

AGENDA

OPEN MEETING OF THE BOARD OF EDUCATION NICOLA-SIMILKAMEEN SCHOOL DISTRICT

**PSS LEARNING COMMONS
WEDNESDAY, JANUARY 15, 2025, 6:00 P.M.**

Success for ALL Learners Today and Tomorrow

1. Acknowledgement of the Traditional Territories and Metis Community
2. Agenda
3. Minutes of the Open Meeting held December 11, 2024
4. Business Arising from the Minutes
5. Report on the Closed Meeting held December 11, 2024
6. **EDUCATION**
 - a) Indigenous Education Report
 - b) Early Learning and Child Care Report
 - c) Inclusive Education Report
 - d) Anti-Racism Report Update
 - e) Equity Scan Report Update
 - f) 2025-2026 School Calendar
 - * g) Superintendent's Report
7. **AUDIT AND FINANCE**
 - a) 2024-25 Ministry of Education Funding Announcements / Budget Update
 - b) 2023-24 Statement of Financial Information Report
 - c) RFP External Auditor

8. **POLICY**

Policies For First Reading

- a) 3.80 Animals in Schools
- b) 5.10 Bullying and Harassment of Students
- c) 5.20 Controlled and Regulated Substances
- d) 5.30 Weapons
- e) 5.40 Severe Allergic Reaction
- f) 5.50 Use of Physical Restraint & Seclusion
- g) 5.60 Provision of Menstrual Products

Policies For Second Reading

- a) 3.40 Board Authority Courses

Policies For Third Reading

- a) None.

Policies For Repeal and Added to Administrative Procedure

- a) Student Behaviour and Discipline
- b) Flag Protocols

9. **TRUSTEE REPORTS**

- * a) Student Trustee Reports
- * b) P.A.C. Reports
- * c) Other Reports

10. **CORRESPONDENCE**

11. **PUBLIC QUESTION PERIOD**

12. **ADJOURNMENT**

MINUTES

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

**MERRITT SCHOOL BOARD OFFICE, BOARD ROOM
WEDNESDAY, DECEMBER 11, 2024, 6:00 P.M.**

Success for ALL Learners Today and Tomorrow

PRESENT:	Chairperson	G. Swan
	Vice-Chair	L. Ward
	Trustees	J. Jepsen J. Kent-Laidlaw E. Hoisington (Absent) J. Chenoweth D. Rainer
	Student Trustees	Matthew W.
	Superintendent	C. Lawrance
	Assistant Superintendent	J. Kempston
	Secretary Treasurer	D. Richardson
	Assistant Secretary Treasurer	L. Rusnjak
	Executive Assistant	K. Buckland

ACKNOWLEDGEMENT OF THE TRADITIONAL TERRITORIES AND METIS COMMUNITY

MINUTES

24/180 It was moved by Trustee Rainer and seconded by Trustee Chenoweth

 THAT the minutes of the Open Meeting held November 13, 2024, be adopted as amended.

MOTION CARRIED

Business Arising from the Minutes

None.

Report of the Closed Meeting held November 13, 2024.

EDUCATION

Early Learning and Child Care Report:

Daniella Bennie, District Vice-Principal of Early Learning and Child Care provided the Board with an update on the numerous early learning and child care initiatives throughout the School District: B.C. After School Sports and Arts Initiative (ASSAI), Seamless Day, StrongStart BC, Changing Results in Young Children (CR4YC), and Strengthening Early Years to Kindergarten Transitions (SEY2KT).

Ratification of Local Agreement:

Chairperson Swan and Trustee Chenoweth each declared a conflict of interest and recused themselves from the meeting room for the Bargaining Update and ratification of Local Agreement. This agenda item was chaired by Vice-Chair Ward.

Superintendent Lawrance discussed the 3 successful days of negotiations that took place November 26-28, with the Nicola Valley and Princeton District Teachers' Union. She emphasized the positive experience and the modifications made to the collective agreement, which have led to a tentative local agreement awaiting to be ratified by both parties.

24/181 It was moved by Trustee Rainer and seconded by Trustee Kent-Laidlaw

THAT the Board ratify the amendments and additions to our local collective agreement.

MOTION CARRIED

Indigenous Education Update:

Superintendent Lawrance spoke to the written report submitted from the Director of Instruction of Indigenous Education, Ms. Oppenheim-Lacerte, highlighting the parent gathering at MSS November 27, 2024, and the post secondary Trips to UBC, UBC-O and UVIC.

Inclusive Education Update:

The Superintendent presented the written report submitted by Director of Instruction - Inclusive Education, Ms. Sheldon, highlighting the Roots of Empathy program—an evidenced-based classroom program that fosters empathy and emotional literacy among students. At the heart of the program is a neighborhood infant and parent who visits the classroom throughout the school year, allowing students to observe the baby's development and emotional process which is guided by a trained instructor.

Superintendent's Report:

The Superintendent circulated her report and spoke about the various events that have taken place across the School District over the past month.

Field Trip – Princeton Secondary Proposal to Portugal and Spain 2026:

Superintendent Lawrance presented the proposed PSS field trip to Portugal and Spain in 2026 with a recommendation to approve the trip in principle. Merritt Secondary school was invited to participate in the trip however, it was confirmed that MSS has another trip planned for the same dates. Chair Swan advised that participants in the field trip should have a printed copy of their passports to serve as a back up piece of identification.

24/182 It was moved by Trustee Ward and seconded by Trustee Kent-Laidlaw

THAT the Board support Princeton Secondary School's proposed trip to Portugal and Spain in 2026.

MOTION CARRIED

OPERATIONS:

Contract Renewal – Auditors:

The Secretary Treasurer informed Trustees of the expired contract with its external auditor, seeking direction to either extend the contract for the 2024-2025 school year and then seek a Request For Proposal (RFP), or, seek an RFP right away for a 3-5 year period with the first year being 2024-2025.

24/183 It was moved by Trustee Rainer and seconded by Trustee Jepsen

THAT the Board motion to move straight to Request for Proposal for a 3–5-year contract for the Board's external auditor, starting in 2024-2025.

MOTION CARRIED

Transportation Update – Late Bus Service:

The Secretary Treasurer updated Trustees about the School District's late bus services, which allows bus students to participate in after-school extracurricular activities and still use School District transportation to get home. The late bus service has been funded through the British Columbia Tripartite Education Agreement (BCTEA), which has been reduced by approximately \$72,000 for the 2024-2025 school year. As a result, the School District will end the late bus service as of December 20, 2024. The Secretary Treasurer advised that the School District is committed to offering the best possible transportation service and will be seeking alternative solutions (Ex. Jordan's Principle, BC's Transit System). Trustee Rainer recommended that we include this update as part of the agenda when meeting with First Nations Chiefs.

AUDIT AND FINANCE

2024/25 Amended Budget Update:

The Secretary Treasurer provided Trustees with an overview of the 2024-2025 Budget Cycle, highlighting the key dates. Senior Staff have received correspondence from the Ministry of Education and Child Care regarding the funding announcement, that would typically be received in December, has been postponed to an unconfirmed date in January 2025 due to a change in government process. The Ministry has also confirmed the requirement for an Amended Budget submission despite the delayed funding announcement. Once the funding announcement has been received, confirming the final funding grants for the school year, staff will assemble the 2024-2025 Amended Annual Budget and present to Trustees for approval.

POLICY

Policy Committee Recommendations:

Superintendent Lawrance brought forward recommendations from the policy committee to: Approve By-Law 5-23; send Policy 3.40 out for consultation; and repeal four policies (504.1, 504.8, 902.1, 904.8).

Policies For Approval:

Bylaw 5-23 – Appeal By-Law.

24/184 It was moved by Trustee Kent-Laidlaw and seconded by Trustee Chenoweth.

THAT the Board approve Bylaw 5-23 as presented for final reading and approval.

MOTION CARRIED

Policies for 1st Reading

24/185 It was moved by Trustee Kent-Laidlaw and seconded by Trustee Chenoweth.

THAT the Board approve Policy 3.40, Board Authority Courses for first reading and send out for consultation.

MOTION CARRIED

Policies to be Repealed

24/186 It was moved by Trustee Kent-Laidlaw and seconded by Trustee Chenoweth.

THAT the Board approved Policy 504.1, Health and Safety, be repealed and moved to the Administrative Procedures Guide.

MOTION CARRIED

24/187 It was moved by Trustee Kent-Laidlaw and seconded by Trustee Chenoweth.

THAT the Board approved Policy 504.8, Healthy Nutrition in Schools, be repealed and moved to the Administrative Procedures Guide.

MOTION CARRIED

24/188 It was moved by Trustee Kent-Laidlaw and seconded by Trustee Chenoweth.

THAT the Board approved Policy 902.1, School District Safety Program, be repealed and moved to the Administrative Procedures Guide.

MOTION CARRIED

24/189 It was moved by Trustee Kent-Laidlaw and seconded by Trustee Chenoweth.

THAT the Board approved Policy 904.8, Use of Herbicides, be repealed and moved to the Administrative Procedures Guide.

MOTION CARRIED

Trustee Reports:

Student Trustee Reports

Student Trustee, Mr. Williams, provided Trustees shared his perspective on the following questions presented ahead of time: what makes you feel appreciated? What student activities would you like to see more of?

P.A.C Reports:

Trustee Rainer reported on John Allison Elementary.

Trustee Chenoweth reported on SCIDES and Collettsville Elementary.

Chair Swan reports on Merritt Bench Elementary, Collettsville Elementary and Merritt Secondary School

Trustee Kent-Laidlaw reported on Princeton Secondary School.

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

Trustee Ward reported on Vermilion Forks Elementary.

Other Reports:

CORRESPONDENCE:

None.

PUBLIC QUESTION PERIOD

None

ADJOURNMENT:

24/190 Motion to adjourn was made by Trustee Ward and seconded by Trustee Chenoweth. The Open meeting adjourned at 7:16 pm.

Chairperson

Secretary Treasurer

MEMORANDUM

TO: All Trustees

**FROM: Dylan Richardson
Secretary Treasurer**

RE: CLOSED MEETING DECEMBER 11, 2024

DATE: January 15, 2025

**Record of Closed Meeting Held Wednesday, December 11, 2024
Merritt School Board Office**

PRESENT: TRUSTEES: G. Swan, J. Kent-Laidlaw, L. Ward, J. Jepsen, D. Rainer, J. Chenoweth

STAFF:
C. Lawrance, Superintendent of Schools
D. Richardson, Secretary-Treasurer
J. Kempston, Assistant Superintendent
L. Rusnjak, Assistant Secretary-Treasurer
K. Buckland, Executive Assistant

REGRETS: E. Hoisington

Call to Order: 4:30 p.m.

Education

- Updates provided by the Superintendent & Assistant Superintendent on educational programs and outstanding action items.

Personnel

- Teacher, Support, Exempt Updates provided by the Superintendent & Secretary Treasurer.
- Staffing & Labour Management Updates provided by the Superintendent & Secretary Treasurer.

Operations

- Property & Transportation updates provided by the Superintendent and Secretary Treasurer.

Finance

- The Secretary Treasurer updated trustees on the process used for the preparation of the annual budget as well as the steps leading towards the amended budget.

The Closed meeting was paused at 5:55 p.m. so that the Open public meeting could commence. The Closed meeting reconvened at 7:22 p.m. Motion to Adjourn: 8:23 p.m.



DR/kb

MEMORANDUM

TO: All Trustees

**FROM: Courtney Lawrance
Superintendent of Schools**

RE: INDIGENOUS EDUCATION REPORT

DATE: January 15, 2025

The monthly report from the Director of Indigenous Education is provided for your information.



CL/sc

Nicola- Similkameen Public Schools



Indigenous Education Report

**Director of Instruction Indigenous
Education**

Shelley Oppenheim- Lacerte

January 8, 2025



MSS Girls Group



Skirt Making



Beading



Water Plunge

Christmas Concerts



Bench Gr. 1



Merritt Central Gr. 7

And.... Many more fun filled Christmas Concerts throughout the school district!

CLC Christmas Crafts



Beaded Earrings



Bead Making

CLC - Beading & Crafts



Beading



Bench -Literacy & Crafts



Nooaitch Girls Group

First Nations Girls Group Land-Based Learning

Learning about Traditional Medicines. The girls went on a walk to gather medicines. They learned about the medicines in Tea bag making with 4 types of medicines & this is a great example of meaningful hands on experience with Land Based activities/ teachings.



Cultural Building



Nooaitch -Girls Group First Session

Elder
Cultural
Teachings



Sharing
Caring

Christmas Fun at Vermillion Forks Elementary

John Ellison Elementary



Left: Students drumming the Welcome Song on Indigenous Veterans Day

Right: Students reading a poem About Indigenous Veterans.

No photo: Students learned about Nicola Valley Veterans and presented to the school about what they learned.



Grade 1's and 3's having rosehip tea, cookies and coloring

Michelle

Stoney

Coloring pages

Continued..... Vermilion Forks Elementary John Ellison Elementary



**Left: Grade 3's
learning different
drum songs.**



**Right: Oly Bent
telling stories and
drumming with
grade 1's**



**The Christmas Concert.
Students from VFE and
JAE both drummed the
Welcome Song at their
Christmas
Concerts.**

Continued..... Vermilion Forks Elementary John Allison Elementary



Every morning and recess at VFE, students are invited into the Welcome Room to do many different activities. Some activities include, making leather keychains, beading, painting, Christmas crafts, art, directed drawings and more. We've watched cartoons written by First Nations, Inuit and Metis peoples. We have traditional teas, cookies, and lots of other foods. The room is almost always filled to capacity. Having the Welcome Room open for students has been fun but it has also helped build relationships and connections with students.

MEMORANDUM

TO: All Trustees

**FROM: Courtney Lawrance
Superintendent of Schools**

RE: EARLY LEARNING AND CHILDCARE REPORT

DATE: January 15, 2025

The monthly report from the District Vice Principal for Early Learning and Child Care is provided.



CL/sc

Early Learning Update— January 2025

StrongStart

One of the many beautiful things that happens as a part of StrongStart is that we have the opportunity to engage children in some school routines from the moment that they start in a StrongStart program. While children are offered choice, and flexibility, when they are able they also have the opportunity to join in things like library, gym, circle/story time, snack time and various other school- based routines.

To the right you can see Ms. Dreger, supporting story time in the library.



SEY2KT

(Strengthening the Early Years to
Kindergarten Transitions)

As mentioned at last month's board meeting, last year's Merritt SEY2KT group ear marked some funds to help bring in Bob's and Lolo, a musical group for young children.

Bobs & LoLo are five-time JUNO nominated singer-songwriters as well as the creators and stars of the upbeat, musical preschool series - Sing, Dance and Play with Bobs & LoLo. Recently named Canada's Favourite Kids' Entertainer in a nationwide poll by CBC Music, this dynamic duo is dedicated to connecting children to nature with music, movement and make-believe.

We've been working alongside Literacy Merritt and the Nicola Valley Society (LMNVS) to make this a culminating event for Family Literacy Week. Literacy Merritt and the Nicola Valley offers many free literacy events within the community. During Family Literacy week there are additional community activities. Family Literacy week runs January 27th—January 31st.

The **Bob's and Lolo** free concert for young audiences will take place at the Merritt Civic Centre on Friday, January 31st at 5:45pm.

We are excited for this upcoming event!



Ready Set Learn

Ready Set Learn schedules are now set. These dates are meant for children (ages 3-5) and their caregivers. Children/Caregivers get to meet the teacher, principal and other staff if available. They experience a school tour, time in the Kindergarten classroom, a guest speaker, some activities for the kids and a snack and a gift.

This year we have planned all Ready Set Learn events to occur right around Kindergarten Registration time. The schedule is as follows:

Collettville Elementary—February 18th ,9-10:30am

Diamond Vale Elementary—February 26th, 9-10:30am

John Allison—February 27th, 9-10:30am

Merritt Central Elementary—March 5th, 9-10:30am

Merritt Bench Elementary—March 6th, 9-10:30am

MEMORANDUM

TO: All Trustees

**FROM: Courtney Lawrance
Superintendent of Schools**

RE: INCLUSIVE EDUCATION REPORT

DATE: January 15, 2025

The monthly report from the Director of Instruction for Inclusive Education is provided.



CL/sc

Director of Instruction – Inclusive Education Report January 2025

****To enhance accessibility, this document can be easily read out loud through various text-to-speech programs. The background color, font size, and font choice are intentionally selected to enhance readability. ****

POPARD – Student Cooperation Training

Phase 1 of the Student Cooperation Training (SCT) program, developed with the Provincial Outreach Program for Autism and Related Disorders (POPARD), is now complete. Weekly meetings with the POPARD consultant will continue until spring.

This training has been monumentally successful, providing the school team with strategies to help the student regulate behaviors, improve communication exponentially, and increase independent work.

Duplication of this program with a new school team will be starting later this month. In preparation, we are actively engaged in collaborative planning with the new school team and family to ensure the program is adapted to meet their needs and set the stage for success.



Health Promoting Schools Update

Mental Health, Food Coordination and Physical Literacy

It has been a busy first half of the year for Health

Here are just a few highlights

Open Parachute Support for teachers and classrooms

Pre-Venture programs at PSS and MSS

Physical Literacy Sessions



Physical Literacy



ROOTS OF EMPATHY

GROWING AND EATING



Kids in the Know Development and sharing of
Indigenized lessons

New recipes and options for our lunch menus

Roots of Empathy Program

MEMORANDUM

TO: All Trustees

**FROM: Jane Kempston
Assistant Superintendent**

RE: ANTI-RACISM REPORT UPDATE

DATE: January 15, 2025

Jane Kempston, Assistant Superintendent, will be giving an update on the anti-racism report.



JK/sc

MEMORANDUM

TO: All Trustees

**FROM: Jane Kempston
Assistant Superintendent**

RE: EQUITY SCAN REPORT UPDATE

DATE: January 15, 2025

Jane Kempston, Assistant Superintendent, will be providing an update on the Equity Scan report.



JK/sc

MEMORANDUM

TO: All Trustees

**FROM: Courtney Lawrance
Superintendent of Schools**

RE: 2025/2026 DISTRICT CALENDAR

DATE: January 15, 2025

As per Ministry requirements, the 2025/2026 District Calendar will be brought forward for consideration. The calendar will include the correct number of days in session and days of instruction meeting the Ministry of Education requirements. The Non-Instructional Days are outlined below:

- 3 Non-Instructional days for the Summer Institute in August
- 2 Non-Instructional days scheduled in October and February
- 1 Non-Instructional day in-lieu in March
- 1 Non-Instructional administrative day in June

After Board approval, the calendar will be provided to our rights holders, stakeholders and the public for notification and feedback and returned for final approval at the February board meeting.



CL/sc



Nicola-Similkameen School District

School Calendar - 2025 / 2026 School Year

Days in Session **192** - Days of Instruction **185**

August 25 - 27, 2025	Mon. – Wed.	School-Based Session (Summer Professional Development Day.)
September 2, 2025	Tuesday	SCHOOL OPENING. School hours 10:00 a.m. to 12 noon. (Bus schedule to be adjusted for the first day of school.)
September 30, 2025	Tuesday	National Day for Truth and Reconciliation Statutory Holiday.
October 13, 2025	Monday	Thanksgiving Day.
October 24, 2025	Friday	Non-Instructional Day. (Professional Development Day.)
November 11, 2025	Tuesday	Remembrance Day Statutory Holiday.
December 19, 2025	Friday	Last day of school before Winter Break.
Dec. 22, 2025 – Jan. 2, 2026		Winter Break.
January 5, 2026	Monday	Schools reopen after the break.
February 13, 2026	Friday	Non-Instructional Day (Professional Development Day.)
February 16, 2026	Monday	Family Day.
March 13, 2026	Friday	Last day of school before Spring Break.
March 16 - 27, 2026		SPRING BREAK.
March 30, 2026	Monday	Schools reopen after the break.
April 3, 2026	Friday	Good Friday.
April 6, 2026	Monday	Easter Monday.
May 18, 2026	Monday	Victoria Day.
June 25, 2026	Thursday	Last day of classes.
June 26, 2026	Friday	ADMINISTRATION DAY - SCHOOLS CLOSED.

Draft – January 8, 2025

Success for ALL Learners ~ Today and Tomorrow

MEMORANDUM

TO: All Trustees

**FROM: Dylan Richardson
Secretary Treasurer**

RE: 24-25 AMENDED BUDGET UPDATE

DATE: January 15, 2025

Enclosed Trustees will find a layout of the 2024-2025 Budget Cycle Key Dates that was provided in the December board package. With the student enrolment verification completed in September, senior staff would typically receive a funding announcement from the Ministry of Education and Child Care in December, confirming the final operating grant allocations in preparation for the 2024-2025 Amended Annual Budget.

Senior Staff have received correspondence from the Ministry of Education and Child Care that the funding announcement has been postponed to an unconfirmed date in January 2025 due to a change in government process.

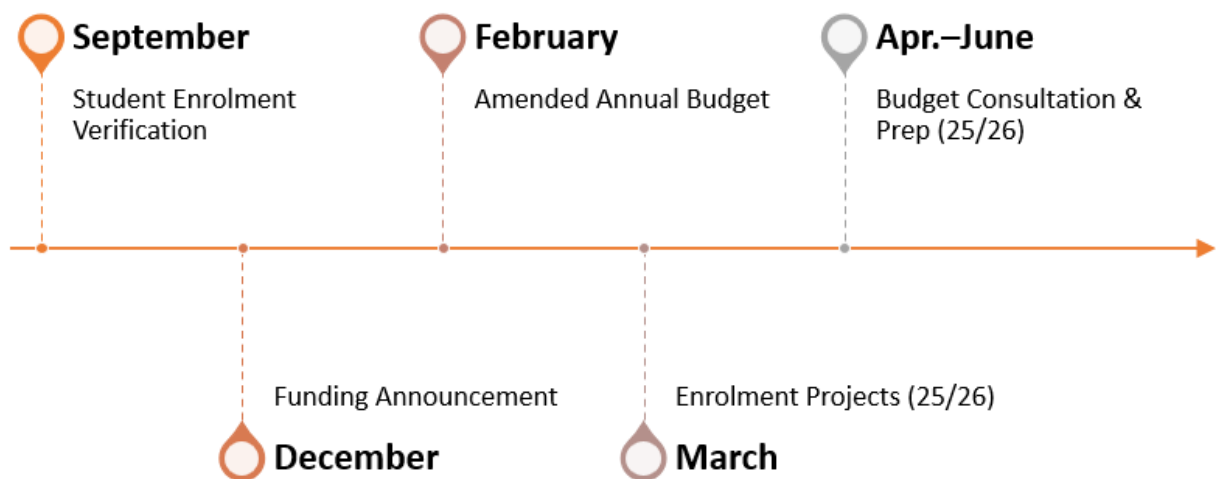
At the time of writing the Ministry has not yet confirmed the date of the funding announcement. Trustees are advised that once the funding announcement is received from the Ministry, staff will expedite the amended annual budget that is due to the Ministry in February 2025.



DR/kb

Encl. 2024-2025 Budget Cycle Key Dates

2024-2025 Budget Cycle Key Dates



MEMORANDUM

TO: All Trustees

**FROM: Dylan Richardson
Secretary Treasurer**

RE: STATEMENT OF FINANCIAL INFORMATION

DATE: January 15, 2025

Enclosed, Trustees will find a copy of the Statement of Financial Information (SOFI report), which has been filed for the 2023-2024 school year in accordance with the Financial Information Act.

The SOFI Report is arranged in the following order: Approval of Statement of Financial Information; Table of contents; Financial Information Act Submission Checklist; Audited Financial Statements; Schedule of Debt; Schedule of Guarantee and Indemnity Agreements; Statement of Severance Agreements; Schedule of Remuneration and Expenses; Schedule of Payments for Goods and Services; Statement of Reconciliation of Payments to Financial Statements; Management Report.

Following is the link to the ministry website providing access to this report for the 2023-2024 fiscal year:

[Statement of Financial Information - Province of British Columbia](#)



DR/kb

Encl. Statement of Financial Information



**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

December 6, 2024

School District Financial Reporting Unit
Resource Management Division
Ministry of Education
PO Box 9151 Stn Prov Govt
Victoria, BC V8V 1V2

Courier: 3rd Floor, 620 Superior Street, Victoria, BC V8V 1V2

RE: Financial Information Act – 2023-2024 Reporting Requirements

Enclosed are the statements and schedules of financial information included in School District No. 58 (Nicola-Similkameen) Statement of Financial Information (SOFI).

If you require additional information regarding this submission, please contact me directly.

Yours truly,

Dylan Richardson, MBA
Secretary Treasurer

/l/r



Ministry
of Education

SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)




6049

SCHOOL DISTRICT NUMBER 58	NAME OF SCHOOL DISTRICT Nicola-Similkameen	YEAR 2023-2024
OFFICE LOCATION(S) 1550 Chapman Street		TELEPHONE NUMBER 250-378-5161
MAILING ADDRESS P. O. Box 4100		
CITY Merritt	PROVINCE BC	POSTAL CODE V1K 1B8
NAME OF SUPERINTENDENT Courtney Lawrance		TELEPHONE NUMBER 250-378-5161
NAME OF SECRETARY TREASURER Dylan Richardson		TELEPHONE NUMBER 250-378-5161

DECLARATION AND SIGNATURES

We, the undersigned, certify that the attached is a correct and true copy of the Statement of Financial Information for the year ended
June 30, 2024

for School District No. **58** as required under Section 2 of the Financial Information Act.

SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION 	DATE SIGNED December 6, 2024
SIGNATURE OF SUPERINTENDENT 	DATE SIGNED December 6, 2024
SIGNATURE OF SECRETARY TREASURER 	DATE SIGNED December 6, 2024

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

School District No. 58 (Nicola-Similkameen)

Fiscal Year Ended June 30, 2024

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5. Schedule of Debt
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7. Statement of Severance Agreements
8. Schedule of Remuneration and Expenses
9. Schedule of Payments for Goods and Services
10. Statement of Reconciliation of Payments to Financial Statements
11. Management Report

Statement of Financial Information for Year Ended June 30, 2024

Financial Information Act-Submission Checklist

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

Audited Financial Statements of

School District No. 58 (Nicola-Similkameen)

And Independent Auditors' Report thereon

June 30, 2024

School District No. 58 (Nicola-Similkameen)

June 30, 2024

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School District No. 58 (Nicola-Similkameen)

MANAGEMENT REPORT

Version: 9619-8874-6891

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.

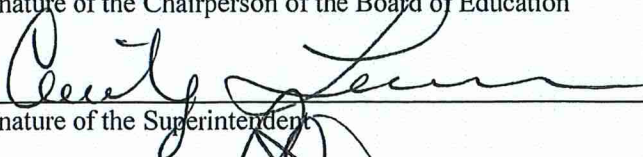
The external auditors, BDO, LLP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of School District No. 58 (Nicola-Similkameen) 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)




Signature of the Chairperson of the Board of Education

Sept 11, 2024
Date Signed



Signature of the Superintendent

Sept 11, 2024
Date Signed



Signature of the Secretary Treasurer

Sept 11, 2024
Date Signed



Independent Auditor's Report

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, 2024, and the statements of operations, changes in net debt and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the District as at June 30, 2024, 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.

BDO Canada LLP

Chartered Professional Accountants

Kamloops, British Columbia
September 12, 2024

School District No. 58 (Nicola-Similkameen)

Statement 1

Statement of Financial Position

As at June 30, 2024

	2024 Actual \$	2023 Actual \$
Financial Assets		
Cash and Cash Equivalents	12,005,374	8,868,315
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	455,924	455,310
Due from First Nations	291,810	546,754
Other	358,341	598,387
Total Financial Assets	13,111,449	10,468,766
Liabilities		
Accounts Payable and Accrued Liabilities		
Other	3,775,113	2,996,349
Unearned Revenue	-	2,189
Deferred Revenue	1,738,857	1,414,679
Deferred Capital Revenue	29,712,979	24,089,637
Employee Future Benefits	1,323,370	1,307,999
Asset Retirement Obligation	1,508,892	2,535,201
Total Liabilities	38,059,211	32,346,054
Net Debt	(24,947,762)	(21,877,288)
Non-Financial Assets		
Tangible Capital Assets	36,555,069	33,784,392
Prepaid Expenses	262,346	271,725
Supplies Inventory	73,429	221,940
Total Non-Financial Assets	36,890,844	34,278,057
Accumulated Surplus (Deficit)	11,943,082	12,400,769

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, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	31,589,954	32,055,015	36,594,634
Other	94,992	93,984	54,977
Other Revenue	4,601,972	4,550,610	4,496,727
Rentals and Leases	65,860	96,766	91,285
Investment Income	422,250	443,341	327,487
Amortization of Deferred Capital Revenue	1,114,103	1,107,744	1,063,107
Total Revenue	37,889,131	38,347,460	42,628,217
Expenses			
Instruction	29,441,298	29,864,850	26,624,717
District Administration	1,865,675	1,843,397	1,702,868
Operations and Maintenance	6,392,098	5,650,681	5,954,337
Transportation and Housing	1,611,969	1,446,219	1,447,839
Flood Restoration			8,288,388
Total Expense	39,311,040	38,805,147	44,018,149
Surplus (Deficit) for the year	(1,421,909)	(457,687)	(1,389,932)
Accumulated Surplus (Deficit) from Operations, beginning of year		12,400,769	13,790,701
Accumulated Surplus (Deficit) from Operations, end of year		11,943,082	12,400,769

School District No. 58 (Nicola-Similkameen)

Statement 4

Statement of Changes in Net Debt

Year Ended June 30, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Surplus (Deficit) for the year	<u>(1,421,909)</u>	<u>(457,687)</u>	<u>(1,389,932)</u>
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(5,642,860)	(4,831,080)	(2,955,281)
Amortization of Tangible Capital Assets	1,975,510	1,034,094	1,880,934
Change in Estimate - Asset Retirement Obligation		1,026,309	
Total Effect of change in Tangible Capital Assets	<u>(3,667,350)</u>	<u>(2,770,677)</u>	<u>(1,074,347)</u>
Acquisition of Prepaid Expenses		(262,346)	(271,725)
Use of Prepaid Expenses		271,725	290,032
Acquisition of Supplies Inventory		(73,429)	(221,940)
Use of Supplies Inventory		221,940	
Total Effect of change in Other Non-Financial Assets	<u>-</u>	<u>157,890</u>	<u>(203,633)</u>
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	<u>(5,089,259)</u>	<u>(3,070,474)</u>	<u>(2,667,912)</u>
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		<u>(3,070,474)</u>	<u>(2,667,912)</u>
Net Debt, beginning of year		<u>(21,877,288)</u>	<u>(19,209,376)</u>
Net Debt, end of year		<u><u>(24,947,762)</u></u>	<u><u>(21,877,288)</u></u>

School District No. 58 (Nicola-Similkameen)

Statement 5

Statement of Cash Flows
Year Ended June 30, 2024

	2024 Actual	2023 Actual
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	(457,687)	(1,389,932)
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	494,376	840,205
Supplies Inventories	148,511	(221,940)
Prepaid Expenses	9,379	18,307
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	778,764	(797,502)
Unearned Revenue	(2,189)	1,689
Deferred Revenue	324,178	135,179
Employee Future Benefits	15,371	(10,384)
Amortization of Tangible Capital Assets	1,034,094	1,880,934
Amortization of Deferred Capital Revenue	(1,107,744)	(1,063,107)
Deferred Capital Revenue Spent on Flood Restoration Projects	(422,865)	(8,270,995)
Total Operating Transactions	814,188	(8,877,546)
Capital Transactions		
Tangible Capital Assets Purchased	(1,917,952)	(2,281,773)
Tangible Capital Assets -WIP Purchased	(2,913,128)	(673,508)
Total Capital Transactions	(4,831,080)	(2,955,281)
Financing Transactions		
Capital Revenue Received	7,153,951	10,583,086
Total Financing Transactions	7,153,951	10,583,086
Net Increase (Decrease) in Cash and Cash Equivalents	3,137,059	(1,249,741)
Cash and Cash Equivalents, beginning of year	8,868,315	10,118,056
Cash and Cash Equivalents, end of year	12,005,374	8,868,315
Cash and Cash Equivalents, end of year, is made up of:		
Cash	12,005,374	8,868,315
	12,005,374	8,868,315

SCHOOL DISTRICT No. 58 (NICOLA-SIMILKAMEEN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

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.

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, 2024

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, 2023
 - decrease in annual surplus by \$1,248,984
 - increase in accumulated surplus and decrease in deferred contributions by \$24,089,637
- Year-ended June 30, 2024
 - decrease in annual surplus by \$5,623,342
 - increase in accumulated surplus and decrease in deferred contributions by \$29,712,979

b) Cash and Cash Equivalents

Cash and cash equivalents include cash on deposit with two chartered banks, 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, 2024

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, 2024

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, 2024

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 2024, 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, 2024

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, 2024

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, 2024

NOTE 3 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES

	<u>2024</u>	<u>2023</u>
Due from Federal Government	\$ 76,943	\$ 373,545
Due from Province - Ministry of Education	455,924	455,310
Other	281,398	224,842
Sub-Total Other	<u>814,265</u>	<u>1,053,697</u>
Due from LEA/Direct Fundings	291,810	546,754
Total	<u>\$ 1,106,075</u>	<u>\$ 1,600,451</u>

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES – OTHER

	<u>2024</u>	<u>2023</u>
Trades payable	\$ 2,132,414	\$ 1,548,697
Salaries and benefits payables	1,152,861	1,015,080
Accrued vacation pay	489,838	432,572
Other	-	-
Total	<u>\$ 3,775,113</u>	<u>\$ 2,996,349</u>

NOTE 5 UNEARNED REVENUE

	<u>2024</u>	<u>2023</u>
Beginning Balance:	\$ 2,189	\$ 500
Increase:		
Lease Income		189
Project Fees		2,000
Decrease:		
Lease Income	(189)	(500)
Project Fees	(2,000)	
Net changes for year	<u>(2,189)</u>	<u>1,689</u>
Ending Balance:	<u>\$ -</u>	<u>\$ 2,189</u>

SCHOOL DISTRICT No. 58 (NICOLA-SIMILKAMEEN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

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>2024</u>	<u>2023</u>
Balance, beginning of year	\$ 1,414,679	\$ 1,279,500
Contributions received during the year	8,028,301	6,934,574
Revenue recognized from deferred contributions	(7,704,123)	(6,799,395)
Total	<u>\$ 1,738,857</u>	<u>\$ 1,414,679</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>2024</u>	<u>2023</u>
Balance, beginning of year	\$ 24,089,637	\$ 22,840,653
Contributions received during the year	7,147,994	10,572,775
Investment Income	5,957	10,311
Insurance Proceeds Expended	(422,865)	(8,270,995)
Revenue recognized from deferred contributions	(1,107,744)	(1,063,107)
Total	<u>\$ 29,712,979</u>	<u>\$ 24,089,637</u>

SCHOOL DISTRICT No. 58 (NICOLA-SIMILKAMEEN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

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.

	<u>June 30, 2024</u>	<u>June 30, 2023</u>
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	\$ 868,053	\$ 899,575
Service Cost	83,657	86,331
Interest Cost	36,457	29,828
Benefit Payments	-10,143	-99,729
Actuarial (Gain) Loss	-86,957	-47,952
Accrued Benefit Obligation – March 31	<u>\$ 891,067</u>	<u>\$ 868,053</u>
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation - March 31	\$ 891,067	\$ 868,053
Market Value of Plan Assets - March 31	<u>0</u>	<u>0</u>
Funded Status - Surplus (Deficit)	-891,067	-868,053
Employer Contributions After Measurement Date	40,720	0
Benefits Expense After Measurement Date	-30,489	-30,029
Unamortized Net Actuarial (Gain) Loss	-442,534	-409,918
Accrued Benefit Asset (Liability) - June 30	<u><u>-\$ 1,323,370</u></u>	<u><u>-\$ 1,307,999</u></u>
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability (Asset) - July 1	\$ 1,307,999	\$ 1,318,384
Net Expense for Fiscal Year	66,234	67,331
Employer Contributions July 1 to March 31	-10,143	-77,715
Employer Contributions April 1 to June 30	-40,720	
Accrued Benefit Liability (Asset) - June 30	<u>\$ 1,323,370</u>	<u>\$ 1,307,999</u>
Components of Net Benefit Expense		
Service Cost	\$ 83,281	\$ 85,662
Interest Cost	37,294	31,485
Amortization of Net Actuarial (Gain)/Loss	-54,341	-49,817
Net Benefit Expense (Income)	<u>\$ 66,234</u>	<u>\$ 67,331</u>
Assumptions		
Discount Rate - April 1	4.00%	3.25%
Discount Rate - March 31	4.25%	4.00%
Long Term Salary Growth - April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth - March 31	2.50% + seniority	2.50% + seniority
EARS - March 31	10.6	10.6

SCHOOL DISTRICT No. 58 (NICOLA-SIMILKAMEEN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 9 TANGIBLE CAPITAL ASSETS

Net Book Value		
	2024	2023
Sites	\$ 2,723,449	\$ 2,723,449
Buildings	29,138,497	27,403,200
Buildings - work in progress	1,331,943	673,508
Furniture & Equipment	1,405,383	989,322
Vehicles	814,241	826,626
Computer Software	326,545	358,280
Computer Hardware	815,011	810,007
Total	\$ 36,555,069	\$ 33,784,392

June 30, 2024						
Cost	Opening Cost	Additions	ARO Change in Estimate	Disposals	Transfers (WIP)	Total 2023
Sites	\$ 2,723,449					\$ 2,723,449
Buildings	59,683,572	\$ 716,959	(1,026,309)		2,254,693	61,628,915
Buildings - work in progress	673,508	2,913,128			(2,254,693)	1,331,943
Furniture & Equipment	1,936,518	638,340		(65,788)		2,509,070
Vehicles	1,767,415	173,007		-		1,940,422
Computer Software	501,262	76,130		-		577,392
Computer Hardware	1,422,873	313,516		(74,143)		1,662,246
Total	\$ 68,708,597	\$ 4,831,080	(1,026,309)	(139,931)	-	\$ 72,373,437

Accumulated Amortization	Opening Cost	Additions	Disposals	Total 2023
Buildings	\$ 32,280,372	\$ 210,046		\$ 32,490,418
Furniture & Equipment	947,196	222,279	(65,788)	1,103,687
Vehicles	940,789	185,392	-	1,126,181
Computer Software	142,982	107,865	-	250,847
Computer Hardware	612,866	308,512	(74,143)	847,235
Total	\$ 34,924,205	\$ 1,034,094	(139,931)	\$ 35,818,368

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
Total	\$ 66,464,601	\$ 2,955,281	(711,285)	-	\$ 68,708,597

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
Total	\$ 33,754,556	\$ 1,880,934	(711,285)	\$ 34,924,205

SCHOOL DISTRICT No. 58 (NICOLA-SIMILKAMEEN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 9 TANGIBLE CAPITAL ASSETS *(Continued)*

- Buildings – work in progress having a value of \$1,331,943 (2023 - \$673,508) 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, 2023, the Teachers' Pension Plan has about 51,000 active members and approximately 42,000 retired members. As of December 31, 2023, the Municipal Pension Plan has about 256,000 active members, including approximately 31,000 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 \$2,396,060 for employer contributions to the plans for the year ended June 30, 2024 (2023: \$2,195,617).

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, 2024

NOTE 11 INTERFUND TRANSFERS

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2024, were as follows:

	<u>2024</u>	<u>2023</u>
Transfer of Funds from Local Capital to Operating	\$ -	\$ 182,475
Purchase of Assets from the Special Purpose Fund for the Capital Fund	79,996	115,143
Total	<u>\$ 79,996</u>	<u>\$ 297,618</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, 2024

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 21, 2024. The Board adopted a preliminary annual budget on June 14, 2023. 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</u> <u>Approved Budget</u>	<u>Amendments</u>	<u>Amended</u> <u>Approved Budget</u>
Revenue:			
Ministry of Education Provincial Grants	\$ 30,564,909	\$ 1,025,045	\$ 31,589,954
Other Provincial Ministry Grants	34,200	60,792	94,992
Rentals & Leases	88,878	(23,018)	65,860
Investment Income	309,091	113,159	422,250
Other Income	3,915,922	686,050	4,601,972
Amortization of Deferred Capital Revenue	1,108,104	5,999	1,114,103
	<u>\$ 36,021,104</u>	<u>\$ 1,868,027</u>	<u>\$ 37,889,131</u>
Expenses:			
Instruction	\$ 28,108,047	\$ 1,333,251	\$ 29,441,298
District Administration	1,991,948	(126,273)	1,865,675
Operations & Maintenance	5,901,132	490,966	6,392,098
Transportation & Housing	1,120,967	491,002	1,611,969
	<u>\$ 37,122,094</u>	<u>\$ 2,188,946</u>	<u>\$ 39,311,040</u>
Net Expense	<u>\$ (1,100,990)</u>	<u>\$ (320,919)</u>	<u>\$ (1,421,909)</u>
Budgeted Allocation of Surplus	503,986	209,293	713,279
Budgeted Annual Deficit for the Year	<u>\$ (597,004)</u>	<u>\$ (111,626)</u>	<u>\$ (708,630)</u>
Comprised of:			
Operating Fund Surplus	\$ -	\$ -	\$ -
Special Purpose Fund Surplus	-	-	-
Capital Fund Deficiency	(597,004)	(111,626)	(708,630)
Budgeted Annual Deficit for the Year	<u>\$ (597,004)</u>	<u>\$ (111,626)</u>	<u>\$ (708,630)</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. 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.

	<u>2024</u>	<u>2023</u>
Asset Retirement Obligation, beginning of year	\$ 2,535,201	\$ 2,535,201
Settlements during the year	-	-
Change in Estimate	(1,026,309)	-
Asset Retirement Obligation, closing balance	<u>\$ 1,508,892</u>	<u>\$ 2,535,201</u>

SCHOOL DISTRICT No. 58 (NICOLA-SIMILKAMEEN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 15 EXPENSE BY OBJECT

	<u>2024</u>	<u>2023</u>
Salaries and Benefits	\$ 30,629,888	\$ 27,636,941
Services and Supplies	7,141,165	\$ 14,500,274
Amortization	1,034,094	\$ 1,880,934
Total	\$ 38,805,147	\$ 44,018,149

NOTE 16 INTERNALLY RESTRICTED SURPLUS – OPERATING FUND

	<u>2023/24</u>	<u>2022/23</u>
Internally Restricted		
- Aboriginal Education Surplus	\$ 3,529	\$ 27,150
- School Surpluses	160,245	354,485
- BCTEA LEA Capacity	-	23,991
- CUPE Service Improvement Fund - Article 26G	59,495	67,088
- Extreme Weather Grant	52,388	94,530
- ICY Teams Grant Funds	150,379	-
Subtotal Internally Restricted	\$ 426,036	\$ 567,244
Unrestricted Accumulated Operating Surplus	1,020,203	1,721,658
Total Available for Future Operations	\$ 1,446,239	\$ 2,288,902

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 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.

SCHOOL DISTRICT No. 58 (NICOLA-SIMILKAMEEN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 18 RISK MANAGEMENT *(Continued)*

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 1 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund

Year Ended June 30, 2024

	Operating Fund	Special Purpose Fund	Capital Fund	2024 Actual	2023 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	2,288,902		10,111,867	12,400,769	13,790,701
Changes for the year					
Surplus (Deficit) for the year	(689,870)	79,996	152,187	(457,687)	(1,389,932)
Interfund Transfers					
Tangible Capital Assets Purchased	(152,793)	(79,996)	232,789	-	
Net Changes for the year	(842,663)	-	384,976	(457,687)	(1,389,932)
Accumulated Surplus (Deficit), end of year - Statement 2	1,446,239	-	10,496,843	11,943,082	12,400,769

School District No. 58 (Nicola-Similkameen)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	24,688,033	25,294,355	22,803,499
Other	79,704	78,767	56,458
Other Revenue	3,529,222	3,201,722	3,216,605
Rentals and Leases	65,860	96,766	91,285
Investment Income	343,713	364,593	278,212
Total Revenue	28,706,532	29,036,203	26,446,059
Expenses			
Instruction	22,127,199	22,437,546	20,060,055
District Administration	1,762,502	1,843,397	1,702,868
Operations and Maintenance	4,198,556	4,287,500	4,236,750
Transportation and Housing	1,331,554	1,157,630	1,164,902
Total Expense	29,419,811	29,726,073	27,164,575
Operating Surplus (Deficit) for the year	(713,279)	(689,870)	(718,516)
Budgeted Appropriation (Retirement) of Surplus (Deficit)	713,279		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(152,793)	
Local Capital			182,475
Total Net Transfers	-	(152,793)	182,475
Total Operating Surplus (Deficit), for the year	-	(842,663)	(536,041)
Operating Surplus (Deficit), beginning of year		2,288,902	2,824,943
Operating Surplus (Deficit), end of year		1,446,239	2,288,902
Operating Surplus (Deficit), end of year			
Internally Restricted		426,036	2,288,902
Unrestricted		1,020,203	
Total Operating Surplus (Deficit), end of year		1,446,239	2,288,902

School District No. 58 (Nicola-Similkameen)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	27,343,239	27,273,650	24,560,278
ISC/LEA Recovery	(3,485,172)	(3,037,321)	(3,179,245)
Other Ministry of Education and Child Care Grants			
Pay Equity	120,216	120,216	120,216
Funding for Graduated Adults	53,674	125,941	69,163
Student Transportation Fund	170,292	170,292	170,292
Support Staff Benefits Grant	30,025	30,025	30,025
FSA Scorer Grant	7,506	7,506	7,506
Child Care Funding		5,414	
Early Learning Framework (ELF) Implementation			369
Labour Settlement Funding	448,253	448,253	1,018,466
Anti-Racism in Early Care Grant			6,429
ICY Clinical Counsellor Funding		150,379	
Total Provincial Grants - Ministry of Education and Child Care	24,688,033	25,294,355	22,803,499
Provincial Grants - Other	79,704	78,767	56,458
Other Revenues			
Funding from First Nations	3,485,172	3,037,321	3,179,245
Miscellaneous			
Miscellaneous Revenue	44,050	164,401	37,360
Total Other Revenue	3,529,222	3,201,722	3,216,605
Rentals and Leases	65,860	96,766	91,285
Investment Income	343,713	364,593	278,212
Total Operating Revenue	28,706,532	29,036,203	26,446,059

School District No. 58 (Nicola-Similkameen)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object
Year Ended June 30, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Salaries			
Teachers	8,941,968	9,216,132	8,684,430
Principals and Vice Principals	2,450,488	2,432,545	2,088,631
Educational Assistants	3,365,644	3,155,651	2,611,653
Support Staff	3,393,237	3,355,486	3,193,429
Other Professionals	1,380,139	1,368,752	1,253,297
Substitutes	970,000	1,059,696	1,050,401
Total Salaries	20,501,476	20,588,262	18,881,841
Employee Benefits	4,285,346	4,625,899	4,107,349
Total Salaries and Benefits	24,786,822	25,214,161	22,989,190
Services and Supplies			
Services	1,355,357	1,534,649	1,229,891
Student Transportation	256,531	256,124	211,573
Professional Development and Travel	320,857	296,459	323,744
Rentals and Leases	46,076	46,731	
Dues and Fees	109,147	106,913	110,376
Insurance	93,448	90,959	88,049
Supplies	1,704,791	1,391,384	1,371,783
Utilities	746,782	788,693	839,969
Total Services and Supplies	4,632,989	4,511,912	4,175,385
Total Operating Expense	29,419,811	29,726,073	27,164,575

School District No. 58 (Nicola-Similkameen)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	7,729,034	457,912		422,106	98,210	543,674	9,250,936
1.03 Career Programs						453	453
1.07 Library Services	84,268			25,829			110,097
1.08 Counselling	215,105			13,065			228,170
1.10 Special Education	1,187,725	161,288	2,496,821			203,024	4,048,858
1.30 English Language Learning							-
1.31 Indigenous Education		69,755	636,839		60,921	22,809	790,324
1.41 School Administration		1,743,590	21,991	517,360		50,954	2,333,895
Total Function 1	9,216,132	2,432,545	3,155,651	978,360	159,131	820,914	16,762,733
4 District Administration							
4.11 Educational Administration					406,449		406,449
4.40 School District Governance					162,788		162,788
4.41 Business Administration				183,088	241,448		424,536
Total Function 4	-	-	-	183,088	810,685	-	993,773
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				29,077	309,951	2,023	341,051
5.50 Maintenance Operations				1,536,986		127,310	1,664,296
5.52 Maintenance of Grounds				106,518			106,518
5.56 Utilities							-
Total Function 5	-	-	-	1,672,581	309,951	129,333	2,111,865
7 Transportation and Housing							
7.41 Transportation and Housing Administration				19,375	88,985		108,360
7.70 Student Transportation				502,082		109,449	611,531
Total Function 7	-	-	-	521,457	88,985	109,449	719,891
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	9,216,132	2,432,545	3,155,651	3,355,486	1,368,752	1,059,696	20,588,262

School District No. 58 (Nicola-Similkameen)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2024 Actual	2024 Budget	2023 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	9,250,936	2,120,141	11,371,077	874,052	12,245,129	11,913,536	11,604,232
1.03 Career Programs	453	26	479	62,790	63,269	64,701	76,268
1.07 Library Services	110,097	25,719	135,816	51,759	187,575	180,163	188,373
1.08 Counselling	228,170	50,766	278,936	3,853	282,789	259,262	437,339
1.10 Special Education	4,048,858	916,787	4,965,645	346,670	5,312,315	5,335,024	4,176,780
1.30 English Language Learning	-	-	-	-	-	-	180
1.31 Indigenous Education	790,324	155,765	946,089	476,312	1,422,401	1,425,930	1,267,315
1.41 School Administration	2,333,895	536,267	2,870,162	53,906	2,924,068	2,948,583	2,309,568
Total Function 1	16,762,733	3,805,471	20,568,204	1,869,342	22,437,546	22,127,199	20,060,055
4 District Administration							
4.11 Educational Administration	406,449	78,758	485,207	109,107	594,314	601,474	500,749
4.40 School District Governance	162,788	14,260	177,048	92,515	269,563	279,299	293,015
4.41 Business Administration	424,536	145,672	570,208	409,312	979,520	881,729	909,104
Total Function 4	993,773	238,690	1,232,463	610,934	1,843,397	1,762,502	1,702,868
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	341,051	67,354	408,405	85,381	493,786	489,458	418,610
5.50 Maintenance Operations	1,664,296	352,693	2,016,989	717,855	2,734,844	2,707,940	2,724,695
5.52 Maintenance of Grounds	106,518	23,362	129,880	140,297	270,177	254,376	253,476
5.56 Utilities	-	-	-	788,693	788,693	746,782	839,969
Total Function 5	2,111,865	443,409	2,555,274	1,732,226	4,287,500	4,198,556	4,236,750
7 Transportation and Housing							
7.41 Transportation and Housing Administration	108,360	21,897	130,257	2,935	133,192	126,859	112,138
7.70 Student Transportation	611,531	116,432	727,963	296,475	1,024,438	1,204,695	1,052,764
Total Function 7	719,891	138,329	858,220	299,410	1,157,630	1,331,554	1,164,902
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	20,588,262	4,625,899	25,214,161	4,511,912	29,726,073	29,419,811	27,164,575

School District No. 58 (Nicola-Similkameen)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	6,595,009	6,337,795	5,520,140
Other	15,288	15,217	(1,481)
Other Revenue	1,072,750	1,348,888	1,280,122
Investment Income		211	614
Total Revenue	<u>7,683,047</u>	<u>7,702,111</u>	<u>6,799,395</u>
Expenses			
Instruction	7,314,099	7,427,304	6,564,662
District Administration	103,173		
Operations and Maintenance	91,614	91,614	29,287
Transportation and Housing	99,921	103,197	90,303
Total Expense	<u>7,608,807</u>	<u>7,622,115</u>	<u>6,684,252</u>
Special Purpose Surplus (Deficit) for the year	<u>74,240</u>	<u>79,996</u>	<u>115,143</u>
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(74,240)	(79,996)	(115,143)
Total Net Transfers	<u>(74,240)</u>	<u>(79,996)</u>	<u>(115,143)</u>
Total Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		<u>-</u>	<u>-</u>

School District No. 58 (Nicola-Similkameen)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2024

	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			13,703	710,304	84,322	20,985	36,066	5,467	
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	125,854	100,943			128,000	14,700	407,364	317,363	330,403
Provincial Grants - Other				1,374,284					
Other				211					
Investment Income									
	125,854	100,943	-	1,374,495	128,000	14,700	407,364	317,363	330,403
Less: Allocated to Revenue	125,854	100,943	9,568	1,271,009	164,027	7,726	199,137	322,830	330,403
Recovered									
Deferred Revenue, end of year	-	-	4,135	813,790	48,295	27,959	244,293	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	125,854	100,943	9,568		164,027	7,726	199,137	322,830	330,403
Provincial Grants - Other				1,270,798					
Other Revenue				211					
Investment Income									
	125,854	100,943	9,568	1,271,009	164,027	7,726	199,137	322,830	330,403
Expenses									
Salaries									
Teachers							23,238	119,732	
Principals and Vice Principals									75,000
Educational Assistants		79,849			109,797		47,352	35,823	25,000
Support Staff								17,744	51,000
Other Professionals									72,000
Substitutes					41				
	-	79,849	-	-	109,838	-	70,590	173,299	223,000
Employee Benefits		21,094			28,530		10,605	38,931	46,230
Services and Supplies	91,614		9,568	1,271,009	25,659	7,726	117,942	110,600	21,173
	91,614	100,943	9,568	1,271,009	164,027	7,726	199,137	322,830	290,403
Net Revenue (Expense) before Interfund Transfers	34,240	-	-	-	-	-	-	-	40,000
Interfund Transfers									
Tangible Capital Assets Purchased	(34,240)								(40,000)
	(34,240)	-	-	-	-	-	-	-	(40,000)
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 58 (Nicola-Similkameen)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2024

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Seamless Day Kindergarten	Student & Family Affordability	JUST B4	SEY2KT (Early Years to Kindergarten)
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		2,012	24,314	67,617	18,572	55,400	16,172	25,000	14,228
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	4,227,123	40,306	89,779	55,000	6,750	55,400	100,000	25,000	19,000
Provincial Grants - Other									
Other									
Investment Income									
	4,227,123	40,306	89,779	55,000	6,750	55,400	100,000	25,000	19,000
Less: Allocated to Revenue	4,227,123	38,659	108,953	97,146	1,627	72,686	16,672	-	12,804
Recovered		2,012							
Deferred Revenue, end of year	-	1,647	5,140	25,471	23,695	38,114	99,500	50,000	20,424
Revenues									
Provincial Grants - Ministry of Education and Child Care	4,227,123	38,659	108,953	97,146	1,627	72,686	16,672		12,804
Provincial Grants - Other									
Other Revenue									
Investment Income									
	4,227,123	38,659	108,953	97,146	1,627	72,686	16,672	-	12,804
Expenses									
Salaries									
Teachers	3,436,685								
Principals and Vice Principals									
Educational Assistants		1,894	2,212			59,323			
Support Staff									
Other Professionals									
Substitutes			54,391	1,095					331
	3,436,685	1,894	56,603	1,095	-	59,323	-	-	331
Employee Benefits	790,438	502	13,038	166		12,522			19
Services and Supplies		36,263	33,556	95,885	1,627	841	16,672		12,454
	4,227,123	38,659	103,197	97,146	1,627	72,686	16,672	-	12,804
Net Revenue (Expense) before Interfund Transfers	-	-	5,756	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased			(5,756)						
	-	-	(5,756)	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 58 (Nicola-Similkameen)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2024

	ECL (Early Care & Learning)	Feeding Futures Fund	Health Career Grants	AREA Multicultural Program	Charitable Society	ASSAI	United Way	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	32,849			23,141	203,266	31,863	29,398	1,414,679
Add: Restricted Grants								
Provincial Grants - Ministry of Education and Child Care	175,000	350,000	25,000					6,592,985
Provincial Grants - Other						29,884		29,884
Other					30,937			1,405,221
Investment Income								211
	175,000	350,000	25,000	-	30,937	29,884	-	8,028,301
Less: Allocated to Revenue	174,025	327,612	-	23,141	54,949	15,217	-	7,702,111
Recovered						-		2,012
Deferred Revenue, end of year	33,824	22,388	25,000	-	179,254	46,530	29,398	1,738,857
Revenues								
Provincial Grants - Ministry of Education and Child Care	174,025	327,612						6,337,795
Provincial Grants - Other						15,217		15,217
Other Revenue				23,141	54,949			1,348,888
Investment Income								211
	174,025	327,612	-	23,141	54,949	15,217	-	7,702,111
Expenses								
Salaries								
Teachers		47,786						3,627,441
Principals and Vice Principals	134,540							209,540
Educational Assistants								361,250
Support Staff		5,611				9,715		84,070
Other Professionals								72,000
Substitutes								55,858
	134,540	53,397	-	-	-	9,715	-	4,410,159
Employee Benefits	29,603	12,847				1,043		1,005,568
Services and Supplies	9,882	261,368		23,141	54,949	4,459		2,206,388
	174,025	327,612	-	23,141	54,949	15,217	-	7,622,115
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	79,996
Interfund Transfers								
Tangible Capital Assets Purchased								(79,996)
	-	-	-	-	-	-	-	(79,996)
Net Revenue (Expense)	-	-	-	-	-	-	-	-

School District No. 58 (Nicola-Similkameen)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2024

		2024 Actual			
	2024 Budget	Invested in Tangible Capital Assets	Local Capital	Fund Balance	2023 Actual
	\$	\$	\$	\$	\$
Revenues					
Provincial Grants					
Ministry of Education and Child Care	306,912	422,865		422,865	8,270,995
Investment Income	78,537		78,537	78,537	48,661
Amortization of Deferred Capital Revenue	1,114,103	1,107,744		1,107,744	1,063,107
Total Revenue	<u>1,499,552</u>	<u>1,530,609</u>	<u>78,537</u>	<u>1,609,146</u>	<u>9,382,763</u>
Expenses					
Operations and Maintenance	306,912	422,865		422,865	
Amortization of Tangible Capital Assets					
Operations and Maintenance	1,795,016	848,702		848,702	1,688,300
Transportation and Housing	180,494	185,392		185,392	192,634
Flood Restoration				-	8,288,388
Total Expense	<u>2,282,422</u>	<u>1,456,959</u>	<u>-</u>	<u>1,456,959</u>	<u>10,169,322</u>
Capital Surplus (Deficit) for the year	<u>(782,870)</u>	<u>73,650</u>	<u>78,537</u>	<u>152,187</u>	<u>(786,559)</u>
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	74,240	232,789		232,789	115,143
Local Capital				-	(182,475)
Total Net Transfers	<u>74,240</u>	<u>232,789</u>	<u>-</u>	<u>232,789</u>	<u>(67,332)</u>
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		784,655	(784,655)	-	
Total Other Adjustments to Fund Balances		<u>784,655</u>	<u>(784,655)</u>	<u>-</u>	
Total Capital Surplus (Deficit) for the year	<u>(708,630)</u>	<u>1,091,094</u>	<u>(706,118)</u>	<u>384,976</u>	<u>(853,891)</u>
Capital Surplus (Deficit), beginning of year		<u>7,943,735</u>	<u>2,168,132</u>	<u>10,111,867</u>	<u>10,965,758</u>
Capital Surplus (Deficit), end of year		<u>9,034,829</u>	<u>1,462,014</u>	<u>10,496,843</u>	<u>10,111,867</u>

School District No. 58 (Nicola-Similkameen)

Schedule 4A (Unaudited)

Tangible Capital Assets
Year Ended June 30, 2024

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	2,723,449	59,683,572	1,936,518	1,767,415	501,262	1,422,873	68,035,089
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		381,849	276,812				658,661
Deferred Capital Revenue - Other		225,635	16,212				241,847
Operating Fund			139,962			12,831	152,793
Special Purpose Funds		34,240	25,756			20,000	79,996
Local Capital		75,235	179,598	173,007	76,130	280,685	784,655
Transferred from Work in Progress		2,254,693					2,254,693
	-	2,971,652	638,340	173,007	76,130	313,516	4,172,645
Decrease:							
Deemed Disposals			65,788			74,143	139,931
Change in Estimate - Asset Retirement Obligation		1,026,309					1,026,309
	-	1,026,309	65,788	-	-	74,143	1,166,240
Cost, end of year	2,723,449	61,628,915	2,509,070	1,940,422	577,392	1,662,246	71,041,494
Work in Progress, end of year		1,331,943					1,331,943
Cost and Work in Progress, end of year	2,723,449	62,960,858	2,509,070	1,940,422	577,392	1,662,246	72,373,437
Accumulated Amortization, beginning of year		32,280,372	947,196	940,789	142,982	612,866	34,924,205
Changes for the Year							
Increase: Amortization for the Year		210,046	222,279	185,392	107,865	308,512	1,034,094
Decrease:							
Deemed Disposals			65,788			74,143	139,931
	-		65,788	-	-	74,143	139,931
Accumulated Amortization, end of year		32,490,418	1,103,687	1,126,181	250,847	847,235	35,818,368
Tangible Capital Assets - Net	2,723,449	30,470,440	1,405,383	814,241	326,545	815,011	36,555,069

School District No. 58 (Nicola-Similkameen)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2024

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	673,508				673,508
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	1,945,430				1,945,430
Deferred Capital Revenue - Other	967,698				967,698
	2,913,128	-	-	-	2,913,128
Decrease:					
Transferred to Tangible Capital Assets	2,254,693				2,254,693
	2,254,693	-	-	-	2,254,693
Net Changes for the Year	658,435	-	-	-	658,435
Work in Progress, end of year	1,331,943	-	-	-	1,331,943

School District No. 58 (Nicola-Similkameen)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2024

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	21,428,567	1,203,381		22,631,948
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	658,661	209,835	32,012	900,508
Transferred from Work in Progress	2,141,517	113,176		2,254,693
	2,800,178	323,011	32,012	3,155,201
Decrease:				
Amortization of Deferred Capital Revenue	1,049,543	57,192	1,009	1,107,744
	1,049,543	57,192	1,009	1,107,744
Net Changes for the Year	1,750,635	265,819	31,003	2,047,457
Deferred Capital Revenue, end of year	23,179,202	1,469,200	31,003	24,679,405
Work in Progress, beginning of year	607,752	65,756		673,508
Prior Period Adjustments				
District Entered	(113,176)	113,176		-
Work in Progress, beginning of year, as restated	494,576	178,932	-	673,508
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	1,945,430	967,698		2,913,128
	1,945,430	967,698	-	2,913,128
Decrease				
Transferred to Deferred Capital Revenue	2,141,517	113,176		2,254,693
	2,141,517	113,176	-	2,254,693
Net Changes for the Year	(196,087)	854,522	-	658,435
Work in Progress, end of year	298,489	1,033,454	-	1,331,943
Total Deferred Capital Revenue, end of year	23,477,691	2,502,654	31,003	26,011,348

School District No. 58 (Nicola-Similkameen)

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2024

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	241,654	541,718	809			784,181
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	2,824,319		4,256,663			7,080,982
Other					67,012	67,012
Investment Income		5,957				5,957
	2,824,319	5,957	4,256,663	-	67,012	7,153,951
Decrease:						
Transferred to DCR - Capital Additions	658,661		209,835		32,012	900,508
Transferred to DCR - Work in Progress	1,945,430		967,698			2,913,128
Transferred To Revenue - Flood Restoration	422,865					422,865
	3,026,956	-	1,177,533	-	32,012	4,236,501
Net Changes for the Year	(202,637)	5,957	3,079,130	-	35,000	2,917,450
Balance, end of year	39,017	547,675	3,079,939	-	35,000	3,701,631

School District No. 58 (Nicola-Similkameen)
Statement of Financial Information (SOFI)

Fiscal Year Ended June 30, 2024

SCHEDULE OF DEBT

Information on all long-term debt is included in the School District Audited Financial Statements.

**School District No. 58 (Nicola-Similkameen)
Statement of Financial Information (SOFI)**

Fiscal Year Ended June 30, 2024

SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS

School District No. 58 (Nicola-Similkameen) has not given any guarantee or indemnity under the Guarantees and Indemnities Regulation.

**School District No. 58 (Nicola Similkameen)
Statement of Financial Information (SOFI)**

Fiscal Year Ended June 30, 2024

STATEMENT OF SEVERANCE AGREEMENTS

There were no severance agreements made between School District No. 58 (Nicola-Similkameen) and its non-unionized employees during fiscal year 2024.

School District #58 (Nic-Sim)
SCHEDULE OF REMUNERATION & EXPENSE YEAR ENDED JUNE 30, 2024

Dec 16, 2024 23:09:08

ACR01C41

Name	Position	Remuneration	Expense
Elected Officials			
Chenoweth, John A	TRUSTEES	\$ 20,236.92	\$ 1,144.80
Hoisington, Everett	TRUSTEES	\$ 20,236.92	\$ 1,848.80
Jepsen, Justin	TRUSTEES	\$ 20,236.92	\$ 2,420.20
Kent-Laidlaw, Jamie	TRUSTEES	\$ 20,236.92	\$ 3,048.60
Rainer, David T	TRUSTEES	\$ 20,236.92	\$ 2,844.60
Swan, Gordon B	TRUSTEES	\$ 23,236.92	\$ 9,295.67
Ward, Leah M	TRUSTEES	\$ 21,736.92	\$ 3,686.19
Total Elected Officials:		\$ 146,158.44	\$ 24,288.86
Detailed Employees > \$ 75,000.00			
Allen, Alycia	TEACHERS	\$ 77,245.72	\$ 249.22
Andersen, David B P	ADMIN OFFICERS	\$ 134,373.95	\$ 1,128.16
Anscomb, Carmin T	TEACHERS	\$ 99,625.54	\$ 289.16
Artibise, Jennifer	TEACHERS	\$ 82,617.88	\$ 138.00
Atkinson, Leanne J	TEACHERS	\$ 110,565.25	\$ 460.80
Aubin, Lynn	TEACHERS	\$ 99,226.91	\$ 0.00
Aubin, Rene	TEACHERS	\$ 144,559.22	\$ 100.00
Barchard, Paula	TEACHERS	\$ 99,999.87	\$ 0.00
Basarich-Dixon, M Lynn	TEACHERS	\$ 108,555.43	\$ 1,497.96
Batts, Kelsey L	ADMIN OFFICERS	\$ 123,257.75	\$ 1,330.69
Bennie, Daniella D L	ADMIN OFFICERS	\$ 135,078.06	\$ 4,400.10
Benstead, Angela	TEACHERS	\$ 86,060.06	\$ 198.18
Bergmann, Burt L	ADMIN OFFICERS	\$ 152,408.21	\$ 608.40
Berthelet, Jory	TEACHERS	\$ 104,632.36	\$ 0.00
Blair, Sandra	ADMIN OFFICERS	\$ 152,408.21	\$ 1,397.17
Bourke, Ginette	TEACHERS	\$ 85,994.26	\$ 616.19
Boyd, Douglas	DISTRICT PROJ MAN	\$ 128,202.50	\$ 19,875.38
Brigden, Molly K	TEACHERS	\$ 112,553.13	\$ 280.97
Cavaliere, Gian F	TEACHERS	\$ 131,189.71	\$ 711.16
Chenoweth, Simone	EXEC ASSISTANT	\$ 77,428.53	\$ 480.00
Chypyha, Tonya M	TEACHERS	\$ 105,394.14	\$ 0.00
Clarke, Aaron	SUPPORT STAFF	\$ 76,297.83	\$ 360.00
Clarke, Barry	ADMIN OFFICERS	\$ 153,623.78	\$ 615.60
Cleaveley, Aaron C A	TEACHERS	\$ 108,555.67	\$ 0.00
Cleven, Tristen L	TEACHERS	\$ 106,225.39	\$ 230.40
De Visser, Lindsay J H	TEACHERS	\$ 112,553.13	\$ 183.66
De Wynter-Wilkie, Kalena	TEACHERS	\$ 92,329.21	\$ 0.00
Denton, Bradley S	TEACHERS	\$ 99,223.40	\$ 0.00
Denton, Jennifer A	TEACHERS	\$ 108,692.41	\$ 376.84
Draude, Tessa	TEACHERS	\$ 84,582.07	\$ 1,154.62
Dreger, Heidi J	TEACHERS	\$ 94,947.95	\$ 745.54
Duncan, Dan	ADMIN OFFICERS	\$ 160,847.20	\$ 1,988.93
Dunn, Shannon L	TEACHERS	\$ 111,767.78	\$ 1,923.83
Easterbrook, Kieran	TEACHERS	\$ 84,493.32	\$ 59.46
Ellingsen, Susan Dawn	TEACHERS	\$ 108,555.43	\$ 453.80
Ellis, Kenneth	TEACHERS	\$ 76,025.75	\$ 956.95
Eves, Sarah	TEACHERS	\$ 109,315.05	\$ 152.32
Ferris, Vida D	TEACHERS	\$ 99,211.09	\$ 0.00
Finch, David A F	TEACHERS	\$ 125,121.46	\$ 681.52
Finnigan, Darrell	OPERATIONS MANAGER	\$ 132,489.37	\$ 1,638.54
Fosbery, Fallon	TEACHERS	\$ 77,483.36	\$ 0.00
Francis, Kylie	TEACHERS	\$ 87,790.02	\$ 0.00
French, Robert	TEACHERS	\$ 116,619.75	\$ 250.00
Grimshire, Valerie	TEACHERS	\$ 116,602.51	\$ 739.20
Grismer, Heather	TEACHERS	\$ 80,683.86	\$ 132.16
Hart, Michael	TEACHERS	\$ 82,619.50	\$ 0.00
Hartwell, Renee D M	TEACHERS	\$ 76,210.32	\$ 465.20
Hermiston, Corey	TEACHERS	\$ 93,622.25	\$ 682.45

Name	Position	Remuneration	Expense
Herzog, Joshua K	TEACHERS	\$ 79,345.55	\$ 0.00
Hodder, Allison	TEACHERS	\$ 82,385.73	\$ 0.00
Jonas, Andrew	TEACHERS	\$ 112,283.84	\$ 200.40
Juneau, Monica	SUPPORT STAFF	\$ 78,739.11	\$ 635.98
Kane, Sandra M	TEACHERS	\$ 99,228.24	\$ 0.00
Kanigan, Tanis	TEACHERS	\$ 108,554.61	\$ 389.35
Kanigan, Vince M	TEACHERS	\$ 108,591.80	\$ 1,075.59
Kempston, Elizabeth J.	ASST SUPERINTENDENT	\$ 183,212.87	\$ 20,545.29
Kerridge, Colin C	TEACHERS	\$ 99,216.09	\$ 1,003.52
Kinchella, Allyson	TEACHERS	\$ 83,277.52	\$ 0.00
Kirkley, Katie-Lyn	TEACHERS	\$ 96,254.07	\$ 115.20
Kuzio, Allison	TEACHERS	\$ 108,682.04	\$ 0.00
Kzanoski, Nicholas	TEACHERS	\$ 108,685.23	\$ 0.00
Lacerte, Shelley L	DIST PRINCIPAL INDIG	\$ 165,415.35	\$ 9,555.88
Larsen, Crystal D	ADMIN OFFICERS	\$ 139,936.77	\$ 1,150.72
Larter, Taylor	TEACHERS	\$ 78,846.98	\$ 1,666.41
Laurin, Justin	TEACHERS	\$ 75,928.08	\$ 240.28
Lawrence, William	ADMIN OFFICERS	\$ 159,945.43	\$ 2,169.72
Livesey, Merrill A	TEACHERS	\$ 99,111.17	\$ 745.92
Lowe, Brittany	TEACHERS	\$ 86,213.23	\$ 319.09
MacDonald, Mark	SUPPORT STAFF	\$ 86,971.98	\$ 309.09
Mailloux, Melissa	TEACHERS	\$ 77,442.81	\$ 0.00
Marklund, Lynnette M.	TEACHERS	\$ 98,619.77	\$ 128.69
Martindale, Erica G	TEACHERS	\$ 80,724.44	\$ 0.00
Mattoo, Bhupinder	ADMIN OFFICERS	\$ 126,544.66	\$ 500.00
Mayoh, Barbara	TEACHERS	\$ 78,238.75	\$ 3,675.00
McConnell, Kirk	TEACHERS	\$ 108,106.26	\$ 582.84
McDonald, Shelley	TEACHERS	\$ 83,236.04	\$ 1,500.00
McGifford, Kevin	ADMIN OFFICERS	\$ 152,784.52	\$ 2,403.02
McIvor, Angela C	TEACHERS	\$ 109,004.85	\$ 0.00
McKibbin, Samuel	TEACHERS	\$ 83,085.75	\$ 298.40
McLean, Barbara	DIRECTOR OF HR	\$ 130,688.85	\$ 7,646.30
McNiven, Stephen J	SUPERINTENDENT	\$ 230,646.85	\$ 10,111.00
Mikita, Roxanne	TEACHERS	\$ 80,492.15	\$ 0.00
Moore, Elizabeth F	TEACHERS	\$ 86,945.89	\$ 0.00
Moorhead, Shelley E	TEACHERS	\$ 99,234.96	\$ 171.23
Morrison, Taylor	TEACHERS	\$ 76,648.23	\$ 0.00
Mouland, Adriane M	ADMIN OFFICERS	\$ 153,552.27	\$ 1,024.00
Moulin, Trina	TEACHERS	\$ 108,555.26	\$ 242.12
Mounce, Kate-Nicola	TEACHERS	\$ 87,490.84	\$ 0.00
Moyes Larson, Lia E	TEACHERS	\$ 110,629.62	\$ 0.00
Ndikumana, Asterie	TEACHERS	\$ 108,569.15	\$ 0.00
Nelson-Smith, Lisa M	TEACHERS	\$ 99,411.59	\$ 2,340.65
Nyeste, Bret	SUPPORT STAFF	\$ 83,251.39	\$ 360.00
O'Donovan, Meg R	TEACHERS	\$ 83,213.91	\$ 0.00
Odegard, Caroline	TEACHERS	\$ 98,297.36	\$ 1,806.06
Omori, Natasha A	ADMIN OFFICERS	\$ 145,623.78	\$ 3,823.75
Oram, Thomas	TEACHERS	\$ 97,973.98	\$ 1,331.66
Ottens, Glenda	TEACHERS	\$ 108,625.17	\$ 509.22
Parker, Kim	ADMIN OFFICERS	\$ 131,342.01	\$ 1,532.48
Peel, Phyllis	TEACHERS	\$ 98,176.21	\$ 50.38
Pineau, Brianna	TEACHERS	\$ 82,339.98	\$ 0.00
Puterbough, Rebecca L	ADMIN OFFICERS	\$ 149,373.64	\$ 1,313.36
Ransome, Mikki-Lee	TEACHERS	\$ 99,227.24	\$ 0.00
Richardson, John	SECRETARY TREASURER	\$ 182,480.52	\$ 8,247.20
Riddle, Gillian	TEACHERS	\$ 113,754.07	\$ 746.07
Ross, Celina	TEACHERS	\$ 90,977.73	\$ 421.07
Rusnjak, Laura	ASST SECRETARY TREAS	\$ 129,726.47	\$ 6,922.44
Sahota, Anita	TEACHERS	\$ 100,236.47	\$ 896.84
Sambrook, Brandon	ADMIN OFFICERS	\$ 116,655.66	\$ 1,082.91
Schmid, Peter	TEACHERS	\$ 108,610.10	\$ 0.00
Sekhon, Gagandeep	TEACHERS	\$ 96,682.54	\$ 0.00
Senger, Michael	TEACHERS	\$ 84,778.90	\$ 0.00
Shea, Brock	TEACHERS	\$ 94,891.30	\$ 0.00
Sheldon, Misty M	DIST PRIN INCLUSIVE	\$ 157,029.24	\$ 14,031.97

Name	Position	Remuneration	Expense
Sheldon, Randall G	TEACHERS	\$ 99,350.12	\$ 1,956.70
Sigurdsson, Lara	TEACHERS	\$ 99,979.41	\$ 0.00
Simonin, Michelle	TEACHERS	\$ 80,867.12	\$ 118.72
Slanzi, Tamara R	TEACHERS	\$ 106,068.65	\$ 32.00
Smith, Rebecca	TEACHERS	\$ 104,511.12	\$ 121.36
Spratt, Charles	SUPPORT STAFF	\$ 81,231.19	\$ 420.00
Stead, Cindy	TEACHERS	\$ 99,742.27	\$ 350.00
Stewart, Denise A	TEACHERS	\$ 109,475.56	\$ 62.17
Succi, Alessandro	TEACHERS	\$ 83,252.86	\$ 284.85
Tancowny, Janis	TEACHERS	\$ 106,176.77	\$ 1,579.51
Thibert, Nadine H	TEACHERS	\$ 107,493.28	\$ 115.20
Thompson, Krystal D	TEACHERS	\$ 112,438.73	\$ 0.00
Thormoset, Tammy	TEACHERS	\$ 99,112.03	\$ 316.33
Tilt, Liana	TEACHERS	\$ 81,606.02	\$ 0.00
Tolmie, Kelsey	TEACHERS	\$ 84,543.76	\$ 0.00
Tourand, Krystin	TEACHERS	\$ 80,652.45	\$ 83.03
Van Genne, Peter	TEACHERS	\$ 83,130.43	\$ 322.37
Van Rossum, R Julia	TEACHERS	\$ 99,228.41	\$ 1,556.59
Van Vliet, Natasha	TEACHERS	\$ 76,444.22	\$ 0.00
Vandenbrink, Carolin G	TEACHERS	\$ 109,396.05	\$ 0.00
Ware, Adam	SUPPORT STAFF	\$ 76,426.39	\$ 816.48
Ware, Sean	TEACHERS	\$ 89,924.43	\$ 0.00
Warren, Marie-Josée	TEACHERS	\$ 89,520.99	\$ 1,268.73
Weatherbie, Paddy-Gayle L	TEACHERS	\$ 99,227.63	\$ 0.00
Wheeler, Joan	TEACHERS	\$ 76,208.65	\$ 0.00
Whitwell, Cody	SUPPORT STAFF	\$ 76,433.42	\$ 760.00
Willey, Russel J	TEACHERS	\$ 99,351.17	\$ 0.00
Total Detailed Employees > \$ 75,00...		\$ 14,704,405.55	\$ 171,537.70
Total Employees <= \$ 75,000.00 :		\$ 10,682,877.79	\$ 287,704.11
Total:		\$ 25,533,441.78	\$ 483,530.67
Total Employer Premium For CPP/EI:			\$ 1,545,189.80

School District #58 (Nic-Sim)
SCHEDULE OF PAYMENTS FOR GOODS AND SERVICE YEAR ENDED JUNE 30, 2024

Dec 16, 2024 22:47:22

ACR01C42

Vendor Name	Expense
Detailed Vendors > \$ 25,000.00	
A.D. PRO SERVICES INC.	\$ 47,535.15
ABBY BROOKS	\$ 64,000.00
ASPEN ELECTRIC LTD	\$ 249,391.46
Amazon.ca	\$ 106,342.60
BC HYDRO	\$ 173,388.32
BDO CANADA LLP	\$ 28,237.42
BRIDGEPORT FLOORS	\$ 41,366.56
BUNZL CLEANING & HYGIENE	\$ 94,178.23
Brightly Software	\$ 29,177.89
CANADIAN RESTAURANT SUPPLY	\$ 44,919.83
CITY OF MERRITT	\$ 75,775.37
CLEAN AIR SERVICES	\$ 34,282.50
COOL CREEK ENERGY LTD.	\$ 212,458.12
COPPER VALLEY MECHANICAL	\$ 141,282.51
CUSTOM AIR CONDITIONING LTD	\$ 248,316.95
DAWSON INTERNATIONAL TRUCK CENTRES	\$ 139,484.93
DMS TECHNOLOGIES INC.	\$ 32,550.00
ELECTRIC MOTOR & PUMP SERVICE LTD.	\$ 25,414.42
EMCO CORP - CREDIT DEPARTMENT	\$ 90,055.93
ENTITY MECHANICAL	\$ 1,021,145.98
Eagle Bay Camp	\$ 25,655.00
FIRST TRUCK CENTRE	\$ 29,533.46
FORTISBC - ELECTRICITY	\$ 78,169.02
FORTISBC - NATURAL GAS	\$ 310,080.96
GILBERT SUPPLY CO.	\$ 35,450.07
GREEN ROOTS PLAY EQUIPMENT INC.	\$ 195,801.90
Gordon Food Services Canada	\$ 25,325.36
HARRIS COMPUTER CORPORATION	\$ 93,725.37
INFRACON	\$ 29,237.25
INTROBA CANADA LLP	\$ 78,532.39
IOSECURE INTERNET OPERATIONS INC.	\$ 77,699.50
KANDACE BERGMANN	\$ 26,378.10
KAR DELANEY	\$ 32,040.30
KMBR ARCHITECTS PLANNERS	\$ 513,525.71
KOFFMAN KALEF LLP	\$ 29,644.82
LEADERS INT'L EXECUTIVE SEARCH	\$ 35,175.00
LEJBK CONSULTING	\$ 68,933.00
LENNOX INDUSTRIES (CANADA) LTD	\$ 154,461.21
LOBLAWS INC	\$ 100,988.34
LOVEDAY'S FLOORING LTD.	\$ 46,036.20
MERRITT PRINTING LTD.	\$ 44,442.17
MICHELIN NORTH AMERICA (CANADA) INC	\$ 27,374.04
MINISTER OF FINANCE	\$ 52,449.53
MINISTER OF FINANCE-EMP HEALTH TAX	\$ 495,328.56
MOYES & COMPANY BUILDING MATERIALS	\$ 51,133.95
MUNICIPAL PENSION PLAN	\$ 686,141.53
NEW GENERATION CABINETS	\$ 42,336.25
NICOLA PLUMBING & HEATING(2018)LTD.	\$ 45,462.02
NICOLA VALLEY INST. OF TECHNOLOGY	\$ 64,554.81
ON SIDE RESTORATION SERVICES LTD.	\$ 372,081.30
PACIFIC BLUE CROSS	\$ 513,840.87
PEBT IN TRUST	\$ 255,508.02
PETERS BROS. CONSTRUCTION LTD	\$ 69,949.95
PINA PIRODDI	\$ 25,016.00
PRAIRIE COAST EQUIPMENT INC.	\$ 78,694.07
RICOH CANADA INC	\$ 204,164.90
SAGEBRUSH ENVIRONMENTAL SYSTEMS	\$ 141,901.24

Vendor Name	Expense
SCHOOL DISTRICT #22 (VERNON)	\$ 49,862.00
SOFTCHOICE LP	\$ 50,587.78
Save-On-Foods-BC	\$ 88,940.89
Sysco Kelowna	\$ 154,173.11
TEACHERS' PENSION PLAN	\$ 1,783,264.70
THOMPSON NICOLA FAMILY RESOURCE	\$ 25,008.04
TOWN OF PRINCETON	\$ 186,951.05
TRADE WEST	\$ 34,283.55
TRANE CANADA ULC	\$ 57,331.80
UNITECH	\$ 68,239.01
WESCO DISTRIBUTION CANADA LP	\$ 57,497.60
WESTERRA EQUIPMENT	\$ 33,684.61
WORK SAFE BC	\$ 264,598.35
Wal Mart - Merritt - #1036	\$ 26,974.57
Yaki Joe's Pizza	\$ 36,203.72
Total Detailed Vendors > \$ 25,000.00 :	\$ 10,973,677.12
Total Vendors <= \$ 25,000.00 :	\$ 3,933,964.34
Total Payments For Goods And Services:	\$ 14,907,641.46

School District #58 (Nic-Sim)**PAYMENT TO FINANCIAL STATEMENT RECONCILIATION YEAR ENDED JUNE 30, 2024**

Dec 16, 2024 22:47:22

ACR01C43

Scheduled Payments	Amount
Remuneration	\$ 25,533,441.78
Employee Expenses	\$ 483,530.67
Employer CPP/EI	\$ 1,545,189.80
Payments For Goods And Services	\$ 14,907,641.46
Total Scheduled Payments:	\$ 42,469,803.71

Reconciliation Items	Amount
Noncash Items	
ACCOUNTS PAYABLE ACCRUALS	\$ 108,489.71
PAYROLL ACCRUALS	\$ 153,925.00
INVENTORIES AND PREPAIDS	\$ 157,890.00
Payments Included	
TAXABLE BENEFITS	\$ -58,397.12
Other	
PAYROLL RECOVERIES	\$ -334,915.14
GST/HST REBATE	\$ -275,182.00
MISCELLANEOUS	\$ 380,518.84
Total Reconciliation Items:	\$ 132,329.29

Financial Statement Expenditures	Amount
Operating Fund	\$ 29,726,073.00
Trust Fund	\$ 7,622,115.00
Capital Fund	\$ 5,253,945.00
Total Financial Statement Expenditures:	\$ 42,602,133.00
Balance:	\$ 0.00

School District No. 58 (Nicola-Similkameen)
Statement of Financial Information (SOFI)

Fiscal Year Ended June 30, 2024

MANAGEMENT REPORT

The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with Canadian generally accepted accounting principles and the integrity and objectivity of these statements are management's responsibility.

Management is also responsible for all other schedules of financial information and for ensuring this information is consistent, where appropriate, with the information contained in the financial statements and for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Board of Education is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control and for approving the financial information included in the Statement of Financial Information.

The external auditors, BDO Canada LLP, conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements as required by the *School Act*. Their examination does not relate to the other schedules of financial information required by the *Financial Information Act*. Their examination includes a review and evaluation of the board's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly.

On behalf of School District 58



Courtney Lawrance, Superintendent

Date: December 6, 2024



Dylan Richardson, Secretary Treasurer

Date: December 6, 2024

MEMORANDUM

TO: All Trustees

**FROM: Dylan Richardson
Secretary Treasurer**

RE: RFP EXTERNAL AUDITOR

DATE: January 15, 2025

During the December Board meeting trustees motioned a Request for Proposal (RFP) for External Auditor. Enclosed Trustees will find a copy of the RFP that was posted Thursday January 9 with a closing date of Friday February 7th. Next steps include a review of all applications received followed with bringing a recommendation forward to trustees in the February board meeting.



DR/kb

Encl. Request For Proposal, Auditor



Request for Proposals
For The Audit Of
School District No. 58 (Nicola-Similkameen)

Issue Date: January 11, 2025

Closing Date and Time:

Proposals must be received by
4:00 PM on Friday, February 7, 2025

Contact Person: Kassey Buckland

Phone Number: (250) 315-1108

Email: kbuckland@sd58.bc.ca

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Schedule I

Team Mix and Hours

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- A Organization Chart
- B. Board Members and Senior Management
- C. Transmittal Form
- D. Draft Services Agreement

BACKGROUND

1. Purpose of the Request for Proposals

The purpose of this Request for Proposals is to invite audit firms to submit proposals for auditing the financial statements of School District No. 58 (Nicola-Similkameen)

2. Period of Appointment

The selected firm will be appointed for a period of three years, commencing with the 2024/25 fiscal year, renewable for up to three years at the discretion of the Board of Education. The renewal is subject to the agreement of both parties. The fiscal year of School District No. 58 (Nicola-Similkameen) is July 1st to June 30th.

3. Type and Scope of Audit

This is a public sector audit. Generally, the public and legislators have high expectations that public officials will conduct business in a proper and prudent manner, giving every regard to spending taxpayers' money wisely. Auditors should remain alert during the engagement for:

- a lack of accountability in the use and management of public monies,
- instances of waste or misuse of public resources,
- a lack of probity in behaviour, or
- a lack of compliance with financial and other legislation.

Any instances should be reported in the management letter.

3.1 Financial Statement Audit

This will be a Financial Statement attest audit and will be conducted in accordance with generally accepted auditing standards in Canada.

All attest audit reports should express an opinion as to: whether the financial statements present fairly the financial position; results of operations; and changes in cash flows in accordance with generally accepted accounting principles in Canada.

3.2 Reports and Timing

Auditors should:

- a. prepare a report having a format and content consistent with Canadian generally accepted auditing standards;
- b. discuss the report with the public body's management and Board prior to distribution; and
- c. meet any statutory reporting requirements such as timing and distribution where the report is needed for inclusion in the Public Accounts of the Province or must be submitted to the responsible minister. The timing for the report is no later than September 30th.

3.3 Other Reporting Requirements

3.3.1 Role of the Auditor General

The Auditor General is the Auditor of the Summary Financial Statements of the Province of British Columbia. The Summary Financial Statements are the financial statements of the government reporting entity. The government reporting entity consists of ministries, Crown corporations, and other government organizations such as universities, colleges, school districts, health authorities, and similar organizations that are controlled by the Provincial government.

In order to provide an opinion on the Summary Financial Statements of the Province, the Auditor General intends to rely on the work of the auditor pursuant to Canadian assurance standards. The auditor of School District No. 58 (Nicola-Similkameen) will communicate with the Auditor General concerning his intended reliance.

In order to provide an opinion on the Summary Financial Statements of the Province, the Auditor General must be assured that the financial statement audit process for government organizations is sufficient to rely on. To obtain this assurance, the Auditor General will directly conduct a limited number of audits and will participate, to varying degrees, in other audits. In some cases, the Auditor General will be extensively involved in the planning, examination and reporting phases of the audit. The involvement of the Auditor General will supplement, not replace, the work of the Auditor and will not relieve nor interfere with the Auditor's duties to the Board.

The Auditor General will consult with School District No. 58 (Nicola-Similkameen) about the level of involvement expected for each year's financial audit. School District No. 58 (Nicola-Similkameen) will advise the Auditor each year about the expected level of involvement of the Auditor General in that year's financial audit.

3.3.2 Supplemental Financial Information Assurance

In preparing these financial statements, the Office of the Comptroller General relies on specific supplemental financial information that is provided by School District No. 58 (Nicola-Similkameen). As part of the audit of the financial statements of School District No. 58 (Nicola-Similkameen), the audit firm will be required to perform a review of this information in order to provide the Auditor General with the assurance that the information is reasonable in all material respects.

3.3.3 Subsequent Events Assurance

With respect to the audit of the financial statements of School District No. 58 (Nicola-Similkameen), the Audit Firm will also be required to perform subsequent event procedures as the Auditor General's audit of the Province's Summary Financial Statements is nearing completion. These procedures are typically completed up to the second Friday of June each year ("Subsequent Events Date"); however, this date may be subject to revision. **This assurance is required for all significant organizations [as defined in 3.3.1 above].** Subsequent events assurance procedures would likely include:

- a. Reading any financial reports prepared by School District No. 58 (Nicola-Similkameen) subsequent to its year-end date. Agree them to the accounting records where appropriate and ensure that the accounting principles used are consistent with those employed in the Nicola-Similkameen School District's most recent audited financial statements.
- b. Making enquiries of responsible officials as to any material transactions, including related party transactions, occurring during the period from Nicola-Similkameen School District's year-end date to the Subsequent Events Date between School District No. 58 (Nicola-Similkameen), Province of British Columbia and/or other entities being included in the Province's Summary Financial Statements, and report details that (no such/the following) transactions occurred.
- c. Reading minutes of meetings of the governing Board of Education of School District No. 58 (Nicola-Similkameen) and their important committees for the period from Nicola-Similkameen School District's year-end date to the Subsequent Events Date.
- d. Making enquiries of responsible officials as to whether there have been any events during the period from Nicola-Similkameen School District's year-end date to the Subsequent Events Date, which would have a material effect upon the financial position or the results of operations of School District No. 58 (Nicola-Similkameen).
- e. Obtaining a letter of management representation from School District No. 58 (Nicola-Similkameen) officials and a letter regarding any outstanding legal matters from its lawyers as of the Subsequent Events Date.

3.4 Key Audit Dates

The key audit dates are as follows:

Entrance conference	<u>May</u>
Completion of interim audit work	<u>June</u>
Completion of year-end field work	<u>End of July/Early August</u>
Submission of audit adjustments and draft findings	<u>Last Week of August</u>
Exit conference	<u>Late August/Early September</u>
Issuance of reports	<u>Second week of September</u>

3.5 Management Letter

The Auditor is expected to provide a management letter that identifies areas of concern or weaknesses encountered in the examination of the financial statements of the public body, recommendations for improvement, and management's response to the concerns raised.

The auditor's report to the Board of Education should include the management letter and management's response.

A request for a copy of the management letter will be included in the annual reliance letter sent by the Auditor General to all public body auditors.

4. Information about School District No. 58 (Nicola-Similkameen)

4.1 Description

The Board of Education of School District No. 58 (Nicola-Similkameen) is incorporated under authority of the *School Act of British Columbia*.

Its vision is "Success for ALL Learners - Today and Tomorrow". The District will do this work by:

GOAL 1- MEANING/PURPOSE

Engage our learning community through a common understanding and commitment to the purpose and pursuit of student success.

- a. Students will personalize their learning in ways that meet their unique strengths, needs and interests.
- b. Students will continuously improve their literacy and numeracy skills as they develop the skills and competencies for future success.
- c. The District will develop and maintain a streamlined and comprehensive educational / support process for student and staff mental wellness.
- d. Students, families, staff and community will have high degrees of engagement in their learning and school activities.
- e. The District will demonstrate a strong organizational culture focused on continuous collaborative professional learning and improvement.

GOAL 2 – APPRECIATION/RESPECT

Create a culture of care built on respect and appreciation.

- a. Students and staff will report feeling physically, emotionally safe in schools and the community.
- b. Students, families and community will have high levels of trust and report feeling safe in both daily and ongoing communication.
- c. Students' families and community will confirm that their values and traditions are both reflected and valued within the District.
- d. Students, staff and families will be aware of the purpose and meaning of assessment and data collection within the District.
- e. Students, families, staff and community will report open and respectful communication.

GOAL 3 – CONNECTION

Build capacity by connecting students, families, staff and the greater community to learning.

- a. Indigenous pedagogy, including place-based learning, will continue to be supported, developed and implemented across the District.
- b. Students and families will confirm that they feel welcome and supported in their schools.
- c. The District will maintain existing partnerships and establish new ones with institutions, organizations or agencies that provide valuable, meaningful and relevant services or opportunities to all students and families.
- d. The District will communicate the data, partner input and research used in guiding district vision and direction with students, families, staff and communities.
- e. Families, staff and community will have an understanding of the roles and responsibilities of those supporting students in the District.

Additional information on the Nicola-Similkameen School District can be obtained from their website at <https://www.sd58.bc.ca/>.

4.2 Organization Chart

An organization chart is attached as Appendix A

4.3 Financial Magnitude

Copies for recent financial statements and operating budgets for School District No. 58 (Nicola-Similkameen) are available at [Budget & Financial Statements - SD58 Nicola-Similkameen](#). In addition to the financial information contained in the statements, the following information will be of interest and consists of estimated activity for the fiscal year ending June 30, 2024.

(a) Payroll	\$25,214,161
(b) Invoices paid	\$4,511,912
(c) Types of Inventories	Nil
(d) Other relevance information	Annual operating budget \$29,419,811

4.4 Key Financial Systems

School District No. 58 (Nicola-Similkameen) currently uses computerized systems for all major administrative areas.

4.5 Audit Responsibility

The overall responsibility for the audit rests with the Secretary Treasurer.

4.6 Work Done by Nicola-Similkameen School District Staff

The staff of Nicola-Similkameen School District prepares the financial statements as well as the normal reconciliations and analyses identified by the audit firm as necessary for the completion of the financial audit.

4.7 Audit/Finance Representatives

School District No. 58 (Nicola-Similkameen) has Audit and Finance Representatives, comprised of two Trustees appointed by the Board of Education, who are in charged with the responsibility of reviewing the annual financial statements of School District No. 58 (Nicola-Similkameen) prior to submission to the Board of Education and with receiving reports from the Auditor. The Finance Representatives meet monthly with a quarterly financial update to the Board of Education. The individuals in charge of the audit are expected to meet with the Finance Representatives.

4.8 Internal Audit

School District No. 58 (Nicola-Similkameen) does not have an internal auditor.

REQUEST FOR PROPOSALS TERMS AND ADMINISTRATIVE REQUIREMENTS

1. Definitions

Throughout this Request for Proposals, the following definitions apply:

- a. "Contract" means the written agreement resulting from this Request for Proposals executed by School District No. 58 (Nicola-Similkameen) and the Auditor.
- b. "Auditor" means the successful Proponent to this Request for Proposals who enters into a written contract with School District No. 58 (Nicola-Similkameen).
- c. "must" or "mandatory" means a requirement that must be met in order for a proposal to receive consideration.
- d. "Proponent" means an individual or a company that submits, or intends to submit, a proposal in response to this Request for Proposals.
- e. "Request for Proposals" or "RFP" means the process described in this document.
- f. "should" or "desirable" means a requirement having a significant degree of importance to the objectives of the Request for Proposals.

2. Terms and Conditions

The following terms and conditions will apply to this Request for Proposals. Submission of a proposal in response to this Request for Proposals indicates acceptance of all the terms that follow and that are included in any addenda issued by the Nicola-Similkameen School District. Provisions in proposals that contradict any of the terms of this Request for Proposals will be as if not written and do not exist.

3. Enquiries

All enquiries related to this RFP are to be directed, in writing, to the contact person identified on the front page of this RFP. Information obtained from any other source is not official and should not be relied on. If additional information beyond what is disclosed in the RFP is supplied, it will be provided to all persons receiving the RFP. Enquiries must be communicated to the contact person at least five days prior to the RFP closing date.

4. Information Meeting

If required an Informational Meeting will be scheduled for interested parties.

Attendance is optional. Questions will be accepted at the Information Meeting. However, questions of a complex nature, or questions where the questioner wishes anonymity, should be forwarded in writing, prior to the meeting, to the contact person.

A transcript or minutes of the meeting will be distributed to all people attending the meeting or requesting a copy of the transcript or minutes of the meeting.

5. Closing Date and Time

One complete copy of each proposal must be received by 4:00 p.m., on Friday, February 7, 2025:

Mail:

School District No. 58 (Nicola-Similkameen)
P.O. Box 4100
Merritt, BC
VIK IB8
Attention: Kassey Buckland
Phone: (250) 315-1108
kbuckland@sd58.bc.ca

Courier/Hand Delivery:

School District No. 58 (Nicola-Similkameen)
1550 Chapman Street
Merritt, BC
VIK IK9
Attention: Kassey Buckland
Phone: (250) 315-1108
kbuckland@sd58.bc.ca

6. Late Proposals

Proposals will be marked with their receipt date at the closing location. Only complete proposals received and marked before closing time will be considered to have been received on time.

Hard copies of late proposals will not be accepted and will be returned to the Proponent. Electronic proposals will not be accepted.

In the event of a dispute, the proposal receipt time as recorded at the closing location shall prevail whether accurate or not.

7. Eligibility

Proposals will not be evaluated if the Proponent's current or past corporation or other interests may in the Nicola-Similkameen School District's opinion, give rise to a conflict of interest in connection with the audit described in this Request for Proposals. This includes, but is not limited to, involvement by a Proponent in preparation of this Request for Proposals. If a Proponent is in doubt as to whether there might be a conflict of interest, the Proponent should consult with the contact person listed on page 1 prior to submitting a proposal.

8. Negotiation Delay

If a written contract cannot be negotiated within thirty days of notification of the successful Proponent, School District No. 58 (Nicola-Similkameen) may, at its sole discretion at any time thereafter, terminate negotiations with that Proponent and either negotiate a Contract with the next qualified Proponent or choose to terminate the Request for Proposals process and not enter into a Contract with any of the Proponents.

9. Proposal Irrevocability

- a. By submission of a clear and detailed written notice, the Proponent may amend or withdraw its proposal prior to closing date and time. Upon closing time, all proposals become irrevocable. Proposals shall not be amended in any way after closing.
- b. Proposals shall be firm for a period of at least 90 days from the RFP closing date and shall be used as the basis for and be included as part of the contractual agreement that will be entered into with the selected audit firm.

10. Proponents' Expenses

The Proponent has the sole responsibility for any costs associated with preparing its proposal in response to this RFP. In no event will the Nicola-Similkameen School District be responsible for the costs of preparation or submission of any proposal. Furthermore, the Proponent, by submitting a proposal, agrees that it will not claim damages, for whatever reason, relating to the Agreement or in respect of the competitive process, in excess of an amount equivalent to the reasonable costs incurred by the Proponent in preparing its proposal. The Proponent, by submitting a proposal, waives any claim for loss of profits if no agreement is made with the Proponent.

11. Limitation of Damages

Further to the preceding paragraph, the Proponent will not claim damages, for whatever reason, relating to the Contract or in respect to the competitive process, in excess of an amount equivalent to the reasonable costs incurred by the Proponent in preparing its proposal and the Proponent, by submitting a proposal waives any claim for loss of profits if no Contract is made with the Proponent.

12. Currency and Taxes

Prices quoted are to be:

- a. in Canadian dollars.
- b. exclusive of all applicable taxes.

13. Acceptance of Proposals

- a. This Request for Proposals should not be construed as an agreement to purchase goods or services. School District No. 58 (Nicola-Similkameen) is not bound to enter into a Contract with the Proponent. Proposals will be assessed in light of the evaluation criteria. The Nicola-Similkameen School District will be under no obligation to receive further information, whether written or oral, from any Proponent.
- b. Neither acceptance of a proposal nor execution of a Contract will constitute approval of any activity or development contemplated in any proposal that requires any approval, permit or license pursuant to any federal, provincial, regional district or municipal statute, regulation or by-law.

14. Definition of a Contract

Notice in writing to a Proponent that it has been identified as the successful Proponent and the subsequent full execution of a written Contract will constitute a Contract for the services and no

Proponent will acquire any legal or equitable rights or privileges relative to the services until the occurrence of both such events.

15. Contract

By submission of a proposal, the Proponent agrees that should its proposal be successful the Proponent will enter into a Contract with School District No. 58 (Nicola-Similkameen) in accordance with the terms set out in Appendix D.

16. Liability for Errors

While the Nicola-Similkameen School District has used considerable efforts to ensure information in this Request for Proposals is accurate, information contained in this Requests for Proposals is supplied solely as a guideline for Proponents. The information is not guaranteed or warranted to be accurate by School District No. 58 (Nicola-Similkameen), nor is it necessarily comprehensive or exhaustive. Nothing in this Request for Proposals is intended to relieve Proponents from forming their own opinions and conclusions with respect to the matters addressed in the Request for Proposals.

17. Modification of Terms

School District No. 58 (Nicola-Similkameen) reserves the right to modify the terms of this Request for Proposals at any time in its sole discretion. This includes the right to cancel this Request for Proposals at any time prior to entering into a Contract with the successful Proponent.

18. Ownership of Proposals

All proposals submitted become the property of School District No. 58 (Nicola-Similkameen). They will be received and held in confidence by the Nicola-Similkameen School District, subject to the *Freedom of Information and Protection of Privacy Act* and this Request for Proposals. To request documentation confidentiality, respondents must submit a covering letter with their proposal, detailing the specifics of their request.

19. Use of Proposals

Any portion of this document, or any information supplied by the Nicola-Similkameen School District in relation to this Request for Proposals may not be used or disclosed for any purpose other than for the submission of proposals. Without limiting the generality of the foregoing, by submission of a proposal, the Proponent agrees to hold in confidence all information supplied by School District No. 58 (Nicola-Similkameen) in relation to this Request for Proposals.

20. No Lobbying

Proponents must not attempt to communicate directly or indirectly with any employee, contractor or representative of the Nicola-Similkameen School District, including the evaluation committee or with members of the public or the media, about the project described in this Request for Proposals or otherwise in respect of the Request for Proposals, other than as expressly directed or permitted by the Nicola-Similkameen School District.

21. Collection and Use of Personal Information

Proponents are solely responsible for familiarizing themselves, and ensuring that they comply, with the laws applicable to the collection and dissemination of information, including resumes and other personal information concerning employees and employees of any subcontractors. If this RFP requires Proponents to provide the Nicola-Similkameen School District with personal information of employees who have been included as resources in response to this RFP, Proponents will ensure that they have obtained written consent from each of those employees before forwarding such personal information to School District No. 58 (Nicola-Similkameen). Such written consents are to specify that the personal information may be forwarded to the Nicola-Similkameen School District for the purposes of responding to this RFP and use by the Nicola-Similkameen School District for the purposes set out in the RFP. School District No. 58 (Nicola-Similkameen) may, at any time, request the original consents or copies of the original consents from Proponents, and upon such request being made, Proponents will immediately supply such originals or copies to the Nicola-Similkameen School District.

22. Debriefing

At the conclusion of the Request for Proposals process, all Proponents will be notified. Unsuccessful proponents may request a debriefing meeting with the Nicola-Similkameen School District.

EVALUATION AND SELECTION PROCESS

Evaluation of proposals will be by a committee formed by the Nicola-Similkameen School District and may include employees and contractors of School District No. 58 (Nicola-Similkameen). All personnel will be bound by the same standards of confidentiality.

I. Mandatory Requirements

The following are mandatory requirements. Proposals not clearly demonstrating that they meet all the mandatory requirements will receive no further consideration during the evaluation process.

- a. One complete copy of the proposal must be received by mail or presented by 4:00 p.m. on Friday, February 7, 2025 to:

Kassey Buckland, Executive Assistant
1550 Chapman Street, P.O. Box 4100
Merritt, BC
VIK IB8
- b. The proposal must include a signed Transmittal form (Appendix C) and it must be signed by a person or persons authorized to sign on behalf of the Proponent.
- c. The proponent must be authorized to provide financial statement audit services in the British Columbia.
- d. The proposal must be in English and must not be sent by e-mail.
- e. The Proponent must provide written confirmation of the proponent's independence and that the proponent has no conflict of interest related to School District No. 58 (Nicola-Similkameen) as detailed below.

The Proponent must include two statements concerning **independence** as follows:

- Confirming that any non-audit services performed by the firm for the Nicola-Similkameen School District will neither prejudice the independence implicit in an audit engagement nor be in conflict of interest under any governing code of professional ethics;
- Confirming that the firm is not economically dependent on the revenues derived from the audit; or
- Considering and documenting the effect on independence when the revenues from the audit exceed fifteen percent (15%) of the gross fees of the practice or audit firm.

The audit firm must disclose information where they think there may be a **conflict of interest** (or state that there is no conflict of interest), including:

- Information on the firm's partners, managers and members of their immediate family who are on the Board of Education of School District No. 58 (Nicola-Similkameen) or in a senior management capacity with the Nicola-Similkameen School District. Appendix B includes the names of Board members and Nicola-Similkameen School District senior management. ("Immediate family" is defined as an individual's spouse and those dependent on the individual or the individual's spouse, whether related or not.)
- Clients of the firm who engage in **significant** activity with School District No. 58 (Nicola-Similkameen). (Small jurisdictions only)
- Clients or agents of the firm who are members of the Board or senior management of the Nicola-Similkameen School District.
- Any other information that should be provided to the Board of Education and the Auditor General that may influence the consideration of the audit firm's proposal.

2. Selection Criteria

Proposals meeting the mandatory requirements will be assessed against the following selection criteria:

- a. Capability of the proposed audit firm and audit team;
- b. Proposed audit strategy; and
- c. Price.

School District No. 58 (Nicola-Similkameen) is aware of the benefits that can arise from a good quality audit. Accordingly, attributes concerning the quality of the firm and audit team, and proposed audit strategy, are emphasized below. The following criteria must be specifically addressed in the proposal's submission. Failure to address all factors will impair the proposal and the Nicola-Similkameen School District will not be obliged to seek clarification or inclusion of vague or incomplete information in making its selection. The lowest proposal in terms of all-inclusive maximum cost will not necessarily be accepted.

Include resumes of the senior members of the proposed audit team.

Capability of Audit Firm and Audit Team**45%**

- | | | |
|-----|---|----|
| (a) | the location and overall size of the firm, the experience and current capabilities of its partners, managers and staff in the audit of organizations similar to the Nicola-Similkameen School District, as well as that of additional staff required by the firm to carry out the audit; | 7 |
| (b) | how the firm invests in the development of staff and methods for undertaking public sector audits; | 3 |
| (c) | the proposed audit team's degree of familiarity with the extensive body of authoritative literature that is unique to the public sector; | 3 |
| (d) | the proposed audit team's experience in the audit of similar organizations and in other government corporations and other public bodies, and details of skills or experience which are directly relevant to the capacity of the team to conduct the audit of School District No. 58 (Nicola-Similkameen); | 13 |
| (e) | information on contributions made by the firm in improving the financial administration of other public sector entities; | 3 |
| (f) | the firm's experience in performing both legislative authority and value-for-money audits in a public sector setting; | 3 |
| (g) | the firm's experience related to computerized audits, as well as the availability of other specialized services that may be necessary in the audit; | 3 |
| (h) | quality control/peer review programs within the firm; | 3 |
| (i) | the firm's availability of resources to ensure deadlines are met in a timely manner; | 3 |
| (j) | policies on notification to clients of changes in key personnel, and staff continuity on each audit; and | 2 |
| (k) | other services that are available from the firm; | 2 |

Proposed audit strategy**35%**

- | | | |
|-----|---|----|
| (l) | general audit strategies and methodology employed, including, but not limited to:
<ul style="list-style-type: none"> - business risks - internal control - computer use; | 10 |
| (m) | the depth of the perceived audit needs and understanding of the key issues facing School District No. 58 (Nicola-Similkameen), the implications of those issues for the conduct of the audit, and particular audit strategies and methodology for the Nicola-Similkameen School District including, but not limited to:
<ul style="list-style-type: none"> - preliminary audit plan | 13 |

<ul style="list-style-type: none"> - substantive audit procedures to be undertaken - compliance audit procedures to be undertaken - report deliverables; and 		
(n)	a time budget, including estimated total hours for partners and other staff, (use schedule I);	12
Price		20%
(o)	the resulting all-inclusive maximum cost for which the requested work will be performed for each year of the term of the appointment. These amounts should be contained in a letter of transmittal to accompany the proposal submission and should clearly establish the basis for remuneration through: <ul style="list-style-type: none"> (i) hours of work and rates for appropriate categories of audit staff; (ii) out of pocket costs. 	20
Total		100%

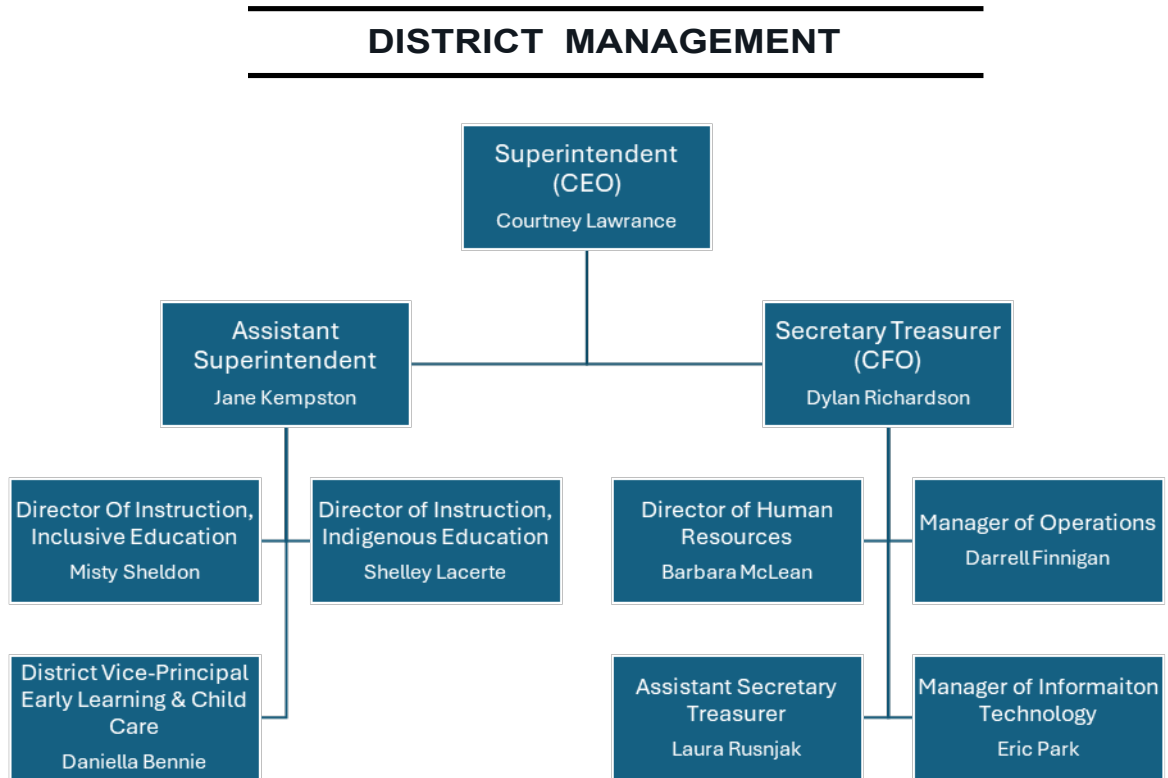
Schedule I - Team Mix and Hours

(One calculation should be completed for each year where the hours differ)

	HOURS			
	Audit Planning	Audit Fieldwork	Review and Reporting	Total
Audit Partner				
Review Partner				
Sector Specialists				
Audit Manager				
Other Staff				
Staff not yet qualified				
Other Expert or Specialist Assistant (Detailed by category e.g., EDP)				
Totals				

[The hours to be worked by each member of the team should be clearly identified]

Appendix A - Organization Chart



Appendix B - Nicola-Similkameen School District's Board Members and Senior Management

Position	Name
Chair	Gordon Swan
Vice-Chair	Leah Ward
Trustee	Justin Jepsen
Trustee	Jamie Kent-Laidlaw
Trustee	Everett Hoisington
Trustee	David Rainer
Trustee	John Chenoweth
Superintendent of Schools	Courtney Lawrance
Assistant Superintendent	Jane Kempston
Secretary Treasurer	Dylan Richardson
Assistant Secretary Treasurer	Laura Rusnjak
Director of Human Resources	Barbara McLean
Operations Manager	Darrell Finnigan

Appendix C - Transmittal Form

The Proponent has read and agrees to all instructions and provisions contained in the Request for Proposals. Acceptance of the instructions and provisions, and agreement to be bound by the statements made in the Proposal, is confirmed.

Proponent's Full Legal Name:

Signature of Person (s) Authorized to contract on behalf of the Proponent:

Name(s) and Title(s) of Authorized Person(s):

Name

Title

Name

Title

Date of Signing:

Appendix D - Draft Service Agreement

This is a sample of a service agreement, if your organization uses different contract forms and will be using them to create the contract for this RFP, delete this draft service agreement and include the form (and any attachments) appropriate to your organization. (Delete note before posting)

Between:

School District No. 58 (Nicola-Similkameen)

and

<<Name of Successful Proponent>> (the Auditor)

Whereas

The Nicola-Similkameen School District requires an audit of its annual financial statements, and the Auditor has agreed to perform the audits of School District No. 58 (Nicola-Similkameen) pursuant to this Agreement.

The parties agree as follows:

The Auditor agrees:

1. to perform the audit of the annual financial statements of School District No. 58 (Nicola-Similkameen) as at and for the years ending June 30, 2025 to June 30, 2027 inclusive.
2. to express an opinion on whether the financial statements of School District No. 58 (Nicola-Similkameen) present fairly the financial position, results of operations, and changes in cash flows, in accordance with Canadian generally accepted accounting principles.

School District No. 58 (Nicola-Similkameen) agrees to:

1. ensure the Auditor's fees and expenses are paid by the Nicola-Similkameen School District, up to the maximum set out below, for satisfactory performance of the audit.

Fiscal Year Ended			
Fees & Expenses			
Professional Fees (maximum)			
Expenses (Maximum)			
Total			

The Auditor agrees to:

1. perform the audits of the annual financial statements a timely and professional manner according to Canadian generally accepted auditing standards.
2. prepare an Audit Planning Memoranda for review and approval by the Secretary Treasurer and an audit finding report to be presented to the Board of Education.
3. complete the work required to enable School District No. 58 (Nicola-Similkameen) to meet the various critical dates set out by the Office of the Comptroller General.
4. provide a clear and concise management letter containing details of audit findings and recommendations to management, within 90 days of the year end.
5. prepare a report to the Board of Education on the results of the audit in accordance with Canadian assurance standards.
6. send copies of all reports, management letters and management responses to the Office of the Auditor General as requested.

School District No. 58 (Nicola-Similkameen) agrees to:

1. maintain a system of internal control that is adequate to permit accurate financial and performance reporting by the Nicola-Similkameen School District.
2. prepare annual financial statements for the Nicola-Similkameen School District in accordance with Canadian generally accepted accounting principles, including disclosure of significant accounting policies adopted by School District No. 58 (Nicola-Similkameen).
3. disclose all liabilities and debt obligations, claims and contingent liabilities, related party transactions, and all material agreements and transactions.
4. make all financial and operational records available to the Auditor on a timely basis.
5. provide a management representation letter, in accordance with Canadian generally accepted auditing standards, that meets the reasonable requirements of the Auditor.

Other:

1. The Auditor and School District No. 58 (Nicola-Similkameen) may agree, in writing, to additional terms of engagement that supplement but do not contradict the terms set out in this Agreement.
 2. The Auditor will indemnify School District No. 58 (Nicola-Similkameen) against all claims, damages, cost, and expenses arising from anything done or omitted by the Auditor in relation to the services provided under the terms of this Agreement.
 3. The Auditor will, except as may otherwise be required to be disclosed by law, keep strictly confidential, and will ensure that its employees and other representatives keep strictly confidential, all information concerning the Nicola-Similkameen School District acquired through activities related to this Agreement.
 4. The Auditor will not perform any additional services for the Nicola-Similkameen School District if the provision of the services would impair independence or lead to a conflict of interest. The Auditor will notify School District No. 58 (Nicola-Similkameen) in writing of any conflict of interest the Auditor may have, or that may arise, respecting the engagement.
-

5. The Parties to this agreement designate the following individuals as their primary contacts for the term of this Agreement.

School District No. 58 (Nicola-Similkameen)
Dylan Richardson, Secretary Treasurer

Name, Engagement Partner
<<Name of Auditor>>

6. This Agreement will be governed by and construed according to the laws of British Columbia.
7. The terms of the request for proposal, attached as Attachment I to this Service Agreement, form part of this Service Agreement except where there is a conflict with the terms of the Service Agreement in which case the Service Agreement prevails.
8. Audit and other services completed by the Auditor will be consistent with the audit strategy and methodologies proposed by the Auditor in the Proposal attached as Attachment 2 to this Service Agreement. If there is a conflict between the terms of the Request for Proposal and the Auditor's Proposal, the former prevails.
9. The Auditor shall indemnify and save harmless the Province, its employees and agents from and against all claims, demands, losses, damages, costs and expenses made against or incurred, suffered or sustained by the Province at any time or times (either before or after the expiration or sooner termination of this Agreement) where the same or any of them are based upon or arise out of or from anything done or omitted to be done by the Auditor or by any servant, employee, officer, director or sub-Contractor of the Auditor pursuant to the Agreement excepting always liability arising out of the independent acts of the Province.
10. Termination of Agreement - School District No. 58 (Nicola-Similkameen) may terminate this Agreement at any time:
- b. for inadequate or non-performance, or
 - c. for breach of any term agreed to, or
 - d. if the Auditor is adjudged bankrupt or makes a general assignment for the benefit of creditors, or a receiver, trustee in bankruptcy or similar officer is appointed to take charge of all or part of its property; and such conditions are not cured within thirty (30) days of notice thereof from the Nicola-Similkameen School District to the Auditor, or
 - e. upon thirty (30) days notice.
11. Remuneration - With reference to remuneration:
- in no case will the total remuneration for each fiscal year exceed the all-inclusive maximum cost as agreed to in both the letters of transmittal and the engagement as amended by any approved changes; and
-

any changes to the purpose of the audit, or inclusion of additional work, shall be agreed to in writing by the auditor and the Nicola-Similkameen School District as to remuneration before any such work is commenced.

12. WorkSafe BC

The Auditor and any approved sub-contractor must be registered with the Workers' Compensation Board (WCB), in which case WCB coverage must be maintained for the duration of the audit.

13. Indemnity

The Auditor will indemnify and save harmless School District No. 58 (Nicola-Similkameen), its employees and agents from and against all claims, demands, losses, damages, costs and expenses made against or incurred, suffered or sustained by the Nicola-Similkameen School District at any time or times (either before or after the expiration or sooner termination of the audit term) where the same or any of them are based upon or arise out of or from anything done or omitted to be done by the Auditor or by any servant, employee, officer, director or sub-contractor of the Auditor.

Signatures:

The Parties agree to the terms of this engagement.

Dylan Richardson, Secretary Treasurer
School District No. 58 (Nicola-Similkameen)

Name, Engagement Partner
<<Name of Auditor>>

Date

Date

MEMORANDUM

TO: All Trustees

**FROM: Courtney Lawrance
Superintendent of Schools**

**RE: POLICY RECOMMENDATIONS, REVIEWS,
AND REPEALS**

DATE: January 15, 2025

Recommendations:

Our policy committee is currently working on Section 5.00, Health and Safety. We have another meeting scheduled for January 21, 2025. For your information, we will start bringing forward Administrative Procedures this month.

Policy for Review – First Reading

- a) 3.80 Animals in Schools
- b) 5.10 Bullying and Harassment of Students
- c) 5.20 Controlled and Regulated Substances
- d) 5.30 Weapons
- e) 5.40 Severe Allergic Reaction
- f) 5.50 Use of Physical Restraint & Seclusion
- g) 5.60 Provision of Menstrual Products

Policies For Second Reading

- a) 3.40 Board Authority Courses

Policies For Third Reading

- a) None.

Repeals:

The committee has recommended the repeal of the following policies:

- a) 503.0 Student Suspension

Administrative Procedures (Information)

- a) Student Behaviour and Discipline
- b) Flag Protocol



CL/sc



POLICY 3.80 ANIMALS IN SCHOOLS

The Board of Education believes that with regard to animals in schools or offices, it is important to recognize that the school district is first and foremost a learning environment and workplace.

Animals may be brought into schools for instructional purposes; as a school support service; or when identified within an individual student's Support Plan or an employee's approved accommodation plan. Assistance dogs are accommodated within the *Guide Dog and Service Dog Act*.

Under no circumstances shall animals that pose actual or potential safety risks and/or health risks to students and/or employees be allowed in schools or classrooms.



POLICY 5.10 BULLYING AND HARASSMENT OF STUDENTS

The Board of Education recognizes the importance of learning environments that contribute to healthy and positive relationships among students. No student shall bully, or attempt to intimidate, harass, threaten, defame, or ridicule any person in a manner, including but not limited to, physical conduct, violent behaviour, verbal, written or visual communication, including cyberbullying.

The Board will support all reasonable and fair measures, both proactive and in response to an incident, taken by staff to respond to acts of bullying and harassment. It is expected that all schools will offer proactive programs to inform and educate students and parents about bullying.

The Board shall consider any act of bullying and harassment, whether it occurs going to and from school, on school premises, in the vicinity of the school, at any school-sponsored activity, and behaviours that occur within the community, that impact the school learning environment to be a serious violation of district expectations for student conduct.



POLICY 5.20 CONTROLLED AND REGULATED SUBSTANCES

The Board of Education recognizes that to provide the greatest opportunity for healthy student growth and development, the school environment must be free from controlled and regulated substances including drugs, alcohol, cannabis, tobacco products, vaping devices and e-cigarettes.

The Board will support students by providing informed, age-appropriate education and information. The Board encourages efforts to prevent and intervene in substance misuse among students, including the development and delivery of resources, the promotion of prevention programs, and the implementation of school and community-based efforts aimed at supporting students.

Use and/or possession of controlled and regulated substances, on school property or during school-authorized trips or activities represents a serious violation of the code of conduct, and violations will be subject to disciplinary action and, if necessary, police involvement.



POLICY 5.30 WEAPONS

The Board recognizes its responsibility to provide a secure and safe environment for members of the school community. The Board considers the possession or use of a weapon on or near school property or during school-sponsored functions and activities as a serious threat to the safety and security of students and staff and strictly prohibits it.

Any student found to have used or be in possession of a weapon will be subject to appropriate disciplinary action and/or criminal charges.

Definitions:

"Weapon" means anything used, designed to be used or intended for use in causing death or injury to any person, or for the purpose of threatening or intimidating any person. This includes any firearm, whether loaded or unloaded; replicas and toys; any chemical or substance; or a device or instrument designed to be used or intended for use in causing death or bodily harm.



POLICY 5.40 SEVERE ALLERGIC REACTION

The Board of Education recognizes that it has a duty of care to students who are at risk from life-threatening allergic reactions while under school supervision. The Board also recognizes that this responsibility is shared among the student, parents, the school system and health care providers.

The purpose of this policy is to minimize the risk to students with severe allergies to potentially life-threatening allergens without depriving the severely allergic student of normal peer interactions or placing unreasonable restrictions on the activities of other students in the school.

While the Board cannot guarantee an allergen-free environment, the Board will take reasonable steps to provide an allergen-safe and allergen-aware environment for students with life-threatening allergies.

The Superintendent will establish Administrative Procedures designed to ensure that:

- students at risk are identified,
- records are kept for each identified anaphylactic student,
- emergency procedure plans and education plans are established,
- strategies are in place to minimize the potential for accidental exposure,
- storage and medication administration processes are established
- staff and key volunteers are trained consistent with the Anaphylactic Framework
- processes are in place for principals to monitor and report information about anaphylactic incidents to the board in aggregate form



POLICY 5.50 USE OF PHYSICAL RESTRAINT AND SECLUSION

The Board of Education has a responsibility to maintain a safe, orderly, caring and secure environment for students and staff. The Board recognizes its responsibility to deal with students in a manner which is similar to that of a kind, firm and judicious parent/caregiver.

The Board believes that behaviour interventions for all students should promote prevention, de-escalation, and positive behaviour supports, with every effort made to employ preventative actions that preclude the need for the use of physical restraint or seclusion.

The Board recognizes that the use of emergency physical restraint or seclusion procedures may be necessary when a student presents imminent danger to themselves or others. However, every effort should be made to structure learning environments and learning supports so that responses like physical restraint and seclusion are unnecessary.

The Superintendent will establish Administrative Procedures in accordance with guidelines issued by the Ministry of Education and Child Care.



POLICY 5.60 PROVISION OF MENSTRUAL PRODUCTS

The Board of Education is committed to make menstrual products available to students of all gender identities or expressions who may require them in a manner that protects student privacy.

The Board will provide for barrier-free, easily accessible menstrual products at no cost to students in school washrooms and will consider student feedback with respect to the provision of menstrual products.

The Superintendent may establish Administrative Procedures to support the implementation of this policy.



POLICY 3.40 BOARD/AUTHORITY AUTHORIZED COURSES

The Board of Education believes that Board/Authority Authorized (BAA) courses provide an opportunity for students to explore content beyond the boundaries of the provincial curriculum. These courses are developed in response to local needs and student interests.

Board Authority/Authorized Courses (BAA) must meet the requirements set by the Ministry, be approved by the Board and have content not offered in Ministry developed courses.

Guidelines

1. While Board/Authority Authorized (BAA) courses may overlap with Big Ideas and Curricular Competencies of Ministry courses they may not:
 - 1.1. significantly overlap with the provincial curriculum;
 - 1.2. be remedial or preparatory in nature;
 - 1.3. be a modified course;
 - 1.4. be an adapted course.
2. Board/Authority Authorized (BAA) courses can include courses that:
 - 2.1. Meet Fine Arts and/or Applied Skills 10, 11, or 12 requirements.
 - 2.2. Prepare students with special needs through skill instruction to be successful across a wide variety of subjects and settings.
 - 2.3. Address the cultural and academic literacy needs of English Language Learners.
 - 2.4. Support students in developing an understanding and appreciation of Indigenous culture and/or Indigenous language.
3. Course program submissions will describe:
 - 3.1. The processes utilized in creating the submission, including student and teacher involvement.
 - 3.2. The educational rationale for such a course, including the need for a Board/Authority authorized designation.
 - 3.3. The course content; the procedures for selection of learning resources, the anticipated methodology to be utilized; the student evaluation criteria; and the link, if any, to other school or District programs.

Commented [CL1]: Suggestion was to be consistent with using First Nations here as it is reference in the Indigenous Course in section 4. An alternative would be to include First Nations, Metis, and Inuit in brackets. We will bring back to the policy committee and then send out for a second consultation.



Board of Education
School District No. 58 (Nicola Similkameen)
Policy

Success for All Learners ~ Today and Tomorrow

- 3.4. The anticipated budget, equipment and facility requirements, including a listing of proposed course fees and the anticipated amount and type of travel, and
- 3.5. The impact of the course or program on existing courses or programs; on the school's operating, learning resources and equipment budgets, and on the school's facilities.
4. Indigenous-focused graduation credit BAA courses must include content that provides the opportunity for students to develop a meaningful and substantial breadth and depth of knowledge and understanding of specific First Nation peoples, cultures, worldviews, and histories in BC and:
 - 4.1. Be co-developed and approved by one or more local First Nation[s];
 - 4.2. Ensure that learning about and from First Nation peoples and cultures in BC is a significant outcome (courses may still focus on specific curricular areas); and
 - 4.3. Meet all existing BAA course requirements.
5. The Superintendent of Schools will submit proposals to the Board for consideration together with their recommendation, the request for establishing the proposed Board/Authority authorized course, the course of study, and other supportive material.
6. The Board will approve or rejects the course by Board motion.
7. If the course receives the approval of the Board, the Superintendent of Schools will forward notification to the Ministry of Education. A copy of the course description will be kept on file by the Superintendent of Schools to be available for Ministry review purposes.
8. The Superintendent will monitor Board Authority/Authorized courses, on an ongoing, basis in accordance with established administrative procedures.

Administrative Procedure		Nicola Similkameen School District
Section:	District Administration	
Title:	Student Behaviour and Discipline	Pending

Purpose

To outline the procedures and guidelines to prevent, respond to, and repair incidents of student behaviour that disrupt or harm a safe, caring and respectful school environment.

The District shares a responsibility with parents and community to prepare students as responsible citizens, who contribute to a safe, caring, and orderly school and a socially responsible society.

Clearly stated, well-publicized, fairly and consistently enforced expectations play a role in supporting and sustaining safe, caring, and respectful working environments by:

- Promoting a sense of security
- Promoting committee
- Reducing stress
- Promoting students' capacity for self-regulation
- Supporting classroom teachers' efforts to increase learning time
- Facilitating communication and cooperation amongst staff, parents/guardians, and the community.

This administrative procedure recognizes the First People's Principles of Learning and the importance of providing learning opportunities, restitution, and restorative practices as alternatives to suspension. It is important to note that some behaviours will result in suspension.

1. Expectations for Behaviour

- 1.1 Student discipline will, consistent with the *School Act*, be similar to that of a kind, firm, and judicious parent, and not include corporal punishment.
- 1.2 Under the direction of the principal, school will establish, publicize, enforce, review, and revise, as necessary, clearly stated expectations for student behaviour. These will:
 - 1.2.1 be framed in positive language;
 - 1.2.2 form the basis of the schools' code of conduct;
 - 1.2.3 emphasize and promote positive behaviour;
 - 1.2.4 address instances where students do not fulfil their duties as students,
 - 1.2.5 be in keeping with students' age, abilities, and developmental levels;
 - 1.2.6 exist on a continuum in which the severity of consequences will match the severity of the behaviour concerned (in terms of intent, severity and frequency);
 - 1.2.7 involve the use of alternatives which include counseling, mediation, and restorative justice measures where appropriate;
 - 1.2.8 maintain the dignity of all parties;
 - 1.2.9 apply to all activities at all times.

- 1.3 When other efforts have failed, or the severity of the behaviour warrants it, consequences may involve suspension of privileges, including:
- 1.3.1 Use of District transportation services (bussing);
 - 1.3.2 Attendance in a program in the school; and/or
 - 1.3.3 Attendance at school.

2. Suspension of Students from School

2.1 The school principal has the overall responsibility for the maintenance of student discipline and school rules. Under the general supervision of the Superintendent, and under the authority of the *School Act*, a principal or their designate may suspend a student.

2.1.1. Alternative consequences should be considered in place of suspension, where appropriate.

2.2 The principal, or designate, may suspend a student if:

2.2.1. a student willfully refuses to comply with the code of conduct and other rules and policies of the Board or school, or

2.2.2. the behaviour of the student has a harmful effect in or jeopardizes the safety and/or well-being of others.

2.3 Principals will, wherever appropriate, consult with staff and/or parents/guardians prior to suspending a student.

2.4 Principals will report to parents/guardians the circumstances of the suspension, its duration, and the conditions by which the suspension will be terminated. This can be done in person by telephone, email, or another form of electronic communication.

2.4.1. The principal will follow up with a formal letter, a copy of which shall be forwarded to the Assistant Superintendent.

2.4.2. A copy of the letter will be added to the student's cumulative file.

2.5 The suspension may take one of several forms, or some combination of these:

2.5.1. from a specific school program, or part of a program, commonly called an "in-school" suspension;

2.5.2. from attendance at school for either a full or a part day, commonly called an "out-of-school" suspension;

2.5.3. from use of the District Transportation Services (bussing).

2.6 Students who are assigned an in-school suspension shall report regularly to school for the duration of the in-school suspension and shall work under the supervision of designated school staff.

2.6.1. Arrival and departure times, and break times, of in-school suspended students may be modified from the regular school timetable.

2.6.2. Involvement in school-related social and extracurricular activities may be curtailed.

2.7 Students who are assigned an out-of-school suspension shall:

2.7.1. remain free and clear of the school, school grounds, and school functions whenever and wherever they occur, for the duration of the suspension, unless the principal or their designate has made specific alternate arrangements.

2.7.2. not participate in school-related social or extra-curricular activities;

2.7.3. not have the privilege of access student transportation services (bus) for the duration of their suspension;

2.7.4. report to the principal or designate at the end of the suspension period, to review any conditions of re-entry that may have been stipulated.

2.8 Students who are suspended from school per the *School Act* will have an educational program available to them while under suspension and will have the opportunity to complete work/assignments off site.

2.9 Should a suspension of greater than five (5) days be considered appropriate to the severity of the student's behaviour the Superintendent or their designate shall convene a suspension review committee as soon as practical following notification of the suspension.

2.9.1 The committee shall consist of the Superintendent or their designate, a principal or vice-principal (of a school other than the students'), and one trustee. For at-risk students, including Indigenous students and those students with an Individual Education Plan, the Director of Indigenous Education and/or Director of Inclusive Education shall be requested to sit on the committee to best represent the student's educational needs.

2.10 The student and their parents/guardians and the principal and/or vice-principal will be invited to attend a portion of the suspension review meeting to review and share information relevant to the suspension under consideration.

2.10.1 The meeting date and time will be set in consideration of the parents'/guardians' and principal's/vice-principal's availability.

2.11 After meeting with the student and parents/guardians, the committee will make a decision regarding the suspension and outline the plan for school re-entry.

2.11.1. The student shall not return to school until all criteria and required actions identified in the plan have been met.

2.12 The Superintendent or designate shall inform the parents/guardians of the committee's decision, in writing.

2.13 The Board will receive a formal report regarding the suspension review and terms for re-entry.

2.14 In extreme circumstances, a return to school may not be advisable. An educational program may be refused to a student 16 years of age or older if that student:

- 2.14.1. has refused to comply with the code of conduct, other rules and policies, or
- 2.14.2. has failed to apply themselves to their studies.

2.15 Principals are reminded that, consistent with the *School Act*, s.11 and the Board Bylaw No. 5, a student or parent/guardian may appeal a decision involving suspension that significantly affects the education, health or safety of the student.

3. Suspension of Student Transportation Privileges

3.1 Students making use of the District's transportation services (bussing) are subject to their school's code of conduct and the disciplinary authority of the principal. Student will comply with all reasonable requests of operators (bus drivers).

3.2 Operators will report to the principal any instances where a student's behaviour negatively affects the safe and orderly operation of the service or in which the safety or well-being of other students is threatened.

3.3 A principal or vice-principal or designate:

- 3.3.1 may suspend transportation privileges from a student or up to five consecutive school days provided notice is given to the parent/guardian prior to the withdrawal of services, and/or alternate interim transportation is arranged.
- 3.3.2 shall report the suspension of services to the Superintendent or designate.
- 3.3.3 may recommend a longer period of suspension to the Superintendent or designate.

3.4 For suspensions of service in excess of five days, the Superintendent or their designate shall meet with the principal and/or vice-principal to review the suspension and make a determination regarding the reinstatement of the student's transportation privileges.

3.4.1. For at risk students, including Indigenous students and those students with an Individual Education Plan, the Director of Indigenous Education and/or Director of Inclusive Education may be requested to attend the meeting to best represent the student's educational needs.

3.5 The student and their parents/guardian and/or bus driver will be invited to attend a portion of the meeting to receive and share information relevant to the transportation suspension under consideration.

3.5.1. The meeting date and time will be set in consideration of the parents'/guardians' and principal's/vice-principal's availability.

3.6 In view of student safety considerations, the following guidelines are provided to assist principals and bus drivers in dealing with student behaviour that results, or might result, in suspension of transportation privileges:

3.6.1. **Morning:** If the behaviour occurs on the way to the school, the bus driver shall convey the student to school and ensure that the school principal is notified as quickly as possible in the morning. If the student behaviour is severe enough to warrant an immediate suspension of transportation privileges, the parent(s)/guardians(s) of the student are to be notified by the school principal and requested to make other transportation arrangements for their child.

3.6.2. **Afternoon:** When the occurs during the afternoon run, the student must be transported to their appropriate drop-off point and informed that their behaviour is serious enough to warrant immediate suspension of transportation privileges, and that a recommendation to that effect will be made to the principal. Following this, the bus driver must notify the school principal of the problem. The school principal shall then notify the student's parents that the student's transportation privileges have been suspended. If the principal cannot be contacted, the driver shall notify their supervisor who will then be responsible for advising the student's parents/guardians that transportation privileges are suspended until the matter has been addressed by the school principal.

4. Suspension as a Result of Vandalism

4.1 Where an act or acts of vandalism have resulted in a suspension, the suspension will not be lifted until restitution had been made unless otherwise determined by the principal, in consultation with the parents/guardians and Superintendent or designate.

These procedures apply to all students and staff of Nicola Similkameen Schools, including K-12 students and adult students.

- Creating and maintaining a safe, caring, and respectful school environment begins with all adults interacting with students and building trusting relationships with them.
- All adults in schools, including staff, parents, volunteers, trustees, and school visitors, have a responsibility to model calm, caring, and respectful behaviour.
- Incidents of behaviours that are harmful to self, others, or property will be investigated in a timely and sensitive manner that respects confidentiality and dignity.
- Underlying causes of behavioural incidents will be investigated and, where possible, a plan to respond to such issues will be developed and implemented.
- Behaviours are considered holistically, and planning is considered for the prevention of behaviours, responses to behaviours in the classroom, school, and district level, and repairing relationships or property when harm has occurred.
- Principals and their designates are authorized under the School Act (Sections 20, 25, 26, 177) to maintain a safe and orderly school, and as such, have full authority over students' and others' access to the building and property.

5. Prevention

Behaviour is a form of communication and often represents unmet needs or undeveloped skills. All schools

will engage in proactive, preventative measures to reduce the likelihood of behaviour that can harm or disrupt the learning environment. Preventative measures include:

- All adults modelling safe, caring, and respectful behaviour;
- All adults in the building are present and attentive to possible behavioural cues
- Building trusting, caring, and reciprocal relationships with and among students, staff, and parents;
- Teaching social and emotional skills (including self-awareness, self-management, social awareness, relationship skills, and responsible decision-making). These skills are taught and reinforced across grade levels and environments;
- Teaching safety behaviours, including online safety and substance use prevention;
- Teaching the safe and responsible use of tools, such as cell phones;
- Using effective research-based strategies such as Emotion Focussed School Support (EFFS) and Trauma Informed Practices (TIP);
- Establishing equitable and inclusive learning environments;
- Creating learning opportunities that allow all students to be successful and to contribute to the classroom and school community;
- Organizing learning spaces that allow for flexibility and choice for students;
- Developing positive school cultures;
- Partnering with parents and having open and ongoing communication with them;
- Providing clear behavioural expectations and developing criteria for success.
- Behaviour guidelines in classrooms should be consistent with school-wide expectations outlined in the school's Code of Conduct;
- Preparing a school Code of Conduct in collaboration with students, staff, and parents and clearly communicating and teaching the expectations outlined in the document;
- Establishing predictable routines and structures for students and staff to follow.

6. Response

Responsive measures will be taken when unsafe, unkind, or disrespectful behaviour disrupts the learning environment or creates harm. Where responsive measures are required, a variety of factors will be considered, including the age and developmental level of the student(s) involved, the severity and frequency of the incident(s), the intent, the impact, whether the behaviour is a manifestation of the student's disability, and context.

Care will be taken to ensure responses are equitable and free from bias.

Responsive measures are progressive in nature and must be age appropriate and reflect the intellectual and emotional development of the student. Responsive measures can include, where appropriate:

- Education
- Verbal discussion/reminder (redirection)
- Student self-reflection
- Restitution
- Conflict Resolution
- Restorative action (if all parties agree to this process)
- Indigenous Healing and Sharing Circle
- Counselling
- Functional Behaviour Assessment
- Meeting with family and school teams

The search of a student's locker or property if reasonable grounds exist of a threat or violation of policy (see section 5 below).

Violent Threat Risk Assessment (VTRA) if a student exhibits serious threat-making or violent behaviour or the possibility of such behaviour is made known to us by a credible third party.

Referral to Discipline Review Committee (DRC) (All referrals to the DRC result in immediate suspension until the DRC meeting is held (see section 6 below).

A suspension (in-school or out-of-school) or detention.

A report made to the RCMP.

Where responsive measures are required, parents will be informed in a timely manner. Parents of victims will also be informed as soon as possible.

We lose the opportunity to teach skills and help students practice safe, caring, and respectful behaviour when they are excluded from school. Wherever possible, we seek to keep students in school. Responses to misbehaviour are progressive and only result in suspension in extreme circumstances (including repeated offences). Behaviours that affect the safety of self or others may result in immediate suspension.

When students are suspended from school they will be provided with an educational plan.

7. Repair

Repairing relationships and/or property after harm has occurred is an important step in restoring safety, belonging, and care in school communities. Restorative practices are an important element in repairing harm. Planning should give consideration to:

- Processes for welcoming a student back into the classroom or school after suspension or time away;
- Repairing relationships between students or between students and staff;
- Repairing damage done to property, including financial repair.
- A plan of support for the victim(s) of an incident may be necessary and will be created
- in consultation with the victim and their parents/guardians. A plan of support may include:
- Meeting with the school counsellor, youth care worker, Indigenous liaison worker, or other school support personnel;
- Creating a schedule to reduce or eliminate contact with the perpetrator;
- Restorative practices, with their consent;
- Other measures determined to assist the student.

8. Conducting Searches

- Although a student attending school has a reasonable expectation of privacy, that
- expectation is less when the student is on school property than it would be in other circumstances.
- Teachers and school principals are responsible for providing a safe environment and maintaining order and discipline in the school. This responsibility may require them to search students and to seize prohibited items.
- The Principal, Vice Principal, or approved designate may conduct random locker searches to ensure compliance with school board policy regarding intoxicating or controlled substances and weapons.
- Principals and vice principals may conduct a search of a student's personal property, locker, desk, backpacks, purses, or any area where a student's possessions may be stored if there are reasonable grounds to believe that policy has been or is being violated and that evidence of the violation will be

found in the location searched. The following may constitute reasonable grounds in this context:

- Information received from a student believed to be credible;
- A staff member's or administrator's observation; or
- Any combination of sources of information which the relevant authority considers credible.
- Body searches will not be conducted. Students may be asked to empty their pockets and remove outer clothing (hats, jackets, shoes, etc.).
- The search will be conducted in a sensitive manner in a private setting and be minimally intrusive. A second staff member will be present, whenever possible, while a search is being conducted.
- Where weapons or illegal or banned substances are found they will be considered forfeited and may be provided to the police.
- Where there is the possibility of prosecution as a result of evidence found, the police will be contacted to conduct the search to ensure that any evidence seized will be admissible in court.

9. Discipline Review Committee (DRC) Process (name under review)

DRC meetings are held when a student has been suspended for a serious offence affecting the safety and well-being of students and/or staff, or destruction of property. 6.2. The purpose of the DRC meeting is to review the events leading to the serious offence and to problem-solve by determining an appropriate placement and/or creating a plan for a safe and effective reintegration with the school community. The DRC is a formal meeting and typically only occurs once in a student's school career and should be taken seriously. Therefore, a formal DRC does not usually happen in elementary school.

formal DRC may consist of:

- Assistant Superintendent (Chair)
- Director of Instruction Student Services
- District Principal of Indigenous Education (if the student identifies as Indigenous)
- School Principal (or V.P)
- 1 – 2 Principals
- Parent/Guardian(s) and student

An informal, or site-based DRC is held when a concerning pattern of behaviour or serious incident has occurred in younger grades. A site-based DRC may consist of:

- Assistant Superintendent or Director of Instruction
- Director of Indigenous Education (if the student identifies as Indigenous)
- Parent/Guardian(s) and student
- School-Based support
- Upon request, a support person (i.e. Indigenous Student Advocate)

A parent/caregiver can appeal a decision of the formal DRC committee, within 30 days of the decision. Prior to submitting a Notice of Appeal form that can be obtained from the school or school district office, it is expected the parent/guardian will discuss the issue in a constructive manner with the Chair of the DRC.

10. Communication

The principal, vice principal, or designate will contact the parents/guardians of victims and perpetrators as soon as practically possible after an incident and after safety is ensured.

Confidentiality of all parties will be respected.

Notation: Nothing in this procedure shall restrict a students' legal or civil right to file a complaint with the BC Human Rights Tribunal, or any other legislative body.

Date of Original Superintendent Approval:

Date Amended:

Cross Reference:

DRAFT

Administrative Procedure		Nicola Similkameen Public Schools
Section:	District Administration	
Title:	Flag Protocols	Pending

Purpose

To provide protocols for flying flags throughout the School District.

General Protocols

1. A site with one flagpole

- a. Ordinarily, a site with one flagpole will fly either the flag of Canada or British Columbia.

2. A site with two flag poles

- a. Ordinarily, a site with two flagpoles will fly the flags of Canada and British Columbia.
- b. When two flags are displayed, to an observer facing the building and flagpole, the position of honour is on the left.
 - i. when Canada's flag and British Columbia's flag are flown together, Canada's flag is positioned in the place of honour on the left, and British Columbia's flag is positioned on the right.
 - ii. when another flag is flown with the British Columbia flag, the British Columbia flag holds the position of honour on the left, and the other flag is positioned on the right.

3. A site with three flag poles

- a. Ordinarily, a site with three flagpoles will fly the flags of Canada, British Columbia, and a local or a locally significant flag.
- b. When three flags are displayed, to the observer facing the building and flagpoles, the centre position is the place of honour, typically held by the flag of Canada.

4. Special Occasions

- a. On special occasions, a historical or symbolic flag may be flown. If the site has two poles, this flag replaces the provincial flag.
- b. Ordinarily, such a flag will be flown for a maximum of two weeks unless permission is granted by the Superintendent.

5. Authorized Flags

- a. In addition to the flags of Canada and British Columbia, flags representing community groups, municipal flags, or other secular organizations may be flown.

6. Prohibited Flags

a. Flags representing or suggesting religious or spiritual affiliation, political parties, or hate groups will not be flown.

Half Masting Protocol

The Canadian flag is flown at half-mast position as a sign of mourning, and will be flown at halfmast on the death of the following persons:

- Sovereign - throughout the nation
- Members of the Royal Family related in the first degree to the Sovereign - throughout the nation
- The Governor General - throughout the nation
- Prime Minister of Canada - throughout the nation
- Provincial Premier - throughout the province
- Provincial Cabinet Ministers - throughout the province
- Members of Parliament - in their constituency
- Members of the Legislative Assembly - in their constituency

Flags may be flown at half-mast to mourn and honour the death of a member of the school community at the discretion of the school principal.

Flags may be flown at half-mast to mourn a district, provincial, national or international event at the direction of the Superintendent of Schools.

The flag is brought to the half-mast position by first raising it to the top of the mast and then immediately lowering it slowly to the half-mast position.

Date of Original Superintendent Approval:

Date Amended:

Cross Reference: