible Capital Assets (Unaudited) .....	35
Schedule 4B - Tangible Capital Assets - Work in Progress (Unaudited) .....	36
Schedule 4C - Deferred Capital Revenue (Unaudited) .....	37
Schedule 4D - Changes in Unspent Deferred Capital Revenue (Unaudited) .....	38

# School District No. 58 (Nicola-Similkameen)

## MANAGEMENT REPORT

**DRAFT**

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 58 (Nicola-Similkameen) 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. 58 (Nicola-Similkameen) (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. 58 (Nicola-Similkameen) 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. 58 (Nicola-Similkameen)

**DRAFT**

Signature of the Superintendent of Education \_\_\_\_\_ Date Signed \_\_\_\_\_

Signature of the Superintendent \_\_\_\_\_ Date Signed \_\_\_\_\_

Signature of the Secretary Treasurer

Date Signed

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## Independent Auditor's Report

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To the Board of Education of School District No. 58 (Nicola-Similkameen)

### Opinion

We have audited the financial statements of School District No. 58 (Nicola-Similkameen) (the "District"), which comprise the statement of financial position as at June 30, 2023, and the statements of operations, changes in net debt and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the District as at June 30, 2023, and its result of operations, change in net debt and cash flows for the year then ended in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the District in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Emphasis of Matter

Without modifying our opinion, we draw attention to Note 2 to the financial statements which describes the basis of accounting and the significant differences between such basis of accounting and Canadian public sector accounting standards.

### Unaudited Information

We have not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the exhibits on pages 24 through 38 of School District No. 58 (Nicola-Similkameen)'s financial statements.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the District's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the District or to cease operations, or has no realistic alternative but to do so.

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

## Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the District's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the District to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants

Kamloops, British Columbia  
September 13, 2023

**School District No. 58 (Nicola-Similkameen)**

Statement 1

Statement of Financial Position

As at June 30, 2023

	2023 Actual	2022 Actual (Restated - Note 18)
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	8,868,315	10,118,056
Accounts Receivable		
Due from Province - Ministry of Education and Child Care (Note 3)	455,310	1,453,651
Due from First Nations (Note 3)	546,754	476,676
Other (Note 3)	598,387	510,329
<b>Total Financial Assets</b>	<b>10,468,766</b>	<b>12,558,712</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	2,996,349	3,793,851
Unearned Revenue (Note 5)	2,189	500
Deferred Revenue (Note 6)	1,414,679	1,279,500
Deferred Capital Revenue (Note 7)	24,089,637	22,840,653
Employee Future Benefits (Note 8)	1,307,999	1,318,383
Asset Retirement Obligation (Note 14)	2,535,201	2,535,201
<b>Total Liabilities</b>	<b>32,346,054</b>	<b>31,768,088</b>
<b>Net Debt</b>	<b>(21,877,288)</b>	<b>(19,209,376)</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Note 9)	33,784,392	32,710,045
Prepaid Expenses	271,725	290,032
Supplies Inventory	221,940	
<b>Total Non-Financial Assets</b>	<b>34,278,057</b>	<b>33,000,077</b>
<b>Accumulated Surplus (Deficit)</b>	<b>12,400,769</b>	<b>13,790,701</b>
<b>Accumulated Surplus (Deficit) is comprised of:</b>		
Accumulated Surplus (Deficit) from Operations	12,400,769	13,790,701
Accumulated Remeasurement Gains (Losses)		
	<b>12,400,769</b>	<b>13,790,701</b>

Approved by the Board

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. 58 (Nicola-Similkameen)**

Statement 2

Statement of Operations  
Year Ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual (Restated - Note 18)
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	37,162,498	36,594,634	35,535,017
Other	34,200	54,977	98,396
Federal Grants			17,719
Other Revenue	4,176,875	4,496,727	3,896,231
Rentals and Leases	73,647	91,285	65,175
Investment Income	157,500	327,487	96,327
Amortization of Deferred Capital Revenue	1,019,121	1,063,107	1,044,214
<b>Total Revenue</b>	<u>42,623,841</u>	<u>42,628,217</u>	<u>40,753,079</u>
<b>Expenses</b>			
Instruction	26,420,437	26,624,717	25,259,474
District Administration	1,730,021	1,702,868	1,443,171
Operations and Maintenance	14,607,804	5,954,337	5,326,663
Transportation and Housing	1,185,448	1,447,839	1,010,400
Flood Restoration		8,288,388	7,694,974
<b>Total Expense</b>	<u>43,943,710</u>	<u>44,018,149</u>	<u>40,734,682</u>
<b>Surplus (Deficit) for the year</b>	<u>(1,319,869)</u>	<u>(1,389,932)</u>	<u>18,397</u>
<b>Accumulated Surplus (Deficit) from Operations, beginning of year</b>		<u>13,790,701</u>	<u>13,772,304</u>
<b>Accumulated Surplus (Deficit) from Operations, end of year</b>		<u><u>12,400,769</u></u>	<u><u>13,790,701</u></u>

**School District No. 58 (Nicola-Similkameen)**

Statement 4

## Statement of Changes in Net Debt

Year Ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual (Restated - Note 18)
	\$	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(1,319,869)</u>	<u>(1,389,932)</u>	<u>18,397</u>
<b>Effect of change in Tangible Capital Assets</b>			
Acquisition of Tangible Capital Assets	(3,326,638)	(2,955,281)	(2,797,407)
Amortization of Tangible Capital Assets	1,852,949	1,880,934	1,794,687
<b>Total Effect of change in Tangible Capital Assets</b>	<u>(1,473,689)</u>	<u>(1,074,347)</u>	<u>(1,002,720)</u>
Acquisition of Prepaid Expenses		(271,725)	(290,032)
Use of Prepaid Expenses		290,032	346,958
Acquisition of Supplies Inventory		(221,940)	
<b>Total Effect of change in Other Non-Financial Assets</b>	<u>-</u>	<u>(203,633)</u>	<u>56,926</u>
<b>(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)</b>	<u>(2,793,558)</u>	<u>(2,667,912)</u>	<u>(927,397)</u>
<b>Net Remeasurement Gains (Losses)</b>			
<b>(Increase) Decrease in Net Debt</b>		<u>(2,667,912)</u>	<u>(927,397)</u>
<b>Net Debt, beginning of year</b>		<u>(19,209,376)</u>	<u>(18,281,979)</u>
<b>Net Debt, end of year</b>		<u><u>(21,877,288)</u></u>	<u><u>(19,209,376)</u></u>



**School District No. 58 (Nicola-Similkameen)**

Statement 5

Statement of Cash Flows

Year Ended June 30, 2023

	2023 Actual	2022 Actual (Restated - Note 18)
	\$	\$
<b>Operating Transactions</b>		
Surplus (Deficit) for the year	(1,389,932)	18,397
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	840,205	500,344
Supplies Inventories	(221,940)	
Prepaid Expenses	18,307	56,926
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	(797,502)	30,018
Unearned Revenue	1,689	(5,000)
Deferred Revenue	135,179	267,330
Employee Future Benefits	(10,384)	31,374
Amortization of Tangible Capital Assets	1,880,934	1,794,687
Amortization of Deferred Capital Revenue	(1,063,107)	(1,044,214)
Deferred Capital Revenue Spent on Flood Restoration Projects	(8,270,995)	
<b>Total Operating Transactions</b>	<b>(8,877,546)</b>	<b>1,649,862</b>
<b>Capital Transactions</b>		
Tangible Capital Assets Purchased	(2,281,773)	(2,797,407)
Tangible Capital Assets -WIP Purchased	(673,508)	
<b>Total Capital Transactions</b>	<b>(2,955,281)</b>	<b>(2,797,407)</b>
<b>Financing Transactions</b>		
Capital Revenue Received	10,583,086	1,422,628
<b>Total Financing Transactions</b>	<b>10,583,086</b>	<b>1,422,628</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>(1,249,741)</b>	<b>275,083</b>
<b>Cash and Cash Equivalents, beginning of year</b>	<b>10,118,056</b>	<b>9,842,973</b>
<b>Cash and Cash Equivalents, end of year</b>	<b>8,868,315</b>	<b>10,118,056</b>
<b>Cash and Cash Equivalents, end of year, is made up of:</b>		
Cash	8,868,315	10,118,056
	<b>8,868,315</b>	<b>10,118,056</b>

**SCHOOL DISTRICT No. 58 (NICOLA-SIMILKAMEEN)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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**NOTE 1      AUTHORITY AND PURPOSE**

The School District, established on December 2, 1996 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. 58 (Nicola-Similkameen)", and operates as "School District No. 58 (Nicola-Similkameen)." 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. School District No. 58 (Nicola-Similkameen) is exempt from federal and provincial corporate income taxes.

In November 2021, an atmospheric river caused significant damage and flooding within the geographic area that the School District is situated in. The flooding caused significant damage to District facilities and resulted in multiple sites being closed during remediation work. The nature of the damage was such that once repairs were completed, the facilities were returned to their original condition. As there were no betterments to District facilities resulting from the repairs, the repairs have been expensed on the statement of operations with an offsetting revenue either from insurance proceeds or funding from the Province of British Columbia.

**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(e) and 2(l).

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.

As noted in notes 2(e) and 2(l), 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 that:

- government transfers, which do not contain a stipulation that creates a liability, be recognized as revenue by the recipient when approved by the transferor and the eligibility criteria have been met in accordance with public sector accounting standard PS3410; and



**SCHOOL DISTRICT No. 58 (NICOLA-SIMILKAMEEN)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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

a) Basis of Accounting (*cont'd*)

- externally restricted contributions be recognized as revenue in the period in which the resources are used for the purpose or purposes specified in accordance with public sector accounting standard PS3100.

The impact of this difference on the financial statements of the School District is as follows:

- Year-ended June 30, 2022
  - decrease in annual surplus by \$395,807
  - increase in accumulated surplus and decrease in deferred contributions by \$22,840,653
- Year-ended June 30, 2023
  - decrease in annual surplus by \$1,248,984
  - increase in accumulated surplus and decrease in deferred contributions by \$24,089,637

b) Cash and Cash Equivalents

Cash and cash equivalents include cash on deposit with the Bank of Montreal, the Royal Bank of Canada, and the Province of British Columbia under the Central Deposit Program 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 is measured at amortized cost and shown net of allowance for doubtful accounts.

d) Unearned Revenue

Unearned revenue includes receipt of proceeds for services or products to be delivered in a future period. Revenue will be recognized in that future period when the courses, services, or products are provided.



**SCHOOL DISTRICT No. 58 (NICOLA-SIMILKAMEEN)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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

e) 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(l).

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.

f) 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 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. 58 (NICOLA-SIMILKAMEEN)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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

g) Asset Retirement Obligations

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

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

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

h) Tangible Capital Assets

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost also includes overhead directly attributable to construction as well as interest costs that are directly attributable to the acquisition or construction of the asset.
- Donated tangible capital assets are recorded at their fair market value on the date of donation, except in circumstances where fair value cannot be reasonably determined, which are then recognized at nominal value. Transfers of capital assets from related parties are recorded at carrying value.
- 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.
- Works of art, historic assets and other intangible assets are not recorded as assets in these financial statements.
- 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:



**SCHOOL DISTRICT No. 58 (NICOLA-SIMILKAMEEN)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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

h) Tangible Capital Assets *(cont'd)*

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

i) Prepaid Expenses

Prepaid expenses consist of software licenses, professional learning, and membership fees. They are included as a prepaid expense, stated at acquisition cost and are charged to expense over the periods expected to benefit from it.

j) Supplies Inventory

Supplies inventory held for consumption or use include computers to be deployed into classrooms for use beginning in September 2023, and are recorded at the lower of historical cost and replacement cost.

k) 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 when approved (see Note 11 – Interfund Transfers and Note 16 – Internally Restricted Surplus).

l) Revenue Recognition

Revenues are recorded on an accrual basis in the period in which the transactions or events occurred that gave rise to the revenues, the amounts are considered to be collectible and can be reasonably estimated.

Contributions received or accrued 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:

**SCHOOL DISTRICT No. 58 (NICOLA-SIMILKAMEEN)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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

l) Revenue Recognition (*cont'd*)

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

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

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

m) Expenditures

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

Categories of Salaries

- Principals, Vice-Principals, and Directors of Instruction employed under an administrative officer contract are categorized as Principals and Vice-Principals.
- Superintendents, Assistant Superintendents, Secretary-Treasurers, Trustees and other employees excluded from union contracts are categorized as Other Professionals.

Allocation of Costs

- Operating expenses are reported by function, program, and object. Whenever possible, expenditures are determined by actual identification. Additional costs pertaining to specific instructional programs, such as special and Indigenous education, are allocated



**SCHOOL DISTRICT No. 58 (NICOLA-SIMILKAMEEN)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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

m) Expenditures *(cont'd)*

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.

n) 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.

All financial assets and liabilities are recorded at cost or amortized cost and the associated transaction costs are added to the carrying value of these investments upon initial recognition. Transaction costs are incremental costs directly attributable to the acquisition or issue of a financial asset or a financial liability.

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 except derivatives are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the statement of operations. A write-down of a portfolio investment to reflect a loss in value is not reversed for a subsequent increase in value.

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

o) 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. 58 (NICOLA-SIMILKAMEEN)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

**NOTE 3      ACCOUNTS RECEIVABLE – OTHER RECEIVABLES**

	<u>2023</u>	<u>2022</u>
Due from Federal Government	\$ 373,545	\$ 254,765
Due from Province - Ministry of Education	455,310	1,453,651
Other	224,842	255,564
<b>Sub-Total Other</b>	<b>1,053,697</b>	<b>1,963,980</b>
Due from LEA/Direct Fundings	546,754	476,676
<b>Total</b>	<b>\$ 1,600,451</b>	<b>\$ 2,440,656</b>

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

	<u>2023</u>	<u>2022</u>
Trades payable	\$ 1,548,697	\$ 1,605,564
Salaries and benefits payables	1,015,080	1,871,001
Accrued vacation pay	432,572	309,713
Other	-	7,573
<b>Total</b>	<b>\$ 2,996,349</b>	<b>\$ 3,793,851</b>

**NOTE 5      UNEARNED REVENUE**

	<u>2023</u>	<u>2022</u>
<b>Beginning Balance:</b>	\$ 500	\$ -
Increase:		
Lease Income	189	500
Project Fees	2,000	-
Decrease:		
Lease Income	(500)	-
<b>Net changes for year</b>	<b>1,689</b>	<b>500</b>
<b>Ending Balance:</b>	<b>\$ 2,189</b>	<b>\$ 500</b>

**SCHOOL DISTRICT No. 58 (NICOLA-SIMILKAMEEN)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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**NOTE 6      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.

	<u>2023</u>	<u>2022</u>
Balance, beginning of year	\$ 1,279,500	\$ 1,012,170
Contributions received during the year	6,934,574	6,067,668
Revenue recognized from deferred contributions	(6,799,395)	(5,800,338)
<b>Total</b>	<u><b>\$ 1,414,679</b></u>	<u><b>\$ 1,279,500</b></u>

**NOTE 7      DEFERRED CAPITAL REVENUE**

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

	<u>2023</u>	<u>2022</u>
Balance, beginning of year	\$ 22,840,653	\$ 22,462,239
Contributions received during the year	10,572,775	9,132,367
Investment Income	10,311	2,628
Insurance Proceeds Expended	(8,270,995)	(7,712,367)
Revenue recognized from deferred contributions	(1,063,107)	(1,044,214)
<b>Total</b>	<u><b>\$ 24,089,637</b></u>	<u><b>\$ 22,840,653</b></u>



**SCHOOL DISTRICT No. 58 (NICOLA-SIMILKAMEEN)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

**NOTE 8      EMPLOYEE FUTURE BENEFITS**

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

	June 30, 2023	June 30, 2022
<b>Reconciliation of Accrued Benefit Obligation</b>		
Accrued Benefit Obligation – April 1	\$ 899,575	\$ 1,174,412
Service Cost	86,331	111,355
Interest Cost	29,828	30,106
Benefit Payments	-99,729	-135,581
Actuarial (Gain) Loss	-47,952	-280,717
Accrued Benefit Obligation – March 31	<u>\$ 868,053</u>	<u>\$ 899,575</u>
<b>Reconciliation of Funded Status at End of Fiscal Year</b>		
Accrued Benefit Obligation - March 31	\$ 868,053	\$ 899,575
Market Value of Plan Assets - March 31	<u>0</u>	<u>0</u>
Funded Status - Surplus (Deficit)	-868,053	-899,575
Employer Contributions After Measurement Date	0	22,014
Benefits Expense After Measurement Date	-30,029	-29,040
Unamortized Net Actuarial (Gain) Loss	-409,918	-411,783
Accrued Benefit Asset (Liability) - June 30	<u>-\$ 1,307,999</u>	<u>-\$ 1,318,383</u>
<b>Reconciliation of Change in Accrued Benefit Liability</b>		
Accrued Benefit Liability (Asset) - July 1	\$ 1,318,384	\$ 1,287,008
Net Expense for Fiscal Year	67,331	111,801
Employer Contributions	-77,715	-80,426
Accrued Benefit Liability (Asset) - June 30	<u>\$ 1,307,999</u>	<u>\$ 1,318,383</u>
<b>Components of Net Benefit Expense</b>		
Service Cost	\$ 85,662	105,099
Interest Cost	31,485	30,037
Amortization of Net Actuarial (Gain)/Loss	-49,817	-23,334
Net Benefit Expense (Income)	<u>\$ 67,331</u>	<u>\$ 111,801</u>
<b>Assumptions</b>		
Discount Rate - April 1	3.25%	2.50%
Discount Rate - March 31	4.00%	3.25%
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	10.6	10.6

**SCHOOL DISTRICT No. 58 (NICOLA-SIMILKAMEEN)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

**NOTE 9 TANGIBLE CAPITAL ASSETS**

Net Book Value		
	2023	2022
	(restated - Note 18)	
Sites	\$ 2,723,449	\$ 2,723,449
Buildings	27,403,200	26,865,211
Buildings - work in progress	673,508	-
Furniture & Equipment	989,322	994,441
Vehicles	826,626	1,019,260
Computer Software	358,280	288,733
Computer Hardware	810,007	818,951
<b>Total</b>	<b>\$ 33,784,392</b>	<b>\$ 32,710,045</b>

June 30, 2023					
Cost	Opening Cost	Additions	Disposals	Transfers (WIP)	Total 2023
Sites	\$ 2,723,449				\$ 2,723,449
Buildings	58,015,237	\$ 1,668,335			59,683,572
Buildings - work in progress	-	673,508			673,508
Furniture & Equipment	1,907,025	187,058	(157,565)		1,936,518
Vehicles	2,085,258		(317,843)		1,767,415
Computer Software	346,899	154,363			501,262
Computer Hardware	1,386,733	272,017	(235,877)		1,422,873
<b>Total</b>	<b>\$ 66,464,601</b>	<b>\$ 2,955,281</b>	<b>(711,285)</b>	<b>-</b>	<b>\$ 68,708,597</b>

Accumulated Amortization	Opening Cost	Additions	Disposals	Total 2023
Buildings	\$ 31,150,026	\$ 1,130,346		\$ 32,280,372
Furniture & Equipment	912,584	192,177	(157,565)	947,196
Vehicles	1,065,998	192,634	(317,843)	940,789
Computer Software	58,166	84,816		142,982
Computer Hardware	567,782	280,961	(235,877)	612,866
<b>Total</b>	<b>\$ 33,754,556</b>	<b>\$ 1,880,934</b>	<b>(711,285)</b>	<b>\$ 34,924,205</b>

June 30, 2022						
Cost	ARO			Transfers	Total 2022	
Opening Cost	(see note 18)	Additions	Disposals	(WIP)	(restated - Note 18)	
Sites	\$ 2,723,449				\$ 2,723,449	
Buildings	53,382,222	\$ 2,535,201	\$ 2,097,814		58,015,237	
Buildings - work in progress	-				-	
Furniture & Equipment	1,938,893		12,816	(44,684)	1,907,025	
Vehicles	2,047,977		45,579	(8,298)	2,085,258	
Computer Software	117,377		229,522		346,899	
Computer Hardware	1,318,491		411,676	(343,434)	1,386,733	
<b>Total</b>	<b>\$ 61,528,409</b>	<b>\$ 2,535,201</b>	<b>\$ 2,797,407</b>	<b>(396,416)</b>	<b>\$ -</b>	<b>\$ 66,464,601</b>

Accumulated Amortization	ARO			Total 2022		
Opening Cost	(see note 18)	Additions	Disposals	(restated - Note 18)		
Buildings	\$ 27,604,428	\$ 2,466,819	\$ 1,078,779	\$ 31,150,026		
Furniture & Equipment	764,972		192,296	(44,684)	912,584	
Vehicles	867,634		206,662	(8,298)	1,065,998	
Computer Software	11,738		46,428		58,166	
Computer Hardware	640,694		270,522	(343,434)	567,782	
<b>Total</b>	<b>\$ 29,889,466</b>	<b>\$ 2,466,819</b>	<b>\$ 1,794,687</b>	<b>(396,416)</b>	<b>\$ 33,754,556</b>	



**SCHOOL DISTRICT No. 58 (NICOLA-SIMILKAMEEN)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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**NOTE 9 TANGIBLE CAPITAL ASSETS** *(Continued)*

- Buildings – work in progress having a value of \$673,508 (2022 - nil) have not been amortized. Amortization of these assets will commence when the asset is put into service.

**NOTE 10 EMPLOYEE PENSION PLANS**

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2022, the Teachers' Pension Plan has about 51,000 active members and approximately 41,000 retired members. As of December 31, 2022, the Municipal Pension Plan has about 240,000 active members, including approximately 30,000 from school districts.

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

The most recent 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 most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2021, indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis.

The school district paid \$2,195,617 for employer contributions to the plans for the year ended June 30, 2023 (2022: \$2,094,635).

The next valuation for the Teachers' Pension Plan will be as at December 31, 2023. The next valuation for the Municipal Pension Plan will be as at December 31, 2024, with results available in 2025.

Employers participating in the plans record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plans record accrued liabilities and accrued assets for each plan 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. 58 (NICOLA-SIMILKAMEEN)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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**NOTE 11     INTERFUND TRANSFERS**

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2023, were as follows:

	<u>2023</u>	<u>2022</u>
Transfer of Funds from Local Capital to Operating	\$ 182,475	\$ -
Purchase of Assets from the Special Purpose Fund for the Capital Fund	115,143	152,465
<b>Total</b>	<u>\$ 297,618</u>	<u>\$ 152,465</u>

**NOTE 12     RELATED PARTY TRANSACTIONS**

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



**SCHOOL DISTRICT No. 58 (NICOLA-SIMILKAMEEN)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

**NOTE 13 BUDGET FIGURES**

Budget figures included in the financial statements were approved by the Board through the adoption of an amended annual budget on February 8, 2023. The Board adopted a preliminary annual budget on June 8, 2022. The amended budget is used for comparison purposes, as these are based on actual student enrolments. Reconciliation to the original approved budget is presented below:

	<u>Original Approved Budget</u>	<u>Amendments</u>	<u>Amended Approved Budget</u>
<b>Revenue:</b>			
Ministry of Education Provincial Grants	\$ 26,922,581	\$ 10,239,917	\$ 37,162,498
Other Provincial Ministry Grants	34,200	-	34,200
Rentals & Leases	71,400	2,247	73,647
Investment Income	82,500	75,000	157,500
Other Income	3,711,922	464,953	4,176,875
Amortization of Deferred Capital Revenue	1,124,541	(105,420)	1,019,121
	<u>\$ 31,947,144</u>	<u>\$ 10,676,697</u>	<u>\$ 42,623,841</u>
<b>Expenses:</b>			
Instruction	\$ 25,076,813	\$ 1,343,624	\$ 26,420,437
District Administration	1,512,605	217,416	1,730,021
Operations & Maintenance	5,416,732	9,191,072	14,607,804
Transportation & Housing	951,135	234,313	1,185,448
	<u>\$ 32,957,285</u>	<u>\$ 10,986,425</u>	<u>\$ 43,943,710</u>
<b>Net Expense</b>	<u>\$ (1,010,141)</u>	<u>\$ (309,728)</u>	<u>\$ (1,319,869)</u>
Budgeted Allocation of Surplus	286,529	249,512	536,041
<b>Budgeted Annual Deficit for the Year</b>	<u>\$ (723,612)</u>	<u>\$ (60,216)</u>	<u>\$ (783,828)</u>
<b>Comprised of:</b>			
Operating Fund Surplus	\$ -	\$ -	\$ -
Special Purpose Fund Surplus	-	-	-
Capital Fund Deficiency	(723,612)	(60,216)	(783,828)
<b>Budgeted Annual Deficit for the Year</b>	<u>\$ (723,612)</u>	<u>\$ (60,216)</u>	<u>\$ (783,828)</u>

**NOTE 14 ASSET RETIREMENT OBLIGATION**

Legal liabilities exist for the removal and disposal of asbestos and other environmentally hazardous materials within some district owned buildings that will undergo major renovations or demolition in the future. A reasonable estimate of the fair value of the obligation has been recognized using the modified retroactive approach as at July 1, 2022 (see Note 18 – Prior Period Adjustment – Change in Accounting Policy). The obligation has been measured at current cost as the timing of future cash flows cannot be reasonably determined. These costs have been capitalized as part of the assets' carrying value and are amortized over the assets' estimated useful lives.

	<b>2023</b>
Asset Retirement Obligation, July 1, 2022	\$ 2,535,201
Settlements during the year	-
<b>Asset Retirement Obligation, closing balance</b>	<u><b>\$ 2,535,201</b></u>



**SCHOOL DISTRICT No. 58 (NICOLA-SIMILKAMEEN)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

**NOTE 15 EXPENSE BY OBJECT**

	<u>2023</u>	<u>2022</u>
Salaries and Benefits	\$ 27,636,941	\$ 26,480,742
Services and Supplies	14,500,274	12,459,253
Amortization	1,880,934	1,794,687
<b>Total</b>	<b>\$ 44,018,149</b>	<b>\$ 40,734,682</b>

**NOTE 16 INTERNALLY RESTRICTED SURPLUS – OPERATING FUND**

	<u>2022/23</u>	<u>2021/22</u>
<b>Internally Restricted</b>		
- Aboriginal Education Surplus	\$ 27,150	\$ 11,165
- School Surpluses	354,485	278,490
- BCTEA LEA Capacity	23,991	23,991
- Mentorship Fund	-	50,000
- CUPE Service Improvement Fund - Article 26G	67,088	57,088
- Extreme Weather Grant	94,530	333,598
- Staff Appreciation Fund	-	5,800
<b>Subtotal Internally Restricted</b>	<b>\$ 567,244</b>	<b>\$ 760,132</b>
Unrestricted Accumulated Operating Surplus	1,721,658	2,064,811
<b>Total Available for Future Operations</b>	<b>\$ 2,288,902</b>	<b>\$ 2,824,943</b>

**NOTE 17 ECONOMIC DEPENDENCE**

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

**NOTE 18 PRIOR PERIOD ADJUSTMENT – CHANGE IN ACCOUNTING POLICY**

On July 1, 2022 the School District adopted Canadian public sector accounting standard PS 3280 Asset Retirement Obligations. This new standard addresses the recognition, measurement, presentation and disclosure of legal obligations associated with the retirement of certain tangible capital assets such as asbestos removal in buildings that will undergo major renovation or demolition in the future (see Note 27). This standard was adopted using the modified retroactive approach.

On July 1, 2022 the School District recognized an asset retirement obligation relating to several owned buildings that contain asbestos and other hazardous materials. The liability has been measured at current cost as the timing and amounts of future cash flows cannot be estimated. The associated costs have been reported as an increase to the carrying value of the associated tangible capital assets. Accumulated amortization has been recorded from the later of, the date of acquisition of the related



**SCHOOL DISTRICT No. 58 (NICOLA-SIMILKAMEEN)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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**NOTE 18     PRIOR PERIOD ADJUSTMENT – CHANGE IN ACCOUNTING POLICY**  
*(continued)*

asset or April 1, 1988 (effective date of the *Hazardous Waste Regulation (April 1, 1988) – Part 6 – Management of Specific Hazardous Wastes*).

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

	<b>Increase (Decrease)</b>
Asset Retirement Obligation (liability)	\$ 2,535,201
Tangible Capital Assets - cost	\$ 2,535,201
Tangible Capital Assets - accumulated amortization	\$ 2,466,819
Operations & Maintenance expense - Asset amortization	
Accumulated Surplus - Invested in Capital Assets	-\$ 2,466,819

**NOTE 19     RISK MANAGEMENT**

The School District has exposure to the following risks from its use of financial instruments: credit risk, market 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 debtor. This risk is mitigated as most amounts receivable are due from the Province and are collectible.

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

**b) Interest Rate risk:**

Interest rate risk is the risk that fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. It is management's opinion that the School District is not exposed to significant interest rate risk.

**School District No. 58 (Nicola-Similkameen)**Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2023

Schedule 1 (Unaudited)

	Operating Fund	Special Purpose Fund	Capital Fund	2023 Actual	2022 Actual (Restated - Note 18)
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	2,824,943		10,965,758	13,790,701	16,239,123
Prior Period Adjustments					(2,466,819)
Accumulated Surplus (Deficit), beginning of year, as restated	2,824,943	-	10,965,758	13,790,701	13,772,304
Changes for the year					
Surplus (Deficit) for the year	(718,516)	115,143	(786,559)	(1,389,932)	18,397
Interfund Transfers					
Tangible Capital Assets Purchased		(115,143)	115,143	-	
Local Capital	182,475		(182,475)	-	
Net Changes for the year	(536,041)	-	(853,891)	(1,389,932)	18,397
Accumulated Surplus (Deficit), end of year - Statement 2	2,288,902	-	10,111,867	12,400,769	13,790,701

**School District No. 58 (Nicola-Similkameen)**

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual (Restated - Note 18)
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	22,119,408	22,803,499	22,826,515
Other	34,200	56,458	63,500
Federal Grants			17,719
Other Revenue	3,521,975	3,216,605	3,128,009
Rentals and Leases	73,647	91,285	65,175
Investment Income	147,500	278,212	77,774
<b>Total Revenue</b>	<u>25,896,730</u>	<u>26,446,059</u>	<u>26,178,692</u>
<b>Expenses</b>			
Instruction	20,425,127	20,060,055	19,772,230
District Administration	1,614,021	1,702,868	1,443,171
Operations and Maintenance	3,515,424	4,236,750	3,425,857
Transportation and Housing	878,199	1,164,902	955,890
<b>Total Expense</b>	<u>26,432,771</u>	<u>27,164,575</u>	<u>25,597,148</u>
<b>Operating Surplus (Deficit) for the year</b>	<u>(536,041)</u>	<u>(718,516)</u>	<u>581,544</u>
<b>Budgeted Appropriation (Retirement) of Surplus (Deficit)</b>	<u>536,041</u>		
<b>Net Transfers (to) from other funds</b>			
Local Capital		182,475	(501,798)
<b>Total Net Transfers</b>	<u>-</u>	<u>182,475</u>	<u>(501,798)</u>
<b>Total Operating Surplus (Deficit), for the year</b>	<u>-</u>	<u>(536,041)</u>	<u>79,746</u>
<b>Operating Surplus (Deficit), beginning of year</b>		2,824,943	2,745,197
<b>Operating Surplus (Deficit), end of year</b>		<u>2,288,902</u>	<u>2,824,943</u>
<b>Operating Surplus (Deficit), end of year</b>			
Internally Restricted		2,288,902	2,824,943
<b>Total Operating Surplus (Deficit), end of year</b>		<u>2,288,902</u>	<u>2,824,943</u>

**School District No. 58 (Nicola-Similkameen)**

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual (Restated - Note 18)
	\$	\$	\$
<b>Provincial Grants - Ministry of Education and Child Care</b>			
Operating Grant, Ministry of Education and Child Care	24,530,519	24,560,278	24,819,042
ISC/LEA Recovery	(3,480,975)	(3,179,245)	(3,070,922)
Other Ministry of Education and Child Care Grants			
Pay Equity	120,216	120,216	120,216
Funding for Graduated Adults	22,950	69,163	61,303
Student Transportation Fund	170,292	170,292	170,292
Support Staff Benefits Grant	29,580	30,025	29,580
FSA Scorer Grant	7,506	7,506	7,506
Early Learning Framework (ELF) Implementation	369	369	1,860
Labour Settlement Funding	712,522	1,018,466	
Anti-Racism in Early Care Grant	6,429	6,429	6,429
Equity in Action Grant			4,000
Extreme Weather Grant			677,209
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<b>22,119,408</b>	<b>22,803,499</b>	<b>22,826,515</b>
<b>Provincial Grants - Other</b>	<b>34,200</b>	<b>56,458</b>	<b>63,500</b>
<b>Federal Grants</b>			<b>17,719</b>
<b>Other Revenues</b>			
Funding from First Nations	3,480,975	3,179,245	3,070,922
Miscellaneous			
Miscellaneous Revenue	41,000	37,360	57,087
<b>Total Other Revenue</b>	<b>3,521,975</b>	<b>3,216,605</b>	<b>3,128,009</b>
<b>Rentals and Leases</b>	<b>73,647</b>	<b>91,285</b>	<b>65,175</b>
<b>Investment Income</b>	<b>147,500</b>	<b>278,212</b>	<b>77,774</b>
<b>Total Operating Revenue</b>	<b>25,896,730</b>	<b>26,446,059</b>	<b>26,178,692</b>

**School District No. 58 (Nicola-Similkameen)**

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual (Restated - Note 18)
	\$	\$	\$
<b>Salaries</b>			
Teachers	8,592,946	8,684,430	8,392,243
Principals and Vice Principals	2,230,956	2,088,631	2,071,763
Educational Assistants	2,355,765	2,611,653	2,442,083
Support Staff	2,738,773	3,193,429	2,970,289
Other Professionals	1,313,697	1,253,297	1,073,250
Substitutes	1,321,899	1,050,401	1,021,160
<b>Total Salaries</b>	<b>18,554,036</b>	<b>18,881,841</b>	<b>17,970,788</b>
<b>Employee Benefits</b>	<b>4,273,328</b>	<b>4,107,349</b>	<b>4,102,094</b>
<b>Total Salaries and Benefits</b>	<b>22,827,364</b>	<b>22,989,190</b>	<b>22,072,882</b>
<b>Services and Supplies</b>			
Services	1,029,943	1,229,891	952,808
Student Transportation	168,016	211,573	140,277
Professional Development and Travel	350,745	323,744	236,156
Rentals and Leases	550		
Dues and Fees	99,200	110,376	106,546
Insurance	98,000	88,049	107,689
Supplies	1,269,043	1,371,783	1,418,655
Utilities	589,910	839,969	562,135
<b>Total Services and Supplies</b>	<b>3,605,407</b>	<b>4,175,385</b>	<b>3,524,266</b>
<b>Total Operating Expense</b>	<b>26,432,771</b>	<b>27,164,575</b>	<b>25,597,148</b>

# School District No. 58 (Nicola-Similkameen)

Operating Expense by Function, Program and Object

Year Ended June 30, 2023

Schedule 2C (Unaudited)

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	7,354,663	529,017		349,175	104,946	573,119	8,910,920
1.03 Career Programs		26,653				1,044	27,697
1.07 Library Services	98,487			24,498		128	123,113
1.08 Counselling	340,387			12,264			352,651
1.10 Special Education	859,606	129,414	2,078,710		13,582	134,639	3,215,951
1.20 Early Learning and Child Care							-
1.30 English Language Learning							-
1.31 Indigenous Education	24,390	152,099	510,223		26,954	4,122	717,788
1.41 School Administration	6,897	1,251,448	22,720	529,569		42,680	1,853,314
1.60 Summer School							-
1.61 Continuing Education							-
1.62 International and Out of Province Students							-
1.64 Other							-
<b>Total Function 1</b>	<b>8,684,430</b>	<b>2,088,631</b>	<b>2,611,653</b>	<b>915,506</b>	<b>145,482</b>	<b>755,732</b>	<b>15,201,434</b>
<b>4 District Administration</b>							
4.11 Educational Administration					345,656		345,656
4.20 Early Learning and Child Care							-
4.40 School District Governance					158,338		158,338
4.41 Business Administration				219,997	254,810		474,807
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>219,997</b>	<b>758,804</b>	<b>-</b>	<b>978,801</b>
<b>5 Operations and Maintenance</b>							
5.20 Early Learning and Child Care							-
5.41 Operations and Maintenance Administration					275,310	1,493	276,803
5.50 Maintenance Operations				1,492,428		122,133	1,614,561
5.52 Maintenance of Grounds				130,041			130,041
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,622,469</b>	<b>275,310</b>	<b>123,626</b>	<b>2,021,405</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				18,449	73,701		92,150
7.70 Student Transportation				417,008		171,043	588,051
7.73 Housing							-
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>435,457</b>	<b>73,701</b>	<b>171,043</b>	<b>680,201</b>
<b>9 Debt Services</b>							
9.92 Interest on Bank Loans							-
9.94 Interest on Temporary Borrowing							-
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>8,684,430</b>	<b>2,088,631</b>	<b>2,611,653</b>	<b>3,193,429</b>	<b>1,253,297</b>	<b>1,050,401</b>	<b>18,881,841</b>

# School District No. 58 (Nicola-Similkameen)

Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	Employee Benefits \$	Total Salaries and Benefits \$	Services and Supplies \$	2023 Actual \$	2023 Budget \$	2022 Actual (Restated - Note 18) \$
<b>1 Instruction</b>						
1.02 Regular Instruction	1,932,837	10,843,757	760,475	11,604,232	11,978,848	11,556,846
1.03 Career Programs	6,008	33,705	42,563	76,268	77,327	52,447
1.07 Library Services	26,704	149,817	38,556	188,373	206,332	186,012
1.08 Counselling	76,492	429,143	8,196	437,339	420,446	414,906
1.10 Special Education	697,561	3,913,512	263,268	4,176,780	3,903,638	3,876,682
1.20 Early Learning and Child Care						
1.30 English Language Learning			180	180		
1.31 Indigenous Education	167,446	885,234	382,081	1,267,315	1,294,465	1,464,060
1.41 School Administration	401,996	2,255,310	54,258	2,309,568	2,544,071	2,221,277
1.60 Summer School						
1.61 Continuing Education						
1.62 International and Out of Province Students						
1.64 Other						
<b>Total Function 1</b>	<b>3,309,044</b>	<b>18,510,478</b>	<b>1,549,577</b>	<b>20,060,055</b>	<b>20,425,127</b>	<b>19,772,230</b>
<b>4 District Administration</b>						
4.11 Educational Administration	74,975	420,631	80,118	500,749	496,162	451,061
4.20 Early Learning and Child Care						
4.40 School District Governance	34,345	192,683	100,332	293,015	257,163	238,635
4.41 Business Administration	102,989	577,796	331,308	909,104	860,696	753,475
<b>Total Function 4</b>	<b>212,309</b>	<b>1,191,110</b>	<b>511,758</b>	<b>1,702,868</b>	<b>1,614,021</b>	<b>1,443,171</b>
<b>5 Operations and Maintenance</b>						
5.20 Early Learning and Child Care						
5.41 Operations and Maintenance Administration	60,040	336,843	81,767	418,610	472,817	442,832
5.50 Maintenance Operations	350,209	1,964,770	759,925	2,724,695	2,368,218	2,204,033
5.52 Maintenance of Grounds	28,207	158,248	95,228	253,476	84,479	194,151
5.56 Utilities			839,969	839,969	589,910	584,841
<b>Total Function 5</b>	<b>438,456</b>	<b>2,459,861</b>	<b>1,776,889</b>	<b>4,236,750</b>	<b>3,515,424</b>	<b>3,425,857</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	19,988	112,138		112,138	126,838	112,732
7.70 Student Transportation	127,552	715,603	337,161	1,052,764	751,361	843,158
7.73 Housing						
<b>Total Function 7</b>	<b>147,540</b>	<b>827,741</b>	<b>337,161</b>	<b>1,164,902</b>	<b>878,199</b>	<b>955,890</b>
<b>9 Debt Services</b>						
9.92 Interest on Bank Loans						
9.94 Interest on Temporary Borrowing						
<b>Total Function 9</b>						
<b>Total Functions 1 - 9</b>	<b>4,107,349</b>	<b>22,989,190</b>	<b>4,175,385</b>	<b>27,164,575</b>	<b>26,432,771</b>	<b>25,597,148</b>

**School District No. 58 (Nicola-Similkameen)**

Schedule 3 (Unaudited)

## Schedule of Special Purpose Operations

Year Ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual (Restated - Note 18)
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	5,755,457	5,520,140	4,996,135
Other		(1,481)	34,896
Other Revenue	654,900	1,280,122	768,222
Investment Income		614	1,085
<b>Total Revenue</b>	<b>6,410,357</b>	<b>6,799,395</b>	<b>5,800,338</b>
<b>Expenses</b>			
Instruction	5,995,310	6,564,662	5,487,244
District Administration	116,000		
Operations and Maintenance	144,430	29,287	106,119
Transportation and Housing	114,617	90,303	54,510
<b>Total Expense</b>	<b>6,370,357</b>	<b>6,684,252</b>	<b>5,647,873</b>
<b>Special Purpose Surplus (Deficit) for the year</b>	<b>40,000</b>	<b>115,143</b>	<b>152,465</b>
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	(40,000)	(115,143)	(152,465)
<b>Total Net Transfers</b>	<b>(40,000)</b>	<b>(115,143)</b>	<b>(152,465)</b>
<b>Total Special Purpose Surplus (Deficit) for the year</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Special Purpose Surplus (Deficit), beginning of year</b>			
<b>Special Purpose Surplus (Deficit), end of year</b>		<b>-</b>	<b>-</b>



# School District No. 58 (Nicola-Similkameen)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2023

Schedule 3A (Unaudited)

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			14,762	649,090	86,377	8,049	7,656		
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	125,854	87,678			128,000	14,700	140,303	306,052	313,178
Provincial Grants - Other				1,240,708					
Other				63					
Investment Income									
	125,854	87,678	-	1,240,771	128,000	14,700	140,303	306,052	313,178
Less: Allocated to Revenue	125,854	87,678	1,059	1,179,557	130,055	1,764	111,893	300,585	313,178
Deferred Revenue, end of year	-	-	13,703	710,304	84,322	20,985	36,066	5,467	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	125,854	87,678	1,059		130,055	1,764	111,893	300,585	313,178
Provincial Grants - Other				1,179,494					
Other Revenue				63					
Investment Income									
	125,854	87,678	1,059	1,179,557	130,055	1,764	111,893	300,585	313,178
<b>Expenses</b>									
Salaries									
Teachers							21,573	101,207	
Principals and Vice Principals									48,150
Educational Assistants		69,108			86,004			26,712	
Support Staff								37,844	
Other Professionals									44,501
Substitutes					795		3,468		67,972
	-	69,108	-	-	86,799	-	25,041	165,763	160,623
Employee Benefits		18,570			22,696		6,368	32,915	24,117
Services and Supplies	10,711		1,059	1,179,557	20,560	1,764	80,484	101,907	128,438
	10,711	87,678	1,059	1,179,557	130,055	1,764	111,893	300,585	313,178
<b>Net Revenue (Expense) before Interfund Transfers</b>	<b>115,143</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	(115,143)								
	(115,143)	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# School District No. 58 (Nicola-Similkameen)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2023

Schedule 3A (Unaudited)

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Federal Safe Return to Class / Ventilation Fund	Seamless Day Kindergarten	Student & Family Affordability	JUST B4
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			70,637	108,089	15,991	18,576			
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	3,849,319	11,496	43,980	55,000	6,750		55,400	250,000	25,000
Provincial Grants - Other									
Other									
Investment Income									
	3,849,319	11,496	43,980	55,000	6,750	-	55,400	250,000	25,000
Less: Allocated to Revenue	3,849,319	9,484	90,303	95,472	4,169	18,576	-	233,828	-
Deferred Revenue, end of year	-	2,012	24,314	67,617	18,572	-	55,400	16,172	25,000
Revenues									
Provincial Grants - Ministry of Education and Child Care	3,849,319	9,484	90,303	95,472	4,169	18,576		233,828	
Provincial Grants - Other									
Other Revenue									
Investment Income									
	3,849,319	9,484	90,303	95,472	4,169	18,576	-	233,828	-
Expenses									
Salaries									
Teachers	3,129,527								
Principals and Vice Principals									
Educational Assistants									
Support Staff									
Other Professionals								9,038	
Substitutes		2,783	38,698						
	3,129,527	2,783	38,698	-	-	-	-	9,038	-
Employee Benefits	719,792	363	8,901					923	
Services and Supplies		6,338	42,704	95,472	4,169	18,576		223,867	
	3,849,319	9,484	90,303	95,472	4,169	18,576	-	233,828	-
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

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# School District No. 58 (Nicola-Similkameen)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2023

Schedule 3A (Unaudited)

	SEY2KT (Early Years to Kindergarten)	ECL (Early Care & Learning)	AREA Multicultural Program	Charitable Society	ASSAI	United Way	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			27,013	223,380	30,382	19,498	1,279,500
Add: Restricted Grants							
Provincial Grants - Ministry of Education and Child Care	19,000	175,000					5,606,710
Provincial Grants - Other						9,900	9,900
Other				76,642			1,317,350
Investment Income				551			614
	19,000	175,000	-	77,193	-	9,900	6,934,574
Less: Allocated to Revenue	4,772	142,151	3,872	97,307	(1,481)	-	6,799,395
Deferred Revenue, end of year	14,228	32,849	23,141	203,266	31,863	29,398	1,414,679
Revenues							
Provincial Grants - Ministry of Education and Child Care	4,772	142,151					5,520,140
Provincial Grants - Other					(1,481)		(1,481)
Other Revenue			3,872	96,756			1,280,122
Investment Income				551			614
	4,772	142,151	3,872	97,307	(1,481)	-	6,799,395
Expenses							
Salaries							
Teachers							3,252,307
Principals and Vice Principals		103,146					151,296
Educational Assistants							181,824
Support Staff					(721)		46,161
Other Professionals							44,501
Substitutes							113,716
	-	103,146	-	-	(721)	-	3,789,805
Employee Benefits		24,081			(780)		857,946
Services and Supplies	4,772	14,924	3,872	97,307	20		2,036,501
	4,772	142,151	3,872	97,307	(1,481)	-	6,684,252
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	115,143
Interfund Transfers							
Tangible Capital Assets Purchased							(115,143)
		-	-	-	-	-	(115,143)
Net Revenue (Expense)	-	-	-	-	-	-	-

# School District No. 58 (Nicola-Similkameen)

Schedule 4 (Unaudited)

## Schedule of Capital Operations

Year Ended June 30, 2023

	2023 Budget	2023 Actual			2022 Actual (Restated - Note 18)
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
<b>Revenues</b>					
Provincial Grants					
Ministry of Education and Child Care	9,287,633	8,270,995		8,270,995	7,712,367
Investment Income	10,000		48,661	48,661	17,468
Amortization of Deferred Capital Revenue	1,019,121	1,063,107		1,063,107	1,044,214
<b>Total Revenue</b>	<b>10,316,754</b>	<b>9,334,102</b>	<b>48,661</b>	<b>9,382,763</b>	<b>8,774,049</b>
<b>Expenses</b>					
Operations and Maintenance	9,287,633			-	
Amortization of Tangible Capital Assets					
Operations and Maintenance	1,660,317	1,688,300		1,688,300	1,794,687
Transportation and Housing	192,632	192,634		192,634	
Flood Restoration		8,288,388		8,288,388	7,694,974
<b>Total Expense</b>	<b>11,140,582</b>	<b>10,169,322</b>	<b>-</b>	<b>10,169,322</b>	<b>9,489,661</b>
<b>Capital Surplus (Deficit) for the year</b>	<b>(823,828)</b>	<b>(835,220)</b>	<b>48,661</b>	<b>(786,559)</b>	<b>(715,612)</b>
<b>Net Transfers (to) from other funds</b>					
Tangible Capital Assets Purchased	40,000	115,143		115,143	152,465
Local Capital			(182,475)	(182,475)	501,798
<b>Total Net Transfers</b>	<b>40,000</b>	<b>115,143</b>	<b>(182,475)</b>	<b>(67,332)</b>	<b>654,263</b>
<b>Other Adjustments to Fund Balances</b>					
Tangible Capital Assets Purchased from Local Capital		613,438	(613,438)	-	
<b>Total Other Adjustments to Fund Balances</b>		<b>613,438</b>	<b>(613,438)</b>	<b>-</b>	
<b>Total Capital Surplus (Deficit) for the year</b>	<b>(783,828)</b>	<b>(106,639)</b>	<b>(747,252)</b>	<b>(853,891)</b>	<b>(61,349)</b>
<b>Capital Surplus (Deficit), beginning of year</b>		<b>8,050,374</b>	<b>2,915,384</b>	<b>10,965,758</b>	<b>13,493,926</b>
Prior Period Adjustments					
To Recognize Asset Retirement Obligation					(2,466,819)
<b>Capital Surplus (Deficit), beginning of year, as restated</b>		<b>8,050,374</b>	<b>2,915,384</b>	<b>10,965,758</b>	<b>11,027,107</b>
<b>Capital Surplus (Deficit), end of year</b>		<b>7,943,735</b>	<b>2,168,132</b>	<b>10,111,867</b>	<b>10,965,758</b>

# School District No. 58 (Nicola-Similkameen)

Tangible Capital Assets  
Year Ended June 30, 2023

Schedule 4A (Unaudited)

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	2,723,449	55,480,036	1,907,025	2,085,258	346,899	1,386,733	63,929,400
Prior Period Adjustments							
To Recognize Asset Retirement Obligation		2,535,201					2,535,201
Cost, beginning of year, as restated	2,723,449	58,015,237	1,907,025	2,085,258	346,899	1,386,733	66,464,601
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		1,553,192					1,553,192
Special Purpose Funds		115,143					115,143
Local Capital			187,058		154,363	272,017	613,438
	-	1,668,335	187,058	-	154,363	272,017	2,281,773
Decrease:							
Deemed Disposals			157,565	317,843		235,877	711,285
	-	-	157,565	317,843	-	235,877	711,285
Cost, end of year	2,723,449	59,683,572	1,936,518	1,767,415	501,262	1,422,873	68,035,089
Work in Progress, end of year		673,508					673,508
Cost and Work in Progress, end of year	2,723,449	60,357,080	1,936,518	1,767,415	501,262	1,422,873	68,708,597
Accumulated Amortization, beginning of year		28,683,207	912,584	1,065,998	58,166	567,782	31,287,737
Prior Period Adjustments							
To Recognize Asset Retirement Obligation		2,466,819					2,466,819
Accumulated Amortization, beginning of year, as restated		31,150,026	912,584	1,065,998	58,166	567,782	33,754,556
Changes for the Year							
Increase: Amortization for the Year		1,130,346	192,177	192,634	84,816	280,961	1,880,934
Decrease:							
Deemed Disposals			157,565	317,843		235,877	711,285
		-	157,565	317,843	-	235,877	711,285
Accumulated Amortization, end of year		32,280,372	947,196	940,789	142,982	612,866	34,924,205
Tangible Capital Assets - Net	2,723,449	28,076,708	989,322	826,626	358,280	810,007	33,784,392

**School District No. 58 (Nicola-Similkameen)**

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2023

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year					-
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	607,752				607,752
Deferred Capital Revenue - Other	65,756				65,756
	673,508	-	-	-	673,508
Net Changes for the Year	673,508	-	-	-	673,508
Work in Progress, end of year	673,508	-	-	-	673,508

**School District No. 58 (Nicola-Similkameen)**

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2023

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	20,885,328	1,256,535		22,141,863
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	1,553,192			1,553,192
	1,553,192	-	-	1,553,192
Decrease:				
Amortization of Deferred Capital Revenue	1,009,953	53,154		1,063,107
	1,009,953	53,154	-	1,063,107
Net Changes for the Year	543,239	(53,154)	-	490,085
Deferred Capital Revenue, end of year	21,428,567	1,203,381	-	22,631,948
Work in Progress, beginning of year				-
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	607,752	65,756		673,508
	607,752	65,756	-	673,508
Net Changes for the Year	607,752	65,756	-	673,508
Work in Progress, end of year	607,752	65,756	-	673,508
Total Deferred Capital Revenue, end of year	22,036,319	1,269,137	-	23,305,456

**School District No. 58 (Nicola-Similkameen)**

Changes in Unspent Deferred Capital Revenue  
Year Ended June 30, 2023

Schedule 4D (Unaudited)

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	166,574	531,407	809			698,790
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	10,507,019		65,756			10,572,775
Investment Income		10,311				10,311
	10,507,019	10,311	65,756	-	-	10,583,086
Decrease:						
Transferred to DCR - Capital Additions	1,553,192					1,553,192
Transferred to DCR - Work in Progress	607,752		65,756			673,508
Transferred to Revenue - Flood Restoration	8,270,995					8,270,995
	10,431,939	-	65,756	-	-	10,497,695
Net Changes for the Year	75,080	10,311	-	-	-	85,391
Balance, end of year	241,654	541,718	809	-	-	784,181





**THE BOARD OF EDUCATION OF  
SCHOOL DISTRICT NO. 58 (NICOLA-SIMILKAMEEN)**

**ADMINISTRATION OFFICE**

P.O. Box 4100, 1550 Chapman Street, Merritt, B.C., V1K 1B8, Phone: (250) 378-5161

**MEMORANDUM**

**TO:** All Trustees

**FROM:** Dylan Richardson  
Secretary Treasurer/CFO

**RE:** CARRY-FORWARD TARGETED DOLLARS

**DATE:** September 8, 2023.

Trustees will be provided with an overview of revenue and expenses for Indigenous Education, targeted dollars, finishing the school year with a surplus of, \$27,151, at June 30, 2023.

Trustees will be requested to make a motion to submit a letter to the Ministry of Education and Child Care, requesting permission to underspend Indigenous Education dollars by \$27,150 for the 2022/23 school year, and carry forward the targeted funds into 2023/24 (letter enclosed).

Dylan Richardson  
Secretary Treasurer/CFO

DR/jmg

**SCHOOL DISTRICT NO. 58 (NICOLA-SIMILKAMEEN)**  
**Indigenous Education, Targeted Dollars**  
**Fiscal Year 2022/2023 at June 30, 2023**

	<b>Budget</b>	<b>Actuals</b>
	<b>22/23</b>	<b>22/23</b>
	<b>Final</b>	<b>Total</b>
<b>Revenue</b>		
Funded Students	820	820
Targeted Grant	\$ 1,565	\$ 1,565
<b>Sub-Total</b>	1,283,300	1,283,300
Appropriated Surplus	11,165	11,165
<b>Total Revenue</b>	1,294,465	1,294,465
<b>Total Expenses</b>	1,294,465	1,267,314
<b>Surplus (Deficit)</b>	0	27,151



**THE BOARD OF EDUCATION OF  
SCHOOL DISTRICT NO. 58 (NICOLA-SIMILKAMEEN)**

**ADMINISTRATION OFFICE**

P.O. Box 4100, 1550 Chapman Street, Merritt, B.C., V1K 1B8, Phone: (250) 378-5161, Fax: (250) 378-6263

September 8, 2023

Ministry of Education and Child Care  
School District Financial Reporting Branch  
Resource Management Division  
PO Box 9151  
Victoria, BC  
V8W 9H1

**Attention: Honourable Jennifer Whiteside, Minister of Education and Child Care**

Dear Ms. Whiteside:

**RE: Carry Forward of Targeted Funds**

The Board of Education for School District No. 58 (Nicola-Similkameen) respectfully requests approval to under-spend its Indigenous Education amount for the year ended June 30, 2022, in the amount of \$27,151.

Approval is requested for a variation of direction under Section 106.4(2) of *the School Act*. Our district understands that any under-spent funds from 2022/23 will be added to the 2023/24 school year targeted amounts to be expended on Indigenous Education programs.

Yours truly,

Gordon Swan  
Board Chair

GS/jm



**THE BOARD OF EDUCATION OF  
SCHOOL DISTRICT NO. 58 (NICOLA-SIMILKAMEEN)**

**ADMINISTRATION OFFICE**

P.O. Box 4100, 1550 Chapman Street, Merritt, B.C., V1K 1B8, Phone: (250) 378-5161, Fax: (250) 378-6263

**MEMORANDUM**

**TO: All Trustees**

**FROM: Jane Kempston  
Assistant Superintendent**

**RE: STUDENT TRUSTEES**

**DATE: September 7, 2023.**

Student trustees bring a vibrancy and “lived experience” perspective to our Board Meetings that are of great value to us all. In the past, student trustees have given us snapshots into the events that have taken place in schools that have been very enjoyable. During our recent Equity Scan process, it is clear that students are wanting to have more of a voice at all levels, and we are wondering if a new role for student trustees might be to discuss topics that are important to the larger trustee group as well as themselves. For example, if the Board wanted student perspective on racism or access to food, we could send those questions to the student trustees to give them time to prepare. They would no doubt offer a valuable student perspective at the Board table.

Considering this, we are asking for trustee recommendations on how to best move forward with student trustees to ensure that you are getting what is useful for you as trustees and honours the work of both our Strategic Plan and the Equity Scan.

JK/sc



**THE BOARD OF EDUCATION OF  
SCHOOL DISTRICT NO. 58 (NICOLA-SIMILKAMEEN)**

**ADMINISTRATION OFFICE**

P.O. Box 4100, 1550 Chapman Street, Merritt, B.C., V1K 1B8, Phone: (250) 378-5161

**MEMORANDUM**

**TO: All Trustees**

**FROM: Stephen McNiven  
Superintendent of Schools**

**RE: FRAMEWORK FOR ENHANCING STUDENT  
LEARNING REPORT**

**DATE: September 7, 2023.**

Senior Staff will provide a presentation on the Framework for Enhancing Student Learning Report due to the Ministry of Education and Child Care on October 2<sup>nd</sup>.

[Enhancing Learning – SD58 Nicola-Similkameen](#)

SMcN/sc



**THE BOARD OF EDUCATION OF  
SCHOOL DISTRICT NO. 58 (NICOLA-SIMILKAMEEN)**

**ADMINISTRATION OFFICE**

P.O. Box 4100, 1550 Chapman Street, Merritt, B.C., V1K 1B8, Phone: (250) 378-5161, Fax: (250) 378-6263

**MEMORANDUM**

**TO: All Trustees**

**FROM: Jane Kempston  
Assistant Superintendent**

**RE: EQUITY IN ACTION – THEORY OF CHANGE**

**DATE: September 7, 2023**

We are at the stage of developing a Theory of Change based on the data collected in last years' scan. A Theory of Change is a systematic and visual representation of how an initiative (in this case an Equity Scan) means to achieve its desired outcomes and impact. It outlines the relationship between activities, outputs, outcomes and long-term goals, helping stakeholders understand the logic behind the approach being taken. By articulating these connections, a Theory of Change serves as a roadmap for planning, implementing, and evaluating interventions, and fosters clarity alignment aiming rights holders and stakeholders. The Equity Scan Committee will be working to determine actions based on the themes/gaps/strengths that came out of our scan.

In alignment with the initial feedback form the Equity Scan regarding representation, we are also requesting that trustees consider a motion to begin the process of updating the Nicola-Similkameen logo.

Thank you for your consideration.

JK/sc



**THE BOARD OF EDUCATION OF  
SCHOOL DISTRICT NO. 58 (NICOLA-SIMILKAMEEN)**

**ADMINISTRATION OFFICE**

P.O. Box 4100, 1550 Chapman Street, Merritt, B.C., V1K 1B8, Phone: (250) 378-5161, Fax: (250) 378-6263

**MEMORANDUM**

**TO: All Trustees**

**FROM: Jane Kempston  
Assistant Superintendent**

**RE: FEEDING FUTURES FUND**

**DATE: September 7, 2023**

The Nicola-Similkameen Schools have received a Feeding Futures grant of \$350,000.00 from the Ministry of Education and Child Care to address food insecurity for students requiring support. Daniella Bennie very graciously completed a scan of what is currently happening across the district so that we can address issues of inequity and accessibility for every student requiring food regardless of school attended. What we are respectfully looking for from the Board is guidance around how you would like to see these dollars disbursed: on a per-student basis or based on vulnerable students.

Your consideration is very much appreciated.

A handwritten signature in black ink, appearing to be 'JK', followed by a long horizontal flourish.

JK/sc





# THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 58 (NICOLA-SIMILKAMEEN)

## ADMINISTRATION OFFICE

P.O. Box 4100, 1550 Chapman Street, Merritt, B.C., V1K 1B8, Phone: (250) 378-5161, Fax: (250) 378-6263

### MEMORANDUM

**TO:** All Trustees

**FROM:** Barbara McLean  
Director of Human Resources

**RE:** ACCESSIBILITY ACT UPDATE

**DATE:** September 7, 2023

District staff will provide an update on the Accessibility Plan process. Below is a draft action plan that will be shared and further developed with the Accessibility Plan Committee:

**DRAFT- August 2023**

**Nicola Similkameen Public School District - Accessibility Plan**

#### Vision

To identify barriers and actively engage everyone in our schools and communities in removing those barriers. Our actions must be guided by our responsibility to firstly, change ourselves, our systems and our structures to be inclusive and just, and secondly by the legislative requirements.



#### Objectives:

The Accessible BC Act outlines six principles that must be considered by the committee in the development, content, and form of the accessibility plan:

- inclusion, adaptability, diversity, collaboration, self-determination, and universal design.

In addition to these principles, the committee will adopt three key objectives in the development of the plan as outlined in the Accessible BC Act:

- Increase meaningful participation in school communities
- Develop standards for improved service delivery in areas such as education including critical infrastructure like entranceways, playgrounds, sidewalks, accessible transportation, and employment opportunities
- Harmonize with other jurisdictions

#### Examples of Action Items:

Strategic Plan Alignment	Accessibility Inventory	Policies & Practices Scan	Accessibility & Inclusion Education
Develop Feedback Mechanism	Liaise with Community Partners	SOGI Committee	1 and 3 year plan

<b>Strategic Plan Alignment:</b>	Ensures that everyone will be heard, can contribute and has a safe adaptive environment to achieve their goals
<b>Accessibility Inventory:</b>	Gather information to identify attitudinal, physical, communication, systemic, technology and sensory barriers.
<b>Policies &amp; Practices Scan:</b>	Review data to identify gaps in staff training/knowledge.
<b>Accessibility &amp; Inclusion Education:</b>	Fall of 2023 –publicize our commitment to accessibility and invite students, staff and the public to provide feedback using the tools provided.
<b>Develop Feedback Mechanism:</b>	Online feedback mechanism that includes questions about accessibility experiences . Open to school communities & public.
<b>Liaise with Community Partners:</b>	Work with external community groups (eg: WorkBC to share & align)
<b>SOGI Committee:</b>	Share & pool feedback
<b>1 and 3 year plan:</b>	Detail 3 priorities based on feedback. What we found, heard & actions taken.

Barb McLean

BMcL/sc

*Success for ALL Learners ~ Today and Tomorrow*



**THE BOARD OF EDUCATION OF  
SCHOOL DISTRICT NO. 58 (NICOLA-SIMILKAMEEN)**

**ADMINISTRATION OFFICE**

P.O. Box 4100, 1550 Chapman Street, Merritt, B.C., V1K 1B8, Phone: (250) 378-5161

**MEMORANDUM**

**TO: All Trustees**

**FROM: Stephen McNiven  
Superintendent of Schools**

**RE: ART FOR WAR AND PEACE PROJECT**

**DATE: September 7, 2023.**

The district is pleased to bring forward for each of the schools in Princeton a presentation on the Art for War and Peace project. The presentation will include an overview of the book Art for War and Peace – How a Great Art Project Helped Canada Discover Itself, which will be placed in each of the libraries in Princeton along with a print originally produced by Sampson-Matthews.

*What is the Sampson-Matthews Collection?*

*Under the guidance and supervision of Group of Seven members A.J. Casson and A.Y. Jackson, the most renowned Canadian artists came together during World War II to create a unique war effort art project. At the Government of Canada's request and in collaboration with the National Gallery of Canada, some of these artists' best and most inspirational works were selected and meticulously reproduced as oil silkscreens by Sampson-Matthews Limited, Canada's leading colour printing production firm in the mid-twentieth century. These works were originally produced for the Canadian troops abroad who used them to decorate their barracks, ships, hospitals and mess halls, to boost morale, and to remind them of their homeland and what they were fighting for. At the same time and during the decades after the war, these works were also hung in schools, libraries, banks, government offices, embassies, consulates and corporate offices throughout Canada and abroad. Today they are widely recognized for their defining contribution to the way Canadians view their nation. They reinforced the Group of Seven's motherhood role in the history of Canadian art and popularized the imagery of landscape as the primary Canadian visual motif. All of the works in this collection are original silkscreens produced between 1943 and 1957 under the supervision of Group of Seven member, A.J. Casson.*

<https://sampson-matthews.com/>

SMcN/sc



**THE BOARD OF EDUCATION OF  
SCHOOL DISTRICT NO. 58 (NICOLA-SIMILKAMEEN)**

**ADMINISTRATION OFFICE**

P.O. Box 4100, 1550 Chapman Street, Merritt, B.C., V1K 1B8, Phone: (250) 378-5161

**MEMORANDUM**

**TO:** All Trustees

**FROM:** Dylan Richardson  
Secretary Treasurer/CFO

**RE:** FLOOD INSURANCE CLAIM UPDATE

**DATE:** September 8, 2023.

The school district is nearing completion of flood insurance claims that ensued as a result of the overland flooding in November 2021. Enclosed is an update from the school district's project manager, Mr. Boyd, providing an overview of work completed this past school year as well as outstanding work in the final stages of the insurance claims.

Dylan Richardson  
Secretary Treasurer/CFO

DR/jmg



**THE BOARD OF EDUCATION OF  
SCHOOL DISTRICT NO. 58 (NICOLA-SIMILKAMEEN)**

**ADMINISTRATION OFFICE**

P.O. Box 4100, 1550 Chapman Street, Merritt, B.C., V1K 1B8, Phone: (250) 378-5161

**MEMORANDUM**

**TO:** Secretary Treasurer

**FROM:** Doug Boyd  
Project Manager

**RE:** Flood Insurance Summary

**DATE:** September 8, 2023.

**OVERVIEW:**

As of August 2023, we have passed the one year anniversary of substantial completion of the flood remediation project. As part of wrapping up the process Dylan Richardson and I toured the facilities along with Tim Hedrick (Representative for the Restoration contractor – On Side) on August 21. We were very pleased with the status of all facilities and grounds. Prior to this review we had reached out to the Administration of each facility requesting them to identify any concerns they may have. Additionally, during the tour, we had the opportunity to meet and discuss any issues and were pleased to be informed that all was well. The restoration work was completed at a very high standard which not only met the functionality component but was aesthetically pleasing as well. Custodians have shared their appreciation for the new no-wax flooring that was installed. This assists in maintaining the high standards they seek.

A crew from On Side was also on site at Central Elementary working on the final remediation of the humidity issue in the crawl space with completion of the installation of a vapour barrier as well as plywood walkways to each of the recently installed dehumidifiers/equipment. We initially had some resistance from the School Protection Program (SPP) regarding the installation of this equipment, DDC controls and vapour barrier as it was not originally in place. However, we were persistent and successfully articulated our position that it would be unfortunate to leave the space in a state that may cause further issues down the road. In this case authorization was received by the Ministry. Over the past few months staff also identified damaged pipe insulation in the crawlspace that had not been replaced. Our discussions with the adjuster and restoration contractor resulted in a thorough examination during the inspection tour including sampling of the insulation in areas in question. This resulted in confirmation that some insulation still requires remediation, and we are now organizing this to take place as soon as possible and will complete the work required thus wrapping up this stage of the project. It should be noted that this crawlspace was never built in a manner that would meet humidity control and now that it has been upgraded with appropriate insulation and vapour barrier it is imperative that the district monitor it on a regular and frequent basis to ensure no further issues arise.

## **NON RESTORABLE LIST :**

The non-restorable list contained well over 5,000 items which required a focused effort to initially identify what needed to be replaced and then sourcing out suppliers. This was a very time-consuming task involving many staff (especially Leanne Cleaveley – Librarian, Ben Grant - Technology and Sonya Zakall from maintenance) as well as the recruitment of supplemental assistance through Lynn Lutter who managed the non-restorable list and Dwan Boyd who assisted in procuring the extensive list of lost/damaged Library books/resources. Through everyone's efforts we are now at the stage where we are doing a final review to determine if there are still any backorders that have not yet been received.

## **FIELDS/IRRIGATION SYSTEMS:**

The last of the extensive restoration work on the field and irrigation system was completed one year ago. This spring we experienced the same winter kill issues that seems to have been prevalent in many other communities as noted by references to fields in Kamloops. This required some extensive maintenance and although the district experienced drought conditions the fields remained in relatively good condition as reviewed in August 2023. The contractor that completed the restoration work provided a regular annual maintenance program to district staff which, if followed, should provide high quality fields for years to come. Staff have expressed concern that they have limited time and expertise to devote to the proper maintenance of these fields and worry that they will fall short in meeting expectations.

## **FENCING:**

All fencing requirements were completed last summer and remain in good standard.

## **SUMMARY:**

SPP and the Ministry have both expressed appreciation that this project progressed much more quickly than they see with other less extensive claims. Staff and the restoration contractors often felt progress was taking longer than they liked, especially with the frustration of supply issues. However, at this point, everyone seems to be happy with the results and appreciative that it is ending. The co-operation and respect shown to contractors by staff went a long way in ensuring the success of this project.

Respectively Submitted by:

Doug Boyd  
Project Manager

DB/jmg



**THE BOARD OF EDUCATION OF  
SCHOOL DISTRICT NO. 58 (NICOLA-SIMILKAMEEN)**

**ADMINISTRATION OFFICE**

P.O. Box 4100, 1550 Chapman Street, Merritt, B.C., V1K 1B8, Phone: (250) 378-5161

**MEMORANDUM**

**TO: All Trustees**

**FROM: Dylan Richardson  
Secretary Treasurer/CFO**

**RE: FOOD INFRASTRUCTURE PROGRAM (FIP)**

**DATE: September 8, 2023.**

Enclosed trustees will find an excerpt from the Capital Plan Instructions for the Five-Year Capital Plan Submission for 2024/25 that introduced the Food Infrastructure Program (FIP): a new initiative that forms part of the Ministry's response towards assisting Boards of Education with creating, improving, or expanding infrastructure to feed students across all communities in British Columbia.

To help Boards of Education, The Ministry is offering this new program for both the 2023/24 and 2024/25 capital plans—both of which were due, and were successfully submitted, June 30, 2023, with \$100,000 being the maximum level of funding. Application was made for the maximum amount for the following schools.

John Allison (23/24)	\$100,000
Merritt Central (23/24)	\$100,000
Princeton Secondary (24/25)	\$100,000
Merritt Bench (24/25)	\$100,000

Although the submission for both years, 23/24 and 24/25, was June 30, 2023, a separate board motion is required for each. A motion was passed, approving the 24/25 capital plan. Trustees will be requested to make a motion, approving the submission of the 23/24 Food Infrastructure Program.

Dylan Richardson  
Secretary Treasurer/CFO

DR/jmg



# **Capital Plan Instructions: Five-Year Capital Plan Submission for 2024/25**

*These Capital Plan Instructions Supersede All Previous Editions*

*Updates for the 2024/25 instructions are highlighted in **red text***

Ministry of Education and Child Care  
Capital Management Branch



students do not have easy access to nearby equipment may be prioritized.

## 4.2 PEP Project Submission Requirements

- All proposed PEP projects must be submitted using MyCAPS.
- A maximum of three (3) separate PEP projects may be submitted per school district, for funding consideration by the Ministry. Only PEP projects that can be completed by March 31<sup>st</sup> of the prospective fiscal year should be submitted.
- PEP projects that have previously been supported by the Ministry to receive capital funding must not be included in MyCAPS.

## 5 School Food Infrastructure Program (FIP)

The Capital Management Branch's School Food Infrastructure Program (FIP) is a new annual program intended to assist boards of education with creating, improving, or expanding infrastructure to feed students across all communities in British Columbia. The FIP is directly tied to government's broader *Feeding Futures* program, which is a commitment to ensure students are properly fed for learning to enhance positive academic and healthy outcomes for students.

### 5.1 FIP Project Funding Criteria

Program parameters for the FIP will be adjusted over time, based on the Ministry's evolving understanding of student needs (as informed by engagement with the sector) as they relate to local service delivery capacity (including consideration for existing capacity within local community groups who deliver food programming). As such, school districts are encouraged to clearly describe the proposed scope of their school food infrastructure improvements within the project requests included within their capital plan submission in the foundational years of the program (FY2023/24 and 2024/25). Despite this, the following overarching requirements will apply:

- Proposed FIP projects should be focused on minor upgrades such as:
  - Refrigerated vehicles to support the delivery of prepared meals from centralized kitchen facilities to schools;
  - The purchase and installation of new or used kitchen equipment (e.g. refrigerators, freezers, dishwashers, stoves, ovens, etc.)
  - Space and functionality improvements to ensure kitchens meet local health authority requirements;
  - Equipment and infrastructure to support traditional food gathering and preparation (e.g. fishing equipment, smokehouses, non-fur trapping equipment);
  - Food storage (refrigerated or dry storage).
- The FIP is not an enhancement fund to construct new kitchens.\*
- The FIP cannot be used to construct net new space.\*

When purchasing equipment, districts are encouraged to acquire energy-efficient appliances. Evaluation of FIP project requests will be supplemented by an array of key indicators, including data on local needs. Generally, schools in rural and remote communities and districts with little or no existing school food

programs where no local community solutions (e.g. community kitchens) exist will be prioritized to receive capital funding.

The type of food infrastructure improvements that are ineligible for FIP funding include, but are not limited to:

- Purchase or lease of land or buildings;
- Constructing net new kitchen space\*
- Converting space in an educational facility to a kitchen\*
- Improvements to kitchen space that will not be used to support the delivery of school food programs in the district.
- The purchase or lease of personal/private vehicles
- The purchase or construction of any buildings such as sheds, storage facilities, etc.

\*Unless there is evidence that there is no opportunity for community partnerships to assist with the delivery of local school food programming.

## 5.2 FIP Project Submission Requirements

- All FIP project requests must be submitted using MyCAPS.
  - Projects must be submitted under the School Enhancement Program (SEP), with the project type set as “Food Infrastructure”.
  - Should the proposed project entail enhancements to existing kitchen space in the school, floor plans verifying this space must be submitted as a PDF.
  - If you require additional assistance with the development of your FIP project requests, please contact [Nathan.Whipp@gov.bc.ca](mailto:Nathan.Whipp@gov.bc.ca).
- To afford the Ministry more flexibility when it comes to prioritizing projects, school districts are encouraged to submit at least one project in their FIP submissions valued at \$100,000 or less.

Only FIP projects that can be completed by March 31<sup>st</sup> of the prospective fiscal year will be considered.

## PART IV: BUILDING ENVELOPE PROGRAM

The information outlined in Part IV should be read in concert with the information provided in Part I.

### 1 Building Envelope Program (BEP)

The BEP is a program that is available to provide specific funding for remediation to known building envelope issues at schools that were built between the years of 1985 and 2000; that have undergone a Building Envelope Condition Assessment (BECA) by BC Housing; and that are on BC Housing’s list of eligible schools.

#### 1.1 BEP Project Prioritization

School districts have previously been provided with a list of their BEP projects, as ranked by BC Housing.



**THE BOARD OF EDUCATION OF  
SCHOOL DISTRICT NO. 58 (NICOLA-SIMILKAMEEN)**

**ADMINISTRATION OFFICE**

P.O. Box 4100, 1550 Chapman Street, Merritt, B.C., V1K 1B8, Phone: (250) 378-5161

**MEMORANDUM**

**TO:** All Trustees

**FROM:** Dylan Richardson  
Secretary Treasurer/CFO

**RE:** MERRITT CENTRAL BUS STOP

**DATE:** September 8, 2023.

Trustees will be provided with an update on configuration changes being introduced on Voght Street adjacent to Merritt Central Elementary School that affect the current school bus stop that uses the parking lane on Voght Street to complete bus stops.

Dylan Richardson  
Secretary Treasurer/CFO

DR/jmg

## Merritt Central Elementary School

The City of Merritt is removing the parking lane on Voght Street, adjacent to Merritt Central. The parking lane is being removed so that the city can introduce a separate bike lane in addition to the existing sidewalk. Buses will lose access to a parking lane and will no longer be able to exit the active roadway to complete their stop (See Figure 1 below, highlighted in yellow). Each day three school buses stop at Central school for drop-off and pick up (times vary) where the stoppage time can endure up to ten minutes.

The school district has been in meeting with the city to discuss possible solutions. During the first week of school, the district attempted a full stoppage of traffic with the use of the bus lights and stop signs. This type of stop, on the active roadway, did not prove beneficial due to the long duration of the bus stop and escalating traffic congestion fueled by parents and staff exiting onto the same roadway that the buses stop on. The district has since instructed buses to complete their stop by pulling into the central school parking lot and circling around to the school's main entrance to pick up students (also not a great solution due to heavy congestion before and after school in the parking lot).

The school district is working with the city to discuss the introduction of a new, bus-only, driveway into the school parking lot, that would allow buses to exit the active roadway and complete their bus stop. This proposed solution would minimize bus encroachment on the parking lot by keeping the bus stop to the outskirts of the parking lot, minimizing added congestion. Buses would then exit out the parking lot's main entrance (See Figure 2). The parking space would be divided by road barricades to separate parent parking from bus-only parking.

Figure 1. Central bus stop prior to reconfiguration



Figure 2. New Driveway into and exiting from Central school Parking lot





**THE BOARD OF EDUCATION OF  
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**MEMORANDUM**

**TO: All Trustees**

**FROM: Dylan Richardson  
Secretary Treasurer/CFO**

**RE: PROCEDURAL BY-LAW**

**DATE: September 8, 2023**

Enclosed, please find a copy of the Procedural By-Law that is being brought before trustees with the recommendation for first reading. The enclosed By-Law would replace the existing By-Law, 1-96 (NO: 204.1 School Board Meetings), highlighting changes in the following areas:

- Meeting Prep / Events placed in Chronological Order
- Clarification of the following:
  - Quorum
  - Agendas
  - Minutes
- Clarification and Recognition of the following:
  - Presentations
  - Delegation
  - Question period
- Clarification of Electronic Participation

Dylan Richardson  
Secretary Treasurer/CFO

DR/jmg

**BOARD OF EDUCATION OF SCHOOL DISTRICT NO.58  
(NICOLA-SIMILKAMEEN)**

**BYLAW NO. 2-23  
PROCEDURAL BYLAW**

A Bylaw of the Board of Education of School District No. 58 (Nicola-Similkameen), hereinafter called "the Board", to establish procedures governing the conduct of meetings of the Board

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**WHEREAS** the *School Act* requires the Board to establish procedures to govern meetings of the Board.

**AND WHEREAS** the Board wishes to enact meeting procedures to support meetings being conducted in a democratic, transparent and efficient manner.

**NOW THEREFORE** the Board of Education of School District No.58 (Nicola-Similkameen) in an open meeting, hereby **ENACTS AS FOLLOWS:**

**1. CITATION**

- 1.1 This Bylaw may be cited as School District No. 58 (Nicola-Similkameen) Procedural Bylaw xx.
- 1.2 The rules contained in this Bylaw may be amended by bylaw only, at a meeting of which notice of intention to propose the amendment has been given at the previous meeting and in the notice of the meeting.
- 1.3 A copy of the Board's procedural Bylaw shall be available for inspection at all reasonable times by any person.

**2. DEFINITIONS**

- 2.1 The terms used in this Bylaw have the meanings assigned by *the School Act* except as when the context indicates otherwise.

**3. OATH OF OFFICE, INAUGURAL MEETING AND ELECTION OF BOARD OFFICERS**

- 3.1 A person elected or appointed as a Trustee must take a prescribed oath of office, by oath or solemn affirmation, within the timelines outlined in the *School Act*, before assuming their role as a Trustee on the Board.
- 3.2 After the general local election of Trustees, the Secretary Treasurer shall convene a first meeting of the Board as soon as possible and, in any event, within 30 days from the date that the new Board begins its term of office.
- 3.3 The Secretary Treasurer will call the meeting to order and will preside until a Chair has been elected.



- 3.4 The Secretary Treasurer shall announce the results of Trustee elections and confirm that all Trustees have taken the oath of office, or shall administer, or cause to be administered, the oath of office to Trustees who have not taken it.
- 3.5 The Secretary Treasurer shall call for nominations three times for the position of Board Chair.
- 3.5.1 Trustees may not nominate themselves.
  - 3.5.2 Nominations do not require a seconder.
  - 3.5.3 After each nomination, the Secretary Treasurer will request that each candidate accept or decline their nomination.
  - 3.5.4 Once nominations are closed, Trustees, who have accepted a nomination, may address their colleagues for two minutes.
  - 3.5.5 Trustees who are not elected for one office may accept a nomination for another office.
- 3.6 The Secretary Treasurer will then conduct a vote, if necessary, by secret ballot. The Secretary Treasurer may designate one or more staff members as scrutineers to count the ballots. A person receiving a majority of the total votes cast will be elected Chair of the Board.
- 3.6.1 If no person receives a clear majority, further ballots will be taken.
  - 3.6.2 If more than two candidates are on a ballot and no majority is reached, the person with the least number of votes will be dropped from the nominees and a further ballot conducted.
  - 3.6.3 If any vote involving only two Trustees ends in a tie vote, the election shall be decided by drawing of lots.
  - 3.6.4 All ballots will be destroyed.
  - 3.6.5 The Secretary Treasurer will declare the duly elected Chair of the Board and will vacate the Chair.
- 3.7 The Chair so elected shall assume the Chair for the remainder of the meeting.
- 3.8 Upon assuming the Chair, the Chair will call for nominations for Vice Chair of the Board, and then for the BCSTA Provincial Council and BCPSEA Representatives (and their alternates) for the ensuing year and will conduct each election in the same manner as described in 3.5 and 3.6 above.
- 3.8.1 If possible, the Chair shall be from one electoral area and the Vice-Chair shall be from another electoral area.
- 3.9 The Chair and Vice Chair serve in their roles at the pleasure of the Board or until the annual Special Meeting in the following November.
- 3.9.1 A majority of the Board may elect a new Chair or Vice-Chair at any time.
- 3.10 Following the elections, the order of business shall include:
- 3.10.1 passage of banking resolutions and appointment of signing officers; and,
  - 3.10.2 appointment of time and place for meetings.

#### **4. ANNUAL SPECIAL MEETING OF THE BOARD AND ELECTION OF BOARD OFFICERS**

- 4.1 In the years when no inaugural meeting is required, an annual Special Meeting of the Board will be held, in public, no later than the third Wednesday in November to appoint representatives to the BCSTA Provincial Council and BCPSEA Representatives (and their alternates) for the ensuing year in accordance with 3.8 above.

**5. MEETINGS OF THE BOARD – AGENDAS, QUORUM AND MINUTES**

- 5.1 Prior to each meeting, the Secretary Treasurer is responsible to prepare an agenda in consultation with the Chair and Superintendent outlining all business to be brought before the Board.
- 5.2 Proposed agenda items may be requested to be on the agenda in one of the following ways:
  - 5.2.1 Individual Trustees wishing to have business brought before the Board will forward the business item to the Chair and Secretary Treasurer to facilitate appropriate action.
  - 5.2.2 As a request from a Committee of the Board.
  - 5.2.3 At the commencement of a meeting, in the event a Trustee believes that an item requires immediate attention, the Chair will allow the item to be added to the agenda provided that no objection is raised by any Trustee in attendance. If an objection is raised, the item will be added to a subsequent Board meeting.
- 5.3 The Board agenda and supporting documentation will be provided to each Trustee in an electronic format, at least 48 hours prior to the meeting.
  - 5.3.1 Every effort will be made to deliver the agenda and all supporting material to Trustees at least three working days prior to the time of Regular and Closed Meetings.
  - 5.3.2 Non receipt by a Trustee shall not void the proceedings.
  - 5.3.3 Written notice of any meeting will be waived provided that reasonable steps have been taken to notify all Trustees of the meeting and that the majority of the sitting Trustees agree to the waiving of the written notice.
  - 5.3.4 The agenda and supporting material for each Regular Meeting will be available for the public and interested media through the District website subsequent to delivery of the agenda to Trustees.
  - 5.3.5 Additional supporting information or related correspondence may be provided to the Board up to the start of the meeting if the information and correspondence is related to items on the published agenda.
- 5.4 A quorum of the Board is a majority of the Trustees holding office at the time of the meeting.
  - 5.4.1 If, prior to any meeting, the Chair and/or the Secretary Treasurer have received information suggesting there will not be a quorum, the meeting may be rescheduled, and attempts will be made to contact all Trustees.
  - 5.4.2 At the appointed time for commencement of a meeting, the presiding officer shall ascertain that a quorum is present before proceeding to the business of the meeting. If a quorum has not been made within one-half hour after the appointed time, then the meeting will stand adjourned until the next meeting date or until another meeting has been called in accordance with this Bylaw.
  - 5.4.3 After a meeting has commenced, if notice is drawn to a lack of quorum, the presiding officer shall ascertain whether there is a lack of quorum and, if so found, adjourn the meeting to the next regular meeting date or to another meeting called in accordance with this Bylaw.
- 5.5 In the event both the Chair and Vice Chair are absent, and a quorum is present, the Secretary Treasurer will call the Trustees to order and the Trustees will choose a Trustee to chair the meeting until the arrival of the Chair or Vice Chair.
- 5.6 All meetings will begin with recognition of the ancestral, traditional and unceded territories of the Nlë?kepmx and Syilx people and acknowledgement of the Metis communities.

- 5.7 At all meetings, the Secretary Treasurer must be present at the time that a decision of the Board is rendered and must record any decision. If the Secretary Treasurer is unable to attend the meeting, or if the meeting concerns the work performance or employment of the Secretary Treasurer the Board may designate another employee of the Board to attend the meeting in place of the Secretary Treasurer to perform the duties of the Secretary Treasurer at the meeting.
- 5.8 Any Trustee with a conflict of interest in a Meeting will:
- 5.8.1 state that they have a conflict of interest in the matter;
  - 5.8.2 state the general nature of the conflict of interest;
  - 5.8.3 not take part in any discussion of the matter, if the meeting is not closed to the public, or leave any meeting closed to the public;
  - 5.8.4 not attempt in any way to influence the voting on any question in respect of the matter, before, during or after the meeting; and
  - 5.8.5 abstain from voting on any question in respect of the matter or the part of the meeting during which the matter is under consideration.
- 5.9 The Chair or other Trustee presiding at a meeting may expel from the meeting a person, other than a Trustee, that the Chair or other Trustee presiding at the meeting considers guilty of improper conduct. A majority of the Trustees present at a meeting of the Board may expel a Trustee from the meeting for improper conduct.
- 5.10 Minutes of the proceedings of all meetings shall be legibly recorded in a minute book, ratified at the next meeting of the Board, certified as correct by the Secretary Treasurer or other employee designated and the Chair or other Trustee presiding at the meeting.
- 5.10.1 Minutes will not record the names of movers and seconders.
  - 5.10.2 Minutes will not record who voted for or against motions. Trustees may ask to have their vote recorded.
  - 5.10.3 If a Trustee declares a conflict of interest, such conflict will be recorded in the minutes.
  - 5.10.4 Except for minutes of a meeting or portion of a meeting from which persons other than Trustees or Board officers, or both, were excluded, the minutes will be published on the District website once adopted.

## 6. MEETING RULES OF ORDER

- 6.1 Meetings of the Board will be conducted in accordance with this Bylaw and, where the Bylaw is silent, using *Robert's Rules of Order, Newly Revised*, except where provisions of the *School Act* may conflict, in which case the latter will prevail.
- 6.2 The Board may adopt a procedural rule for one or more meetings by resolution approved by two-thirds of the Trustees present at the meeting. A rule, other than the requirement for notice of meetings, may be suspended by unanimous consent of the Trustees present.
- 6.3 The presiding officer's ruling on a point of order shall be based on rules of order as stated in paragraph 6.1. The ruling shall be subject to an appeal to the Board if requested by a Trustee immediately after the ruling and before resumption of business.
- 6.4 An appeal of a ruling of the presiding officer shall be decided without debate by a majority vote of the Trustees present. A successful appeal does not necessarily set a precedent.

## **7. MOTIONS**

- 7.1 A motion, when introduced, brings business before the meeting for possible action. A motion should be worded in a concise, unambiguous and complete form and, if lengthy or complex, should be submitted in writing.
- 7.2 Subject to the concurrence of the seconder, the mover of a motion may withdraw the motion at any time prior to the vote being taken. A motion which has been withdrawn may be re-introduced at the same meeting only by a different Trustee.
- 7.3 The presiding officer may divide a motion containing more than one subject and it shall be voted on in the form in which it is divided.
- 7.4 All motions shall be seconded.
- 7.5 The Chair must vote as any other member.
- 7.6 An amendment is a motion to modify the wording of a pending motion. An amendment must be germane, i.e., closely related to or having a bearing on the subject of the motion to be amended. A motion can be amended more than once, however, there can be only one amendment on the floor at a time and it shall be dealt with before another amendment is presented or the motion is decided. An amendment to an amendment must be germane to the first amendment and cannot be amended.
- 7.7 A motion to reconsider a decision can be made the day on which the original motion was voted upon. It may be seconded by any member. It is debatable if the motion proposed to be reconsidered is debatable and the debate can be on the merits of the original question. No question can be reconsidered twice.
- 7.8 Motions to rescind or to amend something previously adopted will be considered only if notice has been given at the previous meeting or in the call for the present meeting and if no action has been taken which it is too late to undo. Such motions are debatable and debate can go into the merits of the original question. There is no time limit for these motions and they can be moved by any member.
- 7.9 Motions to rescind or to amend something previously adopted for which notice has been given require a majority vote to pass. However, if the original motion required a two-thirds vote or a vote of the majority of the Board, the same vote is required on a motion to amend or rescind.
- 7.10 A motion that has been defeated at a previous meeting can be moved again at a subsequent meeting only if notice is given in the call of the meeting.

## **8. DEBATE**

- 8.1 Debate shall be strictly relevant to the question before the meeting. The presiding officer shall warn speakers who violate this rule or who persist in tedious or repetitious debate.
- 8.2 Speakers shall be recognized by the chair and shall address all remarks to the chair.
- 8.3 The Chair may vacate the chair to enter debate or propose or second a motion in which case the Vice-Chair, if present, or another member appointed by the Chair shall preside.

- 8.4 Each Trustee has the right to speak twice on the same question on the same day but cannot make a second speech so long as any Trustee who has not spoken on the question desires to speak. No Trustee shall speak for more than five minutes at one time.
- 8.5 A matter of privilege (dealing with the rights or interests of the Board as a whole or of a Trustee personally) may be raised at any time and shall be dealt with forthwith before resumption of business.
- 8.6 No Trustee shall interrupt another Trustee who has the floor except to raise a point of order, a point of privilege or to disclose a conflict of interest.

## **9. VOTING**

- 9.1 It is expected that all Trustees present at a meeting will vote on each motion, unless a Trustee has a declared conflict of interest, in which case the Trustee must not vote and such an abstention shall be recorded.
  - 9.1.1 If a Trustee wishes to abstain for any other reason or to have a negative vote recorded he or she must so request before or immediately after the vote is taken.
  - 9.1.2 The Chair will vote at the same time as other Trustees.
- 9.2 Voting shall be by show of hands and only the results recorded unless a member requests recording of names before the vote is taken. Where names are recorded both positive and negative votes shall be recorded.
- 9.3 All questions shall be decided by a majority of the votes of the Trustees present and voting unless otherwise provided by the *School Act*.
  - 9.3.1 In the case of a tie vote, the motion is defeated.

## **10. REGULAR MEETINGS OF THE BOARD**

- 10.1 Meetings of the Board shall be open to the public unless, in the opinion of the Board, the public interest requires that persons other than Trustees be excluded.
- 10.2 A Regular Meeting will normally be held monthly during the school year.
- 10.3 Annually, the Board will determine the schedule of meetings for the following school year and will publish the schedule at the beginning of each school year in non-general election years, and within sixty (60) days following the election date in general election years.
  - 10.3.1 The meetings will alternate between Merritt and Princeton.
- 10.4 A Regular Meeting shall stand adjourned at three hours after its commencement unless a consensus has been reached to extend the hour of adjournment.

10.5 The order of business at Regular Meetings will be:

- 10.5.1 Call to Order and acknowledgement of the ancestral, traditional and unceded territories of the Nle?kepmx and Syilx people and acknowledgement of the Metis communities.
- 10.5.2 Approval of Agenda
- 10.5.3 Adoption of Minutes of Prior Meetings
- 10.5.4 Report from Closed Meeting
- 10.5.5 Recognition, Presentations, and Delegations
- 10.5.6 New Business
- 10.5.7 Superintendent Report
- 10.5.8 Committee Reports
- 10.5.9 Trustee Reports
- 10.5.10 Public Question Period
- 10.5.11 Adjournment

10.6 A change to the order of business may be proposed by any Trustee and shall require unanimous consent.

## **11. RECOGNITION, PRESENTATIONS AND DELEGATIONS AT REGULAR MEETINGS**

11.1 The Board welcomes and encourages presentations and delegations from students, parents, staff, partners, Rights-holders and others at meetings.

- 11.1.1 The Superintendent, or designate, will be responsible to schedule in-district presentations and recognition activities.
- 11.1.2 Attempts should be made to keep such presentations to approximately 10 minutes.

11.2 A person or group wishing to address the Board as a delegation on an item not otherwise on the agenda will provide a written request outlining the item(s) they wish to present and naming a spokesperson.

- 11.2.1 Consideration of the request is subject to article 5 of this Bylaw for placement on the agenda of a Regular or Closed Meeting.
- 11.2.2 A request to present at a Regular Meeting will require a brief written submission, including the purpose (information, request for action, etc.) of the presentation seven days in advance of the scheduled Regular Meeting for distribution to Trustees as part of their agenda package.

11.3 The Board will hear the delegation's presentation and the Trustees may ask questions for clarification. The Board will ordinarily take the presentation under advisement and will take action after due deliberation, usually at a subsequent meeting.

- 11.3.1 The Chair will rule on the propriety of all presentations and comments and may terminate any presentation or comment or refer it to a Closed Meeting of the Board if that is deemed to be appropriate by the Chair.
- 11.3.2 A maximum of ten minutes will be allowed for each Delegation to make a presentation.

11.4 If circumstances warrant, the Board may receive such individuals or Delegations in a Closed Meeting.

## **12. PUBLIC QUESTION PERIOD**

12.1 The Regular Meeting is the formally designated means of transacting Board business.



Communication with the public is extremely important and therefore, a public question period of fifteen minutes will be set aside at each Regular Meeting solely as a means for ensuring that public who are present in the audience have an opportunity to ask questions about business or issues pertaining to the Board agenda.

- 12.1.1 Questions regarding personnel or specific students must be raised with the Superintendent privately.
  - 12.1.2 Matters currently under negotiation or litigation, or related to personnel or student circumstances, are not permitted and will not be addressed in the public question period.
- 12.2 One question will be taken from each person, after which, time permitting, each person may present a second question.
- 12.2.1 Speakers must identify themselves and their connection to the District before speaking.
  - 12.2.2 All questions will be limited to five minutes and directed to the Chair, who may refer the question to the Superintendent or Secretary Treasurer.
  - 12.2.3 The Chair may restrict the length of time any one individual may speak.
  - 12.2.4 The response to a question will be made during the meeting, when possible, or deferred until a later date when information becomes available.
  - 12.2.5 Individuals addressing the Board assume personal responsibility for all statements made to the Board.
  - 12.2.6 The Chair will use judgment to stop any inappropriate questions that would be better discussed in a different forum.
  - 12.2.7 The Chair may use discretion to terminate any speaker's privilege or exclude a speaker from the meeting if, after due warning, the speaker persists with conduct or remarks which the Chair considers inappropriate.

### **13. SPECIAL MEETINGS**

- 13.1 Special Meetings are any meetings held between the regularly scheduled meetings.
- 13.2 A special meeting open to the public, or a Special Closed Meeting may be called by the s or, upon written request by a majority of the Trustees, shall be called by the Secretary Treasurer.
- 13.3 No business other than that for which the meeting was called shall be conducted at the meeting.

### **14. CLOSED MEETINGS**

- 14.1 All matters coming before the Board shall be considered in public unless the public interest requires otherwise. In these circumstances, persons other than Trustees may be excluded from a meeting or from part of a meeting. Accordingly, the following matters shall be considered in closed session unless the Board determines otherwise:

- 14.1.1 Personnel matters including contract and collective agreement negotiations; matters pertaining to individual employees including medical matters, appointment, promotion, demotion, transfer, conduct, competence, discipline, suspension, termination or retirement; grievances and requests of employees, Board officers or their bargaining agents or representatives; plans that relate to the management of personnel of or the administration of the Board and that have not yet been implemented or made public.
  - 14.1.2 Legal matters: accident claims and other matters where Board liabilities may arise; legal opinions and advice respecting the liability or interest of the Board or respecting any matter to be considered in closed session; information or action regarding legal actions brought by or against the Board.
  - 14.1.3 Matters pertaining to individual students including medical matters and the conduct, discipline, suspension or expulsion of students.
  - 14.1.4 Acquisition and disposition of real property prior to finalization including: future site planning and designation; negotiations regarding purchase, lease sale or exchange of real property; purchase of real property; consideration of appraisal reports and claims by owners; determination of Board offers; expropriation procedures.
  - 14.1.5 Matters pertaining to the safety, security or protection of Board property.
  - 14.1.6 Other matters where the Board decides that the public interest so requires.
- 14.2 The Secretary Treasurer, or other employee designated in accordance with the *School Act*, must be present at the time that a decision of the Board is rendered and must record any decision.
- 14.3 No Trustee shall disclose to the public the proceedings of a closed meeting unless a resolution has been passed at the closed meeting to allow such disclosure, except such as might be necessary to enforce the conflict of interest provisions of the School Act.
- 14.4 The Secretary Treasurer shall prepare a record containing a general statement as to the nature of the matters discussed and the general nature of the decisions reached at a meeting from which persons other than Trustees or officers of the Board or both were excluded, and the record shall be provided in the subsequent Regular Meeting of the Board.

## 15. BYLAWS

- 15.1 The following matters shall be dealt with only by bylaw:
- 15.1.1 adoption of the budget;
  - 15.1.2 a capital bylaw;
  - 15.1.3 the acquisition or disposal of property;
  - 15.1.4 rules and procedures relative to the organization of meetings of the Board;
  - 15.1.5 amendments to bylaws; and,
  - 15.1.6 where specifically required by the School Act.
- 15.2 Every bylaw shall be dealt with in the following stages:
- 15.2.1 First reading: no debate or amendment;
  - 15.2.2 Second reading: discussion of the principle of the bylaw;
  - 15.2.3 Third reading: consideration of amendments made and final decision.

- 15.3 When a bylaw has been amended it shall be reprinted as amended and shall not proceed until the amended version has been distributed.
- 15.4 Subject to 14.3, at each of the three readings of a bylaw, the bylaw must be read in full, however, a reading of the bylaw may, if a written or printed copy of a bylaw is in the possession of each Trustee and is available to each member of the public in attendance at the meeting at which the bylaw is to be read, consist of a description of the bylaw by its title and a summary of its contents.
- 15.5 The Board shall not give a bylaw more than two readings at any one meeting unless the members of the Board who are present at the meeting unanimously agree to give the bylaw all three readings at the meeting.
- 15.6 The Secretary Treasurer shall certify on a copy of each bylaw, the readings and the times thereof and the text of any amendment passed in committee.
- 15.7 A bylaw may be withdrawn at any stage with consent of the Board.

## 16. ELECTRONIC PARTICIPATION BY TRUSTEES

- 16.1 In accordance with the *School Act*, Trustees may participate in or attend any meeting of the Board by telephone or other means of communication, provided that all Trustees and other persons participating in or attending the meeting are able to communicate with each other.
- 16.2 If a Trustee participates in or attends a meeting of the Board by telephone or other means.

## 17. MISCELLANEOUS PROVISIONS

- 17.1 All points of procedure not provided for in this Bylaw shall be decided in accordance with *Robert's Rules of Order, Newly Revised*.
- 17.2 If any part of this Bylaw is held to be invalid by the decision of a court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Bylaw.

## 18. REPEAL

- 18.1 School District No. 58 (Nicola-Similkameen) xxx Bylaw xxx dated December 2, 1996 and any previous xx Bylaws, including and amendments thereto, are hereby repealed.

Read a First Time	this	xx <sup>th</sup>	day of	xxx 2023
Read a Second Time	this	xx <sup>th</sup>	day of	xxx 2023
Read a Third Time	this		day of	2023
ADOPTED	this		day of	2023

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Chair

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Secretary Treasurer



**THE BOARD OF EDUCATION OF  
SCHOOL DISTRICT NO. 58 (NICOLA-SIMILKAMEEN)**

**ADMINISTRATION OFFICE**

P.O. Box 4100, 1550 Chapman Street, Merritt, B.C., V1K 1B8, Phone: (250) 378-5161

**MEMORANDUM**

TO: All Trustees

FROM: Dylan Richardson  
Secretary Treasurer

RE: 2023-2024 BOARD MEETING DATES

DATE: September 6, 2023.

Trustees will be provided with provided with an opportunity to discuss and provide direction on the proposed board meeting dates for the 2023/24 school year.

September 13, 2023	Princeton
October 11, 2023	Merritt
November 8, 2023	Princeton
December 13, 2023	Merritt
January 10, 2024	Princeton
February 14, 2024	Merritt
March 13, 2024	Princeton
April 10, 2024	Merritt
May 8, 2024	Princeton
June 12, 2024	Merritt

Dylan Richardson  
Secretary Treasurer/CFO  
DR/jm



**THE BOARD OF EDUCATION OF  
SCHOOL DISTRICT NO. 58 (NICOLA-SIMILKAMEEN)**

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**MEMORANDUM**

**TO: All Trustees**

**FROM: Stephen McNiven  
Superintendent of Schools**

**RE: 2023-2024 COMMITTEE MEETING DATES**

**DATE: September 7, 2023.**

The following committee dates have been set for the 2023-2024 school year:

<b>Committee</b>	<b>Date</b>	<b>Location / Medium</b>
Policy Committee	Oct 24 <sup>th</sup> ,	Virtual / TEAMS Mtg
Education Committee	Oct 25 <sup>th</sup> , Jan 24 <sup>th</sup> , Apr 24 <sup>th</sup>	Virtual / TEAMS Mtg
Accessibility Committee	Sep 27 <sup>th</sup>	Merritt Board Office / TEAMS
Equity in Action Committee	Sep 19 <sup>th</sup> , Feb	Merritt Board Office
Aboriginal Advisory Committee	Oct 24 <sup>th</sup> , Jan 30 <sup>th</sup> , April 9 <sup>th</sup>	Merritt Board Office
Local Education Agreement Committee	Sep 19 <sup>th</sup> , Sep 26 <sup>th</sup> , Nov 28 <sup>th</sup> , Mar 12 <sup>th</sup> , July 2 <sup>nd</sup> ,	Merritt Board Office
SEY2KT Committee Merritt	Oct – TBD	TBD
SEY2KT Committee Princeton	Oct – TBD	TBD
Budget Consultation	Apr 9 <sup>th</sup> (AAC), April 11 <sup>th</sup> (Princeton), April 12 <sup>th</sup> , Merritt	TBD

SMcN/sc