



**FINANCE AND PLANNING COMMITTEE  
PUBLIC MEETING  
AGENDA**

**Wednesday, November 20, 2024, 4:00 pm  
School Board Office  
1040 Hollywood Road S  
Kelowna, BC**

Finance and Audit Committee agendas can be accessed through the following electronic Board Meeting site:  
<https://pub-sd23.escribemeetings.com/>

**The Central Okanagan Board of Education acknowledges that this meeting is being held on the unceded,  
Traditional Territory of the Okanagan People.**

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**Pages**

1. **AGENDA**  
*Additions/Amendments/Deletions*
2. **REPORTS/MATTERS ARISING**
  - 2.1 **Finance and Planning Committee Public Meeting Report - October 16, 2024** 5  
*(Attachment)*
3. **RECOGNITION/PRESENTATIONS/DELEGATIONS**
4. **PUBLIC QUESTION/COMMENT PERIOD**
5. **COMMITTEE MEMBERS QUERIES/COMMENTS**
6. **DISCUSSION/ACTION ITEMS**
  - 6.1 **2024/2025 and 2025/2026 Budget Timeline and Budget Development Principles** 13  
*(Attachment)*

**STAFF RECOMMENDATION:**

**THAT: The Finance and Planning Committee recommends to the Board:**

**THAT: The Board of Education approve the 2024/2025 and 2025/2026 Budget Timeline as presented at the November 20, 2024 Finance and Planning Committee meeting.**

- 6.2 Financial Update – September 30, 2024 17  
*(Attachment)*

**STAFF RECOMMENDATION:**

**THAT: The Finance and Planning Committee recommends to the Board:**

**THAT: The Board of Education receive the Financial Update as of September 30, 2024 as presented, and forward to the Board of Education as an Information Item.**

- 6.3 Proposed Site for Surplus Portables and School Buses 22  
*(Attachment)*

**STAFF RECOMMENDATION:**

**THAT: The Finance and Planning Committee recommends to the Board:**

**THAT: The Board of Education approve the Quigley Elementary School Site option for portable storage and additional school bus parking as presented at the November 20, 2024, Finance and Planning Committee Meeting.**

**7. DISCUSSION/INFORMATION ITEMS**

- 7.1 Feeding Futures Fund Budget – 2024/2025 28  
*(Attachment)*

- 7.2 Statement of Financial Information for June 30, 2024 36  
*(Attachment)*

- 7.3 Integrated Pest Management Report - Update 120  
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**8. COMMITTEE CORRESPONDENCE**

**9. ITEMS REQUIRING SPECIAL MENTION**

10. **RECOMMENDATIONS/REFERRALS TO THE BOARD/COORDINATING COMMITTEE/OTHER COMMITTEES**

11. **ITEMS FOR FUTURE FINANCE AND PLANNING COMMITTEE MEETINGS**

**January**

Finance:

- Annual Review of Committee's Mandate, Purpose and Function
- Amended Annual Budget for the Fiscal Year
- Ministry of Education and Child Care Recalculation Allocation
- Financial Update at December 31<sup>st</sup>
- Budget Survey Development

**February**

Finance:

- Budget Presentation
- School Fees Summary

Planning:

- Annual Facility Grant (AFG) Plan

**April (1st Meeting)**

Finance:

- Overview of Budget Allocation
- Budget Consultation Input Received
- Trustee Indemnity for the 2025/2026 Fiscal Year

**April (2nd Meeting)**

Finance:

- Central Okanagan School District Preliminary Budget Proposal – Superintendent's Budget Recommendations
- Financial Report at March 31<sup>st</sup>

**May**

Finance:

- Auditor’s Report to the Finance and Audit Committee – Initial Communication on Audit Planning for the Year
- Annual CommunityLINK Allocations
- Financial Update - International Education Program
- Financial Update - Feeding Futures Program

Planning:

- Annual Transportation Update
- Capital Plan Submission

**June**

Finance:

- School District No. 23 (Central Okanagan) Annual Budget for the Fiscal Year 2025/2026
- 2024/2025 Accumulated Operating Surplus Review
- Proposed Multi-Year Financial Plan (2025/2026 to 2027/2028)
- Annual Review of Financial Planning and Reporting Policy

Planning:

- Energy and Sustainability Presentation

**12. FUTURE FINANCE AND PLANNING COMMITTEE MEETINGS**

- January 29, 2025
- February 26, 2025
- April 2, 2025

4:00 pm, Main Board Room  
1040 Hollywood Rd. S., Kelowna

**13. MEDIA QUESTIONS**

**14. ADJOURNMENT**



**CENTRAL OKANAGAN PUBLIC SCHOOLS - BOARD COMMITTEE REPORT**

**Finance and Planning Committee Meeting**

**Public Meeting**

**Wednesday, October 16, 2024, 4:00 pm**

**School Board Office**

**1040 Hollywood Road S**

**Kelowna, BC**

- Board of Education: Trustee J. Fraser, Co-Chair  
Trustee W. Broughton, Co-Chair (*arrived at 4:10 pm*)  
Trustee C. Desrosiers, Committee Member  
Trustee L. Guderyan, Committee Member  
Trustee A. Geistlinger (*arrived at 4:05 pm*)  
Trustee L. Tiede
- Absent: Trustee V. Johnson
- Staff: Delta Carmichael, Secretary-Treasurer/CFO  
Kevin Kaardal, Superintendent of Schools/CEO  
Jon Rever, Acting Deputy Superintendent  
Josh Currie, Assistant Director of Operations  
David Widdis, Planning Manager  
Lise Bradshaw, Executive Assistant
- Absent: Terry Beaudry, Deputy Superintendent (*on Secondment to Ministry of Education and Child Care*)
- Partner Groups: Teri Wishlow, CUPE President  
Susan Bauhart, COTA President  
Nicola Baker, COPAC President (*arrived at 4:06 pm*)  
Scott Sieben, COPVPA President (*arrived at 4:13 pm*)  
Stella Pushor and Ala'a Alaiwah, DSC Student Reps

**The Central Okanagan Board of Education acknowledged that this meeting was being held  
the unceded, Traditional Territory of the Okanagan People.**

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Trustee Fraser, Co-Chair, advised:

Due to the combination of the Finance and Audit Committee with the Planning and Facilities Committee effective September 1, 2024, Trustees have agreed that until the new Committee Chair is elected (at the October 30, 2024 AGM), Trustee Fraser will chair the October 16, 2024 Finance and Planning Committee meeting.

Furthermore, as the two Action items on the Agenda relate to Planning and Facilities, the voting committee members of the former Planning and Facilities Committee will vote on the motions.

*Trustee Guderyan was appointed as Acting Voting Committee member for the October 16, 2024 Finance and Planning Committee Meeting, until Trustee Broughton could join the meeting.*

## **AGENDA**

October 16, 2024 Committee Agenda - approved as presented.

## **REPORTS/MATTERS ARISING**

### **Finance and Planning Committee Public Meeting Report - September 18, 2024**

September 18, 2024 Committee Report - received as distributed.

## **DISCUSSION/ACTION ITEMS**

### **Capital Plan Bylaw No. 2024/2025-CPSD23-04**

The Secretary-Treasurer/CFO advised that the Ministry of Education and Child Care had provided an Amended Capital Plan Response letter on September 10, 2024 providing additional support and approval for an 8-classroom prefabricated modular addition at Webber Road Elementary school. The Board is required to approve a Bylaw to access the funding.

The COTA President queried if there is a chance that a newly elected government could pull back any funding committed to school districts for capital projects. The Superintendent of Schools/CEO advised that that scenario would be very unlikely as these funding agreements are legal commitments that have been made by the Ministry of Education and Child Care.

**Outcome:**

**The Finance and Planning Committee recommended the following:**

**THAT: The Board of Education of School District No. 23 (Central Okanagan) give first reading to Capital Bylaw No. 2024/2025-CPSD23-04.**

**THAT: The Board of Education of School District No. 23 (Central Okanagan) give second reading to Capital Bylaw No. 2024/2025-CPSD23-04.**

**THAT: The Board of Education of School District No. 23 (Central Okanagan) give all three readings to Capital Bylaw No. 2024/2025-CPSD23-04 at the November 13, 2024, Public Board Meeting.**

**THAT: The Board of Education of School District No. 23 (Central Okanagan) give third reading and adopt Capital Bylaw No. 2024/2025-CPSD23-04.**

**Annual Integrated Pest Management Report**

*4:10 pm: Trustee Broughton joined the meeting, and assumed his role as a Voting Committee Member.*

The Assistant Director of Operations provided information on the annual report provided to the Board of Education regarding Pest Management.

Trustee Geistlinger queried whether elementary school fields were fertilized, as it mentions that middle and secondary school fields are fertilized twice per year. The Assistant Director of Operations later confirmed that elementary schools are fertilized at least once per year.

Trustee Geistlinger queried the use of Certified Experts, per Policy 620 Integrated Pest Management, regarding the problem of invasive weeds on school fields. The Superintendent of Schools/CEO clarified that experts are only brought in for pests such as wasps and rats. The Superintendent of Schools/CEO advised that he has requested that the Operations team and the Secretary-Treasurer/CFO provide a report to the Finance and Planning Committee that provides information on what the City of Kelowna and other jurisdictions are doing to maintain their fields, as they are a valuable resource that must be preserved.

The COPAC President queried the trees that had recently been removed at some school sites, and requested that some be replaced as they provide shade for students. The Superintendent of Schools/CEO advised that some of these trees that were removed were hazardous and unsuitable for a school environment. The Operations team is in the process of replacing some of the trees, and the District has been selected by the BC Parks Foundation (Green Schools) to have trees planted to create natural learning spaces.

**Outcome:**

**The Finance and Planning Committee recommended the following:**

**THAT: The Board of Education accept the Annual Integrated Pest Management Report as the Annual Report required in Policy 620 – Integrated Pest Management (IPM), as attached to the Agenda and presented at the October 16, 2024 Finance and Planning Committee Public Meeting.**

**DISCUSSION/INFORMATION ITEMS**

**Ministry of Education and Child Care 2024/2025 Preliminary Operating Grant Summary Tables**

The Secretary-Treasurer/CFO provided an overview of the Ministry of Education and Child Care 2024/2025 Preliminary Operating Grant Summary and related Funding Tables, which are used to build the 2024/2025 Annual Budget. The numbers do not yet reflect the student data from the September 30, 2024 1701 submission. This information will be updated by December, 2024.

The Secretary-Treasurer/CFO and Superintendent of Schools/CEO answered queries from the Committee regarding the projections and the Classroom Enhancement Fund.

**Budget Pressures Overview – 2024/2025**

The Secretary-Treasurer/CFO provided information on the significant circumstances that created a \$4.4M budget pressure, such as:

- Cost escalations;
- Not being fully funded for inflation;
- A substantial enrolment drop compared to the 6-year average.

The District's senior team collaborated and found savings within the District to cover the budget pressure with no loss of staff.

The Secretary-Treasurer/CFO and Superintendent of Schools/CEO answered queries from the Committee clarifying:

- How a local capital transfer works;
- International Education revenue;
- The tech Refresh Program;
- Investment portfolios;
- Discretionary funding/spending;
- New child care spaces and the need to have the Ministry of Education and Child Care fund the maintenance of the new facilities;
- Decentralization of custodial supplies.



### **Student and Family Affordability Fund Update at June 30, 2024**

The Secretary-Treasurer/CFO provided the Committee with a report on the spending of this fund for the 2023/2024 school year. The fund was allocated an additional \$826,000 in April of 2024 to further support families. In June of 2024, the following plan was proposed to the Ministry of Children and Families with respect to how the District would be supporting families and students utilizing these funds:

- Every school to receive an allocation of \$15 per pupil;
- Base funding to the Welcome Centre and Indigenous Education Department;
- The remaining funds to be distributed to the 22 schools with highest family affordability need.

The COPAC President queried whether these funds could be used to help families with the cost of student assessments. The Superintendent of Schools/CEO advised that he has asked the Ministry of Education and Child Care about this matter, and it is not permitted.

### **Feeding Futures Fund Update at June 30, 2024**

The Secretary-Treasurer/CFO provided an update on the spending in the first year of this program. The District was allocated \$2.8M by the Ministry of Education and Child Care and has spent 87% of the funds as of June 30, 2024. Funding was used on universal breakfast programs, brown bag lunch programs, school-based lunch programs and snack programs. Additionally, the Welcome Centre and Indigenous Education Department were supported. The District also received \$150,000 of capital funding through the Minor Capital Program, and these funds supported schools with small and large equipment orders and the replacement of a commercial kitchen at Rutland Middle School.

The Secretary-Treasurer/CFO and the Superintendent of Schools/CEO answered queries from the Committee.

## **RECOMMENDATIONS/REFERRALS TO THE BOARD/COORDINATING COMMITTEE/OTHER COMMITTEES**

November 13, 2024 Public Board Meeting:

- Capital Plan Bylaw No. 2024/2025-CPSD23-04 (Action Item)
- Annual Integrated Pest Management Report (Action Item)
- Ministry of Education and Child Care 2024/2025 Preliminary Operating Grant Summary Tables (Information Item)
- Budget Pressures Overview – 2024/2025 (Information Item)
- Student and Family Affordability Fund Update at June 30, 2024 (Information Item)
- Feeding Futures Fund Update at June 30, 2024 (Information Item)

## ITEMS FOR FUTURE FINANCE AND PLANNING COMMITTEE MEETINGS

### November

#### Finance:

- Financial Update as of September 30, 2024
- School District No. 23 (Central Okanagan) Budget Development Principles
- School District No. 23 (Central Okanagan) Budget Development Timeline
- 2023/2024 Statement of Financial Information
- Feeding Futures Fund Budget 2024/2025

### January

- Annual Review of Committee's Mandate, Purpose and Function.

#### Finance:

- Amended Annual Budget for the Fiscal Year
- Ministry of Education and Child Care Recalculation Allocation
- Financial Update at December 31st
- Budget Survey Development

### February

#### Finance:

- Budget Presentation
- School Fees Summary

#### Planning:

- Annual Facility Grant (AFG) Plan

### April (1st Meeting)

#### Finance:

- Overview of Budget Allocation
- Budget Consultation Input Received
- Trustee Indemnity for the 2024/2025 Fiscal Year

### April (2nd Meeting)

#### Finance:

- Central Okanagan School District Preliminary Budget Proposal – Superintendent's Budget Recommendations
- Financial Report at March 31st

**May**

Finance:

- Auditor’s Report to the Finance and Audit Committee – Initial Communication on Audit Planning for the Year
- Annual CommunityLINK Allocations
- Financial Update - International Education Program
- Financial Update - Feeding Futures Program

Planning:

- Annual Transportation Update
- Capital Plan Submission

**June**

Finance:

- School District No. 23 (Central Okanagan) Annual Budget for the Fiscal Year 2025/2026
- 2024/2025 Accumulated Operating Surplus Review
- Proposed Multi-Year Financial Plan (2025/2026 to 2027/2028)
- Annual Review of Financial Planning and Reporting Policy

Planning:

- Energy and Sustainability Presentation

**FUTURE FINANCE AND PLANNING COMMITTEE MEETINGS**

Wednesday, November 16, 2024

Wednesday, January 29, 2025

Wednesday, February 26, 2025

4:00 pm, 1040 Hollywood Rd. S.

**MEDIA QUESTIONS**

No media present.

**ADJOURNMENT**

The meeting adjourned at 5:04 pm.

Questions - Please Contact:

Trustee Broughton, Co-Chair at 250-718-9219 or [Wayne.Broughton@sd23.bc.ca](mailto:Wayne.Broughton@sd23.bc.ca)

Trustee Fraser, Co-Chair at 250-718-8613 or [Julia.Fraser@sd23.bc.ca](mailto:Julia.Fraser@sd23.bc.ca)

Delta Carmichael Secretary-Treasurer/CFO at 250-860-8888 or [delta.carmichael@sd23.bc.ca](mailto:delta.carmichael@sd23.bc.ca)

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Julia Fraser, Co-Chair

# Memorandum

**Date:** November 15, 2024  
**To:** Finance and Planning Committee  
**From:** Delta Carmichael, Secretary-Treasurer/CFO

**Action Item:** 2024/2025 and 2025/2026 Budget Timeline and Budget Development Principles

## 1.0 ISSUE STATEMENT

Approval of the 2024/2025 and 2025/2026 Budget Timeline and Budget Development Principles.

## 2.0 RELEVANT BOARD MOTION/DIRECTION

None.

## 3.0 BACKGROUND

The budget timeline is provided as a guide for the Board, staff, and the public to use in the ongoing development of the budget. It outlines the significant dates and deadlines pertaining to both the amendments of the current year's budget as well as the development of next year's budget.

## 4.0 POINTS FOR CONSIDERATION

- a) The timeline (*Appendix A*) has been developed based on previous year's schedules as well as anticipated proposed Board Meeting dates.
- b) There are several uncertainties facing the budget development in both the 2024/2025 and 2025/2026 fiscal years which may require alternate plans to be implemented either during the development process or after it has been completed.

### 2024/2025 Uncertainties Include:

- Classroom Enhancement Fund confirmation (expected December, 2024).
- Staffing requirements, including availability of specialty teachers and Certified Education Assistants (CEAs).
- Space requirements and capacity challenges.
- Continued cost escalations not being fully funded (i.e., illness, benefits, food, utilities, fuel costs, etc.).
- Impact on other employee staffing levels.

**2025/2026 Uncertainties Include:**

- Student FTE projection.
  - Staffing requirements, including availability of specialty teachers and CEAs.
  - Space requirements and capacity challenges, including additional portable classroom costs due to the forecasted capacity constraints.
  - Impact on other employee staffing levels.
  - Ministry of Education and Child Care per pupil funding announcement in March, 2025.
- c) The Budget Development Principles were developed several years ago and serve as a guideline when making budget decisions (*Appendix B*).
- d) The public budget presentation takes place in February each year as an information session for the public, providing them with the most up to date information at that time.

**5.0 OPTIONS FOR ACTION**

- a) Approve the 2024/2025 and 2025/2026 Budget Timeline and Budget Development Principles as presented.
- b) Request changes to the 2024/2025 and 2025/2026 Budget Timeline and Budget Development Principles.

**6.0 SECRETARY-TREASURER/CFO'S COMMENTS**

None.

**7.0 STAFF RECOMMENDATION**

**THAT: The Finance and Planning Committee recommends to the Board:**

**THAT: The Board of Education approve the 2024/2025 and 2025/2026 Budget Timeline as presented at the November 20, 2024 Finance and Planning Committee meeting.**

**8.0 APPENDICES**

- A. 2024/2025 and 2025/2026 Budget Timeline
- B. 2024/2025 and 2025/2026 Budget Development Principles

School District No. 23 (Central Okanagan)  
 Budget Timeline - APPENDIX A  
 Fiscal Year Ending June 30, 2025

Year	Date	Meeting	2024/2025 (Current Year)	2025/2026 (Next Year)
2024	Sept 18	Finance & Planning Committee	Review 2023/2024 Financial Statements	
	Sept 25	Board Meeting	Approve 2023/2024 Financial Statements	
	Sept 27		2023/2024 Financial Statements to Ministry of Education and Child Care	
	Nov 20	Finance & Planning Committee		Finalize Timeline/Budget Principles & Discuss Consultation Process, if required
2025	Jan 29	Finance & Planning Committee	Review 2024/2025 Amended Budget Bylaw	Discussion of Budget Survey Questions / Presentation
	Feb 3			Request for Budget Input Begins
	Early Feb	Budget Presentation		7:00 pm (location to be determined)
	Feb 19	Board Meeting	Adopt 2024/2025 Amended Budget Bylaw	
	Feb 26	Finance & Planning Committee		Submissions From Partner Groups
	Mar 14			2025/2026 Funding Details & Initial District Enrol Numbers Reviewed
<i>March 17 - 28th, 2025 - SPRING BREAK</i>				
	Apr 3	Finance & Planning Committee		Superintendent/CEO 2025/2026 Budget Proposal Report (Information Item)
	Apr 16	Board Meeting		Superintendent/CEO 2025/2026 Budget Proposal Report (Information Item)
	Apr 23	Finance & Planning Committee		Superintendent/CEO 2025/2026 Budget Recommendation Report (Action Item)
	May 14	Board Meeting		Budget Recommendations / Tentative Budget Set
	May 21	Finance & Planning Committee	Preliminary Audit Planning Report	
	May 23			Final Day for Staff Adjustment / Teacher Layoff
	Jun 18	Finance & Planning Committee		Review 2025/2026 Annual Budget Bylaw
	Jun 25	Board Meeting		Adopt 2025/2026 Annual Budget Bylaw
	Jun 30			2025/2026 Annual Budget Bylaw to Ministry of Education and Child Care
	Jun 30		Fiscal Year Complete	
<i>August 5 - 15th, 2025 - YEAR END AUDIT</i>				
	Sept 17	Finance & Planning Committee	Review 2024/2025 Audited Financial Statements	
	Sept 24	Board Meeting	Approve 2024/2025 Audited Financial Statements	
	Sept 30		2024/2025 Audited Financial Statements to Ministry of Education and Child Care	

\*All Partner Groups and the general public will be invited to attend.  
 Additional Budget Presentation/Information is available from the Assistant Secretary-Treasurer, upon request.



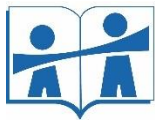
## **Appendix B Budget Development Principles**

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The underlying principles for all budget decisions will be that:

- The student comes first.
- Every budget allocation will be aligned to meet the District's Vision, Purpose, Cultural Values, and Overarching Goal. Consideration must also be given to the individual school goals.
- The District will obtain the most effective results for the dollars spent.
- The Board must meet legal requirements; therefore, the budget will be balanced, and all statutory requirements will be met.





# Memorandum

**Date:** November 15, 2024  
**To:** Finance and Planning Committee  
**From:** Delta Carmichael, Secretary-Treasurer/CFO  
**Action Item:** **Financial Update – September 30, 2024**

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## 1.0 RELEVANT BOARD MOTION/DIRECTION

None.

## 2.0 BACKGROUND

The Office of the Auditor General of British Columbia, in their May, 2016 report 'Improving Budgeting and Expenditure Management in the Public Education System' recommended that every school district 'regularly report forecasted results compared with actual budget results to the school board (or committee of the board), and provide an accompanying discussion and analysis, as necessary, to fully communicate financial performance and key risks'.

## 3.0 INFORMATION STATEMENT

### Classroom Enhancement Fund Update

During spring staffing (April, 2024), 281 teacher FTE were identified to be funded by the Classroom Enhancement Fund (CEF). Of this, 188 FTE were enrolling teachers. In September, additional teacher FTE was added to the system to support classroom size and composition. In the District's CEF submission to the Ministry of Education and Child Care in October 2024, the District requested 285 FTE (2024 FTE = 250).

### Feeding Futures Fund

In April, 2023, the Ministry of Education and Child Care announced new funding of \$214 million over three years so school districts can create or expand local food programs in schools throughout British Columbia. The funds will be used for purchasing food and hiring dedicated staff to co-ordinate providing meals and snacks to students. The District's proportionate share for the 2023/2024 school year was \$2.8 million, of which \$2,441,730 (87%) was spent at June 30, 2024, leaving a balance of \$367,063 to be carried forward into the 2024/2025 school year. The District's proportionate share for the 2024/2025 school year is \$2,828,440. The expectation is that this funding, along with the carry forward balance mentioned above, will be fully spent by June 30, 2025.

### Financial Performance

The District's fiscal year runs from July 1 to June 30 each year. The enclosed document analyzes the financial revenue and expenditures for the three (3) months ending September 30, 2024. Financial comparison is the 2024/2025 Amended Budget as of November 5, 2024. The 2024/2025 Amended Budget will be presented at the Finance and Planning Committee meeting on January 29, 2025 with a recommendation for approval to the Board of Education at the February 19, 2025 Public Board Meeting.

### Other items of note for the 2023/2024 financial year include:

- The 2024/2025 Annual Budget was built on a projected student enrolment of 400 FTE which was aligned with prior year trends. The 3-year average of student enrolment growth is 520 FTE (2.22%) and the 6-year average of student enrolment growth is 434 FTE (1.90%).
- In September, 2024, the overall funded student enrolment, excluding adult, alternate and online enrolment, was lower than anticipated, with a 151 student FTE increase versus the 400 student FTE increase projected. This decrease in enrolment resulted in a \$4.4 million budget pressure for the 2024/2025 school year. Senior staff worked collaboratively to identify \$4.4M in savings. Where possible, unfilled positions were left vacant to avoid direct impact to existing positions. This decrease is reflected in the current 2024/2025 Amended Budget and will be included in the Amended Budget Bylaw that is due to the Ministry of Education and Child Care in February, 2025.
- The Central Okanagan has been identified by Immigration, Refugees & Citizenship Canada as a destination hub for newcomers, and as such the District experienced an increased number of families arriving from all over the world. This summer alone, 241 newcomer students from 12 countries enrolled in the District, with most families settling in the Central and Rutland family of schools. This influx is driven by increased immigration, refugee settlement and educational opportunities for immigrants. This immigration trend has resulted in the increase of English Language Learner (ELL) FTE over the prior years.
- The District's spending to September 30, 2024, is progressing as expected. A reminder that to the end of September, 2024, only one (1) month of school operations has occurred.
- Benefit costs are lower during the latter part of each calendar year (September-December) as several employees have reached their annual maximum for CPP and EI.

### Key Financial Risks

Key financial risks for the District include the cost of sick leave and benefits, as well as unexpected cost increases in some major spending categories (fuel, supplies, utilities, insurance).

During this school year, the lasting impacts of the COVID-19 pandemic may continue to be an unexpected key financial risk. Cost of sick leave is budgeted using historical patterns applied to current staffing levels; however, the projected budget for staff illness and long-term replacement costs continue to be increased compared to prior year budgets.

For other major spending categories, risk is mitigated through careful monitoring and if necessary, underspending in other discretionary areas to offset increasing costs.

Department and school budgets are actively reviewed by management and where areas of concern have been identified, department management have met to discuss ways of completing the year within the allotted budget.

#### **4.0 SECRETARY-TREASURER/CFO'S COMMENTS**

None.

#### **5.0 STAFF RECOMMENDATION**

**THAT: The Finance and Planning Committee recommends to the Board:**

**THAT: The Board of Education receive the Financial Update as of September 30, 2024 as presented, and forward to the Board of Education as an Information Item.**

#### **6.0 APPENDIX**

A. Financial Update – September 30, 2024

Operating Fund			Actual to Sept 30, 2024	Forecast to Year End	2024/2025 Amended Budget (5-Nov-24)	Forecast (Over) Under	Forecast Variance %	Commentary
Instruction	Salaries & Benefits	*	\$ 27,193,985	\$ 246,320,169	\$ 247,104,783	\$ 784,614	0.32%	Given majority of expenses have been incurred for only 1 month, spending progressing as expected.
	Services and Supplies		2,342,735	13,070,939	13,379,431	308,492	2.31%	Given majority of expenses have been incurred for only 1 month, spending progressing as expected.
	<b>Total</b>	<b>1</b>	<b>29,536,720</b>	<b>259,391,109</b>	<b>260,484,214</b>	<b>1,093,105</b>	<b>0.42%</b>	
District Administration	Salaries & Benefits	**	1,663,262	6,777,829	6,862,745	84,916	1.24%	Spending progressing as expected.
	Services and Supplies		723,198	2,892,791	2,913,503	20,712	0.71%	Spending progressing as expected.
	<b>Total</b>	<b>4</b>	<b>2,386,459</b>	<b>9,670,620</b>	<b>9,776,248</b>	<b>105,628</b>	<b>1.95%</b>	
Operations & Maintenance	Salaries & Benefits		5,059,491	19,088,490	19,316,156	227,665	1.18%	Spending progressing as expected.
	Services and Supplies		2,232,985	10,036,344	10,192,914	156,570	1.54%	Spending progressing as expected.
	<b>Total</b>	<b>5</b>	<b>7,292,476</b>	<b>29,124,835</b>	<b>29,509,070</b>	<b>384,235</b>	<b>1.30%</b>	
Transportation	Salaries & Benefits		717,199	4,681,226	4,693,710	12,485	0.27%	Given majority of expenses have been incurred for only 1 month, spending progressing as expected.
	Services and Supplies		243,803	1,991,229	2,052,000	60,771	2.96%	Given majority of expenses have been incurred for only 1 month, spending progressing as expected.
	<b>Total</b>	<b>7</b>	<b>961,002</b>	<b>6,672,455</b>	<b>6,745,710</b>	<b>73,256</b>	<b>1.09%</b>	
<b>TOTALS</b>		<b>\$ 40,176,657</b>	<b>\$ 304,859,018</b>	<b>\$ 306,515,242</b>	<b>\$ 1,656,224</b>	<b>0.54%</b>		

\* The majority of staff attached to Instruction are paid over 10 months.  
 \*\* The majority of staff attached to District Administration are paid over 12 months.

Capital Fund			Actual to Sept 30, 2024	Forecast to Year End	2024/2025 Amended Budget (5-Nov-24)	Forecast (Over) Under	Forecast Variance %	Commentary
Capital Assets	Operating & Local Capital	10/03	\$ 4,549,432	\$ 7,000,000	\$ 8,575,479	\$ 1,575,479	18.37%	Additions relate primarily to the District's school refresh program and school based capital purchases.
	Bylaw Capital	99	3,910,041	15,640,165	15,640,165	-	0.00%	Amortization is adjusted annually per the MECC Amortization Tool.
<b>TOTALS</b>			<b>\$ 8,459,473</b>	<b>\$ 22,640,165</b>	<b>\$ 24,215,644</b>	<b>\$ 1,575,479</b>	<b>6.51%</b>	

Special Purpose Funds		Fund	Actual to Sept 30, 2024	Forecast to Year End	2024/2025 Amended Budget (5-Nov-24)	Forecast (Over) Under	% of Budget Spent	Forecast (Over) Under
Annual Facilities	62	\$ 785,498	\$ 785,498	\$ 785,498	\$ -	100.00%	These funds have been fully spent at 30-Sept-24.	
Seamless Day Pilot	65	6,176	57,910	82,910	25,000	7.45%	Spending progressing as expected.	
Early Learning Capacity Building	68	19	9,973	29,973	20,000	0.06%	Expectation is that this spending will progress in the coming months.	
Mental Health in Schools	69	-	50,124	70,124	20,000	0.00%	Expectation is that this spending will progress in the coming months.	
First Nation Student Transportation	70	-	2,553	7,553	5,000	0.00%	Indigenous Education Department is working	
Classroom Enhancement	71	2,994,945	34,077,092	34,077,092	-	8.79%	Spending progressing as expected. 2024/2025 Amended Budget reflects a total CEF FTE of 285 plus an increase in the per teacher FTE wage & benefits costs. Announcement if the District is successful in their request will occur in December 2024.	
Strengthening Early Yrs Kindergarten	75	1,521	40,888	40,888	20,000	3.72%	Spending progressing as expected.	
Early Learning & Care	76	-	175,000	175,000	-	0.00%	The District has not yet received funding to support the program costs so we are unable to recognize any related costs at 30-Sept-24.	
Early Childhood Education Dual Credit	78	25,058	239,842	239,842	50,000	10.45%	Spending progressing as expected.	
Health Dual Credit	79	12,259	50,002	50,002	-	24.52%	Spending progressing as expected.	
Student & Family Affordability Fund	81	-	856,267	856,267	150,000	0.00%	\$826K was unexpected received in April 2024 with the intent to continue to provide financial assistance to families in need. Much of this spending was incurred in October 2024.	
Feeding Futures Fund	82	283,212	3,195,503	3,195,503	200,000	8.86%	Spending progressing as expected.	
Community Link Fund	85	45,175	1,296,051	1,296,051	-	3.49%	Spending progressing as expected.	
Provincial Resource Program	88	43,420	237,984	237,984	15,000	18.24%	Spending progressing as expected.	
School Generated Funds	89	671,742	9,000,000	9,000,000	-	7.46%	Spending progressing as expected.	
Dual Credit Expansion	92	24,519	100,000	100,000	-	24.52%	NEW - new funding to support District Principal of Transitions.	
Strong Start	94	-	256,000	256,000	-	0.00%	The District has not yet received funding to support the program costs so we are unable to recognize any related costs at 30-Sept-24.	
Ready Set Learn	95	-	78,400	78,400	-	0.00%	The District has not yet received funding to support the program costs so we are unable to recognize any related costs at 30-Sept-24.	
Official Languages (OLEP)	96	78,815	428,018	428,018	-	18.41%	The District has not yet received the current year funding to support the program costs however there is \$78,815 of carry forward funds from the prior year that the District was able to access so some costs were recognized at 30-Sept-24.	
Learning Improv-Support Staff	97	65,314	1,108,673	1,108,673	75,000	5.89%	Spending progressing as expected.	
<b>TOTALS</b>		<b>\$ 5,037,674</b>	<b>\$ 52,045,779</b>	<b>\$ 52,115,779</b>	<b>\$ 580,000</b>	<b>9.67%</b>		

Bylaw Capital Projects		Fund	Actual to Sept 30, 2024	Ministry COA Budget	Balances Still to Withdraw	% of Budget Spent	Forecast (Over) Under
Annual Facilities Grant	61/62	\$ 4,485,469	\$ 6,214,934	\$ 1,729,465	\$ 72,17%	Balance expected to fully spend by March 31, 2025.	
Ecole Dr. Knox Middle Addition	38	12,181,612	24,477,346	12,295,734	49.77%	Balance expected to fully spend by December 31, 2024.	
George Pringle Secondary	38	23,472,371	114,705,183	91,232,811	20.46%	Balance expected to fully spend by September 30, 2028.	
Feeding Futures Capital Year 1	39	102,718	150,000	47,282	68.48%	Subsequent to 30-Sept-24, this was fully spent.	
Ecole Hudson Road Elementary Addition	39	484,340	12,024,694	11,540,354	4.03%	Balance expected to fully spend by March 31, 2027.	
North Glenmore Prefabricated Modular	39	5,764,392	7,747,557	1,983,165	74.40%	Balance expected to fully spend by March 31, 2025.	
Replacement Buses	39	267,681	1,199,687	932,006	22.31%	Balance expected to fully spend by September 30, 2024.	
Casorso HVAC Upgrade	40	713,382	2,000,000	1,286,618	35.67%	Balance expected to fully spend by March 31, 2025.	
Feeding Futures Capital Year 2	40	-	200,000	200,000	0.00%	Balance expected to fully spend by March 31, 2025.	
Chief Tomat Prefabricated Modular	40	425,278	2,159,500	1,734,222	19.69%	Balance expected to fully spend by March 31, 2026.	
Webber Road Prefabricated Modular	40	-	-	0	#DIV/0!	NEW - recent announcement, details to follow.	
Replacement Buses	40	-	1,355,863	1,355,863	0.00%	Balance expected to fully spend by March 31, 2025.	
<b>TOTALS</b>		<b>\$ 47,897,243</b>	<b>\$ 172,234,764</b>	<b>\$ 124,337,521</b>	<b>27.81%</b>		

Other Information		2023/2024 Financial Statements		Notes	
		2024/2025 Annual Budget	2023/2024 Amended Budget	Change	
Appropriated Surplus					3,392,159
Unappropriated Surplus					628,135
	<b>Total Surplus</b>				<b>\$ 4,020,294</b>
					Available for carry forward
Staffing (FTE)	Teachers	1,626.5201	1,585.2957	41.2244	FTE growth & complexity of school organizations + Classroom Enhancement Fund FTE increase + continued increase to ELL student FTE + increase in school funded teaching staff + 3 Jordan Principle funded FTE. Introduction of Inclusion teachers + additional IST FTE added to schools.
	Principal/Vice Principals	110.0000	110.0000	0.0000	No change.
	Educational Assistants	558.3102	566.3474	(8.0372)	6 FTE relates to school and Jordan Principle (JP) funded CEAs. Schools are still applying for JP funded support. 2.3 FTE relates to LIF for the 2024/2025 school year, the annual # of LIF minutes was adjusted to provide 2 additional LIF funded CEAs.
	Support Staff	603.5052	594.8464	8.6588	2 bus routes were added to manage increased ridership in the District + 8 FTE SWIS federally funded positions added less 3.5 FTE less advocates were budgeted as the Indigenous targeted funding surplus carry forward has dropped between F24 and F25.
	Other Professionals	47.0000	42.6900	4.3100	2 FTE SWIS federally funded positions added to continue to support student & staff growth + 1 executive assistant was added to Operations + 1 FTE wellness manager to support the District's Strategic Plan and the System Wellbeing focused direction+ the 1 FTE HR advisor position was budgeted at .69 FTE as the position was filled part way through the prior fiscal year but is a 1 FTE in the current year.
	<b>Total Staffing FTE</b>	<b>2,945.3355</b>	<b>2,899.1795</b>	<b>46.1560</b>	
Funded Students (FTE)	School Age	24,564.8125	24,412.8750	151.9375	2024/2025 Annual Budget built on 400 student FTE (3 yr ave = 520 FTE; 6 yr ave = 434 FTE). April 2024 staffing for the 2024/2025 school year was built on 386 student FTE. At final 1701 sign off, head count was 168 over the 2023/2024 Amended Budget with a drop in course load of 16 FTE for a net increase of 151 FTE. Note - At snap shot date, these figures were 206 head count less 37 FTE for a net increase of 169 FTE) however between snap shot date and sign off, duplicate student information was finalized.
	Alternate Schools	305.0000	285.0000	20.0000	
	eSchool (Distributed Learning)	133.8750	145.6250	(11.7500)	Enrolment with esch23 continues to change throughout the year and is dependent on what % of course work is completed at Sept 30, February & May recounts.
	Summer Literacy	0.0000	176.0000		
	<b>Total Enrolment Based Funding</b>	<b>25,003.6875</b>	<b>25,019.5000</b>		
	Level 1 Special Needs	22.0000	19.0000	3.0000	
	Level 2 Special Needs	1,514.0000	1,436.0000	78.0000	69 student FTE increase in autism (category G) over the prior year (135 student FTE increase the year before) + 11 student FTE increase in physical disability/chronic health impairment (category D).
	Level 3 Special Needs	261.0000	252.0000	9.0000	District SEL consultants have been working alongside case managers to: identify students of concern; increase understanding of the designation process; and assist with the assembly of supporting documentation as well, increased MH Agency Support in schools has assisted in reducing barriers to agency support to meet Ministry criteria to designate.
	English Language Learners	1,910.0000	1,574.0000	336.0000	Central Okanagan has been identified by Immigration, Refugees & Citizenship Canada as a destination hub for newcomers, and as such we experienced an increased number of families arriving from all over the world. This summer alone, 241 newcomer students from 12 countries enrolled in our District, with most families settling in the Central and Rutland family of schools. This influx is driven by increased immigration, refugee settlement and educational opportunities for immigrants. This immigration trend has resulted in the increase of ELL FTE over the prior years.
	Indigenous Education	3,110.0000	3,173.0000	(63.0000)	Students continue to access the Indigenous Education program
	Adult	2.5000	7.0000	(4.5000)	
	<b>Supplemental for Unique Student Needs</b>	<b>6,819.5000</b>	<b>6,461.0000</b>		
	CE - Feb (Recount)	11.0000	7.1875		Feb/25 FTE are estimates only.
	Online Learning - Feb (Recount)	51.0000	85.6250		Feb/25 FTE are estimates only.
	Adult	5.0000	6.7500		Feb/25 FTE are estimates only.
	Level 1 Special Needs	0.0000	0.0000		Feb/25 FTE are estimates only.
	Level 2 Special Needs	20.0000	27.0000		Feb/25 FTE are estimates only.
	Level 3 Special Needs	0.0000	0.0000		Feb/25 FTE are estimates only.
	Newcomer Refugees	90.0000	91.9375		Feb/25 FTE are estimates only.
	<b>Total Feb Enrolment Counts</b>	<b>177.0000</b>	<b>218.5000</b>		
	CE - May (Recount)	5.0000	8.6250		May/25 FTE are estimates only
	DL - May (Recount)	40.0000	51.0625		May/25 FTE are estimates only
	Adult	3.0000	3.6250		May/25 FTE are estimates only
	<b>Total May Enrolment Counts</b>	<b>48.0000</b>	<b>63.3125</b>		
	International Education		425.0000	430.0000	



# Memorandum

**Date:** November 15, 2024  
**To:** Finance and Planning Committee  
**From:** Josh Currie, Assistant Director of Operations  
**Prepared by:** Rob Drew, Director of Operations  
**Action Item:** **Proposed Site for Surplus Portables and School Buses**

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## 1.0 ISSUE STATEMENT

School District No. 23 (Central Okanagan) (the "District") has faced significant challenges in accommodating the rapidly growing student enrolment over the past decade, which has necessitated facility renovations, the installation of new portables, and expansion of the school bus fleet. Following increased capital investment over the past six years, the District is experiencing a surplus of portables and a growing school bus fleet that will require additional storage space. District staff has reviewed various site locations to accommodate the future needs of the District.

## 2.0 RELEVANT BOARD MOTION/DIRECTION

None.

## 3.0 BACKGROUND

The increase in student enrolment has led to the installation of new or relocation of existing portables across several schools within the District. Recently the Ministry of Education and Child Care (the "Ministry") has approved new schools at Canyon Falls Middle School, École H.S. Grenda Middle School and George Pringle Secondary School, as well as expansions at North Glenmore Elementary School, École Dr. Knox Middle School, Chief Tomat Elementary School, École Hudson Road Elementary School, and Webber Road Elementary School. District staff anticipate that up to thirty-eight (38) portables may be surplus in the coming years as capital projects under construction open to support students. This surplus of portables will allow the District to redistribute them to schools across the District facing capacity pressures, thereby optimizing District resources, and ensuring adequate space for all students.

To support increased bus ridership, additional school bus routes have been added across the District. The District has requested and received ten (10) new school buses since 2021, and has requested an additional five (5) school buses in the most recent Capital Plan request. This school bus fleet expansion is crucial in ensuring efficient transportation for students.

As the school bus fleet continues to expand, the District is facing challenges with storage space at the current Dease Road Operations site in Kelowna, BC. To address this growth, the District has already created dedicated parking spaces adjacent to École George Elliot Secondary School for Lake

Country buses and space at École Hudson Road Elementary to support West Kelowna buses. In addition to these dedicated parking spaces, Operations requires additional space to effectively accommodate the growing school bus fleet.

Staff have evaluated three potential locations to accommodate surplus portables and provide additional school bus storage. Key criteria for each considered location was access to power, ability to secure stored assets, proximity to Dease Road Operations, and convenient access from the roadway. The three (3) options for consideration are:

- Quigley Elementary School,
- Hall/Johnson Road Site (empty site),
- Crawford Site (empty site).

Site locations are shown in *Appendix A*. Each location could be developed to offer secure facilities suitable for the needs of the District.

**Option 1: Quigley Elementary School** - This site is a large 4.78 ha site. The Ministry's design standards identify a site size for a 490-capacity elementary school should be between 2.5 – 2.7 ha. This location provides sufficient space to accommodate school buses and portable storage in a secure location off Graham Road, separate from the elementary school activities. The proximity to the Operations yard (2.6 km) allows easy access for bus drivers, fleet mechanics and trade staff to manage and maintain these assets. This site is also fully serviced with immediate access to power, and security measures supporting a timely transition in the spring of 2025, and would be the most cost efficient with an estimated cost of \$100,000.

**Option 2: Hall/Johnson Road Site** – This site is located 9 km from the Operations yard with a 20–30 minute travel time. This site includes an established sports field maintained by the City of Kelowna. Large vehicle access through the neighborhood to the site will pose challenges due to narrow winding rural roads. This site is lacking onsite power, and the required security measures to secure District assets. These challenges would need to be overcome for this site to meet current needs.

**Option 3: Crawford Site** – This site is the furthest from the Operations yard at 12.8 km (25–40 minute travel time). This location is within an established neighborhood and developing this site would be contentious. The site is accessible to the public by a land use agreement, and features established walking trails. This property offers the largest available space for placing portables and buses; however, different layouts would need to be considered to minimize impact on the neighborhood. This site would also have the greatest cost of development (approximately \$1M) as there is no current road infrastructure, electrical service, or security measures to safeguard the District's assets.

#### **4.0 POINTS FOR CONSIDERATION**

- Key criteria for evaluation include availability of power, security measures, the ability to utilize the space quickly, along with convenient access for Operations staff.
- Due to the increased student population, the District has purchased new portables and with approved capital projects, the District will need to have a staging location to place surplus portables.
- Due to increased student enrolment and additional school bus routes, the need for expansion of the school bus fleet requires an additional location to accommodate the new school buses.
- The current storage space at the Dease Road Operations site in Kelowna, BC is insufficient.

#### **5.0 DIRECTOR'S COMMENTS**

While the approval of capital projects has reduced the District's immediate need for portables, the forecasted future growth will require the reprofiling of existing portables to other school locations. Having a staging area to temporarily store portables will allow the District to revert school grounds to their intended purpose while ensuring spaces are available to support future growth needs.

The ongoing expansion of the District's school bus fleet has created an urgent need to provide additional parking. District staff have investigated options to address the increasing space needs of the transportation fleet and have concluded that an additional bus compound is required. The creation of a bus compound will allow for continued growth of the bus fleet while maintaining proximity to required service mechanics. This new infrastructure will allow the District to grow the transportation fleet as student enrolment increases and continue to provide safe transportation for the student population.

Based on the information above, District staff recommend the use of the Quigley Elementary School to support the surplus of portables and a growing school bus fleet.

#### **6.0 OPTIONS FOR ACTION**

- a) Recommend that the Board of Education approve the Quigley Elementary School Site.
- b) Recommend that the Board of Education approve a different option.
- c) Direct staff to provide more information.

#### **7.0 STAFF RECOMMENDATION**

**THAT: The Finance and Planning Committee recommends to the Board:**

**THAT: The Board of Education approve the Quigley Elementary School Site option for portable storage and additional school bus parking as presented at the November 20, 2024, Finance and Planning Committee Meeting.**

#### **8.0 APPENDIX**

A – Options for Consideration

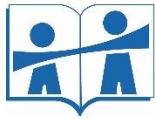


**Options for Portable Storage and School Bus Parking**









# Memorandum

**Date:** November 15, 2024  
**To:** Finance and Planning Committee  
**From:** Delta Carmichael, Secretary-Treasurer/CFO  
**Prepared by:** Rhonda Ovelson, Director of Instruction – Feeding Futures  
**Information Item:** **Feeding Futures Fund Budget – 2024/2025**

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## 1.0 BACKGROUND

In April 2023, the Ministry of Education and Child Care announced new funding of \$214 million over three years for school districts to create or expand local food programs in schools throughout BC. The funds are to be used for purchasing food and hiring dedicated staff to co-ordinate providing meals and snacks to students. The District's proportionate share is \$2,828,440 for the 2024/2025 school year. The expectation is that this funding, along with any carry forward funds from the 2023/2024 school year, are fully spent by June 30, 2025.

## 2.0 INFORMATION STATEMENT

After ongoing community, school and District staff consultation, *Appendix A* provides a draft summary of how the Feeding Futures funding will be spent for the 2024/2025 school year. The summary ensures that the well-established and expanded breakfast, lunch and snack programs are sustained. The number of students accessing these food programs continues to increase as inflation and cost of living in the Central Okanagan rise. The summary of expenditures also provides schools with flexibility to partner with community, staff, students and parents to continually build and expand food programs that make sense within their local contexts.

Deputy Minister's Bulletin – Instructions to School Districts (*Appendix B*) outlines how the funding can be spent. Items include the following:

### Food

- Must be towards the delivery of food programs to feed students who need it most.
- Spending may support Culinary Arts programs if the food produced by the program is provided to students in need.
- Program delivery may include the procurement of third-party food service providers, or expansion of existing contracts.

**Staff**

- Flexibility to hire up to one full-time staff member if needed or offset existing costs to a School Food Coordinator.
- Functions of role may include coordination and/or delivery of the program.

**Other**

- Small appliances or equipment to prepare, store, cook and transport food from a school with a kitchen to another school.
- Continuity of Student and Family Affordability Fund supports that improve student food security.

In addition to the "operational" Feeding Futures funding, the District received a second grant of \$150,000 of capital funding through the Minor Capital Expenditure Program. This funding can be used for such upgrades as:

- Refrigerated vehicles to support the delivery of prepared meals from centralized kitchen facilities to schools.
- The purchase and installation of new or used kitchen equipment (e.g., refrigerators, freezers, dishwashers, stoves, ovens, etc.).
- Space and functionality improvements to ensure kitchens meet local health authority requirements.
- Equipment and infrastructure to support traditional food gathering and preparation (e.g., fishing equipment, smokehouses, non-fur trapping equipment).
- Food storage (refrigerated or dry storage).

This money will be used to upgrade the Rutland Middle kitchen for the purpose of expanding school food programs.

Deputy Minister's Bulletin – Questions and Answers (*Appendix C*) provides a list of questions and answers including purpose, who qualifies, how the funds can be used, etc.

**3.0 SECRETARY-TREASURER/CFO'S COMMENTS**

None.

#### **4.0 NEXT STEPS**

The focus for the coming year will be to support school staff coordinating the delivery of food in schools, to increase the quantity of BC grown and produced food procured, as well as, to continue to grow community partnerships to find greater efficiencies. Additional funding allocated to Indigenous Education will be shared with Indigenous Education Council and a plan will be developed to utilize these funds.

#### **5.0 APPENDICES**

- A. Feeding Futures Program 2024/2025
- B. Deputy Minister's Bulletin – Instructions to School Districts
- C. Deputy Minister's Bulletin – Questions and Answers

Feeding Futures Program

June 30, 2025

	2023/2024		2024/2025	
	Budget	Actual	Budget	Actual
Unspent Carry Fwd	0	0	367,063	367,063
<b>Revenue</b>				
- MOE Funding	2,808,793	2,808,793	2,828,440	2,828,440
<b>Total Provincial Funding</b>	<b>2,808,793</b>	<b>2,808,793</b>	<b>2,828,440</b>	<b>2,828,440</b>
<b>Total Revenue</b>	<b>2,808,793</b>	<b>2,808,793</b>	<b>3,195,503</b>	<b>3,195,503</b>
<b>District Expenses</b>				
<u>Staffing</u>				
Director of Instruction	224,119	244,729	248,202	248,202
Clerical Support	20,829	18,782	45,759	45,759
<b>Total District Staffing</b>	<b>244,948</b>	<b>263,512</b>	<b>293,961</b>	<b>293,961</b>
<u>Services &amp; Supplies</u>				
Brown Bag Lunch Program	1,575,000	1,481,783	1,848,745	1,848,745
Back Pack Program	10,000	118,450	120,000	120,000
Strong Start Food Support	16,000	11,737	15,000	15,000
Welcome Centre Support	75,000	36,475	0	0
Indigenous Ed. (Land Based)	50,000	34,396	100,000	100,000
<u>Administration</u>				
Supplies	2,000	544	50,000	50,000
Cell Phone	1,000	642	1,000	1,000
Meeting Expenses	2,000	0	0	0
Mileage	1,000	284	500	500
	6,000	1,470	51,500	51,500
<b>Total District Services &amp; Supplies</b>	<b>1,732,000</b>	<b>1,684,311</b>	<b>2,135,245</b>	<b>2,135,245</b>
<b>Total District Costs</b>	<b>1,976,948</b>	<b>1,947,823</b>	<b>2,429,206</b>	<b>2,429,206</b>
<b>School Expenses</b>				
Clerical Weekly Support in Schools	216,536	83,817	129,000	129,000
CEA Weekly Support in Schools	216,536	267,793	290,249	290,249
Chef Support in Schools	109,774	88,247	213,548	213,548
<b>Total School Staffing</b>	<b>542,845</b>	<b>439,857</b>	<b>632,797</b>	<b>632,797</b>
<u>Grant Funding to Schools</u>				
School Grants	289,000	54,051	133,500	133,500
	289,000	54,051	133,500	133,500
<b>Total School Services &amp; Supplies</b>	<b>289,000</b>	<b>54,051</b>	<b>133,500</b>	<b>133,500</b>
<b>Total School Costs</b>	<b>831,845</b>	<b>493,908</b>	<b>766,297</b>	<b>766,297</b>
<b>Total Expenses</b>	<b>2,808,793</b>	<b>2,441,730</b>	<b>3,195,503</b>	<b>3,195,503</b>
<b>Net</b>	<b>0</b>	<b>367,063</b>	<b>(0)</b>	<b>(0)</b>

# Deputy Minister's Bulletin

Ministry of Education and Child Care



## Feeding Futures School Food Programs Fund – Instructions to School Districts

April 4, 2023

The Ministry is allocating \$71.5 million per year in dedicated, multi-year funding to school districts to increase food security for students by expanding or creating school food programs.

This new funding is part of government's broader Feeding Futures School Food Programs Framework, which is a commitment to ensure students are properly fed for learning in order to enhance positive academic and healthy outcomes. Feeding Futures School Food Programs (FFSFP) funding addresses the top two barriers identified by schools in the province: sustainable and consistent food funding and human resources.

Funding is allocated in a similar manner to the Student and Family Affordability Fund (SFAF). This means it is proportional to preliminary September operating grants, with a floor funding level of \$350,000. This first year of funding is intentionally flexible to provide districts with time to develop a longer-term approach to delivering school food programs.

### School Year (SY) 23/24 Foundational Year

Districts will have the flexibility over the foundational year (SY 2023/24), to continue supports established with SFAF that increase student food security as longer-term food programming supports are put into place. Criteria will be adjusted over time; districts can expect standardized FFSFP spending criteria in place for SY 2025/26.

This new FFSFP funding may free up district operating funding that has been previously dedicated to school food program budgets to use for other non-educational supports (e.g., mental health).

### FFSFP spending criteria:

- Food
  - Must be towards the delivery of food programs to feed students who need it most (e.g., maintain current programs, increase number of students served, increase nutrition of food).
  - Spending may support Culinary Arts programs if the food produced by the program is provided to students in need.
  - Program delivery may include the procurement of third-party food service providers, or expansion of existing contracts.
  - Districts are encouraged to use nutritious and B.C. grown/produced food where possible.
  - Program delivery should be stigma-free, flexible, and respect student privacy.
- Staff
  - Flexibility to hire up to one School Food Coordinator FTE if needed or offset existing costs to a School Food Coordinator.
  - Functions of role may include coordination and/or delivery of the program (e.g., prepare food, build community connections, seek local partnerships and procurement opportunities, work with local First Nations and Indigenous partners).
- Other (for foundational year only)
  - Small appliances or equipment to prepare, store, cook and transport food from a school with a kitchen to another school (e.g., kitchen utensils, insulated containers, microwaves).
  - Continuity of SFAF supports that improve student food security (e.g., grocery store gift cards, food for weekends and school closures).



## Reporting

- Spending plans will be required in July 2023.
- A draft spending plan reporting template will be distributed shortly and will ask for budgeted **Spending on Food Security** including:
  - Utilization of third-party food service providers: caterers; food distributors; First Nations; and not-for-profit organizations or non-government organizations.
  - Food purchased and provided using district staff: food produced in BC; and other.
  - Other goods, services and/or programs to feed students that are within the policy direction.
  - Spending to provide food security supports.
  - Staffing costs to directly support the provision of food programs: Administration; Management/Professionals; Teachers; and Support Staff.
  - Operational spending targeted to food programs prior to the FFSFP funding announcement redirected to supporting educational programs.
  - There should be no space enhancement spending in this category.
  - Administration or overhead spending (e.g., equipment, non-food supplies) in this category must be minimal and limited to SY 2023/24 only to transition to longer-term sustainable programming.
- An interim report will be required in early spring 2024 to support Ministry understanding of spending patterns.
- Reporting will be required at the end of the school year, in addition to the reporting in the Annual Budget and audited Financial Statements for 2023/24. Reporting categories will mirror those in the Spending Plan.
- School districts will also be asked to report on decisions making processes regarding the funding:
  - What processes were used to identify students who could benefit from this funding, including those from diverse communities where equity is a consideration?
  - Did you engage with your Indigenous Education Council (IEC or local equivalent) to identify the needs of Indigenous students?
    - If so, who did you engage with and how?
    - If not, what other engagement with Indigenous peoples did you undertake?
  - How did you support First Nations students living on reserve/other First Nations students and other Indigenous students attending your schools with this funding?
    - Number of students
    - Amount of funding
    - Types of support

## Future Considerations

- Building the capacity in each district to work towards stigma-free access to nutritious food for any students who need it will take time.
- Each district's long-term delivery model of school food programs is expected to be stigma-free in addition to supplementing with coordination from the surrounding community.
- Community inclusion (e.g., non-profit organizations, corporate donors and parent advisory councils) will be an essential component of each district's long-term model. District Parent Advisory Councils should be included in the long-term planning process.
- The multi-year funding commitment supports districts to enter into long-term agreements (e.g., food service management companies, non-profit organizations, local catering companies and food suppliers/distributors).

# Deputy Minister's Bulletin

Ministry of Education and Child Care



## Feeding Futures School Food Programs Funding – Questions and Answers

April 4, 2023

### What is the purpose of the new school food programs funding?

- Budget 2023 commits \$214.5 million in operating funding over three years to make sure all students are fed and ready to learn, by expanding existing school food programs in districts and schools that already have them and creating new ones in districts and schools without.

### How much funding has been committed to school food programs in the 2023/24 school year?

- For the 2023/24 school year, Budget 2023 includes:
  - \$71.5 million for districts for targeted food funding and school food coordinators staffing,
  - \$5.0 million for capital enhancements required for school food programs.
- The allocation formula is consistent with the one-time Student and Family Affordability Fund (SFAF), but with the funding floor increased to \$350,000.

### Who qualifies for this funding?

- The 60 public school districts in B.C.
- The funding is expected to reach the 20% of the students who are facing food insecurity across the province.

### When will we know each district's allocation?

- District allocations are available [here](#).

### What can this money be used for?

- School districts will have the flexibility to use the funding provided in the 2023/24 school year to address the immediate need of feeding hungry students in a stigma and barrier-free manner.
- Funding can be used for food purchases and staffing up to one FTE for school food program coordination in their school district.
- Stable, on-going funding will help districts to enter into long-term agreements and partnerships with non-profit organizations, local catering companies and food suppliers/distributors.

### Can salaries at the school level be paid for under this funding? For example, staff to organize and provide food services (food bags etc.)?

- The intent is to directly support students, making sure all students are fed and ready to learn.
- There are reasonable exceptions though, like where there are additional staff required, such as kitchen staff to make and prepare the additional food and meals.
- However, the intent is not to allow for administrative overhead (e.g., reporting costs, HR costs, costs of paperwork, additional insurance, the consultation, engagement costs, etc.).

### Can the 2023/24 school year funding be used over multiple years? For example, if a district has an allocation of \$800,000 can they plan to spend \$200,000 per year on lunches for the next four years?

- No, this commitment provides multi-year funding to address the immediate need of student hunger in the province.
- There should be no need to hold back funding for future years as districts now have a commitment of on-going funding to plan for each year.

**Is CommunityLINK funding impacted in any way by new school food funding?**

- CommunityLINK is not changing at this time.
- Many districts use CommunityLINK funding for school food programs; you can expect funding to continue and, if food programs are already robust, districts can redirect this funding to other student supports.

**Are districts expected to offer universal food programs to students? What about weekend and holiday supports?**

- The funding is expected to reach the 20% of the students who are facing food insecurity across the province.
- Building the capacity in each school community to work towards stigma and barrier-free access to nutritious food for any students who need it, will take time.
- The delivery of food programs is expected to be stigma-free, considering models such as opt-in and pay-what-you-can, in addition to supplementing with coordination with the surrounding community.
- The support from community non-profit organizations, corporate donors and parent advisory councils will continue to play a vital role alongside schools to address student hunger for weekends and school closures (e.g., spring break).

**Can capital, for example fridges, or other equipment be purchased with this funding?**

- The intent of the funding is that it should be used to expand existing processes and practices where it can have the most impact, rather than in purchasing capital items and equipment.
- However, if a school district can justify that it needs to purchase equipment to allow food programs to be delivered at a school, then this is permissible in the first year of funding.
- Alternatively, capital investments to enhance food security can be supported through the Feeding Futures School Food Infrastructure Program (FIP), a \$5 million per year program to assist boards of education with creating, improving, or expanding the delivery of food programs.
- Districts will receive FIP instructions in April.

**Can we keep working with non-profit organizations or current community partners?**

- Yes, community inclusion is essential for a long-term model of feeding students; non-profit organizations, corporate donors and parent advisory councils will continue to play a vital role alongside schools to deliver school food programs.

**How do we start building a school food program in our district?**

- Please visit [www.gov.bc.ca/bcschoolfood](http://www.gov.bc.ca/bcschoolfood), which contains information on how to start and/or expand a school food program. Additional resources will continue to be added to the website as they are developed.

**Who do I contact if I have more questions?**

- Please reach out to your local school district or contact [ECC.schoolfood@gov.bc.ca](mailto:ECC.schoolfood@gov.bc.ca).



# Memorandum

**Date:** November 15, 2024  
**To:** Finance and Planning Committee  
**From:** Delta Carmichael, Secretary-Treasurer/CFO  
**Information Item:** **Statement of Financial Information for June 30, 2024**

---

## 1.0 RELEVANT BOARD MOTION/DIRECTION

None.

## 2.0 BACKGROUND

Per the Financial Information Act, the District must prepare, on an annual basis, a Statement of Financial Information (SOFI). This statement must be filed with the Ministry of Education and Child Care by December 31st of each year and must include a schedule showing:

- a) in respect of each employee earning more than a prescribed amount, the total remuneration paid to the employee and total amount paid for the employee's expenses, and
- b) a consolidated total of all remuneration paid to all other employees.

## 3.0 INFORMATION STATEMENT

Once the audited financial statements have been finalized, the District prepares the SOFI report (*Appendix A*) and has several processes in place to capture the appropriate information to support this report.

The finalized SOFI report will be available on the District's website (District Info – Financial Reports – Statement of Financial Information).

## 4.0 SECRETARY-TREASURER/CFO'S COMMENTS

None.

## 5.0 NEXT STEPS

The Statement of Financial Information for June 30, 2024 will be brought forward to the next Board of Education meeting as an information item. The report will then be signed and forwarded to the Ministry of Education and Child Care before the December 31, 2024 deadline.

## 6.0 APPENDIX

- A. Statement of Financial Information for the Year Ended June 30, 2024.



**Central Okanagan  
Public Schools**

Together We Learn

# STATEMENT OF FINANCIAL INFORMATION

For the Year Ending  
June 30, 2024





**Central Okanagan  
Public Schools**

Together We Learn

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**Statement of Financial Information (SOFI)  
For the year ended June 30, 2024**

**Table of Contents**

Documents are arranged in the following order:

1. Approval of Statement of Financial Information
2. Financial Information Act Submission Checklist
3. Management Report
4. Audited Financial Statements
5. Schedule of Debt
6. Schedule of Guarantee and Indemnity Agreements
7. Schedule of Remuneration and Expenses including:
  - Statement of Severance Agreements
  - Reconciliation or explanation of differences to Audited Financial Statements
8. Schedule of Payments for the Provision of Goods and Services including:
  - Reconciliation or explanation of differences to Audited Financial Statements



**Central Okanagan  
Public Schools**

Together We Learn

## STATEMENT OF FINANCIAL INFORMATION (SOFI)

**6049**

SCHOOL DISTRICT NUMBER	NAME OF SCHOOL DISTRICT	YEAR
23	Central Okanagan	2023/2024
OFFICE LOCATION		TELEPHONE NUMBER
1040 Hollywood Road South		250-860-8888
MAILING ADDRESS		
1040 Hollywood Road South		
CITY	PROVINCE	POSTAL CODE
Kelowna	British Columbia	V1X 4N2
NAME OF SUPERINTENDENT		TELEPHONE NUMBER
Kevin Kaardal		250-860-8888
NAME OF SECRETARY TREASURER		TELEPHONE NUMBER
Delta Carmichael		250-860-8888

### DECLARATION AND SIGNATURES

*We, the undersigned, certify that the attached is a correct and true copy of the Statement of Financial Information for the year ended June 30, 2024 for Central Okanagan Public Schools as required under Section 2 of the Financial Information Act.*

SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION	DATE SIGNED
SIGNATURE OF SUPERINTENDENT OF SCHOOLS	DATE SIGNED
SIGNATURE OF SECRETARY TREASURER	DATE SIGNED

EDUC.6049 (REV. 2008/09)

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## Central Okanagan Public Schools

### Statement of Financial Information (SOFI) For the year ended June 30, 2024

#### Financial Information Act – Submission Checklist

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



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## Central Okanagan Public Schools

### Statement of Financial Information (SOFI) For the year ended June 30, 2024

#### MANAGEMENT REPORT

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

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

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

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

On behalf of Central Okanagan Public Schools

\_\_\_\_\_  
Kevin Kaardal, Superintendent of Schools/CEO

\_\_\_\_\_  
Date

\_\_\_\_\_  
Delta Carmichael, Secretary-Treasurer/CFO

\_\_\_\_\_  
Date

Prepared as required by *Financial Education Regulation*, Schedule 1, section 9

---

Audited Financial Statements of

# **School District No. 23 (Central Okanagan)**

And Independent Auditors' Report thereon

June 30, 2024

# School District No. 23 (Central Okanagan)

June 30, 2024

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# School District No. 23 (Central Okanagan)

## MANAGEMENT REPORT

Version: 4220-3475-1492

### Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 23 (Central Okanagan) 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.

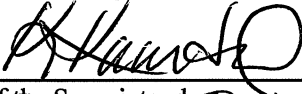
Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and reliable financial information is produced.


The Board of Education of School District No. 23 (Central Okanagan) (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, Grant Thornton 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. 23 (Central Okanagan) 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. 23 (Central Okanagan)

  
\_\_\_\_\_  
Signature of the Chairperson of the Board of Education Sept 25, 2024  
Date Signed

  
\_\_\_\_\_  
Signature of the Superintendent Sept 26, 2024  
Date Signed

  
\_\_\_\_\_  
Signature of the Secretary Treasurer Sept 26/2024  
Date Signed

# Independent auditor's report

To the Board of Education of School District No. 23 (Central Okanagan)  
and the Ministry of Education and Child Care

---

Grant Thornton LLP  
200-1633 Ellis Street  
Kelowna, BC  
V1Y 2A8  
T +1 250 712 6800  
F +1 250 712 6850

## Opinion

We have audited the financial statements of School District No. 23 (Central Okanagan) ("the District"), which comprise the statement of financial position as at June 30, 2024, and the statement of operations, statement of remeasurement gains and losses, statement of changes in net financial assets (debt) and statement of 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 of School District No. 23 (Central Okanagan) as at June 30, 2024 and for the year then ended, are prepared in all material respects in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia ("Section 23.1").

## 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 – Basis of Accounting

We draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the District in complying with the financial reporting provisions of Section 23.1. As a result, the financial statements may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

## Other Matter – Supplementary Information

Our audit was conducted for the purposes of forming an opinion on the financial statements taken as a whole. The supplementary information included in Schedules 1 through 4 is presented for purposes of additional information and is not a required part of the financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the financial statements, and, accordingly, we express no opinion on it.

## Other Information

Management is responsible for the other information. The other information comprises the information, other than the financial statements and our auditor's report thereon, in the Financial Statement Discussion and Analysis.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

We obtained the Financial Statement Discussion and Analysis prior to the date of this auditor's report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in this auditor's report. We have nothing to report in this regard.

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

Management is responsible for the preparation of these financial statements in accordance with the financial reporting provisions of Section 23.1, 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.

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.

Kelowna, Canada  
September 18, 2024

The logo for Grant Thornton LLP, featuring the company name in a stylized, cursive script font.

Chartered Professional Accountants

# School District No. 23 (Central Okanagan)

Statement of Financial Position  
As at June 30, 2024

	2024 Actual	2023 Actual
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents (Note 3)	51,490,169	52,651,744
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	9,528,446	11,606,346
Due from First Nations	127,070	
Other (Note 4)	3,256,275	2,252,855
Portfolio Investments	14,631,719	13,789,994
<b>Total Financial Assets</b>	<b>79,033,679</b>	<b>80,300,939</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities		
Other (Note 5)	26,349,806	21,074,317
Unearned Revenue (Note 7)	4,892,857	4,247,673
Deferred Revenue (Note 8)	6,956,855	5,619,384
Deferred Capital Revenue (Note 9)	291,599,002	267,696,000
Employee Future Benefits (Note 10)	11,695,569	11,331,499
Asset Retirement Obligation (Note 11)	26,081,446	25,897,433
Other Liabilities (Note 12)	15,273,929	13,804,734
<b>Total Liabilities</b>	<b>382,849,464</b>	<b>349,671,040</b>
<b>Net Debt</b>	<b>(303,815,785)</b>	<b>(269,370,101)</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Note 13)	409,655,423	360,621,449
Prepaid Expenses (Note 14)	269,545	393,886
Supplies Inventory	231,060	278,065
<b>Total Non-Financial Assets</b>	<b>410,156,028</b>	<b>361,293,400</b>
<b>Accumulated Surplus (Deficit)</b>	<b>106,340,243</b>	<b>91,923,299</b>
<b>Accumulated Surplus (Deficit) is comprised of:</b>		
Accumulated Surplus (Deficit) from Operations	105,708,519	91,826,489
Accumulated Remeasurement Gains (Losses)	631,724	96,810
	<b>106,340,243</b>	<b>91,923,299</b>

Contractual Obligations (Note 20)

Contingent Liabilities (Note 21)

Approved by the Board

Signature of the Chairperson of the Board of Education	Sept 25, 2024 Date Signed
Signature of the Superintendent	Sept 26, 2024 Date Signed
Signature of the Secretary Treasurer	Sept 26, 2024 Date Signed

# School District No. 23 (Central Okanagan)

Statement of Operations  
Year Ended June 30, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	309,009,362	<b>327,006,115</b>	283,722,641
Other	416,844	<b>352,467</b>	523,066
Municipal Grants Spent on Sites		<b>4,818,887</b>	
Federal Grants	559,659	<b>1,443,395</b>	889,653
Tuition	6,235,000	<b>6,328,101</b>	6,475,910
Other Revenue	10,963,539	<b>14,988,137</b>	12,326,185
Rentals and Leases	1,020,695	<b>1,167,586</b>	885,191
Investment Income	625,000	<b>1,197,044</b>	647,095
Gain (Loss) on Disposal of Tangible Capital Assets			5,346,000
Amortization of Deferred Capital Revenue	10,821,781	<b>10,911,026</b>	10,830,067
Gain (Loss) Unamortized Deferred Capital Revenue			364,071
<b>Total Revenue</b>	<b>339,651,880</b>	<b>368,212,758</b>	<b>322,009,879</b>
<b>Expenses</b>			
Instruction	283,678,164	<b>294,672,111</b>	264,403,620
District Administration	8,803,867	<b>8,570,443</b>	8,099,911
Operations and Maintenance	43,145,317	<b>44,453,966</b>	41,569,470
Transportation and Housing	5,965,511	<b>6,634,208</b>	5,822,284
Write-off/down of Buildings and Sites			996,280
<b>Total Expense</b>	<b>341,592,859</b>	<b>354,330,728</b>	<b>320,891,565</b>
<b>Surplus (Deficit) for the year</b>	<b>(1,940,979)</b>	<b>13,882,030</b>	<b>1,118,314</b>
<b>Accumulated Surplus (Deficit) from Operations, beginning of year</b>		<b>91,826,489</b>	90,708,175
<b>Accumulated Surplus (Deficit) from Operations, end of year</b>		<b>105,708,519</b>	91,826,489



# School District No. 23 (Central Okanagan)

Statement of Remeasurement Gains and Losses

Year Ended June 30, 2024

	<b>2024</b>	2023
	<b>Actual</b>	Actual
	\$	\$
<b>Accumulated Remeasurement Gains (Losses) at beginning of year</b>	<b>96,810</b>	(48,303)
<b>Unrealized Gains (Losses) attributable to:</b>		
Portfolio Investments	<b>733,018</b>	260,739
<b>Amounts Reclassified to the Statement of Operations:</b>		
Portfolio Investments	<b>(198,104)</b>	(115,626)
<b>Net Remeasurement Gains (Losses) for the year</b>	<b>534,914</b>	145,113
<b>Accumulated Remeasurement Gains (Losses) at end of year</b>	<b>631,724</b>	96,810

# School District No. 23 (Central Okanagan)

## Statement of Changes in Net Debt

Year Ended June 30, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
<b>Surplus (Deficit) for the year</b>	(1,940,979)	<b>13,882,030</b>	1,118,314
<b>Effect of change in Tangible Capital Assets</b>			
Acquisition of Tangible Capital Assets	(31,054,509)	<b>(65,243,754)</b>	(32,443,121)
Amortization of Tangible Capital Assets	15,958,231	<b>16,209,780</b>	15,755,794
Net carrying value of Tangible Capital Assets disposed of			996,280
<b>Total Effect of change in Tangible Capital Assets</b>	<u>(15,096,278)</u>	<b>(49,033,974)</b>	<u>(15,691,047)</u>
Acquisition of Prepaid Expenses		<b>(64,922)</b>	(130,930)
Use of Prepaid Expenses		<b>189,263</b>	372,303
Acquisition of Supplies Inventory		<b>(4,236,643)</b>	(1,983,889)
Use of Supplies Inventory		<b>4,283,648</b>	1,943,443
<b>Total Effect of change in Other Non-Financial Assets</b>	<u>-</u>	<b>171,346</b>	<u>200,927</u>
<b>(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)</b>	<u>(17,037,257)</u>	<b>(34,980,598)</b>	(14,371,806)
<b>Net Remeasurement Gains (Losses)</b>		<b>534,914</b>	145,113
<b>(Increase) Decrease in Net Debt</b>		<b>(34,445,684)</b>	(14,226,693)
<b>Net Debt, beginning of year</b>		<b>(269,370,101)</b>	(255,143,408)
<b>Net Debt, end of year</b>		<b>(303,815,785)</b>	<u>(269,370,101)</u>

# School District No. 23 (Central Okanagan)

Statement 5

Statement of Cash Flows

Year Ended June 30, 2024

	2024 Actual \$	2023 Actual \$
<b>Operating Transactions</b>		
Surplus (Deficit) for the year	13,882,030	1,118,314
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	947,410	(8,432,081)
Supplies Inventories	47,005	(40,446)
Prepaid Expenses	124,341	241,373
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	5,275,489	3,577,319
Unearned Revenue	645,184	182,674
Deferred Revenue	1,337,471	1,155,994
Employee Future Benefits	364,070	605,950
Other Liabilities	1,469,195	390,911
Loss (Gain) on Disposal of Tangible Capital Assets		(5,346,000)
Amortization of Tangible Capital Assets	16,209,780	15,755,794
Amortization of Deferred Capital Revenue	(10,911,026)	(10,830,067)
Recognition of Deferred Capital Revenue Spent on Sites	(15,304,121)	(45,286)
Write-Off/down of Buildings and Sites		996,280
Gain on Unamortized Deferred Capital Revenue		(364,071)
<b>Total Operating Transactions</b>	<b>14,086,828</b>	<b>(1,033,342)</b>
<b>Capital Transactions</b>		
Tangible Capital Assets Purchased	(30,434,581)	(9,977,899)
Tangible Capital Assets -WIP Purchased	(34,507,146)	(22,465,222)
District Portion of Proceeds on Disposal		5,346,000
Settlement of Asset Retirement Obligation	(118,014)	
<b>Total Capital Transactions</b>	<b>(65,059,741)</b>	<b>(27,097,121)</b>
<b>Financing Transactions</b>		
Capital Revenue Received	50,118,149	26,639,141
<b>Total Financing Transactions</b>	<b>50,118,149</b>	<b>26,639,141</b>
<b>Investing Transactions</b>		
Proceeds on Disposal of Portfolio Investments	(841,725)	(402,054)
Decrease (Increase) in Remeasurement Gains (Losses)	534,914	145,113
<b>Total Investing Transactions</b>	<b>(306,811)</b>	<b>(256,941)</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>(1,161,575)</b>	<b>(1,748,263)</b>
<b>Cash and Cash Equivalents, beginning of year</b>	<b>52,651,744</b>	<b>54,400,007</b>
<b>Cash and Cash Equivalents, end of year</b>	<b>51,490,169</b>	<b>52,651,744</b>
<b>Cash and Cash Equivalents, end of year, is made up of:</b>		
Cash	32,573,108	33,472,855
Cash Equivalents	18,917,061	19,178,889
	<b>51,490,169</b>	<b>52,651,744</b>

**1. Authority and purpose**

The School District, established on April 12, 1946, operates under the authority of the School Act of British Columbia as a corporation under the name of "The Board of Education of School District No. 23 (Central Okanagan)", and operates as "School District No. 23 (Central Okanagan)". A Board of Education (the "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. School District No. 23 (Central Okanagan) is exempt from federal and provincial corporate income taxes.

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**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 the *"Deferred Revenue and Deferred Capital Revenue"* and *"Revenue Recognition"* notes below.

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 the *"Deferred Revenue and Deferred Capital Revenue"* and *"Revenue Recognition"* notes below, 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
- 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.

2. Summary of significant accounting policies (continued)

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

Year ended June 30, 2023 - decrease in annual surplus by	<u>\$ 17,496,210</u>
June 30, 2023 - increase in accumulated surplus & decrease in deferred contributions by	<u>\$ 252,149,453</u>
Year ended June 30, 2024 - decrease in annual surplus by	<u>\$ 31,655,538</u>
June 30, 2024 - increase in accumulated surplus & decrease in deferred contributions by	<u>\$ 283,804,991</u>

(b) Cash and cash equivalents

Cash and cash equivalents include cash balances, term deposits and bonds 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 when purchased and are held for the purpose of meeting short term cash commitments rather than for investing.

(c) Portfolio investments

The School District has investments in provincial, municipal and corporate bonds which have original terms to maturity of greater than three months at the time of acquisition. Bonds not quoted in an active market are reported at cost or amortized cost.

Portfolio investments in bond instruments that are quoted in an active market are recorded at fair value and the associated transaction costs are expensed upon initial recognition. The change in the fair value is recognized in the Statement of Remeasurement Gains and Losses as a remeasurement gain or loss until the portfolio investments are realized on disposal. Upon disposal, any accumulated remeasurement gains or losses associated with the portfolio investments are reclassified to the Statement of Operations.

Impairment is defined as a loss in value of a short term investment that is other than a temporary decline and is included in the Statement of Operations. In the case of an item in the fair value category, a reversal of any net remeasurement gains recognized in previous reporting periods up to the amount of the write-down is reported in the Statement of Remeasurement Gains and Losses. The loss is not reversed if there is a subsequent increase in value.

(d) Accounts receivable

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

**2. Summary of significant accounting policies (continued)**

(e) Prepaid expenses

Prepaid expenses include licenses, deposits and software maintenance contracts that are valued at acquisition cost. Prepaid expenses are charged to expense over the periods expected to benefit from it.

(f) Supplies inventory

Supplies inventory held for consumption or use include school supplies and are recorded at the lower of historical cost and replacement cost.

(g) Tangible capital assets

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Costs also include overhead directly attributable to construction.
- 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.
- Work in progress is recorded as an acquisition to the applicable asset class at substantial completion.
- Transfers of capital assets from related parties are recorded at carrying value.
- 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 tangible capital assets 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. Disposals sites or buildings are recorded and gains/losses calculated.
- Amortization is recorded on a straight-line basis over the estimated useful life of the tangible capital asset. It is management's responsibility to determine the appropriate useful lives for capital assets. These useful lives are reviewed on a regular basis or if significant events initiate the need to revise. Estimated useful lives are as follows:

Buildings	40 years
Computer hardware	5 years
Computer software	5 years
Furniture and equipment	10 years
Vehicles	10 years

**2. Summary of significant accounting policies (*continued*)**

(h) Unearned revenue

Unearned revenue includes tuition fees received for courses to be delivered in future periods and receipt of proceeds for services to be delivered in a future period. Revenue will be recognized in that future period when the courses or services are provided.

(i) 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 the "*Revenue Recognition*" note below.

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 the "*Basis of Accounting*" note above for the impact of this policy on these financial statements.

(j) 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-rata on service and management's best estimate of expected salary escalation, termination and retirement rates and mortality. The discount rate used to measure obligations is based on the cost of borrowing.

The cumulative unrecognized actuarial gains and losses are amortized over the expected average remaining service lifetime (EARSL) of active employees covered under the plan.

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

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

**2. Summary of significant accounting policies (*continued*)**

(k) 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 asset and are being amortized on the same basis as the related tangible capital asset. Assumptions used in the calculations are reviewed annually.

(l) Liability for contaminated sites

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when a site is not in productive use and all the following criteria are met:

- an environmental standard exists;
- contamination exceeds the environmental standard;
- the School District:
  - is directly responsible; or
  - accepts responsibility;
- it is expected that future economic benefits will be given up; and
- a reasonable estimate of the amount can be made.

The liability is recognized as management's estimate of the cost of post-remediation including operation, maintenance and monitoring that are an integral part of the remediation strategy for a contaminated site.



**2. Summary of significant accounting policies (*continued*)**

(m) Revenue recognition

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

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

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

- Non-capital contributions 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 the "*Basis of Accounting*" note above for the impact of this policy on these financial statements.

Revenue related to fees or services received in advance of the fee being earned or the service 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.

**2. Summary of significant accounting policies (*continued*)**

(n) 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 any other employees excluded from union contract 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 aboriginal education are allocated to these programs. All other costs are allocated to regular programs.
  - Actual salaries of personnel assigned by 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 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.

(o) 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.

The School District's financial instruments consist of cash and cash equivalents, accounts receivable, portfolio investments, accounts payable and accrued liabilities and other liabilities. Unless otherwise noted, it is management's opinion that the School District is not exposed to significant credit, liquidity or market risks arising from these financial instruments. The fair value of these financial instruments approximate their carrying values, unless otherwise noted.

Except for portfolio investments in equity instruments quoted in an active market that are recorded at fair value, 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.

**2. Summary of significant accounting policies (*continued*)**

(o) Financial instruments (*continued*)

All financial assets are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the Statement of Operations. A write-down of a short term 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.

(p) Measurement uncertainty

Preparation of financial statements in accordance with the "*Basis of Accounting*" note above requires management to make estimates and assumptions that impact reported amounts for 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, asset retirement obligations, rates for amortization and estimated employee future benefits. Actual results could differ from those estimates.

(q) 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 the "*Internally Restricted Surplus - Operating Fund*" and "*Interfund Transfers*" notes below).

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**3. Cash and cash equivalents**

Included in cash and cash equivalents are funds in the amount of \$282,995 (2023 - \$387,877), restricted and paid out to staff who contribute and take part in the District's self-funded deferred salary leave plan.

Also included in cash and cash equivalents are funds in the amount of \$12,303,679 (2023 - \$11,082,261), restricted and paid out to teachers who contribute and take part in the District's self-funded summer saving plan.

**4. Accounts receivable - other**

	2024	2023
GST rebate	\$ 290,353	\$ 232,795
Invoices receivable	569,254	887,631
Long term receivable	55,346	58,440
Other receivable	<u>2,341,322</u>	<u>1,073,989</u>
<b>Total accounts receivable - other</b>	<b><u>\$ 3,256,275</u></b>	<b><u>\$ 2,252,855</u></b>

**5. Accounts payable and accrued liabilities - other**

	2024	2023
Trade	\$ 111,645	\$ 3,039,924
Capital	8,236,594	3,292,885
International Education	2,875,714	2,350,893
Summer Savings program	12,303,679	11,082,261
Deferred Salary Leave program	282,225	387,877
Other	<u>2,539,949</u>	<u>920,477</u>
<b>Total accounts payable and accrued liabilities - other</b>	<b><u>\$ 26,349,806</u></b>	<b><u>\$ 21,074,317</u></b>

**6. Bank loans**

The School District has a revolving demand operating credit facility with the Royal Bank of Canada in the amount of \$5,000,000. The facility is secured by a certified copy of a resolution permitting short term borrowings up to \$5,000,000 under Section 139 of the School Act approved by the Board of Education of the School District. The amounts are repayable on demand and bear interest at the bank's prime lending rate. At June 30, 2024 the balance outstanding under this credit facility was \$nil (2023 - \$nil).

**School District No. 23 (Central Okanagan)**  
**Notes to the Financial Statements**  
**June 30, 2024**

**7. Unearned revenue**

	2024	2023
Balance, beginning of year	\$ 4,247,673	\$ 4,064,999
Changes for the year:		
Increase:		
Tuition fees	6,597,848	6,017,121
Other	25,918	-
	6,623,766	6,017,121
Decrease:		
Tuition fees	(5,972,930)	(5,830,942)
Other	(5,652)	(3,505)
	(5,978,582)	(5,834,447)
<b>Balance, end of year</b>	<b>\$ 4,892,857</b>	<b>\$ 4,247,673</b>
	2024	2023
<b>Unearned revenue comprised of:</b>		
Tuition fees	\$ 4,872,555	\$ 4,247,637
Other	20,302	36
	<b>\$ 4,892,857</b>	<b>\$ 4,247,673</b>

**8. 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. Detailed information about the changes in deferred revenue is included in Schedule 3A.

	2024	2023
Balance, beginning of year	\$ 5,619,384	\$ 4,463,390
Contributions received during the year	47,103,994	39,835,154
Revenue recognized from deferred contributions	(45,766,523)	(38,679,160)
	1,337,471	1,155,994
<b>Balance, end of year</b>	<b>\$ 6,956,855</b>	<b>\$ 5,619,384</b>

**9. 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. Detailed information about the changes in deferred capital revenue is included in Schedule 4C and 4D.

	2024	2023
Balance, beginning of year	\$ 267,696,000	\$ 252,296,283
Contributions received during the year	49,211,558	25,780,119
Investment income	906,591	859,022
Revenue recognized from deferred contributions	(10,911,026)	(10,830,067)
Gain on unamortized deferred capital revenue	-	(364,071)
Site purchases	(15,304,121)	(45,286)
<b>Balance, end of year</b>	<b>\$ 291,599,002</b>	<b>\$ 267,696,000</b>

**10. 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.

**School District No. 23 (Central Okanagan)**  
**Notes to the Financial Statements**  
**June 30, 2024**

**10. Employee future benefits (continued)**

	2024	2023
<b>Reconciliation of accrued benefit obligation</b>		
Accrued benefit obligation - April 1	\$ 9,588,450	\$ 9,701,328
Service cost	869,117	893,154
Interest cost	400,311	324,326
Benefit payments	(515,540)	(678,655)
Actuarial gain	(557,135)	(651,703)
<b>Accrued benefit obligation - March 31</b>	<b>\$ 9,785,203</b>	<b>\$ 9,588,450</b>
<b>Reconciliation of funded status at end of fiscal year</b>		
Accrued benefit obligation - March 31	\$ (9,785,203)	\$ (9,588,450)
Employer contributions after measurement date	265,595	150,524
Benefit expense after measurement date	(321,971)	(317,357)
Unamortized net actuarial gain	(1,853,990)	(1,576,216)
<b>Accrued benefit obligation - June 30</b>	<b>\$ (11,695,569)</b>	<b>\$ (11,331,499)</b>
<b>Reconciliation of change in accrued benefit liability</b>		
Accrued benefit liability - July 1	\$ 11,331,499	\$ 10,725,549
Net expense for fiscal year	994,681	1,094,395
Employer contributions	(630,611)	(488,445)
<b>Accrued benefit liability - June 30</b>	<b>\$ 11,695,569</b>	<b>\$ 11,331,499</b>
<b>Components of net benefit expense</b>		
Service cost	\$ 856,893	\$ 887,145
Interest cost	437,405	343,322
Amortization of net actuarial gain	(285,663)	(136,072)
<b>Net benefit expense</b>	<b>\$ 1,008,635</b>	<b>\$ 1,094,395</b>

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

	2024	2023
Discount rate - April 1	4.00%	3.25%
Discount rate - March 31	4.25%	4.00%
Long term salary growth - April 1	2.50% + seniority	2.50% + seniority
Long term salary growth - March 31	2.50% + seniority	2.50% + seniority
Expected avg. remaining service lifetime (EARSL) - March 31	10.9	10.9

The impact of changes in assumptions between the March 31, 2024 measurement date and June 30, 2024 reporting date have been considered and are not considered to be material.

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**School District No. 23 (Central Okanagan)****Notes to the Financial Statements****June 30, 2024**

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**11. Asset retirement obligation**

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

	<u>2024</u>	<u>2023</u>
Asset Retirement Obligation, opening balance	\$ 25,897,433	\$ 25,897,433
Increase due to change in estimate	302,027	-
Settlements during the year	<u>184,013</u>	<u>-</u>
Asset Retirement Obligation, closing balance	<b><u>\$ 26,081,446</u></b>	<b><u>\$ 25,897,433</u></b>

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**12. Other liabilities**

	<u>2024</u>	<u>2023</u>
Accrued vacation payable	\$ 1,844,359	\$ 1,740,134
Benefits payable	11,310,543	9,919,519
Wages payable	1,774,399	1,508,601
Other payables	<u>344,628</u>	<u>636,479</u>
<b>Total other liabilities</b>	<b><u>\$ 15,273,929</u></b>	<b><u>\$ 13,804,734</u></b>

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**School District No. 23 (Central Okanagan)**  
**Notes to the Financial Statements**  
**June 30, 2024**

**13. Tangible capital assets**

	2024	2023
<b><u>Net Book Value</u></b>		
Sites	\$ 76,219,841	\$ 60,915,720
Buildings	270,529,286	256,022,801
Buildings - WIP	45,451,698	25,266,134
Computer hardware	6,101,665	6,006,735
Computer software	38,553	32,721
Furniture & equipment	7,327,601	7,561,594
Vehicles	3,986,779	4,815,744
<b>Total</b>	<b>\$ 409,655,423</b>	<b>\$ 360,621,449</b>

	Balance at July 1, 2023	Additions	Disposals	Net WIP Transfer	Balance at June 30, 2024
<b><u>Cost</u></b>					
Sites	\$ 60,915,720	\$ 15,304,121	\$ -	\$ -	\$ 76,219,841
Buildings	498,795,982	11,589,854	-	14,321,582	524,707,418
Buildings - WIP	25,266,134	34,507,146	-	(14,321,582)	45,451,698
Computer hardware	12,442,404	2,575,528	(2,654,372)	-	12,363,560
Computer software	40,876	15,564	-	-	56,440
Furniture & equipment	13,578,117	1,151,203	(532,092)	-	14,197,228
Vehicles	9,463,049	100,338	(440,385)	-	9,123,002
<b>Total</b>	<b>\$ 620,502,282</b>	<b>\$ 65,243,754</b>	<b>\$ (3,626,849)</b>	<b>\$ -</b>	<b>\$ 682,119,187</b>
<b><u>Acc. Amortization</u></b>					
Buildings	\$ 242,773,181	\$ 11,404,951	\$ -	\$ -	\$ 254,178,132
Computer hardware	6,435,669	2,480,598	(2,654,372)	-	6,261,895
Computer software	8,155	9,732	-	-	17,887
Furniture & equipment	6,016,523	1,385,196	(532,092)	-	6,869,627
Vehicles	4,647,305	929,303	(440,385)	-	5,136,223
<b>Total</b>	<b>\$ 259,880,833</b>	<b>\$ 16,209,780</b>	<b>\$ (3,626,849)</b>	<b>\$ -</b>	<b>\$ 272,463,764</b>

**School District No. 23 (Central Okanagan)**  
**Notes to the Financial Statements**  
**June 30, 2024**

**13. Tangible capital assets (continued)**

	Balance at July 1, 2022	Additions	Disposals	Net WIP Transfers	Balance at July 1, 2023
<b>Cost</b>					
Sites	\$ 60,874,434	\$ 45,286	\$ (4,000)	\$ -	\$ 60,915,720
Buildings	496,301,257	6,348,572	(4,023,990)	170,143	498,795,982
Buildings - WIP	2,971,055	22,465,222	-	(170,143)	25,266,134
Computer hardware	14,910,998	2,071,002	(4,539,596)	-	12,442,404
Computer software	11,982	34,100	(5,206)	-	40,876
Furniture & equipment	13,584,397	645,191	(651,471)	-	13,578,117
Vehicles	9,195,185	833,748	(565,884)	-	9,463,049
<b>Total</b>	<b>\$ 597,849,309</b>	<b>\$ 32,443,121</b>	<b>\$ (9,790,147)</b>	<b>\$ -</b>	<b>\$ 620,502,282</b>
<b>Acc. Amortization</b>					
Buildings	\$ 235,080,762	\$ 10,724,129	\$ (3,031,710)	\$ -	\$ 242,773,181
Computer hardware	8,239,924	2,735,341	(4,539,596)	-	6,435,669
Computer software	8,075	5,286	(5,206)	-	8,155
Furniture & equipment	5,309,868	1,358,126	(651,471)	-	6,016,523
Vehicles	4,280,277	932,912	(565,884)	-	4,647,305
<b>Total</b>	<b>\$ 252,918,906</b>	<b>\$ 15,755,794</b>	<b>\$ (8,793,867)</b>	<b>\$ -</b>	<b>\$ 259,880,833</b>

Buildings - WIP having a value of \$45,608,620 (2023 - \$25,266,134) has not been amortized. Amortization of these assets will commence when the assets are put in service.

**14. Prepaid expenses**

	2024	2023
<b>Prepaid software licensing</b>	<b>\$ 269,545</b>	<b>\$ 393,886</b>

**15. Employee pension plans**

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2023, the Teachers' Pension Plan has about 51,000 active members from school districts and approximately 42,000 retired members. As at December 31, 2023, the Municipal Pension Plan has about 256,000 active members, including approximately 31,000 from school districts.

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

The most recent valuation of the Teachers' Pension Plan as at December 31, 2020 indicated a \$1,584 million surplus for basic pension benefits on a going concern basis. The next valuation for the Teachers' Pension Plan will be as at December 31, 2023.

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

Employers participating in the plan record their pension expense as the amount of employer contributions made during the year (defined contribution pension plan accounting). This is because the plan records accrued liabilities and accrued assets for the plan in aggregate with the result that there is no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plan. The School District paid \$23,748,790 (2023 - \$21,695,803) for employer contributions to these plans in the year ended June 30, 2024.

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**School District No. 23 (Central Okanagan)**  
**Notes to the Financial Statements**  
**June 30, 2024**

**16. Internally restricted surplus - operating fund**

	2024	2023
Internally restricted (appropriated) by Board for:		
Appropriated for next year's budget	\$ 1,286,174	\$ 418,629
Net school surpluses	870,921	576,163
Targeted indigenous program	561,055	766,016
BCIT Dual Credit Program	25,896	-
CUPE training funds	439,054	381,275
Jordan Principle funding	145,856	103,874
WCB core audit funds	31,000	52,500
Trustee travel	32,203	26,203
Subtotal (internally restricted)	\$ 3,392,159	\$ 2,324,660
Unrestricted operating surplus	629,135	1,286,174
<b>Total available for future operations</b>	<b>\$ 4,021,294</b>	<b>\$ 3,610,834</b>

**17. Expense by object**

	2024	2023
Salaries and benefits	\$ 296,375,825	\$ 265,003,501
Services and supplies	41,745,123	39,135,988
Amortization on tangible capital assets	16,209,780	15,755,794
<b>Total expenses by object</b>	<b>\$ 354,330,728</b>	<b>\$ 319,895,283</b>

**18. Interfund transfers**

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

- Transfers in the amount of \$866,647 (2023 - \$609,862) were made from the Special Purpose Funds to the Capital Fund for capital asset purchases funded by the Special Purpose Funds.
- Transfers in the amount of \$434,507 (2023 - \$293,159) were made from the Operating Fund to the Capital Fund for capital asset purchases funded by the Operating Fund.
- Transfers in the amount of \$1,630,000 (2023 - \$1,299,577) were made from Local Capital within the Operating fund to the Capital Fund for capital asset purchases funded by Local Capital.

**19. 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 all of these entities, unless disclosed separately, are generally considered to be in the normal course of operations and are recorded at the exchange amount.

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**20. Contractual obligations**

During the year, the School District has entered into several contractual obligations including:

- Construction contracts, relating to various projects including, bus, playground, capital upgrades and Annual Facilities purchases, resulting in commitments of \$141,494,273 at June 30, 2024 (2023 - \$37,595,270). These commitments will be funded by bylaw capital through the Province of British Columbia and will become liabilities in the future when the terms of the contracts are met.
- In 2021, the District has entered into an agreement with the Minister of Children and Family Development to construct new child care spaces at seven district locations. The total commitment for this project is \$28,952,095. At June 30, 2024, \$23,836,122 has been received (2023 - \$21,975,789) and \$24,131,696 (2023 - \$17,722,137) has been spent.

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**21. Contingencies**

The School District is involved in certain legal actions. Some of these legal actions are managed and covered by the School District, School's Protection Program. The outcome of these matters cannot be determined at this time. In the event that any claims are successful, it is management's opinion that the settlements of such claims would not have a material effect on the financial position of the School District. The resulting loss to the School District, if any, will be recorded in the period in which it is determinable.

The School District has five letters of credit with the Royal Bank of Canada in the amounts of \$61,385, \$33,156, and \$11,919 payable to the City of Kelowna, \$123,599 payable to the City of West Kelowna, and \$15,000, payable to the Rutland Waterworks District. The City of Kelowna letters of credit for \$61,385 and \$33,156 were required in connection with the construction of an addition to École Dr. Knox Middle School at 121 Drysdale Boulevard. These letters of credit were issued on May 16, 2023 and March 24, 2023 respectively. The City of Kelowna letter of credit for \$11,919, issued on June 3, 2022, is in connection with construction of a childcare facility at Anne McClymont Elementary school at 4489 Lakeshore Road. The City of West Kelowna letter of credit is for construction of a childcare facility at École Hudson Road Elementary at 1221 Hudson Road and was issued on April 3, 2023. The Rutland Waterworks District letter of credit was necessary to cover hydrant installation and geexchange improvements for the new administration office and was issued on April 5, 2017.

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## 22. 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.

### **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 and cash equivalents, accounts receivable and portfolio investments.

The School District is exposed to credit risk in the event of non-performance by a borrower. This risk is mitigated as most accounts 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 with the Royal Bank of Canada and the School District invests solely in fixed income and money market securities. All bonds must have a 'BBB' or better credit rating.

### **Market risk**

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk is comprised of currency risk and interest rate risk.

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the foreign exchange rates. It is management's opinion that the School District is not exposed to significant currency risk, as amounts held and purchases made in foreign currency are insignificant.

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. The School District is exposed to interest rate risk through its cash and cash equivalents and portfolio investments. It is management's opinion that the School District is not exposed to significant interest rate risk as they invest solely in fixed income and money market securities.

### **Liquidity risk**

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

The School District manages liquidity risk by continually monitoring actual and forecasted cash flows from operations and anticipated investing activities to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the School District's reputation. It is management's opinion that the School District is not exposed to significant liquidity risk, as cash flows are guaranteed by the Ministry of Education.

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

**School District No. 23 (Central Okanagan)**  
**Notes to the Financial Statements**  
**June 30, 2024**

**23. 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.

**24. Budget figures**

Budget figures included in the financial statements are the original planned budget approved by the Board through the adoption of an annual budget on June 28, 2023. While PSAS require the presentation of the originally planned budget, an amended budget based on more accurate enrollment numbers was approved by the Board and filed with the Ministry of Education and Child Care on January 24, 2024. Significant changes between the original and amended budget are as follows:

	<b>Amended Annual Budget</b>	<b>Annual Budget</b>	<b>Change</b>
<b>Revenue</b>			
Provincial Grants	\$ 317,854,516	\$ 309,426,206	\$ 8,428,310
Federal Grants	1,028,491	719,944	308,547
Tuition	6,235,000	6,235,000	-
Other Revenue	12,533,671	11,823,949	709,722
Investment Income	625,000	625,000	0
Amortization of Deferred Cap Revenue	10,890,266	10,821,781	68,485
<b>Total Revenue</b>	<b>\$ 349,166,944</b>	<b>\$ 339,651,880</b>	<b>\$ 9,515,064</b>
<b>Expense</b>			
Instruction	\$ 291,341,004	\$ 283,678,164	\$ 7,662,840
District Administration	9,077,671	8,803,867	273,804
Operations and Maintenance	43,127,519	43,145,317	(17,798)
Transportation and Housing	6,308,470	5,965,511	342,959
<b>Total Expense</b>	<b>\$ 349,854,664</b>	<b>\$ 341,592,859</b>	<b>\$ 8,261,805</b>
<b>Net Revenue (Expense)</b>	<b>\$ (687,720)</b>	<b>\$ (1,940,979)</b>	<b>\$ 1,253,259</b>
Budget Allocation of Surplus (Deficit)	2,324,660	2,934,038	(609,378)
<b>Budget Surplus (Deficit), for the year</b>	<b>\$ 1,636,940</b>	<b>\$ 993,059</b>	<b>\$ 643,881</b>

# School District No. 23 (Central Okanagan)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2024

	Operating Fund	Special Purpose Fund	Capital Fund	2024 Actual	2023 Actual
	\$	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	3,610,834		88,215,655	<b>91,826,489</b>	90,708,175
<b>Changes for the year</b>					
Surplus (Deficit) for the year	2,474,967	866,647	10,540,416	<b>13,882,030</b>	1,118,314
Interfund Transfers					
Tangible Capital Assets Purchased	(434,507)	(866,647)	1,301,154	-	
Local Capital	(1,630,000)		1,630,000	-	
<b>Net Changes for the year</b>	<b>410,460</b>	-	<b>13,471,570</b>	<b>13,882,030</b>	<b>1,118,314</b>
<b>Accumulated Surplus (Deficit), end of year - Statement 2</b>	<b>4,021,294</b>	-	<b>101,687,225</b>	<b>105,708,519</b>	91,826,489
<b>Accumulated Remeasurement Gains (Losses) - Statement 3</b>	631,724			<b>631,724</b>	96,810
	<b>4,653,018</b>	-	<b>101,687,225</b>	<b>106,340,243</b>	91,923,299



# School District No. 23 (Central Okanagan)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	274,729,560	<b>280,062,580</b>	252,558,752
Other	416,844	<b>352,467</b>	523,066
Federal Grants	559,659	<b>1,443,395</b>	889,653
Tuition	6,235,000	<b>6,328,101</b>	6,475,910
Other Revenue	4,963,539	<b>5,676,153</b>	4,856,877
Rentals and Leases	1,020,695	<b>1,167,586</b>	885,191
Investment Income	550,000	<b>681,353</b>	503,445
<b>Total Revenue</b>	<u>288,475,297</u>	<u><b>295,711,635</b></u>	<u>266,692,894</u>
<b>Expenses</b>			
Instruction	244,137,009	<b>249,854,682</b>	226,460,256
District Administration	8,803,867	<b>8,570,443</b>	8,099,911
Operations and Maintenance	27,187,086	<b>28,177,335</b>	25,746,825
Transportation and Housing	5,965,511	<b>6,634,208</b>	5,822,284
<b>Total Expense</b>	<u>286,093,473</u>	<u><b>293,236,668</b></u>	<u>266,129,276</u>
<b>Operating Surplus (Deficit) for the year</b>	<u>2,381,824</u>	<u><b>2,474,967</b></u>	<u>563,618</u>
<b>Budgeted Appropriation (Retirement) of Surplus (Deficit)</b>	<u>2,934,038</u>		
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	(1,655,862)	<b>(434,507)</b>	(293,159)
Local Capital	(3,660,000)	<b>(1,630,000)</b>	(1,299,577)
<b>Total Net Transfers</b>	<u>(5,315,862)</u>	<u><b>(2,064,507)</b></u>	<u>(1,592,736)</u>
<b>Total Operating Surplus (Deficit), for the year</b>	<u>-</u>	<u><b>410,460</b></u>	<u>(1,029,118)</u>
<b>Operating Surplus (Deficit), beginning of year</b>		<b>3,610,834</b>	4,639,952
<b>Operating Surplus (Deficit), end of year</b>		<u><b>4,021,294</b></u>	<u>3,610,834</u>
<b>Operating Surplus (Deficit), end of year</b>			
Internally Restricted		<b>3,392,159</b>	2,324,660
Unrestricted		<b>629,135</b>	1,286,174
<b>Total Operating Surplus (Deficit), end of year</b>		<u><b>4,021,294</b></u>	<u>3,610,834</u>

# School District No. 23 (Central Okanagan)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
<b>Provincial Grants - Ministry of Education and Child Care</b>			
Operating Grant, Ministry of Education and Child Care	273,990,991	<b>279,563,425</b>	251,961,634
ISC/LEA Recovery	(1,329,754)	<b>(1,444,627)</b>	(1,336,165)
Other Ministry of Education and Child Care Grants			
Pay Equity	1,238,323	<b>1,238,323</b>	1,238,323
Funding for Graduated Adults	100,000	<b>57,810</b>	59,478
Student Transportation Fund	600,000	<b>600,000</b>	600,000
FSA Scorer Grant	30,000	<b>29,542</b>	29,482
Child Care Funding	12,000	-	-
Children's Low Vision Funding	88,000	-	-
Other		<b>18,107</b>	6,000
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<b>274,729,560</b>	<b>280,062,580</b>	<b>252,558,752</b>
<b>Provincial Grants - Other</b>	<b>416,844</b>	<b>352,467</b>	<b>523,066</b>
<b>Federal Grants</b>	<b>559,659</b>	<b>1,443,395</b>	<b>889,653</b>
<b>Tuition</b>			
International and Out of Province Students	6,235,000	<b>6,328,101</b>	6,475,910
<b>Total Tuition</b>	<b>6,235,000</b>	<b>6,328,101</b>	<b>6,475,910</b>
<b>Other Revenues</b>			
Other School District/Education Authorities	582,000	<b>615,073</b>	655,733
Funding from First Nations	1,329,754	<b>1,444,627</b>	1,336,165
Miscellaneous			
Building Safer Communities		<b>496,748</b>	
Transportation Fees	1,425,000	<b>1,736,824</b>	1,457,726
Technology Fees	100,000		31,677
Wage Recoveries	650,000	<b>576,575</b>	571,589
Other	876,785	<b>806,306</b>	803,987
<b>Total Other Revenue</b>	<b>4,963,539</b>	<b>5,676,153</b>	<b>4,856,877</b>
<b>Rentals and Leases</b>	<b>1,020,695</b>	<b>1,167,586</b>	<b>885,191</b>
<b>Investment Income</b>	<b>550,000</b>	<b>681,353</b>	<b>503,445</b>
<b>Total Operating Revenue</b>	<b>288,475,297</b>	<b>295,711,635</b>	<b>266,692,894</b>

# School District No. 23 (Central Okanagan)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
<b>Salaries</b>			
Teachers	125,066,517	<b>127,385,563</b>	115,826,601
Principals and Vice Principals	15,977,940	<b>16,498,225</b>	14,626,904
Educational Assistants	25,431,472	<b>24,333,590</b>	20,962,805
Support Staff	26,079,451	<b>27,090,990</b>	24,076,576
Other Professionals	4,422,415	<b>4,332,517</b>	3,904,116
Substitutes	10,107,572	<b>11,363,139</b>	10,095,294
<b>Total Salaries</b>	<b>207,085,367</b>	<b>211,004,024</b>	189,492,296
<b>Employee Benefits</b>	51,854,088	<b>53,519,124</b>	48,715,485
<b>Total Salaries and Benefits</b>	<b>258,939,455</b>	<b>264,523,148</b>	238,207,781
<b>Services and Supplies</b>			
Services	7,077,180	<b>7,477,499</b>	6,977,161
Student Transportation	384,300	<b>699,419</b>	575,843
Professional Development and Travel	2,223,440	<b>1,838,440</b>	1,543,402
Rentals and Leases	394,000	<b>738,297</b>	880,433
Dues and Fees	484,845	<b>592,333</b>	602,497
Insurance	814,600	<b>801,776</b>	752,806
Supplies	11,323,838	<b>12,043,203</b>	12,069,625
Utilities	4,451,815	<b>4,522,553</b>	4,519,728
<b>Total Services and Supplies</b>	<b>27,154,018</b>	<b>28,713,520</b>	27,921,495
<b>Total Operating Expense</b>	<b>286,093,473</b>	<b>293,236,668</b>	266,129,276

# School District No. 23 (Central Okanagan)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	103,087,422	1,467,201	611,099	1,608,913		10,434,417	117,209,052
1.03 Career Programs	599,512		46,410	308,401		37,267	991,590
1.07 Library Services	2,449,583	303,141		1,496,710	257,389	47,260	4,554,083
1.08 Counselling	3,687,354	137,715		15,565		8,050	3,848,684
1.10 Special Education	13,568,858	461,977	20,976,476	1,297,713		460,756	36,765,780
1.30 English Language Learning	2,316,047					38,055	2,354,102
1.31 Indigenous Education	1,159,292	466,068	2,699,605	75,139		57,182	4,457,286
1.41 School Administration		12,145,207		4,480,960		156,443	16,782,610
1.62 International and Out of Province Students	517,495	317,130		178,539	353,752	11,861	1,378,777
<b>Total Function 1</b>	<b>127,385,563</b>	<b>15,298,439</b>	<b>24,333,590</b>	<b>9,461,940</b>	<b>611,141</b>	<b>11,251,291</b>	<b>188,341,964</b>
<b>4 District Administration</b>							
4.11 Educational Administration		430,061		137,198	780,138	92,690	1,440,087
4.40 School District Governance					176,220		176,220
4.41 Business Administration		769,725		1,177,737	1,615,572	18,985	3,582,019
<b>Total Function 4</b>	<b>-</b>	<b>1,199,786</b>	<b>-</b>	<b>1,314,935</b>	<b>2,571,930</b>	<b>111,675</b>	<b>5,198,326</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				190,504	586,115		776,619
5.50 Maintenance Operations				11,757,360	213,476	173	11,971,009
5.52 Maintenance of Grounds				1,016,246			1,016,246
5.56 Utilities				99,430	121,447		220,877
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,063,540</b>	<b>921,038</b>	<b>173</b>	<b>13,984,751</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				212,634	228,408		441,042
7.70 Student Transportation				3,037,941			3,037,941
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,250,575</b>	<b>228,408</b>	<b>-</b>	<b>3,478,983</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>127,385,563</b>	<b>16,498,225</b>	<b>24,333,590</b>	<b>27,090,990</b>	<b>4,332,517</b>	<b>11,363,139</b>	<b>211,004,024</b>

# School District No. 23 (Central Okanagan)

Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2024 Actual	2024 Budget	2023 Actual
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	117,209,052	28,465,696	145,674,748	8,998,762	154,673,510	148,331,652	142,182,359
1.03 Career Programs	991,590	256,543	1,248,133	453,404	1,701,537	2,089,970	1,784,020
1.07 Library Services	4,554,083	1,257,922	5,812,005	396,652	6,208,657	6,473,142	5,506,590
1.08 Counselling	3,848,684	994,377	4,843,061	316,598	5,159,659	4,694,472	4,396,945
1.10 Special Education	36,765,780	10,314,473	47,080,253	1,140,274	48,220,527	49,910,915	43,820,400
1.30 English Language Learning	2,354,102	603,877	2,957,979	58,827	3,016,806	2,634,027	1,818,697
1.31 Indigenous Education	4,457,286	1,182,066	5,639,352	476,059	6,115,411	6,871,638	5,376,725
1.41 School Administration	16,782,610	4,117,761	20,900,371	1,762	20,902,133	19,762,514	18,192,833
1.62 International and Out of Province Students	1,378,777	367,152	1,745,929	2,110,513	3,856,442	3,368,679	3,381,687
<b>Total Function 1</b>	<b>188,341,964</b>	<b>47,559,867</b>	<b>235,901,831</b>	<b>13,952,851</b>	<b>249,854,682</b>	<b>244,137,009</b>	<b>226,460,256</b>
<b>4 District Administration</b>							
4.11 Educational Administration	1,440,087	351,332	1,791,419	309,044	2,100,463	2,151,622	1,955,089
4.40 School District Governance	176,220	12,436	188,656	142,765	331,421	350,881	355,000
4.41 Business Administration	3,582,019	872,116	4,454,135	1,684,424	6,138,559	6,301,364	5,789,822
<b>Total Function 4</b>	<b>5,198,326</b>	<b>1,235,884</b>	<b>6,434,210</b>	<b>2,136,233</b>	<b>8,570,443</b>	<b>8,803,867</b>	<b>8,099,911</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	776,619	195,048	971,667	656,352	1,628,019	1,695,889	1,432,875
5.50 Maintenance Operations	11,971,009	3,188,715	15,159,724	4,017,537	19,177,261	18,114,853	17,148,478
5.52 Maintenance of Grounds	1,016,246	254,600	1,270,846	555,408	1,826,254	1,668,068	1,723,092
5.56 Utilities	220,877	47,749	268,626	5,277,175	5,545,801	5,708,276	5,442,380
<b>Total Function 5</b>	<b>13,984,751</b>	<b>3,686,112</b>	<b>17,670,863</b>	<b>10,506,472</b>	<b>28,177,335</b>	<b>27,187,086</b>	<b>25,746,825</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration	441,042	112,609	553,651	90,004	643,655	545,805	548,948
7.70 Student Transportation	3,037,941	924,652	3,962,593	2,027,960	5,990,553	5,419,706	5,273,336
<b>Total Function 7</b>	<b>3,478,983</b>	<b>1,037,261</b>	<b>4,516,244</b>	<b>2,117,964</b>	<b>6,634,208</b>	<b>5,965,511</b>	<b>5,822,284</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	-	-	-	-	-	-	-
<b>Total Functions 1 - 9</b>	<b>211,004,024</b>	<b>53,519,124</b>	<b>264,523,148</b>	<b>28,713,520</b>	<b>293,236,668</b>	<b>286,093,473</b>	<b>266,129,276</b>

# School District No. 23 (Central Okanagan)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	34,279,802	<b>36,458,301</b>	31,118,603
Other Revenue	6,000,000	<b>9,241,827</b>	7,469,308
Investment Income		<b>50,799</b>	32,166
<b>Total Revenue</b>	<u>40,279,802</u>	<u><b>45,750,927</b></u>	<u>38,620,077</u>
<b>Expenses</b>			
Instruction	39,541,155	<b>44,817,429</b>	37,943,364
Operations and Maintenance		<b>66,851</b>	66,851
<b>Total Expense</b>	<u>39,541,155</u>	<u><b>44,884,280</b></u>	<u>38,010,215</u>
<b>Special Purpose Surplus (Deficit) for the year</b>	<u>738,647</u>	<u><b>866,647</b></u>	<u>609,862</u>
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	(738,647)	<b>(866,647)</b>	(609,862)
<b>Total Net Transfers</b>	<u>(738,647)</u>	<u><b>(866,647)</b></u>	<u>(609,862)</u>
<b>Total Special Purpose Surplus (Deficit) for the year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Special Purpose Surplus (Deficit), beginning of year</b>			
<b>Special Purpose Surplus (Deficit), end of year</b>		<u>-</u>	<u>-</u>

**School District No. 23 (Central Okanagan)**

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

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	125,656	77,215	22,344	4,633,708			172,572		
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	785,498	1,019,317			256,000	75,950	409,203	1,287,249	601,116
Other				9,846,033					
Investment Income		6,144							
	785,498	1,025,461	-	9,846,033	256,000	75,950	409,203	1,287,249	601,116
<b>Less:</b> Allocated to Revenue	911,154	1,017,911	22,344	9,241,827	256,000	75,950	502,960	1,287,249	601,116
Recovered									
<b>Deferred Revenue, end of year</b>	-	<b>84,765</b>	-	<b>5,237,914</b>	-	-	<b>78,815</b>	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	911,154	1,011,767	22,344		256,000	75,950	502,960	1,287,249	601,116
Other Revenue				9,241,827					
Investment Income		6,144							
	911,154	1,017,911	22,344	9,241,827	256,000	75,950	502,960	1,287,249	601,116
<b>Expenses</b>									
Salaries									
Teachers				39,806		49,449	137,912	30,953	
Principals and Vice Principals									
Educational Assistants		847,214			155,632				
Support Staff					12,000				
Substitutes		1,774			134		98,728	230	601,116
	-	848,988	-	39,806	167,766	49,449	236,640	31,183	601,116
Employee Benefits		168,923		10,350	39,357	12,538	31,131	7,555	
Services and Supplies	66,851			9,191,671	48,877	13,963	235,189	1,248,511	
	66,851	1,017,911	-	9,241,827	256,000	75,950	502,960	1,287,249	601,116
<b>Net Revenue (Expense) before Interfund Transfers</b>	844,303	-	22,344	-	-	-	-	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	(844,303)		(22,344)						
	(844,303)	-	(22,344)	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

**School District No. 23 (Central Okanagan)**

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

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Seamless Day Kindergarten	Early Childhood Education Dual Credit Program	Student & Family Affordability	SEY2KT (Early Years to Kindergarten)
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>		8,149	5,642	4,460	24,431	26,403	136,784	360,541	13,032
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	28,451,785	32,521		48,000	6,750	55,400	80,000	826,000	19,000
Other									
Investment Income					1,944	2,101	10,884	28,689	1,037
	28,451,785	32,521	-	48,000	8,694	57,501	90,884	854,689	20,037
<b>Less:</b> Allocated to Revenue	28,451,785	32,521	-	30,336	9,902	56,394	67,826	358,963	11,181
Recovered		8,149							
<b>Deferred Revenue, end of year</b>	-	-	5,642	22,124	23,223	27,510	159,842	856,267	21,888
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	28,451,785	32,521		30,336	7,958	54,293	56,942	330,274	10,144
Other Revenue									
Investment Income					1,944	2,101	10,884	28,689	1,037
	28,451,785	32,521	-	30,336	9,902	56,394	67,826	358,963	11,181
<b>Expenses</b>									
Salaries									
Teachers	22,580,782						46,511		
Principals and Vice Principals									
Educational Assistants									
Support Staff						42,246			
Substitutes		32,521			7,912				
	22,580,782	32,521	-	-	7,912	42,246	46,511	-	-
Employee Benefits	5,871,003					12,318	11,315		
Services and Supplies				30,336	1,990	1,830	10,000	358,963	11,181
	28,451,785	32,521	-	30,336	9,902	56,394	67,826	358,963	11,181
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-



# School District No. 23 (Central Okanagan)

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

	ECL (Early Care & Learning)	Feeding Futures Fund	Health Career Grants	Provincial Resource Program	TOTAL
	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>				8,447	5,619,384
<b>Add:</b> Restricted Grants					
Provincial Grants - Ministry of Education and Child Care	175,000	2,808,793	50,000	219,580	37,207,162
Other					9,846,033
Investment Income					50,799
	175,000	2,808,793	50,000	219,580	47,103,994
<b>Less:</b> Allocated to Revenue	175,000	2,441,730	-	198,778	45,750,927
Recovered				7,447	15,596
<b>Deferred Revenue, end of year</b>	-	<b>367,063</b>	<b>50,000</b>	<b>21,802</b>	<b>6,956,855</b>
<b>Revenues</b>					
Provincial Grants - Ministry of Education and Child Care	175,000	2,441,730		198,778	36,458,301
Other Revenue					9,241,827
Investment Income					50,799
	175,000	2,441,730	-	198,778	45,750,927
<b>Expenses</b>					
Salaries					
Teachers				108,519	22,993,932
Principals and Vice Principals	144,715	195,513			340,228
Educational Assistants		215,767			1,218,613
Support Staff		153,284			207,530
Substitutes				2,300	744,715
	144,715	564,564	-	110,819	25,505,018
Employee Benefits	30,285	138,804		26,400	6,359,979
Services and Supplies		1,738,362		61,559	13,019,283
	175,000	2,441,730	-	198,778	44,884,280
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	866,647
<b>Interfund Transfers</b>					
Tangible Capital Assets Purchased					(866,647)
	-	-	-	-	(866,647)
<b>Net Revenue (Expense)</b>	-	-	-	-	-

# School District No. 23 (Central Okanagan)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2024

	2024 Budget	2024 Actual			2023 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
<b>Revenues</b>					
Provincial Grants					
Ministry of Education and Child Care		10,485,234		10,485,234	45,286
Municipal Grants Spent on Sites		4,818,887		4,818,887	
Other Revenue			70,157	70,157	
Investment Income	75,000		464,892	464,892	111,484
Gain (Loss) on Disposal of Tangible Capital Assets				-	5,346,000
Amortization of Deferred Capital Revenue	10,821,781	10,911,026		10,911,026	10,830,067
Gain (Loss) on Deferred Capital Revenue				-	364,071
<b>Total Revenue</b>	<u>10,896,781</u>	<u>26,215,147</u>	<u>535,049</u>	<u>26,750,196</u>	<u>16,696,908</u>
<b>Expenses</b>					
Amortization of Tangible Capital Assets					
Operations and Maintenance	15,958,231	16,209,780		16,209,780	15,755,794
Write-off/down of Buildings and Sites				-	996,280
<b>Total Expense</b>	<u>15,958,231</u>	<u>16,209,780</u>	<u>-</u>	<u>16,209,780</u>	<u>16,752,074</u>
<b>Capital Surplus (Deficit) for the year</b>	<u>(5,061,450)</u>	<u>10,005,367</u>	<u>535,049</u>	<u>10,540,416</u>	<u>(55,166)</u>
<b>Net Transfers (to) from other funds</b>					
Tangible Capital Assets Purchased	2,394,509	1,301,154		1,301,154	903,021
Local Capital	3,660,000		1,630,000	1,630,000	1,299,577
<b>Total Net Transfers</b>	<u>6,054,509</u>	<u>1,301,154</u>	<u>1,630,000</u>	<u>2,931,154</u>	<u>2,202,598</u>
<b>Other Adjustments to Fund Balances</b>					
Tangible Capital Assets Purchased from Local Capital		4,698,836	(4,698,836)	-	
Tangible Capital Assets WIP Purchased from Local Capital		1,071,052	(1,071,052)	-	
<b>Total Other Adjustments to Fund Balances</b>		<u>5,769,888</u>	<u>(5,769,888)</u>	<u>-</u>	
<b>Total Capital Surplus (Deficit) for the year</b>	<u>993,059</u>	<u>17,076,409</u>	<u>(3,604,839)</u>	<u>13,471,570</u>	<u>2,147,432</u>
<b>Capital Surplus (Deficit), beginning of year</b>		<u>82,373,195</u>	<u>5,842,460</u>	<u>88,215,655</u>	<u>86,068,223</u>
<b>Capital Surplus (Deficit), end of year</b>		<u>99,449,604</u>	<u>2,237,621</u>	<u>101,687,225</u>	<u>88,215,655</u>

# School District No. 23 (Central Okanagan)

Tangible Capital Assets  
Year Ended June 30, 2024

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
<b>Cost, beginning of year</b>	60,915,720	498,795,982	13,578,117	9,463,049	40,876	12,442,404	<b>595,236,148</b>
<b>Changes for the Year</b>							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw	10,485,234	8,372,769	258,755	100,338			<b>19,217,096</b>
Deferred Capital Revenue - Other	4,818,887	327,172	71,436				<b>5,217,495</b>
Operating Fund		31,032	226,373		15,564	161,538	<b>434,507</b>
Special Purpose Funds		844,303	22,344				<b>866,647</b>
Local Capital		1,712,551	572,295			2,413,990	<b>4,698,836</b>
Asset Retirement Obligation Change in Estimate		302,027					<b>302,027</b>
Transferred from Work in Progress		14,321,582					<b>14,321,582</b>
	<u>15,304,121</u>	<u>25,911,436</u>	<u>1,151,203</u>	<u>100,338</u>	<u>15,564</u>	<u>2,575,528</u>	<b><u>45,058,190</u></b>
Decrease:							
Deemed Disposals			532,092	440,385		2,654,372	<b>3,626,849</b>
	<u>-</u>	<u>-</u>	<u>532,092</u>	<u>440,385</u>	<u>-</u>	<u>2,654,372</u>	<b><u>3,626,849</u></b>
<b>Cost, end of year</b>	<u>76,219,841</u>	<u>524,707,418</u>	<u>14,197,228</u>	<u>9,123,002</u>	<u>56,440</u>	<u>12,363,560</u>	<b><u>636,667,489</u></b>
<b>Work in Progress, end of year</b>		<u>45,451,698</u>					<b><u>45,451,698</u></b>
<b>Cost and Work in Progress, end of year</b>	<u>76,219,841</u>	<u>570,159,116</u>	<u>14,197,228</u>	<u>9,123,002</u>	<u>56,440</u>	<u>12,363,560</u>	<b><u>682,119,187</u></b>
<b>Accumulated Amortization, beginning of year</b>		242,773,181	6,016,523	4,647,305	8,155	6,435,669	<b>259,880,833</b>
<b>Changes for the Year</b>							
Increase: Amortization for the Year		11,404,951	1,385,196	929,303	9,732	2,480,598	<b>16,209,780</b>
Decrease:							
Deemed Disposals			532,092	440,385		2,654,372	<b>3,626,849</b>
			<u>-</u>	<u>532,092</u>	<u>-</u>	<u>2,654,372</u>	<b><u>3,626,849</u></b>
<b>Accumulated Amortization, end of year</b>		<u>254,178,132</u>	<u>6,869,627</u>	<u>5,136,223</u>	<u>17,887</u>	<u>6,261,895</u>	<b><u>272,463,764</u></b>
<b>Tangible Capital Assets - Net</b>	<u><b>76,219,841</b></u>	<u><b>315,980,984</b></u>	<u><b>7,327,601</b></u>	<u><b>3,986,779</b></u>	<u><b>38,553</b></u>	<u><b>6,101,665</b></u>	<u><b>409,655,423</b></u>

# School District No. 23 (Central Okanagan)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2024

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
<b>Work in Progress, beginning of year</b>	25,266,134				25,266,134
<b>Changes for the Year</b>					
Increase:					
Deferred Capital Revenue - Bylaw	27,026,535				27,026,535
Deferred Capital Revenue - Other	6,409,559				6,409,559
Local Capital	1,071,052				1,071,052
	34,507,146	-	-	-	34,507,146
Decrease:					
Transferred to Tangible Capital Assets	14,321,582				14,321,582
	14,321,582	-	-	-	14,321,582
<b>Net Changes for the Year</b>	20,185,564	-	-	-	20,185,564
<b>Work in Progress, end of year</b>	<b>45,451,698</b>	-	-	-	<b>45,451,698</b>

# School District No. 23 (Central Okanagan)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2024

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
<b>Deferred Capital Revenue, beginning of year</b>	221,815,470	3,817,404	1,405,877	227,038,751
<b>Changes for the Year</b>				
Increase:				
Transferred from Deferred Revenue - Capital Additions	8,731,862		398,608	9,130,470
Transferred from Work in Progress		14,321,582		14,321,582
	<u>8,731,862</u>	<u>14,321,582</u>	<u>398,608</u>	<u>23,452,052</u>
Decrease:				
Amortization of Deferred Capital Revenue	10,544,971	165,516	200,539	10,911,026
	<u>10,544,971</u>	<u>165,516</u>	<u>200,539</u>	<u>10,911,026</u>
<b>Net Changes for the Year</b>	<u>(1,813,109)</u>	<u>14,156,066</u>	<u>198,069</u>	<u>12,541,026</u>
<b>Deferred Capital Revenue, end of year</b>	<u>220,002,361</u>	<u>17,973,470</u>	<u>1,603,946</u>	<u>239,579,777</u>
<b>Work in Progress, beginning of year</b>	7,506,809	17,603,895		25,110,704
<b>Changes for the Year</b>				
Increase				
Transferred from Deferred Revenue - Work in Progress	27,026,535	6,409,559		33,436,094
	<u>27,026,535</u>	<u>6,409,559</u>	<u>-</u>	<u>33,436,094</u>
Decrease				
Transferred to Deferred Capital Revenue		14,321,582		14,321,582
	<u>-</u>	<u>14,321,582</u>	<u>-</u>	<u>14,321,582</u>
<b>Net Changes for the Year</b>	<u>27,026,535</u>	<u>(7,912,023)</u>	<u>-</u>	<u>19,114,512</u>
<b>Work in Progress, end of year</b>	<u>34,533,344</u>	<u>9,691,872</u>	<u>-</u>	<u>44,225,216</u>
<b>Total Deferred Capital Revenue, end of year</b>	<u>254,535,705</u>	<u>27,665,342</u>	<u>1,603,946</u>	<u>283,804,993</u>

# School District No. 23 (Central Okanagan)

Changes in Unspent Deferred Capital Revenue  
Year Ended June 30, 2024

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
<b>Balance, beginning of year</b>	4,278,776	1,525,296	4,923,593	4,818,880		<b>15,546,545</b>
<b>Changes for the Year</b>						
Increase:						
Provincial Grants - Ministry of Education and Child Care	44,839,839					<b>44,839,839</b>
Provincial Grants - Other			1,860,336			<b>1,860,336</b>
Other					398,608	<b>398,608</b>
Investment Income	9,999	121,370	391,777	383,445		<b>906,591</b>
School Site Acquisition Charges				2,112,775		<b>2,112,775</b>
	<u>44,849,838</u>	<u>121,370</u>	<u>2,252,113</u>	<u>2,496,220</u>	<u>398,608</u>	<b><u>50,118,149</u></b>
Decrease:						
Transferred to DCR - Capital Additions	8,731,862				398,608	<b>9,130,470</b>
Transferred to DCR - Work in Progress	27,026,535		6,409,559			<b>33,436,094</b>
Transferred to Revenue - Site Purchases	10,485,234			4,818,887		<b>15,304,121</b>
	<u>46,243,631</u>	<u>-</u>	<u>6,409,559</u>	<u>4,818,887</u>	<u>398,608</u>	<b><u>57,870,685</u></b>
<b>Net Changes for the Year</b>	<u>(1,393,793)</u>	<u>121,370</u>	<u>(4,157,446)</u>	<u>(2,322,667)</u>	<u>-</u>	<b><u>(7,752,536)</u></b>
<b>Balance, end of year</b>	<u><b>2,884,983</b></u>	<u><b>1,646,666</b></u>	<u><b>766,147</b></u>	<u><b>2,496,213</b></u>	<u><b>-</b></u>	<b><u>7,794,009</u></b>

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**Central Okanagan Public Schools**  
**Statement of Financial Information (SOFI)**  
**For the year ended June 30, 2024**

**SCHEDULE OF DEBT**

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

Prepared as required by *Financial Education Regulation*, Schedule 1, section 4

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**Central Okanagan Public Schools**

**Statement of Financial Information (SOFI)  
For the year ended June 30, 2024**

**SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS**

Central Okanagan Public Schools has not given any guarantee or indemnity under the Guarantees and Indemnities Regulation.



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**Central Okanagan Public Schools**

**Statement of Financial Information (SOFI)  
For the year ended June 30, 2024**

**STATEMENT OF SEVERANCE AGREEMENTS**

There were no severance agreements made between Central Okanagan Public Schools and its non-unionized employees during the 2023/2024 fiscal year.

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**Central Okanagan Public Schools**

**Statement of Financial Information (SOFI)  
For the year ended June 30, 2024**

**RECONCILIATION OF SCHEDULED PAYMENTS  
TO THE FINANCIAL STATEMENTS**

- The Schedule of Remuneration and Expenses is prepared on a cash basis and salary and benefits in the financial statements are on an accrual basis.
- Payments to benefit providers include amounts shown as remuneration on the Schedule of Remuneration and Expenses.

School District No. 23 (Central Okanagan)  
 Elected Officials Schedule of Remuneration Expenses  
 For the period ending June 30, 2024

Employee Name	Remuneration	Expenses
Broughton, W.	24,021	5,356
Desrosiers, C.	24,021	8,353
Fraser, J.	25,369	10,391
Geistlinger, A.	24,021	1,760
Guderyan, L.	24,021	8,371
Johnson, V.	24,021	5,182
Tiede, L.	27,418	6,629
	<u>\$ 172,891</u>	<u>\$ 46,042</u>

School District No. 23 (Central Okanagan)  
Schedule of Remuneration and Expenses  
For the period ending June 30, 2024

Employee Name	Position Title	Remuneration	Expenses
Abbott, L.	Teacher	\$ 88,028	\$ 268
Adam, L.	Itinerant Resource Teacher (K-12)	87,461	502
Adams, C.	Teacher	104,240	204
Adams, T.	Teacher Teaching On Call	85,512	216
Adamson, J.	Vice Principal Elementary	145,145	4,736
Adaway, C.	Millwright	78,127	136
Aeckersberg, A.	Teacher	105,320	175
Aeckersberg, L.	Teacher	108,132	579
Aitken, C.	Teacher	117,506	176
Aka, K.	Teacher	91,228	175
Akurienne, M.	Itinerant Resource Teacher (K-12)	106,052	369
Albrecht, M.	Teacher	92,707	175
Alexander, H.	Principal Secondary	161,600	4,020
Ali, L.	Teacher	110,454	1,217
Allaire, D.	Teacher Teaching On Call	94,274	-
Allardyce, E.	Teacher	91,574	121
Allardyce, P.	Teacher	97,284	175
Allen, A.	Teacher	113,297	175
Allison, G.	Teacher	107,203	175
Alston, S.	Teacher	115,439	176
Altwasser, K.	Teacher	115,482	175
Amyotte, J.	Teacher	116,150	175
Anderson, B.	Teacher Teaching On Call	98,094	271
Anderson, C.	Teacher	95,587	175
Anderson, J.	Teacher Teaching On Call	75,740	174
Andrews, B.	Glazier	76,467	458
Andrews, M.	Teacher	102,417	196
Angeard, A.	Teacher	92,679	417
Angle, K.	Teacher	115,439	175
Anjos, J.	Principal Elementary	145,164	3,298
Anvar, S.	Itinerant Resource Teacher (K-12)	94,368	125
Appelbohm, T.	Teacher	105,414	175
Apps, M.	Teacher	113,779	206
Arcand, J.	Teacher	78,580	1,099
Arit, L.	Teacher	105,375	175
Armstrong, K.	Itinerant Resource Teacher (K-12)	88,521	7,384
Arneson, J.	Itinerant Resource Teacher (K-12)	115,421	284
Ashley, J.	Teacher	116,172	255
Atkins, J.	Vice Principal Secondary	141,762	2,625
Auclair, K.	Vice Principal Middle	138,149	2,159
Augustin, C.	Teacher	105,375	173
Aujla, R.	Teacher Teaching On Call	98,887	95
Austin, R.	District Social Emotional Learning Teacher	142,531	4,558
Aviani, R.	Principal Elementary	153,213	2,093
Aymont, N.	Itinerant Resource Teacher (K-12)	103,236	212
Babcock, K.	Principal Elementary	149,732	2,937
Bach, L.	Teacher	76,642	352
Bach, S.	Teacher	105,414	326
Baerg, E.	Teacher	117,630	175
Baerwald, H.	Teacher	94,648	254
Baggett, C.	Teacher	108,514	386
Bailey, J.	Teacher	86,834	176
Baines, J.	Teacher	118,839	214
Baker, K.	Teacher	115,358	175
Balkenhol, J.	Teacher	115,790	175
Ball, D.	Teacher	75,880	175
Ball, J.	Teacher Teaching On Call	101,710	157
Ball, T.	Teacher	112,863	396
Banting, D.	Teacher	108,733	842
Barclay, C.	Teacher	113,224	175
Barton, A.	Teacher	102,750	255
Baruta, R.	Principal Middle	157,491	3,867
Basdeo, K.	Teacher	105,453	176
Bassett-Smith, C.	Teacher	101,848	175
Bateman, J.	Teacher	110,762	175
Bauhart, S.	Teacher Secondment (COTA President).	101,989	-

Employee Name	Position Title	Remuneration	Expenses
Bawtinheimer, A.	Teacher	89,095	175
Baxter, L.	Teacher	94,648	340
Beaman Green, H.	Teacher	112,821	-
Beath, L.	Teacher	104,250	226
Beaudoin, W.	Teacher	105,746	175
Beaudreau, T.	Teacher	107,972	175
Beaudry, B.	Vice Principal Elementary	127,338	2,221
Beaudry, T.	Deputy Superintendent	253,756	21,930
Bedard, M.	Principal Elementary	153,382	2,547
Begg, J.	Teacher	116,234	2,935
Begley, T.	Teacher	115,452	175
Bell, C.	Itinerant Resource Teacher (K-12)	112,863	270
Bell, L.	Teacher	87,798	105
Bell-Lowther, P.	Teacher	115,482	175
Bencze, M.	Learning Disabilities Intervention Teacher	114,897	1,271
Bennett, P.	Teacher	115,525	174
Bennett, P.	Teacher	101,676	-
Benoit, D.	Teacher	105,404	175
Bergen, A.	Teacher	96,113	175
Bernhardsson, A.	Teacher	103,603	1,111
Bertoia, M.	Teacher	99,014	175
Binnie, M.	Electrician	77,537	365
Birkeland, J.	Principal Elementary	153,382	3,210
Birkeland, M.	Instructional Leadership Team	126,619	10,876
Biro, J.	Electrician	81,108	1,051
Bischoff, L.	Teacher	92,804	175
Bischoff, R.	Vice Principal Elementary	106,365	2,054
Bishop, M.	Teacher	112,813	174
Bishop, S.	Teacher	105,414	176
Bitcon, S.	Teacher	76,097	123
Blake, L.	Teacher	118,725	173
Blake, S.	Teacher	88,820	175
Blaskovits, T.	Graduation - Stem (Sci-Tech-Engr-Math) Lrn Cnslt	123,651	8,383
Blatchford, C.	Teacher	88,442	175
Boal, J.	Teacher	116,329	199
Boback, B.	Career Prep (Sec School Apprent/Career Trans)	126,370	1,830
Bodnar, G.	Teacher	118,801	297
Boersma, J.	Teacher	120,140	781
Bolivar, J.	Teacher	95,055	202
Bone, A.	Teacher	115,432	640
Bone, T.	Teacher	93,218	191
Bonnetau, D.	Teacher	96,839	175
Bonnetau, H.	Teacher	77,501	175
Bonnette, E.	Teacher	113,813	206
Booth, B.	Teacher	108,562	255
Bothe, C.	Teacher	112,721	175
Boulanger, J.	Teacher	113,421	173
Boulanger, M.	Teacher	112,821	176
Bourdon, A.	Teacher	113,434	307
Bourdon, J.	Teacher	114,570	175
Bouwman, B.	Teacher	87,455	175
Bouwman, K.	Teacher	79,125	175
Bowen, C.	Teacher	99,014	175
Bowen, S.	Teacher	99,014	273
Bracken, S.	Teacher	117,919	175
Brade Nixon, C.	Teacher	114,720	175
Bradshaw, L.	Secretary Treasurer/CFO & Board of Education	77,652	2,056
Brassard, K.	Teacher Teaching On Call	103,337	1,111
Brengarth, N.	Teacher Teaching On Call	75,753	175
Bresch, K.	Teacher	108,556	283
Brew, S.	Teacher	103,990	175
Bridges, R.	Teacher	114,745	210
Briggs, W.	Principal Elementary	153,382	1,914
Britton, A.	Itinerant Resource Teacher (K-12)	111,652	176
Broadhurst, A.	Teacher	115,525	175
Broderick, K.	Teacher	105,359	176
Brodin, K.	Mechanic	84,358	1,519
Brooks, M.	Teacher	82,589	174
Brousseau, B.	Teacher	90,725	140
Brown, D.	Teacher	119,857	665
Brown, S.	Teacher	112,821	175

Employee Name	Position Title	Remuneration	Expenses
Brown, S.	Vice Principal Secondary	141,753	2,046
Bruce, J.	Director of Instruction – Indigenous Education and Equity	161,260	4,405
Bruckal, K.	Teacher	98,598	175
Brucker, J.	Teacher	105,116	340
Brunn, A.	Teacher	99,472	270
Buchanan, J.	Teacher	95,318	174
Buchanan, K.	Teacher	105,414	174
Buchanan, K.	Teacher	96,626	175
Buchanan, N.	Teacher	115,525	175
Bueckert, D.	Teacher	99,093	175
Buehner, D.	Teacher	104,879	286
Bulatovich, J.	Teacher	112,159	175
Bundgaard, J.	Teacher	90,351	175
Burdeniuk, M.	Teacher	100,564	175
Burns, C.	Teacher Teaching On Call	99,053	96
Burrell, S.	Carpenter	77,462	51
Burton, E.	Teacher	114,970	175
Bury, E.	Teacher	113,763	175
Bush, D.	Teacher Teaching On Call	81,222	-
Butcher, W.	Teacher	78,868	214
Butterworth, A.	Teacher	103,419	175
Byrka, D.	Teacher	99,093	173
Byrne, A.	Teacher	100,993	523
Cadman, D.	Teacher	109,235	175
Cail, A.	Teacher	103,201	175
Callaghan, S.	Teacher	116,090	338
Cameron, J.	Teacher	77,342	175
Cameron, M.	Teacher	113,878	255
Cameron, T.	Itinerant Resource Teacher (K-12)	106,052	279
Campbell, L.	Principal Middle	157,491	3,647
Campbell, L.	Itinerant Resource Teacher (K-12)	118,758	320
Campos, A.	Teacher Teaching On Call	81,337	175
Cann, S.	Vice Principal Elementary	130,141	3,624
Canuel, F.	Teacher	115,205	173
Capozzi, B.	Teacher	105,951	175
Carmichael, D.	Secretary-Treasurer/CFO	229,668	11,471
Carmichael, T.	Physical Therapist	93,764	3,103
Carpenter, P.	Custodial Services - Coordinator	84,250	508
Carr, S.	Behaviour Support Teacher	107,570	175
Carroll, M.	Teacher	116,193	202
Carter, C.	Teacher	105,414	176
Carter, K.	Teacher	105,414	208
Cartwright, C.	Teacher	90,167	263
Casorso, G.	Teacher	105,213	-
Casorso, K.	Teacher	105,414	175
Cassidy, A.	Teacher	116,224	268
Catton, C.	Teacher	115,047	174
Cavaghan, B.	Mechanic	83,438	2,082
Cernak, L.	Teacher	86,166	182
Cernak, T.	Teacher	104,236	175
Cescon, T.	Teacher	135,699	175
Chabot, J.	Instructional Leadership Team	115,002	2,595
Chan, A.	Teacher	91,304	399
Chan, E.	Teacher	106,104	175
Charest, M.	Teacher	99,918	216
Charland, M.	Teacher	101,745	175
Chase, K.	Teacher Teaching On Call	98,593	175
Chiasson, M.	Teacher	106,052	175
Chow, M.	Teacher	113,962	175
Christensen, C.	Itinerant Resource Teacher (K-12)	123,608	4,306
Christenson, T.	Teacher	86,627	175
Church, M.	Teacher	111,832	406
Cicchelli, M.	Vice Principal Elementary	127,338	5,350
Clark, L.	Speech-Language Pathologist	108,556	2,663
Clark, M.	Itinerant Resource Teacher (K-12)	77,761	338
Clarke, L.	Teacher	113,213	1,092
Clarke, T.	Teacher	118,388	175
Coape-Arnold, B.	Teacher	115,867	236
Coats, D.	Principal Elementary	153,382	3,560
Cockayne, K.	Teacher	105,453	175
Coles, J.	Teacher	84,282	175

Employee Name	Position Title	Remuneration	Expenses
Collins, M.	Teacher	108,514	226
Commins, S.	Refrigeration Mechanic (HVAC)	77,100	679
Conne, K.	Teacher	105,642	175
Cook, K.	Elementary School Counsellor	108,044	1,759
Cooper, G.	Teacher	115,482	131
Corbett, M.	Teacher	111,674	600
Corkin, J.	Teacher	115,482	53
Cormier, K.	Director Of Labour Relations	180,550	5,915
Cornel, C.	Teacher	77,168	-
Cornell, D.	Teacher	110,196	175
Cornock, J.	Teacher	118,801	199
Corothers, S.	Behaviour Support Teacher	119,249	175
Corrado, M.	Teacher	115,439	175
Corrado, S.	Teacher	115,439	326
Costa, A.	Teacher	97,138	256
Cowell, D.	Teacher	104,993	175
Coyle, M.	Teacher	106,052	175
Craig, J.	Teacher	104,409	175
Cram, M.	Teacher	98,552	175
Cramer, T.	Teacher	114,123	175
Crane, N.	Early Learning Team	123,693	2,111
Creightney, S.	Teacher	112,764	175
Cristini, N.	Teacher	82,250	336
Crombie, B.	Vice Principal Elementary	134,547	2,169
Cronck, J.	Teacher	95,127	175
Crook, B.	Teacher	101,612	157
Cross, K.	Teacher	105,457	175
Crowell, J.	Teacher	114,815	175
Crumb, J.	Teacher	95,928	270
Cryderman, T.	Carpenter	79,639	51
Cseresnyes, P.	Teacher	89,209	1,591
Csikos, H.	Teacher	115,482	3,061
Culham, D.	Teacher	105,697	175
Culham, M.	Teacher	105,414	175
Culig, L.	Teacher Teaching On Call	99,312	206
Cullen, K.	Teacher Teaching On Call	85,945	77
Cullen, L.	Teacher	113,119	175
Cumming, K.	Assistant Secretary-Treasurer	159,167	3,603
Cundy, J.	Teacher	109,877	1,197
Curran, S.	Teacher	115,482	209
Currie, B.	Elementary School Counsellor	109,058	1,019
Currie, J.	Teacher	114,535	175
Currie, J.	Assistant Director Of Operations	161,102	3,886
Cutler, A.	Teacher	108,556	175
Cybulski, K.	Plumb, Heat Gas Tradesperson	76,960	1,119
Dahlen, D.	Teacher Teaching On Call	77,050	-
Daley, M.	Zone Coordinator - Grounds	81,088	777
Daley, V.	Teacher	98,545	175
Daniel, B.	Itinerant Teacher-Deaf-Hard Of Hearing	115,410	1,842
Daniels, K.	Teacher	115,482	97
Daniels, S.	Teacher	115,432	175
Dansereau, T.	Itinerant Resource Teacher (K-12)	101,526	349
Daoust, M.	Teacher	124,126	175
Daponte, T.	Teacher	113,028	175
David, K.	Teacher	99,093	175
Davidson, M.	Teacher	115,473	174
Davidson, S.	Teacher	114,586	255
Davies, J.	Teacher	113,166	175
Davies, L.	Teacher	83,749	175
Davis, J.	Teacher	105,874	175
Davis, S.	Teacher	112,863	175
Davis, S.	Teacher	105,008	445
Davison, A.	Teacher	81,025	175
Dawson Bedard, L.	Teacher Secondment	115,439	-
Dawson, K.	Elementary School Counsellor	115,482	2,163
Dawson, K.	Teacher	93,994	101
Dawson, S.	Learning Disabilities Intervention Teacher	102,924	2,276
Day, L.	Teacher	99,030	175
Day, S.	Teacher	105,414	175
De Faria, T.	Itinerant Resource Teacher (K-12)	108,778	335
de Pont, B.	Teacher	95,850	175

Employee Name	Position Title	Remuneration	Expenses
Dean, H.	Teacher	98,351	175
deBourcier, C.	Teacher	98,770	175
Degen, M.	Teacher	105,414	175
deHoog, D.	District Social Emotional Learning Teacher	112,193	480
deKergommeaux, A.	Teacher	111,631	247
Deleurme, M.	Teacher	105,938	175
Demarinis, J.	Teacher	99,053	1,099
Demug, B.	Teacher	105,375	175
Demug, D.	Teacher	115,439	209
Denman, S.	Teacher	103,243	175
Dennis, K.	Teacher	108,509	175
Dent, K.	Collaborative Learning Services (Numeracy)	117,385	2,576
Dent, K.	Teacher Teaching On Call	108,514	90
Dergousoff, C.	Teacher	99,053	173
Desmond, M.	Teacher Teaching On Call	99,014	175
Detjen, J.	Teacher	112,157	175
Devlin, C.	Teacher	114,970	175
Dewolf, J.	Teacher	105,830	175
Dhooge, S.	Speech-Language Pathologist	92,858	2,389
Dibble, R.	Carpenter	93,998	136
Dick, G.	Teacher	92,760	175
Dickie, D.	Teacher	105,226	380
Dickie, S.	District Social Emotional Learning Teacher	123,608	4,555
Dickson, P.	Teacher	115,452	175
Dietzel, H.	Teacher	115,952	236
Dion, K.	Teacher	115,482	214
Dirksen, A.	Teacher	115,472	175
Dishaw, S.	Teacher	118,739	207
Dodds, K.	Teacher Teaching On Call	111,794	175
Dodgson, C.	Teacher	95,722	1,022
Dojohn, S.	Teacher	104,589	140
Domeij, R.	Teacher	101,391	204
Donkin, N.	Itinerant Resource Teacher (K-12)	76,956	175
Donnelly, J.	Teacher	105,414	175
Donohoe, M.	Teacher	84,046	226
Dorf, A.	Teacher	88,143	175
Dorf, J.	Teacher	95,270	272
Douglas, K.	Elementary School Counsellor	79,751	1,087
Douville, D.	Teacher	107,271	175
Dow, K.	Teacher	119,142	639
Dreger, Q.	Teacher	93,440	175
Drescher, C.	Teacher	99,185	175
Drew, R.	Director Of Operations	177,112	13,232
Driscoll, K.	Teacher	93,236	175
Driscoll, R.	Teacher	78,993	175
Driscoll, S.	Teacher	115,482	175
Drobot, A.	Teacher	75,874	175
Drobot, T.	Teacher	102,684	758
Droettboom, K.	Teacher Teaching On Call	85,053	140
Droppo, R.	Learning Disabilities Intervention Teacher	91,222	1,197
Drought, J.	Teacher	100,262	256
Dubois, L.	Teacher	100,243	175
Dumaine, M.	Teacher	88,745	175
Dumanski, M.	Teacher	99,937	355
Dumas, A.	Teacher	105,453	175
DuMont, K.	Teacher	111,209	768
Duperreault, N.	Teacher	95,019	175
Dupre, G.	Teacher	115,525	470
Durda, K.	Payroll & Benefits Coordinator	83,337	59
Duteil, S.	Teacher	105,414	175
Dvorack, C.	Teacher	90,417	175
Easton, L.	Teacher	80,855	255
Edgson, Y.	Teacher	92,790	225
Edstrom, A.	Teacher	105,835	189
Edwards, C.	Teacher Teaching On Call	86,341	117
Egeland, D.	Joiner/Cabinetmaker	77,203	166
Elder, J.	Teacher	105,370	175
Elenko, T.	Teacher	83,423	175
Elia, K.	Itinerant Resource Teacher (K-12)	112,905	663
Elliott, D.	Teacher	112,905	220
Elliott, D.	Teacher	96,061	175



Employee Name	Position Title	Remuneration	Expenses
Elliott, N.	Principal Secondary	153,382	4,888
Ellis, L.	Teacher	81,144	175
Ellis, R.	Behaviour Support Teacher	119,893	1,477
Elsworth, C.	Speech-Language Pathologist	103,934	2,000
Elwood, J.	Teacher	102,132	175
Embregts, C.	Teacher	112,863	175
Emmond, K.	Teacher	99,053	175
Emmond, S.	Teacher	96,839	175
Enevoldson, K.	Teacher	93,630	175
English, S.	Teacher	106,058	175
Ennig, B.	Teacher	76,683	175
Ennis, R.	Teacher	86,862	175
Enns, J.	Teacher	99,081	175
Erickson, C.	Teacher	115,934	149
Erickson, M.	Teacher	118,961	921
Erickson, P.	Teacher	115,464	175
Essler, M.	Executive Assistant – Superintendent of Schools/CEO	92,370	2,539
Estey, L.	Teacher	105,375	175
Everett, J.	Vice Principal Middle	134,547	4,157
Ewen, B.	Electrician	76,592	286
Ewing, J.	Teacher	118,772	209
Ezzard, L.	Teacher	78,816	175
Fafard, P.	Teacher	105,272	226
Fair, J.	Teacher	83,101	197
Fairburn, L.	Teacher	86,835	173
Fairey, J.	Teacher	99,317	151
Fane, A.	Teacher	105,453	226
Farnsworth, J.	Teacher	105,438	175
Farquhar, S.	Teacher	114,305	356
Faulkner, A.	Teacher	114,441	175
Faust, M.	Teacher	115,525	2,077
Fecht, B.	Teacher	107,881	175
Federko, M.	Teacher	91,494	175
Feldes, C.	Teacher	84,899	150
Fender, L.	Elementary School Counsellor	104,152	814
Ferguson, M.	Teacher	102,903	86
Ferguson, N.	Principal Elementary	150,192	7,632
Ferguson, T.	Teacher	105,414	175
Fidler, L.	Teacher	110,472	175
Fierbach, J.	Teacher	113,648	447
Findlay, C.	Teacher	94,328	-
Fiorentino, J.	Teacher	115,482	1,202
Firby, K.	Hardware/Software Technician	76,851	984
Firth, K.	Teacher	99,053	151
Fischer, W.	Joiner/Cabinetmaker	80,185	51
Fisher, K.	Teacher	80,034	215
Fisher, S.	Teacher	86,764	175
Fiske, C.	Teacher	110,930	247
Fitzgerald, B.	Teacher	114,545	175
Flannigan, K.	Teacher	108,201	708
Fleming, L.	Health & Safety Manager - Worksafe Injury Management	105,885	5,789
Fletcher, K.	Instructional Leadership Team	122,895	2,217
Flick, J.	Teacher	120,658	175
Flood, J.	Teacher	99,053	175
Flood, L.	Speech-Language Pathologist	108,556	2,039
Foley, S.	Teacher	103,831	175
Fonseca, J.	Hardware/Software Technician	76,949	3,081
Forbes, D.	Itinerant Resource Teacher (K-12)	104,457	95
Ford, B.	Teacher	110,326	175
Foster, A.	Itinerant Resource Teacher (K-12)	111,913	356
Foster, C.	Itinerant Resource Teacher (K-12)	114,346	192
Fowler, L.	Teacher	112,905	175
Frame, A.	Teacher	103,296	175
Franczak, C.	Teacher	116,164	175
Franklin, R.	Principal Elementary	145,164	3,291
Franz, J.	Teacher	86,778	175
Fraser, A.	Teacher	75,751	175
Fraser, L.	Principal Elementary	145,164	2,036
Frechette, T.	Teacher	105,315	1,076
Frederick, M.	Teacher	105,852	173
Freeborn, C.	Locksmith/Carpenter	80,605	163

Employee Name	Position Title	Remuneration	Expenses
Freeman, F.	Teacher	118,774	224
Freeman, L.	Teacher	112,821	175
French, S.	Teacher	105,375	175
French, S.	Teacher	115,113	1,430
Friend, J.	Itinerant Resource Teacher (K-12)	105,175	461
Friesen, D.	Teacher	105,414	418
Friesen, R.	Teacher	117,496	175
Friesen, S.	Teacher	104,875	175
Friesen, T.	Teacher	103,864	175
Fromhart, B.	Teacher	92,770	175
Fujita, M.	Teacher	80,477	175
Fuller, A.	Teacher	84,690	175
Gagliano, A.	Teacher	115,644	175
Gagne, C.	Teacher	109,170	611
Gagnon, K.	Teacher	97,352	175
Galigan, S.	Teacher	116,877	1,230
Gallagher, B.	Teacher	95,976	545
Gallicano, J.	Teacher	102,081	175
Gallo, P.	Principal Elementary	153,382	3,742
Gallo, S.	Teacher	115,674	175
Gandha, R.	Teacher	105,404	173
Gandham, R.	Vice Principal Secondary	104,548	2,570
Garbelya, C.	Teacher	117,500	175
Gartrell, D.	Teacher	97,310	175
Gatti, H.	Teacher Teaching On Call	86,342	311
Gazel, J.	Teacher	105,806	175
Geen, J.	Vice Principal Middle	138,144	2,719
Geistlinger, S.	Teacher	115,728	175
Gerber, L.	Teacher	102,132	173
Gerber, S.	Vice Principal Secondary	134,178	2,467
Gerszke, D.	Teacher	104,401	175
Gervais, A.	Teacher	115,525	477
Gervais, S.	Teacher	87,799	284
Gilbert, K.	Teacher	108,514	209
Gilbert, M.	Teacher	99,014	175
Gingera, E.	Teacher	116,005	308
Ginnell, M.	English Language Learner Teacher	118,664	2,465
Gleboff, T.	Teacher	105,429	175
Godwin, M.	Teacher	115,482	175
Goett, J.	Teacher	99,053	175
Gomez, J.	Teacher	98,584	175
Good, J.	Teacher	98,472	175
Goodheart, J.	Teacher	93,611	175
Goodwin, S.	Teacher	83,882	175
Gordon, C.	Teacher Secondment	99,016	-
Gordon, C.	Teacher	112,744	175
Gordon, I.	Hardware/Software Technician	76,654	2,927
Goreas, A.	District Vice Principal of Learning Support Services & Safer Communities	138,139	7,435
Gorjanc, J.	Teacher Teaching On Call	91,412	185
Gorman, K.	Teacher	109,177	175
Goubault, A.	Teacher Teaching On Call	106,033	175
Goughnour, M.	Teacher	112,375	175
Goutier, M.	Teacher	114,250	175
Grace, S.	Teacher Teaching On Call	81,216	38
Graham, N.	Teacher	116,296	255
Graham, R.	Teacher	114,356	175
Graham, R.	Teacher	84,884	175
Granberg, A.	Teacher	85,526	363
Grant, C.	Itinerant Resource Teacher (K-12)	105,414	361
Grant, M.	Teacher	104,723	175
Grassie, K.	Teacher	113,368	-
Gray, D.	Teacher Teaching On Call	77,233	1,270
Green, C.	Teacher	112,863	175
Green, J.	Teacher	115,482	991
Greenberg, B.	Teacher	104,476	175
Greenshields, K.	Teacher	106,104	378
Greenslade, A.	Teacher	100,328	175
Greer, A.	Teacher	105,414	175
Gregson, S.	Teacher	86,489	175
Grenier, R.	Teacher	118,769	612
Gresak, S.	Teacher	75,104	175

Employee Name	Position Title	Remuneration	Expenses
Grewal, K.	Teacher	98,419	255
Greyell, L.	Teacher	104,180	320
Griesbeck, M.	Teacher	110,998	175
Griffin, Z.	Teacher	78,653	174
Grimwood, K.	Principal Elementary	153,382	9,645
Groat, J.	Teacher	108,559	197
Groetchen, J.	Maintenance Manager	106,425	5,105
Groetchen, T.	Teacher	118,356	591
Gross, L.	Teacher	108,382	175
Gruenenwald, T.	Principal Middle	153,382	3,888
Guarducci, K.	Teacher	105,414	175
Gubbels, J.	Teacher	112,813	5,607
Guidi, C.	Teacher	112,549	212
Guignard, J.	Teacher	110,505	281
Guignard, S.	Principal Elementary	153,382	3,189
Gunn, A.	Teacher	96,272	591
Guthrie, C.	Teacher	92,804	175
Guthrie, D.	Teacher	112,137	175
Hagan, M.	Teacher	101,700	175
Hair, M.	Teacher	105,414	175
Halim, P.	Teacher	108,556	174
Hall, J.	Teacher	108,514	378
Hall, T.	Teacher	99,053	175
Hamilton, D.	Teacher	97,027	353
Hamilton, L.	Principal Elementary	145,164	1,924
Hamilton-Smith, J.	Teacher	103,247	175
Hammerschmidt, S.	Teacher Teaching On Call	79,688	140
Hannan, J.	Teacher Teaching On Call	104,280	157
Hanson, K.	Instructional Leadership Team	123,685	5,677
Hanson, S.	Teacher	98,584	175
Harbour, T.	Teacher	118,758	306
Harding, K.	Teacher	105,874	175
Hardy, J.	Teacher	106,052	429
Hardy, L.	Teacher	115,942	214
Harms, A.	Teacher	112,285	175
Harms, S.	Refrigeration Mechanic (HVAC)	79,467	759
Harper, K.	Teacher	79,159	175
Harper, S.	Teacher	79,768	210
Harris, M.	Teacher	107,376	396
Harris, N.	Teacher	100,791	175
Harshenin, L.	Teacher	115,162	175
Harvey, M.	Teacher	115,700	174
Harvey, M.	Teacher	118,839	370
Harvey, R.	Teacher	115,525	841
Harvie, M.	Teacher	118,822	175
Hass, A.	Teacher	82,079	213
Hately, A.	Teacher	78,474	175
Hauk, M.	Teacher	107,972	1,305
Hayes, B.	Teacher	105,375	175
Hayes, K.	Teacher	80,630	175
Hayher, G.	Principal Elementary	153,382	2,544
Hayher, K.	Teacher	105,414	174
Hayhurst, S.	Teacher	119,787	365
Hayhurst, T.	Teacher	97,376	175
Hayter, B.	Teacher	106,931	175
Hayward, G.	Teacher	108,521	175
Hayward, I.	Teacher	101,026	175
Hayward, M.	Teacher	105,550	213
Hazel, L.	Teacher	90,529	125
Heard, T.	Indigenous Tutor: Math And Science	103,380	34
Heathcote, C.	Electronics - Electric Technician	80,803	1,470
Hegberg, L.	Teacher	105,422	175
Hegberg, R.	Teacher	94,328	175
Heichert, K.	Teacher	101,048	175
Heinrichs, C.	Teacher	76,992	175
Heinzelmann, D.	Teacher	93,028	239
Hellyer, M.	Teacher	94,368	175
Hembling, J.	Carpenter	81,388	85
Henault, M.	Teacher Teaching On Call	95,715	487
Henderson, A.	Teacher	108,382	175
Henderson, J.	Teacher	106,554	237

Employee Name	Position Title	Remuneration	Expenses
Hendricks, H.	Teacher	107,882	140
Hennessy, C.	Teacher	93,084	175
Henry, L.	Teacher Teaching On Call	90,909	267
Hepple, A.	Teacher	104,881	175
Hett, R.	Vice Principal Elementary	88,145	948
Hewitson, K.	Teacher	89,777	214
Hidalgo, C.	Teacher	119,304	217
Hildebrandt, Y.	Executive Assistant - Deputy Superintendent	79,455	1,656
Hill, J.	Teacher	90,957	175
Hodder, R.	Teacher	92,770	206
Hoek, T.	Teacher	112,375	175
Hoekstra, R.	Teacher Teaching On Call	86,812	79
Hohl, R.	Teacher	105,414	175
Hokazono, B.	Teacher	108,556	175
Holland, B.	Principal Elementary	153,382	2,219
Hollemeyer, K.	Teacher	105,375	175
Holly, J.	Teacher	106,143	175
Holly, R.	Teacher	115,525	412
Holm, K.	Teacher	89,991	175
Holmes, D.	Teacher	118,408	209
Holmes, J.	Teacher	76,903	175
Hoodless, M.	Teacher	113,751	175
Hope, M.	Teacher Secondment	99,014	-
Hopfner, N.	Teacher	112,863	175
Hopgood, A.	Teacher	105,995	175
Horne, R.	Director of Instruction - Inclusive Education Services	180,673	17,386
Horning, S.	Teacher	106,010	174
Horning, W.	Teacher	106,036	175
Horton, P.	Teacher	106,318	175
Horvath, K.	Teacher	81,377	175
Houston, K.	Itinerant Resource Teacher (K-12)	84,129	335
Howell, J.	Teacher	115,482	175
Howell, K.	Teacher	105,913	175
Howell, S.	Teacher	105,414	175
Hoy, S.	Teacher	104,250	175
Hrynyk, B.	Teacher	85,260	175
Huculak, N.	Teacher	104,832	175
Hudson, J.	Teacher	118,801	175
Hughes, C.	Vice Principal Secondary	141,753	1,889
Hughes, G.	Computer Field Services Technology Coordinator	92,068	3,552
Hughes, J.	Teacher	93,463	175
Hughes, J.	Hardware/Software Technician	75,354	1,586
Hunter, B.	Principal Middle	157,491	5,649
Hunter, S.	Teacher	104,940	175
Hunter, V.	Principal Secondary	161,600	7,122
Huntley, J.	Teacher	105,429	175
Hurren, D.	Teacher	103,500	175
Huser, D.	Teacher	75,403	1,904
Huva, B.	Teacher	109,610	205
Hvala, S.	Teacher	87,712	175
Ibbetson, B.	Principal Elementary	153,382	3,195
Ihaksi, J.	Teacher	88,849	175
Ikari, C.	Teacher	106,653	175
Imeson, R.	Teacher	79,481	175
Irvine, F.	Teacher	115,482	175
Irving, J.	Teacher	78,841	238
Irving, S.	Teacher	92,150	175
Irving, S.	Teacher	81,803	175
Irwin, S.	Teacher	95,247	175
Isabelle, E.	Teacher	109,314	206
Ito, K.	Teacher	76,354	153
Ito, S.	Teacher	106,052	1,893
Ivanovic, K.	Teacher	92,229	399
Jackson, T.	Teacher	115,832	175
Jacobson, L.	Teacher	82,581	140
James, M.	Teacher	99,053	175
Janke, P.	Teacher	115,482	174
Jansons, A.	Teacher	86,087	174
Jelec, D.	Teacher	77,412	175
Jennejohn, K.	Teacher	103,826	175
Jennings, B.	Teacher	98,172	175

Employee Name	Position Title	Remuneration	Expenses
Jensen, A.	Teacher	115,802	399
Jensen, J.	Teacher	114,160	175
Jensen, T.	Teacher	98,381	1,131
John, K.	Itinerant Resource Teacher (K-12)	108,514	87
Johnson, C.	Teacher	113,499	216
Johnson, D.	Vice Principal Elementary	134,546	2,524
Johnson, G.	Vice Principal Secondary	134,547	5,251
Johnson, M.	Teacher	76,086	175
Johnson, S.	Teacher	108,849	871
Johnston, M.	Vice Principal Secondary	134,547	2,550
Jonker, K.	Teacher	95,222	99
Jopling, K.	Teacher	97,852	378
Jordan, H.	Teacher Teaching On Call	89,092	140
Joyce, C.	Teacher	114,399	175
Joyce, C.	Teacher	95,654	271
Jusunovic, M.	Teacher	112,909	175
Kaardal, K.	Superintendent Of Schools/CEO	304,561	37,376
Kaiser, K.	Indigenous Education Curr Support Teacher (K-12)	123,651	449
Kaloti, M.	Teacher	98,845	460
Kamstra, S.	Assistant Director Of Operations	161,060	2,419
Kaup, M.	District Principal Of Inclusive Education	162,111	7,240
Keating, S.	Teacher	76,273	175
Keber, M.	Teacher	76,175	323
Kehler, A.	Teacher	115,525	175
Kelliher, L.	Teacher	108,422	175
Kelliher, L.	Teacher	105,453	175
Kellington, S.	Teacher	76,833	175
Kelly, A.	Teacher	113,273	466
Kelly, C.	Teacher	84,798	238
Kelly, P.	Teacher Teaching On Call	108,548	142
Kemp, S.	Occupational Therapist	112,863	905
Kendall, A.	Teacher	111,389	175
Kennedy, C.	Payroll Manager	112,769	455
Kennedy, P.	Teacher	105,326	175
Kenzie, K.	Teacher	99,894	175
Kerluck, R.	Teacher	108,565	247
Kerr, C.	Teacher	115,942	175
Kerr, S.	Teacher	87,238	206
Ketesdi, A.	Teacher	93,659	175
Key, K.	Teacher	84,646	140
Kightley, K.	Teacher	88,759	302
Kim, L.	Teacher	98,455	175
Kimmie, R.	Teacher	93,429	175
King, A.	Teacher	108,445	238
King, C.	Teacher	114,516	175
King, D.	Teacher	105,073	310
King, S.	Teacher Teaching On Call	95,474	175
King, T.	Teacher	111,631	175
Kintzinger, L.	Teacher	113,673	173
Kirkey, D.	Teacher	115,069	1,095
Kirkey, J.	Teacher	115,432	635
Kirkey, S.	Teacher	113,360	175
Kirsch, B.	District Principal - Early Learning & Childcare	161,600	5,031
Kirsch, G.	Principal Elementary	153,382	2,750
Kirschner, L.	Teacher	85,898	175
Kleckner, J.	Director of Instruction - Learning and Innovation	170,701	15,549
Kletke, R.	Teacher	115,439	175
Klinger, H.	Teacher	113,460	565
Knibbs, N.	Teacher	112,261	175
Knight, A.	Teacher	104,501	239
Knight, C.	Teacher	99,908	175
Knorr, K.	Teacher	105,625	255
Koch, K.	Teacher	103,597	270
Koch, M.	Teacher	100,689	175
Koebel, L.	Teacher	105,008	197
Koga, B.	Electrician	83,570	1,300
Kohlen, K.	Teacher	120,447	174
Kolesar, V.	Teacher	106,364	200
Konneke, M.	Teacher	139,109	4,743
Kormany, M.	Vice Principal Secondary	141,753	2,845
Korzinski, S.	Teacher	91,604	428

Employee Name	Position Title	Remuneration	Expenses
Koski, T.	Zone Coordinator - Plumbing/Heating/Gas Fitter	85,553	596
Kozak, T.	Teacher	89,990	591
Kozoway, M.	Speech-Language Pathologist	114,880	1,135
Kraft, A.	Teacher	102,525	175
Kraft, J.	Teacher	100,202	175
Kramer, J.	Teacher	115,517	195
Krastel, N.	Teacher	87,833	214
Krebbbers, T.	Teacher	92,337	220
Krilow, G.	Teacher	75,906	459
Kruger, K.	Teacher	105,414	175
Kruiswyk, J.	Learning Disabilities Intervention Teacher	90,637	1,061
Kruschel, T.	Data Analyst/System Integration Coordinator	81,257	253
Kryczka, C.	District Psychologist	108,535	2,099
Kudryk, A.	Health Promoting Schools Coordinator	101,426	4,128
Kuffner, S.	Teacher	105,008	247
Kuhn, B.	Principal Elementary	153,370	3,687
Kulak, M.	Teacher	108,514	175
Kurio, L.	Teacher	105,523	399
Kuzik, T.	Teacher	135,695	1,758
Laba, A.	Teacher Teaching On Call	95,509	-
Labanowicz, P.	Teacher	101,929	817
Labrecque, N.	Teacher	75,977	70
Labrie, N.	Human Resources Manager	127,539	703
Labrie, S.	Principal Elementary	145,164	2,286
Lafleur, W.	Teacher	111,132	175
Lafontaine, K.	Teacher	115,535	175
Laird, J.	Principal Secondary	161,600	6,479
Laitinen, J.	District Psychologist	106,846	4,676
Lakey, K.	Teacher	112,755	175
Lakusta, V.	Teacher	96,442	175
Lalonde, A.	Assistant Superintendent (Central)	212,600	23,089
Lalonde, J.	Teacher	99,014	276
Lamb, R.	Indigenous Education Curr Support Teacher (K-12)	123,693	1,417
Lambert, L.	Assistant Transportation Manager	95,047	2,294
Lambert, X.	Teacher	75,431	175
Landale, S.	Refrigeration Mechanic (HVAC)	79,342	387
Landry, S.	Teacher	108,479	313
Lane, A.	Teacher	112,591	190
Lane, R.	Teacher	91,977	175
Langlois, H.	Teacher	112,384	175
Langlois, K.	Instructional Leadership Team	122,411	2,993
Lapointe, J.	Teacher	115,432	267
Larkin, S.	Teacher	103,892	175
Larmet, R.	Principal Elementary	145,164	2,201
Larose, C.	Mechanic	81,074	1,218
Lavoie, K.	Teacher	83,355	175
Law, M.	Teacher	88,584	175
Law, R.	Teacher	115,482	1,631
Laycock, S.	Teacher	128,972	175
Lea, D.	District Principal Of Human Resources	161,600	2,353
Lea, S.	Teacher	108,514	213
LeBlanc, C.	Itinerant Resource Teacher (K-12)	91,892	352
Leboe, N.	Teacher	98,030	3,666
Lecours, M.	Teacher	115,525	175
Legebokoff, L.	Teacher	99,053	175
Leger, E.	Teacher	81,033	205
Lehman, D.	Teacher	84,645	214
Lehmann, K.	Teacher	87,759	175
Lemon, J.	Principal Elementary	145,176	2,700
Lenardon, A.	Teacher	97,138	175
Leone, T.	Teacher	106,991	175
Lesiuk, C.	Teacher	105,395	175
Lesiuk, L.	Teacher	93,396	175
Lewis, E.	Teacher Teaching On Call	75,093	226
Lewis, T.	Elementary School Counsellor	115,439	815
L'Henaff, J.	Itinerant Resource Teacher (K-12)	115,329	202
Liebel, A.	Teacher	99,823	175
Liebel, S.	Teacher	121,393	303
Light, N.	Teacher	83,256	175
Light, S.	Teacher	80,927	323
Lightfoot, J.	Teacher	113,887	270

Employee Name	Position Title	Remuneration	Expenses
Lindsay, L.	Itinerant Resource Teacher (K-12)	95,182	190
Locke, A.	Teacher Teaching On Call	103,436	939
Lockwood, K.	Teacher	105,379	1,455
Loewen, J.	Teacher	89,297	531
Loewen, J.	Itinerant Teacher - Visually Impaired	92,047	9,259
Long, J.	Teacher	87,735	175
Long, J.	Teacher Teaching On Call	83,859	175
Longman, T.	Teacher	97,142	175
Lonstrup, K.	Teacher	83,322	175
Lopez, A.	Teacher	75,801	216
Lou, V.	Teacher	109,459	175
Loveridge-Marks, J.	Teacher	120,348	239
Lovering, D.	Teacher	108,514	175
Lovich, B.	Teacher	111,274	175
Low, B.	Teacher	105,453	175
Low, K.	Teacher	102,492	433
Lowe-Walker, W.	Teacher	98,598	175
Luciak, K.	Teacher	105,375	175
Luedee, M.	District Psychologist	106,204	2,895
Lum, C.	Teacher	81,651	175
Lundquist, L.	Teacher	112,905	175
Luthin, C.	Teacher	112,905	175
Lwowska, P.	Teacher Teaching On Call	78,448	175
Lwowski, C.	Teacher	113,201	255
MacAfee, A.	Teacher	111,654	428
MacDonald, T.	Teacher	81,031	175
MacDonnell, A.	Teacher	105,427	175
MacGregor, T.	Vice Principal Middle	134,547	4,959
MacKay, J.	Teacher	112,909	175
MacKenzie, J.	Teacher	104,959	175
MacKenzie, S.	Teacher	118,801	175
Mackenzie, V.	Teacher	89,552	175
Mackereth, J.	Teacher	115,525	208
MacLean, T.	Itinerant Resource Teacher (K-12)	112,863	80
MacLeod, B.	Principal Elementary	153,382	3,469
Macmahon, J.	Network Infrastructure Coordinator	80,949	2,957
MacPherson, M.	Teacher	105,414	175
MacPherson, W.	Teacher	115,333	175
Maddox, T.	Teacher	105,359	175
Magliocchi, M.	Teacher	96,393	175
Mahan, D.	Teacher	112,863	175
Maida, E.	Itinerant Resource Teacher (K-12)	116,627	175
Maier, G.	Speech-Language Pathologist	108,514	1,000
Major, C.	Teacher	105,018	197
Makowetski, J.	Teacher	112,863	24
Malfair, V.	Director of Instruction- International Education	167,373	18,731 *
Mamchur, L.	Teacher	112,813	175
Manca, T.	Teacher	112,863	175
Manders, B.	Teacher	115,372	175
Mandoli, C.	Teacher	100,932	260
Manfredi, L.	Teacher	105,635	175
Manoin, S.	Teacher	104,796	175
Mansley, K.	Teacher	118,844	175
Mansley, R.	Vice Principal Secondary	141,753	3,207
Mantilla, M.	Teacher	99,053	646
Manuel, L.	Itinerant Resource Teacher (K-12)	105,223	314
Marcil, N.	Teacher	99,053	175
Marcuk, B.	Teacher	115,013	175
Marees, J.	Teacher	78,816	175
Marfleet, D.	Teacher	104,831	278
Margerison, S.	Teacher	108,514	175
Marino, B.	Teacher	105,398	270
Marino, J.	Carpenter	80,939	336
Markides, D.	Vice Principal Middle	126,305	3,121
Marks, C.	Teacher	115,439	243
Marks, D.	Teacher	117,060	175
Markus, J.	Itinerant Resource Teacher (K-12)	89,736	-
Marples, L.	Teacher	78,534	175
Marques, L.	Teacher	85,729	140
Marrs, C.	Teacher	92,509	458
Marrs, K.	Teacher	108,556	174

Employee Name	Position Title	Remuneration	Expenses
Marrs, M.	Behaviour Support Teacher	110,098	175
Marshall, C.	Itinerant Resource Teacher (K-12)	106,325	535
Marshall, J.	Teacher	105,796	340
Marshall, K.	Itinerant Resource Teacher (K-12)	94,557	1,097
Marshall, L.	Teacher	99,083	175
Marsich, W.	Teacher	75,902	-
Martens, R.	Teacher	86,288	486
Martin, C.	Teacher	115,439	175
Martin, J.	Teacher	98,559	175
Martin, J.	Teacher	76,875	921
Martin, T.	Teacher	86,287	654
Martin, V.	Itinerant Resource Teacher (K-12)	108,548	1,067
Martin, W.	Teacher	95,193	175
Martinson, K.	Teacher	89,004	206
Marton, L.	Teacher	109,518	392
Matheson, A.	Teacher	82,023	611
Matheson, L.	Teacher	105,442	175
Matheson, R.	Teacher	105,453	174
Matonog, E.	Itinerant Resource Teacher (K-12)	95,500	269
Matthews, J.	Teacher	110,497	255
Maundrell, B.	Teacher	99,093	175
Maxwell, C.	Teacher	93,888	190
Maxwell, K.	Itinerant Resource Teacher (K-12)	112,367	230
May, J.	Elementary School Counsellor	101,567	175
Mayer, T.	Teacher	102,171	175
Mazey, C.	Teacher	113,287	175
McAndrew, N.	Teacher	100,635	175
McArthur-Grant, K.	Teacher	103,751	140
McCabe, D.	Teacher	107,928	217
McCall, P.	Teacher	92,804	175
McCarthy, L.	Indigenous Tutor: Math And Science	98,990	307
McClellan, J.	Teacher	91,535	175
McClellan, K.	Teacher	98,064	578
McCombie, K.	Teacher	100,978	175
McCormack, F.	Teacher	105,375	175
McCrary, D.	Teacher	103,379	894
McDell, D.	Teacher	94,495	140
McDonald, M.	Teacher	77,805	175
McDonnell, C.	Teacher	104,438	175
McDowall, K.	Teacher	115,081	175
McDowell, C.	Teacher	94,029	175
McEvoy, J.	Vice Principal Elementary	130,945	2,537
McEwen, B.	Executive Director Of Human Resources	200,341	2,268
McEwen, L.	Teacher	115,482	215
McGarry, D.	Teacher	118,844	175
McGarvey, M.	Teacher	100,255	801
McGuigan, S.	Teacher	112,079	175
McIlmoyle, S.	Teacher	102,171	175
McIlmoyle, S.	Behaviour Support Teacher	102,805	175
McIntosh, A.	Teacher	76,300	1,027
McKee, S.	District Psychologist	115,291	2,962
McKenzie, C.	Teacher	105,157	175
McLane, T.	Teacher	105,453	175
McLaren, C.	Teacher	88,686	175
McLeod, C.	Teacher	115,244	175
McLeod, J.	Itinerant Resource Teacher (K-12)	111,903	1,674
McNabb, A.	Teacher	92,895	175
McNabb, P.	Teacher	82,025	1,090
McParland, J.	Teacher	115,482	1,877
McRae, K.	Teacher	117,878	736
McWhirter, J.	Teacher	118,801	175
Melia, T.	Teacher Teaching On Call	80,645	288
Melin, H.	Teacher	78,429	175
Melle, A.	Teacher	113,255	175
Menzies, S.	Teacher	96,682	175
Messer, B.	Teacher	105,764	175
Messer, S.	Custodial Manager	83,073	1,128
Meyers, K.	Teacher	105,436	270
Meynell, A.	Teacher	100,012	175
Micklos, M.	Teacher	78,755	175
Middleton, T.	Principal Elementary	153,382	2,394



Employee Name	Position Title	Remuneration	Expenses
Millar, R.	Teacher	118,801	205
Miller, A.	Itinerant Resource Teacher (K-12)	120,328	2,269
Miller, A.	Speech-Language Pathologist	108,556	2,326
Miller, R.	Teacher	113,520	238
Miller, T.	Teacher	112,685	175
Millikin, R.	Assistant Custodial Manager	96,250	403
Mills, K.	Teacher	112,813	175
Mills-Doherty, C.	Teacher	87,171	897
Milnes, A.	Teacher	102,528	175
Mimic, T.	Teacher	105,414	175
Minkus, J.	Principal Elementary	153,382	2,195
Minkus, M.	Speech-Language Pathologist	115,348	1,165
Minshull, A.	Teacher	112,078	175
Mireau, D.	Teacher	115,482	175
Mireau, L.	Teacher	112,915	175
Mitchell, A.	Teacher	83,997	175
Mitchell, E.	Teacher	99,949	255
Moffatt, J.	Teacher	106,138	250
Moisan, E.	Teacher	75,093	175
Molzahn, T.	Teacher	104,870	175
Montazi, T.	Teacher	115,439	237
Montgomery, J.	Teacher	99,093	175
Moore, B.	Teacher	87,170	175
Moore, J.	Teacher	111,855	175
Moore, T.	Teacher	112,905	174
Morden, K.	Teacher	108,471	175
Morgan, N.	Teacher	112,035	175
Morgan, S.	Teacher	75,087	387
Morin, N.	Vice Principal Elementary	134,547	2,645
Morris, C.	Teacher	106,044	308
Morrison, J.	Teacher	105,414	190
Morrone, J.	Principal	153,382	6,248
Mort, M.	Teacher	84,701	175
Mortenson, K.	Teacher	92,579	175
Mota, A.	Teacher	94,896	175
Mulleny, K.	Teacher	108,167	453
Mulvaney, H.	Teacher	105,316	255
Mundie, L.	Teacher	83,232	-
Munroe, J.	District Psychologist	121,067	1,994
Murdain, S.	Teacher	115,952	428
Murphy, M.	Teacher	115,452	175
Murray, B.	Teacher	115,426	257
Mushansky, K.	Teacher	106,114	175
Mustard, S.	Teacher	108,514	625
Myrah, S.	Teacher	107,929	175
Naka, M.	Teacher	108,371	175
Nault, K.	Teacher	109,471	175
Neer, D.	Teacher	108,543	1,889
Nelson, L.	Teacher	86,817	175
Nelson, T.	Teacher	78,120	431
Nemet, T.	Teacher	76,683	175
Nerbus, B.	Teacher	82,933	1,087
Neville, J.	Teacher	91,766	325
Nevoral, L.	Teacher	115,832	998
Newell, C.	Teacher	115,379	175
Newman, M.	Vice Principal Elementary	130,942	2,280
Nicholls, K.	Teacher	106,202	175
Nichols, T.	Teacher	115,482	175
Nickel, K.	Teacher	108,641	200
Nickerson, C.	Teacher	101,682	175
Nicol, C.	Teacher	103,887	175
Nittel, K.	Teacher	108,831	175
Nittel, K.	Teacher	106,052	175
Noakes, H.	Teacher	83,363	175
Nobes, K.	Teacher	94,192	255
Noonan, E.	Teacher	87,643	175
Norbraten, T.	Teacher	118,801	217
Novak, S.	Teacher	104,514	175
Nuessler, K.	Teacher	103,740	460
Nugent, K.	Finance Manager	114,233	1,823
Nurmsoo, K.	Teacher	99,093	96

Employee Name	Position Title	Remuneration	Expenses
Nye, C.	Teacher	108,514	175
Nygaard, M.	Teacher	95,494	175
Oakes, C.	Vice Principal eSchool23	138,149	5,473
Oakes, S.	Teacher	115,482	400
Oakes, W.	District Vice Principal of International Education	141,753	8,371
Obedkoff, C.	Teacher	99,648	4,716
O'Dell, J.	Teacher	95,841	175
O'Donnell, M.	Speech-Language Pathologist	115,005	2,351
Ogg, C.	Teacher	109,016	175
Ohashi, T.	Teacher	117,765	311
Ohlin, C.	Teacher	105,316	175
Oleksewich, K.	Teacher	112,348	175
Olijnyk, M.	Teacher Teaching On Call	76,611	255
Olinger, L.	Teacher	105,913	175
Oliverio, T.	Teacher	93,325	238
Olsen, J.	Teacher	106,143	175
Olson, M.	Teacher	108,717	175
Oltsher, S.	Teacher	92,804	175
Onespot, N.	Teacher	107,633	1,925
Opperman, R.	District Social Emotional Learning Teacher	112,875	2,416
Otke-Ropotar, A.	Teacher	116,182	199
Ouellette, T.	Carpenter	80,932	955
Ovelson, C.	CLP - Curricular Consultant/Facilitator	126,359	821
Ovelson, R.	Director of Instruction: Feeding Futures	178,203	3,821
Overholt, J.	Teacher	94,561	175
Owen, D.	Teacher Teaching On Call	108,556	175
Owens, B.	Vice Principal Elementary	134,547	3,104
Owens, M.	Teacher	93,858	222
Owens, T.	Vice Principal Secondary	129,963	5,924
Oye, L.	Elementary School Counsellor	112,007	1,656
Palahniuk, S.	Teacher	99,093	175
Panghali, P.	Early Learning Team	114,696	2,582
Paquette, D.	Teacher Teaching On Call	93,954	217
Paquin, E.	Teacher Teaching On Call	75,346	175
Park, Y.	Teacher Teaching On Call	81,382	175
Parker, C.	Teacher	108,706	175
Parker, R.	Teacher	104,215	175
Parker, S.	Principal Secondary	161,600	3,041
Parmar, H.	Teacher	118,801	1,569
Parmar, S.	Teacher	105,523	175
Parrotta, N.	Teacher	96,721	175
Pasitney, C.	Teacher	114,910	175
Pastinelli, M.	Teacher	116,157	932
Patterson, D.	Teacher	116,392	209
Pavlic, T.	Teacher	114,025	174
Payne, K.	Teacher	113,595	175
Paynter, L.	Teacher	105,600	600
Paynter, S.	Teacher	113,538	175
Pazio, K.	Teacher	99,283	175
Pearson, S.	Teacher	99,053	175
Peleshchyk, L.	Teacher	99,014	175
Pembleton, A.	Teacher	79,937	175
Pendergast, D.	Teacher	116,578	175
Pendergast, E.	Teacher	106,143	175
Pengilly, J.	Teacher	117,981	175
Pennell, S.	Teacher	76,683	175
Penner, A.	Teacher	108,471	175
Penner, J.	Itinerant Resource Teacher (K-12)	108,425	-
Penner, L.	Teacher	106,452	255
Penner, O.	Teacher	115,525	175
Pentland, T.	Teacher	79,912	203
Pepin, R.	Teacher	103,296	685
Perry, C.	Teacher	103,047	598
Perry, T.	Learning Technology Consultant	113,954	3,078
Peters, B.	Plumb, Heat Gas Tradesperson	79,051	337
Peters, C.	Teacher	115,260	954
Peters, K.	Teacher	112,863	204
Peters, M.	Teacher	75,499	175
Petersen, L.	Teacher	113,581	175
Petil, C.	Teacher	99,348	175
Petrie, R.	Teacher	87,564	323

Employee Name	Position Title	Remuneration	Expenses
Petryshyn, D.	Teacher	110,541	256
Phillips, M.	Teacher	112,436	175
Piasentin, D.	Teacher	111,162	175
Piasentin, L.	Teacher	96,598	1,020
Piasentin, P.	Teacher	88,870	140
Piche, A.	Teacher	109,162	1,427
Pichette, M.	Teacher Teaching On Call	76,916	-
Pinder, A.	Teacher	84,144	70
Pizzey, M.	Teacher	75,836	175
Plitt, G.	Teacher	92,790	175
Pontalti, T.	Teacher	104,386	175
Poole, J.	Teacher	91,884	261
Popoff, R.	Teacher	115,525	526
Portsmouth-Dodd, S.	Teacher	109,674	175
Portwood, A.	Behaviour Support Teacher	115,482	175
Portwood, J.	Teacher	83,044	175
Pouliot, L.	Teacher	105,414	175
Powlesland, B.	Teacher	115,291	175
Prasad, J.	Vice Principal Secondary	134,547	3,164
Prasad, J.	Teacher	97,788	401
Prediger, J.	Teacher	106,742	102
Prescott, B.	Teacher	105,375	175
Prescott, J.	Teacher	105,835	175
Prescott, J.	Teacher	82,714	306
Preston, M.	Teacher	99,053	175
Price, P.	Teacher	111,588	175
Pringle, M.	Teacher	75,737	175
Printz, R.	Teacher	106,052	911
Proctor, M.	Teacher	91,350	175
Prodger, J.	Teacher	104,259	175
Prokopchuk, G.	Transportation Manager	127,506	1,534
Proskiw, J.	Teacher	93,341	611
Proulx, D.	Elementary School Counsellor	113,345	743
Pudlas, K.	Teacher	96,867	252
Pulice-Smith, C.	Teacher	123,006	8,402
Rabinovitch, J.	Family Life Education Teacher	99,053	1,216
Racine, R.	Teacher	93,974	352
Racz, K.	Teacher	88,485	378
Ragoonaden, A.	Principal Middle	157,491	3,629
Ragoonaden, M.	Teacher	115,482	175
Rajabally, M.	Teacher	115,378	255
Ramdyal, S.	Teacher	80,446	175
Ramsey, D.	Teacher	98,192	182
Rathjen, A.	Teacher	100,262	175
Read, S.	Vice Principal Middle	134,547	3,021
Redfearn, M.	Teacher	86,181	938
Redman, M.	Teacher	118,134	1,587
Reed, J.	Teacher	91,336	174
Regan, K.	Teacher	87,204	175
Reiben, B.	Teacher	99,053	175
Reid, A.	Teacher	111,397	260
Reid, H.	Indigenous Tutor: Math And Science	103,740	55
Reimann, D.	Teacher	80,856	175
Reisdorf, H.	Teacher	77,409	340
Reiter, N.	Teacher	86,764	154
Reiter, R.	Electrician	77,437	51
Reitsma, J.	Teacher	107,593	175
Relova, M.	Principal Middle	157,486	4,032
Relova, R.	Teacher	115,165	175
Rempel, J.	Teacher	98,244	175
Renkema, J.	Teacher	76,453	175
Rever, J.	Assistant Superintendent (Rutland)	217,421	23,796
Reynaud, K.	Teacher	105,414	175
Reynolds, D.	Teacher	115,482	175
Reynolds, L.	Teacher	103,337	575
Reynoldson, L.	Teacher	100,914	175
Reynolds-Wallis, C.	Teacher	111,828	175
Ribalkin Zanon, T.	Itinerant Teacher - Visually Impaired	114,606	2,410
Rice, P.	Teacher	85,733	175
Richards, C.	Teacher	99,412	255
Richards, L.	Teacher	76,987	175

Employee Name	Position Title	Remuneration	Expenses
Richardson, C.	Itinerant Resource Teacher (K-12)	86,926	4,802
Richardson, J.	Indigenous Tutor: Math And Science	81,173	175
Richardson, M.	Teacher	108,471	175
Richardson, M.	Teacher	106,010	213
Ringguth, M.	Teacher	114,879	175
Rippel, H.	Teacher	98,354	175
Risso, N.	Teacher	93,439	175
Rivard, N.	Elementary School Counsellor	92,222	1,036
Robb, L.	Teacher	112,726	175
Robbins, R.	Teacher	95,852	175
Roberts, D.	Teacher	115,482	390
Roberts, S.	Teacher	115,482	175
Robertson, J.	Itinerant Resource Teacher (K-12)	76,750	343
Robertson, N.	Teacher	99,288	175
Robertson, N.	Teacher	105,913	190
Robertson, R.	Payroll & Benefits Clerk	76,935	59
Robertson, S.	Teacher	99,014	175
Robinson, J.	Assistant Superintendent (Lake Country-Mission)	208,420	32,796
Robinson, J.	Teacher	108,721	2,629
Robinson, K.	Teacher	115,192	218
Rocco, D.	Teacher	88,095	175
Roche, S.	District Principal-Learning Support Services and Safer Communities	161,600	18,103
Rode, K.	Teacher	108,514	175
Rodger, J.	Teacher Teaching On Call	77,723	1,694
Rodricks, F.	Speech-Language Pathologist	114,604	1,436
Rodriguez, E.	Teacher	112,731	175
Rodway, S.	Teacher	86,104	175
Roffey, N.	Teacher	79,909	175
Rogall, J.	Teacher	115,005	175
Rogall, L.	Teacher	105,359	516
Rogers, C.	Teacher	93,404	1,305
Rogers, G.	Teacher	92,770	255
Rogers, J.	Teacher	105,453	175
Rogers, R.	Teacher Teaching On Call	81,214	175
Romano, L.	Teacher	105,913	175
Rooke, H.	Teacher	77,419	175
Rosco, J.	Teacher	86,799	175
Rose, K.	Teacher	101,893	175
Roshinsky, T.	Utility Grounds Worker	76,682	696
Ross, A.	Teacher	102,735	1,339
Ross, J.	Teacher	102,709	175
Ross, K.	Teacher	92,804	303
Ross, L.	Teacher	115,340	175
Ross, M.	Teacher Teaching On Call	96,234	100
Rotheisler, S.	Teacher	92,399	201
Roxin, K.	Teacher	104,985	175
Roy, H.	Teacher Teaching On Call	100,401	613
Royan, S.	Occupational Therapist	94,873	1,030
Rubadeau, J.	Teacher	116,132	175
Rublee, C.	Teacher	75,506	175
Rubuliak, J.	Teacher	120,057	998
Russell, C.	District Vice-Principal - Indigenous Education	147,309	5,146
Ryan, K.	Teacher	126,269	226
Ryan, M.	Mechanical Coordinator	84,281	1,649
Ryga, S.	Teacher	105,375	175
Sahota, A.	Teacher	90,149	236
Sanbrooks, J.	Vice Principal Elementary	145,610	3,913
Sandvold, J.	Teacher	105,356	175
Santucci, C.	Teacher	114,117	175
Saraceni, E.	Principal Middle	159,596	8,688 *
Sarbit, E.	Teacher	113,168	302
Saunders, A.	Teacher	98,157	1,455
Saunders, J.	Teacher	114,681	174
Savage, S.	Teacher	103,243	175
Sawatzky, B.	Teacher	121,005	364
Sawatzky, C.	Teacher	85,473	175
Sawatzky, T.	Teacher	110,703	175
Sawchuk, H.	Teacher	105,620	399
Schafer, C.	Teacher	105,874	175
Schafer, K.	Teacher	99,053	175
Schilter, K.	Teacher	115,499	175

Employee Name	Position Title	Remuneration	Expenses
Schjodt, A.	Teacher	113,870	175
Schmalz, B.	Teacher	89,561	175
Schmalz, K.	Teacher	82,643	175
Schmidtz, B.	Teacher	83,191	175
Schmitt, W.	Teacher	115,503	174
Schneider, J.	Communications Advisor	84,213	9,568
Schock, H.	Energy & Sustainability Manager	117,303	2,156
Schroeder, E.	Teacher Teaching On Call	80,489	174
Schroeder, N.	Teacher	76,546	175
Schuler, T.	Teacher	106,052	174
Schultz, D.	Teacher	102,214	140
Schultz, T.	Teacher	115,457	516
Schulz, D.	Teacher	105,320	175
Schuster, K.	Teacher	101,680	157
Schwartz, L.	Teacher	90,925	175
Scorgie, R.	Teacher	115,525	310
Scott, K.	Teacher	94,589	175
Scott, S.	Teacher	106,052	248
Scott, S.	Teacher Teaching On Call	76,959	1,067
Scott, T.	Teacher	115,713	206
Sebulsky, T.	Teacher	84,193	175
Seeley, T.	Teacher	102,171	293
Seitz, E.	Teacher	78,775	175
Selkirk, M.	Teacher	91,097	175
Semancik, A.	Itinerant Teacher-Deaf-Hard Of Hearing	115,013	2,163
Semashkewich, E.	Teacher	92,365	255
Semeniuk, D.	Teacher	103,990	175
Semeniuk, M.	Teacher	105,414	175
Semmelink, S.	Teacher	89,884	270
Sewell, R.	Teacher	86,734	175
Shane, B.	Teacher	102,171	174
Shane, D.	Teacher	99,053	261
Shanks, T.	Teacher	95,458	175
Shannon, K.	Teacher	105,375	175
Shannon, P.	Teacher	104,539	175
Shannon, S.	Teacher	100,061	175
Sharko, C.	Teacher	120,701	174
Sharma, A.	Business Process Manager	97,361	267
Sharpe, K.	Teacher	88,205	175
Shaw, B.	Teacher	108,514	209
Shaw, G.	Teacher	110,072	175
Shaw, T.	District Social Emotional Learning Teacher	123,651	7,228
Sheehan, L.	Teacher	88,163	140
Shephard, B.	Teacher	82,862	340
Shevchuk, D.	Teacher	106,400	175
Shields, K.	Indigenous Education Curr Support Teacher (K-12)	93,155	268
Shin, K.	Teacher	116,432	304
Shumka, S.	Teacher	104,854	175
Sibbald, C.	Teacher	106,971	175
Siddall, N.	Indigenous Tutor: Math And Science	115,482	34
Sides-Blanchard, K.	Teacher	112,905	175
Sieben, J.	Teacher	106,010	175
Sieben, S.	Principal Secondary	161,600	4,377
Siemens, A.	Teacher	84,546	739
Siemens, H.	Learning Disabilities Intervention Teacher	101,489	2,474
Siemers, K.	Teacher	114,411	481
Siever, N.	Teacher	99,053	397
Sikic, D.	Elementary School Counsellor	115,432	175
Sikic, S.	Teacher Teaching On Call	84,598	52
Sikora, K.	Teacher	75,917	190
Silver, A.	Itinerant Resource Teacher (K-12)	95,437	-
Simpson, L.	Teacher	118,048	174
Sims, P.	Teacher	80,820	175
Sinclair, J.	Teacher	89,281	322
Singer, N.	Teacher	112,863	537
Singh, H.	Teacher	106,052	175
Sinhuber, E.	Teacher	115,525	175
Siningger, K.	Teacher	103,669	175
Skelton, L.	Teacher	112,212	175
Skilbeck, K.	Teacher	76,514	175
Skogstad, J.	Teacher	115,069	639

Employee Name	Position Title	Remuneration	Expenses
Slaney, J.	Principal Elementary	153,842	4,824
Smith, A.	Teacher	113,605	188
Smith, B.	Vice Principal Middle	130,942	2,211
Smith, D.	Teacher	116,026	175
Smith, D.	Vice Principal Secondary	141,753	2,263
Smith, J.	Teacher	105,414	175
Smith, L.	Teacher	105,414	175
Smith, M.	Teacher	116,255	2,561
Smith, S.	Teacher	115,439	174
Smith, S.	Teacher	105,204	175
Snarski, N.	Teacher	79,912	175
Snuggs, D.	Teacher	99,053	175
Sodaro, M.	Teacher	114,758	226
Sodaro, T.	Teacher	115,482	175
Sommerfeld, S.	Teacher	94,370	1,178
Sookocheff, W.	Teacher	112,120	175
Soukeroff, A.	Teacher	112,375	175
Sousa, R.	Teacher	118,758	289
Sparks, A.	Teacher	84,886	317
Speirs, M.	Teacher	83,119	401
Spencer, N.	Teacher	83,245	236
Spevakow, N.	Teacher	90,272	175
Spiers, P.	Teacher	87,838	105
Spies, S.	Teacher	115,482	175
Spinks, A.	Teacher	115,525	214
Springer, K.	Teacher	99,085	175
Sproule, C.	Teacher	112,863	175
Squair, J.	Teacher	84,695	175
Sra, S.	Teacher	115,525	175
St.Jean, R.	Teacher	115,439	175
Stacey, G.	Teacher	116,982	175
Stafford, T.	Teacher	100,181	158
Stanford, B.	Teacher	82,190	175
Stapleton, A.	Teacher	102,772	175
Stariha, A.	Teacher	104,458	175
Starling, J.	Teacher	102,210	174
Steciuk, R.	Teacher	115,832	2,363
Steen, M.	District Principal of Human Resources	122,005	354
Steen, R.	Assistant Superintendent (Westside)	216,173	19,440 *
Stephen, M.	Teacher	95,678	175
Stephenson, G.	Teacher	97,059	175
Stetski, K.	Learning Disabilities Intervention Teacher	101,503	834
Steunenberg, D.	Teacher	120,616	1,996
Stevens, L.	Instructional Leadership Team	115,681	2,974
Stevenson, S.	Principal Elementary	153,382	2,371
Stewart, B.	Teacher	115,499	175
Stewart, J.	Teacher	105,453	175
Stewart, K.	Teacher	91,531	265
Stewart, K.	Teacher	105,850	174
Stodola, P.	Electrician	79,644	136
Stolar, J.	Teacher	90,760	357
Stone, C.	Teacher	118,844	175
Stone, L.	Teacher	114,235	175
Stonebridge, K.	Teacher	114,292	175
Stoski, M.	Teacher	105,453	964
Stovel, T.	Teacher	117,360	175
Stowell, M.	Teacher	108,286	175
Strachan, J.	Teacher	111,588	175
Strachan, L.	Teacher	108,514	175
Stratton, S.	Teacher	97,248	568
Strickland, A.	District Vice-Principal - Indigenous Education	138,144	7,650
Stringer, S.	Teacher	105,326	175
Strobel, C.	Teacher	90,831	460
Strukoff, C.	Teacher	115,525	175
Stuart, R.	Teacher	112,586	416
Stubbs, J.	Project Manager	86,569	789
Styles, M.	Teacher	105,303	174
Subedi, B.	Teacher Teaching On Call	85,061	36
Sullivan, C.	Executive Assistant - Human Resources	77,632	122
Summerland, J.	Teacher	89,226	190
Sveistrup, B.	Teacher	103,733	175

Employee Name	Position Title	Remuneration	Expenses
Swabey, C.	Teacher	99,045	403
Swan, C.	Teacher	80,031	175
Swanson, D.	Teacher	114,723	175
Swystun, D.	Director of IT - Business & Technology Services	137,414	3,987
Sytnick, J.	Mechanic	83,774	2,791
Szalay, M.	Teacher	88,389	273
Szewczyk, J.	Teacher	104,924	175
Tabbemor, C.	Teacher	108,547	175
Tait, K.	Teacher	96,962	175
Tam, D.	Teacher	79,880	174
Tambasco, G.	Teacher	118,801	175
Taylor, L.	Teacher	89,379	100
Taylor, N.	Teacher	91,687	255
Taylor, R.	Teacher	106,991	175
Taylor, R.	Health & Safety Manager	106,297	1,196
Taylor, T.	Teacher	119,209	700
Taylor, W.	Teacher	105,375	175
Temme, C.	Teacher	105,398	175
Tennant, L.	Teacher	116,930	175
Tenning, A.	Director of Indigenous Education and Equity	85,898	4,135
Tether, N.	Teacher	115,390	5,594
Thibert, P.	Teacher	94,362	175
Thiessen, E.	Teacher	89,558	175
Thompson, C.	Teacher	105,551	174
Thompson, J.	Teacher	85,119	175
Thompson, K.	Teacher	109,513	323
Thomson, C.	Teacher	108,272	175
Thygesen, C.	Teacher	115,482	407
Tidy, S.	Teacher	95,166	497
Tjosvold, C.	Plumb, Heat Gas Tradesperson	79,287	337
Tongue, M.	Technology Admin Service Coordinator	81,098	85
Tonn, C.	Vice Principal Middle	130,942	2,973
Tostenson, S.	Teacher	87,252	53
Toth, A.	Teacher	90,600	175
Trainor, T.	Teacher	115,254	175
Tremblay, E.	Teacher	78,933	541
Trenholm, A.	Teacher	99,093	175
Triggs, F.	Teacher	110,025	175
Tromsness, J.	Teacher	81,324	226
Tronnes, T.	Teacher	83,636	174
Trozzo, D.	Itinerant Resource Teacher (K-12)	112,863	402
Tse, E.	Teacher	102,395	175
Tucker, M.	Teacher	77,863	175
Turner, N.	Teacher	79,474	124
Tymos, J.	Itinerant Resource Teacher (K-12)	90,919	697
Umeris, S.	Teacher	114,074	238
Vakharia, J.	Teacher	92,810	175
Valentino, D.	Teacher Teaching On Call	99,053	175
Valiant, C.	Teacher	112,790	175
Vallance, B.	Teacher	86,569	175
Vammen, J.	Teacher	82,831	150
Van Dyk, E.	Teacher	105,375	174
Van Goor, C.	Teacher	95,579	175
Van Oyen, E.	Teacher	110,609	175
Vandertoole, C.	Itinerant Resource Teacher (K-12)	99,288	970
Vandervoort, K.	Teacher	110,756	175
Vargo, L.	Teacher	105,349	175
Vasko, T.	Teacher	99,053	175
Vaton, T.	Teacher	75,327	206
Vautour, M.	Teacher	82,557	265
Veenstra, A.	Teacher	85,944	175
Vereb, D.	Itinerant Resource Teacher (K-12)	98,659	-
Verigin, W.	Teacher	80,931	418
Verstraete, E.	Teacher	115,512	175
Verstraete, J.	Teacher	115,482	175
Vicaretti, D.	Teacher	117,060	175
Vicaretti, S.	Teacher	77,143	174
Vince, A.	Teacher Teaching On Call	105,310	174
Virk, J.	Vice Principal Middle	138,149	2,652
Vissia, B.	Teacher	119,433	175
Volk, A.	Teacher	117,032	174

Employee Name	Position Title	Remuneration	Expenses
Vos, G.	Teacher	117,317	1,065
Vos, T.	Teacher	105,414	174
Waddell, L.	Teacher	99,586	175
Wagenaar, C.	Itinerant Resource Teacher (K-12)	83,286	529
Wakefield, R.	Vice Principal Secondary	138,149	2,469
Wales, L.	Itinerant Teacher - Visually Impaired	115,632	5,582
Walker, J.	Locksmith/Carpenter	75,669	136
Wall, C.	Teacher	84,159	206
Wallis, L.	Teacher	89,658	321
Walls, B.	Hardware/Software Technician	76,949	2,212
Walls, M.	Teacher	111,948	175
Walsh, A.	Teacher	104,301	175
Walters, L.	Itinerant Resource Teacher (K-12)	94,328	1,210
Walz, A.	Teacher	112,821	175
Warawa, A.	Teacher	98,648	175
Ward, C.	Itinerant Resource Teacher (K-12)	90,291	97
Ward, J.	Teacher	115,482	174
Ward, R.	Principal Elementary	134,562	3,214
Ward, S.	Teacher	108,084	175
Wardman, C.	Teacher	112,398	339
Warkentin, S.	Teacher	78,474	174
Watamaniuk, Z.	Teacher	75,535	175
Watson, M.	Principal Elementary	153,376	4,503
Watson, S.	Principal Middle	149,272	3,800
Wdowiak, E.	Plumb, Heat Gas Tradesperson	79,173	472
Webb, C.	Teacher	93,102	175
Weber, K.	Teacher	105,531	175
Weidner, E.	Teacher	97,893	174
Weill, D.	Teacher	114,332	175
Weir, R.	Teacher	99,053	175
Weller, S.	Teacher	103,365	175
Wells, M.	Teacher	89,763	255
Wellwood, G.	Teacher	106,052	175
Welsh, S.	Teacher	103,949	175
Welter, A.	Occupational Therapist	103,380	1,332
Wengenmeier, C.	Teacher	111,166	206
Weremy, L.	Itinerant Resource Teacher (K-12)	121,019	6,938
Weremy, N.	Sexual Health Education Teacher	105,414	366
Werner, A.	Teacher	77,893	175
Werry, C.	Teacher	118,801	174
Wessel, J.	Teacher	111,931	175
West, M.	Principal Elementary	149,272	2,607
Weststrate, S.	Teacher Teaching On Call	83,654	140
Wetherow, D.	Teacher	105,987	175
Whistle, H.	Itinerant Resource Teacher (K-12)	115,439	82
White, C.	Teacher	99,472	174
White, D.	Teacher	86,117	241
White, J.	Indigenous Education Curr Support Teacher (K-12)	90,068	179
White, L.	Teacher	115,408	371
White, T.	District Principal At Learning Technology Programs	162,520	10,982
Whitehead, I.	Teacher	116,224	175
Whitehead, S.	Itinerant Resource Teacher (K-12)	92,813	1,016
Wiberg, S.	Teacher	112,813	175
Wickenheiser, S.	Hardware/Software Technician	78,700	2,724
Widdis, D.	Planning Manager	117,333	5,655
Wiebe, A.	Teacher	95,236	175
Wiebe, D.	Teacher	118,844	175
Wiebe, T.	Itinerant Resource Teacher (K-12)	116,108	263
Wiemken, C.	Teacher	91,349	421
Wiemken, L.	Vice Principal Middle	130,942	3,575
Wightman, M.	Teacher	88,953	174
Wihak, K.	Teacher	75,890	105
Wilde, H.	Indigenous Tutor: Math And Science	89,148	34
Wilkison, A.	Teacher	116,200	175
Wilkison, C.	Teacher	115,482	175
Wilkison, M.	Teacher	115,475	1,673
Williams, A.	Teacher	106,560	175
Williams, J.	Teacher	115,439	175
Williams, J.	Principal Elementary	153,382	2,238
Williams, J.	Teacher	105,414	628
Williams, K.	Teacher	115,804	369



Employee Name	Position Title	Remuneration	Expenses
Willis, K.	Teacher	105,767	175
Willms, L.	Teacher	107,317	175
Wilson, C.	Teacher	85,836	175
Wilson, L.	Vice Principal Elementary	127,798	2,867
Winford, A.	Teacher	115,945	175
Winia-Moe, L.	Teacher	116,312	255
Wipf, C.	Teacher	110,200	238
Wise, M.	Teacher	112,909	244
Wishlow, D.	Teacher	114,965	305
Wishlow, T.	CUPE Secondment (CUPE President)	82,968	-
Wolthuizen, M.	Teacher	99,223	174
Wong, I.	Teacher	107,822	175
Wong, T.	Teacher	81,601	225
Wong, W.	Teacher	79,272	175
Wood, S.	CLP - Curricular Consultant/Facilitator	94,604	2,123
Woodrow, L.	Family Life Education Teacher	79,789	528
Woodward, C.	Teacher	92,660	175
Woodworth, A.	Teacher	83,219	123
Worrall, D.	Teacher	114,983	175
Wowchuk, M.	Teacher	105,453	175
Wrbaskic, N.	Teacher	108,514	175
Wright, B.	Teacher	115,482	1,472
Wright, C.	Teacher	113,553	176
Yamabe, T.	Teacher	99,053	175
Yamaoka-Book, C.	Teacher	106,784	255
Yanchuk, R.	Executive Assistant – Labour Relations	76,642	452
Yanow, L.	Teacher Teaching On Call	79,623	167
Yapps, L.	Principal Elementary	145,164	2,779
Yew, K.	Privacy & Cybersecurity Manager	101,162	16,855
York, G.	Technology Admin Service Coordinator	80,962	99
Youngberg, R.	Teacher	105,804	762
Zacharias, C.	Teacher	76,663	1,155
Zaseybida, C.	Teacher	113,235	226
Zebedee, J.	Teacher	115,725	255
Ziebart, P.	Teacher	89,024	140
Ziegler, C.	Teacher	98,140	1,129
Zimmermann, N.	Teacher	115,647	174
Zorn, L.	Director of Instruction - Human Resources	167,344	11,624
Zuyderduyn, A.	Vice Principal Middle	139,069	5,863
Zuyderduyn, L.	Elementary School Counsellor	111,929	1,168
Canada Revenue Agency			14,062,766
<b>Subtotal</b>		<b>\$ 160,975,425</b>	<b>\$ 15,397,913</b>
Employees below \$75,000		85,096,212	1,335,147
<b>Totals</b>		<b>\$ 246,071,637</b>	<b>\$ 16,733,059</b>
<i>*includes travel expenses for International Student Recruitment</i>			

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**Central Okanagan Public Schools**

**Statement of Financial Information (SOFI)  
For the year ended June 30th, 2024**

**RECONCILIATION OF SCHEDULED PAYMENTS  
TO THE FINANCIAL STATEMENTS**

- The Schedule of Goods and Services is prepared on a cash basis and expenditures in the financial statements are on an accrual basis.
- Payments to suppliers include 100% of the Goods and Services tax and expenditures in the financial statements are net of GST rebates.
- The Schedule of Goods and Services includes payments made on behalf of third parties, such as Parent Advisory Councils, which are recovered from these groups on the financial statements.
- Payments to benefit providers include amounts shown as remuneration on the Schedule of Remuneration and Expenses.

**School District No. 23 (Central Okanagan)**  
**Schedule of Suppliers of Goods and Services**  
**For the period ending June 30, 2024**

<b>Vendor Name</b>	<b>Amount</b>
2054081 Ontario Inc. DBA Landscape Effects Group	\$ 158,167
A & G Supply Ltd.	868,405
Accessmt Holdings Ltd.	71,619
Andrew Sheret Limited	156,610
ANR Construction Ltd.	427,720
Apple Canada Inc.	390,966
Apply To Education	67,835
Arc Programs Ltd.	1,560,889
Atco Structures & Logistics	463,829
Bannister Cadillac Buick GMC	73,078
Bannister GM Chilliwack	151,890
BC Hydro	983,016
BC Teachers' Federation	6,095,986
B.C. Principals' & Vice Principals' Association	139,146
BC School Trustees Association	96,691
BDO Canada LLP	31,750
Bird Design-Build Construction Inc.	400,000
Black Mountain Irrigation	48,921
Borden Ladner Gervais Llp	152,056
Bricor Mechanical Ltd.	1,040,100
Bronag Contracting Ltd.	892,848
Caliber Sport Systems	297,350
Canada Safety Equipment Ltd.	40,419
Canadian Mental Health Assoc.	333,332
Canadian Restaurant Supply Ltd	64,851
Canadian Springs	27,546
Canadian Union of Public	1,155,706
Cascades Recovery+	49,910
Catalys Lubricants Inc.	34,265
CDI Spaces	37,045
Central Okanagan Teachers Association	853,278
Charter Telecom Inc.	104,833
CIBC Investor Services	49,536
City of Kelowna	605,423
City of West Kelowna	223,688
Clark Builders	8,924,979
CM Global English Ltd.	43,932
College Board	32,917
Columbia Fuels	467,601
Competition Glass Company Ltd.	30,936
Central Okanagan Principals'/Vice-Principals' Association	169,883

Vendor Name	Amount
Cormac Projects Inc.	569,179
Creative Mobility Products Inc.	34,244
Crisis Prevention Institute (Can)	44,848
Cubbyhole Creative Ltd.	27,563
D&G Mechanical (1997) Ltd.	28,280
D&L Environmental Ltd.	55,939
Dafco Filtration Group	100,250
Dawson International Truck	144,428
Deli City Cafe	42,711
Denbow Transport Ltd.	44,530
Desjardins Financial Security	367,796
District of Lake Country	72,136
DMS Technologies Inc.	44,100
Doublethink Inc.	41,258
DPI	50,324
Dubois Chemicals Canada Inc.	27,833
Dulux Paint	46,607
Ecora Engineering & Resource Group Ltd.	36,200
EFC Developments (2020) Ltd.	3,485,626
Electric Motor & Pump Service	59,381
Emco Corporation	53,911
Emerald Green Mechanical	183,706
Falcon Engineering Ltd.	303,092
Fat Daddy's Pizza Limited	1,419,567
FH&P Lawyers	28,335
Flynn Canada Ltd.	718,415
Focused Education Resources	79,093
Fort Modular Inc.	847,437
Fortis BC - Electricity	2,658,426
Fulcrum Management Solutions	37,110
Full Line Specialties Inc.	70,170
Gerry Enns Contracting	846,249
Glenmore Ellison Improvement	68,018
Go Fleet Corporation	70,124
Goodyear Canada Inc.	47,223
Grant Thornton LLP	40,154
Grayhawk Industries Ltd.	44,761
Guillevin International Co.	164,049
Habitat Systems Inc.	52,285
Harris & Company	25,034
Hillcrest Farm Market & Cafe	73,893
Hope For The Nations	432,155
I A P Life And Financial Services Inc.	58,877
IBM Canada Ltd.	86,888
ICBC	116,505

Vendor Name	Amount
Imagine Everything Inc.	54,320
Imperial Dade Canada Inc.	37,391
Incharge Energy Inc.	68,507
Info International Management	31,374
Infrastructure BC Inc.	358,372
Insignia Software Corporation	36,750
Interior Savings Credit Union	57,853
Interior Testing Services Ltd.	111,916
Iron Mountain Canada Corp	25,602
Jonathan Morgan & Company Ltd.	49,749
Kal Tire (Kelowna)	41,320
Kelowna Cabs (1981) Ltd.	31,821
Kelowna Chevrolet	41,852
Kelowna Gymnastix Inc.	29,743
Kelowna Roofing (1984) Ltd.	497,151
Kennedy, Teresa	64,400
Kev Software Inc.	305,680
Kimco Controls Ltd.	1,426,001
KMS Tools And Equipment Ltd.	33,287
Learning A-Z Explore Learning	48,018
Learning Metrix Inc.	29,400
Loveday's Flooring Ltd.	135,555
Make Projects Ltd.	106,067
Manulife	36,864
Manulife Investments	31,864
Marsh Canada Limited	180,596
Maxium-Convex Developments	33,992
Mills Printing And Stationery Co. Ltd.	224,817
Minister of Finance	291,746
Modern Purair Kelowna	262,871
MQN Architects	172,552
Msh International (Canada) Ltd.	209,063
Municipal Pension Plan	39,451,210
My Budgetfile Inc.	51,500
NAPA Westbank (2540)	48,551
Napp Enterprises Ltd.	475,647
North American Paper	30,308
Northern Computer	2,020,266
Okanagan Allergy & Respiratory	109,255
Okanagan Boys And Girls Club	63,545
Okanagan College	337,838
Okanagan Power Equipment	33,012
Oneteam Sports Group Inc.	59,504
Opus Art Supplies Ltd.	29,039
Orchard Ford Sales Ltd.	354,532

<b>Vendor Name</b>	<b>Amount</b>
Pacific Blue Cross	9,676,735
Pacific Western Fire	36,494
PCG Canada	85,050
Points West Audio Visual Ltd.	76,876
Powerschool Canada Ulc	140,272
Prestige Collision & Glass	33,673
Prestige Monitoring	28,421
Public Education Benefits	4,096,038
Quorum Building Corporation	7,464,246
R 289 Enterprises Ltd.	46,200
Rambow Mechanical Ltd.	2,246,923
Refrigerative Supply Limited	129,237
Reimer Hardwoods Ltd.	37,921
RG Facilities	44,053
Richelieu Hardware Canada Ltd.	29,971
Ricoh Canada Inc.	810,954
Rimkus Consulting Group Ca Inc.	171,057
Rjames Management Group Ltd.	48,143
RK Publishing Inc.	25,041
Rmx Contracting Ltd.	108,251
Rocky Mountain Fitness	29,282
Rollins Machinery Limited	102,704
Royal Bank of Canada	6,369,204
Runnalls Denby	37,731
Rutland Waterworks District	45,466
S.C. Restorations Ltd.	1,224,004
Scholantis Learning Systems	31,421
Scholar's Choice	274,546
School District #37 (Delta)	60,308
School Source	34,428
Schoolhouse Products Inc.	181,301
Scotiabank	40,608
Secure-Rite Mobile Storage	62,419
Security Paving Co. Ltd.	31,045
Shell Energy North America	220,041
Sierra Landscaping Ltd.	972,650
Skyfire Energy Inc.	27,731
SoftChoice Corporation	384,024
Software4Schools.Ca	56,589
Soundrite Services Ltd.	39,595
Source Office Furnishings	154,547
Sparkrock Inc.	444,843
Specialty Surfaces Inc.	27,857
Spicers Canada Limited	203,593
Sportfactor Inc.	62,412

Vendor Name	Amount
SSA Quantity Surveyors Ltd.	33,632
SSP Converged Solutions	70,459
Staples Professional	210,621
Station One Architects	1,825,601
Studiohub Architects Ltd.	46,389
Suncor Energy Inc.	372,523
Take Two Inc.	186,461
TC Safer Schools Together Ltd.	39,690
Teacher Pension Plan	7,524,186
Teacher Regulation Branch	190,220
Telus Communications Inc.	93,265
Telus Health (Canada) Ltd.	218,238
Telus Mobility	164,471
Terracom Systems Ltd.	88,384
TK Elevator (Canada) Ltd.	54,511
TKI Construction Ltd.	1,587,843
Tom Harris Cellular Ltd.	57,770
Tops Total office Products Ltd.	161,155
Trail Appliances Ltd.	33,931
Trail Tire	33,510
Troy Life & Fire Safety Ltd.	48,250
Tyler Technologies, Inc.	75,919
Uni-Select Canada Inc.	47,555
Unitech Construction Management Ltd.	3,167,270
Velocity Truck Centres	218,961
Viking Fire Protection Inc.	79,747
Waste Connections of Canada	41,225
Water Plan It Irrigation Ltd.	26,221
Wentworth Music	36,221
White Paper Office Solutions	87,192
Wintergreen Learning Materials	28,348
Wolseley Canada Inc.	80,738
WorksafeBC	2,059,226
WT Security & Safety Services	97,720
X10 Technologies Inc.	176,607
YMCA of Southern Interior BC Association	61,794
<b>Subtotal</b>	<b>\$ 145,578,118</b>
<b>Vendors less than \$25,000</b>	<b>3,752,195</b>
	<b><u>\$ 149,330,313</u></b>



# Memorandum

**Date:** November 15, 2024  
**To:** Finance and Planning Committee  
**From:** Rob Drew, Director of Operations  
**Information Item:** **Integrated Pest Management Report - Update**

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## 1.0 ISSUE STATEMENT

School District No. 23 (Central Okanagan) (the District) uses an Integrated Pest Management (IPM) approach for managing pests (insects, rodents, and weeds) at all sites and facilities. Over the years, the Operations Department has experienced an increasing number of pests establishing homes on school sites which is negatively impacting safety, recreational enjoyment, public image, natural ecosystems and the integrity and functionality of District grounds. Per *Appendix A, Policy 620 – Integrated Pest Management (IPM)*, District staff would like to re-establish the use of chemical controls in coordination with physical, mechanical, and cultural controls to ensure the grounds meet the needs of the students, staff, and greater community.

## 2.0 RELEVANT BOARD MOTION/DIRECTION

Per *Appendix A, Policy 620 – Integrated Pest Management (IPM)* states: “Each year a report shall be provided to the Board on the effective use of Integrated Pest Management (IPM), with appropriate recommendations for possible enhancements.”

## 3.0 BACKGROUND

The District's IPM uses a combination of techniques to suppress pest populations in effective, economical, and environmentally sound ways. It incorporates a variety of practical strategies based on an understanding of pest life cycles and their interactions with the environment to keep pests from causing significant challenges, while minimizing risk to humans and the environment. Operations has maximized the use of physical, mechanical, and cultural controls to make school buildings and grounds less hospitable to pests. At present, these alternative methods alone are proving to be ineffective.

The growth of invasive weeds has become a widespread issue across the District, causing damage to sports fields, creating safety hazards, and impacting public image. The established weeds make it difficult for grass to grow and maintain healthy, usable fields. This has resulted in substantial costs



for field repairs. Operations has also received negative feedback from the community regarding the current state of fields and play areas.

Staff reviewed pest management best practices and policies from other school districts, local governments, and institutions and found that these organizations have varying approaches to pest management. While most do not have a formal IPM, current practice is to follow the *Integrated Pest Management Act* and *Regulations* set out by the Province of British Columbia (linked [here](#)). In some cases, the nature of the pest problem has made it necessary for these entities to use chemical controls to address ongoing issues. Local governments within the District do not have specific policies; however, the organizations do mitigate invasive pests in alignment with provincial legislation by utilizing certified pesticide applicators.

Moving forward, Operations will follow Policy 620 - Integrated Pest Management (IPM) and best practices within the *Integrated Pest Management Act* to suppress pest populations to acceptable levels using physical, mechanical, cultural, and chemical controls.

#### **4.0 NEXT STEPS**

Where chemical controls are required and alternative methods have been ineffective, the following process will be followed:

- Conduct comprehensive research to identify the safest products compliant with provincial legislation.
- Ensure applications adhere to regulatory requirements and manufacturer instructions.
- Schedule applications during the following break periods:
  - Winter break,
  - Spring break, and
  - Summer break.
- Inform principal or building manager of the schedule. The principal or building manager will then notify families and the community using a pre-established communication plan.
- Display clear, visible signs in treated areas and at any nearby entrances indicating treatment and safety information. After the application and waiting period, ensure all relevant signage is removed.

#### **5.0 DIRECTOR OF OPERATIONS' COMMENTS**

The District will continue supporting a proactive and preventative approach to managing noxious weeds, invasive plants and pests on all sites. IPM is a long-term program that reduces the reliance on pesticides. By adhering to these guidelines and promoting safe pesticide practices, the District can ensure the health and safety of the school environments. Continuous monitoring and evaluation of pesticide use will help the District make informed decisions that prioritize the well-being of students, staff and the community.

**6.0 APPENDIX**

- A. Policy #620 – Integrated Pest Management (IPM)



*"Together We Learn"*

## **Section Six: School District Facilities**

### **620 –INTEGRATED PEST MANAGEMENT (IPM)**

#### **Introduction**

The Board of Education believes that an Integrated Pest Management (IPM) program, as recommended by the BC Ministry of Environment, is the most suitable method for maintaining sites in a safe, useable condition for current and future use.

#### **Policy**

1. The Board authorizes the use of Integrated Pest Management (IPM) to suppress pest populations in a safe, effective, economical and environmentally friendly way.
2. The essential components of the District's Integrated Pest Management (IPM) program include:
  - 2.1 identification of any problems through the examination of facilities and grounds conducted by the office of the Director of Operations or designate;
  - 2.2 regular monitoring of all sites (to determine the most appropriate time, method and follow-up necessary);
  - 2.3 determining appropriate action to manage problems identified, including an appropriate combination of:
    - physical or mechanical controls
    - cultural controls
3. Physical or cultural controls are required wherever possible. In situations where this is not possible, a certified pest control expert may be selected to mitigate pest issues. When a pest count indicates that a certified pest control expert is required, principals will be informed of the results and the anticipated dates for treatment of the sites. Principals will then inform their Parent Advisory Councils of the treatment plans.
4. Each year a report shall be provided to the Board on the effective use of Integrated Pest Management (IPM), with appropriate recommendations for possible enhancements.

Date Agreed: May 26, 1993;

Date Amended: January 24, 2001

Date Reviewed/Amended: November 13, 2002

Date Amended: February 25, 2004; November 26, 2014;

February 28, 2024

Related Documents:

620 - Integrated Pest Management (IPM)

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