

AGENDA

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

**PSS BOARD ROOM
WEDNESDAY, SEPTEMBER 10, 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 Regular Meeting held June 11, 2025.
4. Business Arising from the Minutes
5. Report on Closed Meetings
 - a) June 11, 2025
6. Presentation to the Board
 - * a) Mayor Michael Goetz (Zoom)
 - b) 2024/25 Audited Financial Statements (Virtual Presentation, BDO Canada)

Motion to approve and sign the 2024/25 audited financial statements.

7. **AUDIT AND FINANCE**

- a) 2024/2025 Financial Statement Discussion & Analysis Report

Motion to approve the Financial Statement Discussion & Analysis Report
- b) Multi-Year Financial Plan Report

Motion to approve the Multi-Year Financial Plan
- c) Carry Forward Targeted Funds

Motion to submit a letter to the Ministry requesting that the school district underspend Indigenous Education dollars by \$36,476 for the 2024/25 school year, and carry forward the targeted funds into the 2025/26 school year.

8. **EDUCATION**

- * a) Student Trustees
- a) Framework for Enhancing Student Learning Report
- b) Indigenous Education Report
- c) Inclusive Education, Early Learning and Child Care Report
- * e) Superintendent's Report

9. **OPERATIONS**

- a) 2026/27 Capital – Minor Capital Plan Submission
Motion to approve and submit the 2026-2027 Minor capital plan submission.
- b) Potential School Closure (Initiate Process)– Merritt Central Elementary or Collettville Elementary School

Motion: Be it resolved that the Board initiate the process to consider the possible closure of one of Merritt Central Elementary School or Collettville Elementary School.

10. **POLICY**

- a) Policy Updates

11. **TRUSTEE REPORTS**

- * a) Student Trustee Reports
- * b) P.A.C. Reports
- * c) October Branch Meeting (Kamloops)

12. **CORRESPONDENCE**

- a) n/a

13. **PUBLIC QUESTION PERIOD**

14. **ADJOURNMENT**

MINUTES

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

**MERRITT SCHOOL BOARD OFFICE
WEDNESDAY, JUNE 11, 2025, 6:00PM**

Success for ALL Learners Today and Tomorrow

Present:	Chairperson	G. Swan
	Vice-Chair	L. Ward
	Trustees	J. Jepsen J. Kent-Laidlaw E. Hoisington J. Chenoweth D. Rainer
	Student Trustees	H. Clark (Absent) J. Davis (Absent)
	Superintendent	C. Lawrance
	Assistant Superintendent	J. Kempston
	Interim Secretary Treasurer	H. Cull (Absent)
	Assistant Secretary Treasurer	L. Rusnjak
	Executive Assistant	K. Buckland
	Manager of IT	E. Park

ACKNOWLEDGEMENT OF THE TRADITIONAL TERRITORIES AND METIS COMMUNITY

AGENDA

25/107 It was moved by Vice-Chair Ward and seconded by Trustee Kent-Laidlaw
THAT the agenda be approved as presented.

MOTION CARRIED

MINUTES

25/108 It was moved by Trustee Rainer and seconded by Trustee Jepsen
THAT the minutes of the Open Meeting held May 14, 2025, be adopted as presented.

MOTION CARRIED

It was moved by Vice-Chair Ward and seconded by Trustee Rainer

THAT the minutes of the (Un-adopted) Policy Committee Meeting held May 20, 2025, be adopted as presented.

MOTION CARRIED

Business Arising from the Minutes

None.

Report of the Closed Meeting held May 14, 2025.

PRESENTATIONS

Jamie Umpleby – Crimson Tine Theatre

Jamie Umpleby gave a presentation on behalf of the Crimson Tine Theatre, a non-profit organization that stages two plays annually in Princeton. Crimson Tine Theatre addressed the Board to discuss the financial challenges posed by the new proposed facility rental rates. Typically, the group charges \$15-\$20 per ticket, but with the new rates, they will need to increase ticket prices by approximately \$10. The Crimson Tine Theatre asked that the Board reconsider the proposed increased rates. Jamie also inquired about the possibility of developing a drama program with the District.

MSS 2024-2025 Costa Rica Trip

The Principal of Merritt Secondary School, Ms. Adriane Mouland, introduced student Kassie Hall, who showcased a short video she created for her Capstone project about the recent trip to Costa Rica taken by several MSS students over Spring Break.

2026-2027 – Costa Rica Trip (MSS) – Approval in Principle

It was moved by Trustee Kent-Laidlaw and seconded by Trustee Hoisington

THAT the Board supports Merritt Secondary School's trip to Costa Rica for Spring Break during 2026-2027 school year.

MOTION CARRIED

EDUCATION

Indigenous Education Report:

District Principal of Indigenous Education, Angela McIvor, introduced two students, Nolan Garcia and Estrella Jackson, who spoke about their trip to the Inspire Soaring Indigenous Youth Empowerment Gathering, a conference for Indigenous students that they attended in April.

Early Learning and Child Care Report:

Superintendent Lawrance presented the written report submitted by District Vice Principal of Early Learning and Childcare, Daniella Bennie, highlighting all the hard work that Daniella dedicates to the afterschool care programs, literacy events and organizing games night with families across the District.

Health Promoting Schools Coordinator / Feeding Futures Update

Lisa Nelson-Smith, Health Promoting Schools Coordinator, provided a presentation and update on Health Promoting School and Feeding Futures. She highlighted the various events and initiatives that students within the District are involved in to promote healthy decision-making and physical activity.

Superintendent's Report:

The Superintendent circulated and spoke to her report, reflecting on the District events that have taken place over the past month.

OPERATIONS

2026 – 2027 Major 5-year Capital Plan Submission

25/111

It was moved by Trustee Chenoweth and seconded by Trustee Jepsen

THAT the Board of Education approved the submission of the 2026/2027 Five-Year Capital Plan as distributed and presented by the Acting Secretary Treasurer.

MOTION CARRIED

Operations Manager Update

Operations Manager Darrell Finigan presented his update on School District operations over the past year including work orders, bussing, HVAC, and vandalism.

Bus Cost Recovery

Superintendent Lawrance presented a memo to the Board regarding the funding that the District received from the Ministry. There was a discussion about whether to charge rural students a fee to ride the bus to and from school. The Board decided not to charge rural students a bussing fee. Additionally, the Board agreed not to implement a cost recovery nonsubsidized ridership fee for students within the walk limits.

Logo Roll Out – Mailboxes

Assistant Superintendent Jane Kempston presented the new suggestion box that will feature the District logo. These will be present in all schools, allowing students to ask a question, make suggestions, or even pose inquiries to the Superintendent or the Board.

Riverside Learning Centre Update

Assistant Superintendent Kempston informed the Board that the Grand opening of the Riverside Daycare is set for June 24, 2025, and it will be invite only.

AUDIT AND FINANCE

IEC Preliminary Budget

Assistant Superintendent Kempston presented the Board with the IEC Preliminary Budget, noting that the IEC will meet again on July 2, 2025. The IEC Preliminary Budget will be presented to the Board at the next Open Board Meeting on September 10, 2025.

POLICY

First Reading

6.51 Disposal of Land or Improvements

25/112 It was moved by Trustee Rainer and seconded by Trustee Hoisington

THAT the Board approve Policy 6.51: Disposal of Land or Improvements, for first reading and send out for consultation.

MOTION CARRIED

6.50 School Closure

25/113 It was moved by Trustee Kent-Laidlaw and seconded by Trustee Jepsen

THAT the Board move Policy 6.50: School Closure, for first reading and send out for consultation.

MOTION CARRIED

Second Reading

3.50 Nsyilxcən and Nłeʔkepmxcín and Culture

25/114 It was moved by Vice-Chair Ward and seconded by Trustee Chenoweth

THAT the Board approve Policy 3.50: Nsyilxcən and Nłeʔkepmxcín and Culture, forward for second reading.

MOTION CARRIED

6.20 Signing Authorities

25/115 It was moved by Vice-Chair Ward and seconded by Trustee Chenoweth

THAT the Board approve Policy 6.20: Signing Authorities, forward for second reading.

MOTION CARRIED

6.30 Expense Reimbursement

25/116 It was moved by Vice-Chair Ward and seconded by Trustee Chenoweth

THAT the Board approve Policy 6.30: Expense Reimbursement, forward for second reading.

MOTION CARRIED

6.40 Public Use of Facilities

25/117 It was moved by Vice-Chair Ward and seconded by Trustee Chenoweth

THAT the Board approve Policy 6.40: Public Use of Facilities, forward for second reading.

MOTION CARRIED

6.60 Video Surveillance

25/118 It was moved by Vice-Chair Ward and seconded by Trustee Chenoweth

THAT the Board approve Policy 6.60: Video Surveillance, forward for second reading.

MOTION CARRIED

6.70 Student Transportation

25/119 It was moved by Vice-Chair Ward and seconded by Trustee Chenoweth

THAT the Board approve Policy 6.70: Student Transportation, forward for second reading.

MOTION CARRIED

Third Reading

25/120

2.60 Respectful Learning and Working Communities

It was moved by Vice-Chair Ward and seconded by Trustee Rainer

THAT the Board approve Policy 2.60: Respectful Learning and Working Communities, forward for third and final reading.

MOTION CARRIED

Policies Recommended for Repeal

None.

Trustee Reports:

Student Trustee Reports

Both Student Trustees were unable to attend tonight's Board meeting.

P.A.C. Reports

Trustee Hoisington has no PAC report on Nicola Canford Elementary.

Trustee Rainer reported on John Allison Elementary.

Trustee Chenoweth reported on SCIDES and Collettsville Elementary.

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 PAC meeting.

Chair Swan reported on Bench Elementary and MSS.

Other Reports:

NONE

CORRESPONDENCE:

NONE

PUBLIC QUESTION PERIOD

NONE

ADJOURNMENT

25/121

Motion to adjourn was made by Trustee Chenoweth and seconded by Trustee Jepsen

THAT the Open Board meeting be adjourned at 8:20pm

Chairperson

Secretary Treasurer

MEMORANDUM

TO: All Trustees

**FROM: Mark Friesen
Secretary Treasurer/CFO**

RE: 2024/25 Audited Financial Statements

DATE: September 5, 2025

Trustees will be provided with a presentation of the 2024-2025 Audited Financial Statements by the Board's Auditor, Mario Piroddi, of BDO Canada LLP. Trustees will be requested to make a motion to approve the Audited Financial Statements and submit to the Ministry of Education and Child Care.

Suggested Motion:

THAT The Board of Education approve the 2024-2025 Audited Financial Statements and submit to the Ministry of Education and Child Care.

Prepared by:

Mark Friesen

Secretary Treasurer/CFO

Nicola-Similkameen School District

Encl. 2024-2025 Audited Financial Statements

Audited Financial Statements of

School District No. 58 (Nicola-Similkameen)

And Independent Auditors' Report thereon

June 30, 2025

School District No. 58 (Nicola-Similkameen)

June 30, 2025

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School District No. 58 (Nicola-Similkameen)

MANAGEMENT REPORT

DRAFT

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 58 (Nicola-Similkameen) have been prepared by management in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of British Columbia, supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

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

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and reliable financial information is produced.

The Board of Education of School District No. 58 (Nicola-Similkameen) (called the "Board") is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Board. The Board reviews internal financial statements on a monthly basis and externally audited financial statements yearly.

The external auditors, BDO Canada LLP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of School District No. 58 (Nicola-Similkameen) and meet when required. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the School District's financial statements.

On behalf of School District No. 58 (Nicola-Similkameen)

DRAFT	
Signature of the Superintendent	Date Signed
Signature of the Secretary Treasurer	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, 2025, 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, 2025, and its result of operations, change in net debt and cash flows for the year then ended in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

Basis for Opinion

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

Emphasis of Matter

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

Unaudited Information

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Chartered Professional Accountants

Kamloops, British Columbia
September 10, 2025

School District No. 58 (Nicola-Similkameen)

Statement 1

Statement of Financial Position

As at June 30, 2025

	2025 Actual \$	2024 Actual \$
Financial Assets		
Cash and Cash Equivalents	10,035,890	12,005,374
Accounts Receivable		
Due from Province - Ministry of Education and Child Care (Note 3)	112,162	455,924
Due from Province - Other		
Due from First Nations (Note 3)	1,266,083	291,810
Other (Note 3)	260,033	358,341
Investments in Government Business Enterprises		
Portfolio Investments		
Inventories for Resale		
District Entered		
Total Financial Assets	11,674,168	13,111,449
Liabilities		
Bank Overdraft		
Accounts Payable and Accrued Liabilities		
Due to Province - Ministry of Education and Child Care		
Due to Province - Other		
Other (Note 4)	4,188,156	3,775,113
Unearned Revenue		
Deferred Revenue (Note 6)	1,988,148	1,738,857
Deferred Capital Revenue (Note 7)	36,356,403	29,712,979
Employee Future Benefits (Note 8)	1,324,916	1,323,370
Asset Retirement Obligation (Note 14)	4,714,328	1,508,892
Debt		
Capital Lease Obligations		
Other Liabilities		
District Entered		
Total Liabilities	48,571,951	38,059,211
Net Debt	(36,897,783)	(24,947,762)
Non-Financial Assets		
Tangible Capital Assets (Note 9)	45,560,964	36,555,069
Restricted Assets (Endowments)		
Prepaid Expenses	205,080	262,346
Supplies Inventory		73,429
Other Assets		
Total Non-Financial Assets	45,766,044	36,890,844
Accumulated Surplus (Deficit)	8,868,261	11,943,082
Accumulated Surplus (Deficit) is comprised of:		
Accumulated Surplus (Deficit) from Operations	8,868,261	11,943,082
Accumulated Remeasurement Gains (Losses)	8,868,261	11,943,082

Unrecognized Assets
Contractual Obligations
Contractual Rights
Measurement Uncertainty
Contingent Assets
Contingent Liabilities

Approved by the Board of Directors

Signature of the Chairperson of the Board of Directors

Signed

Signature

ident

e Signed

Signature of the Secretary Treasurer

Date Signed

Draft - for discussion purposes only

School District No. 58 (Nicola-Similkameen)

Statement 2

Statement of Operations

Year Ended June 30, 2025

	2025 Budget \$	2025 Actual \$	2024 Actual \$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	34,587,900	34,439,634	32,055,015
Other	100,210	133,381	93,984
Municipal Grants Spent on Sites			
Federal Grants			
Tuition			
Other Revenue	4,249,599	4,702,820	4,550,610
Rentals and Leases	224,594	224,646	96,766
Investment Income	404,880	427,311	443,341
Income (Loss) from Investments in Government Business Enterprises			
Gain (Loss) on Disposal of Tangible Capital Assets			
Amortization of Deferred Capital Revenue	1,336,345	1,317,994	1,107,744
District Entered			
Total Revenue	40,903,528	41,245,786	38,347,460
Expenses			
Instruction	31,962,129	30,826,512	29,864,850
District Administration	2,097,932	1,997,604	1,843,397
Operations and Maintenance	6,945,963	10,180,593	5,650,681
Transportation and Housing	1,517,447	1,315,898	1,446,219
Debt Services			
Write-off/down of Buildings and Sites			
District Entered			
Total Expense	42,523,471	44,320,607	38,805,147
Surplus (Deficit) for the year, before endowment contributions	(1,619,943)	(3,074,821)	(457,687)
Endowment Contributions			
Surplus (Deficit) for the year	(1,619,943)	(3,074,821)	(457,687)
Accumulated Surplus (Deficit) from Operations, beginning of year		11,943,082	12,400,769
Accumulated Surplus (Deficit) from Operations, end of year		8,868,261	11,943,082

School District No. 58 (Nicola-Similkameen)

Statement 3

Statement of Remeasurement Gains and Losses

Year Ended June 30, 2025

	2025 Actual	2024 Actual
	\$	\$
Accumulated Remeasurement Gains (Losses) at beginning of year		
Unrealized Gains (Losses) attributable to:		
Portfolio Investments		
District Entered		
Amounts Reclassified to the Statement of Operations:		
Portfolio Investments		
District Entered		
Net Remeasurement Gains (Losses) for the year	-	-
Accumulated Remeasurement Gains (Losses) at end of year	-	-

School District No. 58 (Nicola-Similkameen)

Statement 4

Statement of Changes in Net Debt

Year Ended June 30, 2025

	2025 Budget \$	2025 Actual \$	2024 Actual \$
Surplus (Deficit) for the year	(1,619,943)	(3,074,821)	(457,687)
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets		(14,474,178)	(4,831,080)
Amortization of Tangible Capital Assets		5,468,283	1,034,094
Net carrying value of Tangible Capital Assets disposed of			
Write-down carrying value of Tangible Capital Assets			
Change in Estimate - Asset Retirement Obligation			1,026,309
District Entered			
Total Effect of change in Tangible Capital Assets	-	(9,005,895)	(2,770,677)
Acquisition of Prepaid Expenses		(205,080)	(262,346)
Use of Prepaid Expenses		262,346	271,725
Acquisition of Supplies Inventory			(73,429)
Use of Supplies Inventory		73,429	221,940
Acquisition of Other Assets			
Use of Other Assets			
Endowment Contributions			
District Entered			
District Entered			
Total Effect of change in Other Non-Financial Assets	-	130,695	157,890
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	(1,619,943)	(11,950,021)	(3,070,474)
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		(11,950,021)	(3,070,474)
Net Debt, beginning of year		(24,947,762)	(21,877,288)
Net Debt, end of year		(36,897,783)	(24,947,762)

School District No. 58 (Nicola-Similkameen)

Statement 5

Statement of Cash Flows

Year Ended June 30, 2025

	2025 Actual \$	2024 Actual \$
Operating Transactions		
Surplus (Deficit) for the year	(3,074,821)	(457,687)
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(532,203)	494,376
Inventories for Resale		
Supplies Inventories	73,429	148,511
Prepaid Expenses	57,266	9,379
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	413,043	778,764
Unearned Revenue		(2,189)
Deferred Revenue	249,291	324,178
Employee Future Benefits	1,546	15,371
Asset Retirement Obligations		
Other Liabilities		
Loss (Gain) on Disposal of Tangible Capital Assets		
Amortization of Tangible Capital Assets	5,468,283	1,034,094
Amortization of Deferred Capital Revenue	(1,317,994)	(1,107,744)
Recognition of Deferred Capital Revenue Spent on Sites	(29,524)	
Write-Off/down of Buildings and Sites		
Deferred Capital Revenue Spent on Flood Restoration Projects	(310,845)	(422,865)
District Entered		
Total Operating Transactions	997,471	814,188
Capital Transactions		
Tangible Capital Assets Purchased	(1,291,235)	(1,917,952)
Tangible Capital Assets -WIP Purchased	(9,977,507)	(2,913,128)
District Portion of Proceeds on Disposal		
District Entered		
District Entered		
Total Capital Transactions	(11,268,742)	(4,831,080)
Financing Transactions		
Loan Proceeds		
Loan Payments		
Capital Revenue Received	8,301,787	7,153,951
District Entered		
District Entered		
Total Financing Transactions	8,301,787	7,153,951
Investing Transactions		
Decrease (Increase) in Mortgage Receivable		
Proceeds on Disposal of Portfolio Investments		
Investments in Portfolio Investments		
Decrease (Increase) in Investments in Government Business Enterprises		
District Entered		
District Entered		
Total Investing Transactions	-	-
Net Increase (Decrease) in Cash and Cash Equivalents	(1,969,484)	3,137,059
Cash and Cash Equivalents, beginning of year	12,005,374	8,868,315
Cash and Cash Equivalents, end of year	10,035,890	12,005,374
Cash and Cash Equivalents, end of year, is made up of:		
Cash	10,035,890	12,005,374
Cash Equivalents		
Bank Overdraft		
	10,035,890	12,005,374

SCHOOL DISTRICT No. 58 (NICOLA-SIMILKAMEEN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

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, 2025

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, 2024
 - increase in annual surplus by \$5,623,342
 - increase in accumulated surplus and decrease in deferred contributions by \$29,712,979
- Year-ended June 30, 2025
 - increase in annual surplus by \$6,643,424
 - increase in accumulated surplus and decrease in deferred contributions by \$36,356,403

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, 2025

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, 2025 and projected to March 31, 2025. The next valuation will be performed at March 31, 2028 for use at June 30, 2028. 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, 2025

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, 2025

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 in future school years. Supplies 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, 2025

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, 2025

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, 2025

NOTE 3 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES

	<u>2025</u>	<u>2024</u>
Due from Federal Government	\$ 121,763	\$ 76,943
Other	138,270	281,398
Sub-Total Other	260,033	358,341
Due from Province - Ministry of Education	112,162	455,924
Due from LEA/Direct Fundings	1,266,083	291,810
Total	\$ 1,638,278	\$ 1,106,075

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES – OTHER

	<u>2025</u>	<u>2024</u>
Trades payable	\$ 2,568,790	\$ 2,132,414
Salaries and benefits payables	1,223,742	1,152,861
Accrued vacation pay	395,624	489,838
Total	\$ 4,188,156	\$ 3,775,113

NOTE 5 UNEARNED REVENUE

	<u>2025</u>	<u>2024</u>
Beginning Balance:	\$ -	\$ 2,189
Increase:		
Lease Income		
Project Fees		
Decrease:		
Lease Income	-	(189)
Project Fees	-	(2,000)
Net changes for year	-	(2,189)
Ending Balance:	\$ -	\$ -

SCHOOL DISTRICT No. 58 (NICOLA-SIMILKAMEEN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

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>2025</u>	<u>2024</u>
Balance, beginning of year	\$ 1,738,857	\$ 1,414,679
Contributions received during the year	8,489,799	8,028,301
Revenue recognized from deferred contributions	(8,238,861)	(7,704,123)
Recovered by Ministry of Education Childcare	(1,647)	-
Total	<u>\$ 1,988,148</u>	<u>\$ 1,738,857</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>2025</u>	<u>2024</u>
Balance, beginning of year	\$ 29,712,979	\$ 24,089,637
Contributions received during the year	8,297,397	7,147,994
Investment Income	4,390	5,957
Insurance Proceeds Expended	(310,845)	(422,865)
Revenue recognized from deferred contributions	(1,347,518)	(1,107,744)
Total	<u>\$ 36,356,403</u>	<u>\$ 29,712,979</u>

SCHOOL DISTRICT No. 58 (NICOLA-SIMILKAMEEN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

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, 2025</u>	<u>June 30, 2024</u>
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	\$ 891,067	\$ 868,053
Service Cost	82,153	83,657
Interest Cost	39,804	36,457
Benefit Payments	-90,064	-10,143
Actuarial (Gain) Loss	201,153	-86,957
Accrued Benefit Obligation – March 31	<u>\$ 1,124,113</u>	<u>\$ 891,067</u>
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation - March 31	\$ 1,124,113	\$ 891,067
Market Value of Plan Assets - March 31	<u>0</u>	<u>0</u>
Funded Status - Surplus (Deficit)	-1,124,113	-891,067
Employer Contributions After Measurement Date	15,955	40,720
Benefits Expense After Measurement Date	-37,922	-30,489
Unamortized Net Actuarial (Gain) Loss	-178,837	-442,534
Accrued Benefit Asset (Liability) - June 30	<u>-\$ 1,324,916</u>	<u>-\$ 1,323,370</u>
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability (Asset) - July 1	\$ 1,323,370	\$ 1,307,999
Net Expense for Fiscal Year	66,845	66,234
Employer Contributions July 1 to March 31	-49,343	-10,143
Employer Contributions April 1 to June 30	-15,955	-40,720
Accrued Benefit Liability (Asset) - June 30	<u>\$ 1,324,916</u>	<u>\$ 1,323,370</u>
Components of Net Benefit Expense		
Service Cost	\$ 88,056	\$ 83,281
Interest Cost	41,334	37,294
Amortization of Net Actuarial (Gain)/Loss	-62,545	-54,341
Net Benefit Expense (Income)	<u>\$ 66,845</u>	<u>\$ 66,234</u>
Assumptions		
Discount Rate - April 1	4.25%	4.00%
Discount Rate - March 31	4.00%	4.25%
Long Term Salary Growth - April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth - March 31	2.50% + seniority	2.50% + seniority
EARSL - March 31	12.2	10.6

SCHOOL DISTRICT No. 58 (NICOLA-SIMILKAMEEN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 9 TANGIBLE CAPITAL ASSETS

	2025	2024
Sites	\$ 2,752,973	\$ 2,723,449
Buildings	37,594,503	29,138,497
Buildings - work in progress	881,241	1,331,943
Furniture & Equipment	2,370,999	1,405,383
Vehicles	826,470	814,241
Computer Software	307,563	326,545
Computer Hardware	827,215	815,011
Total	\$ 45,560,964	\$ 36,555,069

June 30, 2025						
Cost	Opening Cost	Additions	ARO Change in Estimate	Disposals	Transfers (WIP)	Total 2025
Sites	\$ 2,723,449	29,524				\$ 2,752,973
Buildings	61,628,915	\$ 45,763	3,205,436		9,717,012	74,597,126
Buildings - work in progress	1,331,943	9,266,310			(9,717,012)	881,241
Furniture & Equipment	2,509,070	1,266,123		(274,126)		3,501,067
Vehicles	1,940,422	205,807		(215,087)		1,931,142
Computer Software	577,392	107,218				684,610
Computer Hardware	1,662,246	347,997		(314,556)		1,695,687
Total	\$ 72,373,437	\$ 11,268,742	3,205,436	(803,769)	-	\$ 86,043,846

Accumulated Amortization	Opening Cost	Additions	Disposals	Total 2025
Buildings	\$ 32,490,418	\$ 4,512,205		\$ 37,002,623
Furniture & Equipment	1,103,687	300,507	(274,126)	1,130,068
Vehicles	1,126,181	193,578	(215,087)	1,104,672
Computer Software	250,847	126,200	-	377,047
Computer Hardware	847,235	335,793	(314,556)	868,472
Total	\$ 35,818,368	\$ 5,468,283	(803,769)	\$ 40,482,882

June 30, 2024						
Cost	Opening Cost	Additions	ARO Change in Estimate	Disposals	Transfers (WIP)	Total 2024
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 2024
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

SCHOOL DISTRICT No. 58 (NICOLA-SIMILKAMEEN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

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

- Buildings – work in progress having a value of \$881,241(2024 - \$1,331,943) 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 trusted 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, 2024, the Teachers' Pension Plan has about 51,000 active members and approximately 42,000 retired members. As of December 31, 2024, 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, 2023, indicated a \$4,572 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 \$2,465,488 for employer contributions to the plans for the year ended June 30, 2025 (2024: \$2,396,060).

The next valuation for the Teachers' Pension Plan will be as at December 31, 2026. The next valuation for the Municipal Pension Plan was December 31, 2024.

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, 2025

NOTE 11 INTERFUND TRANSFERS

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2025, were as follows:

	<u>2025</u>	<u>2024</u>
Transfer of Funds to Local Capital from Operating	\$ 55,939	\$ -
Purchase of Assets from the Operating Fund for the Capital Fund	468,559	-
Purchase of Assets from the Special Purpose Fund for the Capital Fund	75,763	79,996
Total	<u>\$ 600,261</u>	<u>\$ 79,996</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, 2025

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	\$ 32,010,733	\$ 2,577,167	\$ 34,587,900
Other Provincial Ministry Grants	76,485	23,725	100,210
Rentals & Leases	181,688	42,906	224,594
Investment Income	402,746	2,134	404,880
Other Income	4,686,672	(437,073)	4,249,599
Amortization of Deferred Capital Revenue	1,346,516	(10,171)	1,336,345
	\$ 38,704,840	\$ 2,198,688	\$ 40,903,528
Expenses:			
Instruction	\$ 29,987,809	\$ 1,974,320	\$ 31,962,129
District Administration	1,868,437	229,495	2,097,932
Operations & Maintenance	6,395,404	550,559	6,945,963
Transportation & Housing	1,629,124	(111,677)	1,517,447
	\$ 39,880,774	\$ 2,642,697	\$ 42,523,471
Net Expense	\$ (1,175,934)	\$ (444,009)	\$ (1,619,943)
Budgeted Allocation of Surplus	525,678	302,027	827,705
Budgeted Annual Deficit for the Year	\$ (650,256)	\$ (141,982)	\$ (792,238)
Comprised of:			
Operating Fund Surplus	\$ -	\$ -	\$ -
Special Purpose Fund Surplus	-	-	-
Capital Fund Deficiency	(650,256)	(141,982)	(792,238)
Budgeted Annual Deficit for the Year	\$ (650,256)	\$ (141,982)	\$ (792,238)

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>2025</u>	<u>2024</u>
Asset Retirement Obligation, beginning of year	\$ 1,508,892	\$ 2,535,201
Settlements during the year	-	-
Change in Estimate	3,205,436	(1,026,309)
Asset Retirement Obligation, closing balance	\$ 4,714,328	\$ 1,508,892

During the year the School District had new hazardous materials studies done, where known asbestos is within its buildings. The change in estimate is based on the new studies completed in the year.

SCHOOL DISTRICT No. 58 (NICOLA-SIMILKAMEEN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 15 EXPENSE BY OBJECT

	<u>2025</u>	<u>2024</u>
Salaries and Benefits	\$ 31,800,232	\$ 30,629,888
Services and Supplies	7,052,092	\$ 7,141,165
Amortization	5,468,283	\$ 1,034,094
Total	<u>\$ 44,320,607</u>	<u>\$ 38,805,147</u>

NOTE 16 INTERNALLY RESTRICTED SURPLUS – OPERATING FUND

	<u>2024/25</u>	<u>2023/24</u>
Internally Restricted		
- Indigenous Education Surplus	\$ 36,476	\$ 3,529
- IEC Council Funds	\$ 94,805	\$ -
- School Surpluses	-	160,245
- Labour Relations Reserve	500,000	-
- SCIDES Summer School Costs	150,000	-
- Reserve for Potential Cyber Security Attack	450,000	-
- CUPE Service Improvement Fund - Article 26G	62,098	59,495
- Extreme Weather Grant	-	52,388
- 2025/26 Numeracy Supplies	50,000	-
- ICY Teams Grant Funds	150,408	150,379
Subtotal Internally Restricted	<u>\$ 1,493,787</u>	<u>\$ 426,036</u>
Unrestricted Accumulated Operating Surplus	361,359	1,020,203
Total Available for Future Operations	<u>\$ 1,855,146</u>	<u>\$ 1,446,239</u>

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, 2025

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, 2025

	Operating Fund	Special Purpose Fund	Capital Fund	2025 Actual	2024 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	1,446,239		10,496,843	11,943,082	12,400,769
Prior Period Adjustments					
Accumulated Surplus (Deficit), beginning of year, as restated	1,446,239	-	10,496,843	11,943,082	12,400,769
Changes for the year					
Surplus (Deficit) for the year	933,405	75,763	(4,083,989)	(3,074,821)	(457,687)
Interfund Transfers					
Tangible Capital Assets Purchased	(468,559)	(75,763)	544,322	-	
Tangible Capital Assets - Work in Progress				-	
Local Capital	(55,939)		55,939	-	
Other				-	
Net Changes for the year	408,907	-	(3,483,728)	(3,074,821)	(457,687)
Accumulated Surplus (Deficit), end of year - Statement 2	1,855,146	-	7,013,115	8,868,261	11,943,082
Accumulated Remeasurement Gains (Losses) - Statement 3				-	
	1,855,146	-	7,013,115	8,868,261	11,943,082

School District No. 58 (Nicola-Similkameen)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2025

	2025 Budget	2025 Actual	2024 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	27,061,468	27,240,586	25,294,355
Other	79,695	67,259	78,767
Federal Grants			
Tuition			
Other Revenue	3,189,599	3,390,443	3,201,722
Rentals and Leases	224,594	224,646	96,766
Investment Income	369,370	388,852	364,593
Total Revenue	30,924,726	31,311,786	29,036,203
Expenses			
Instruction	23,854,647	22,789,584	22,437,546
District Administration	2,097,932	1,997,604	1,843,397
Operations and Maintenance	4,509,265	4,504,952	4,287,500
Transportation and Housing	1,290,587	1,086,241	1,157,630
Debt Services			
Total Expense	31,752,431	30,378,381	29,726,073
Operating Surplus (Deficit) for the year	(827,705)	933,405	(689,870)
Budgeted Appropriation (Retirement) of Surplus (Deficit)	827,705		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(468,559)	(152,793)
Tangible Capital Assets - Work in Progress			
Local Capital		(55,939)	
Other			
Total Net Transfers	-	(524,498)	(152,793)
Total Operating Surplus (Deficit), for the year	-	408,907	(842,663)
Operating Surplus (Deficit), beginning of year		1,446,239	2,288,902
Prior Period Adjustments			
District Entered			
District Entered			
Operating Surplus (Deficit), beginning of year, as restated		1,446,239	2,288,902
Operating Surplus (Deficit), end of year		1,855,146	1,446,239
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 16)		1,493,787	426,036
Unrestricted		361,359	1,020,203
Total Operating Surplus (Deficit), end of year		1,855,146	1,446,239

School District No. 58 (Nicola-Similkameen)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2025

	2025 Budget	2025 Actual	2024 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	29,333,171	29,693,008	27,273,650
ISC/LEA Recovery	(3,037,321)	(3,257,160)	(3,037,321)
Other Ministry of Education and Child Care Grants			
Pay Equity	120,216	120,216	120,216
Funding for Graduated Adults	112,021	151,141	125,941
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
Labour Settlement Funding	261,110	261,110	448,253
ICY Clinical Counsellor Funding	64,448	64,448	150,379
District Entered			
District Entered			
District Entered			
District Entered			
District Entered			
District Entered			
District Entered			
Total Provincial Grants - Ministry of Education and Child Care	27,061,468	27,240,586	25,294,355
Provincial Grants - Other	79,695	67,259	78,767
Federal Grants			
Tuition			
Summer School Fees			
Continuing Education			
International and Out of Province Students			
District Entered			
Total Tuition	-	-	-
Other Revenues			
School Referendum Taxes			
Other School District/Education Authorities			
Funding from First Nations	3,037,321	3,257,160	3,037,321
Miscellaneous			
Miscellaneous Revenue	152,278	133,283	164,401
District Entered			
District Entered			
District Entered			
District Entered			
District Entered			
District Entered			
Total Other Revenue	3,189,599	3,390,443	3,201,722
Rentals and Leases	224,594	224,646	96,766
Investment Income	369,370	388,852	364,593
Total Operating Revenue	30,924,726	31,311,786	29,036,203

School District No. 58 (Nicola-Similkameen)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2025

	2025 Budget	2025 Actual	2024 Actual
	\$	\$	\$
Salaries			
Teachers	9,647,647	9,376,604	9,216,132
Principals and Vice Principals	2,388,799	2,337,571	2,432,545
Educational Assistants	3,312,282	3,134,604	3,155,651
Support Staff	3,566,036	3,489,399	3,355,486
Other Professionals	1,425,695	1,383,387	1,368,752
Substitutes	1,427,089	1,207,306	1,059,696
Total Salaries	21,767,548	20,928,871	20,588,262
Employee Benefits	4,901,568	4,768,907	4,625,899
Total Salaries and Benefits	26,669,116	25,697,778	25,214,161
Services and Supplies			
Services	1,630,480	1,629,273	1,534,649
Student Transportation	396,927	269,238	256,124
Professional Development and Travel	398,496	361,896	296,459
Rentals and Leases	45,483	43,073	46,731
Dues and Fees	114,117	110,144	106,913
Insurance	111,281	105,973	90,959
Interest			
Supplies	1,493,291	1,242,689	1,391,384
Utilities	893,240	918,317	788,693
District Entered			
Total Services and Supplies	5,083,315	4,680,603	4,511,912
Total Operating Expense	31,752,431	30,378,381	29,726,073

School District No. 58 (Nicola-Similkameen)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2025

	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	8,102,014	522,420		401,140	109,293	707,689	9,842,556
1.03 Career Programs				3,631			3,631
1.07 Library Services	95,983			26,727			122,710
1.08 Counselling	115,162			13,855			129,017
1.10 Inclusive Education	959,687	167,138	2,420,093			229,669	3,776,587
1.20 Early Learning and Child Care							-
1.30 English Language Learning	95,953						95,953
1.31 Indigenous Education			704,297		80,552	16,686	801,535
1.41 School Administration	7,805	1,648,013	10,214	504,988		32,607	2,203,627
1.60 Summer School							-
1.61 Continuing Education							-
1.62 International and Out of Province Students							-
1.64 Other							-
Total Function 1	9,376,604	2,337,571	3,134,604	950,341	189,845	986,651	16,975,616
4 District Administration							
4.11 Educational Administration					400,434		400,434
4.20 Early Learning and Child Care							-
4.40 School District Governance					174,136		174,136
4.41 Business Administration				201,392	234,562		435,954
Total Function 4	-	-	-	201,392	809,132	-	1,010,524
5 Operations and Maintenance							
5.20 Early Learning and Child Care							-
5.41 Operations and Maintenance Administration				21,262	302,860	3,102	327,224
5.50 Maintenance Operations				1,681,436		143,828	1,825,264
5.52 Maintenance of Grounds				104,027			104,027
5.56 Utilities							-
Total Function 5	-	-	-	1,806,725	302,860	146,930	2,256,515
7 Transportation and Housing							
7.41 Transportation and Housing Administration				21,322	81,550		102,872
7.70 Student Transportation				509,619		73,725	583,344
7.73 Housing							-
Total Function 7	-	-	-	530,941	81,550	73,725	686,216
9 Debt Services							
9.92 Interest on Bank Loans							-
9.94 Interest on Temporary Borrowing							-
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	9,376,604	2,337,571	3,134,604	3,489,399	1,383,387	1,207,306	20,928,871

School District No. 58 (Nicola-Similkameen)

Operating Expense by Function, Program and Object

Year Ended June 30, 2025

Schedule 2C (Unaudited)

	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2025 Actual	2025 Budget	2024 Actual
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	2,226,416	12,068,972	912,477	12,981,449	13,471,660	12,245,129
1.03 Career Programs	935	4,566	77,099	81,665	81,200	63,269
1.07 Library Services	29,883	152,593	54,415	207,008	197,194	187,575
1.08 Counselling	30,731	159,748	4,444	164,192	158,483	282,789
1.10 Inclusive Education	912,340	4,688,927	380,674	5,069,601	5,453,540	5,312,315
1.20 Early Learning and Child Care		-		-		
1.30 English Language Learning	22,552	118,505	1,811	120,316	127,447	
1.31 Indigenous Education	179,808	981,343	419,410	1,400,753	1,437,229	1,422,401
1.41 School Administration	514,326	2,717,953	46,647	2,764,600	2,927,894	2,924,068
1.60 Summer School		-		-		
1.61 Continuing Education		-		-		
1.62 International and Out of Province Students		-		-		
1.64 Other		-		-		
Total Function 1	3,916,991	20,892,607	1,896,977	22,789,584	23,854,647	22,437,546
4 District Administration						
4.11 Educational Administration	80,130	480,564	109,092	589,656	622,426	594,314
4.20 Early Learning and Child Care		-		-		
4.40 School District Governance	15,369	189,505	93,353	282,858	394,772	269,563
4.41 Business Administration	141,520	577,474	547,616	1,125,090	1,080,734	979,520
Total Function 4	237,019	1,247,543	750,061	1,997,604	2,097,932	1,843,397
5 Operations and Maintenance						
5.20 Early Learning and Child Care		-		-		
5.41 Operations and Maintenance Administration	63,837	391,061	104,891	495,952	493,479	493,786
5.50 Maintenance Operations	387,076	2,212,340	653,686	2,866,026	2,832,988	2,734,844
5.52 Maintenance of Grounds	24,263	128,290	96,367	224,657	289,558	270,177
5.56 Utilities		-	918,317	918,317	893,240	788,693
Total Function 5	475,176	2,731,691	1,773,261	4,504,952	4,509,265	4,287,500
7 Transportation and Housing						
7.41 Transportation and Housing Administration	20,087	122,959	2,224	125,183	128,984	133,192
7.70 Student Transportation	119,634	702,978	258,080	961,058	1,161,603	1,024,438
7.73 Housing		-		-		
Total Function 7	139,721	825,937	260,304	1,086,241	1,290,587	1,157,630
9 Debt Services						
9.92 Interest on Bank Loans		-		-		
9.94 Interest on Temporary Borrowing		-		-		
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	4,768,907	25,697,778	4,680,603	30,378,381	31,752,431	29,726,073

School District No. 58 (Nicola-Similkameen)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2025

	2025 Budget	2025 Actual	2024 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	7,228,900	6,888,203	6,337,795
Other	20,515	36,598	15,217
Federal Grants			
Other Revenue	1,060,000	1,312,377	1,348,888
Rentals and Leases			
Investment Income		1,683	211
Income (Loss) from Investments in Government Business Enterprises			
District Entered			
Total Revenue	8,309,415	8,238,861	7,702,111
Expenses			
Instruction	8,107,482	8,036,928	7,427,304
District Administration			
Operations and Maintenance	60,407	90,091	91,614
Transportation and Housing	36,079	36,079	103,197
Debt Services			
District Entered			
Total Expense	8,203,968	8,163,098	7,622,115
Special Purpose Surplus (Deficit) for the year, before endowment contributions	105,447	75,763	79,996
Endowment Contributions			
Special Purpose Surplus (Deficit) for the year	105,447	75,763	79,996
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(105,447)	(75,763)	(79,996)
Tangible Capital Assets - Work in Progress			
Other			
Total Net Transfers	(105,447)	(75,763)	(79,996)
Total Special Purpose Surplus (Deficit) for the year	-	-	-
Special Purpose Surplus (Deficit), beginning of year			
Prior Period Adjustments			
District Entered			
District Entered			
Special Purpose Surplus (Deficit), beginning of year, as restated	-	-	-
Special Purpose Surplus (Deficit), end of year	-	-	-
Special Purpose Surplus (Deficit), end of year			
Related Entities			
Endowment Contributions			
Total Special Purpose Surplus (Deficit), end of year	-	-	-

School District No. 58 (Nicola-Similkameen)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2025

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			4,135	813,790	48,295	27,959	244,293	
Add: Restricted Grants								
Provincial Grants - Ministry of Education and Child Care	125,854	99,259			128,000	14,700	79,446	322,729
Other				1,223,840				
Investment Income								
	125,854	99,259	-	1,223,840	128,000	14,700	79,446	322,729
Less: Allocated to Revenue	125,854	99,259	-	1,273,499	159,450	7,990	133,681	300,768
Recovered								
Deferred Revenue, end of year	-	-	4,135	764,131	16,845	34,669	190,058	21,961
Revenues								
Provincial Grants - Ministry of Education and Child Care	125,854	99,259			159,450	7,990	133,681	300,768
Provincial Grants - Other								
Federal Grants								
Other Revenue				1,273,499				
Rentals and Leases								
Investment Income								
Income (Loss) from Investments in Government Business Enterprises								
District Entered								
	125,854	99,259	-	1,273,499	159,450	7,990	133,681	300,768
Expenses								
Salaries								
Teachers							23,960	195,239
Principals and Vice Principals								
Educational Assistants		78,578			113,603			38,081
Support Staff								
Other Professionals								
Substitutes							1,129	
	-	78,578	-	-	113,603	-	25,089	233,320
Employee Benefits		20,681			31,378		7,182	58,258
Services and Supplies	90,091			1,273,499	14,469	7,990	101,410	9,190
District Entered								
	90,091	99,259	-	1,273,499	159,450	7,990	133,681	300,768
Net Revenue (Expense) before Interfund Transfers	35,763	-	-	-	-	-	-	-
Interfund Transfers								
Tangible Capital Assets Purchased	(35,763)							
Tangible Capital Assets - Work in Progress								
Other								
	(35,763)	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund								

School District No. 58 (Nicola-Similkameen)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2025

	Classroom Enhancement Fund - Overhead	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
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			1,647	5,140	25,471	23,695	38,114	99,500
Add: Restricted Grants								
Provincial Grants - Ministry of Education and Child Care	344,347	4,883,971	29,473	30,939	57,000	6,750	66,242	
Other								
Investment Income								
	344,347	4,883,971	29,473	30,939	57,000	6,750	66,242	-
Less: Allocated to Revenue	344,347	4,883,971	29,473	36,079	70,357	9,640	99,184	99,500
Recovered			1,647					
Deferred Revenue, end of year	-	-	-	-	12,114	20,805	5,172	-
Revenues								
Provincial Grants - Ministry of Education and Child Care	344,347	4,883,971	29,473	36,079	70,357	9,640	99,184	99,500
Provincial Grants - Other								
Federal Grants								
Other Revenue								
Rentals and Leases								
Investment Income								
Income (Loss) from Investments in Government Business Enterprise								
District Entered	344,347	4,883,971	29,473	36,079	70,357	9,640	99,184	99,500
Expenses								
Salaries								
Teachers		3,970,708						
Principals and Vice Principals	79,316							
Educational Assistants	27,464						77,190	
Support Staff	51,000							
Other Professionals	75,549							
Substitutes			2,410			156		
	233,329	3,970,708	2,410	-	-	156	77,190	-
Employee Benefits	49,845	913,263	421			34	21,438	
Services and Supplies	21,173		26,642	36,079	70,357	9,450	556	99,500
District Entered	304,347	4,883,971	29,473	36,079	70,357	9,640	99,184	99,500
Net Revenue (Expense) before Interfund Transfers	40,000	-	-	-	-	-	-	-
Interfund Transfers								
Tangible Capital Assets Purchased	(40,000)							
Tangible Capital Assets - Work in Progress								
Other	(40,000)	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund								

School District No. 58 (Nicola-Similkameen)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2025

	JUST B4	SEY2KT (Early Years to Kindergarten)	ECL (Early Care & Learning)	Feeding Futures Fund	Health Career Grants	New Professional Learning Grant	Charitable Society	ASSAI
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	50,000	20,424	33,824	22,388	25,000		179,254	46,530
Add: Restricted Grants								
Provincial Grants - Ministry of Education and Child Care		19,000	175,000	350,000	25,000	247,553		
Other							193,771	
Investment Income							1,683	
	-	19,000	175,000	350,000	25,000	247,553	195,454	-
Less: Allocated to Revenue	-	8,753	177,129	295,944	6,824	-	40,561	36,598
Recovered								
Deferred Revenue, end of year	50,000	30,671	31,695	76,444	43,176	247,553	334,147	9,932
Revenues								
Provincial Grants - Ministry of Education and Child Care		8,753	177,129	295,944	6,824			
Provincial Grants - Other								36,598
Federal Grants								
Other Revenue							38,878	
Rentals and Leases								
Investment Income							1,683	
Income (Loss) from Investments in Government Business Enterprise								
District Entered	-	8,753	177,129	295,944	6,824	-	40,561	36,598
Expenses								
Salaries								
Teachers				20,190				
Principals and Vice Principals			137,931					
Educational Assistants								
Support Staff				35,892	3,611			21,375
Other Professionals								
Substitutes								
	-	-	137,931	56,082	3,611	-	-	21,375
Employee Benefits			32,017	11,405	922			2,228
Services and Supplies		8,753	7,181	228,457	2,291		40,561	12,995
District Entered	-	8,753	177,129	295,944	6,824	-	40,561	36,598
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-
Interfund Transfers								
Tangible Capital Assets Purchased								
Tangible Capital Assets - Work in Progress								
Other	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund								

School District No. 58 (Nicola-Similkameen)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2025

	United Way	National Schl Food Program	TOTAL
	\$	\$	\$
Deferred Revenue, beginning of year	29,398		1,738,857
Add: Restricted Grants			
Provincial Grants - Ministry of Education and Child Care		65,242	7,070,505
Other			1,417,611
Investment Income			1,683
	-	65,242	8,489,799
Less: Allocated to Revenue	-	-	8,238,861
Recovered			1,647
Deferred Revenue, end of year	29,398	65,242	1,988,148
Revenues			
Provincial Grants - Ministry of Education and Child Care			6,888,203
Provincial Grants - Other			36,598
Federal Grants			-
Other Revenue			1,312,377
Rentals and Leases			-
Investment Income			1,683
Income (Loss) from Investments in Government Business Enterprises			-
District Entered			-
	-	-	8,238,861
Expenses			
Salaries			
Teachers			4,210,097
Principals and Vice Principals			217,247
Educational Assistants			334,916
Support Staff			111,878
Other Professionals			75,549
Substitutes			3,695
	-	-	4,953,382
Employee Benefits			1,149,072
Services and Supplies			2,060,644
District Entered			-
	-	-	8,163,098
Net Revenue (Expense) before Interfund Transfers	-	-	75,763
Interfund Transfers			
Tangible Capital Assets Purchased			(75,763)
Tangible Capital Assets - Work in Progress			-
Other			-
	-	-	(75,763)
Net Revenue (Expense)	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund			-

School District No. 58 (Nicola-Similkameen)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2025

	2025 Budget	2025 Actual			2024 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
Revenues					
Provincial Grants					
Ministry of Education and Child Care	297,532	310,845		310,845	422,865
Other		29,524		29,524	
Municipal Grants Spent on Sites				-	
Federal Grants				-	
Other Revenue				-	
Rentals and Leases				-	
Investment Income	35,510		36,776	36,776	78,537
Gain (Loss) on Disposal of Tangible Capital Assets				-	
Amortization of Deferred Capital Revenue	1,336,345	1,317,994		1,317,994	1,107,744
District Entered				-	
Total Revenue	1,669,387	1,658,363	36,776	1,695,139	1,609,146
Expenses					
Operations and Maintenance	297,532	310,845		310,845	422,865
Transportation and Housing				-	
Amortization of Tangible Capital Assets					
Operations and Maintenance	2,078,759	5,274,705		5,274,705	848,702
Transportation and Housing	190,781	193,578		193,578	185,392
Write-off/down of Buildings and Sites				-	
Debt Services					
Capital Lease Interest				-	
Capital Loan Interest				-	
District Entered				-	
Total Expense	2,567,072	5,779,128	-	5,779,128	1,456,959
Capital Surplus (Deficit) for the year	(897,685)	(4,120,765)	36,776	(4,083,989)	152,187
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	105,447	544,322		544,322	232,789
Tangible Capital Assets - Work in Progress				-	
Local Capital			55,939	55,939	
Capital Lease Payment				-	
Capital Loan Payment				-	
Settlement of Asset Retirement Obligation				-	
District Entered				-	
Total Net Transfers	105,447	544,322	55,939	600,261	232,789
Other Adjustments to Fund Balances					
District Portion of Proceeds on Disposal				-	
Tangible Capital Assets Purchased from Local Capital		502,500	(502,500)	-	
Tangible Capital Assets WIP Purchased from Local Capital				-	
Principal Payment					
Capital Lease				-	
Capital Loan				-	
Settlement of Asset Retirement Obligation from Local Capital				-	
District Entered				-	
District Entered				-	
Total Other Adjustments to Fund Balances		502,500	(502,500)	-	
Total Capital Surplus (Deficit) for the year	(792,238)	(3,073,943)	(409,785)	(3,483,728)	384,976
Capital Surplus (Deficit), beginning of year		9,034,829	1,462,014	10,496,843	10,111,867
Prior Period Adjustments					
District Entered					
District Entered					
Capital Surplus (Deficit), beginning of year, as restated		9,034,829	1,462,014	10,496,843	10,111,867
Capital Surplus (Deficit), end of year		5,960,886	1,052,229	7,013,115	10,496,843

School District No. 58 (Nicola-Similkameen)

Tangible Capital Assets
Year Ended June 30, 2025

Schedule 4A (Unaudited)

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	2,723,449	61,628,915	2,509,070	1,940,422	577,392	1,662,246	71,041,494
Prior Period Adjustments							
District Entered							-
Cost, beginning of year, as restated	2,723,449	61,628,915	2,509,070	1,940,422	577,392	1,662,246	71,041,494
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw			189,080				189,080
Deferred Capital Revenue - Other	29,524		25,809				55,333
Operating Fund			257,906			210,653	468,559
Special Purpose Funds		35,763	20,000			20,000	75,763
Local Capital		10,000	62,131	205,807	107,218	117,344	502,500
Asset Retirement Obligation - Increase in Estimate		3,205,436					3,205,436
District Entered							-
Transferred from Work in Progress		9,717,012	711,197				10,428,209
	29,524	12,968,211	1,266,123	205,807	107,218	347,997	14,924,880
Decrease:							
Disposed of							-
Deemed Disposals			274,126	215,087		314,556	803,769
Written-off/down During Year							-
District Entered							-
	-	-	274,126	215,087	-	314,556	803,769
Cost, end of year	2,752,973	74,597,126	3,501,067	1,931,142	684,610	1,695,687	85,162,605
Work in Progress, end of year		881,241					881,241
Cost and Work in Progress, end of year	2,752,973	75,478,367	3,501,067	1,931,142	684,610	1,695,687	86,043,846
Accumulated Amortization, beginning of year		32,490,418	1,103,687	1,126,181	250,847	847,235	35,818,368
Prior Period Adjustments							
District Entered							-
Accumulated Amortization, beginning of year, as restated		32,490,418	1,103,687	1,126,181	250,847	847,235	35,818,368
Changes for the Year							
Increase: Amortization for the Year		4,512,205	300,507	193,578	126,200	335,793	5,468,283
Decrease:							
Disposed of							-
Deemed Disposals			274,126	215,087		314,556	803,769
Written-off During Year							-
District Entered							-
		-	274,126	215,087	-	314,556	803,769
Accumulated Amortization, end of year		37,002,623	1,130,068	1,104,672	377,047	868,472	40,482,882
Tangible Capital Assets - Net	2,752,973	38,475,744	2,370,999	826,470	307,563	827,215	45,560,964

School District No. 58 (Nicola-Similkameen)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2025

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	1,331,943				1,331,943
Prior Period Adjustments					
District Entered					
Work in Progress, beginning of year, as restated	1,331,943	-	-	-	1,331,943
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	1,312,933				1,312,933
Deferred Capital Revenue - Other	7,953,377	711,197			8,664,574
Operating Fund					-
Special Purpose Funds					-
Local Capital					-
District Entered					-
	9,266,310	711,197	-	-	9,977,507
Decrease:					
Transferred to Tangible Capital Assets	9,717,012	711,197			10,428,209
District Entered					-
	9,717,012	711,197	-	-	10,428,209
Net Changes for the Year	(450,702)	-	-	-	(450,702)
Work in Progress, end of year	881,241	-	-	-	881,241

School District No. 58 (Nicola-Similkameen)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2025

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	23,179,202	1,469,200	31,003	24,679,405
Prior Period Adjustments				
District Entered				-
Deferred Capital Revenue, beginning of year, as restated	23,179,202	1,469,200	31,003	24,679,405
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	189,080	809	25,000	214,889
Transferred from Work in Progress	731,908	9,696,301		10,428,209
District Entered				-
District Entered				-
	920,988	9,697,110	25,000	10,643,098
Decrease:				
Amortization of Deferred Capital Revenue	1,105,584	209,144	3,266	1,317,994
Revenue Recognized on Disposal of Buildings				-
Revenue Recognized on Write-off/down of Buildings				-
District Entered				-
District Entered				-
	1,105,584	209,144	3,266	1,317,994
Net Changes for the Year	(184,596)	9,487,966	21,734	9,325,104
Deferred Capital Revenue, end of year	22,994,606	10,957,166	52,737	34,004,509
Work in Progress, beginning of year	298,489	1,033,454		1,331,943
Prior Period Adjustments				
District Entered				-
Work in Progress, beginning of year, as restated	298,489	1,033,454	-	1,331,943
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	1,312,933	8,664,574		9,977,507
District Entered				-
	1,312,933	8,664,574	-	9,977,507
Decrease				
Transferred to Deferred Capital Revenue	731,908	9,696,301		10,428,209
District Entered				-
	731,908	9,696,301	-	10,428,209
Net Changes for the Year	581,025	(1,031,727)	-	(450,702)
Work in Progress, end of year	879,514	1,727	-	881,241
Total Deferred Capital Revenue, end of year	23,874,120	10,958,893	52,737	34,885,750

School District No. 58 (Nicola-Similkameen)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2025

Schedule 4D (Unaudited)

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	39,017	547,675	3,079,939		35,000	3,701,631
Prior Period Adjustments						
District Entered						-
Balance, beginning of year, as restated	39,017	547,675	3,079,939	-	35,000	3,701,631
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	2,125,781		6,163,485			8,289,266
Provincial Grants - Other						-
Other					10,000	10,000
Investment Income		4,390				4,390
MECC Restricted Portion of Proceeds on Disposal						-
Transfer project surplus to MECC Restricted (from) Bylaw						-
Recovered by Ministry of Education			(1,869)			(1,869)
District Entered						-
District Entered						-
	2,125,781	4,390	6,161,616	-	10,000	8,301,787
Decrease:						
Transferred to DCR - Capital Additions	189,080		809		25,000	214,889
Transferred to DCR - Work in Progress	1,312,933		8,664,574			9,977,507
Transferred to Revenue - Site Purchases			29,524			29,524
Transferred to Revenue - Settlement of Asset Retirement Obligation						-
District Entered						-
Transferred to Revenue - Flood Restoration	310,845					310,845
	1,812,858	-	8,694,907	-	25,000	10,532,765
Net Changes for the Year	312,923	4,390	(2,533,291)	-	(15,000)	(2,230,978)
Balance, end of year	351,940	552,065	546,648	-	20,000	1,470,653

MEMORANDUM

TO: All Trustees

**FROM: Mark Friesen
Secretary Treasurer/CFO**

RE: 2024/25 Financial Statement Discussion & Analysis

DATE: September 5, 2025

Trustees will be provided with a summary presentation of the Financial Statement Discussion and Analysis (FSDA) Report (see enclosed full report). Trustees will be requested for a motion to approve the FSDA Report. Once approved, staff will submit to the Ministry of Education and Child Care and publish the report on the School District's Website.

Suggested Motion:

THAT the Board of Education approve the 2024/25 Financial Statement Discussion & Analysis Report and submit to the Ministry of Education and Child Care.

Prepared by:

Mark Friesen

Secretary Treasurer/CFO

Nicola-Similkameen School District

Encl. Financial Statement Discussion & Analysis Report



FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

YEAR ENDED JUNE 30, 2025

AS PRESENTED SEPTEMBER 2025



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INTRODUCTION

This is a discussion and analysis of the financial statements for Nicola-Similkameen Public Schools (SD No. 58, the 'District') for the fiscal year ended June 30, 2025. This report should be read in combination with the District's consolidated financial statements of the same period.

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

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

SCHOOL DISTRICT OVERVIEW

Located in the Similkameen and Nicola valleys, the School District serves six First Nations, the Metis peoples, the Town of Princeton, Regional District of Okanagan Similkameen (RDOS), the City of Merritt, and the Thompson Nicola Regional District (TNRD) spread throughout the Similkameen and Nicola valleys. The District provides educational services to approximately 2,400 students, which includes the School District's online learning program for students across the Province of BC. Services include Indigenous Education Program; French Immersion; Youth Work in Trades; secondary apprenticeships; sports; Distributed Online Learning; and Alternative Programming. The District operates within the traditional and unceded territories of the Nl̓eʔkəpmx and Syilx people and it values the knowledge of, and contributions by, our Métis Communities in both Princeton and Merritt. The District is working to increase awareness, understanding and integration of Indigenous culture, history and language in all our schools; it is part of the School District's ongoing commitment to Truth and Reconciliation.

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

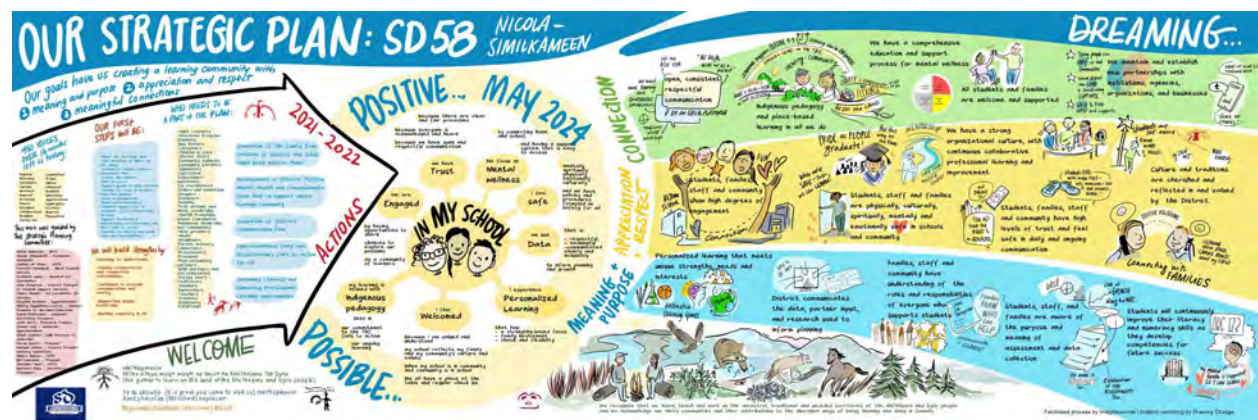
STRATEGIC PLAN

In June 2021, the School District completed its Strategic Plan, in consultation with our partner groups—a group represented by more than 450 voices. While the full Strategic Plan is available on the School District’s website, www.SD58.bc.ca, it’s three priorities include:

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

The Board of Education has extended the Strategic Plan to 2026 in light of the operational setbacks resulting from the pandemic, wildfires, and the overland flooding events through the past few years. The guiding principles behind the Strategic Plan include:

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



MISSION

- Supporting excellence in teaching and learning.
- Challenging and supporting staff and our students to pursue their personal best.
- Recognizing and celebrating cultural diversity and the heritage of our communities.
- Encouraging parental involvement with students at home and school through meaningful relationships with families and communities.

- Fostering resilience, resourcefulness, respect and independence.
- Inspiring curiosity, creativity and critical thinking in all students and staff to achieve their full potential.
- Recruiting the best qualified personnel, providing ongoing, systematic professional development, and retaining outstanding staff.
- Providing timely, relevant, and useful information and data to students, staff, parents, and partner groups.

VISION

Success for all learners, today and tomorrow.

VALUES

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

SCHOOLS

Elementary Schools

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

Secondary Schools

- Merritt Secondary School
- Princeton Secondary School

Alternate Programs

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


Distributed Learning (Online)

- South Central Interior Distance Education School (SCIDES)



COMPOSITION OF THE FINANCIAL STATEMENTS

School District financial statements are prepared in accordance with Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board.



This Section requires that the financial statements be prepared in accordance with Canadian public sector accounting standards, except regarding the accounting for government transfers.

To understand financial performance, it is important to understand that the Financial Statements are broken up into three distinct areas: 1) Operating Fund, 2) Special Purpose Funds, 3) Capital Funds.

The financial discussion and analysis should not be viewed as a stand-alone document and should be read with a copy of the School District's audited financial statements for the same fiscal year...

The presentation of the School District's financial statements begins with Statements 1 through 5. After the presentation of Statements 1-5 are the Notes to the Financial Statements, which are followed by Schedules 1 through 4. While Statements 1-5 are comprised of consolidated financial information, the Schedules include more details specific to each of the three areas, providing increased transparency and accountability. The balances reported in the Schedules, when consolidated, are consistent with the balances reported in Statements 1-5. Please refer to 'Appendix A - Financial Statement Definitions', for explanations on the Statements and Schedules contained within the Financial Statements.

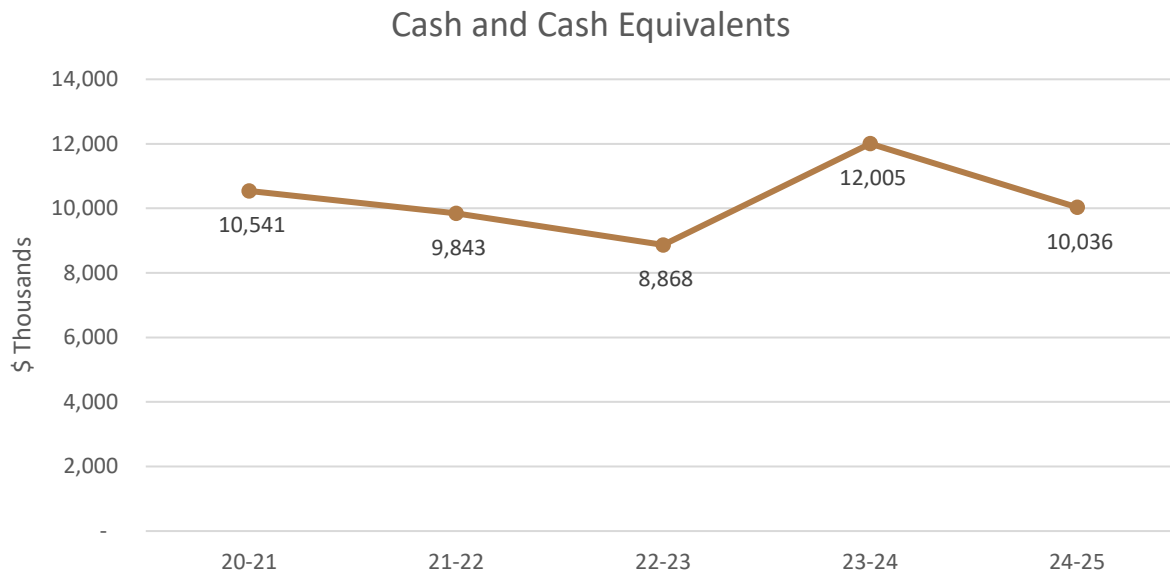
FINANCIAL ANALYSIS

The financial discussion and analysis should not be viewed as a stand-alone document and should be read with a copy of the School District's audited financial statements for the same fiscal year. A copy of the financial statements can be downloaded at [Budget & Financial Statements - SD58 Nicola-Similkameen](#).

STATEMENT OF FINANCIAL POSITION (Statement 1)

The statement of financial position must report net debt and the accumulated surplus (deficit). Together these two indicators explain the District's financial position at the end of the reporting period. The difference between financial assets and liabilities is reported as the measure of the District's net debt. The statement of financial position must report non-financial assets below the net debt indicator. The sum of the government's net debt and its non-financial assets is accounted for and reported as the accumulated surplus (deficit) of the District at the end of the accounting period. This represents the government's net assets.

The District's net assets are down \$3,074,821 from last year. Cash and cash equivalents (charted below), are showing a significant drop from last year. As you can see by the trend line, 2024 had an influx of cash which can be attributed to increased spending that occurred with mitigation of the overland flooding events, and the new childcare centre that was under continued construction in Princeton at the former Riverside school campus. If the anomalous year is removed, cash and cash equivalents show an increase which is likely due to increased student numbers and Ministry grants.



District Liabilities increased by \$10.5 million when compared to last year, as indicated in the chart below.

In Thousands	2025	2024	Change
Accounts Payable and Accrued Liabilities	\$ 4,188	\$ 3,775	\$ 413
Unearned Revenue	-	-	-
Deferred Revenue	1,988	1,739	249
Deferred Capital Revenue	36,357	29,713	6,644
Employee Future Benefits	1,325	1,323	2
Asset Retirement Obligation	4,714	1,509	3,205
Total	\$ 48,572	\$ 38,059	\$ 10,513

Statement 1 (Statement of Financial Position)

Accounts Payable liability increase of \$413,043 is due to the timing of June payrolls and liability obligations to Receiver General and other benefit companies for the most part.

Deferred Revenue is the unspent portion of revenue explicit for externally restricted programs where the grants and revenue received must be spent in accordance with each program's guidelines. These programs include but are not limited to Community Link, Strong Start, Ready Set Learn, Early Care & Learning, After School Sport and Arts, and include School Generated Funds. Deferred revenue has increased \$249,291 since last year.

Deferred Capital Revenue is closely linked to the tangible capital asset balance. Revenue used in the acquisition of the School District's assets is amortized over the expected life of respective capital

assets. Of the District's \$45.5 million in tangible capital assets (Statement 1), \$36.4 million represents deferred capital revenue that is yet to be recognized, or amortized, over the remaining expected life of the District's assets. Deferred Capital Revenue has increased \$6,643,424, mainly due to the new childcare centre built in Princeton on the former Riverside campus. This project is now essentially complete.

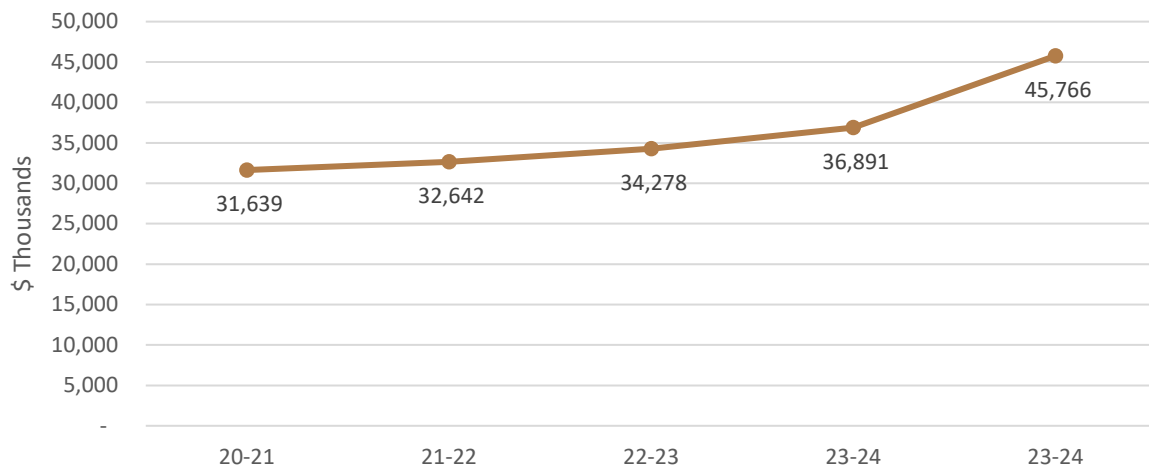
The Employee Future Benefits Liability of \$1.3 million is represented by the total benefits (Ex: retirement, vacation etc.) owed to current employees, recognizing past work completed as well as an estimation for future expected payments. As employees leave the employment of the School District, this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

Asset Retirement Obligation (ARO) is a liability that is associated with the eventual retirement of a fixed asset. The liability for ARO is commonly a legal requirement to return a site to its previous condition. Some examples of these costs include the remediation of hazardous materials such as asbestos, vermiculite, and oil containers. The \$3.2 million increase in ARO represents an update in the estimated cost to remediate.

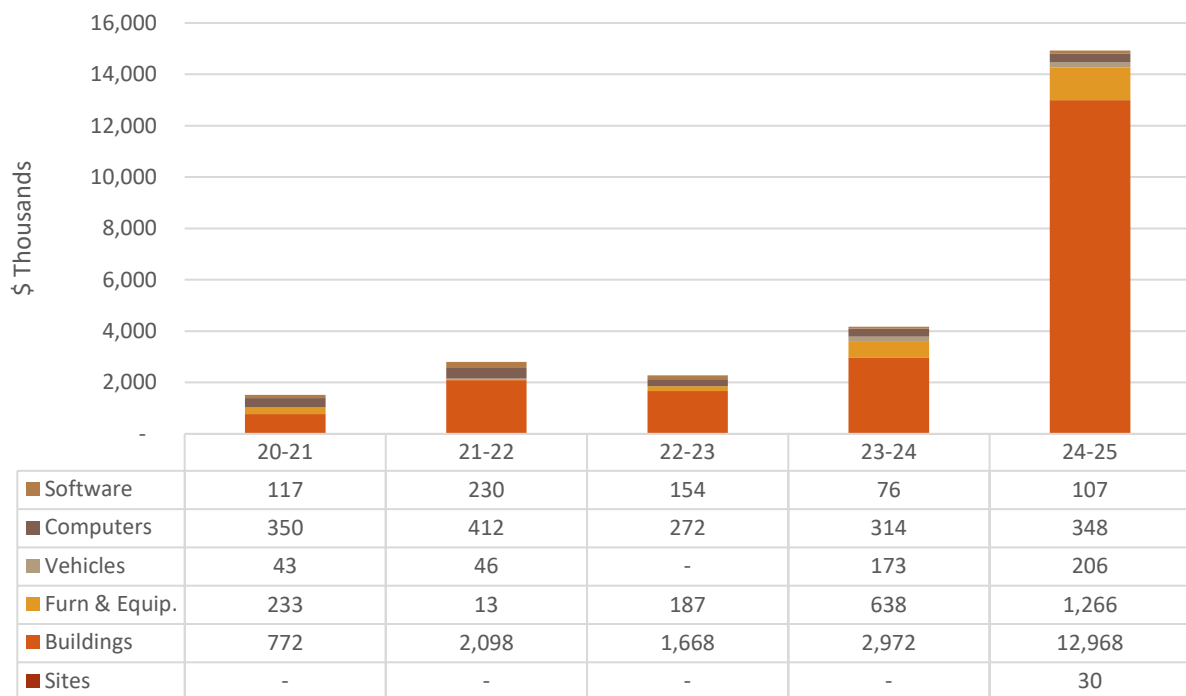


In addition to current assets and current liabilities, the Statement of Financial Position reports the Tangible Capital Assets (TCA) of the District. The following two charts provide trends as well as the types of TCA purchased by the School District over the past five years with buildings additions being the most significant TCA addition.

Tangible Capital Assets



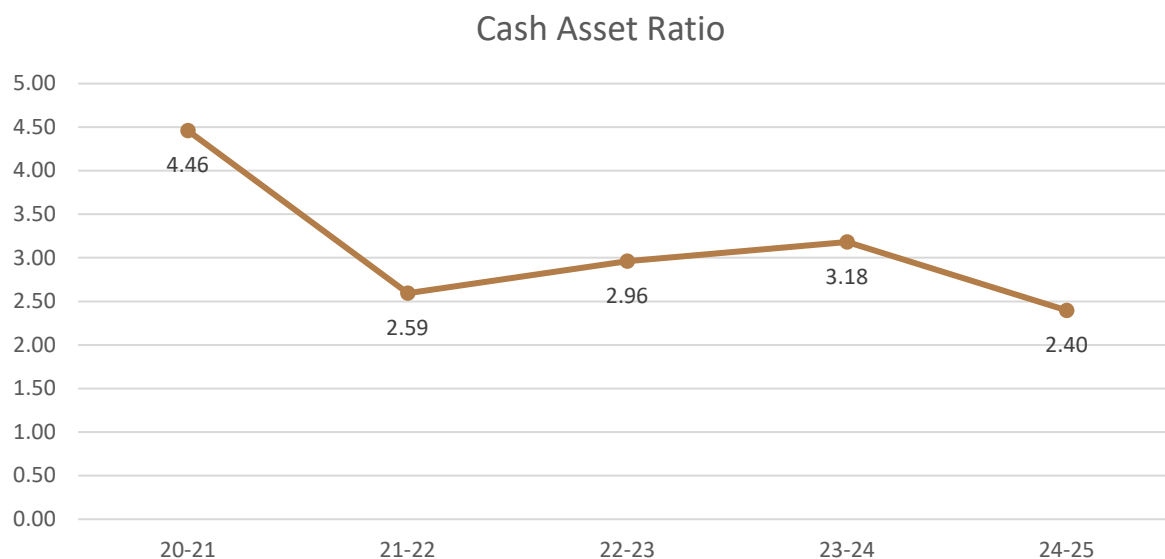
Capital Asset Additions By Type By Year



Capital asset additions fluctuate from year to year based on the capital funding provided by the Ministry of Education and Child Care as well as Board approval of local capital projects. The following table lists the capital projects in progress at year end:

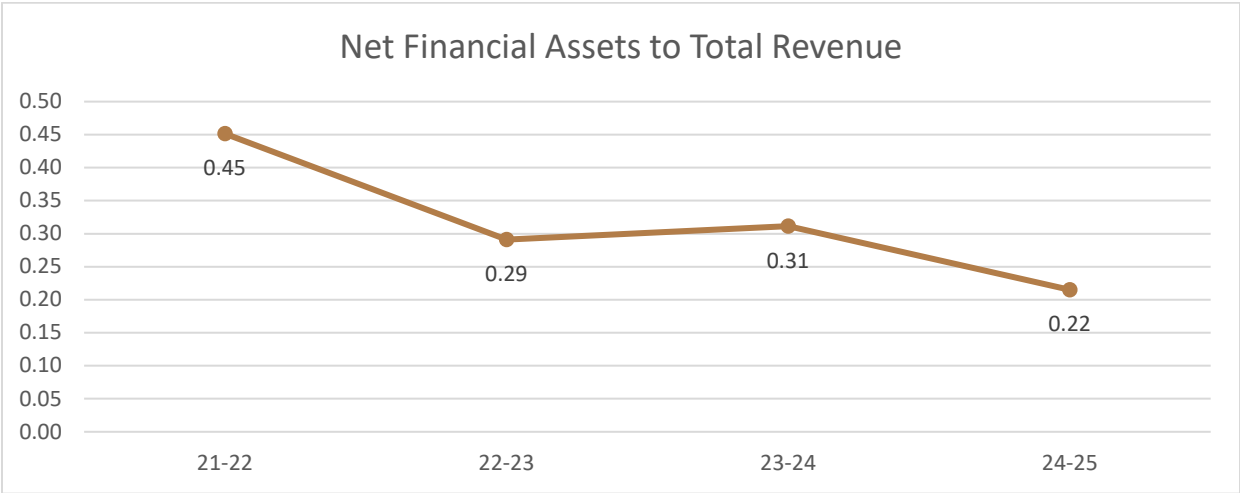
Capital Project	Location	Value (\$ In Thousands)
Food Infrastructure (23/24)	Bench Elementary	\$ 103,188
Food Infrastructure (24/25)	John Allison, Merritt Central	\$ 200,000
HVAC Upgrades (24/25)	Bench Elem, Merritt Sec, Princeton Sec	\$ 1,332,500
AFG (25/26)	All Schools	\$ 872,406
Food Infrastructure (25/26)	Collettsville, Diamond Vale, Merritt Sec	\$ 89,000
Science Room Upgrade (25/26)	Merritt Secondary	\$ 450,000
HVAC Upgrades (25/26)	Collettsville, John Allison, Vermillion Forks, Merritt Sec, Coquihalla Middle	\$ 320,000
Electrical Upgrade (25/26)	Bench Elementary	\$ 290,000

Financial ratios measure the relationship between two or more components of the financial statements that can indicate the District's results, financial risks, working efficiency, and stability. Below are financial ratios pertaining to the statement of financial position. Formulas for the financial ratios disclosed in this report can be found under definitions in Appendix A.



The cash asset ratio is a tool to assess the ability of the District to meet its current obligations. A ratio equal to or greater than 1.0 generally indicates that enough cash and cash equivalents are on hand to pay off all short-term debts. A ratio under 0.5 is considered risky as this is an indication that there is twice as much short-term debt compared to cash. The School District's cash asset ratio is trending well above 1.0, demonstrating its ability to pay for all short-term obligations.

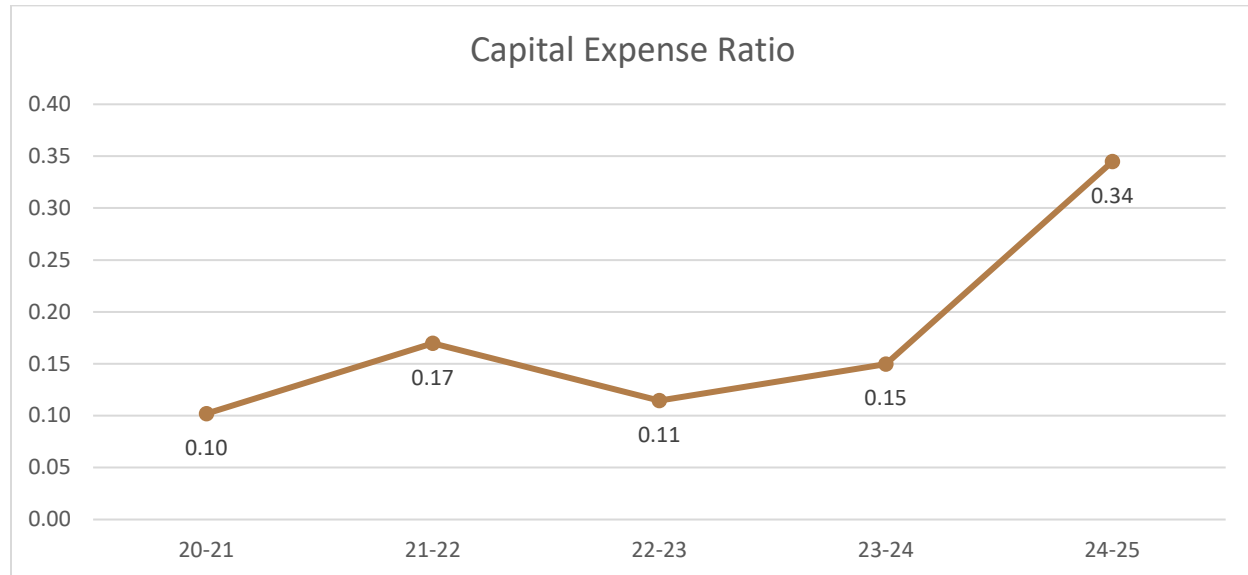
Below is the net financial assets to total revenue ratio, which assesses long-term financial health and sustainability, providing insights into the District’s ability to meet its financial obligations and invest in future needs without relying excessively on external borrowing or depleting reserves. The below ratio suggests that net financial assets are 22% of the District’s annual revenue, indicating a relatively strong financial position.



The capital expense ratio charted below indicates the proportion of capital expense relative to total expenses. The five-year trend charted below indicates that between 10% - 17% of the School District’s expenses are represented by capital spending normally. However, the current year shows the completion or near completion of a large capital project (Child Care facility in Princeton) which is why 34% of expenses this year are attributed to capital activity.

Riverside Childcare Centre, completed 2024-25





Schedule of Changes in Accumulated Surplus

Schedule 1 provides the schedule of changes in accumulated surplus. The \$8,868,261 accumulated surplus on Statement 1 is broken down as follows:

\$ Thousands	2025	2024	Change
Operating Fund	1,855	1,446	409
Local Capital Fund	1,052	1,462	(410)
Invested in Capital Fund	5,961	9,035	(3,074)
Total Accumulated Surplus (Deficit)	8,868	11,943	(3,075)

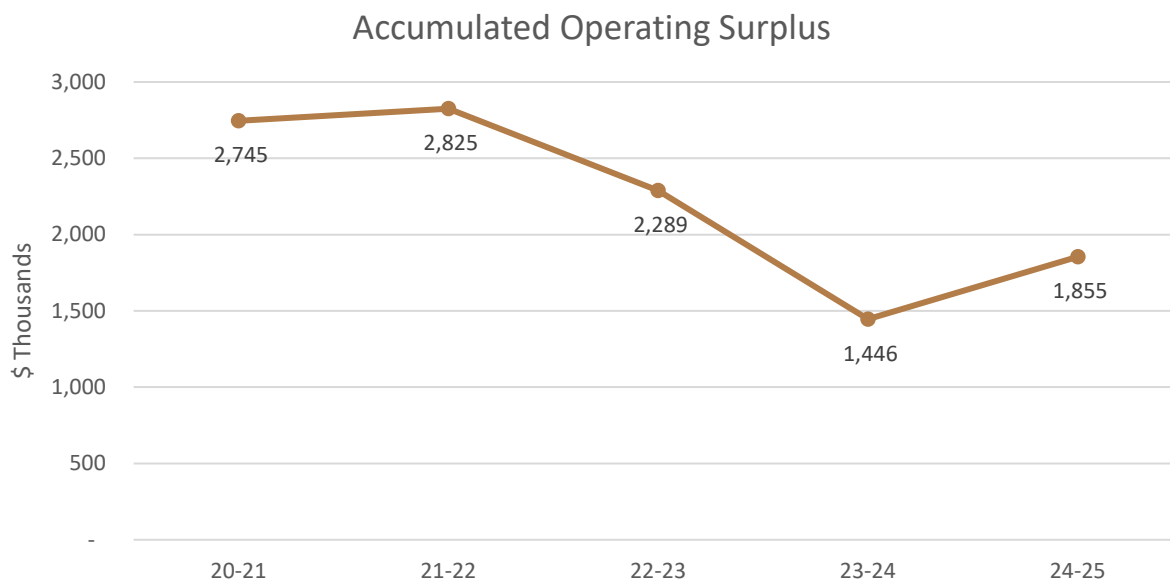
Accumulated surplus represents the Board's residual interest in its assets after deducting liabilities. Most of this balance is unavailable to fund operations as it is either internally restricted, or has already been used to invest in buildings, equipment, and other capital assets. The accumulated surplus for the capital fund was reduced by over \$3 million, this was again the impact of recognizing assets into the Asset Retirement Obligation (ARO) as these assets were immediately amortized in full as they were over 40 years old.

The residual accumulated operating surplus at year end, \$1,855,146 represents 6.1% of the total operating expenses, \$30,378,381 (Schedule 2), Of the above noted surplus only \$361,359 is unrestricted representing 1.2% which is below the 2-4% guidelines within the Board Policy 611, Accumulated Operating Surplus. The Board will review surplus needs in the fall.

Restricted Operating Surplus	2024-25	2023-24
Internally Restricted:		
Indigenous Education Surplus	36,476	3,529
IEC Council Funds	94,805	
School Surpluses		160,245
Labour Relations Reserve	500,000	
SCIDES Summer School	150,000	
Reserve for Potential Cyber Security Attack	450,000	
CUPE Service Improvement Fund - Article 26G	62,098	59,495
Extreme Weather Grant		52,388
2025/26 Numeracy Supplies	50,000	
ICY Teams Grant Funds	150,408	150,379
Total Internally Restricted	1,493,787	426,036
Unrestricted Accumulated Operating Surplus	361,359	1,020,203
Total Available for Future Operations	1,855,146	1,446,239

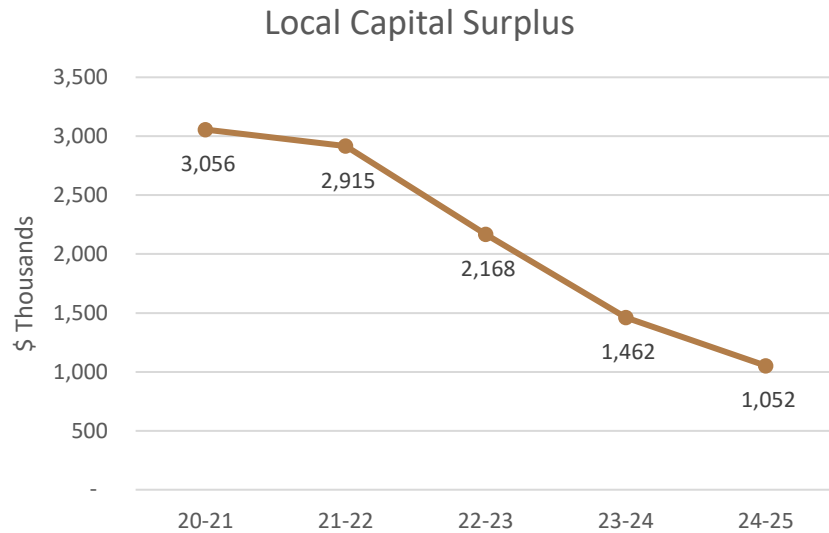
Below are two charts that provide five-year trending on the accumulated operating surplus and the local capital surplus.

Accumulated Operating Surplus experienced a slight increase this year due to combination of higher revenues and less spending over the course of the year.



The Board of Education has been intentionally spending down its accumulated Local Capital surplus by investing in educational programs and services.

The Board of Education has been intentionally spending down its accumulated Local Capital surplus by investing in educational programs and services.

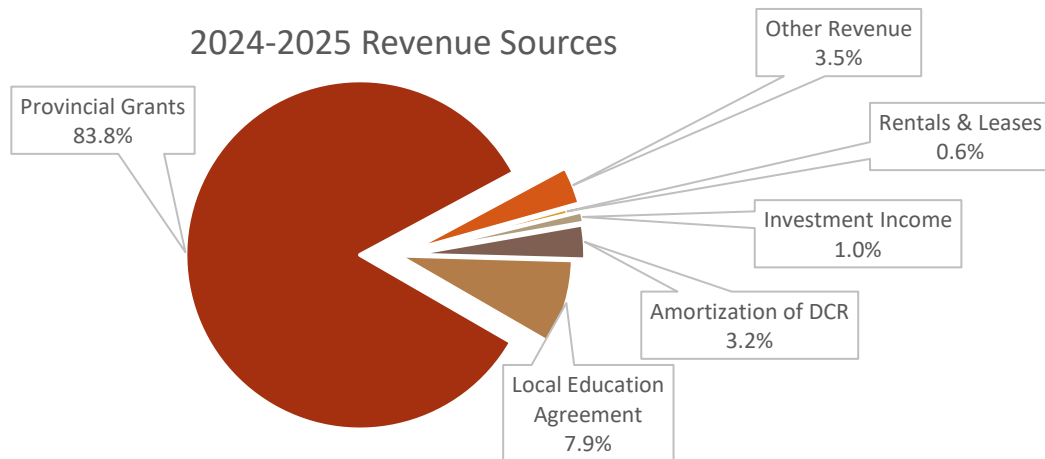


STATEMENT OF OPERATIONS (Statement 2)

REVENUES:

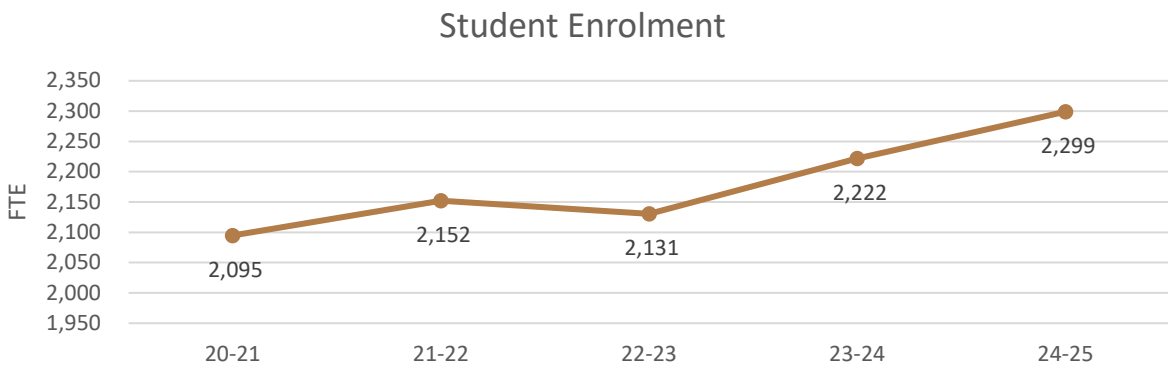
The Statement of Operations is a consolidation of revenues and expenditures in the operating (Schedule 2), special purpose (Schedule 3), and capital funds (Schedule 4).

While the School District received revenues from many sources, the majority of revenue reported on the Statement of Operations comes from the Ministry of Education and Child Care. In the chart below, 83.8% of the District's revenue was received by way of provincial grants.

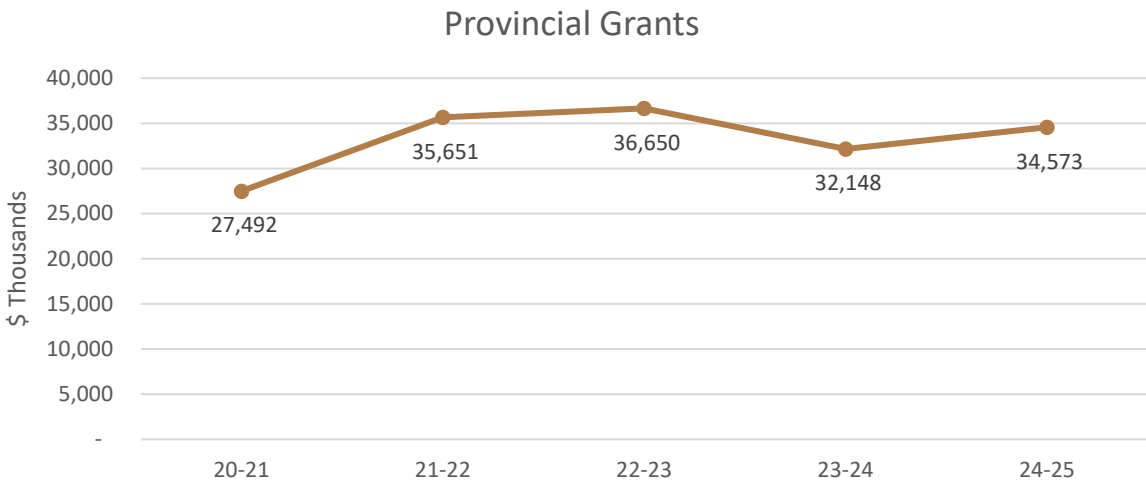


Amortization of deferred capital revenue (DCR) is the accounting recognition of funding received from the Provincial Government for capital projects. The most significant source of revenue for the School District is grants from the Ministry of Education and Child Care, which is driven by student enrolment.

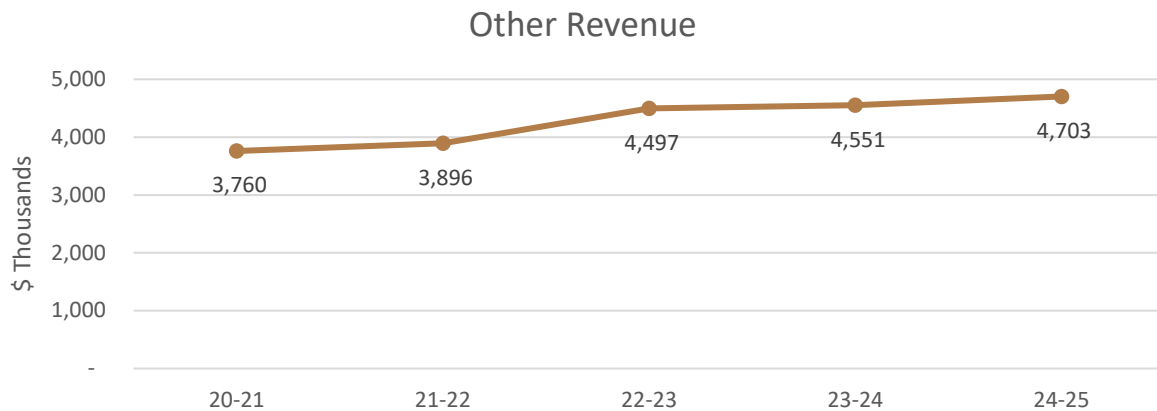
Student enrolment has been trending upward over the past five years, as expressed in the chart below.



The five charts below provide five-year trending on the revenue types as taken from Statement 2.

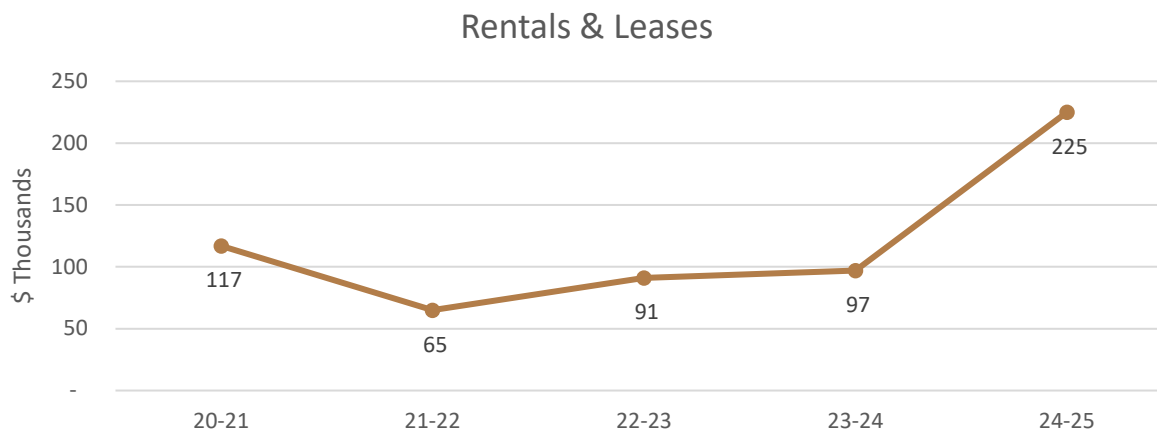


Provincial grants are up from the prior year as a result of increased student enrollment and funding.

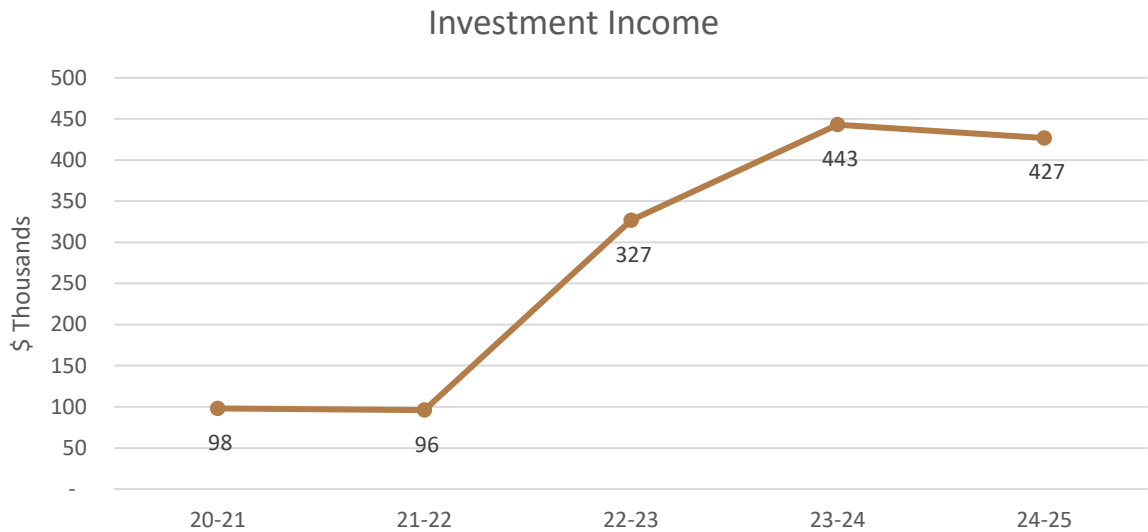


\$4,702,820 was received to Other Revenue for the school year. This amount is represented by various revenue sources, including our Local Education Agreement (LEA) and School Generated Funds. The LEA represents funding for educational programs and services that are received from the school district's rights holders. The LEA for the school year is represented by: Coldwater Indian Band, Nooaitch Indian Band, Lower Nicola Indian Band, Shackan Indian Band, and Upper Nicola Indian Band. School Generated funds (SGF) are the aggregate of each school bank account. SGF are the monies collected by schools from students/families for various school-based programs specific to each school (Ex. Hot Lunch, Athletics).

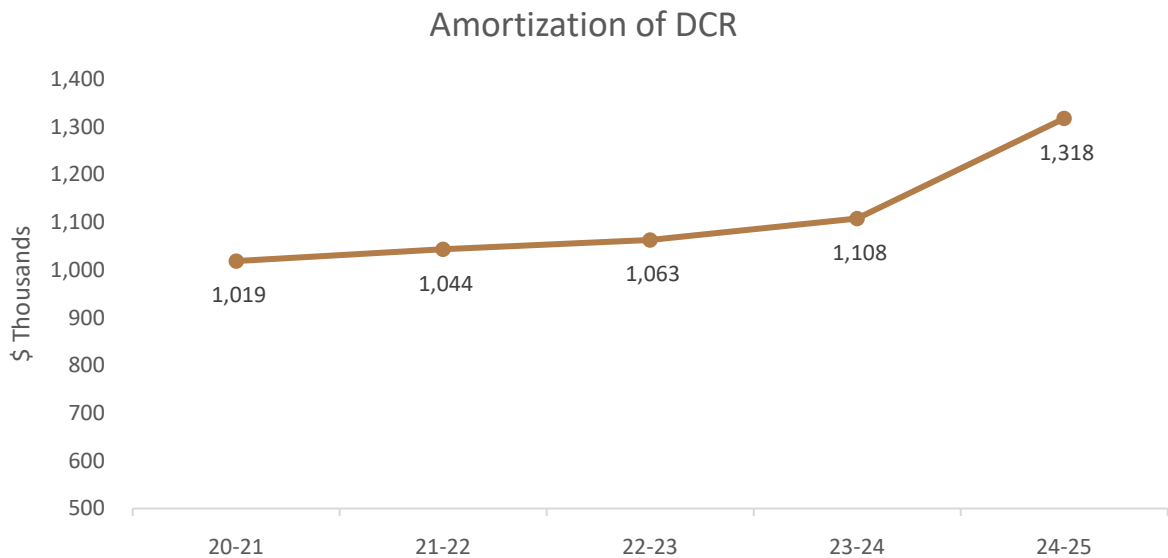
Other Revenue Sources	(\$ In Thousands)
Local Education Agreement (Rightsholders)	3,257,160
Miscellaneous	133,283
School Generated Funds (SGF)	1,273,499
Charitable Society (Scholarships/Bursaries)	38,878
	\$ 4,702,820



Rental income had a nice influx this year due to Canada and BC Elections advanced polls held in two district buildings. Further, the district (as of April 2024) has a new rental contract with Scw'exmx Child & Family Services for the Kengard Learning Centre.



Interest rates were not as favorable in 2025 largely due to the global economic impacts and uncertainties.



The Amortization of Deferred Capital Revenue is trending upwards over the past five years. The steep jump this year is due to the large capital project that was funded by the Ministry of Education and Child Care and will continue at this level for many years.

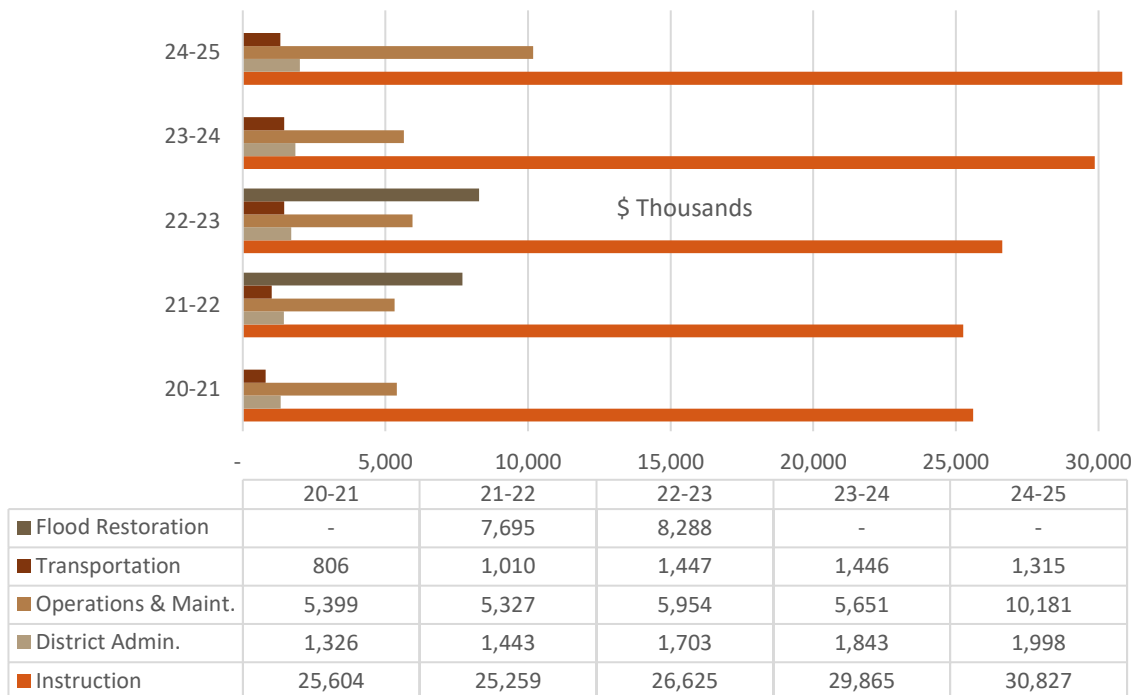
The Amortization of Deferred Capital Revenue is trending upwards over the past five years

Amortization of Deferred Capital Revenue is the recognition of revenues closely aligned with the recognition of the depreciation (Amortization) of Tangible Capital Asset. Depreciation represents the portion of capital assets that is consumed in the delivery of educational services during the year.

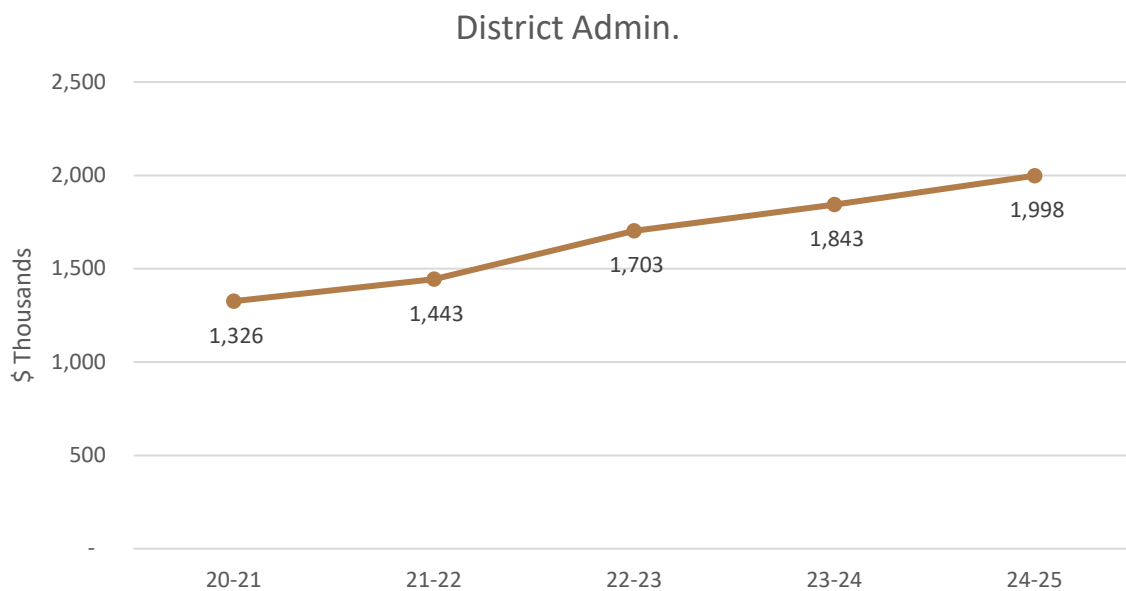
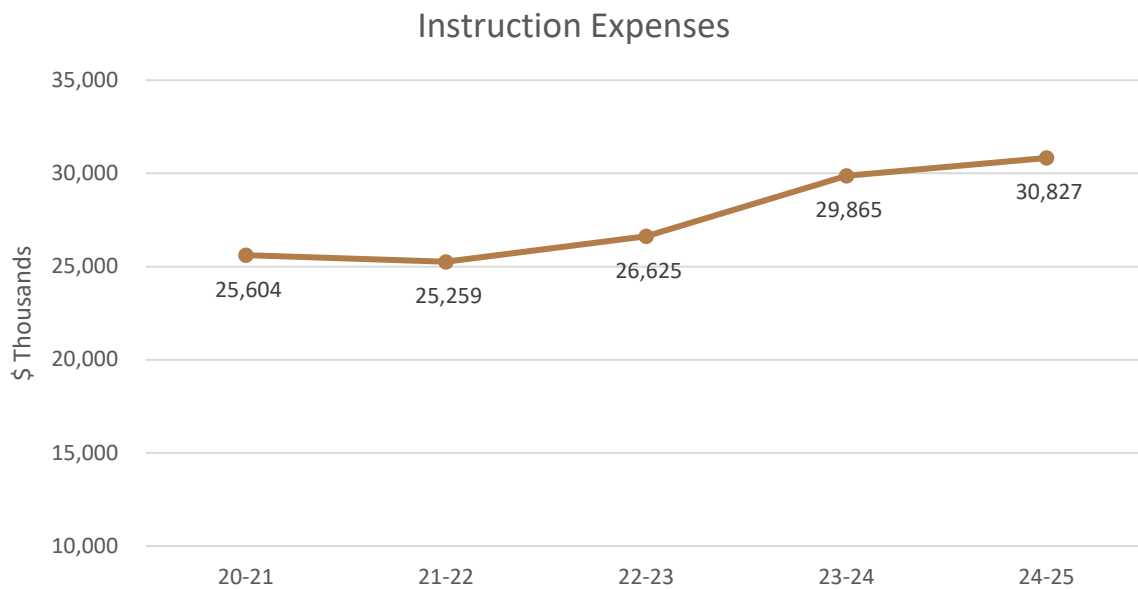
EXPENSES:

Moving away from revenue towards expenses, as taken from Statement 2, expenses are reported in two formats: by object and by function. The chart below demonstrates spending by program, with instructional costs representing the majority of expenses to the District, followed by operations and maintenance.

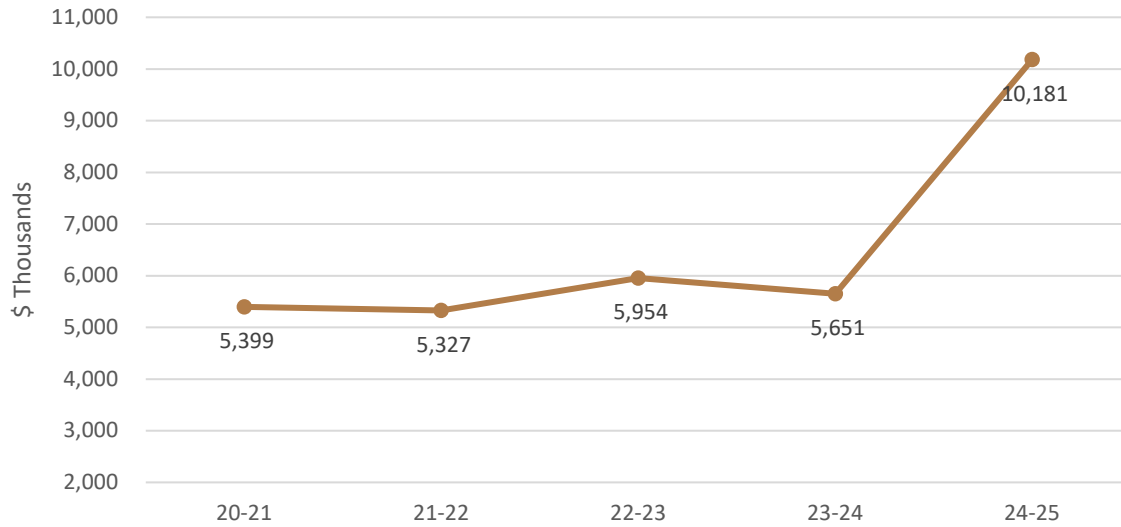
2024-2025 Expenses - By Program



The following four charts provide five-year trending information for each of the identified programs. Inflation has had a drastic effect on the cost of goods and services. Salaries were increased 3% in accordance with teacher and support staff collective agreements. Staffing FTE in all areas was generally maintained from the previous year.

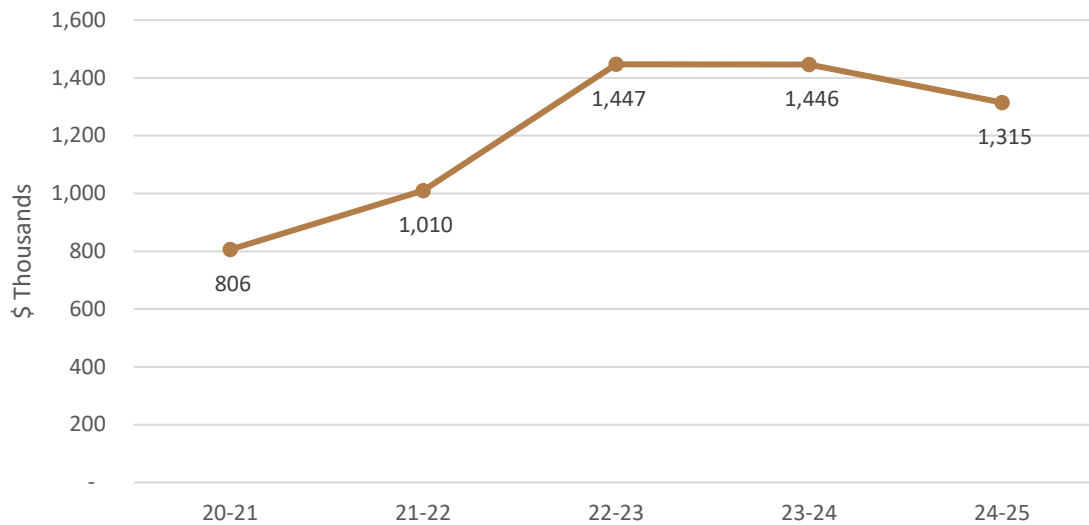


Operations & Maint.

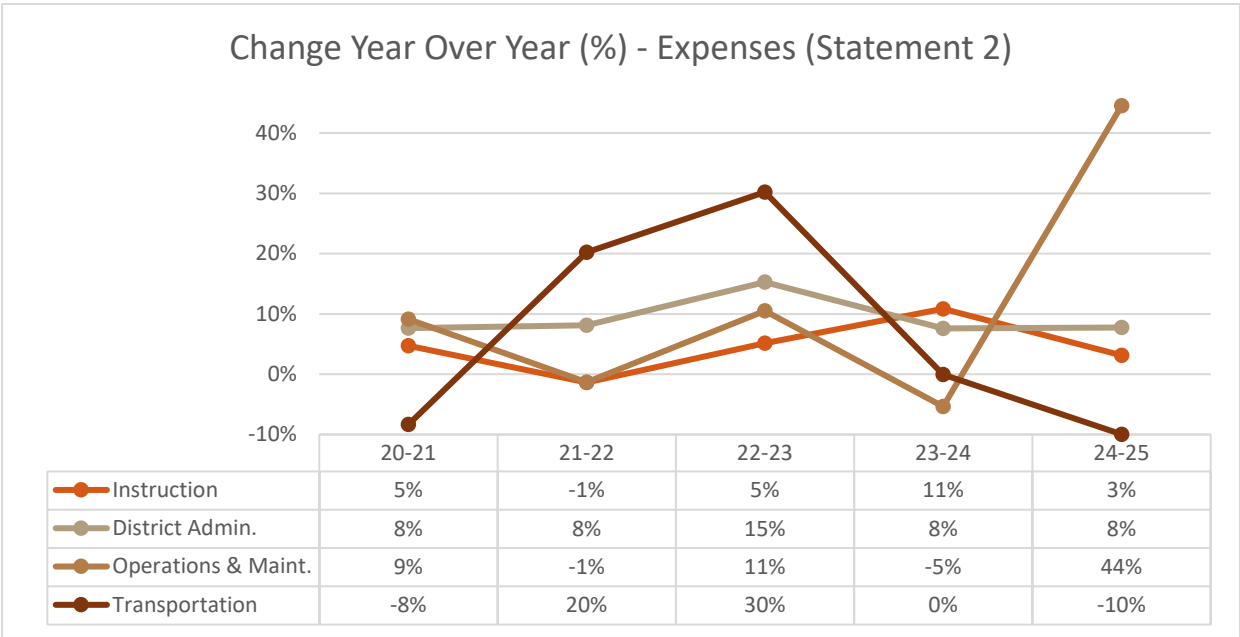


The anomaly in Operations and Maintenance is again due to the recognition of assets into the ARO accounting for \$3.2 million of the increase. This will normalize over the next few years.

Transportation



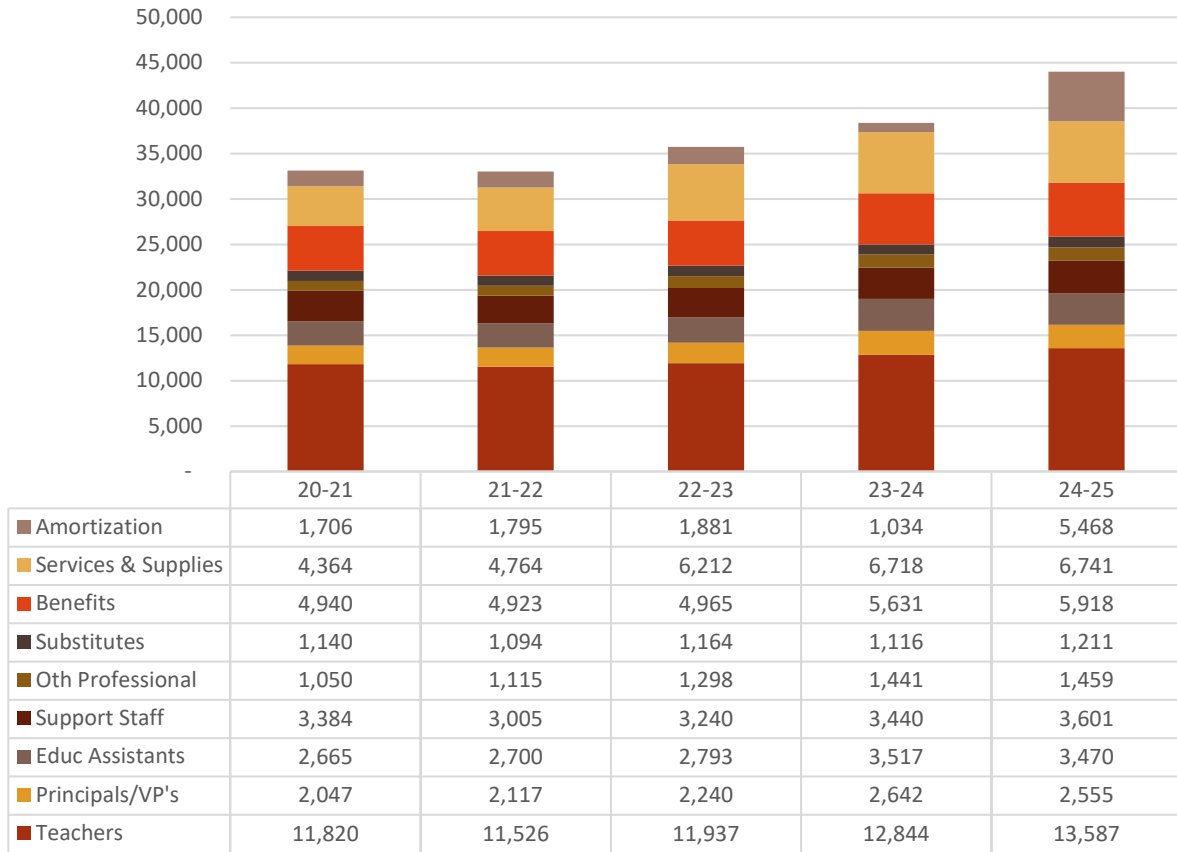
The chart below summarizes the percent change in spending, by program, year-over-year, as taken from Statement 2 of the financial statements.



As demonstrated in the following chart, the most significant expense reported on the Statement of Operations is teacher staffing, followed by supplies & services and employee benefits.

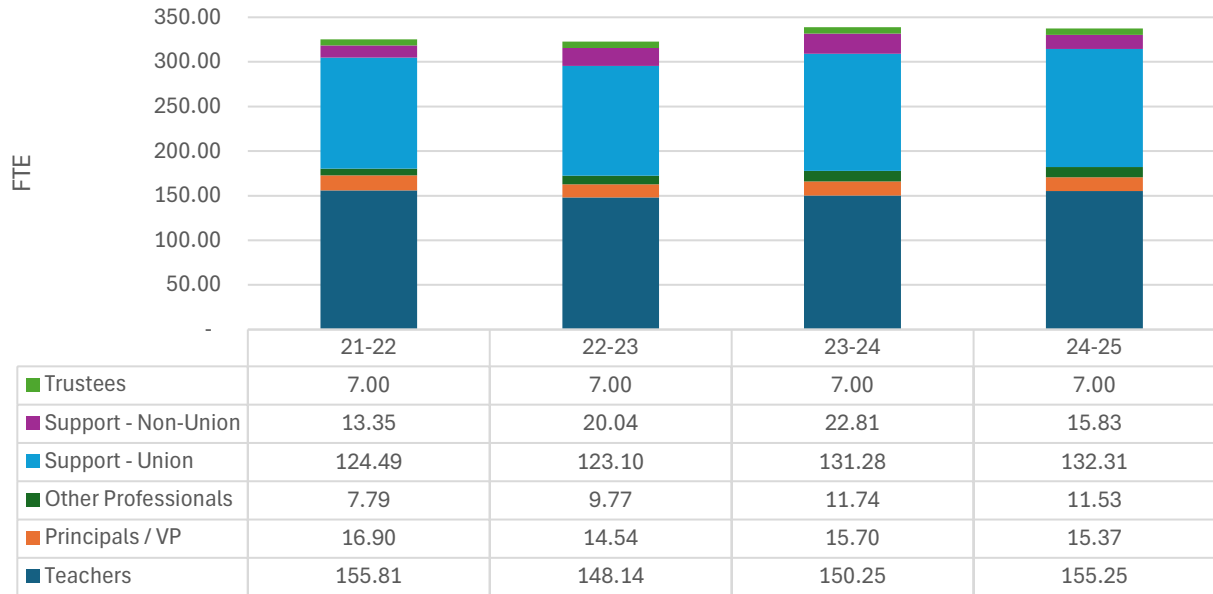


Year-Over-Year Expenses By Object Category

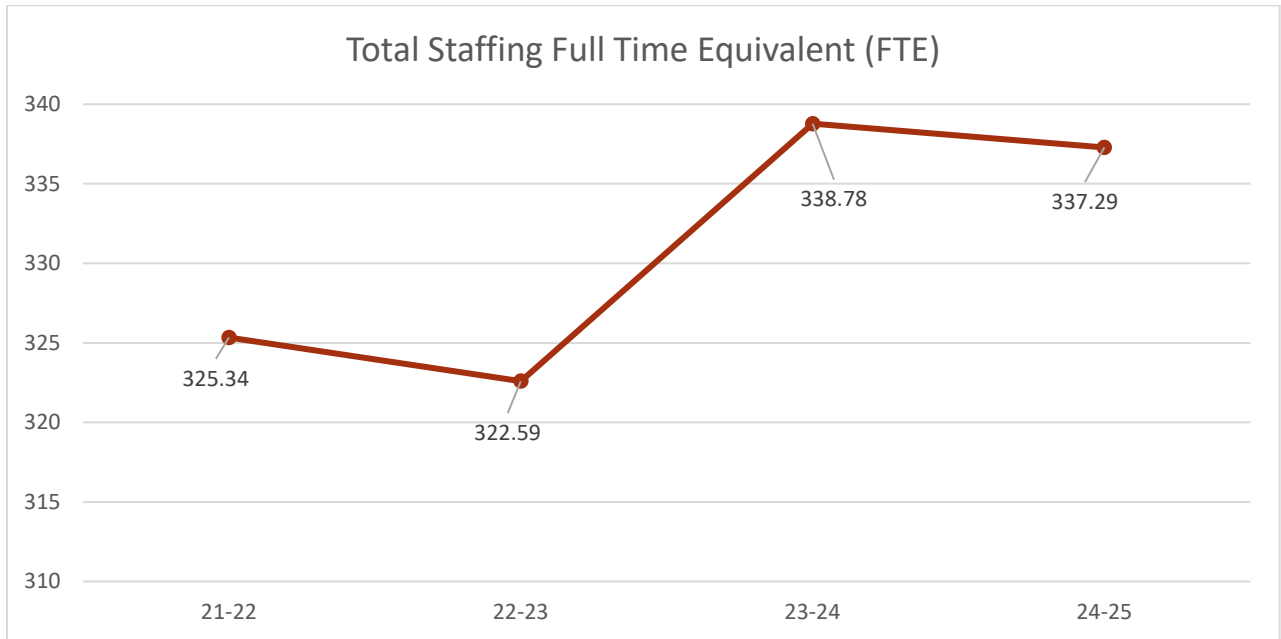


Salary and benefits expenses are based on the number and type of employees hired by the District along with the provisions set forth in the collective agreements. Teacher & Support Staff salaries have increased as contractually negotiated salary increases take effect. This was 3% respectively for Teachers and CUPE. Non-union positions have also realized salary increases for the same period. The following chart demonstrates the changes in full-time equivalent staffing (FTE staffing), since 2021-2022. As well, there were a large number of vacant positions both during and after the pandemic that were filled in the 2023-2024 school year. Finally, short and long term leaves have an impact on staffing FTE from year-to-year. On average, costs associated with employee benefits (Ex. Pension, dental, extended health) represent an additional 23% of employees' salaries.

Staffing Full Time Equivalent (FTE)



Total Staffing Full Time Equivalent (FTE)



Operating Fund (Schedule 2 – Schedule 2c)

Moving from the Statement 2, the Statement of Operations, the following three tables provide an overview of the District's Operating Fund, which is represented by Schedule 2 through to Schedule 2C.

Operating Fund Revenue (In Thousands)	2025	2024	Amended Annual Budget	Variance from Prior Year	Variance from Budget
Ministry Grants	\$ 27,241	\$ 25,294	\$ 27,061	\$ 1,947	\$ 180
Grants from Other Ministries	67	79	80	(12)	(13)
Federal Grants	-	-	-	-	-
Other Revenue	3,390	3,202	3,190	188	200
Rentals and Leases	225	97	225	128	-
Investment Income	389	365	369	24	20
Total	\$ 31,312	\$ 29,037	\$ 30,925	\$ 2,275	\$ 387

Schedule 2 (Schedule of Operations) - Operating

Operating revenue is up \$387,060 compared to the amended budget, due mainly in part to increased Ministry grants resulting from increased student enrolment and labour settlement funding associated with the provisions of both Teacher and Support Staff collective agreements. Other revenue also increased compared to the previous year and amended budget due to increased student enrollments within the Local Education Agreement and the Nominal Roll.

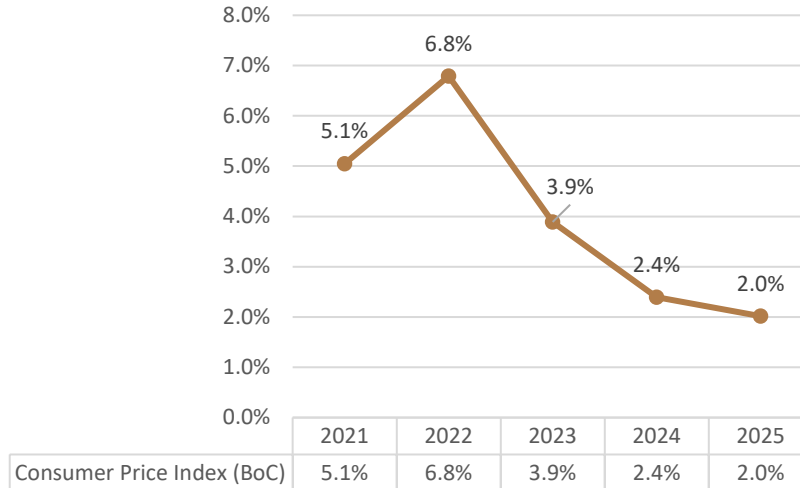
Operating Fund Expenses (In Thousands)	2025	2024	Amended Annual Budget	Variance from Prior Year	Variance from Budget
Instruction	\$ 22,789	\$ 22,437	\$ 23,855	\$ 352	\$ (1,066)
District Administration	1,998	1,843	2,098	155	(100)
Operations and Maintenance	4,505	4,288	4,509	217	(4)
Transportation	1,086	1,158	1,290	(72)	(204)
Total	\$ 30,378	\$ 29,726	\$ 31,752	\$ 652	\$ (1,374)

Schedule 2 (Schedule of Operations) - Operating

The above chart displays operating expense by program. Operating expenses were \$1.3 million less than budgeted expectation. The chart below, taking the Consumer Price Index from the Bank of Canada, shows that total inflation between January 1, 2021 – July 30, 2025, is 20.14%. Inflation has been trending down since its peak in 2022.

Consumer Price Index from the Bank of Canada, shows that total inflation between January 1, 2021 – July 30, 2025, is 20.14%.

Consumer Price Index (BoC)



Operating Fund Expenses (In Thousands)	2025	2024	Amended Annual Budget	Variance from Prior Year	Variance from Budget
Teachers	\$ 9,377	\$ 9,216	\$ 9,648	\$ 161	\$ (271)
Principals and Vice-Principals	2,338	2,433	2,389	(95)	(51)
Educational Assistants	3,135	3,156	3,312	(21)	(177)
Support Staff	3,489	3,355	3,566	134	(77)
Other Professionals	1,383	1,369	1,426	14	(43)
Substitutes	1,207	1,059	1,427	148	(220)
	20,929	20,588	21,768	341	(839)
Employee Benefits	4,769	4,626	4,901	143	(132)
Services and Supplies	4,680	4,512	5,083	168	(403)
Total	\$ 30,378	\$ 29,726	\$ 31,752	\$ 652	\$ (1,374)

Schedule 2 (Schedule of Operations) - Operating

A slightly different view of operating expenses, the above chart displays operating expenses by object/category.

As indicated, all categories are up slightly from the previous year, this would be due to contracted salary increases for both teachers and support staff. Supplies and services are up due to increased costs in utilities, Pro D and Travel and other services. However, the district had budgeted for even greater increases than were realized, which is why the variance from the budget is significantly less.

Special Purpose Funds (Schedule 3 – Schedule 3a)

Special Purpose Fund's revenues are restricted grants designated for specific purposes or programs. Revenue is recognized only when it is expended, not when it is received. Balances can often be deferred to subsequent years for the intended purpose. Some funds require Ministry approval to carry forward and other funds that carry a surplus at the end of the year reduce the funding received in the next fiscal year. Special Purpose Funds are typically connected to an agreement with a third party, with guidelines for how respective funds are to be disbursed.

Special Purpose Funds Revenues (In Thousands)	2025	2024	Amended Annual Budget	Variance from Prior Year	Variance from Budget
Ministry of Education and Child Care	\$ 6,888	\$ 6,338	\$ 7,229	\$ 550	\$ (341)
Grants from Other Ministries	37	15	20	22	17
Other Revenue	1,312	1,349	1,060	(37)	252
Investment Income	2			2	2
Total	\$ 8,239	\$ 7,702	\$ 8,309	\$ 537	\$ (70)

Schedule 3 (Schedule of Special Purpose Operations)

Special Purpose Funds Expenses (In Thousands)	2025	2024	Amended Annual Budget	Variance from Prior Year	Variance from Budget
Instruction	\$ 8,037	\$ 7,427	\$ 8,107	\$ 610	\$ (70)
District Administration	-	-	-	-	-
Operations and Maintenance	90	92	60	(2)	30
Transportation and Housing	36	103	36	(67)	-
Total	\$ 8,163	\$ 7,622	\$ 8,203	\$ 541	\$ (40)

Schedule 3 (Schedule of Special Purpose Operations)

The District received \$8.5 million in grants and other revenue and used \$8.2 million in carrying out the mandate of Special Purpose Funds over the course of the year. Schedule 3A provides a detailed listing for all of the District's special purpose funds.

Capital Fund (Schedule 4 – Schedule 4d)

Capital revenues are represented in part by the Amortization of Deferred Capital Revenue – this is the current year’s recognition of Deferred Capital Revenue for the District’s assets. Deferred Capital Revenue is amortized (taken into revenue) over the useful life of the District’s capital assets, and not necessarily when the money is received. \$1.318 million recognizes the amortization of Deferred Capital Revenue for respective capital projects completed over the assets life including the ½ year amortization rule that recognizes a ½ year of amortization in an assets first year of completion.

Capital Fund Revenues (In Thousands)	2025	2024	Amended Annual Budget	Variance from Prior Year	Variance from Budget
Ministry of Education and Child Care	\$ 311	\$ 423	\$ 298	\$ (112)	\$ 13
Other	\$ 29			\$ 29	\$ 29
Investment Income	37	79	35	\$ (42)	\$ 2
Amortization of Deferred Capital Revenue	1,318	1,108	1,336	\$ 210	\$ (18)
Total	\$ 1,695	\$ 1,610	\$ 1,669	\$ 85	\$ 26

Schedule 4 (Schedule of Capital Operations)

The recognition of capital revenue has a close nexus with the capital expenditures carried out by the School District. Below are capital expenditures which include the amortization of tangible capital.

Capital Fund Expenses (In Thousands)	2025	2024	Amended Annual Budget	Variance from Prior Year	Variance from Budget
Operations and Maintenance	\$ 311	\$ 423	\$ 307	\$ (112)	\$ 4
Amortization of Tangible Capital Assets					
- Operations and Maintenance	\$ 5,275	\$ 849	\$ 1,795	\$ 4,426	\$ 3,480
- Transportation	\$ 193	\$ 185	\$ 180	\$ 8	\$ 13
Total	\$ 5,779	\$ 1,457	\$ 2,282	\$ 4,322	\$ 3,497
Net Transfers (to) from other funds					
- Tangible Capital Assets Purchased	\$ 544	\$ 232	\$ 105	\$ 312	\$ 439
- Local Capital	\$ 56		\$ -	\$ 56	\$ 56
Total	\$ 600	\$ 232	\$ 105	\$ 368	\$ 495

Schedule 4 (Schedule of Capital Operations)

Again, the large anomaly in Amortization – Operations and Maintenance is due to the recognition of buildings into the Asset Retirement Obligation (ARO) that was for \$3.2 million and required that the full amount be amortized in the current year.



SUMMARY OF OTHER SIGNIFICANT MATTERS

The School District submitted a balanced budget to the Ministry of Education for the 2024/25 Fiscal Year that will continue to deliver the mix of programs and services currently offered to students in our schools. Moving into 2025/26 and beyond, there are several factors that may impact the School District's operations and financial position.

Replacement Costs / Availability / Employee Wellness

The unavailability of relief staff, due mainly to labour shortages, made it challenging for employees to take time off to be away from work. Over the past number of years, the District's Relief Staff have been very lean to non-existent (a systemic reality); this combined with staffing vacancies has resulted in increased overtime wages being paid to maintain adequate programs and services.

The cost of doing business

At this time we do not know what the impact of the current economic situation will be on the district's costs. As most of us move forward and try to use fully Canadian supply-chains we hope that this will not impact costs severely. Should labour-shortage constraints continue, could mean that the District will continue to adjust to these challenges heading into the new school year.

Collective Bargaining

Collective bargaining continues for both Teachers and CUPE at the end of this 2024/25 fiscal year. The resulting impacts are unknown in terms of how they will impact the School District's operating and financial landscapes.

Student Enrolment & Accumulated Operating Surplus

Fluctuations with student enrolment, which drive funding, along with the School District's accumulated operating surplus reaching policy thresholds within the next few years may have an impact on the District's economies of scale.

CONTACTING MANAGEMENT

This financial discussion and analysis report is designed to provide a general overview of the School District's financial statements while demonstrating accountability for the public fund received by the School District. If you have questions resulting from this financial report, please contact the Office of the Secretary Treasurer/CFO at 250-378-5161. You can also find additional information on the District, and its strategic vision, on our website: www.SD58.bc.ca.



Appendix A

Financial Statement Definitions

Statement of Financial Position (Statement 1). Summarizes the School District's assets and liabilities to derive Net Debt. The District's Non-financial Assets are disclosed. The Accumulated Surplus (Deficit) on Statement 1 is comprised of the surplus/deficit resulting from Schedule 2 through Schedule 4 of the Financial Statements. Statement 1 informs the reader about the financial health of the School District.

Statement of Operations (Statement 2). A consolidation of revenues and expenses from Schedules 2 through Schedule 4. Statement 2 informs the reader of the total funding received by the School District, and, how that funding was spent.

Statement of Changes in Net Debt (Statement 4). Informs the reader with changes regarding the School District's tangible capital assets (Ex. land, building improvements, vehicles, equipment, and infrastructure). In addition, this statement updates the reader on prepaid expenses, supplies inventory and provides the (Increase) decrease in Net Debt. Net Debt is a liquidity metric that is used to determine how well the School District can pay all its debts if they come due immediately.

Statement of Cash Flows (Statement 5). Provides how cash was generated and spent by the School District in three areas: 1) Operating transactions, 2) Capital transactions, and 3) Financial transactions. The statement concludes by providing the Net Increase (Decrease) as well as what the cash and cash equivalents are comprised of.

Notes to the Financial Statements disclose the detailed assumptions made when preparing the School District's financial statements (Example: Accumulated Operating Surplus).

Schedule of changes in Accumulated Surplus (Deficit) By Fund (Schedule 1) provides an overview of the accumulated surplus for the District's Operating, Special Purpose, and Capital Funds.


Schedule of Operating Operations (Schedule 2), provides a summary of revenues and expenses and the resulting operating surplus (deficit) for the year. This surplus (deficit) is then adjusted for any net transfers (to) from other funds (Ex. Tangible Capital Assets Purchased, Local Capital).

Schedule of Operating Revenue By Source (Schedule 2a) provides an expanded view of the operating revenues from schedule 2 so that the reader has an informed view regarding the sources of operating revenue.

Schedule of Operating Expenses by Object (Schedule 2b) provides an expanded view of the operating expenses from schedule 2 so that the reader understands spending within each object.

Schedule of Operating Expenses by Function, Program and Object (Schedule 2c). In addition to object, Schedule 2c informs the reader how allocations were made within each of the District's operating fund programs.

Schedule of Special Purpose Operations (Schedule 3) provides a consolidation of revenues and



expenses for all of the District's special purpose funds (SPF). SPF are monies received for a specified purpose, with specific reporting requirement, that are typically fully expended within the school year they were received. For these reasons, SPF are tracked separately from the District's operating fund. A summary of revenues and expenses are given that result in the Special Purpose surplus (deficit) for the year as well as any Net Transfers (to) from other funds.

Changes in Special Purpose Funds and Expense by Object (Schedule 3a) provides a detailed listing of revenues and expenses for each of the District's Special Purpose Funds. Revenue received towards a SPF is deferred (I.e. not recognized) until the respective dollars are spent. Schedule 3a informs the reader: how much of the SPF is deferred while providing details for how monies were spent. Revenue and Expenses for SPF always balance to zero.

Schedule of Capital Operations (Schedule 4). Capital operations are comprised of: Investments made to Tangible Capital Asset and Local Capital spending. The summary of revenues and expenses are used to generate the District's capital surplus (deficit) for the year. This surplus (deficit) is adjusted for Net Transfers (to) from other funds.

Tangible Capital Assets (Schedule 4a). At the top of this schedule the reader is provided with the *Cost, Beginning of year*, which is the cumulative, lifetime, total for all TCAs purchased by the School District. Each year the District may purchase and/or dispose of tangible capital assets. These TCA Increases (Ex. Purchases) and TCA Decreases (Ex. Deemed disposals), along with any Work In Progress is captured, arriving at the *Cost, End of Year*. Finally, amortization is applied to the cost of all TCAs purchased by the School District to arrive at the District's *Net Tangible Capital Assets*. Assets have a determined useful life, the cost of which, is recognized over that useful life. This process is called amortization. Essentially, the cost of the TCAs, less the amortization of the TCAs, produce the *Net Tangible Capital Assets*. The cost of a tangible asset must be capitalized at the time of acquisition or construction and amortized over its useful life.

Tangible Capital Assets – Work in Progress (Schedule 4b). Provides more detail on the Work-In-Progress captured in Schedule 4a. Work-In-Progress (or "Construction in Progress") represents the costs incurred to date on a project, which is not substantially complete (<97% complete) or for systems, the earlier of 97% complete or when the system is not in production at the end of the fiscal year.

Deferred Capital Revenue (Schedule 4c). Deferred Capital Revenue is the total of funds received and spent on capital projects and is being amortized annually at the same rate as the related capital assets. The first part of this schedule calculates the *Deferred Capital Revenue, end of year* by factoring in the increases/decreases to deferred capital revenue for the year. The second part of this schedule calculates the *Work in Progress, end of year* by factoring in the increases/decreases to work in progress for the year. At the close of this schedule, the *Deferred Capital Revenue, end of year* is combined with *Work in Progress, end of year* to arrive at *Total Deferred Capital Revenue, end of year*.

Changes in Unspent Deferred Capital Revenue (Schedule 4d). Unspent Deferred Capital Revenue refers to funds received by the District to purchase capital assets, that have not yet been spent. For example, the School District received funding for the construction of a child care centre, some of which, has not yet been spent.

MEMORANDUM

TO: All Trustees

**FROM: Mark Friesen
Secretary Treasurer/CFO**

RE: Multi-Year Financial Plan

DATE: September 5, 2025

Trustees will be provided with a summary presentation of the Multi-Year Financial Plan (full report enclosed) for the three-year period July 1, 2025, through to June 30, 2028. Trustees will be requested for a motion to approve the Multi-Year Financial plan and submit to the Ministry of Education and Child Care.

Suggested Motion:

THAT the Board of Education approve the Multi-Year Financial Plan and submit to the Ministry of Education and Child Care.

Prepared by:

Mark Friesen

Secretary Treasurer/CFO

Nicola-Similkameen School District

Encl. Multi-Year Financial Plan



Nicola
Similkameen
School District

Multi-Year Financial Plan

July 1, 2025 – June 30, 2028

September 2, 2025



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Introduction

The multi-year financial plan should not be viewed as a stand-alone document. The District's Annual Budget provides a detailed overview for how the Board of Education planned to utilize its resources in the delivery of educational programs and services, and, the Audited Year-end Financial Statements evaluate the financial health and budget performance of the District for the respective school year. The District's Annual Budget and Audited Year-end Financial Statements are the most critical statements the reader must consider when understanding the District's financial performance. While the Annual Budget and Year End Financial Statements provide information regarding the District's three main areas of spending (i.e. Operating Fund, Special Purpose Fund, Capital Fund) the Multi-Year Financial Plan narrows its scope exclusively to the District's Operating Fund, which is connected to the Board's Accumulated Operating Surplus. In addition to the Annual Budget and Financial Statements, the Financial Statement Discussion and Analysis report is published to accompany the reader with additional information regarding the financial statements.

The Multi-Year Financial Plan narrows its scope exclusively to the District's Operating Fund, which is connected to the Board's Accumulated Operating Surplus.

The Multi-Year Financial Plan is much broader in scope, covering the span of three school years, providing the reader a suggestion for what the financial landscape of the District will possibly look like over a three-year period, using all of the available information at the time of publication. There are various economic factors that can alter the course of the Multi-Year Financial Plan.

Micro-economic factors include: Enrolment Levels, Funding and Budget Management, Staffing Levels, Resource Allocation, Local Economic Conditions, Community Support, Regulatory Compliance, Competitive Position, Technology and Integration.

Macro-economic factors include: Government Funding and Budget Allocations, Economic Growth & Stability, Demographic Trends, Inflation and Cost of Living, Labour Market Conditions, Technological Advancements, Tax Policies, Public Health and Safety, Political Climate and Policy Change, and Environmental Factors (climate change)

A multi-year Financial Plan can be seen in a similar context as a plane flying at a high altitude; while the view is vast and broad, it is difficult to acquire any sort of intricate details without descending to a lower altitude. In a similar way, while the Multi-Year Financial plan aims to forecast the financial landscape of the District over a three-year period, it is the District's Annual Budget, Year-end Financial Statements and the Strategic Plan that provide the reader with much more detail than a multi-year financial plan is able to accomplish.

The School District's Annual Budget, Year-end Financial Statements, Financial Discussion and Analysis, and the Multi-Year Financial Plan can be downloaded from the District's website: Budget & Financial Statements - SD58 Nicola-Similkameen. The preparation of multi-year financial plan is management's responsibility.

School District Overview

Located in the Similkameen and Nicola valleys, the School District serves six First Nations, the Metis peoples, the Town of Princeton, Regional District of Okanagan Similkameen (RDOS), the City of Merritt, and the Thompson Nicola Regional District (TNRD) spread throughout the Similkameen and Nicola valleys. The District provides educational services to approximately 2,400 students, which includes the School District's online learning program for students all across the Province of BC.

Services include: Indigenous Education Program, French Immersion, Youth Work in Trades and secondary apprenticeships, sports, Distributed Online Learning, and Alternative Programming. The District operates within the traditional and unceded territories of the Nłeʔképmx and Syilx people and it values the knowledge of, and contributions by, our Métis Communities in both Princeton and Merritt.

The District provides educational services to approximately 2,400 students, which includes the School District's online learning program for students all across the Province of BC.

The District is working to increase awareness, understanding and integration of Indigenous culture, history and language in all of our schools; it is part of the School District's ongoing commitment to Truth and Reconciliation.

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

Strategic Plan

In June 2021, the School District completed its Strategic Plan, in consultation with our partner groups—a group represented by more than 450 voices. While the full Strategic Plan is available on the School District's website, www.SD58.bc.ca, it's three priorities include:

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

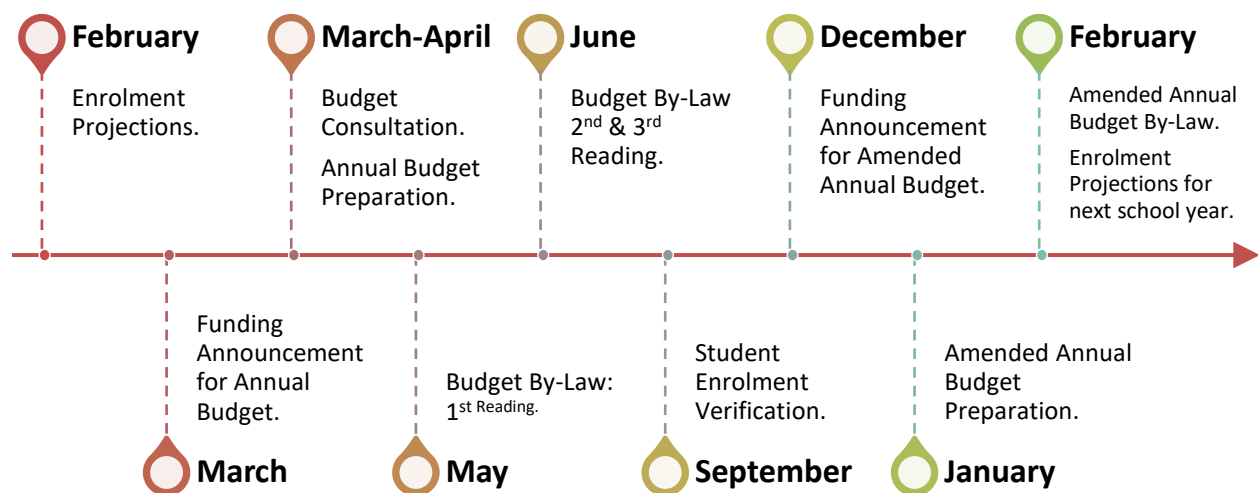
The Board of Education has extended the Strategic Plan to 2026 in light of the operational setbacks resulting from the pandemic, wildfires, and the overland flooding events through the past few years. The guiding principles behind the Strategic Plan include:

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

Budget Cycle & Timeline

The School District's fiscal year begins on July 1 and ends on June 30th. Below is a chronological timeline for how the District prepares its Annual Budget. Funding is largely determined by student enrolment. As a result, the budget year begins with the submission of the District's three-year enrolment projects. The Ministry of Education and Child Care uses the District's enrolment projections to publish the District's funding for the new school year. This sets the stage for the District's budget consultation and preparation of the Annual Budget, which takes place between March and May. The Board of Education approves and submits the budget to the Ministry in June.

Student enrolment is verified in September and final budget allocations are announced by the Ministry in December. The School District makes budget adjustments based on the final funding allocation and the Board of Education approves the Amended Annual Budget in February.

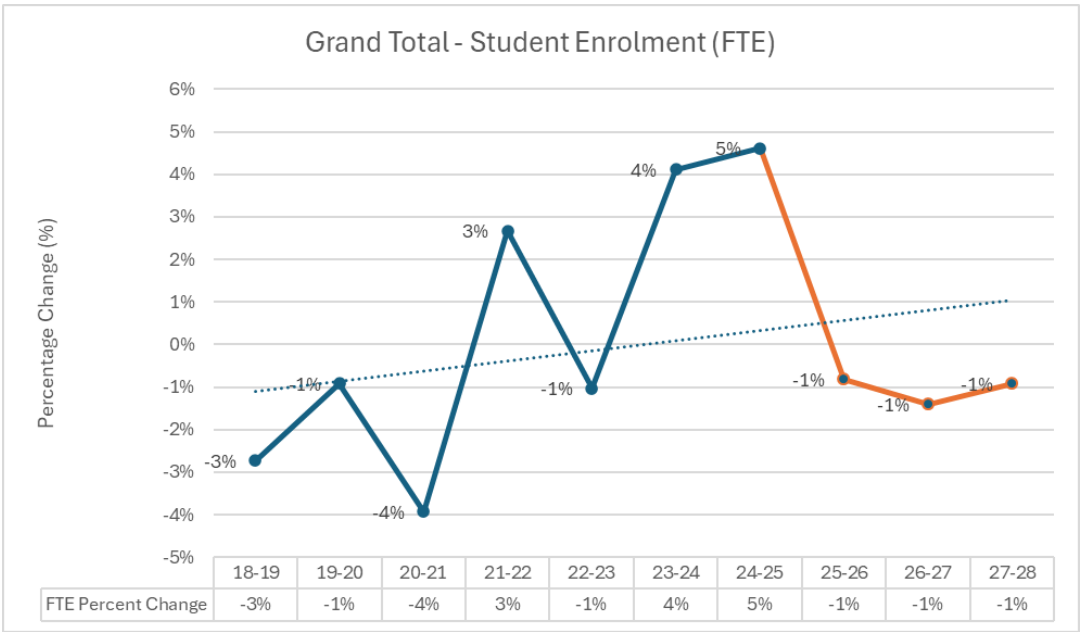
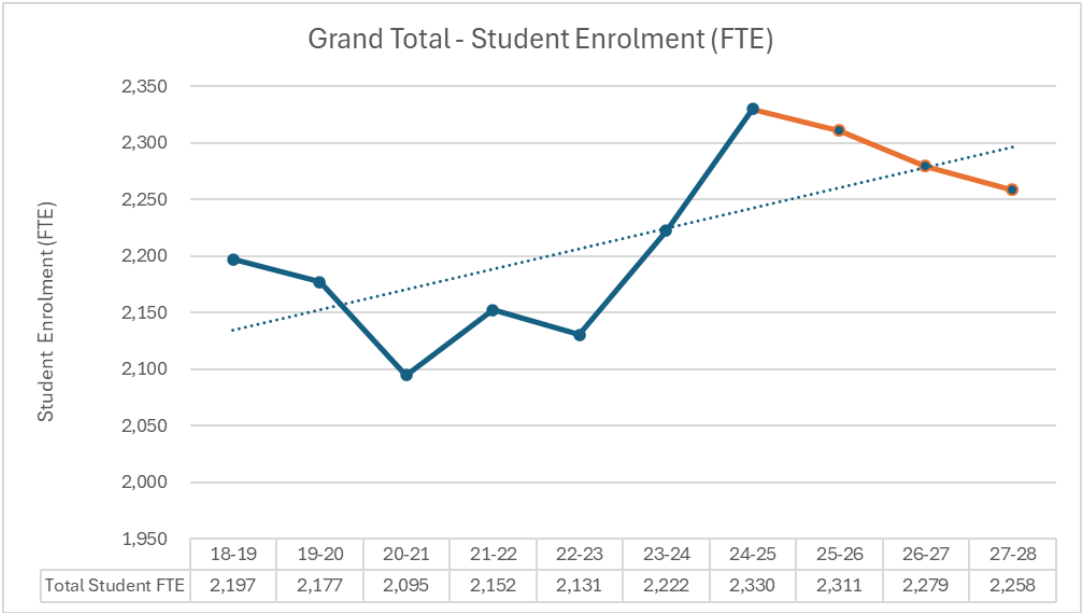


Enrolment Trends

Total Student Enrolment is highlighted in the two charts below: the first chart expressing the total student enrolment by school year; the second chart expressing the total percentage change in student enrolment, year-over-year.

Total Student Enrolment has increased from 2,197 FTE in 2018-2019 to 2,330 FTE in 2024-2025 largely due to the increase in on-line learning.

The years 2025-2026 through until 2027-2028 are represented by the School District’s three-year enrolment projections and do not factor in real-time enrolment changes that can take place from time-to-time. The District’s three-year enrolment projections are slightly lower than the Ministry’s enrolment projections for the School District given local knowledge and context.

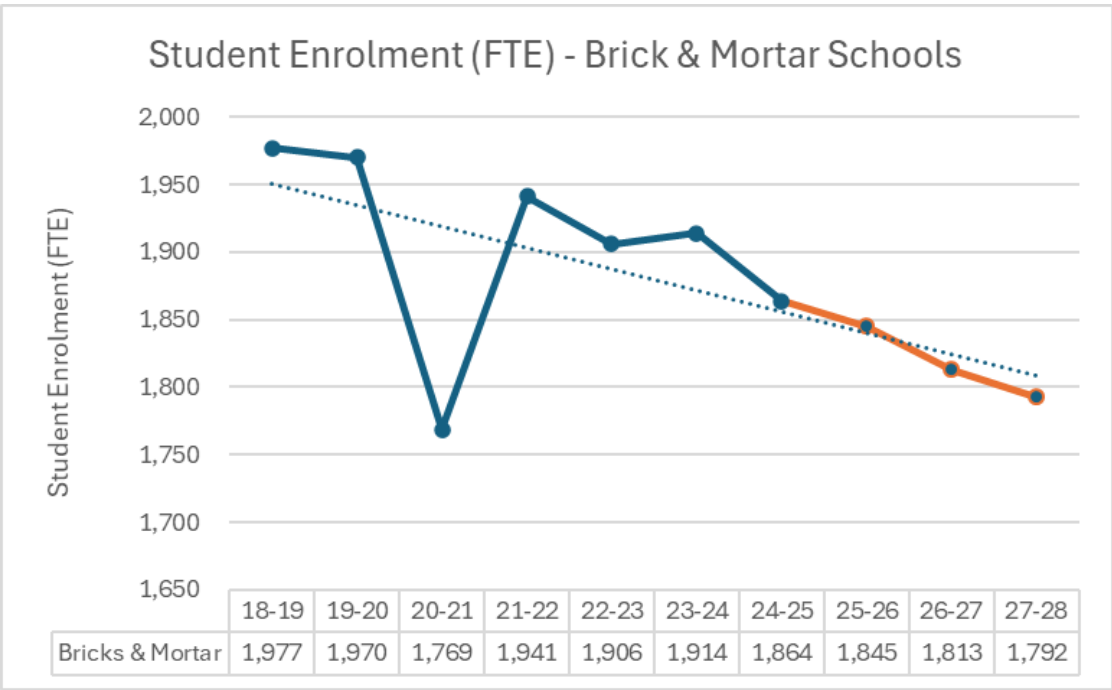


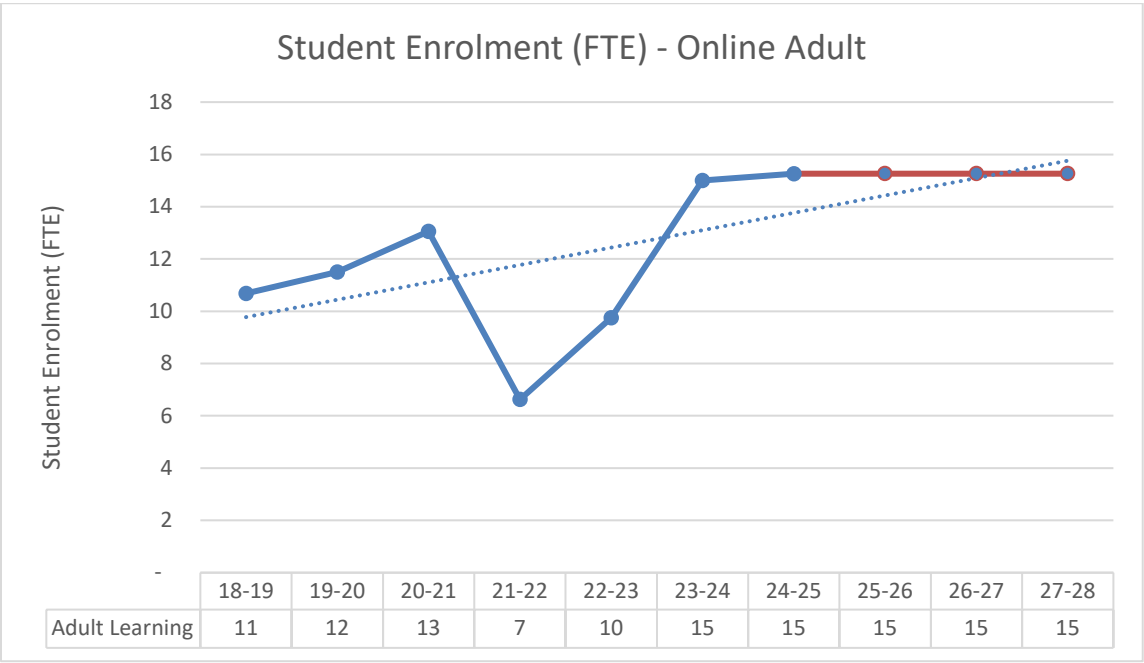
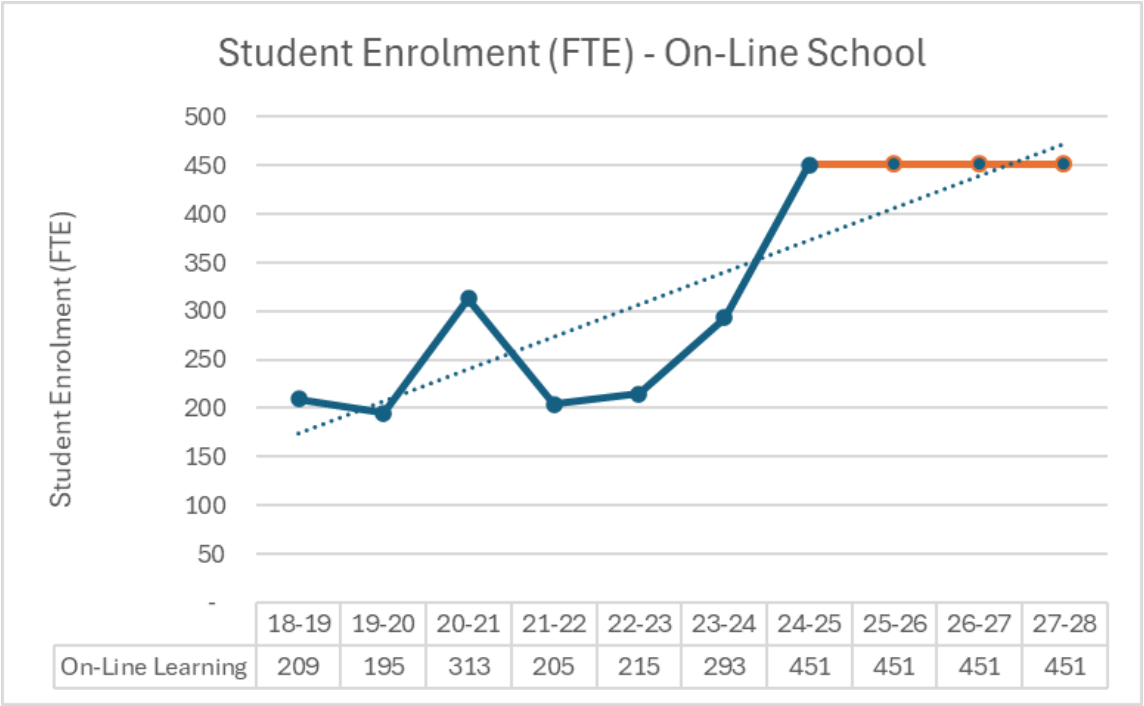
Total Student enrollment is split between Brick & Mortar Schools and On-Line Schools. Brick & Mortar pertains to the physical schools located throughout the School District while the On-Line School is represented by the Districted On-Line Distributed Learning School, South Central Interior Distance Education School (SCIDES). The following three charts provide an overview of Student enrolment firstly, by Bricks & Mortar, and secondly, On-Line.

Student enrolment is projected to decrease to 1,792 FTE in the 2027-2028 school year. This drop is represented by a combination of factors: birth rates, high school graduation, and displaced families resulting from the overland flooding events in 2021.

Student enrolment for Brick & Mortar schools has dropped from 1,977 FTE in 2018-2019 to 1,864 FTE in 2024-2025. Based on the enrolment projections for the next three school years, student enrolment is projected to decrease to 1,792 FTE in the 2027-2028 school year. This drop is represented by a combination of factors: birth rates, high school graduation, and displaced families resulting from the overland flooding events in 2021.

On-Line Distributed Learning has been showing signs of growth over the past few years as the province consolidated the number of districts offering on-line programs and the new courses that SCIDES has offered in the area of Athletics. Nicola-Similkameen remains as one of the 17 providers of On-Line learning. The enrolment projections for the next three years show flat growth from 2024-2025. This is due to the uncertainty of the future of distributed learning in the province. Online Adult enrolment dropped from 28 in 2017-2018 to 7 in 2021-2022. Since then, adult enrolment has risen to 15 in 2023-2024 and is projected to stabilize in the next three years.





Base Grant Funding Per Student

There are many factors that contribute to the making of the total funding extended to the School District from the Ministry for its key fund, the Operating Budget. Such factors include Enrolment Decline, Unique Student Needs, Supplement for Salary Differential, Supplement for Unique Geographic Factors, and Funding Protection. Funding for Unique Geographic Factors include: Small Community Supplement, Low Enrolment Factor, Rural Factor, Climate Factor, Sparseness Factor and Student Location Factor. The largest portion of funding however, is enrolment-based funding. The two charts below provide the base enrolment funding per student as well as the percentage change of base funding per student, year-over-year.

Base funding per student for Bricks & Mortar Schools has increased from \$7,301 per student in 2017-2018 to \$9,015 in 2025-2026.

Base funding per student for Bricks & Mortar Schools has increased from \$7,301 per student in 2017-2018 to \$9,015 in 2025-2026. Expressed as a percentage, funding per student increased between 1%-4% between 2017-2020. Since then, there was a 4% increase in 2021-2022, 0% increase in 2022-2023, 9% increase in 2023-2024, 3% for 2024-2025 and a 1% increase for 2025-2026.

Base funding per student for On-Line learning has increased from \$6,100 per FTE in 2017-2018 to \$7,280 in 2025-2026. There were many years where funding for on-Line learning did not receive a percentage increase however, in the past three year a cumulative 14% increase in the base rate.

Base fund increases appear to be tied to increases in collective bargaining salary and benefit increases, thus they have not provided for an inflationary increase in supplies and services costs.

Operating Revenue Trends

Operating Revenue has increased from \$24.8 million in 2017-2018 to \$31.3 million in 2024-2025. This increase is largely due to the increase in base funding which track to increases in labour settlement costs. Some of the increase can be attributed to a recent increase in on-line student enrollment. Other factors that have contributed to increased revenue, to a lesser extent, include income received from rentals and interest revenue.

Outlook for the next 3 years:

The Ministry of Education and Child Care (where the majority of funding comes from) has indicated that it would be hard pressed to increase funding beyond contractual wages and benefit increases meaning that districts are on their own to find efficiencies to fund inflationary increases in supplies and unfunded wage increases for exempt staff.

Rental rates have recently increased in the district to match the cost of rental activities ensuring that these events breakeven and are not subsidized by the district. Interest revenue is expected to decrease from prior years with the reduction of interest rates by the Bank of Canada.

Operating Expense Trends

Operating Expenses have increased from \$24.8 million in 2017-2018 to \$30.4 million in 2024-2025. They lag the increase in operating revenue as the district has taken a measured approach in decreasing costs in order to rebuild reserves and as a proactive measure in forecasted enrolment decline in brick and mortar students.

Outlook for the next 3 years:

While inflation has cooled from a high of 7% back in 2022, we are still forecasting a 3% inflation increase each year. This will put pressure on expenses that are not directly funded by the Ministry. Aging infrastructure means that deferred maintenance costs continue to increase which will put a strain on local capital funding (directly funded from operating dollars).

School Districts across the province are in midst of negotiating collective agreements which expired June 30, 2025. While we are confident that the Ministry would fund any negotiated settlement for unionized employees, this does not always work to a perfect match for each district. As well, increases for non-unionized employee salaries rarely get funded and thus would need to be covered by the district through efficiencies.

The impact of tariffs is not well known yet in prices, so this may also present some pressure on supplies and services costs.

Composition of the Financial Statements

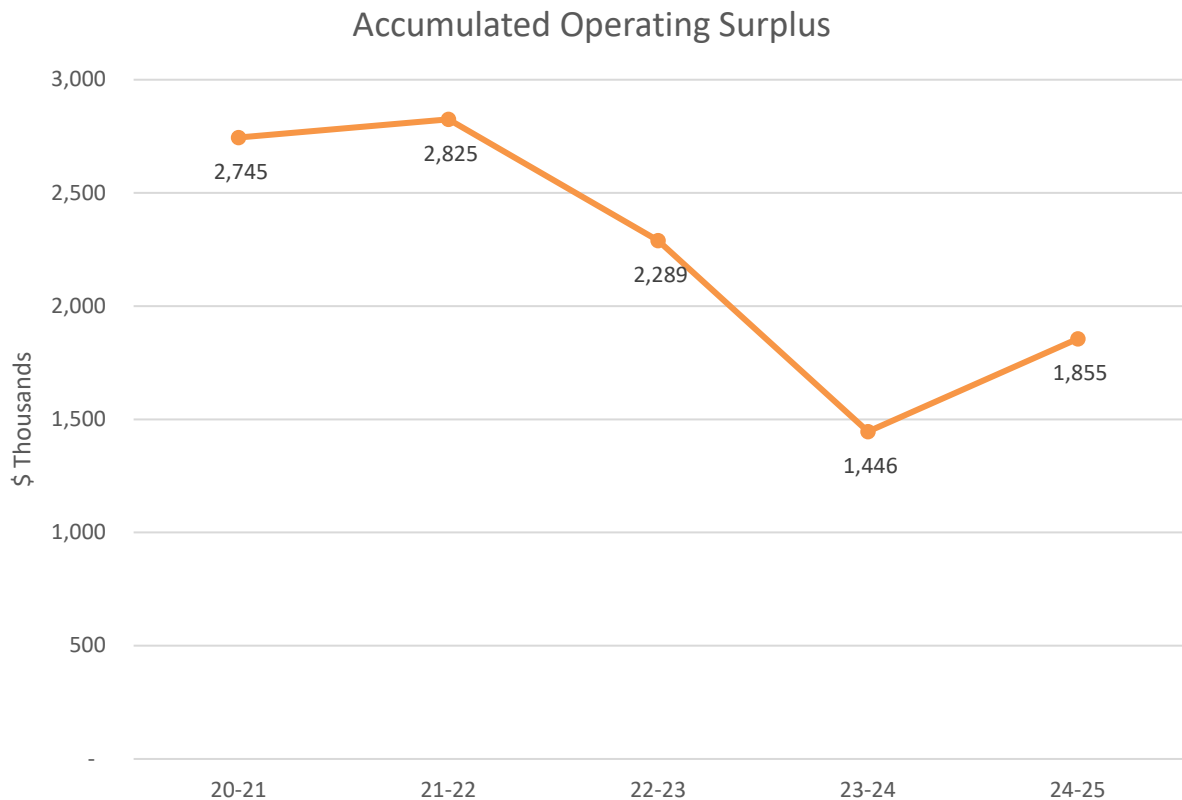
School District financial statements are prepared in accordance with Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board. This section requires that the financial statements be prepared in accordance with Canadian public sector accounting standards, except regarding the accounting for government transfers.

The Financial Statements are broken up into three distinct areas: 1) Operating Fund, 2) Special Purpose Funds, 3) Capital Funds. The Multi-Year Financial Plan focuses on the District’s Operating Fund, where the majority of the Board’s day-to-day operating expenses are tracked. A copy of the financial statements can be downloaded at Budget & Financial Statements - SD58 Nicola-Similkameen.

Accumulated Operation Surplus

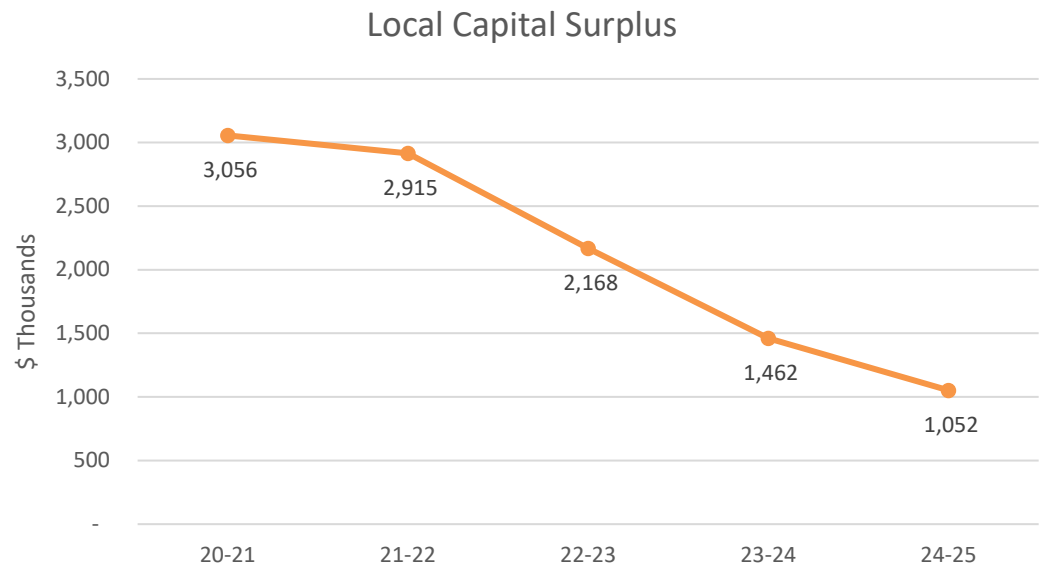
School District’s are mandated to submit a balanced budget to the Ministry of Education and Child Care. A balanced budget means that the total amount of spending must be equal to the total amount of revenue. The School District’s Financial Statements are prepared as of June 30 each year, which provide a detailed report on revenue and expenses.

The Board of Education has an Accumulated Operating Surplus that it can draw funds from should there be a need to increase spending, that extends past the budgeted revenue, in the delivery of educational programs and services. Throughout the past number of years the Board of Education had been intentionally drawing down its Accumulated Operating Surplus, as highlighted in the chart below. In 2024-25, it was time to start building up those reserves which is seen by the increase to \$1.855 million in total operating surplus.



Local Capital Reserve

In addition to the Accumulated Operating Surplus, the Board of Education has its Local Capital Reserve Fund, which represents a portion of Accumulated Operating Fund Surpluses specifically for the purchase of Tangible Capital Assets (TCA). TCAs are assets owned by the School District that have a useful life of more than one year. Examples of TCAs include software, computers, vehicles, furniture and equipment, and buildings. The Local Capital Reserve Fund increases when: 1) The Board approves a motion to transfer funds into the Local Capital Fund, 2) Investment Income, and 3) when the Board sells its land and/or buildings. As expressed in the chart below, the District’s Local Capital has decreased from \$3 million in 2020-2021 to \$1 million in 2024-2025.



Schedule 1 of the Financial Statements provides the schedule of changes in Accumulated Surplus for the following funds: Operating Fund, Local Capital Reserve, and Capital. For the Multi-Year Financial Plan, discussion will not include the Capital Fund. As of June 30, 2025, the Board has access to \$2.9 million of Surplus that is represented by both the Accumulated Operating Surplus and the Local Capital Reserve.

Schedule 1 - Changes in Accumulated Surplus

\$ Thousands	2025
Operating Fund	1,855
Local Capital Fund	1,052
Total Accumulated Surplus (Deficit)	2,907

Policy 611, Accumulated Operating Surplus, requires that the Board of Education retain a contingency reserve that is between 2%-4% of the prior year’s Operating Expenses. When use of the contingency reduces the balance below what is determined to be sufficient, the District will adopt strategies for replenishing the contingency reserve. As of June 30, 2025, only \$361,359 of the \$1.855 million in its Accumulated Operating Surplus is available as a contingency reserve. This translates to 1.2% of its 2024-2025 Operating Expenses of \$30,378,381 which is below the policy threshold. The Board will need to revisit how it plans to bring this surplus back in line with policy.

Multi-Year Financial Plan

The Multi-Year Financial Plan provided below, uses all of the metrics discussed in this document and provides a projection of Revenue and Expenses for the District's Operating Fund over the next three fiscal years: 2025-2026, 2026-2027, and 2027-2028.

Student Enrolment and Unique Student Needs will be verified in September, February, and May and this will have an impact on the total funding received by the Ministry...both the Teachers' Union and CUPE Support Staff Union are scheduled to engage in collective bargaining...Inflation and Interest rates will also influence this Multi-Year Plan.

Several assumptions were used in the preparation of the Multi-Year Financial Plan, student enrolment being a key factor. The three-year enrolment that was prepared and submitted to the Ministry is conservative with a small decline in enrolment at Bricks & Mortar School and conservative increase to on-line learning for the same period.

A Multi-Year Plan should be taken into proper context—it provides a very high-level financial outlook given the assumptions used. The following factors will have an impact on how the Multi-Year Plan is adjusted as we head into the 2025-2026 school year: Student Enrolment and Unique Student Needs will be verified in September, February, and May and this will have an impact on the total funding received by the Ministry. In the upcoming school year both the Teachers' Union and CUPE Support Staff Union are scheduled to engage in collective bargaining, the outcome of which, will have an impact on this plan. Finally, Inflation and Interest rates will also influence this Multi-Year Plan. For those reason, the reader should be exercise caution as the factors that impact the Multi-Year Financial Plan can have a significant impact on the financial health of the District.

For the three-year period, 2025-2026 through to 2027-2028, all things being equal, the School District would breakeven in Year 1, have a \$476,832 deficit in Year 2, and a \$878,840 deficit in Year 3. If these deficits are entirely funded from unrestricted surplus (contingency reserve), it will overdraw this reserve so the district will have to look at using up some of its restricted reserves or local capital to offset these deficits along with looking for other possible cost cutting measures.

In preparing this multi-year financial plan, the following assumptions were made:

- 1) Expenses increase at 3% inflation rate each year with only unionized staff wage increases being fully funded.
- 2) Staffing has not been adjusted for enrolment decrease.
- 3) All schools maintain service levels equivalent to 2024-25.
- 4) No use of local capital or restricted reserves to fund deficit.

Nicola-Similkameen School District					
Multi-year Financial Plan, Operating Fund					
Year ended June 30	2026	Change	2027	Change	2028
<i>From original budget schedule 2</i>					
Revenues					
Provincial grants					
Ministry of Education	\$ 27,391,445	\$ 460,740	\$ 27,852,185	\$ 535,565	\$ 28,387,751
Other	\$ 79,695	\$ -	\$ 79,695	\$ -	\$ 79,695
Tuition	\$ -	\$ -	\$ -	\$ -	\$ -
Other revenue	\$ 3,187,321	\$ -	\$ 3,187,321	\$ -	\$ 3,187,321
Rentals and leases	\$ 224,600	\$ -	\$ 224,600	\$ -	\$ 224,600
Investment income	\$ 369,370	\$ -	\$ 369,370	\$ -	\$ 369,370
Total revenue	\$ 31,252,431		\$ 31,713,171		\$ 32,248,737
Expenses					
Instruction	\$ 23,524,420	\$ 705,733	\$ 24,230,153	\$ 705,733	\$ 24,935,885
District Administration	\$ 2,182,370	\$ 65,471	\$ 2,247,841	\$ 65,471	\$ 2,313,312
Operations and Maintenance	\$ 4,268,756	\$ 128,063	\$ 4,396,819	\$ 128,063	\$ 4,524,881
Transportation and Housing	\$ 1,276,885	\$ 38,307	\$ 1,315,192	\$ 38,307	\$ 1,353,498
Total expense	\$ 31,252,431		\$ 32,190,004		\$ 33,127,577
Net Revenue (Expense)	\$ -		\$ (476,832)		\$ (878,840)
Transfers to (from) other funds					
Capital assets purchased		\$ -	\$ -	\$ -	\$ -
Local Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Other		\$ -	\$ -	\$ -	\$ -
Total net transfers	\$ -		\$ -		\$ -
Forecast prior year surplus appropriations					
Appropriation of restricted reserves	\$ -				
Appropriation of unrestricted reserves	\$ -		\$ 476,832		\$ 878,840
Total appropriation	\$ -		\$ 476,832		\$ 878,840
Forecast surplus (deficit) for the year	\$ -		\$ (0)		\$ 0
Restricted reserves, beginning of year	\$ 1,493,787		\$ 1,493,787		\$ 1,493,787
Restricted reserves, end of year	\$ 1,493,787		\$ 1,493,787		\$ 1,493,787
Unrestricted reserves, beginning of year	\$ 361,359		\$ 361,359		\$ (115,473)
Unrestricted reserves, end of year	\$ 361,359		\$ (115,473)		\$ (994,313)
End of year unrestricted reserves as %age of expen	1.16%		-0.36%		-3.00%
Ttl Surp. (Unrestricted + Restricted), end of year	\$ 1,855,146		\$ 1,378,314		\$ 499,474

For more information:

This Multi-Year Financial Plan is designed to provide a general overview of the School District's Operating Fund for a three-year period. If you have questions resulting from this financial report, please contact the Office of the Secretary Treasurer/CFO at 250-378-5161. You can also find additional information on the District, and its strategic vision, on our website: www.SD58.bc.ca.



MEMORANDUM

TO: All Trustees

**FROM: Mark Friesen
Secretary Treasurer/CFO**

RE: CARRY-FORWARD TARGETED DOLLARS

DATE: September 5, 2025

Trustees will be provided with an overview of revenue and expenses for Indigenous Education, targeted dollars, finishing the school year with a surplus of, \$36,476, at June 30, 2025.

Trustees will be requested to make a motion to submit a letter to the Minister of Education and Child Care, requesting permission to underspend Indigenous Education dollars by \$36,476 for the 2024/25 school year, and carry forward the targeted funds into 2025/26 (letter enclosed).

Prepared by:

Mark Friesen

Secretary Treasurer/CFO

Nicola-Similkameen School District

Encl. Letter to the Minister of Education and Child Care

NICOLA SIMILKAMEEN SCHOOL DISTRICT
Indigenous Education, Targeted Dollars
For the fiscal year ended June 30, 2025

	24/25 Amended Budget	24/25 Actuals Total
Revenue		
Funded Students	810	810
Funding Level	\$ 1,770	\$ 1,770
2023/24 Funding	\$ 1,433,700	\$ 1,433,700
Appropriated Surplus	\$ 3,529	\$ 3,529
Total Revenue	\$ 1,437,229	\$ 1,437,229
Total Expenses	\$ 1,437,229	\$ 1,400,753
Surplus (Deficit)	\$ -	\$ 36,476

September 10, 2025

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

Attention: Honourable Lisa Beare, Minister of Education and Child Care

Dear Ms. Beare:

RE: Carry Forward of Targeted Funds

The Board of Education for School District No. 58 (Nicola-Similkameen) respectfully requests approval to under-spend its Indigenous Education budget for the year ended June 30, 2025, in the amount of \$36,476.

Approval is requested for a Variation of Direction under Section 106.4(2) of *the School Act*. Our District understands that any under-spent funds from 2024/25 will be added to the 2025/26 school year targeted amounts to be expended on Indigenous Education programs.

Yours truly,



Gordon Swan
Board Chair

GS/mf

MEMORANDUM

TO: All Trustees

**FROM: Courtney Lawrance
Superintendent of Schools**

**RE: Framework for Enhancing Student
Learning Report**

DATE: September 10, 2025

Each year, the Ministry requires the District to submit our Framework for Enhancing Student Learning Report. This year, the Ministry has started a 3-year cycle, where in one year, the District completes the full form, and the other two years are a shortened version. We completed the shortened version this year.

I have attached the FESL for your review. The report must be approved by the Board and submitted by October 1, 2025.

A motion is requested to approve the Framework for Enhancing Student Learning Report for 2024-2025.

Brief Summary – Areas of Strength and Areas for Growth

Areas of Strength:

- High participation rates for FSAs
- Significant increases in Sense of Belonging
- Significant increases in the number of students who report that 2 or more adults care about them.
- Grad Rates are up significantly for both Dogwood and Adult Dogwood for all student groups.

Areas for Growth:

- Improving Literacy and Numeracy Results
- Post-Secondary Transition Rates declined
- Low results for “Feeling Welcome.”



CL/sc

Enhancing Student Learning Report

Part 1: Review Data and Evidence

In Review of Year Five of Our Strategic Plan: 2021-2026



We humbly recognize and acknowledge that we learn, teach and work on the traditional unceded territories of the Nl̓eʔkepmx and Syilx people, and we acknowledge our Metis communities and their contributions to the Aboriginal ways of being and knowing.

Approved by the Board on September 00, 2025



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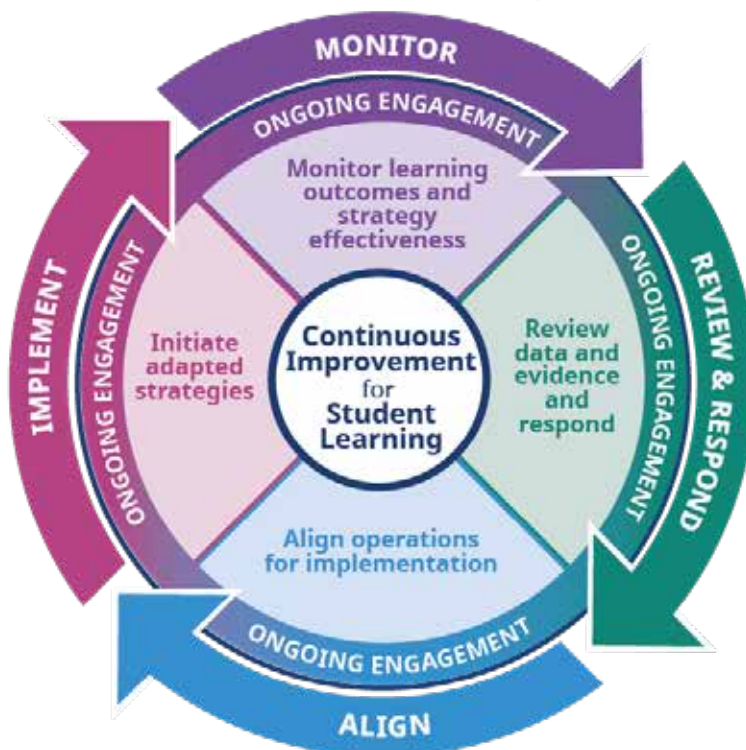
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Enhancing Student Learning Report:

Ministry Note

Each school district in British Columbia submits the Enhancing Student Learning Report annually, as required by the Enhancing Student Learning Reporting Order. The Report provides a progress update on the district's work to continuously improve learning outcomes, with a particular focus on equity of outcomes. It also summarizes the results of the district's ongoing review of student learning data and evidence. To expedite and standardize reporting, parts of this report are structured using a ministry-provided template.

The Report provides information on the district's continuous improvement processes, with a focus on processes included within the **Continuous Improvement Cycle:**



A **continuous improvement cycle** is a critical element of the ongoing commitment to raising system performance. District Continuous improvement cycles are developed by the senior team and ensure a focus on the educational success of every student and effective and efficient district operations. The continuous improvement cycle is actioned annually by the district team and allows them to implement, monitor, review and respond, and align targeted strategies and resources to improve student learning outcomes.

District teams must evaluate and adjust strategies to meet objectives to best target areas for growth and improve learning outcomes for all students. Adjustments are based on evidence-informed decisions uncovered in the analysis and interpretation of provincial- and district-level data and evidence. Districts must evaluate data and evidence and adjust strategies based on the results of this review. This “Review and Respond Cycle” is actioned within the “Review and Respond” portion of the Continuous Improvement Cycle and the outcomes are summarized and reported out on in the annual Enhancing Student Learning Report.

Review and Respond Cycle:



For the purpose of this document, please note:

The use of Local First Nation(s) refers to a First Nation, a Treaty First Nation or the Nisga'a Nation in whose traditional territory the board operates.

“Indigenous students, children and youth in care, and students with disabilities or diverse abilities” are referred to as the priority populations identified in the Framework for Enhancing Student Learning Policy.

The plan created by superintendents to operationalize the board’s Strategic Plan within the district is referred to as an “implementation plan”. The name of this plan may vary between districts, with other names such as an operational plan or action plan.

Review Data and Evidence

Part 1



Review Data and Evidence Provides:

- **Visuals** of the provincial data required by the Enhancing Student Learning Reporting Order
- **A summary** of the district team's:
 - 1. Analysis** (What patterns emerge?)
 - 2. Interpretation** (What strengths, inequities, and areas for growth do the identified patterns reveal?)

A note on provincial data provided in this template:

The ministry has provided visual representations for the required provincial measures set out in the [Enhancing Student Learning Reporting Order](#). These are grouped into three categories:

- Intellectual development (literacy & numeracy proficiency);
- Human and social development (student feelings of welcomeness, safety, and belonging); and
- Career development (graduation and post-secondary transition rates).

Please note: As per the [Protection of Personal Information when Reporting on Small Populations](#) policy, this report **does not** display data points that:

- reflect groups of 9 students or fewer, or
- pose a risk of individual student identification through the mosaic effect.

Intellectual Development

Educational Outcome 1: Literacy

Measure 1.1: Grade 4 & Grade 7 Literacy Expectations

SD058 - Grade 4 FSA Literacy - Expected Count | Participation Rate

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	159 89%	158 85%	138 88%	137 91%	132 86%
Indigenous Resident Students	80 86%	65 78%	64 86%	54 89%	54 85%
Indigenous Resident Students on Reserve	16 69%	12 83%	21 76%	Masked	Masked
Indigenous Resident Students off Reserve	64 91%	53 77%	43 91%	Masked	Masked
CYIC Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	20 70%	Masked	20 60%	24 58%	16 63%

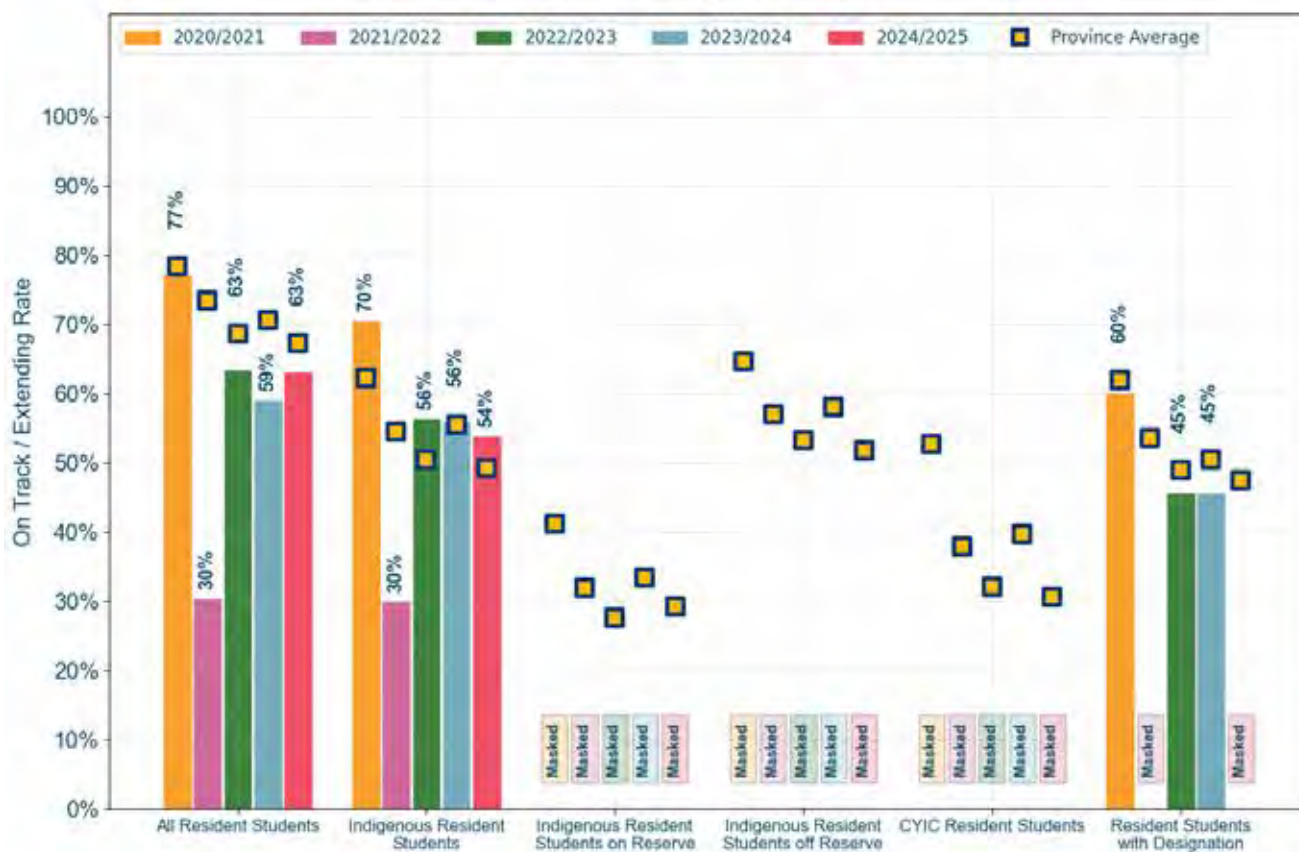
SD058 - Grade 4 FSA Literacy - On Track / Extending Rate



SD058 - Grade 7 FSA Literacy - Expected Count | Participation Rate

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	150 87%	149 87%	136 94%	171 91%	172 83%
Indigenous Resident Students	70 87%	57 82%	69 93%	82 94%	62 87%
Indigenous Resident Students on Reserve	13 77%	13 77%	12 83%	14 100%	17 88%
Indigenous Resident Students off Reserve	57 89%	44 84%	57 95%	68 93%	45 87%
CYIC Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	27 74%	33 70%	26 85%	39 85%	37 68%

SD058 - Grade 7 FSA Literacy - On Track / Extending Rate



Measure 1.2: Grade 10 Literacy Expectations

SD058 - Grade 10 Graduation Assessment Literacy - Expected Count | Participation Rate

	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
All Resident Students	158 75%	184 81%	175 82%	174 84%	188 89%
Indigenous Resident Students	91 74%	99 77%	90 76%	94 78%	101 87%
Indigenous Resident Students on Reserve	27 81%	30 73%	22 82%	33 73%	33 85%
Indigenous Resident Students off Reserve	64 70%	69 78%	68 74%	61 80%	68 88%
CYIC Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	28 68%	31 74%	31 68%	34 71%	27 89%

SD058 - Grade 10 Graduation Assessment Literacy - Proficient / Extending Rate



Analysis:

Outcome 1 - Literacy



Grade 4, 7, and 10 Literacy Expectations

The importance of high participation rates continues to be emphasized by the district. While our participation rates at Gr. 4 (86.4% to 84.2%) and Gr. 10 (89.4% to 85.6%) remain above the provincial average, Grade 7 (83.1% to 84.2%) was slightly below the provincial average. However, we experienced a drop in participation rates in Grade 4 and 7, and this can be traced directly to the BCTF local in Princeton sending out the letter that encourages parents to withdraw their students from writing the FSAs. This is the first time the letter has been sent out in Princeton; it was not sent out in Merritt. On a positive note, our participation rate for Grade 10 increased from 84% to 89%. We also saw significant increases in the number of students participating with designations in Grades 4 (58% to 63%) and 10 (71% to 89%), while there was a significant drop in Grade 7 (85% to 63%). We have seen significant growth in our enrollment at SCIDES, our POLs school. Participation rates at Grade 4 (9/12) increased from 33.3% to 75.0% and at Grade 7 (18/26) from 22.2% to 69.2% in year-over-year results. While participation rates at our POLS school are lower than in our brick-and-mortar schools, there has been a marked and significant improvement.

Our District's Indigenous student population is approximately 50% in our brick and mortar schools. Our Indigenous participation rates at Grades 4, 7, and 10 remain above the provincial average, although we saw a drop in Grades 4 and 7 in year-over-year district results. Grade 10 is a bright spot with an increase of 9% in participation rates in year-over-year results. While masked On Reserve and Off Reserve participation rates are slightly below the provincial average, and CYIC are above the provincial average for students in Grade 7 and slightly above in Grade 10. Like FNEESC, the district uses this valuable data to inform our practice and continuous improvement efforts. The District will send out communication to parents about what we use FSA data for and the importance of representation in our results in 2025-2026.

We remain slightly below the provincial average at 61% to 63% for Grade 4 students who are on track or extending, and this is a consistent trend for the past three years. We have seen a 1% improvement for Indigenous Resident students this year, and we are 12% higher than the provincial average. While masked due to small numbers, our On-reserve students and students with designations are achieving significantly higher than the provincial average. Off-reserve student achievement is higher than the provincial average by approximately 5%. Overall, we recognize from our PM Benchwork Data that we need to target specific literacy skills, such as the acquisition of sight words and improved phonemic awareness, at our primary grades to continue to improve achievement to reach 2020-2021 levels.

We saw a 4% increase in year-over-year results from 59% to 63% for Grade 7 students who are on track or extending. This is a 33% increase from a low of 30% in 2021-2022. We continue to remain below the provincial average by 4%, but we are slowly closing the gap. While our Indigenous Resident students remain above provincial average (53% to 49%), we saw a 2% drop in our rates year over year, but this is still an increase of 24% from a low of 30% in 2021-2022. While masked due to small numbers, our students On Reserve and Off Reserve remain above the provincial average. Students with designations were below the provincial average.

Our results remain stable at Grade 10 with 51% of Resident students achieving Proficiency or Extending in the Graduation Assessment. While we have seen 5% growth from a low of 46% in 2020-2021 to 51%, we continue to be significantly below the provincial average of 71%. We see a similar long-term trend with Indigenous Resident students. While up from a low of 31% in 2021-2022 to 40%, we are significantly below the provincial average at 52%. While masked due to small numbers, students On and Off Reserve, CYIC and students with designations are all significantly below the provincial average as well. Overall, our long-term trends show that the gap in achievement increases as our students move through the grades.

Interpretation:

Outcome 1 - Literacy



Grade 4, 7, and 10 Literacy Expectations

An area of continued strength of high participation rates in our brick and mortar schools for all students, Resident, Indigenous Resident, On-reserve, Off-reserve, CYIC, and those with Designations. We have also seen a significant increase in our POLs school's (SCIDES) participation rates as well. While our cohort numbers can be small and result in masked data, our high participation rates make our sampling more representative of our student strengths and needs across our district.

Our district is seeing some long-term trends for Grades 4 and 7; the highest level of achievement was in 2020-2021, followed by an extreme dip in 2021-2022. This is consistent across all student groups. It is important to note that this was the year of the devastating flood in both Merritt and Princeton. The trend over the last three years has been a see-saw pattern of slight improvements and declines, but up significantly from the low of 2021-2022. For our Indigenous students (Resident, On-reserve, and Off-reserve), we consistently achieve above the provincial average; however, the achievement is still below their grade-level peers.

While the gap is small in Grade 4, with 61% for Resident students to 59% for Indigenous students, we remain below the provincial average for Resident students (63%) and above for Indigenous students (47%). When we break out our data, our On-reserve students are achieving higher than both their district and provincial peers. Our Off-reserve students are achieving higher rates than their provincial counterparts, but less than their district peers. The small populations for students in the categories of CYIC and designations mean our results fluctuate greatly between the years.

The gap between Resident Student and Indigenous student achievement widens by Grade 7, 63% to 54%. We also see a widening gap between the Resident students' achievements in the District compared to the province (63% to 67%). While our Indigenous, On-reserve and Off-reserve rates are higher than the province, which is a strength, achievement remains low compared to Resident students overall. We also continue to see a gap in students with designations, as we were below the provincial average. The trend is clear that as the priority population of students move through the system, achievement starts to decline.

The gap between Resident students and Indigenous students' achievement by Grade 10 shows a consistent trend with Grade 7 data. Our Resident students are achieving at 51% compared to 40% for Indigenous students. Our district is 20% below the provincial average. However, the gap between students On-reserve, CYIC students, and students with designations is most concerning, as these results are significantly below the province as well as their grade level peers. It is important to remember that this data is masked due to small numbers. We recognize that while we are seeing slow improvement over time, more work needs to be done.

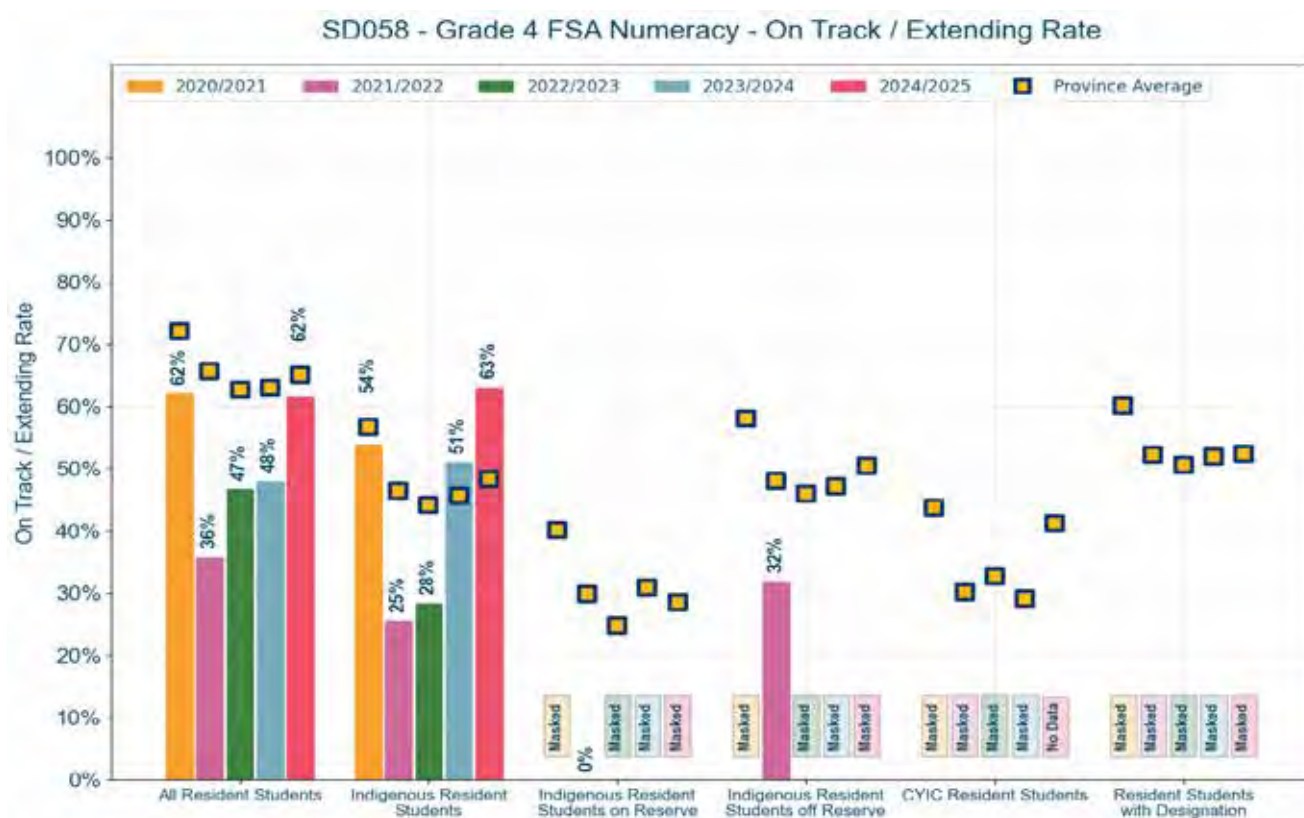
An analysis of our local data, PM Benchmarks, Fountas and Pinnell, and writing assessments shows that we need to target specific skills from primary to secondary. We have hired a Literacy coach for K-7 in the 2025-2026 school year to provide elbow-to-elbow support in the classroom to build capacity in our teachers. We have also hired an additional SLA to support language acquisition in the primary grades to offer more tier 2 and 3 interventions. We will also continue to have supported classrooms and interventions at the secondary level to fill in skill deficits. We also work closely with our Indigenous Education Council to budget targeted dollars to address equity outcomes. We have revamped our Indigenous Support Advocates roles and placements to focus more attention on learning outcomes for 2025-2026. We have revamped our Inclusive Education practices this school year to better utilize resources. We recognize that we need to close the gaps for our students with the province, as well as for priority populations. The Literacy Grant Plan will also support this work. We are using a targeted approach for capacity building to raise our results for the long term.

Educational Outcome 2: Numeracy

Measure 2.1: Grade 4 & Grade 7 Numeracy Expectations

SD058 - Grade 4 FSA Numeracy - Expected Count | Participation Rate

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	159 86%	158 89%	138 87%	137 90%	132 89%
Indigenous Resident Students	80 81%	65 85%	64 83%	54 87%	54 85%
Indigenous Resident Students on Reserve	16 69%	12 92%	21 67%	Masked	Masked
Indigenous Resident Students off Reserve	64 84%	53 83%	43 91%	Masked	Masked
CYIC Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	20 65%	Masked	20 50%	24 54%	16 63%



SD058 - Grade 7 FSA Numeracy - Expected Count | Participation Rate

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	150 86%	149 87%	136 93%	171 89%	172 84%
Indigenous Resident Students	70 84%	57 82%	69 91%	82 90%	62 89%
Indigenous Resident Students on Reserve	Masked	13 77%	Masked	14 93%	17 88%
Indigenous Resident Students off Reserve	Masked	44 84%	Masked	68 90%	45 89%
CYIC Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	27 70%	33 70%	26 81%	39 82%	37 70%

SD058 - Grade 7 FSA Numeracy - On Track / Extending Rate



Measure 2.2: Grade 10 Numeracy Expectations

SD058 - Grade 10 Graduation Assessment Numeracy - Expected Count | Participation Rate

	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
All Resident Students	157 77%	182 81%	171 75%	175 81%	185 85%
Indigenous Resident Students	90 72%	98 80%	87 68%	95 73%	99 83%
Indigenous Resident Students on Reserve	27 70%	30 73%	23 61%	33 73%	33 82%
Indigenous Resident Students off Reserve	63 73%	68 82%	64 70%	62 73%	66 83%
CYIC Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	28 68%	29 76%	32 66%	34 76%	25 80%

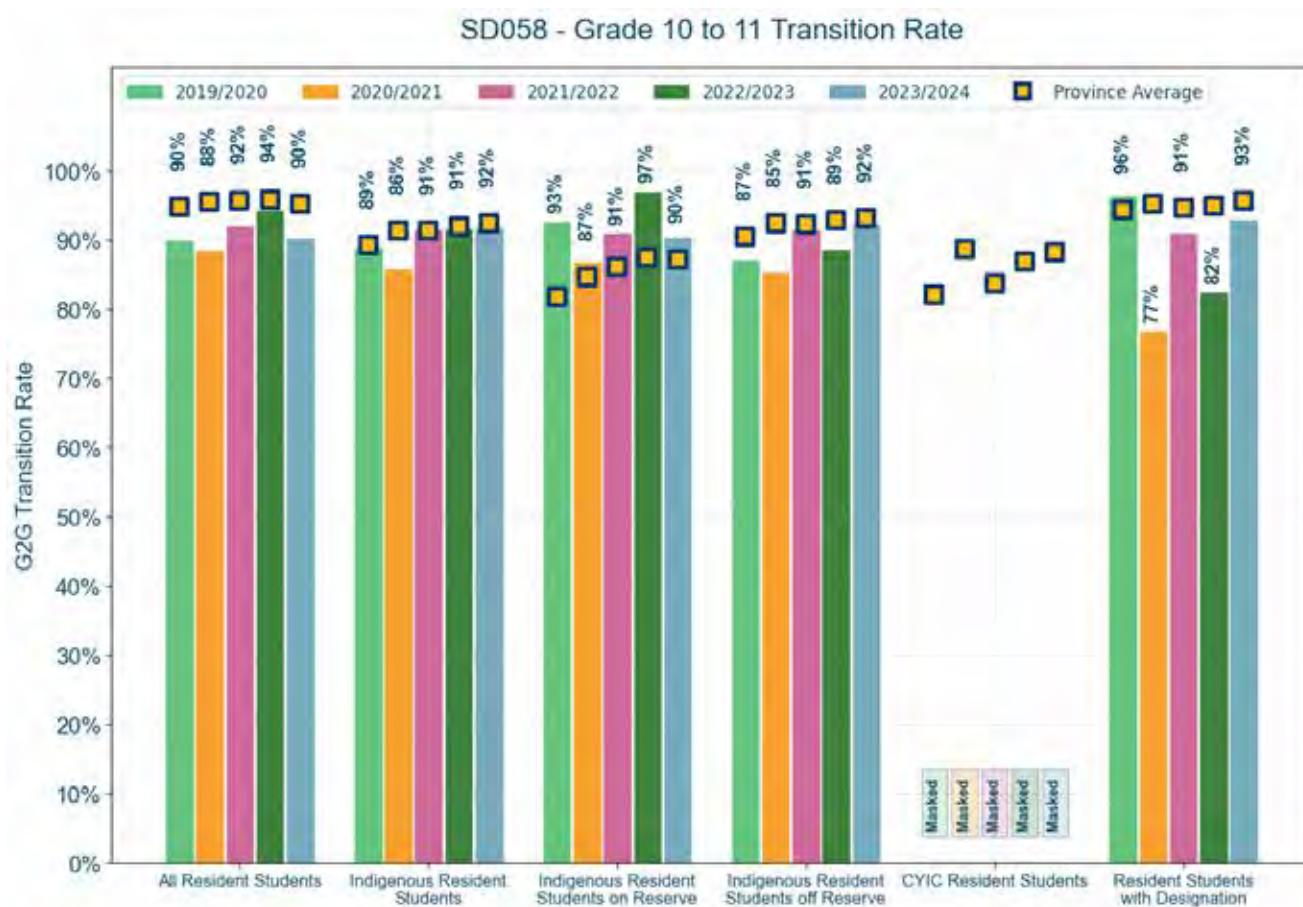
SD058 - Grade 10 Graduation Assessment Numeracy - Proficient / Extending Rate



Measure 2.3: Grade-to-Grade Transitions

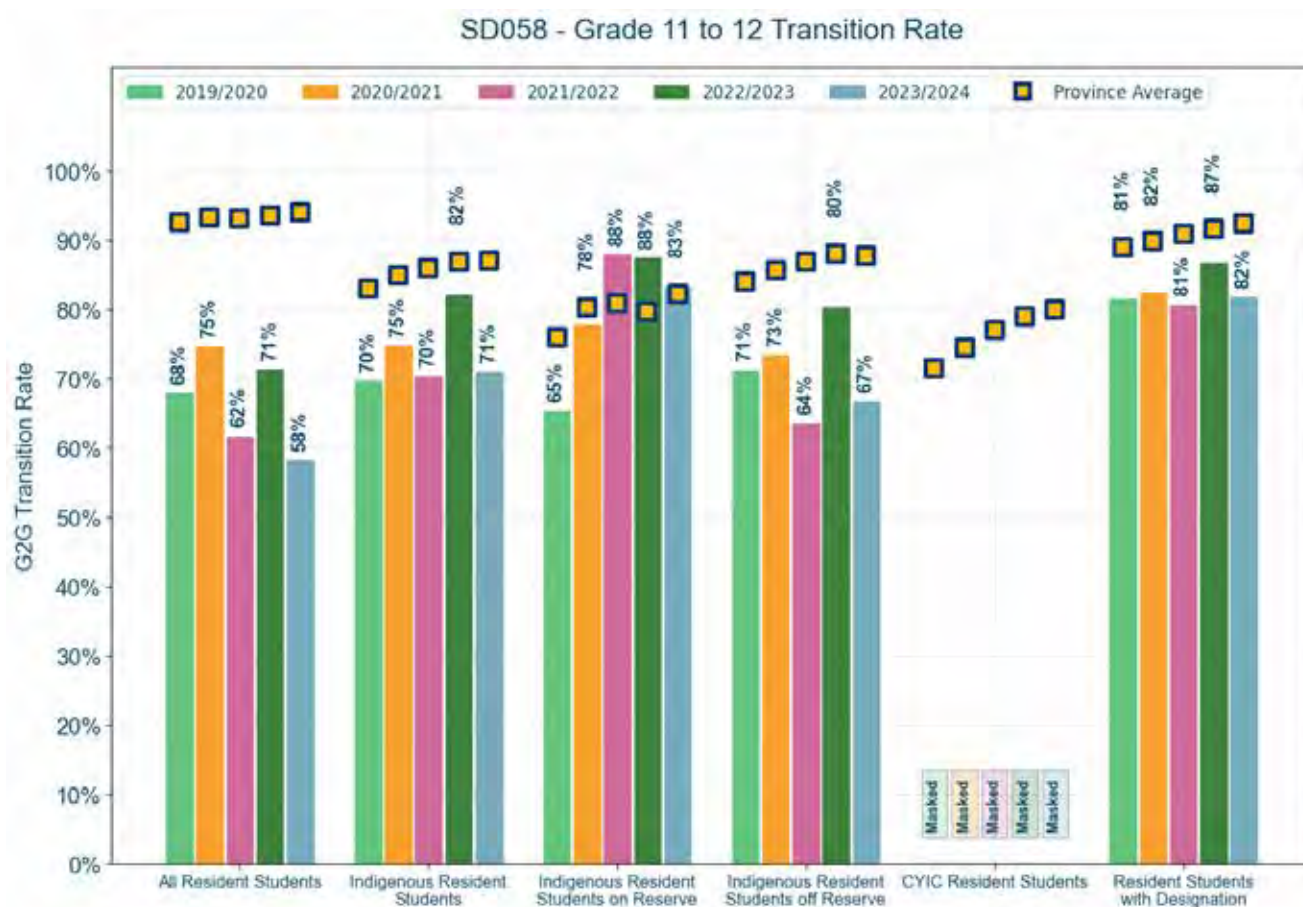
SD058 - Grade 10 to 11 Transition - Cohort Count

	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
All Resident Students	157	180	174	171	182
Indigenous Resident Students	89	98	92	94	96
Indigenous Resident Students on Reserve	27	30	22	33	31
Indigenous Resident Students off Reserve	62	68	70	61	65
CYIC Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	27	30	33	34	28



SD058 - Grade 11 to 12 Transition - Cohort Count

	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
All Resident Students	240	197	274	230	280
Indigenous Resident Students	99	91	118	95	114
Indigenous Resident Students on Reserve	26	27	33	24	30
Indigenous Resident Students off Reserve	73	64	85	71	84
CYIC Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	27	34	31	30	33



Analysis:

Outcome 2 - Numeracy



Grade 4, 7, and 10 Numeracy Expectations and Grade-to-Grade Transitions

Participation Rates

Participation rates for Grade 4 (89%) are higher than the provincial average of 84%, while the Grade 7 average is 84% which is the provincial average. Grade 10 is higher than the province at 85% to 82%. As with literacy, the numeracy participation rates were impacted by the letter sent out by the BCTF in Princeton. Overall, our participation rates remain high.

Grade 4

Grade 4 numeracy results indicated that 62% of students are “On Track or Extending,” which is up 14% from last year. While we remain below the provincial average, we have closed the gap to 1% this year, and this is a significant improvement, as we were 14% below the Provincial average last year. Indigenous student data continues to be a bright spot, with 63% of Indigenous students “On Track or Extending,” which is 12% higher than the provincial average. While masked, our On- and Off-reserve students, as well as those with designations, achieved higher than the province. There was no data for CYIC students. We have seen significantly improved results in our Grade 4 cohort.

Grade 7

Grade 7 Numeracy results indicated that 43% of students are “On Track or Extending.” This is 16% below the provincial average of 59%. We saw a slight decrease of 2% in our year-over-year achievement. We also saw a decline, with only 35% of Indigenous students scoring as “On Track or Extending.” While this aligns with the provincial average, this is an area of concern for both our district and the province. While masked due to small cohort numbers, we saw declines in On and Off-reserve student achievement as well as for students with designations. There is no data for CYIC students. Overall, we have seen achievement decline across the board. This is an area for concern and improvement.

Grade 10

Grade 10 Numeracy results indicated that 18% of students were performing at the “Proficient” or “Extending” levels. This is an 8% decline in year-over-year results. We see a see-saw pattern in our results over the past 5 years, and we remain significantly below the provincial average of 43%. This is a long-term trend. While we saw a 3% improvement in results for Indigenous students, this remains an area of concern as only 13% achieved “Proficient” or “Extending” compared to the province at 23%. While the data is masked due to small numbers, achievement for students On-reserve and with designations is very low. There is a gap in foundational skills that needs to be addressed.

Grade to Grade Transitions

Our Grade 10 to 11 Transition rates remain high across all population groups at 90% or higher. However, we saw a significant drop from 71% to 58% for Resident students. We saw similar drops with Indigenous Resident and Off-reserve students, while On-reserve and students with designations dropped, but remain high at 83% and 82%. However, we remain below the provincial average for all student populations except for students On Reserve. We recognize that Grade 11 is becoming a placeholder for students who have failed courses and potentially lengthening their path through high school. We recognize that we need earlier interventions to ensure that students have the foundational literacy and numeracy skills in place to progress through the required courses for graduation.

Interpretation:

Outcome 2 - Numeracy



Grade 4, 7, and 10 Numeracy Expectations and Grade-to-Grade Transitions

As we have seen a long-term trend of low achievement in Numeracy compared to the province at Grade 7 and especially at Grade 10, we recognized the need for a diagnostic tool that is consistent across our schools. Previously, schools and teachers were using a variety of assessment tools, and this made understanding progress across schools difficult as it was not an apples-to-apples comparison. As a result, our District Numeracy committee created the SNACC (Student Numeracy Assessment of Critical Concepts) assessment for each grade level (1-9). We piloted the assessment in May, and although there are still some tweaks needed in terms of instructions and the use of calculators and manipulatives, we now have a baseline of consistent data created. The results show a similar trend to FSAs, with our strongest achievement being in the primary/early intermediate grades, with a widening gap as students move through the grades.

In 2025-2026, we have a numeracy coach for Kindergarten to Grade 7. There will be a particular focus on building intermediate numeracy skills. This is an elbow-to-elbow approach where the coach will support classroom teachers with learning new instructional practices and using assessment to guide planning. This is a new position to address a long-term area for growth. We have identified that newer teachers are not coming with the depth of numeracy practices they require, and they need more frequent and individualized support to help all students succeed. As a district, we have also met with universities to share our recommendations for improving success and overall retention for beginning teachers, as attrition remains a concern.

While we continue to have strong transition rates from Grade 10 to 11, there was a significant drop from 71% to 58% from Grade 11 to 12. This is the lowest result in five years' worth of data. We saw a decline for all population groups, Indigenous, On-reserve, Off-reserve, and for students with designations. However, our results for Indigenous students, On-reserve and Off-reserve, are significantly higher than for our Resident students. Our results for CYIC are masked due to small numbers, but the transition rate is significantly higher than for resident students as well. Overall, we remain below the provincial average for transition rates at both grades 10 and 12, except for students On-reserve.

We know that poor attendance is playing a role in this drop, but there are other factors as well. There is a gap in foundational literacy and numeracy skills for some of our students, which is impacting their progression towards graduation. Mental health and social-emotional concerns are also playing a role. We take a collaborative approach at our Diploma Verification Report meetings, where we have District Staff, Administration, Counsellors, Student Support Teachers, and Indigenous Student Advocates meet every reporting cycle to assign roles and tasks to support individual paths to graduation. Working closely with our local First Nations, we also invite Education Coordinators/Managers to the meetings for an additional layer of support. We have also been working to improve our transition and graduation rates at our two alternative schools in our district. Our alternate program teachers have been working to have more students complete courses that lead to a Dogwood rather than an Adult Dogwood. We truly believe in a wraparound approach that utilizes school, district, community, and Band supports to help each student meet their full potential.

As a district, we have also implemented "Open Parachute", a virtual program that provides mini-lessons on social-emotional topics. We recognize that resiliency and perseverance are areas for growth. Despite budgetary challenges, we have retained our school counsellors, which is above the ratio in our Collective Agreement. We are also looking to help our students and parents access additional community mental health support. Despite being 4 years out from the devastating floods, the Red Cross is continuing to provide mental health support to Merritt due to the long-lasting impacts of displacement, loss, and difficulty in rebuilding. Princeton and the surrounding areas have also been profoundly impacted by the flooding events.

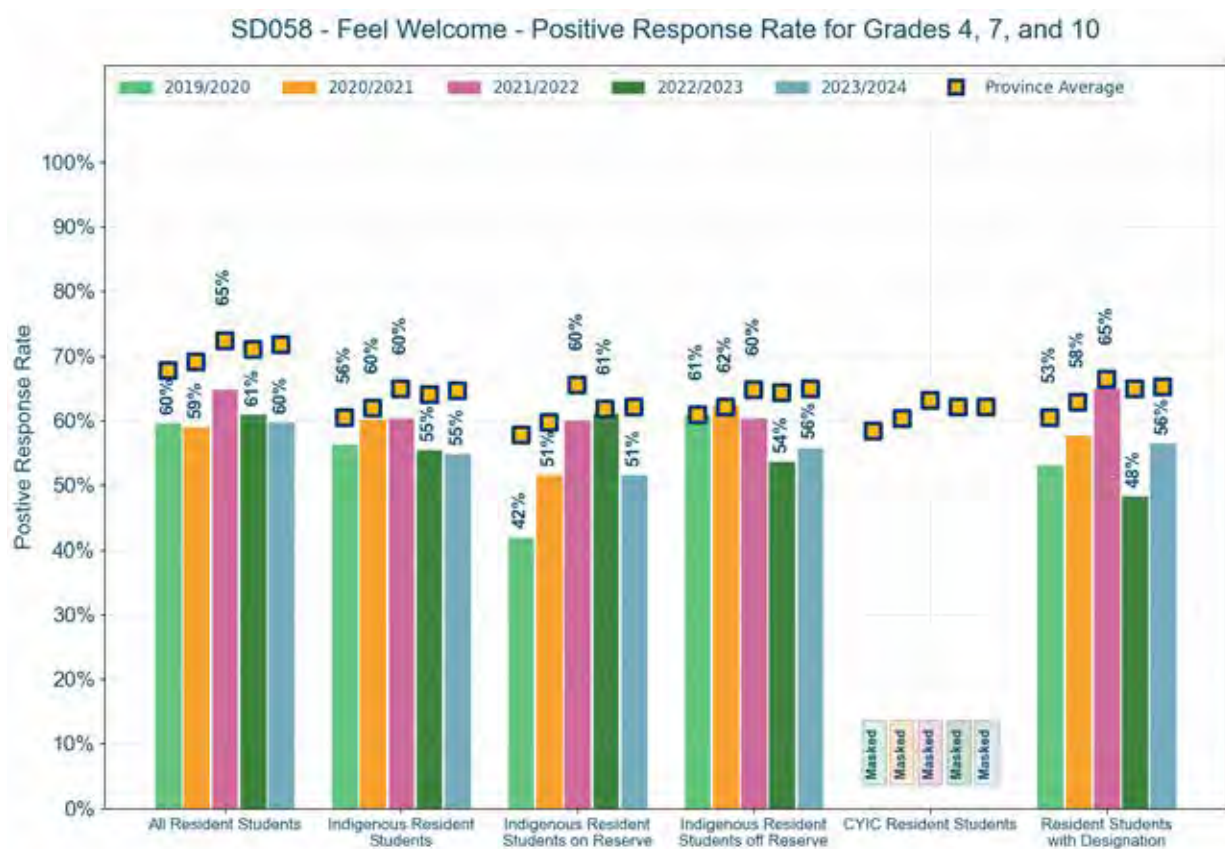
Human and Social Development

Educational Outcome 3: Feel Welcome, Safe, and Connected

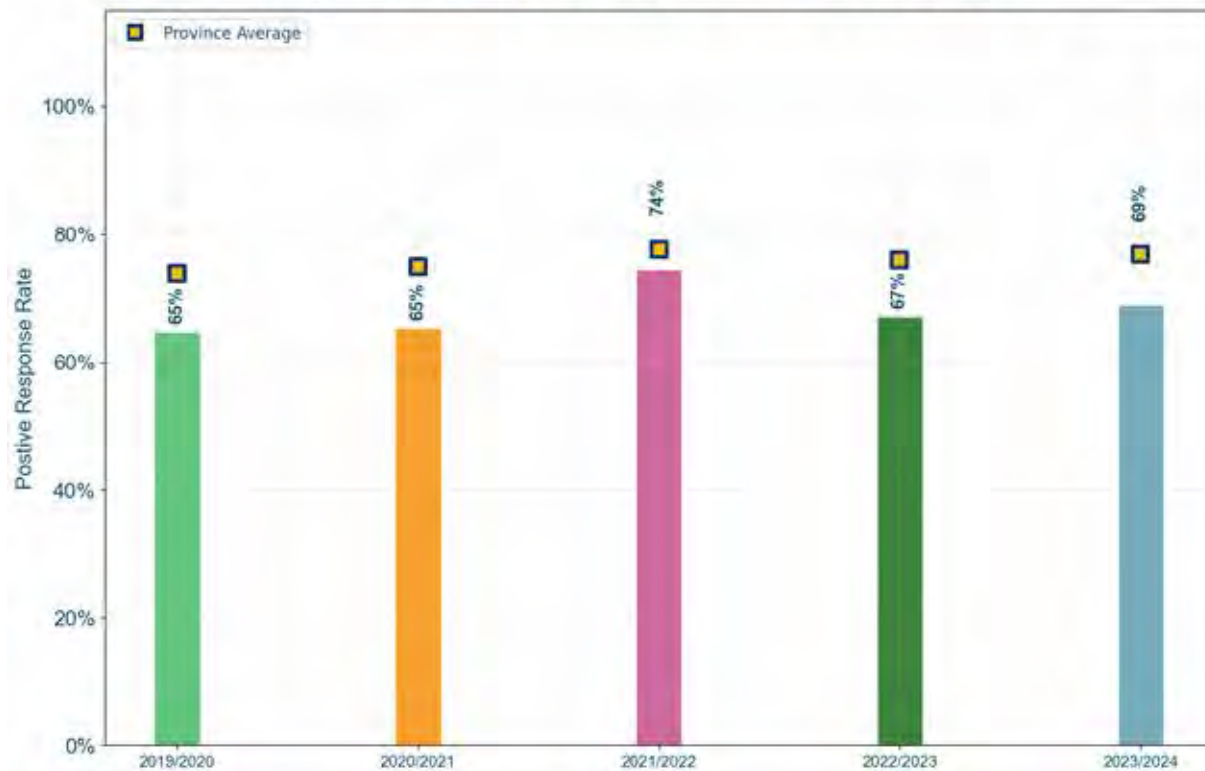
Measure 3.1: Students Feel Welcome and Safe, and Have a Sense of Belonging at School

SD058 - Student Learning Survey - Expected Count | Participation Rate for Grades 4, 7, and 10

	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
All Resident Students	442 77%	434 81%	459 79%	423 78%	467 72%
Indigenous Resident Students	244 72%	225 76%	208 71%	222 68%	229 68%
Indigenous Resident Students on Reserve	63 67%	56 64%	45 56%	66 56%	57 60%
Indigenous Resident Students off Reserve	181 74%	169 79%	163 75%	156 74%	172 71%
CYIC Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	70 70%	65 74%	77 71%	76 71%	88 58%



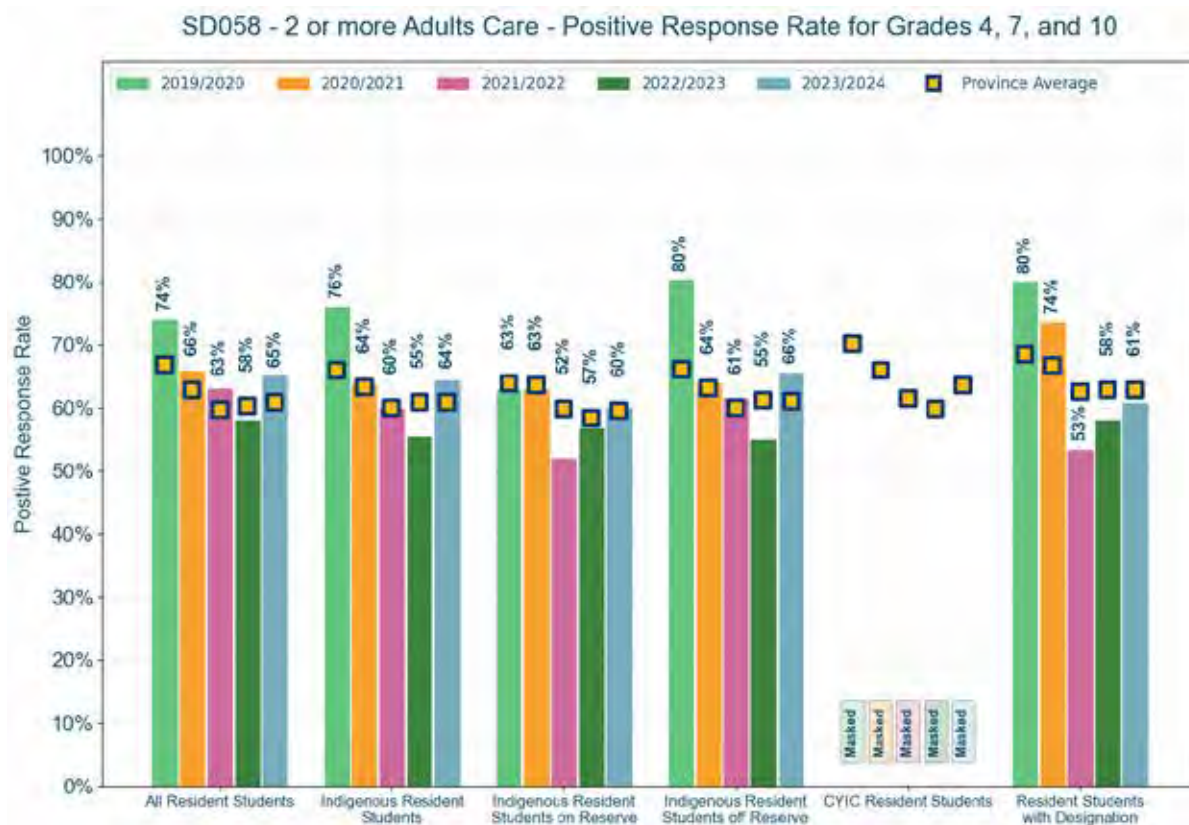
SD058 - Feel Safe - Positive Response Rate for Grades 4, 7, and 10



SD058 - Sense of Belonging - Positive Response Rate for Grades 4, 7, and 10



Measure 3.2: Students Feel that Adults Care About Them at School



Analysis:

Outcome 3 - Feel Welcome, Safe, and Connected



Feel Welcome, Feel Safe, Sense of Belonging

Overall, we remain below provincial average across the board for Resident, Indigenous, On-reserve, Off-reserve, and for students with designations on the “feeling welcome” measure. Our CYIC data is masked due to small numbers, but the results are consistent. We see lower rates of feeling welcome for all priority populations. However, we did see a significant increase of 48% to 56% for students with designations. Most concerning is a 10% drop for students On-reserve, going from 61% to 51%. While this is significantly higher than the results from 2019 at 42%, we are concerned about a possible downward trend after two years of significant improvement. While we also remain below provincial average (77%) for “feeling safe” at 69%, this is a 2% increase from the previous year and higher than results in 2019/20, 2020/21, and 2022/23.

An area of significant improvement in year-over-year results is around Sense of Belonging. While we remain significantly under the provincial average of 58% to 48%, this is a 7% improvement in year-over-year results. The only year with a higher result was 2021/22. Our District is trending up in a review of the data over the past 5 years. For Indigenous students, we saw a 10% increase in year-over-year results, going from 37% to 47%. We remain 3% below the provincial average. On-reserve students were stable at 46% and are at the provincial average. There was 13% growth in year-over-year results for Off-reserve students at 47% (was 34%) and only 2% below the provincial average. Our largest increase was for students with designations, which increased by 16% from 30% to 46% in year-over-year results.

An area of concern is CYIC students. There has been a significant decline over the past 5 years, and this year is our lowest result to date. While small numbers can skew results high or low, our larger concern is that CYIC students are our most vulnerable and the most in need of a sense of belonging. For our other priority populations, our data has been trending upwards over the past five years. While we still need work to close the gap to the provincial average as well as between our priority populations and their peers, this is an area to be celebrated.

Another area for celebration is the number of students who report that two or more adults care about them. Our district saw a 7% increase in year-over-year results from 58% to 65% for all students. While this is lower than the high of 74% in 2019/20, we appear to be levelling out and on an upward trajectory over the highs and lows of the five-year period. We are almost 4% higher than the provincial average, and 2022-2023 was the only year we were below the provincial average.

Indigenous, On-reserve, Off-reserve, CYIC, and students with designations all saw year-over-year increases. For Indigenous students, there was 9% increase from 55% to 64%. We are also 3% higher than the provincial average for On-reserve students and show a yearly increase from 57% to 60%. For Off-reserve students, there is an 11% increase in year-over-year results from 55% to 66%. We are 5% higher than the provincial average. For students with designations, there was a 3% increase from 58% to 61% in year-over-year results, but we are 2% below the provincial average. While masked due to small numbers, there was a 30% increase in year-over-year results for CYIC, and this was the highest result for all student population groups. We are significantly above provincial average for this measure.

Interpretation:

Outcome 3 - Feel Welcome, Safe, and Connected



Feel Welcome, Feel Safe, Sense of Belonging

Overall, our district has seen tremendous growth in the measures of sense of belonging and students who feel that adults care about them at school. As connection is a pillar of our Strategic Plan, we are happy to see growth in these social-emotional measures. Our Indigenous Education Council and Board have prioritized Indigenous Student Advocate positions. These individuals serve as caring role models in our school, as well as provide a connection between the school and home. In addition, we have Welcome Rooms in each school that provide a comfortable meeting place, less formal than an office or conference room. This is also a positive gathering space for students.

As a District, we have retained counselling ratios higher than our Collective Agreement requirements as we recognize that mental and emotional well-being are areas of concern. The Mental Health Grant was used to support First Nations Principles of Learning and to provide learning on the land. We have also implemented "Open Parachute" as a program to be used in each classroom to help build social-emotional wellness. These online lessons provide a nice segway to deeper conversations.

We also have robust intervention procedures with our Collaborative Support Model (CSM) at the elementary level and the Diploma Verification Report Model (DVR) at the Secondary level. These meetings are an opportunity for a child support circle to come together to determine interventions to support success. The CSM and DVR bring together the school team: classroom teacher, SST, EAs, Counsellor and Admin, District Staff, the ISA, and Education Coordinator/Manager from our local Bands, as appropriate. The meetings focus on data and evidence, and then tasks are assigned to the group members to support growth and improvement. A follow-up meeting is scheduled for accountability. These processes are paying dividends as we are seeing success stories as the school, home, and community come together to support our students.

Areas of concern are students feeling welcome and safe at school. In terms of feeling welcome, we see that rates are highest at Grade 4, dip in Grade 7, and then rebound in Grade 10. This speaks to the struggle of students in the intermediate grades and that our strategies are not meeting the needs of the students in ways that are meaningful to them. Our Equity Scan is complete, and we now track racist incidents. As a result, we are seeing a spike in the intermediate grades with racial name-calling. We suspect that this may be contributing to lower reported rates of feeling welcome and safe at school. We look at a restorative justice model to address these incidents, where consideration is given to the targeted individual to share what they would like to have happen.

When we look at our results for feeling safe, we see the highest results at Grade 4, a slight drop in Grade 7, and a larger drop in Grade 10. While we have worked to make the transition to secondary school more welcoming with whole-day Grade 8 orientations led by peer leaders, we continue to see more students experiencing anxiety. Merritt Secondary School has been doing some innovative work tracking behaviour incidents during the school day. This data has allowed the school to see a pattern of more incidents in the mid-morning, and this is not what we expected. Administrators are present in the hallways as much as possible during this time period. Princeton Secondary is exploring similar data and building response plans. Student voice will also be explored further to build communities that feel more welcoming, safe and connected.

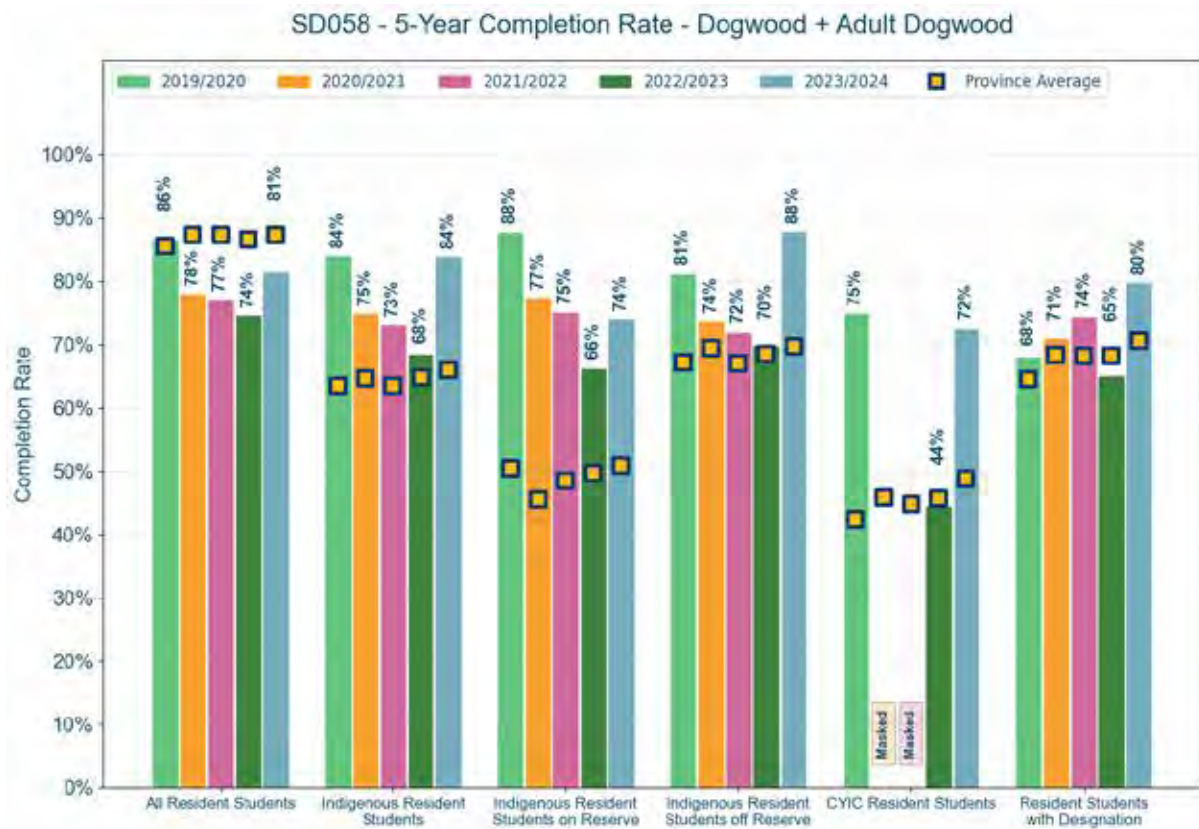
Career Development

Educational Outcome 4: Graduation

Measure 4.1: Achieved Dogwood within 5 Years

SD058 - Completion Rate - Cohort Count | Outmigration Estimation

	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
All Resident Students	167 17	195 19	185 17	205 20	207 19
Indigenous Resident Students	80 7	84 8	92 8	93 8	92 8
Indigenous Resident Students on Reserve	34 3	27 2	34 3	38 3	27 3
Indigenous Resident Students off Reserve	46 4	57 5	58 5	55 5	65 6
CYIC Resident Students	19 2	Masked	Masked	25 2	17 2
Resident Students with Designation	36 4	39 4	37 3	39 4	40 4



SD058 - 5-Year Completion Rate - Dogwood



Analysis:

Outcome 4 - Graduation



Achieved Dogwood Within 5 Years

Our 5-year completion rates are an area for celebration, as our year-over-year results are up significantly for all student groups for both the Dogwood and Adult Dogwood.

For the Dogwood and Adult Dogwood, there was a 7% year-over-year increase from 74% to 81% for Resident students. This has reversed a three-year slide in our results. While we remain both below provincial average and our record high of 86% in 2019/20, the gap is closing. We saw an even greater improvement for Indigenous students from 68% to 84% in year-over-year results, which is an increase of 16%. We saw similar improvement for both On-reserve (66% to 74%) and Off-reserve (70% to 88%) students, with increases of 8% and 18% in year-over-year results. We also saw a dramatic improvement in results for CYIC students (44% to 72%) with 28% increase in year-over-year results. Finally, for students with designations (65% to 80%), there was a 15% increase in year-over-year results. We are significantly above the provincial average for all priority populations. We have seen record levels of completion for students with designations and Off-reserve over the five-year period.

For Dogwood, there was an 8% year-over-year increase from 72% to 80% for Resident students. This has reversed a three-year downward slide in our results. While we are still both below provincial average and 4% lower than the highest rate in 2019/20, there has been a marked improvement. Indigenous student completion rates showed a tremendous increase of 17% from 64% to 81% in year-over-year results, and this matches our highest completion rate from 2019/20. We saw similar gains for On-reserve (58% to 66%) and Off-reserve (68% to 88%) students with increases of 8% and 20% respectively. While On-reserve completion remains significantly below the high of 84% in 2019/20, Off-reserve completion is the highest to date (+9%) in the five-year period. While CYIC data is masked for all years except 2019/20 and 2023-2024, we see the highest achievement this year at 72%, which is 9% higher than the previous result. Finally, for students with designations, there was a dramatic improvement in year-over-year achievement from 59% to 80%, an increase of 21%! This is the highest completion rate in the 5-year period. With the exception of Resident students, all of our priority populations are significantly above the provincial average for completion. Our Indigenous and Off-Reserve results are higher than for those resident students.

Overall, our data is trending upward for both Dogwood + Adult Dogwood as well as Dogwood completion rates. As a District, we are pleased to see that the number of students completing high school is increasing and that more students are graduating with a Dogwood Diploma. While Indigenous students remain overrepresented among those who complete high school with an Adult Dogwood Certificate, we are making strides to have more Indigenous students graduate with a Dogwood, as it opens so many more possibilities for post-secondary and the work world.

Interpretation:

Outcome 4 - Graduation



Achieved Dogwood Within 5 Years

Our improved completion rates are the result of targeted efforts to ensure that more students graduate within the 5-year period. First, our Diploma Verification Report meetings are where the schools identify students who are at risk of not graduating. Around the table are counsellors, Student Support Teachers, Administrators, Senior Administration, and Indigenous Student Advocates. We also extend invites to our Education Coordinators/Managers from our local Bands. These meetings move beyond talk to specific actions that support students in passing courses and meeting graduation requirements. Adults around the table are assigned tasks to be completed, such as meeting with the student to complete the Literacy Assessment or creating a work plan to finish missing assignments. The person responsible then reports back to the group, which provides accountability to ensure that support is in place for the student. Our District presented at the BCSTA Conference on our DVR model, as our data shows that it is making a real difference.

Second, Indigenous Support Advocates are playing a crucial role in supporting Indigenous students on their path to graduation. By building relationships from Grade 8 to Grade 12, there is a comfort level for students in being able to ask for support. In particular, our ISAs who work with Grade 11 and 12 students are part of our DVR meetings and often act as a bridge to help gain parental support. Their determination to see our students succeed shows that, while cliché, it really does take a village for some students to make it to graduation. A multidimensional circle of support ensures that students are not falling through the cracks.

Third, post-secondary trips have played a role in expanding the horizons of our students. Our IEC supports multiple post-secondary trips to universities across the province. Our Administrator, who leads the DVR process, as well as our ISAs, attend the trips. This is a time to build new experiences while also having in-depth conversations about the possibility of attending post-secondary. As a District, we also benefit from Nicola Valley Institute of Technology (NVIT) offering dual credit programs to our students.

Fourth, there has been an expanded focus on getting more students into the Trades. Our Trades Sampler allows students to experience a variety of trades to increase interest and engagement. When students experience the real world of work, there is often a spark that drives students to complete high school as they have a better idea of what their future career path may be.

Pillars of our Strategic Plan include "Meaning and Purpose" as well as "Connection," which really speaks to our purpose as a District. We know that relationships are the foundation upon which everything else is built. We see a direct correlation between our DVR process and the roles staff play in improving our completion rates. One of the benefits of being a smaller district is that we really have the opportunity to know our students and tailor supports to their needs.

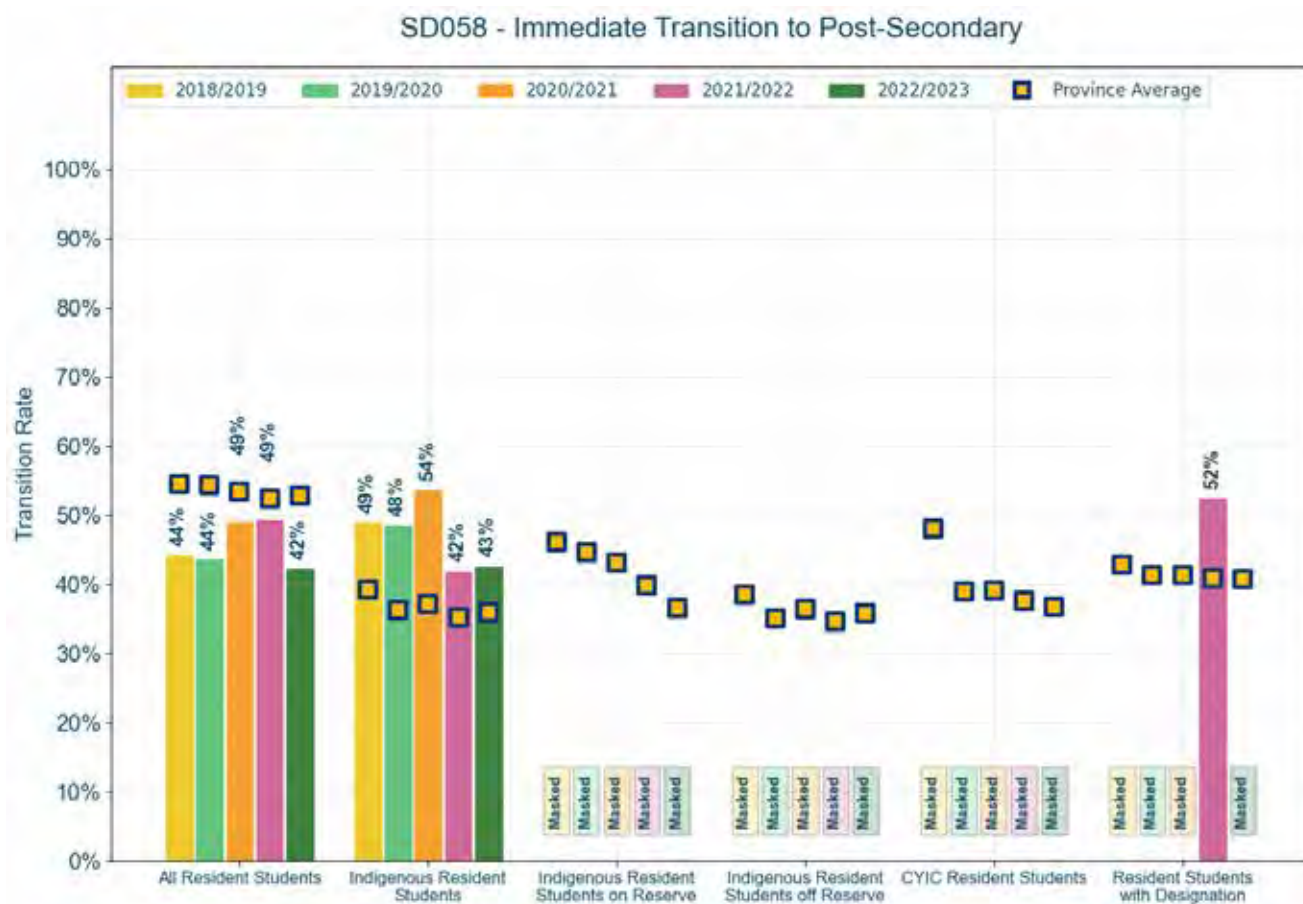
By continuing to have our administrators, counsellors, SSTs, classroom teachers, EAs and ISAs work together, we will ensure continued growth. Having close and supportive relationships with our local First Nations has also been a tremendous help in expanding the circle of support. There is rarely a problem that cannot be solved through collaboration.

Educational Outcome 5: Life and Career Core Competencies

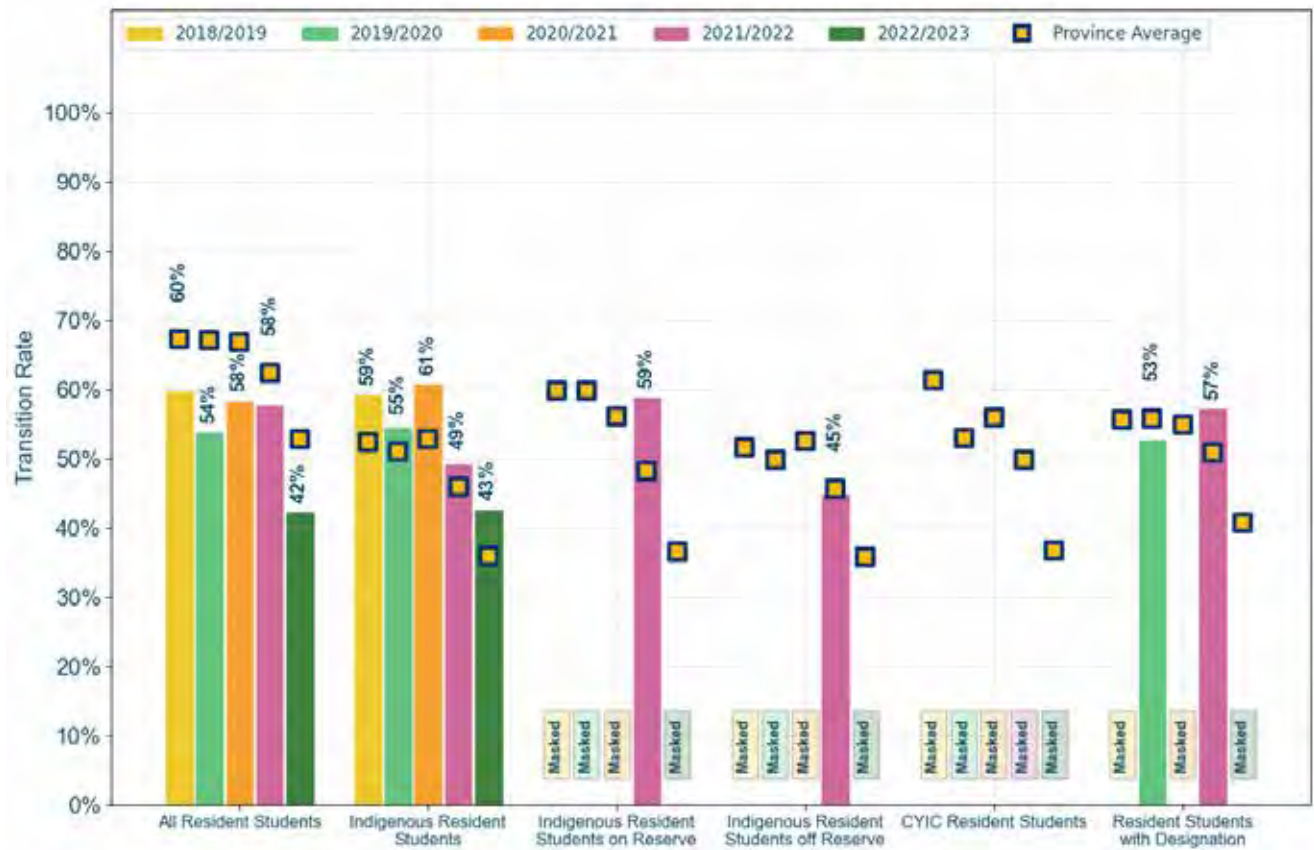
Measure 5.1: Post-Secondary Transitions

SD058 - Transition to Post-Secondary - Cohort Count

	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023
All Resident Students	129	147	139	130	128
Indigenous Resident Students	49	66	56	55	54
Indigenous Resident Students on Reserve	Masked	Masked	Masked	Masked	Masked
Indigenous Resident Students off Reserve	Masked	Masked	Masked	Masked	Masked
CYIC Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	Masked	Masked	Masked	21	Masked



SD058 - Within 3 Years Transition to Post-Secondary



Analysis:

Outcome 5 - Life and Career Core Competencies



Post-Secondary Transitions

After two years of increases, the immediate transition rate for resident students declined from 49% to 42%. This is similar to the results from 2019/20 and 2020/21. The result is disappointing as we were close to meeting the provincial rate last year (within 3%), but the gap has increased to 11%. While we have several promising practices that have contributed to past improvement, the same results did not materialize. We saw a slight increase from 42% to 43% for Indigenous students, which remains above the provincial average; however, the past two years of the five-year period point to a downward trend in our data. While the data is masked due to the small number of students On-reserve and Off-reserve, with designations as well as CYIC, we saw gains for both On-reserve and CYIC students that are significantly higher than results for resident students. Students Off-reserve remain stable. We are above the provincial average for Indigenous, On-Reserve and Off-Reserve students as well as for CYIC; however, there was a significant decline for students with designations.

When we reviewed 3-year transition rates, we saw a significant decline for Resident students from 58% to 42%. Our results had been on an upward trajectory for the previous two years. The decline was not expected, as we have continued with our focus on improving transition rates over the past 8 years, and our strategies were previously showing gains. We are 11% below the provincial average (53%). Interestingly, the province has also shown a significant decline in year-over-year results from 62% to 53%. This suggests that this may be a larger systemic issue rather than an isolated district issue. We may also be seeing the lingering impacts of COVID.

We also saw a decline in Indigenous 3 year transition rates from 49% to 43%. Overall, looking at the five year period, our results have been on a downward trend over the past two years. While we remain above the provincial average, we see that work remains to be done in order to continue to improve our results. We saw an increase for students On-reserve, a significant increase for CYIC, and stable results for students Off-reserve. All of our priority populations are transitioning at a higher rate than Resident students, with the exception of students with designations, where there was a significant decline in year-over-year results.

When we break down the data further, we see that SCIDES, our POLS school, has lower transition rates to post-secondary both for immediate and within 3 year entry. We also see a disparity between Merritt and Princeton, as there are higher numbers in terms of both cohort and percentage transition to post-secondary from Merritt. However, small cohort numbers for both SCIDES and Princeton do cause significant swings in the data. We have also long recognized that the transition from our alternative schools to post-secondary requires improvement. We are making slow gains with more students working towards a Dogwood rather than an Adult Dogwood at our alternate schools. Improvement will take consistency and time.

Interpretation:

Outcome 5 - Life and Career Core Competencies



Post-Secondary Transitions

Our School District has prioritized improving transition rates for the past 8 years. We have devoted teacher time to work with students on transitioning to post-secondary. We have increased dual credit opportunities with NVIT to help students transition to earning post-secondary credits early. Some of our students graduate from high school with a certificate or diploma from NVIT at the same time.

Our IEC also has prioritized resources to support the transition to post-secondary. The IEC uses targeted dollars to support multiple post-secondary visits across the province. Some of our students who attend the trips have never been to a major center or visited a post-secondary institution previously. Student feedback has indicated that these trips are making a difference, as it allows space for new dreams about their futures to form. In addition, our ISAs, especially at our high schools, are often instrumental in helping our Indigenous students to graduate and transition to post-secondary.

Our Indigenous Grad highlights the success of our students and is also an opportunity to share and recognize their future plans. The power of recognition and celebration with students, families and community should not be underestimated.

Our transition rates from Merritt are significantly higher than from SCIDES or Princeton. NVIT offers first year bursaries for students who transition directly to post-secondary. While this bursary is available in both communities as well as across the province, our Merritt students are accessing the bursary at a higher rate, as one of the NVIT campuses is in Merritt. We would like to see more of our SCIDES and Princeton students access the bursary, but transportation and/or housing may be a barrier.

SCIDES is unique in that our students are from across the province. While we make targeted efforts with designated FTE for academic advising, online is often not the same as in-person meetings. Online learning also attracts students for a variety of reasons: sometimes to accelerate the path to post-secondary, and sometimes to work at a slower pace. We recognize that brick and mortar schools are not a fit for everyone, and multiple educational options are one of the strengths of our education system. However, there are unique challenges associated with a virtual environment that necessitate different strategies for improvement.

We recognize that our alternate programs more often than not have led to an Adult Dogwood. However, we have dynamic teams at both alternate programs in Merritt and Princeton, and they are raising expectations and encouraging more students to pursue a Dogwood diploma. This work is starting to show dividends, but improvement will be slow. We will be patient, persistent, and consistent in our expectations.

Interim Progress Report

For the Enhancing Student Learning Report

September 2025

Part 2b: Respond to Results

In Review of Year Five of Our Strategic Plan: 2021-2026



Approved by the Board on September 00, 2025

Interim Progress Report for Enhancing Student Learning:

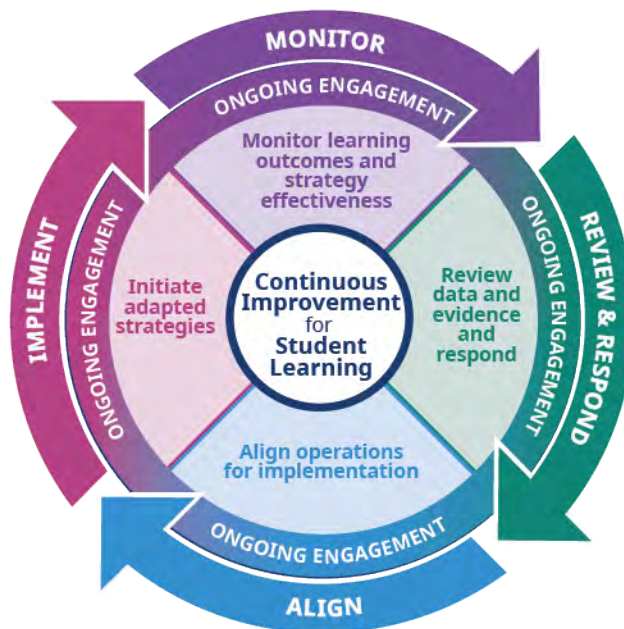
Ministry Note

Each school district in British Columbia submits an annual report as required by the Enhancing Student Learning Reporting Order (Reporting Order). As of 2025, the report submission process occurs on a 3-year cycle. In this 3-year cycle, a district team submits a full Enhancing Student Learning report once and two Interim Progress Reports. Although brief and more concise, the Interim Progress Report meets the requirements of the Reporting Order.

The Interim Progress Report, as well as the full Enhancing Student Learning Report, both provide an update on the district team's work to continuously improve student learning outcomes, with a particular focus on improving equity of outcomes. Both reports summarize the results of the district team's ongoing review of student learning data and evidence.

For the Interim Progress Report, district teams are required to use the ministry-provided templates to standardize and expedite the reporting and annual review process.

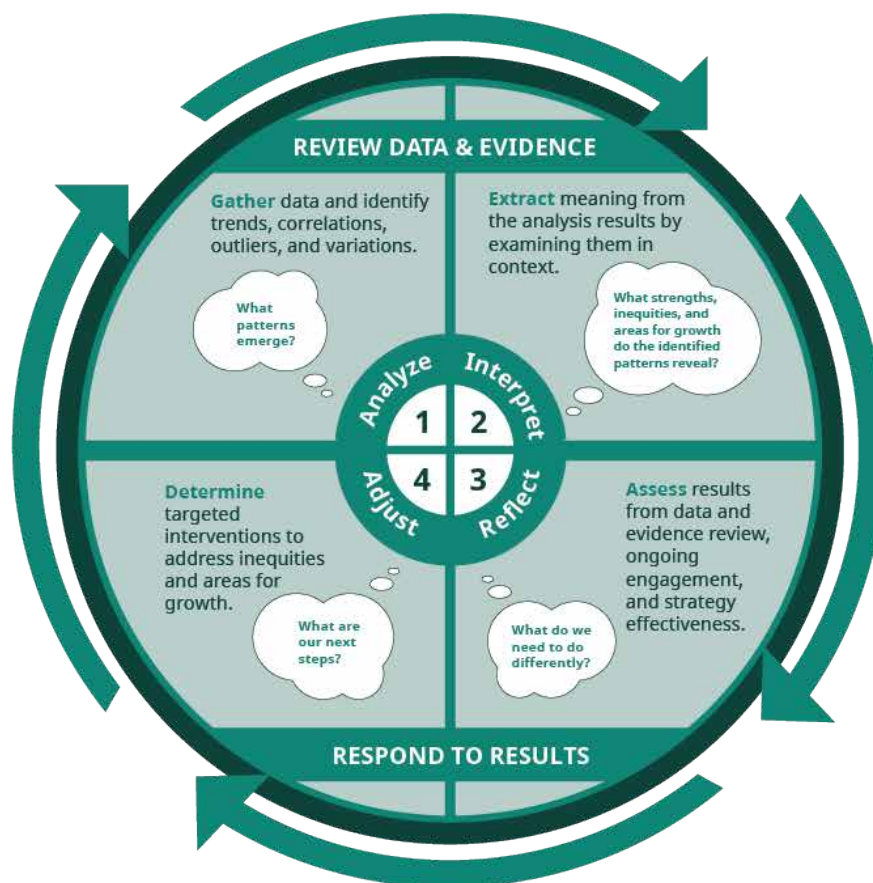
The Interim Progress Report provides information on the district's continuous improvement processes, with a focus on processes included within the Continuous Improvement Cycle:



A **continuous improvement cycle** is a critical element of the ongoing commitment to raising system performance. District Continuous improvement cycles are developed by the senior team and ensure a focus on the educational success of every student and effective and efficient district operations. The continuous improvement cycle is actioned annually by the district team and allows them to implement, monitor, review and respond, and align targeted strategies and resources to improve student learning outcomes.

District teams must evaluate and adjust strategies to meet objectives to best target areas for growth and improve learning outcomes for all students. Adjustments are based on evidence-informed decisions uncovered in the analysis and interpretation of provincial- and district-level data and evidence. Districts must evaluate data and evidence and adjust strategies based on the results of this review. This “Review and Respond Cycle” is actioned within the “Review and Respond” portion of the Continuous Improvement Cycle and the outcomes are summarized and reported out on in the annual Enhancing Student Learning Report.

Review and Respond Cycle:



For the purpose of this document, please note:

The use of Local First Nation(s) refers to a First Nation, a Treaty First Nation or the Nisga’a Nation in whose traditional territory the board operates.

“Indigenous students, children and youth in care, and students with disabilities or diverse abilities” are referred to as the priority populations identified in the Framework for Enhancing Student Learning Policy.

The plan created by superintendents to operationalize the board’s Strategic Plan within the district is referred to as an “implementation plan”. The name of this plan may vary between districts, with other names such as an operational plan or action plan.

Interim Progress Report

Respond to Results



Part 2b

Please reference the district team's analysis and interpretation summaries provided in **Review Data and Evidence (Part 1)** to complete **Respond to Results (Part 2b)**.

Interim Progress Report Provides:

- **Continuous improvement information.** As per the Framework Policy and the Enhancing Student Learning Reporting Order, the Report must include information on the board's approach to continuous improvement of student achievement and equity of outcomes for all learners.

Reflect and Adjust Chart



Please note: If the district's current Strategic Plan outlines priorities with limited education-focused outcomes, district teams may choose to complete the chart using the pillars of the Education Citizen—Intellectual Development, Human and Social Development, and Career Development.

<i>Meaning and Purpose</i>			
Students will continuously improve their literacy and numeracy skills and competencies for future success.			
Strategy	Area for Growth	Strategy Effectiveness	Adjustments and Adaptions
What targeted actions are being taken?	What gap or problem of practice does this strategy aim to address for a specific cohort of students? Why was this particular strategy chosen?	Based on the review of data and evidence and feedback from engagement, how effectively has this strategy addressed the identified gap or problem of practice to improve student learning outcomes?	Based on their effectiveness, which strategies will the district team: <ul style="list-style-type: none"> Continue? Discontinue? Adapt? Introduce and implement?
School-Wide Writes (Elementary Grades)	<p>The quality and length of writing from our elementary students have declined significantly.</p> <p>More consistent skill development and practice were needed across the elementary grades.</p>	Our decline in FSA results and in our internal assessments shows that we need further targeted interventions in our classrooms with explicit instruction around building writing skills. The school-wide writing activities are a start, but foundational skills need to be built, practiced, and refined.	We hosted a voluntary storytelling professional development workshop series last year. We saw great growth in the classrooms where the teachers implemented the PD. We saw peer modelling with classes combining as well. We will continue our school-wide writes. We would like to offer opportunities for collaborative marking across our district. While TTOC coverage is a challenge, we really see value in giving teachers collaboration time. We also have a

			new literacy coach position for 2025-2026, where we will have elbow-to-elbow support around how writing and reading as connected and can be intertwined in our classroom instructional practices.
Development of the SNACC	<p>As a district, we did not have a common numeracy assessment, unlike PM Benchmarks and Fountas & Pinnell for Literacy. Our math committee, made up of administrators and teachers across our district, worked to create a common assessment for Grades 1-9.</p> <p>A common assessment will give our District a baseline of consistent data to address our Numeracy achievement, which remains below the provincial average for resident students.</p>	<p>We piloted the SNACC in May 2025. While we are working out some tweaks regarding the use of calculators and expectations for administration, we have our first round of baseline data.</p> <p>We have identified that the intermediate grades (4-7) are an area for specific and targeted intervention.</p> <p>Our FSA data also shows we have much work to do to meet the provincial average.</p>	<p>The SNACC was a fantastic example of collaboration for all levels of the district to work towards a common baseline.</p> <p>We have learned from our collection of PM Benchmark and F & P data that a common assessment provides insights within and between schools in the district. We are then able to target resources for our grades and schools most in need of support.</p> <p>For 2025-2026, we have a Math Coach for Grades K-7. Our baseline data from our SNACC has provided a starting point for targeted support.</p> <p>TTOC coverage has been a consistent struggle in recent years, which makes group professional development by grade almost impossible to schedule during the workday. As a result, we have offered “lunch and learns” and after-school professional development. By having a coach, we can offer elbow-to-elbow and intensive supports in our classrooms. This is especially valuable for our beginning teachers.</p>

			We are also investing \$50,000 for licenses for MathUP! and numeracy kits for our elementary schools for 2025-2026. We have seen a positive response from our teachers wanting to utilize this resource to support numeracy instruction.
<p>Overall, our District has been working towards an evidence-informed model to target specific skills to build a solid foundation for both numeracy and literacy. We recognize that our beginning teachers are in need of a higher level of support than we have provided in the past. In addition, as needs and pedagogical changes grow, experienced teachers are also looking for new ideas and strategies to support improvement. We are excited to have our new coaching positions, which have been a want and need in previous years. We recognize that early intervention and remediation in the intermediate grades will improve achievement at the Grade 10 and 12 levels. We will evaluate the impact of our coaches in 2025-2026, but hope to expand to have a secondary math and literacy coach in 2026-2027 as we recognize that improving achievement takes a multi-pronged approach.</p> <p>We have also invested in materials and resources, numeracy kits and MathUP! licenses to support improved numeracy practices in our schools. Change requires buy-in, and we are really proud of the beginning steps we have taken to focus on improving our literacy and numeracy results. Our goal is to close the gap between our results and the province's results.</p>			
Students will personalize their learning in ways that meet their unique strengths, needs and interests.			
Strategy	Area for Growth	Strategy Effectiveness	Adjustments and Adaptions
Multiple paths to high school completion: In-person, online, and alternative education pathways for Grades 10-12.	While we are seeing improvement in our completion rates, for resident students, we remain below the provincial average, and our Grade 11-12 transition rates are too low as well.	<p>For many of our students, the multiple pathways are helping our students to graduate as well as transition to post-secondary.</p> <p>We are seeing growth for our priority populations as well. However, while the number of Adult Dogwoods is decreasing, we want to continue to see</p>	<p>We will continue to offer in-person, hybrid, online, and alternative educational options, as this flexibility is allowing for higher completion rates.</p> <p>We are focusing on our alternate education programs working with students to complete a Dogwood certificate. We are seeing growth, but it is slowly progressing. We will celebrate each success story and use them as an exemplar for others moving forward.</p>

		more students complete with a Dogwood Certificate.	Despite budget challenges, we continue to offer full academic programming across our high schools, as well as continue to recognize the value of alternate education as the right path for some of our students.
We are trying to incorporate student voice into our consultation processes for K-12.	We are able to offer more choice in grades 10-12 in terms of programming, but we are looking to increasingly incorporate students' interests, strengths and needs into our planning for Grades K-9.	<p>We have worked with the McCreary Centre Society (workshops for our High School in both communities), where students were able to share their likes, concerns, and suggestions. This allowed us to have a better and more in-depth understanding of McCreary survey results, and this was also a real opportunity to give voice to our students.</p> <p>We launched a new logo for the district, and it is one of the best examples of student voice in action. We did focus groups with our students, and they provided in-depth feedback that allowed the board to make a well-informed decision based on the data.</p>	<p>While our Board was ahead of the pack with having Student Trustees, we recognize that we still have much work to do to bring forward and implement student voice in our schools.</p> <p>We are installing question boxes in each school where students can ask questions or provide feedback to the Board or Superintendent.</p> <p>The McCreary Centre will be continuing our partnership and doing workshops with our students at our Community Learning Centre in Merritt and The Bridge in Princeton, which are our alternate education programs.</p> <p>As we continue in our budget consultation process, we are looking to have a more formal process for student feedback. Focus groups are an approach with merit.</p>
Overall, we have the most flexibility with Grades 10-12 in allowing students to personalize their learning. Having multiple paths for high school completion is essential to meet the needs of our students. An area of strength for K-12 is our inclusive education model. We have received positive praise from external stakeholders that we are a model of "what inclusion is meant to be in practice." We are able to tailor			

CBIEPs to use a student's strengths and interests to meet their needs. Our model is one of inclusiveness whenever possible. Building and incorporating student voice remains an area for improvement and growth.

The district will develop and maintain a streamlined and comprehensive education support process for student and staff mental wellness.

Strategy	Area for Growth	Strategy Effectiveness	Adjustments and Adaptions
We have implemented "Open Parachute" as a mental health/wellness resource and support across all grades.	For teachers using the lessons consistently, we are seeing improvement in mental wellness as the program supports improved social-emotional outcomes. While our utilization rates are improving, we want to see the program used with more consistency.	<p>The self-contained online lessons offer a way to build social-emotional skills. As a district that suffered devastating floods and fires after COVID, mental health education remains a need for our students as well as our communities. The level of mental health needs is greater than the ability of our counsellors to support alone.</p> <p>District staff, teachers, and support staff all play a role in helping our students build resiliency and perseverance skills.</p> <p>We have a streamlined referral process to access mental health supports in our schools, but "Open Parachute" is designed to be a universal support, so our counsellors can</p>	<p>We have set expectations that all teachers are to use "Open Parachute" in their classrooms. We are able to track utilization rates by school. We will provide professional development as needed to support increased use.</p> <p>We have maintained our counsellor ratios despite budget challenges as we recognize that mental health remains a priority. Our streamlined process is working, and we are able to provide support to the students most in need.</p> <p>No changes are planned for our employee wellness program.</p> <p>We also screen all Grade 7 students and those selected, based on the results, participate in the PreVenture program. This program uses personality focused interventions to promote Mental Health and reduce the risk of substance abuse. This will continue.</p>

		<p>focus on students with the highest needs.</p> <p>We have an employee wellness program that our staff can access supports for mental wellness.</p>	
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Overall, our community is still recovering physically, mentally, and emotionally from the floods and fires. The Red Cross is continuing to provide mental health support in the community, as there is recognition that for some, trauma remains. As a District, we are responsive to the needs of our students and staff around mental wellness. The scale of the problem requires a program like "Open Parachute" to be used in conjunction with counselling support. We are part of the third phase of the ICY mental health initiative, but we have been unable to staff the positions in 2024-2025 and have yet to staff for 2025-2026. There are currently more job postings than applicants for mental health positions; however, we have just launched another advertising campaign to staff the clinician position. This will add another layer of support that is year-round, which is currently a gap.

Students, families, staff and community will have high degrees of engagement in their learning and school activities.

Strategy	Area for Growth	Strategy Effectiveness	Adjustments and Adaptions
We have a calendar of events planned for the year at both the district and school levels.	Engagement varies by the nature of the event and whether it is a district or school event.	<p>For parent-teacher interviews, we see our highest levels of engagement at the primary grades, and a decline begins in the intermediate and secondary grades.</p> <p>Our Welcome Dinners are very well attended at the school level. Our District Welcome dinners also have a high level of engagement, but less than the school-based event.</p>	<p>We have tried parent-teacher interviews before and after report cards. We have heard from our principals that there are different preferences between the school and the community. This year, principals in consultation with their staff will set the dates for parent-teacher interviews either before or after the report card. We will track attendance to see if engagement improves.</p> <p>We see our highest engagement when the atmosphere is welcoming, such as a community dinner, Christmas Concert, or Graduation. Our student data and feedback</p>

		Indigenous Graduation is one of the highlights of our school year. We host a District Indigenous Graduation ceremony for students across all of our schools. The engagement is so high that we have to limit the number of tickets to meet the capacity limitations of the arena (the largest venue).	from parents and other stakeholders show we have work to do to make all feel welcome and comfortable being in our school buildings. We know that the relationship is the factor that will impact this measure the most. Our Board, Senior Admin and School Admin understand the importance of presence at community events with the community as well as held at our local First Nations. We would like to have our teachers attend these events as well. Our Indigenous Graduation is a showcase event that will continue long into the future.
We are known as a provincial leader in our work in Indigenous Education. However, our system remains very colonized. We are working with our IEC and local bands towards decolonizing our practices; however, it will continue to take time. We value Indigenous Language and culture and are proud of our two language programs, despite staffing being a challenge. However, despite our efforts to date, not everyone feels welcome in our buildings, and this creates barriers to engagement for both learning and school activities. We will continue to celebrate the successes of our students and communities, but recognize that trust and relationships are essential for meaningful engagement.			
The district will demonstrate a strong organizational culture focused on continuous collaborative professional learning and improvement.			
Strategy	Area for Growth	Strategy Effectiveness	Adjustments and Adaptions
Summer Institute – 3 days of voluntary professional development before the start of the school year.	We value continuous collaborative professional learning and improvement, but we have a barrier in not having enough TTOCs in either community. This limits our ability to put the whole staff or	We have had “lunch and learns” and after-school workshops, but they are voluntary, and the timing is not always ideal for our teaching staff. Those who participated had positive experiences, and	We have hired two coaches, one for numeracy and one for literacy, to offer in-person in-service in schools. We are continuously hiring throughout the year for our TTOC lists and hope to get back to a place

	<p>the whole grade in services during the school day. We do benefit from having 3 PD days in the summer that are planned by our district PD committee, which has a representative from each school as well as the District Office.</p>	<p>we saw the professional development put into action in the classroom.</p> <p>Our Summer Institute in August 2025 offered a variety of sessions for teachers to participate in. This model offered choice and the opportunity for the district teachers to collaborate. While these days are voluntary, we have high participation rates from staff. Staff are compensated with three days in lieu over our Spring Break. Feedback was very positive about this year's offerings.</p>	<p>where we can offer grade and subject-level professional development again.</p> <p>Our Board is reviewing our calendar and whether Summer Institute will remain an option. There may be potential for additional professional development days in the school calendar. This is a work in progress.</p> <p>One of our primary schools had been able to embed collaboration time in the schedule. We are looking to see if this could be extended to our other schools.</p>
<p>Summer Institute has been a decades-long tradition in Nicola-Similkameen. While voluntary, the three days offer time to collaborate with your own school staff as well as those across the district. It is the one time in the year when staff from both sides of the district gather. There is value in this time. There was very positive feedback about the structure of the three days this year. There were choices for teachers in each grade and subject area. It was also an opportunity to bring in external presenters, but also to showcase the talents of our own staff. A number of sessions were put on for their colleagues, which were very well received. While the limited number of TTOCs is a significant barrier to grade-level professional development, we have adapted with committees, evening sessions, and lunch and learns, as well as promoting internal collaboration. We may see a change in 2026-2027 with our calendar and Summer Institute, but collaboratively, we will work towards this goal. In addition, our IEC is exploring high-calibre professional development with capacity-building funding.</p>			
<p><i>Appreciation and Respect</i></p>			
<p>Students and families will report feeling physically and emotionally safe in schools and the community.</p>			

Strategy	Area for Growth	Strategy Effectiveness	Adjustments and Adaptions
Welcome Rooms	<p>We have Welcome Rooms in each of our schools that have comfortable seating and a welcoming atmosphere. However, we recognize that schools are still not comfortable places for all of our students or parents.</p>	<p>While meeting in the Welcome Room is often less stressful or uncomfortable than in an office or conference room, getting students and parents who do not feel welcome or safe into the building remains a challenge.</p> <p>We often try to have a main contact person to help reluctant students or parents feel more comfortable in navigating the system.</p> <p>At Merritt Secondary School, we run an in-school space that serves students who would not come to school otherwise. This classroom has two dedicated SSTs to provide individual programming. This keeps our students connected to the school where mainstream classes are not working. We try hard to explore all paths before recommending</p>	<p>The Welcome Rooms are one strategy to ease stress and anxiety; however, we recognize that it is one small part of a larger plan to increase physical and emotional safety.</p> <p>We continue to have our in-school alternate programs at MSS, as it supports different paths towards graduation.</p> <p>We have reviewed our Code of Conducts for each school, as well as completed a policy review.</p> <p>We are communicating clear expectations and following up with each and every reported incident involving racism.</p> <p>We also have re-engagement facilitator positions that are funded by the IEC, that seek to reconnect students and families who have stopped attending; sometimes the barrier is physical or emotional safety.</p>

		placement in our traditional alternative program.	
Anti-Racism Goal in School Learning Plans	While our Equity Scan is complete, the real work begins to address inequities in our schools. These need to be concrete actions.	Each school was tasked with building an Anti-Racism Goal in their annual school learning plan in 2024-2025. The schools centered their goals on the needs of their students. The goals were designed to be achievable and transparent.	We will continue to require an Anti-Racism goal as part of the school learning plans for 2025-2026. Schools must choose a new goal to continue to address issues of racism and equity.
Our data shows that feeling welcome and safe are areas for growth and improvement. While we have made considerable efforts to change practice, our schools are part of a very colonized system. Not all parents and stakeholders feel comfortable sharing their concerns. We have tried to build the culture of a “key contact” being someone the child or parent feels safe and comfortable with, and we have had some success with this procedure. We will continue to look for ways to make everyone feel safe in our schools.			
Students, families and community will have high levels of trust and report feeling safe in both daily and ongoing communication.			
Strategy	Area for Growth	Strategy Effectiveness	Adjustments and Adaptions
Use of our messaging feature in our student information system.	Timeliness of communication has been a concern in the past, especially when an emergency or lockdown happens.	We are able to give almost instant updates through our messaging feature that keeps parents apprised of the situation and what we are doing as a school district to ensure safety in an emergency or lockdown. We have gotten positive feedback from our parents. Our Superintendent also contacts our Trustees and	Our Executive Assistant to the Superintendent sends out the messaging. She is a trusted member of the community in Merritt and a long-time employee of the board, which helps to build trust in the messaging. The emails will continue as our IEC members appreciate being able to answer their band members' questions in a timely manner. We are updating our District and School Websites to make communication easier.

		IEC members with updates at the same time to help support a united and coordinated response.	
Our Rightsholders and parents appreciate the improvement in timely and up-to-date information being provided, especially during high-stress incidents. We plan to continue with our new process.			
Students, families, and community will confirm that their values and traditions are both reflected and valued within the district.			
Strategy	Area for Growth	Strategy Effectiveness	Adjustments and Adaptions
Calendar of Indigenous Events	While our District is very strong in honouring and incorporating the values and traditions of our communities into our schools, we are looking to make broader connections to learning outcomes.	<p>One of the IEC members has described our District as a flagship for the province in terms of our commitment to Indigenous Education. That is high praise.</p> <p>However, as a District, we know that the journey is long and we will stumble at times, but we have a sincere desire to continue to grow and learn together.</p>	<p>We are in the process of signing our new Local Education Agreements. One of our agreements sets out conditions to build a strong language program across all of our grades. We are excited to be a provincial leader in Indigenous Language and have expressed interest to the Ministry about being a pilot to further develop curriculum and resources.</p> <p>We have revamped job assignments for our ISAs and update the ISAs at monthly meetings about how our cultural work extends to improving learning.</p> <p>Our new District Principal of Indigenous Education is focused on improving learning outcomes for all our students.</p>
Students, staff, and families will be aware of the purpose and meaning of assessment and data collection within the District.			
As a district, we often do not take the time to properly celebrate the great work done to date around Indigenous Education. We are doing some groundbreaking work around Missing and Murdered Indigenous Women and Girls. Our District has presented at FNESC, and it was			

well-received. However, there are still many Calls to Action that will guide our work as we move forward. We are grateful for the teachings and support of our local Bands as we move forward towards reconciliation.

Strategy	Area for Growth	Strategy Effectiveness	Adjustments and Adaptions
FSA Letter	We show a decline in participation rates in FSAs this year. We can link it to the BCTF sending out the FSA letter in Princeton. As a District, we need to ensure that parents understand the purposes of FSAs as well as other assessments used in our district. This has been lacking in a coordinated way.	When presented with the idea of opting out of FSA, some parents were receptive to the idea. Our miss as a district was not explaining how we use this data to make decisions around resource allocation. In addition, there has been an assumption that parents understand what assessments we use in schools and what their purpose is. It has become clear that our messaging needs to improve.	This year, we will send out a letter from the district about the FSAs and the new literacy screeners for Kindergarten. We want parents to understand that these assessments are a data point in time, but also provide our schools with the data they need to address areas of growth as well as celebrate areas of success.

Educators love abbreviations and have a vocabulary that is unique to our profession. We have come to learn that we need to slow down and ensure that everyone understands what the information means and, more importantly, how assessments impact both teaching and learning. This is an area for growth at every level of our District.

Students, families, staff and community will report open and respectful communication.

Strategy	Area for Growth	Strategy Effectiveness	Adjustments and Adaptions
New Parent Complaints Administrative Procedure	We have experienced an increase in aggressive and/or confrontational communication at our schools.	There was a request from our teachers that we establish a policy or procedure around the formal process for parent complaints. The result was our new Administrative Procedure	We consistently follow the steps of our parental complaint procedure, starting with the person closest to the issue and then working our way towards the school and then the District Administration.

		that clearly outlines the steps for parent complaints.	Communication must be respectful and open on both sides.
Difficult times of high stress, like budget cuts and school closure discussions, create strong emotions. Being able to have open and respectful communication is essential as we move forward to ensure that resources are supporting student learning outcomes.			
<i>Connection</i>			
Indigenous pedagogy, including place-based learning, will continue to be supported, developed, and implemented across the district.			
Strategy	Area for Growth	Strategy Effectiveness	Adjustments and Adaptions
Indigenous Language Programs	We struggle to staff and retain trained Indigenous Language teachers as most are uncertified teachers and salaries are lower than other positions available in the community.	We currently have Indigenous Language programs for both Nte?kepmxcin and Nsyilxcən at our High School and two of our elementary schools in Merritt. We have good enrollment, but struggle with staffing.	We have signed a new LEA with provisions to strengthen our language programs over the next five years in partnership with the Lower Nicole Indian Band. We are expanding language to another elementary school this fall. The goal is to have Indigenous language in all our schools on both sides of the district. The student interest and community support are there. Our Board is advocating for changes to the pay scale for Indigenous Language Teachers.
Preserving Indigenous language is a priority for our communities as well as our school district. We are concerned that the most fluent language speakers are aging, and this precious knowledge will be lost without a new generation to learn and practice the language. NVIT has Indigenous Language programs that we hope will help with our staffing retention. We are thankful for the support and guidance from our local First Nations as we seek to build a provincially renowned Indigenous Language Program in our District.			
*Students and families will confirm that they feel welcome and supported in their schools.			
Strategy	Area for Growth	Strategy Effectiveness	Adjustments and Adaptions

Open House/Meet the Teacher Events	Oftentimes, we continue to engage the parents who already feel welcome and supported in our schools. We are trying to reach those students and families who have or continue to not feel welcomed or supported in our schools.	These events are less formal than parent-teacher interviews or a PAC meeting. We recognize that serving food has a welcoming component. When you share a meal, you will be sharing an experience. What we remember most is how something makes us feel. These events have had a good turnout and a less formal environment where we have conversations rather than "talking at" people, which serves as a better foundation for building relationships.	<p>We will continue with these events as they offer a positive experience for students, families, and staff.</p> <p>We also recognize that making people feel welcome and safe often starts by attending events in the community and at our local Bands. Meeting people where they have familiarity and comfort goes a long way to showing that it is a partnership that we are working genuinely towards. We will continue to reach out to students and families in a variety of ways to build trust.</p>
<p>While we have seen increases in sense of belonging and adults who care rates, there is still significant room for growth in feeling welcome and safe in our schools. We will continue to learn from our successes and failures. There is no one solution. Our communities are struggling. When asked: "This school year, how often have you felt hungry because there was not enough food to eat?" 25% of students reported "most of the time, all the time, or agree." We are significantly above the provincial average. Our school food programs have high usage rates, but when basic needs are not being met, it is difficult to feel welcome or safe overall.</p>			
<p>The district will communicate the data, partner input, and research used in guiding district vision and direction with students, families, staff, and communities.</p>			
Strategy	Area for Growth	Strategy Effectiveness	Adjustments and Adaptions
Budget Consultation Process	There was a need for greater transparency and partner input in our Budget consultation process.	We implemented a new budget consultation process with a series of meetings with Rightsholders, Union Reps, and the public. We also put	We plan to continue with our new budget consultation process. We have been asked to consider visiting PACs for additional feedback, as well as doing a "State of the District" meeting in the fall to update our

		together a budget working group made up of Trustees, Senior Admin and school administrators from both sides of the district. It was a much more collaborative and open process where education, operations, finance, and the schools all came together to generate ideas and give feedback. We had record public engagement at our public consultation meetings.	stakeholders about our budget migration strategies.
Our Strategic Plan guides our work in all aspects of district planning. We used the Strategic Plan goals as a blueprint to generate budget migration strategies and to ultimately make decisions about which strategies would be implemented. It is easy to make decisions when resources are abundant; it is very difficult when decisions need to be made about where to spend our dollars when resources are finite. It is a new era for our district, but we are much more conscious about value for the dollar and ensuring that data is available about the success of our initiatives.			
Families, staff and community will have an understanding of the roles and responsibilities of those supporting students in the district.			
Strategy	Area for Growth	Strategy Effectiveness	Adjustments and Adaptions
Diploma Verification, Collaborative Support, and CBIEP meetings	We are trying to streamline understanding of the roles and responsibilities, through conversations, meetings and website postings, of teachers, Student Support Teachers, Administrators, Indigenous	Our DVR, CSM, and CBIEP meetings are helping staff and families to understand the key contact people in each school to support the needs of their child.	We are launching new district and school websites in the fall that are more user-friendly for families and staff. The websites are also designed for a mobile interface, as most families are accessing our websites from their phones or tablets. The websites are being reorganized, and information is

	<p>Support Advocates, and Senior Administrators in regard to seeking information or support. The system can still be difficult to navigate for some families.</p>	<p>These robust meetings set out roles and responsibilities, and a key contact person is assigned.</p> <p>Our District website is difficult to navigate, and old information is often slow to be removed.</p>	<p>being streamlined so it is easier for users to find what they are looking for.</p> <p>Our DVR, CSM. And CBIEPs meeting formats are working well, and we are seeing positive results in terms of academic improvement as well as higher completion rates.</p> <p>We are in the process of signing updated Local Education Agreements with our six local First Nations. We are planning to create a chart or “blueprint” for the roles and responsibilities of admin, teachers, and support staff in our schools.</p> <p>Dedicated time will be added to each admin meeting this year to have our principals learn and spend time with the documents so that they can bring the learning back to their schools. Our expectation is that our LEAs will be living documents.</p>
<p>There is a bureaucratic nature to the school system with the legal requirements for information collection and privacy laws; however, we are trying to find ways to help parents navigate the processes to support their children’s learning. Our Administrators, SSTs and ISAs play an integral role in supporting our parents at the school. As a small district, our board office staff and Senior Admin are also happy to help parents understand the system. We also benefit from strong working relationships with our local First Nations, whose Education Coordinators/Managers also support parents with paperwork, meetings, and advocacy. While this remains a work in progress, we are making strides in the right direction.</p>			

MEMORANDUM

TO: All Trustees

**FROM: Courtney Lawrance
Superintendent of Schools**

RE: INDIGENOUS EDUCATION REPORT

DATE: September 10, 2025

Please find the District Principal of Indigenous Education's report attached.



CL/sc

INDIGENOUS EDUCATION UPDATE

SEPTEMBER 10, 2025

A large portion of time was spent filling positions for the ISA roles and Language teachers. Here is a summary of our current list.

Throughout the 2025-2026 academic year, Indigenous Student Advocates (ISAs) will serve students across Merritt Secondary, SCIDES, Diamond Vale, Merritt Central, Nicola Canford, Collettville, Merritt Bench, John Allison, Vermilion Forks, Princeton Secondary and offer relief support in both Merritt and Princeton. Advocates include Melissa Pinyon, Erica Vogt, Steffanie Michel, Erickson Sheena, Esther Shackelly, Tanya Edwards, Martha Chillihtzia, Jody Miller, Elizabeth Phillips, Raylene Humphrey, Dawn Williams, Kristy Rees, Krista Unrau, and Alexandra Goreas, each supporting students for varying hours per week. Dawn Williams also serves as Cultural Coordinator.

Language teaching roles, supported by SD 58 core dollars, encompass instruction in Nt̓eʔkepmxcin and Nsyilxcən languages at multiple grade levels in schools such as Merritt Secondary, Nicola-Canford, Merritt Central and Diamond Vale. Teachers include Amy Joe, Joella Bolan, Joanne Mansfield, and Matilda Michel, who contribute through full-time and part-time assignments to promote Indigenous languages and culture within the district.

The new hires include Erica Vogt, Raylene Humphrey. I am still working on hiring another ISA for MSS and CLC.



I would also like to congratulate and commend **Yvonne Joe** on her recent retirement. She spent many dedicated years as an ISA and a language teacher at Nicola-Canford Elementary. The culture and language teachings she brought to the students will never be forgotten.

SUMMER INSTITUTE

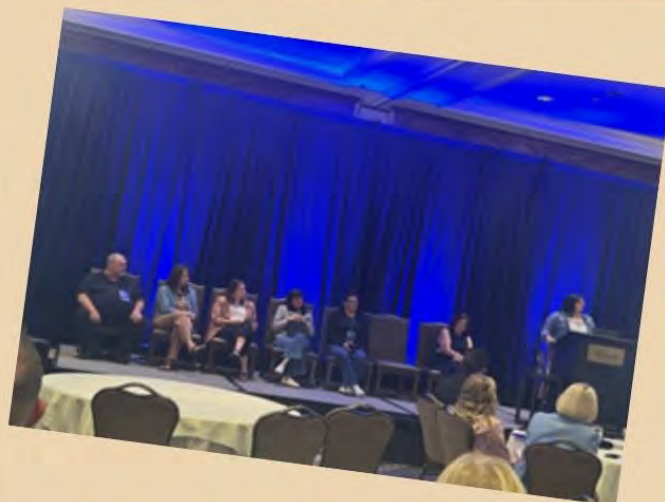
We were honoured to host May and Lucy George, along with their family, to lead the SD 58 staff and share the story of the murder of their sister, Clara Linda George. The group participated in discussions and visited the Coldwater reserve to learn about Indigenous ways and healing ceremonies.

SD 58 is recognized as a leader in meaningful partnership with Indigenous communities, particularly in building understanding around Missing and Murdered Indigenous Women, Girls, and Two-Spirit People (MMIW2S). Through ongoing education, dialogue, and collaboration, the district acknowledges the vital importance of addressing the historical and ongoing impacts of colonial violence and working towards justice and healing. By centering Indigenous voices and lived experiences, SD 58 sets a standard for reconciliation and learning that resonates throughout the community.



BCSSA SUMMER LEADERSHIP GATHERING

I was delighted to attend the BCSSA meeting this summer. Indigenous Leaders were given two slots. The opening evening was an Indigenous Leadership Panel on the topic of The Spirit of Leadership. The opening on the final day was an Indigenous Leadership Panel on the topic of Truth & Reconciliation (10th anniversary).



MEMORANDUM

TO: All Trustees

**FROM: Courtney Lawrance
Superintendent of Schools**

**RE: INCLUSIVE EDUCATION, CHILDCARE
& EARLY LEARNING REPORT**

DATE: September 10, 2025

We are excited to welcome Adriane Mouland to her new role.

The Director of Instruction for Inclusive Education, Childcare, and Early Learning's report is attached.



CL/sc

Director of Instruction – Inclusive Education &
Early Learning Child Care Report
September 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. **

I am very excited to be stepping into this new role and am grateful for the opportunity to work alongside such a dedicated team.

The start of the school year proves to be a busy time. Here are a few highlights:

- **Welcome Letter**

As part of our ongoing commitment to supporting students and families, a welcome letter has gone out to all families with children supported by a CBIEP. Our goal is to ensure that families feel supported and connected heading into the new school year

- **Crisis Prevention Institute (CPI) Training**

CPI refers to training programs designed to help staff prevent, de-escalate, and safely respond to challenging or crisis situations with students. CPI training often includes both verbal de-escalation techniques and (when absolutely necessary) safe physical intervention strategies. We are also pleased to share that our Healthy Schools Promoting Teacher will complete training as a CPI facilitator by the end of the month. This will allow us to offer CPI training for our Educational Assistants, SSTs and School Administrators within the district, an important step in supporting safe and effective learning environments.

- **Staffing**

In staffing updates, we continue to search for a second ELL teacher but are pleased to have secured the support of a retired ELL teacher

in the interim. We also continue to look for a StrongStart facilitator for Diamondvale Elementary. In coming weeks if this position is not filled we will look at modifying the schedule of our other facilities to ensure our communities have access to StrongStarts in the neighborhoods that they have become accustomed to.

In the weeks ahead, I am looking forward to visiting schools, connecting with staff and students, and seeing firsthand the great work already underway. Together, we will continue to build on these efforts as we move into an exciting and purposeful school year.

MEMORANDUM

TO: All Trustees

FROM: Mark Friesen
Secretary Treasurer/CFO

RE: 2026-2027 Minor Capital Plan

DATE: September 5, 2025

Trustees approved the 2026-2027 Five Year Major Capital plan for submission during the public meeting held June 11, 2025. The deadline for submitting the Minor Capital Plan is September 30, 2025. Enclosed trustees will find a copy of the Minor Capital Plan that was updated throughout the summer. Trustees will be requested for a motion to approve and submit the 2026-2027 Minor Capital Plan.

Once submitted, the Ministry of Education and Child Care will review all capital plan submissions throughout the Province, providing a capital response letter to the Board of approved projects.

Suggested Motion:

THAT The Board of Education approve the 2026-2027 Minor Capital Plan for submission to the Ministry of Education and Child Care.

Prepared by:

Mark Friesen

Secretary Treasurer/CFO

Nicola-Similkameen School District

Encl. 2026-2027 Capital - Minor Capital Submission

Submission Summary

Submission Summary:	Minor 2026/2027 2025-09-30 MAIN - K12
Submission Type:	Capital Plan
School District:	Nicola-Similkameen (SD58)
Open Date:	2025-04-07
Close Date:	2025-09-30
Submission Status:	Draft

Submission Category	Sum Total Funding Requested
SEP	\$3,141,500
BUS	\$367,966
PEP	\$200,000
Total	\$3,709,466

BUS					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	165030	Transportation	Replacement	This bus is aged out and mechanically costing quite a bit more to maintain each	\$183,983
2	165029	Transportation	Replacement	Bus is over mileage and will be at 12 years by the time a new bus arrives. Repairs	\$183,983
Submission Category Total:					\$367,966
PEP					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	167319	Vermilion Forks Elementary	Replacement (PEP)	Replacing old worn playground.	\$200,000
Submission Category Total:					\$200,000
SEP					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	171282	HVAC Units - DVE, CVE, VFE, CMS. Exhaust Fans - DV, CVE, MBE, NCE, MSS, JAE, VFE, PSS, CMS. Portables HVAC - MBE, MSS, JAE, VFE.	HVAC (SEP)	Replacing old HVAC units both in portables and in schools based on the consultant report. The District is upgrading and replacing HVAC units based on age, condition and recommendations to meet new EMCC, BCBC and ASHRAE standards. This also includes exhaust fans that make up for return air in schools as noted in the consultant report. All upgrades would bring portables and schools up to meet the EMCC, BCBC and ASHRAE standards.	\$1,806,000
2	171280	Merritt Secondary	Interior Construction (SEP)	This is the second phase and last of this project. MSS has 4 science rooms. 2 science rooms were renovated and completed from last budget year. We would like to continue with the next 2 science rooms and do the same renovations. the last 2 science rooms are 40+ years and need a renovation of floors, cabinetry, sinks and gas connections.	\$475,000

Submission Summary

3	171283	All Merritt and Princeton schools	HVAC (SEP)	Adding CO detectors to all schools with gas fired heating to ensure we are meeting the new code requirements. Consultant report attached.	\$580,500
4	171275	MSS and PSS	Electrical (SEP)	Replacing old electrical panels through out the schools. The panels in need of changing are original panels that are 30+ years old. This will be an ongoing project over the next 5 years.	\$160,000
5	171284	VFE and JAE	Interior Construction (SEP)	Replacing old asbestos flooring in hallways at VFE and JAE. This includes new flooring and asbestos abatement.	\$120,000
Submission Category Total:					\$3,141,500

2026/2027 PROJECTS REPORT SUMMARY



September 5, 2025

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1. EXECUTIVE SUMMARY

School District 58 (Nicola-Similkameen) is committed to reducing greenhouse gas emissions and increasing energy efficiency highly contributes to this goal. The four principles behind the recommendations described in this report are therefore:

1. Create healthy environments for students and teachers: air, noise, and temperature,
2. Reduce energy waste.
3. Reduce energy consumption.
4. Increase equipment and system efficiency.

2. LIMITING CONDITIONS

This report has been prepared for School District 58 (Nicola-Similkameen) based on information gathered over the one-day site visit by Introba Canada LLP (Introba), and available information provided by representatives of School District 58 (Nicola-Similkameen) prior to and after the site visit.

Introba's site review is intended to be an examination of samples of work only, for the purposes and objectives stated herein. This study is not intended to represent a comprehensive detailed inspection or assessment of the building, and should not be considered to replace any other inspections or requirements for service and maintenance. Introba is not responsible for identifying defects and deficiencies which are not reasonably apparent or visible in these random samples.

The recommendations presented in this report represent professional opinions of Introba in light of the terms of reference, scope of work, and any limiting conditions noted herein. Any use of the report, reliance on the report, or decisions based upon the report, by a third party are the responsibility of those third parties unless authorized in writing by Introba. School District 58 (Nicola-Similkameen) has copy-right permission for reproduction and distribution of this report.

The contents of this report are confidential and may be legally privileged. This report is intended solely for the named customer(s) School District 58 (Nicola-Similkameen). Introba makes no guarantees, representations or warranties with respect to the contents of this report, either express or implied, arising by law or otherwise, including, but not limited to effectiveness, completeness, accuracy, or fitness for purposes beyond the scope and limitations of this report. In no event will Introba be liable for any indirect, special incidental, consequential or other similar damages or loss, whether in contract, tort, breach of warranty, or otherwise, or for any loss of data, use, profits, or goodwill as related to the contents of this report being used for purposes beyond the specific scope and limitations of this report.

3. INTRODUCTION

In schools, energy is used to provide a comfortable and safe environment for educational, sporting, and administrative activities. In modern societies people spend over 90% of their time indoors.

Students spending more time at school than any other building except at home highlights the importance of providing comfortable indoor thermal conditions in school buildings. Students Thermal comfort is related to productivity and well-being, and energy conservation in schools and it is very important parameter to address. Ventilation is an essential determinant of indoor air quality and thermal comfort. Efficient ventilation helps improve indoor air quality (IAQ) as it reduces pollutant and moisture levels that may directly or indirectly result in poor occupant comfort and/or adverse health effects.

4. RECOMMENDATIONS

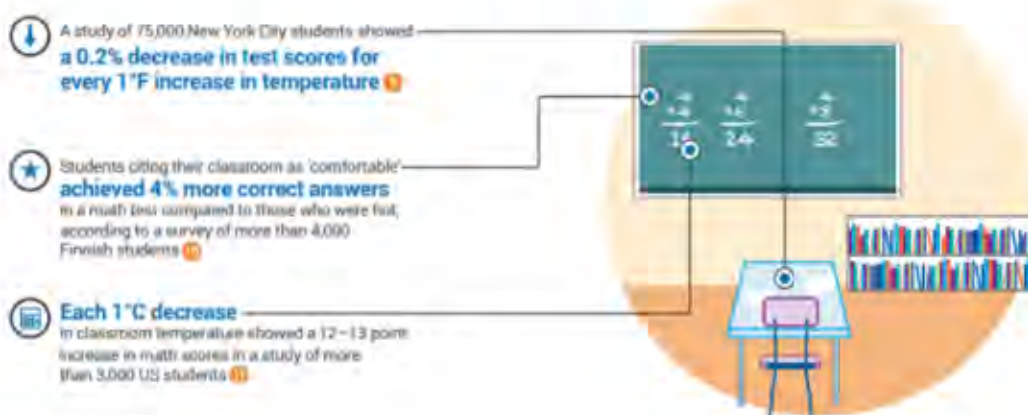
It is the recommendation of this report that new code required ventilation systems are provided and some of the existing heating systems in the school are replaced with heating and ventilating systems that will provide ventilation rates for acceptable indoor air quality and occupants' thermal comfort as recommended in current ASHRAE STANDARD 62 Ventilation for Acceptable Indoor Air Quality and ASHRAE Standard 55, Thermal Environmental Conditions for Human Occupancy. All heating and ventilation systems shall meet recommendations of BC Building Code and WorkSafeBC.

The recommended approach for HVAC retrofit, which will improve IAQ and reduce airborne pathogen transmission risk, follows the noted measures in hierarchy below:

Where the existing equipment is nearing or at end of service life expectancy (see Figure 1), the recommended measure is to replace the existing with new high-efficiency equipment.

- This is prioritized to meet appropriate minimum ventilation guidelines from the latest American Society of Heating, Refrigerating and Air-Conditioning Engineers (ASHRAE) Standard 62.1.
- The HVAC system does more than keep the building consistently comfortable. It also keeps the air clean for the occupants. As the system ages, components exposed to outdoor temperatures and weather can deteriorate. As a result, allergens, pollutants and other contaminants may be entrained into the building.
- New high-efficiency units with properly sized heating coils allow sufficient quantity of outdoor air.
- An HVAC upgrade with high-efficiency equipment improves future energy costs and makes a positive environmental impact by reducing the carbon footprint.

Thermal comfort affects children's performance at school

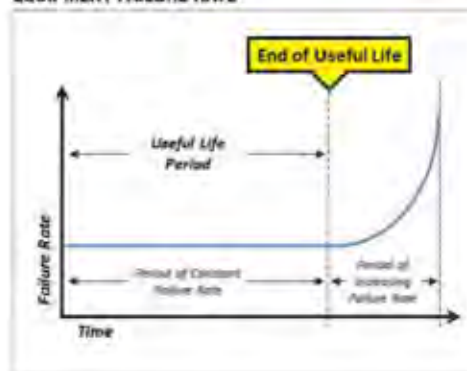


System Components Service life

System Components Service life, as used in the 2023 ASHRAE Handbook – HVAC Applications, signifies the economic life of a particular system or component, or how long it remains in its original service application. End of service life may occur for many reasons, including obsolescence, reduced reliability, excessive maintenance costs, changed system requirements, energy prices, environmental considerations, or failure. Since several of these variables are totally independent of the equipment or system design, they are nearly impossible to forecast.

Standard HVAC Equipment life is based on approximately 3500 operating hours, 1800 equivalent full load hours use/year and a normal number of on-off cycles. This is equivalent to 21 percent annual average load factor. More hours of use/year and more frequent cycling will decrease lifetime.

EQUIPMENT FAILURE RATE



Refrigerant R-22 Removal

Replacement of existing Freon R22 [HCFC-22] Direct expansion [DX] cooling system consisting of Condensing Unit, DX Coil, and refrigerant piping, with a new high efficiency Air Source Heat Pump [ASHP] with environmentally friendly refrigerant is recommended to provide more energy efficient system as well to enhance controllability and monitoring of the heating and ventilation systems operation.



To fulfill its commitment to the Montreal Protocol, the Canadian government began phasing out R22. Most recently, the production and import of R22 for use in air conditioning and refrigeration systems was prohibited in Canada effective January 1, 2020. Recovered and recycled refrigerant that is locally sourced may still be used to service and repair existing systems. Canada's scarcity approach to R22 refrigerant means that existing stock will still be available for sale but at ever-increasing prices due to the limited supply. No new R22 will be imported into Canada. Recycled R22 from decommissioned systems will also be available in limited quantities at a higher cost. Although you can continue using your existing equipment, the cost of ongoing maintenance and repair in the event of a breakdown will subsequently rise.

Equipment replacement shall be considered now for improved cost savings.

5. PROJECT BUDGET ESTIMATES

The following budget estimate is based on today's dollars and on construction costs obtained from similar completed projects.

1-Diamond Vale Elementary School Equipment List

Tag	Equipment Type	Description	Service	Location	Recommendations	COST JUNE 2026
CU-1	Condensing Unit	Trane TTA036D300A0	UV-9 Cooling Coil	Roof	Replace with new R454B refrigerant system or air source heat pump.	15000
CU-2	Condensing Unit	Trane TTA036D300A0	UV-7 Cooling Coil	Roof	Replace with new R454B refrigerant system or air source heat pump.	15000
						\$30,000

2-Ecole Elementary Collettsville School Equipment List

Tag	Equipment Type	Description	Service	Location	Recommendations	COST JUNE 2026
EF-6	Exhaust Fan	Greenheck GB-80-4X-QD	Staff W/Rs 118&119&121	Roof	Replacement required.	6000
EF-7	Exhaust Fan	Greenheck GB-80-4X-QD-R4	Staff Room 120	Roof	Replacement required.	6000
EF-9	Exhaust Fan	Greenheck GB-130-4X-QD	Girls 136 Boys 135 Jan 139 & Stor 140	Roof		6000
						\$18,000

9-Vermilion Forks Elementary School Equipment List

Tag	Equipment Type	Description	Service	Location	Recommendations	COST JUNE 2026
RTU-102	Roof Top Unit, gas fired.	Trane 4DCY4030A1075BA	Classroom 102	Roof	Clean corrosion on gas pipe. Repaint and apply protective coating.	20000
RTU-105	Roof Top Unit, gas fired.	Trane 4DCY4030A1075BA	Classroom 105	Roof	Clean corrosion on gas pipe. Repaint and apply protective coating.	20000
RTU-106	Roof Top Unit, gas fired.	Trane 4DCY4030A1075BA	Classroom 106	Roof	Clean corrosion on gas pipe. Repaint and apply protective coating.	20000
RTU-109	Roof Top Unit, gas fired.	Trane 4DCY4030A1075BA	Offices	Roof	Clean corrosion on gas pipe. Repaint and apply protective coating.	20000
RTU-113	Roof Top Unit, gas fired.	WSC090E3R040E00C1000	Gym 113	Roof	Clean corrosion on gas pipe. Repaint and apply protective coating.	60000
						\$140,000

11-Coquihalla Middle School ex SCIDES Equipment List

Tag	Equipment Type	Description	Service	Location	Recommendations / Comments	COST JUNE 2026
RTU-1	Roof Top Unit	Trane YCC048FWH08F	New Addition Storage&Corridor	Roof	Replacement required with new R454B refrigerant or ASHP.	35000
AC-2	Air Conditioning Unit	Lennox TGA048S2DH1J	Spare Space North	Roof	Replacement required with new R454B refrigerant or ASHP.	35000
AC-3	Air Conditioning Unit	Lennox TGA048S2DH1J	Spare Space North	Roof	Replacement required with new R454B refrigerant or ASHP.	35000
AC-4	Air Conditioning Unit	Lennox TGA048S2DH1J	Spare Space in CLC Office	Roof	Replacement required with new R454B refrigerant or ASHP.	35000
AC-5	Air Conditioning Unit	Lennox TGA048S2DH1J	CLC Offices	Roof	Replacement required with new R454B refrigerant or ASHP.	35000
AC-6	Air Conditioning Unit	Lennox TGA060S2DH1J	CLC Open Office	Roof	Replacement required with new R454B refrigerant or ASHP.	35000
AC-7	Air Conditioning Unit	Lennox TGA048S2DH1J	Kitchen	Roof	Replacement required with new R454B refrigerant or ASHP.	35000
AC-8	Air Conditioning Unit	Lennox TGA048S2DH1J	Coyote House	Roof	Replacement required with new R454B refrigerant or ASHP.	35000
AC-9	Air Conditioning Unit	Lennox GCS16-060-120-4J	Foyer and Offices	Roof	Replacement required with new R454B refrigerant or ASHP.	35000
AC-11	Air Conditioning Unit	Lennox model number not visible	Furniture Room	Roof	Replacement required with new R454B refrigerant or ASHP.	35000
HV-3	Air Handling Unit	Lennox GCS16-060-120-1J	Elec Offices	Roof	Replacement required with new R454B refrigerant or ASHP.	35000
						\$385,000

ACs + RTUs + AHUs + CUs

\$573,000

1-Diamond Vale Elementary School Equipment List

Tag	Equipment Type	Description	Service	Location	Recommendations	COST JUNE 2026
EF-8	Exhaust Fan	Jenn-Air 70CR0T	Staff Washroom	Roof	Replacement required.	\$000
EF-9	Exhaust Fan	Penn Ventilator (Illegible)	Change Rooms	Roof	Replacement required.	\$000
EF-10	Exhaust Fan	Illegible	Washrooms	Roof	Replacement required.	\$000
EF-11	Exhaust Fan	Broan 509	Bin Room	Wall Mounted	Replacement recommended.	\$000
						\$24,000

2-Ecole Elementary Collettsville School Equipment List

Tag	Equipment Type	Description	Service	Location	Recommendations	COST JUNE 2026
EF-6	Exhaust Fan	Greenheck GB-80-4X-QD	Staff WRs 118&119&121	Roof	Replacement required.	\$000
EF-7	Exhaust Fan	Greenheck GB-80-4X-QD-84	Staff Room 120	Roof	Replacement required.	\$000
EF-9	Exhaust Fan	Greenheck GB-130-4X-QD	Girls 136 Boys 135 Jan 139 & Stor 140	Roof		\$000
						\$18,000

4-Merritt Bench Elementary School Equipment List

Tag	Equipment Type	Description	Service	Location	Recommendations	COST JUNE 2026
EF-1	Exhaust Fan	Jenn-Air 114BCR A SA	Change Rooms	Roof	Replacement required.	\$000
EF-2	Exhaust Fan	Model number not visible	Medical Room	Roof	Replacement required.	\$000
EF-3	Exhaust Fan	Penn Domex AT20	Kitchen Hoods	Roof	Fix motor cap. Replacement required.	\$000
EF-4	Exhaust Fan	Loren Cook 15C018 TB	Washrooms	Roof	Replacement recommended.	\$000
EF-5	Exhaust Fan	Broan ECS0	Staff Washroom	Ceiling	Replacement recommended.	\$000
EF-6	Exhaust Fan	Emerson Electric 222	Kindergarten WR	Ceiling	Replacement recommended.	\$000
EF-7	Exhaust Fan	Emerson Electric 222	Kindergarten WR	Ceiling	Replacement recommended.	\$000
EF-8	Exhaust Fan	Jenn-Air 241 BCR A SA	Gym	Roof	Replacement required.	\$000

\$48,000

6-Nicola Canford Elementary School Equipment List

Tag	Equipment Type	Description	Service	Location	Recommendations / Comments	COST JUNE 2026
EF-1	Exhaust Fan	Greenheck G-085-VG	Washrooms	Roof	Replacement recommended.	\$000
EF-5	Exhaust Fan	Greenheck G-090-VG	Crawlspace	Roof	Replacement recommended.	\$000
EF-7	Exhaust Fan	Greenheck G-090-VG	Boys/Girls WR	Roof	Replacement recommended.	\$000
EF-10	Exhaust Fan	Penn Ventilator	Gym Change Rooms	Roof	Fix fan motor cap. Replacement recommended.	\$000
EF-11	Exhaust Fan	Domex	Gym	Roof	Fix fan motor cap. Replacement recommended.	\$000
EF-12	Exhaust Fan	Penn Ventilator	Kitchen Hood	Roof	Replacement recommended.	\$000
EF-13	Exhaust Fan	Domex	Kindergarten WR	Roof	Replacement recommended.	\$000
EF-14	Exhaust Fan	Model number not visible	Copy Room	Roof	Replacement recommended.	\$000

\$48,000

7-Merritt Secondary School Equipment List

Tag	Equipment Type	Description	Service	Location	Recommendations / Comments	COST JUNE 2026
EF-1	Exhaust Fan	CentriMaster PNU165RFE	Art Room 179 Silk 1	Roof	Replacement recommended	\$000
EF-2	Exhaust Fan	CentriMaster PNU165RFE	Art Room 176 Silk 2	Roof	Replacement recommended	\$000
EF-3	Exhaust Fan	CentriMaster PNN135E	Ceramics 180	Roof	Replacement recommended	\$000
EF-4	Exhaust Fan	CentriMaster PNN135E2	Washrooms 171&172	Roof	Replacement recommended	\$000
EF-16	Exhaust Fan	CentriMaster PNN100	Flammable Storage 177	Roof	Replacement recommended	\$000
EF-17	Exhaust Fan	CentriMaster PNN135E	Art 179 Wax Hood	Roof	Replacement recommended	\$000
EF-18	Exhaust Fan	CentriMaster PNN135E	Ceramics 180 #1In Exhaust	Roof	Replacement recommended	\$000
EF-19	Exhaust Fan	CentriMaster PNN135E	Ceramics 180 #1In Exhaust	Roof	Replacement recommended	\$000
EF-20	Exhaust Fan	Broan 361	Janitor 162	Ceiling		\$000
EF-21	Exhaust Fan	CentriMaster PNU200RGJ	Food Labs 129	Roof	Replacement recommended	\$000
EF-22	<u>FUME HOOD</u>	<u>Lab Con Co.</u>	<u>Lab 26 Work Station</u>	<u>Lab 26</u>	<u>Upgrade required to meet WorkSafeBC standard.</u>	<u>\$8000</u>
EF-23	<u>FUME HOOD</u>	<u>Lab Con Co.</u>	<u>Chemistry 38 Work Station</u>	<u>Chemistry 38</u>	<u>Upgrade required to meet WorkSafeBC standard.</u>	<u>\$8000</u>
EF-24	Exhaust Fan	Penn Ventilator BB531	Girls WR Science Wing	Roof	Replacement recommended	\$000
EF-25	Exhaust Fan	Penn Ventilator BB531	Boys WR Science Wing	Roof	Replacement recommended	\$000
EF-26	Exhaust Fan	Penn Ventilator CB095	Resource Room	Roof	Replacement recommended	\$000
EF-27	Exhaust Fan	Penn Ventilator CB095	Resource Room WR	Roof	Replacement recommended	\$000
EF-28	Exhaust Fan	CentriMaster PW100-B	Music Room?	Wall mounted	Replacement recommended	\$000
EF-33	Exhaust Fan	Penn Ventilator QB360	Metal Shop - Welding Bay	Roof	Replacement recommended	\$000
EF-34	Exhaust Fan	ILG	Auto Shop	wall mounted	Replacement recommended	\$000
EF-37	Exhaust Fan	Texas Electricins	Metal Shop - Welding Arms	wall mounted	Replacement recommended	\$000
EF-38	Exhaust Fan	Texas Electricins	Metal Shop - Welding Arm	wall mounted	Replacement recommended	\$000
EF-39	Exhaust Fan	Model number not visible	Metal Shop - Plasma Cutter	wall mounted	Replacement recommended	\$000
EF-42	Exhaust Fan	Model number not visible	Science Wing - Storages	Roof	Replacement recommended	\$000
						\$202,000

8-John Allison Elementary School Equipment List

Tag	Equipment Type	Description	Service	Location	Recommendations	COST JUNE 2026
EF-101	Exhaust Fan	Penn Ventilator	Washrooms 108GB,108H	Roof	Clean exhaust grilles in ceiling space.	\$000
						\$6,000

9-Vermilion Forks Elementary School Equipment List

Tag	Equipment Type	Description	Service	Location	Recommendations	COST JUNE 2026
EF-1	Exhaust Fan	Broan 509N	Washroom under Gym RTU	Wall mounted		\$000
EF-2	Exhaust Fan	Penn Ventilator Z-6	Kindergarten WR	Ceiling	Clean exhaust grille.	\$000
EF-3	Exhaust Fan	Penn Ventilator Z-6	Kindergarten WR	Ceiling	Clean exhaust grille.	\$000
EF-101	Exhaust Fan	Penn Ventilator AT20	Washrooms 108GB,108H	Roof	Clean exhaust grilles in ceiling space.	\$000
EF-109	Exhaust Fan	Greenheck SP-A190-QD	Storage 108B	Ceiling	Replacement required.	\$000
						\$26,000

10-Princeton Secondary School Equipment List

Tag	Equipment Type	Description	Service	Location	Recommendations / Comments	COST JUNE 2026
EF-7	Exhaust Fan	Nor visible	Men WR 108	Ceiling	Replacement recommend.	\$000
EF-10	Exhaust Fan	Not visible	MIMED 136	Ceiling	Replacement required.	\$000
EF-13	Exhaust Fan	Greenheck SP-50	Chemical Storage	Ceiling	Replacement required.	\$000
EF-16	<u>FUME HOOD</u>	<u>Sisco 2351-FH</u>	<u>Fume Hood in Biology 18A</u>	<u>Ceiling</u>	<u>Upgrade required to meet WorkSafeBC standard.</u>	<u>\$8000</u>
EF-17	<u>FUME HOOD</u>	<u>Sisco 2351-FH</u>	<u>Fume Hood in Biology 177</u>	<u>Ceiling</u>	<u>Upgrade required to meet WorkSafeBC standard.</u>	<u>\$8000</u>
EF-18	<u>FUME HOOD</u>	<u>Sisco 2351-FH</u>	<u>Fume Hood in Biology 178</u>	<u>Ceiling</u>	<u>Upgrade required to meet WorkSafeBC standard.</u>	<u>\$8000</u>
EF-19	Exhaust Fan	Greenheck CBE-14-4	Metal Shop	Roof	Replacement required.	\$000
						\$135,000

11-Coquihalla Middle School ex SCIDES Equipment List

Tag	Equipment Type	Description	Service	Location	Recommendations / Comments	COST JUNE 2026
EF-1-Add	Exhaust Fan	Penn Ventilator	Storages New Addition	Roof	Replacement recommended.	\$000
EF-1	Exhaust Fan	Greenheck CBE-14-4	Spare Space North	Roof	Replacement recommended.	\$000
EF-2	Exhaust Fan	Greenheck CBE-14-4	Spare Space North	Roof	Replacement recommended.	\$000
EF-3	Exhaust Fan	Greenheck CE-7.5D	Spare Space North	Roof	Replacement recommended.	\$000
EF-4	Exhaust Fan	Greenheck CBE-14-4	Washrooms	Roof	Replacement recommended.	\$000
EF-5	Exhaust Fan	Greenheck CBE-18-3	Kitchen	Roof	Replacement recommended.	\$000
EF-6	Exhaust Fan	Greenheck CBE-14-4	Coyote House	Roof	Replacement recommended.	\$000
EF-7	Exhaust Fan	Greenheck CBE-14-4	Staff Office Area	Roof	Replacement recommended.	\$000
EF-8	Exhaust Fan	Greenheck CBE-18-5	Elec Offices Space	Roof	Replacement recommended.	\$000
EF-9	Exhaust Fan	Greenheck CBE-18-5	Elec Offices Storage	Roof	Replacement recommended.	\$000
EF-10	Exhaust Fan	Greenheck CBE-18-4	Elec Offices Space	Roof	Replacement recommended.	\$000
EF-11	Exhaust Fan	Greenheck CBE-14-4	IT Space Storage	Roof	Replacement recommended.	\$000
EF-12	Exhaust Fan	Greenheck CBE-36-15	Gym	Roof	Replacement recommended.	\$000
EF-13	Exhaust Fan	Greenheck CBE-14-3	Gym	Roof	Replacement recommended.	\$000
EF-14	Exhaust Fan	Greenheck CBE-14-3	Gym	Roof	Replacement recommended.	\$000
						\$90,000
<u>EXHAUST FANS</u>						<u>\$615,000</u>

4-Merritt Bench Elementary School Portables

Tag	Equipment Type	Description	Service	Location	Recommendations	COST JUNE 2026
CU-3	Condensing Unit		Portable 1 F-3	Roof	Ventilation upgrade is required to provide sufficient outdoor air to meet EMCC, BCBC and ASHRAE requirements	28000
CU-4	Condensing Unit		Portable 3 F-4	Roof	Ventilation upgrade is required to provide sufficient outdoor air to meet EMCC, BCBC and ASHRAE requirements	28000
CU-5	Condensing Unit		Portable 4 F-5	Roof	Ventilation upgrade is required to provide sufficient outdoor air to meet EMCC, BCBC and ASHRAE requirements	28000
F-3	Furnace, gas fired	Nordyne MGBH-056A8FC-0	Portable 1	Portable 1	Ventilation upgrade is required to provide sufficient outdoor air to meet EMCC, BCBC and ASHRAE requirements	36000
F-4	Furnace, gas fired	Nordyne M7RL060A BW	Portable 3	Portable 3	Ventilation upgrade is required to provide sufficient outdoor air to meet EMCC, BCBC and ASHRAE requirements	36000
F-5	Furnace, gas fired	Carrier 59TP6A040E14	Portable 4	Portable 4	Ventilation upgrade is required to provide sufficient outdoor air to meet EMCC, BCBC and ASHRAE requirements	36000

\$192,000



7-Merritt Secondary School Portables

Tag	Equipment Type	Description	Service	Location	Recommendations / Comments	COST JUNE 2025
UV-1	Unit Ventilator	Intertherm MGH8-056AFC-01	Portable Classroom 37 in Science Wing	Portable 37 in Science Wing	Ventilation upgrade is required to provide sufficient outdoor air to meet EMCC, BCBC and ASHRAE requirements	33000
UV-2	Unit Ventilator	Intertherm MGH8-056AFC-01	Portable Classroom 40 in Science Wing	Portable 40 in Science Wing	Ventilation upgrade is required to provide sufficient outdoor air to meet EMCC, BCBC and ASHRAE requirements	33000
UV-3	Unit Ventilator	Ameristar M952V0608D36ABA	Portable Classroom 42 in Science Wing	Portable 42 in Science Wing	Ventilation upgrade is required to provide sufficient outdoor air to meet EMCC, BCBC and ASHRAE requirements	33000
CU-1	Condensing Unit	model number not observed on site	UV-1	Roof Portable	Replacement with R-454B or R-32 refrigerant required.	28000
CU-2	Condensing Unit	model number not observed on site	UV-2	Roof Portable	Provide seismic restraint for CU-2 as soon as possible. Replacement with R-454B or R-32 refrigerant required.	28000
CU-3	Condensing Unit	Ameristar M4AC3030B1000NA	UV-3	Roof Portable		28000
						\$183,000



8-John Allison Elementary School Portables

Tag	Equipment Type	Description	Service	Location	Recommendations	COST JUNE 2025
CU-1	Condensing Unit		Portable 1	Roof	Ventilation upgrade is required to provide sufficient outdoor air to meet EMCC, BCBC and ASHRAE requirements	35000
CU-2	Condensing Unit		Portable 2	Roof	Ventilation upgrade is required to provide sufficient outdoor air to meet EMCC, BCBC and ASHRAE requirements	35000

\$94,000

9-Vermilion Forks Elementary School Portables

Tag	Equipment Type	Description	Service	Location	Recommendations	COST JUNE 2026
UV-1+CU-1	Unit Ventilator+Condensing Unit	Intertherm MGH8-056AFC-01	Portable Classroom	Portable 1	Ventilation upgrade is required to provide sufficient outdoor air to meet EMCC, BCBC and ASHRAE requirements	58000
UV-2+CU-2	Unit Ventilator+Condensing Unit	Intertherm MGH8-056AFC-01	Portable Classroom	Portable 2	Ventilation upgrade is required to provide sufficient outdoor air to meet EMCC, BCBC and ASHRAE requirements	58000
GAS+STRUCTURAL				Portable 1 + 2	Ventilation upgrade is required to provide sufficient outdoor air to meet EMCC, BCBC and ASHRAE requirements	33000



\$149,000

PORTABLES

\$618,000

	AREA	COST
1-Diamond Vale Elementary CO Detection and Alarm System	5,000	\$15,000
2-Ecole Elementary Collettsville School CO Detection and Alarm System	6,000	\$18,000
4-Merritt Bench Elementary School CO Detection and Alarm System	17,000	\$51,000
6-Nicola Canford Elementary School CO Detection and Alarm System	25,000	\$75,000
7-Merritt Secondary School CO Detection and Alarm System	48,000	\$144,000
8-John Allison Elementary School CO Detection and Alarm System	18,000	\$54,000
9-Vermilion Forks Elementary School CO Detection and Alarm System	19,500	\$58,500
10-Princeton Secondary School CO Detection and Alarm System	15,000	\$45,000
11-Coquihalla Middle School ex SCIDES CO Detection and Alarm System	40,000	\$120,000

CARBON MONOXIDE ALARM \$580,500

6. STANDARD OF MATERIALS AND EQUIPMENT

Specified products and approved equivalent manufacturers will be in accordance with the guidelines and standards issued by the School District.

7. CLOSURE

We trust that the foregoing provides the information required at this time. Should you have any questions or require additional information, please do not hesitate to contact the undersigned.

INTROBA



Mladen Markovic, P.Eng.
Principal



MEMORANDUM

TO: All Trustees

FROM: Courtney Lawrance
Superintendent

RE: POTENTIAL SCHOOL CLOSURE –
MERRITT CENTRAL ELEMENTARY
OR COLLETTVILLE ELEMENTARY:
INITIATE PROCESS

DATE: September 10, 2025

One of the suggestions from parents at our public budget consultation meeting on April 16, 2025, was school closure. Additionally, school closure was raised as a potential mitigation strategy in conversations with Rights Holders.

The original motion to initiate the process to consider the possible school closure, which named Merritt Central Elementary, was passed at the Board Meeting on May 14, 2025. Upon the advice of Harris and Co. (legal), they recommended another motion, as we were in the middle of a policy review.

The school closure process requires extensive consultation with the public as well as extensive research and planning. It is a long process that requires the Board to follow the process outlined in our District's 6.50 Closure of Schools policy as well as the requirements in the School Act.

This motion does not mean that Merritt Central or Collettville will close; **it is a motion to initiate the process only**. It is estimated that potential savings are between \$400,000-\$600,000 a year through a reduction of an administration position, custodial position/hours, and maintenance costs, among others.

As our budget becomes tighter with declining enrollment in brick-and-mortar schools across our District over the past five years, these cost savings could be used to prevent further staff reductions in the future.

The staff of Merritt Central and Collettville are phenomenal, and the learning environments is safe and caring. The recommendation to start the school closure process is not to negate the wonderful atmosphere of the schools; it is recommended based on increased costs over time and the nominal capacity in our schools.



CL/sc

MEMORANDUM

TO: All Trustees

**FROM: Courtney Lawrance
Superintendent of Schools**

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

DATE: September 10, 2025

Recommendations:

Our policy committee's last meeting was held on September 2, 2025. There is one new policy to review – 3.42. We continue to work on our Administrative Procedures, which is the next step in the policy review process. The following policies are presented for first, second, and third readings:

Policies:

First Reading

- a) 3.42 Selection of Learning Resources

Second Reading

- a) 6.51 Disposal of Land or Improvements

Third Reading

- a) 3.50 Nsyilxcən and Ntəʔkepmxcín and Culture
- b) 6.20 Signing Authorities
- c) 6.30 Expense Reimbursement
- d) 6.40 Public Use of Facilities
- e) 6.60 Video Surveillance
- f) 6.70 Student Transportation

Policies Recommended for Repeal

- a) None

Administrative Procedures (For Information Only)

- a) Selection of Learning Resources
- b) Learning Resources – Challenged Materials
- c) Inclement Weather, Temporary School Closure, & Working for Work Guidelines
- d) Privacy Management Program Complaints
- e) Utility Outage Procedure
- f) Video Surveillance



CL/sc

POLICY 3.42 SELECTION OF LEARNING RESOURCES

1. Board Responsibilities

- 1.1 Board of Education may only use educational resource materials (i.e., learning resources) that the board considers appropriate, specific in an educational program guide, or are recommended by the Minister of Education from time to time.
- 1.2 The Ministry of Education no longer conducts evaluation processes to recommend learning resources. Boards must have policies and procedures for approving the learning resources chosen for use in schools. See Administrative Procedure – Selection of Learning Resources.
- 1.3 Districts are required to establish a process for ensuring the list of recommended learning resources is up to date and aligned with the changes in the curriculum.

2 Concerns or Challenges – Learning Resources

- 2.1 Any concerns or challenges to the use of Learning Resources should be dealt with at the District level. See Administrative Procedure – Learning Resources – Challenged Materials.

POLICY 6.51 DISPOSAL OF LAND OR IMPROVEMENTS

The Board of Education recognizes that occasionally certain lands or improvements owned by the Board may become surplus to the educational needs of the District and may therefore consider the disposal of such surplus land or buildings.

Prior to consideration of any possible disposal of lands or buildings, the Board will make a determination whether such lands or buildings are surplus to the educational needs of the District. In making such determination, the Board will:

- consider and comply with any guidance or direction from the Ministry responsible for K-12 public education in British Columbia; and
- undertake, with our local First Nations (Lower Nicola, Upper Nicola, Shackan, Coldwater, Nooaitch, and Upper Similkameen) stakeholders, local governments, community organizations and/or the public, such consultations as the Board may consider appropriate with respect to the lands or buildings involved.

A consultation process shall include:

- consideration of future enrolment growth in the District, including K-12, adult programs and early learning;
- consideration of alternative community use of surplus space in school buildings and other facilities; and
- a fair consideration of the community's input and adequate opportunity for the community to respond the Board's possible plan for the lands or buildings.

Where District lands or buildings have been designated as surplus, every effort should be made to dispose of that asset in a manner consistent with Ministry direction, and where such land or buildings are to be disposed of, the Board will seek to accrue the maximum financial benefit to the District given the nature of the body which is acquiring the lands or buildings.

Where the Board has determined that any given land and/or facility is surplus to current needs and should be disposed of, the following will apply:

1. The Board shall obtain an appraisal of the property by an independent professional appraiser to obtain an estimate of the fair market value of the land and/or buildings.

2. Following consultation and subject to the approval of the Minister, and as an act of reconciliation, the Board will first offer and attempt to negotiate an agreement with one or more local First Nations for the purchase of the property.
3. If there is no interest from one or more of the local First Nations to purchase the property and/or purchase agreement is not finalized, the Board shall, subject to the terms of this policy, offer such surplus land and building assets for sale to the local governments and then the general public, unless such disposal is to another board or institution for educational purposes.
4. After appraisal, authority to dispose of the surplus asset is delegated to the Secretary-Treasurer, who will establish the public process for its disposal, which shall be consistent with the intent of this Policy.
5. Acceptance or rejection of any offer is subject to Board approval.
6. Once the Board has determined a successful purchaser, a Board bylaw authorizing the disposal will be made pursuant to Section 65(5) of the *School Act*.
7. Notification to the Minister responsible for K-12 public education will be made pursuant to the Disposal of Land or Improvements Order.

Policy 3.50 Nsyilxcən and Nłeʔkepmxcín Traditions and Culture

The Board of Education supports the Truth and Reconciliation Calls to Action regarding education, and more specifically the revitalization of Nsyilxcən and Nłeʔkepmxcín and the recognition of language as a fundamental and valued element of the local Nicola Valley's First Nations communities' traditions, cultures, and guiding practices. It is acknowledged that there is an urgent need to preserve Nsyilxcən and Nłeʔkepmxcín languages.

Students shall have the opportunity to learn the local ancestral languages, Nsyilxcən and Nłeʔkepmxcín with the district making every effort to make curriculum, teaching resources and language learning educators available.

Further, the Board understands and affirms that the preservation, revitalization and strengthening of Nsyilxcən and Nłeʔkepmxcín and culture are best managed by local First Nations and communities.

POLICY 6.20 SIGNING AUTHORITIES

The Board of Education seeks to ensure a balance of efficiency and oversight in the handling of financial transactions, with particular attention to safeguarding against unauthorized expenditures.

The Secretary Treasurer will develop appropriate administrative procedures to delineate signing authority throughout the district.

POLICY 6.30 EXPENSE REIMBURSEMENT

The Board believes that an adequate level of reimbursement should be provided for expenses incurred when trustees and staff participate in Board approved meetings, workshops and conferences.

The Board authorizes reimbursement for in-district and out-of-district activities in accordance with the British Columbia School Trustees Association (BCSTA) policy and rates for trustees, exempt and support staff, except for BCSTA dependant care costs. Teacher's expense reimbursement is in accordance with the Nicola Valley and Princeton District Teachers' Union Collective Agreement.

Guidelines

1. The Board expects that individuals traveling for district-related purposes will demonstrate fiscal responsibility similar to that of a prudent individual, ensuring a clear distinction between business-related and personal expenses.
2. All claims for expenses will be reimbursed upon submission of a properly completed and approved expense claim form, together with supporting receipts as required by the Secretary-Treasurer.

POLICY 6.40 PUBLIC USE OF FACILITIES

The Board of Education believes that District facilities represent a major public investment and should be available for public use to the greatest extent possible. The first consideration for the use of District facilities is to meet the needs of students and school programs as may be required.

The schedule of fees and terms and conditions for public use of school facilities are governed by the following considerations:

- Need for recognition of building-related costs
- Need for adequate control of use by District employees
- Provision of graduated fees, with lowest rates charged to student-related activities and highest to private or commercial activities

Administrative Procedures will be established to make district facilities available to the public on a rental basis in accordance with the guidelines within this policy.

Guidelines

1. When facilities are not required for District purposes, preference will be given to activities that support children and youth. Public use will be in accordance with the following priorities:
 - 1.1. Local First Nations, NVIT continuing education programs and Municipal/City general interest programs.
 - 1.2. Non-profit community and recreational groups
 - 1.3. For-profit commercial and private enterprises
2. The following categories shall apply regarding scheduling and fees related to the use of school buildings, grounds and facilities:
 - 2.1. CATEGORY A – Includes children, Parent (DPAC) Advisory Councils, and youth groups (comprised of children up to 19 years of age) such as: Scouts, Girl Guides, Embers,

youth non-profit organizations, non-profit religion-based youth groups and non-profit minor sports. Children must make up the majority of the participants. Groups where Board Authorized Courses are to be completed qualify for this category.

- 2.2. CATEGORY B – includes all adult groups using facilities for non-profit purposes that are not covered under the provisions of a joint-use agreement such as: service clubs, civic and community agencies, organized non-profit adult recreation and appropriate celebrations.
- 2.3. CATEGORY C – includes all for-profit enterprises – where individual(s), groups, and/or organizations stand to make personal gain and/or profit from such use, such as: private and/or for-profit programs, commercial organizations, private recreational or instructional activities

3. Application for Use

- 3.1. Applications for rental reservations must be directed to the Secretary Treasurer or designate at the School District Administration building.
- 3.2. Applications for use on a repetitive or seasonal basis must be made and approved annually.

Public Use of Facilities

Schedule "A" – Rental Rates

MONDAY TO FRIDAY RENTAL RATES		
Category "A" = No charge except Admin Fee (\$40) (Per Booking) (Management Approval Required) Category "B" = Hourly Rate Charge (Below) + Admin Fee (\$40) (Per Booking) Category "C" = Hourly Rate Charge (Below) + Admin Fee (\$40) (Per Use) *Booking hours are subject to the custodial schedule at each location.		
FACILITY/ROOM	"B"	"C" Hourly (Below) + Admin Fee
MERRITT SECONDARY SCHOOL Gymnasium Capacity = 670; 474 seats + 196 bleachers, 1080 standing) Multi-Purpose Room Multi-purpose max 250 Cafeteria – subject to the approval of the school-based administrator	\$35.00/hour (adult) \$20.00/hour (youth) \$35.00/hour	\$85.00/hour \$65.00/hour
PRINCETON SECONDARY SCHOOL Gymnasium Capacity) = 670; 474 seats + 196 bleachers, 1080 standing) Cafeteria – subject to the approval of the school-based administrator	\$35.00/hour (adult) \$35.00/hour	\$85.00/hour \$65.00/hour
COQUIHALLA MIDDLE SCHOOL Gymnasium Capacity = 675, 1268 standing only) Friday Custodial Rate: \$42.73/hour	\$30.00/hour (adult) (adult) \$25.00/hour (youth)	\$85.00/hour (adult) \$55.00/hour (youth)
MERRITT CENTRAL and COLLETTVILLE Gymnasium Capacity : MC = 438, CV=501 Lunchroom & other multi-purpose rooms (140)	\$25.00/hour (adult) \$20.00/hour (youth) \$20.00/hour	\$65.00/hour \$50.00/hour
BENCH/ DIAMOND VALE/ NICOLA-CANFORD Gymnasium Capacity : MB=313, DV=427, NC=430	\$25.00/hour	\$45.00/hour
JOHN ALLISON/RIVERSIDE/VERMILION FORKS Gymnasium Capacity: JA=192, RIV=270, VF= 252	\$25.00/hour	\$45.00/hour
CLASSROOMS/LIBRARY All schools	\$15.00/session	\$20.00/session

WEEKEND / HOLIDAY RENTAL RATES		
Category "A" = Hourly Maintenance Custodial (\$79.12) + Admin Fee (\$40) (Per Booking) Category "B" = Hourly Maintenance Custodial (\$79.12) + Admin Fee (\$40) (Per Booking) Category "C" = Hourly Rate (Below) + Hourly Maintenance Custodial (\$79.12) + Admin Fee (\$40) (Per Use)		
FACILITY/ROOM	"A & B"	"C" Hourly (below) + Maintenance + Admin Fee
MERRITT SECONDARY SCHOOL Gymnasium Capacity = 670; 474 seats + 196 bleachers, 1080 standing) Multi-Purpose Room Multi-purpose max 250 Cafeteria – subject to the approval of the school-based administrator	\$79.12/hour \$79.12/hour	\$80.14/hour \$61.65/hour
PRINCETON SECONDARY SCHOOL Gymnasium Capacity) = 670; 474 seats + 196 bleachers, 1080 standing) Cafeteria – subject to the approval of the school-based administrator	\$79.14/hour \$79.12/hour	\$80.14/hour \$61.65/hour
COQUIHALLA MIDDLE SCHOOL Gymnasium Capacity = 675, 1268 standing only) Friday Custodial Rate: \$42.73/hour	\$79.12/hour	\$80.14/hour
MERRITT CENTRAL and COLLETTVILLE Gymnasium Capacity : MC = 438, CV=501 Lunchroom & other multi-purpose rooms (140)	\$79.12/hour \$79.12/hour	\$46.85/hour \$49.32/hour
BENCH/ DIAMOND VALE/ NICOLA-CANFORD Gymnasium Capacity : MB=313, DV=427, NC=430	\$79.12/hour	\$45.00/hour
JOHN ALLISON/RIVERSIDE/VERMILION FORKS Gymnasium Capacity: JA=192, RIV=270, VF= 252	\$79.12/hour	\$45.00/hour
CLASSROOMS/LIBRARY All schools	\$79.12/hour	\$ 17.26/hour

MONDAY TO FRIDAY RENTAL RATES

Category "A" = No charge except Admin Fee (\$40) (Per Booking) (Management Approval Required)

Category "B" = Hourly Rate Charge (Below) + Admin Fee (\$40) (Per Booking)

Category "C" = Hourly Rate Charge (Below) + Admin Fee (\$40) (Per Use)

***Subject to custodial hours**

RIVERSIDE	"B"	"C"
Theatre	\$35.00/hour (adult) \$20.00/hour (youth)	\$85.00/hour
Kitchen	\$35.00/hour	\$65.00/hour
Meeting Room	\$30.00/hour	\$50.00/hour

WEEKEND/HOLIDAYS RENTAL RATES

Category "A" = Hourly Maintenance Custodial (\$79.12) + Admin Fee (\$40) (Per Booking)

Category "B" = Hourly Maintenance Custodial (\$79.12) + Admin Fee (\$40) (Per Booking)

Category "C" = Hourly Rate (Below) + Hourly Maintenance Custodial (\$79.12) + Admin Fee (\$40) (Per Use)

RIVERSIDE	"A & B"	"C" Hourly (below) + Maintenance + Admin Fee
Theatre	\$79.12/hour	\$80.14/hour
Kitchen	\$79.12/hour	\$61.65/hour
Meeting Room	\$79.12/hour	\$17.26/hour

ADMINISTRATION FEE

There will be an administration fee of \$40.00 per rental agreement per school charged to all category users. A rental agreement that involves more than one school site will be considered a separate agreement for each location.

HOLIDAYS, WEEKENDS, OR AFTER REGULAR HOURS (10:00 PM)

- Maintenance Custodial overtime costs per CUPE collective Agreement: \$79.12/ hour (*must be min 4 hrs.)
- Overtime rates are in effect when bookings extend past 10:00 PM on weekdays, and any bookings on a weekend or holiday.

AFTER 10:00 PM

If the rental goes past 10:00 p.m. on weekdays (Monday-Friday), the group will be charged for any overtime costs incurred at the applicable overtime rate.

CATEGORIES
<p>CATEGORY "A"</p> <p>Youth Groups (comprising of children to 18 years of age). For Example: Scouts, Girl Guides, Embers, etc, Merritt Youth Resources Society, Church Youth Groups, Minor Sports. Children must make up the majority of the participants. Groups where Board Authorized Courses are to be completed qualify for this category.</p>
<p>CATEGORY "B"</p> <p>All adult and Youth groups using facilities for non-profit purposes that are not covered under the provisions of a joint-use agreement.</p>
<p>CATEGORY "C"</p> <p>For-profit enterprise – where individual(s), group, and organization stand to make personal gain from such use.</p>

POLICY 6.60 VIDEO SURVEILLANCE

The Board of Education recognizes their responsibility to provide a learning environment for students, staff and others that recognizes the right to assemble and associate without undue intrusion on personal privacy. This responsibility is balanced with a commitment to ensuring student safety, protecting Board property, deterring acts of vandalism and crime, and addressing inappropriate behavior.

The intent of this policy is to ensure that the need to deploy video surveillance is compelling and that any resulting effects on privacy rights are minimized and implementation of video surveillance considers recommendations made by the BC Privacy Commissioner from time to time.

Video surveillance is not intended to monitor the work of staff.

This policy is not intended for emergency deployments such as a short-term covert action relating to a specific criminal investigation.

This policy does not apply to non-school buildings owned or operated by the School District as video surveillance cameras are being deployed in increasing numbers to improve safety and reduce vandalism.

Parties whose privacy may be impacted by video surveillance have the right to be aware that they are under video surveillance.

The limited use of video surveillance systems shall comply with all federal and provincial legislation and regulation. The Board authorizes the Superintendent to develop administrative procedures to guide the implementation of this policy.

Guidelines

1. In accordance with the *School Act*, appropriate approvals of the Parent Advisory Council will be obtained.
2. Ensure that there is a compelling reason for each deployment.



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

Success for All Learners ~Today and Tomorrow

3. Ensure that video surveillance is only used after all other reasonable and less invasive alternatives have been considered.
4. Ensure that video surveillance records are secure, and that access is restricted to Senior Staff, school administrators and the Operations Manager.

POLICY 6.70 STUDENT TRANSPORTATION TO AND FROM SCHOOL

The Board of Education recognizes the rural nature of the District and safe and accessible transportation plays a key role in the provision of education programs for some students. In accordance with the *School Act*, transportation for students going to and from school is provided at the discretion of the Board.

The Board is required to develop and submit to the Ministry, annually, a Joint First Nation Students Transportation Plan for First Nations served by the Board which guides the transportation services for each First Nation needing transportation for their First Nation Students to a District school.

It is a parent/guardian's responsibility to determine how their children will safely travel to and from school or to and from the bus pick-up and drop-off locations.

The following factors are considered when determining the provision of transportation services:

- whether there are sufficient students to justify the service,
- whether road conditions are suitable for school buses,
- the distance affected students live from the nearest school,
- available funding, and
- the need for operational efficiencies.

The needs of students with a disability or diverse ability shall be fully considered in planning transportation services.

It is recognized that bus transportation routes may not satisfy the requests of all parents/guardians.

Guidelines

1. Where school bus transportation is established, eligible riders include:
 - 1.1. Primary (K-3) students residing more than 4.0 kilometres from a public school; or
 - 1.2. Students in grades 4-12 residing more than 5.0 kilometres from their neighbourhood school.
2. The Board may provide transportation assistance to parents/guardians who transport students outside the limits described above.



Administrative Procedure		Nicola Similkameen School District
Section:	Students, Instruction, & School Operations	
Title:	Learning Resources – Challenged Materials	

Background

Any resident or employee of the District may formally challenge learning resources used in the District's educational program on the basis of appropriateness.

Purpose

This Administrative Procedure is for considering the opinions of those persons in the schools and the community who are not directly involved in the selection process.

Procedures

1. Request for Informal Reconsideration

- 1.1. The Principal receiving a complaint regarding a learning resource shall try to resolve the issue informally.
 - 1.1.1. The Principal or other appropriate staff shall explain to the questioner the school's selection procedure, criteria, and qualifications of those persons selecting the resource.
 - 1.1.2. The Principal or other appropriate staff shall explain the particular place the questioned resource occupies in the education program, its intended educational usefulness, and additional information regarding its use, or refer the party to someone who can identify and explain the use of the resource.
 - 1.1.3. If the questioner wishes to file a formal challenge, a copy of Administrative Procedure - Selection of Learning Resources and a Request for Reconsideration of Learning Resources form (see Appendix A) shall be provided to the party concerned.

2. Request for Formal Reconsideration

- 2.1. Each Principal will keep on hand and make available Request for Reconsideration of Learning Resources forms. All formal objections to learning resources must be made on these forms.
- 2.2. The Request for Reconsideration of Learning Resources form shall be signed by the questioner and filed with the Principal.
- 2.3. The Assistant Superintendent shall be informed by the Principal of the formal complaint received.
- 2.4. The request for reconsideration of materials in school-based collections shall be referred to a reconsideration committee at the school or District level for re-evaluation of the resource.
- 2.5. The reconsideration committee may choose to consult District support staff and/or community persons with related professional knowledge.
- 2.6. The reconsideration committee shall review the challenged resource and judge whether it conforms to the principles of selection outlined in Administrative Procedure - Selection of Learning Resources.
- 2.7. Resolution
 - 2.7.1. The reconsideration committee shall proceed within these principles to:
 - 2.7.1.1. Examine the challenged resource;

- 2.7.1.2. Consider written submissions by the questioner in a session. The questioner will be invited to the open portion of the meeting where they have an opportunity to present and committee members will have the opportunity to ask questions to the presenter(s);
- 2.7.1.3. Determine professional acceptance by reading critical reviews of the resources;
- 2.7.1.4. Weigh values and faults and form opinions;
- 2.7.1.5. Discuss the challenged resource;
- 2.7.1.6. Discuss the challenged item with the individual questioner when appropriate;
- 2.7.1.7. Determine a final recommendation in camera;
- 2.7.1.8. Prepare a written report that will include the procedures followed, the minutes of meetings, and the rationale for the decision made by the committee.
- 2.7.2. The decision and rationale shall be discussed with the individual questioner and appropriate staff if requested.
- 2.7.3. For school-based collections, the written report shall be retained by the Principal, with copies forwarded to the Assistant Superintendent.
- 2.7.4. The decision of the respective reconsideration committees is binding on the individual school.
- 2.7.5. Notwithstanding any procedure outlined in this Administrative Procedure, the questioner shall have the right to appeal any decision of the reconsideration committee to the Superintendent of Schools, who will review the decision. The Superintendent's decision is final.

3. Guiding Principles

- 3.1. Any resident or employee of the District may raise objection to learning resources used in a school's educational program despite the fact that the individuals selecting such resources were duly qualified to make the selection, followed the proper procedure, and observed the criteria for selecting learning resources.
- 3.2. The Principal is to review the selection and objection rules with the teaching staff at least annually. The staff is to be reminded that the right to object to learning resources is one granted by procedures enacted by the District.
- 3.3. No parent has the right to determine reading, viewing, or listening matter for students other than his/her own children.
- 3.4. Although it is the learning resources that are challenged, the principles of the freedom to read/listen/view must be defended as well.
- 3.5. Access to challenged material shall not be restricted during the reconsideration process.
- 3.6. The major criterion for the final decision is the appropriateness of the material for its intended educational use.
- 3.7. A decision to sustain a challenge shall not necessarily be interpreted as a judgement of irresponsibility on the part of the professionals involved in the original selection and/or use of the material.

Date of Original Superintendent Approval: August 27, 2025

Date Amended: n/a

Reference: Sections 7, 8, 11, 17, 20, 22, 65, 85 School Act

Appendix A:

School Library Request for Reconsideration of Learning Resources Form



Request Initiated by: _____

Address: _____

Telephone No: _____

Representing: ___Self ___ Group (name of group: _____)

Name of school owning challenged material: _____

Do you have a child in this school? _____ Grade: _____

Resource Information

Title of item: _____

Author/artist etc.: _____

Publisher/producer, if known: _____

Copyright date: _____

Questions for Reconsideration of the Resource

How did you acquire this item?

Did you review the entire item? _____ If not, what sections did you review?

To what in the material do you object? Please be specific.

What do you believe is the main idea or purpose of this material?

What do you feel might be the result of a student using this material?

For what age group (if any) would this material be appropriate? _____

What would you like your school to do about this item?

_____ Not assign it to your child

_____ Not assign it to any child

_____ Make it available only to those who wish to use it

_____ Withdraw it from the school library collection

_____ Other; please specify:

Date: _____

Signature: _____

Email: _____

Please return this form to the school principal. A copy will be sent to the designated program coordinator and a written response will be communicated to you shortly.

Administrative Procedure		Nicola Similkameen Public Schools	
Section:	District Administration		
Title:	Inclement Weather, Temporary School Closure & Reporting for Work Guidelines	Number: (pending)	

Purpose

The following document provides some clarification of the District's approach to dealing with inclement weather or similar issues that disrupt the normal operations of the school district. If there are questions, please contact Human Resources for clarification.

Inclement weather or other circumstances can create situations that affect students, parents, employees, schools and communities. The district wants to be predictable about how we deal with these circumstances.

Guidelines

The district tries to ensure buildings remain open and will rarely close schools due to weather issues. Bus services are provided by the Transportation department, but occasional cancellations can occur because of road/weather conditions or other circumstances. If buses are cancelled:

- Schools will remain open, and
- All employees of the Board are expected to report for duty as normal.
- In the event that it is not possible for an employee to report as normally scheduled, they must **notify their Supervisor or Principal as soon as possible**. Supervisors or Principals will contact HR to receive further directions and advice. *Absences need to be reported to Dispatch and entered in e-serve.*

Because of exceptional circumstances, such as power failures, changing weather conditions or mechanical issues, an early dismissal from school may occur part way through a school day. If early dismissal is required:

- Buses will be dispatched as soon as possible to transport students home early.
- No student will be sent home early without ensuring parents/guardians have been contacted.
- An early dismissal for students, does not mean early dismissal from work for our employees unless direction is given by the Superintendent or their designate.

When the health, welfare and/or safety of students is threatened, the Superintendent of Schools, or designate, can close schools or other district sites. In the event of a temporary **school closure**:

- Busses will not operate, and
- Every effort will be made by the school(s) involved to contact the families of students affected by using the news media, social media, district website, or other means.
- Teachers and CUPE employees would not report to work if their school or site is closed.

The Board values its employees and appreciates their work. We want to maintain good working relationships with employees. Both the labour code and collective agreements set out ways to handle employee compensation in these circumstances. As well, we have dispute resolution mechanisms in employee collective agreements and personal contracts of employment.

Based upon the above, the following process will be followed:

CUPE Staff

The CUPE collective agreement provides direction on when no work is available to employees. The agreement states "...In the event of an employee starting work in any day and being sent home before they have completed four (4) hours, they shall be paid for four (4) hours. In the event that an employee reports for work but is sent home before commencing work they shall be paid for two (2) hours at regular rates."

Therefore, per the collective agreement, the following would apply:

1. If employees reported for work as normal, and work was available, they will be paid for the number of hours they worked, or
2. If an employee reported for work, and commenced work, but were unable to complete four (4) hours of work, they will be paid for four (4) hours at their regular rate. If employees ask to go home early, they will only be paid for the hours that they have worked, or
3. If an employee did not receive prior notification that they were not to report to work, and reported to work, they will be paid for two (2) hours at their regular rate, or
4. If employees received prior notification that work was not available and they were not to report to work, the employee will not be paid, or
5. If employees were not able to report to work, the employee will not be paid. Employees are required to contact their supervisor if they are unable to report to work.

Employees who were unable to report to work, or employees for whom no work was available, may decide to take other leaves available to them based on the Collective Agreement. The HR department will help assist supervisors and employees with this process.

There are no provisions in the CUPE Collective Agreement to "make up" lost time and this will not be permitted.

All changes to employee's regular hours should be entered in the eServe system and on timesheets.

Teaching Staff (salaried employees)

The NVPDTU Collective Agreement is silent in the matter of teacher work during bad weather conditions. The District has established the following guidelines.

When schools are open, teaching staff are expected to attend work.

1. Teachers who are unable to make it to their work site due to bad weather or other unusual circumstance may seek a leave under the provisions of the Collective Agreement. For example: Discretionary Leave (paid and unpaid) could be taken. In most cases, not reporting to work will mean unpaid time for the employee.
2. When schools are closed temporarily due to factors which are harmful to the health, welfare and/or safety of students, teachers at those closed schools will be paid for work missed. *This is not the same for CUPE employees who have specific language in their Collective Agreement on the cancellation of work.*
3. When teachers are unable to attend their work site due to bad weather or temporary school closure, the Superintendent or designate **may** authorize Principals to direct teachers to work at an alternate site. This is not

an automatic directive and will be based on each situation. Prior approval is needed from the Superintendent or designate before a staff member reports to an alternative site.

4. All teachers must contact their principal or supervisor if they cannot make it to work on time due to inclement weather or unusual circumstances. Principals will contact District HR for direction on how to proceed.

Exempt Staff (salaried employees)

Exempt staff (administrators and other district employees) contracts of employment are silent in the matter of a school or district work interruptions during exceptional circumstances or weather conditions. The District has established the following guidelines.

1. When schools or other places of employment are open, exempt staff are expected to attend work.
2. Exempt staff who are unable to make it to their work site due to bad weather may seek a leave under the provisions of their personal contracts of employment.
3. When schools are closed temporarily due to factors which are harmful to the health, welfare and/or safety of students, exempt staff at those closed sites will be paid for work missed. If this occurs, staff will contact their District supervisor for further directions.
4. When exempt staff are unable to attend their work site due to bad weather or temporary school closure, the Superintendent or designate may direct these staff to work at an alternate site.

Date Approved: (date)
Legal Reference: School Act (Section:)

Administrative Procedure		Nicola Similkameen Public Schools	
Section:	District Administration		
Title:	Privacy Management Program Complaints	Number: (pending)	

Purpose

To provide guidance for filing a complaint regarding the Privacy Management Program and the school district's compliance with the *Freedom of Information and Protection of Privacy Act (FIPPA)*.

Guidelines

1. The school district holds the responsibility to ensure personal or private information is collected, used, or disclosed in accordance with FIPPA. Individuals have the right to file a complaint if they determine the school district is not managing their personal information in accordance with FIPPA. A complaint may include reference to:
 - a) Unauthorized collection of their personal information;
 - b) Unauthorized use of their personal information;
 - c) Unauthorized disclosure of their personal information;
 - d) Inadequate security of their personal information; or
 - e) Refusal to correct or annotate records containing their personal information.
2. The school district also holds the responsibility for responding to requests to access information in accordance with FIPPA. A complaint may include:
 - a) The failure of the school district to make a reasonable effort to assist with the access to information request;
 - b) The failure of the school district to adequately search for the records requested;
 - c) A fee assessed by the school district regarding the search for the records;
 - d) The refusal to waive the fee assessed;
 - e) The unauthorized extension of time taken by the school district to respond to the request to access information.

General Procedures

1. An individual may submit a complaint in writing to the privacy officer.
 - a) The complaint should include as much detail as possible to assist with understanding the complaint.
 - b) The privacy officer must review and respond to the complaint within 30 business days,
 - i. providing clarification on the legal authority used to take the actions taken; or
 - ii. providing information on any corrective actions taken, considering the complaint.
 - c) The response to the complainant must include information on submitting a complaint to the Office of the Privacy Commissioner if not satisfied with the response from the school district.

Date of Original Superintendent Approval:

Date Amended:

Cross Reference:

Administrative Procedure		Nicola Similkameen Public Schools	
Section:	Operations		
Title:	Utility Outage Procedure	Number: (pending)	

Purpose

Utility outages may include power, water, or gas. Utility outages may be planned or unplanned. No utility outage is the same. Responses to utility outages may be affected by factors such as length of outage, extent of outage (full site vs partial site), time of year (warmer vs colder season), resources available (i.e., temporary power generator availability), number of occupants, etc. Responses to utility outages will be determined by the Superintendent of Schools/CEO (or Designate) in consultation with the Secretary-Treasurer and the Site Administrator after reviewing information provided by the Director of Operations (or designate).

Procedures

1. For unplanned outages, the Operations Manager (or designate) will contact the utilities provider to gather information about the estimated duration of the outage. The Operations Manager (or designate) will identify supports available to the site (i.e., portable power options, potable water supply, transportation, etc.).
2. The Manager of Operations (or designate) will contact the Site Administrator with information gathered.
3. Emergency response (i.e., evacuation, shelter in place, early dismissal or school closure) will be determined by the Superintendent of Schools/CEO (or designate) in consultation with the Secretary-Treasurer, Operations Manager and the Site Administrator. If a school closure is being considered, the Superintendent of Schools/CEO must provide approval. If evacuating to an alternate site, District supports will be provided to assist in the relocation.
4. The Site Administrator may liaise with the Superintendent of Schools/CEO (or designate) and District Executive Assistants to prepare and forward communications to staff, parents, and (if appropriate) the greater community.
5. The Manager of Operations (or designate) will maintain regular communication with the Site Administrator for the duration of the utility outage to provide updates as they become available.
6. The Site Administrator, in consultation with the Superintendent of Schools/CEO (or designate) and the Secretary-Treasurer and Operations Manager, will adjust response, if necessary, as factors change.

Administrative Procedure		Nicola Similkameen Public Schools	
Section:	District Administration		
Title:	Video Surveillance	Number: (pending)	

Purpose

This procedure describes the District's practices and expectations in relation to the use of video surveillance on school lands, facilities and buses in compliance with Section 74.01 of the School Act and the provisions of the Freedom of Information and Protection of Privacy Act (FIPPA).

Guidelines

The District recognizes both that it has obligations with respect to staff and student safety, and that video surveillance impacts individual privacy. The District utilizes video surveillance for the purposes of ensuring the safety of staff and students, to protect personal property, and to protect District property against vandalism, theft and other destructive acts. The District endeavours to use video surveillance in a manner that is respectful of individual privacy.

General Procedures

1. Surveillance Implementation:

Before installing and operating a new video surveillance system in school facilities or on school lands:

- 1.1 The District will provide notice of its plans to the applicable parent advisory council. In accordance with and as required under 74.01 of the School Act, the District shall obtain the approval of the parent advisory council before proceeding with implementation of the surveillance system.
- 1.2 Where the District deems it appropriate, the District may undertake consultations with other affected groups or individuals about the implementation of surveillance, such as students, parents, staff or members of the community.

2. Use of Surveillance:

- 2.1. The District utilizes surveillance for the purposes of safety and property protection.

- 2.2. Surveillance is not used to routinely monitor student or employee productivity or performance.
- 2.3. Surveillance recordings may be accessed and viewed on an exceptional basis if and when required to investigate incidents raising concerns about personal safety, damage to property, or a contravention of law or school rules or policies or to investigate incidents of misconduct.

3. Equipment and Signage:

- 3.1. The District utilizes video surveillance systems, including cameras and equipment necessary to record and view video and audio footage ("Surveillance Equipment").
- 3.2. The District may use video analytics software to enhance the ability of Surveillance Equipment to detect unusual motion and activity and/or to limit the collection of footage.
- 3.3. Camera/Recorder placement will be subject to approval by the building administrator (Principal or building supervisor) or their designate ("Facility Administrator") at the time of placement, and will be placed with a view to minimizing the privacy-related impacts of the surveillance.
- 3.4. Access to Surveillance Equipment, including cameras, viewing and storage devices will be limited to authorized District employees or contracted service providers. In the ordinary course, such access is limited to the Facility Administrator or contracted service providers engaged in install or maintain Surveillance Equipment.
- 3.5. Surveillance is not to be ordinarily used in locations where appropriate confidential or private activities/functions are routinely carried out (e.g., bathrooms, private conference/meeting rooms). Any exceptions must be authorized by the Superintendent (or their delegate) on the grounds that no other supervision option is feasible and that the need is pressing and outweighs the privacy interest of the student or other person likely to be observed. Surveillance of such locations may not be authorized on an ongoing basis.
- 3.6. The District shall post notices in areas where Surveillance Equipment is in use, which shall include the title and contact information for a District employee who can be contacted with questions or concerns about the use of surveillance.

4. Covert Surveillance:

- 4.1. Covert surveillance (i.e., surveillance without notice) will only be used in exceptional circumstances where compelling reasons for its use exist, such as criminal activity or other serious misconduct, significant property loss, safety or security issues.

- 4.2. Covert surveillance may be authorized by the Superintendent for the purposes of a specific investigation after assessing the availability of alternative investigation methods and will be strictly limited in scope and duration to that which is necessary to achieve a specific, identified objective.
- 4.3. Covert surveillance will not be authorized on an ongoing basis.

5. Security and Disclosure:

- 5.1. All computer and/or recording media shall be password protected, encrypted, and stored in a secure area away to prevent unauthorized disclosure or public access. Access to such equipment will be limited to the Facility Administrator.
- 5.2. The District shall keep and maintain a log of all access to the Surveillance Equipment and recordings. Logs will be retained for a minimum period of ninety days.
- 5.3. Recordings may never be sold, publicly viewed, or distributed in any other fashion except as provided for by this Administrative Procedure or as authorized or required by court order, subpoena or other applicable laws.
- 5.4. The District reserves the right to make footage available to police to assist in police investigations as authorized by FIPPA.

6. Viewing of Recordings:

- 6.1. Playback devices used to view or listen to video footage will be located in secure areas where monitoring or viewing equipment is not accessible to third parties or the public.
- 6.2. The District shall only use and disclose video footage to the extent it is authorized or permitted to do so under FIPPA.
- 6.3. In the ordinary course, access to video footage shall be limited to the Facility Administrator or contracted service providers engaged to install or maintain the Video Equipment.
- 6.4. Employees, Students and parents may request access to video footage in which they appear, and access shall be provided in accordance with FIPPA. If an employee or student is facing any disciplinary action, they may authorize their union representation or other advocate to also view the recording.
- 6.5. The District reserves the right to refuse to provide access to footage where doing so would unreasonably interfere with the privacy of another individual.

- 6.6. The District may share footage with its legal counsel and insurers for the purposes responding to claims or complaints that may be made or to third parties where necessary to carry out investigations.

Date Approved:

Legal Reference: School Act Section 74.01, Freedom of Information and Privacy Protection Act, Public Interest Disclosure Act [SBC 2018]