OPEN MEETING

AGENDA

Board of Education for Nicola Similkameen School District

Princeton Secondary Board Room
Wednesday, September 16, 2026, 6:00 pm

*Delegations are suspended until November 2026 – Bylaw 2.23

1. Acknowledgement of the Traditional Territories and Metis Community

2. Agenda

3. Minutes of the Open Meeting held June 10, 2026

4. Business Arising from the Minutes

5. Report on Closed Meetings
   a) June 10, 2026
   b) July 7, 2026
   c) July 13, 2026
   d) August 5, 2026
   e) August 14, 2026
   f) August 31, 2026

6. Presentation of the Board

   a) 2025/26 Audited Financial Statements (Virtual Presentation, BDO Canada)
      Motion to approve and sign the 2025/26 audited financial statements.

7. **AUDIT AND FINANCE**

   a) 2025/2026 Financial Statement Discussion & Analysis Report
      Motion to approve the Financial Statement Discussion & Analysis Report
   b) Multi-Year Financial Plan Report
      Motion to approve the Multi-Year Financial Plan
   c) Carry Forward Targeted Funds

Motion to submit a letter to the Ministry requesting that the school district underspend Indigenous Education dollars by $134,430 for the 2025/26 school year and carry forward the targeted funds into the 2026/27 school year.

8. **EDUCATION**

a) Framework for Enhancing Student Learning Report – 2025-2026
b) Strategic Plan 2026-2030
c) Indigenous Education Report
d) Inclusive Education, Early Learning and Child Care Report
e) Preliminary Enrollment Data
f) Superintendent's Report *

9. **OPERATIONS**

a) 2027/28 Capital – Minor Capital Plan Submission
Motion to approve and submit the 2027-2028 Minor capital plan submission
b) Brookmere Property
c) 2026 Trustee Election Update
d) Board approval for rural Chief Election Officer and Deputy Returning Officer *

10. **POLICY**

a) Administrative Procedures

11. **TRUSTEES REPORTS**

a) P.A.C. Reports *

12. **CORRESPONDENCE**

13. **PUBLIC QUESTION PERIOD**

14. **ADJOURNMENT**

Dated: September 9, 2026

* Denotes Information Not Enclosed

MINUTES

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

MERRITT SCHOOL BOARD OFFICE, BOARD ROOM
WEDNESDAY, JUNE 10, 2026, 6:00PM

Success for ALL Learners Today and Tomorrow

Present:	Chairperson	G. Swan
	Vice-Chair	L. Ward
	Trustees	J. Jepsen J. Kent-Laidlaw E. Hoisington J. Chenoweth D. Rainer
	Student Trustees	S. Sterling
	Superintendent	C. Lawrance
	Assistant Superintendent	M. Sheldon
	Secretary Treasurer	M. Friesen
	Assistant Secretary Treasurer	L. Rusnjak
	Executive Assistant	K. Buckland

ACKNOWLEDGEMENT OF THE TRADITIONAL TERRITORIES AND METIS COMMUNITY

MINUTES

26/074 It was moved by Vice-Chair Ward and seconded by Trustee Rainer

THAT the minutes of the Open Meeting held April 8th, 2026, be adopted as presented.

MOTION CARRIED

26/075 It was moved by Trustee Hoisington and seconded by Trustee Jepsen

THAT the minutes of the Open Meeting held May 13th, 2026, be adopted as presented.

MOTION CARRIED

Business Arising from the Minutes

None.

PRESENTATIONS TO THE BOARD

Board Authorized Course Presentation – Val Grimshire and Dan Duncan

SCIDES teacher Val Grimshire presented three new Board-Authorized Courses for approval:

- Learning Methods 10 (4 credits)
- Learning Practices 11 (4 credits)
- Personal Wellness and Resiliency 12 (4 credits)

Theses courses support online and diverse learners by teaching executive functioning, study habits, self-regulation, and mental health strategies.

26/076 It was moved by Trustee Chenoweth and seconded by Trustee Kent-Laidlaw

THAT the Board approves the three Board-Authorized Courses as presented.

MOTION CARRIED

Strategic Plan Framework – Harold Cull and Jane Kempston

Consultants Harold Cull and Jane Kempston presented an update on the District's Strategic Plan development, including a dynamic annual strategy model with yearly updates, well-being as the foundational pillar, and a community feedback process beginning after the August Committee of the Whole, with the Board expressing support for the evolving framework.

EDUCATION

Indigenous Education Report

The Superintendent presented a written report from Angela McIvor, District Principal of Indigenous Education, highlighting the Indigenous graduation and blanketing ceremony, which recognized 79 graduates and was attended by more than 630 supporters.

Inclusive Education, Early Learning and Childcare Report

Adriane Mouland, Director of Instruction – Inclusive Education and Early Learning/Child Care, led the Board through a hands-on activity that demonstrated how incoming 2026 Kindergarten students will be welcomed into the District prior to their first day of school in September.

2026-2027 – Quebec Trip (École Merritt Central Elementary School)

Superintendent Lawrance provided Trustees with an overview of the proposed Quebec Trip in May 2027 that will include 18 students, 2 school chaperones and 2 parent chaperones.

26/077 It was moved by Trustee Chenoweth and seconded by Trustee Hoisington

THAT the Board supports École Merritt Central Elementary School's proposal for their field trip to Quebec City.

MOTION CARRIED

Superintendent's Report

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

OPERATIONS

2027-2028 Major 5-Year Capital Plan Submission

26/078 It was moved by Trustee Jepsen and seconded by Trustee Rainer

THAT the Board of Education approved the submission of the 2027/2028 Major 5-Year Capital Plan as distributed and presented but the Secretary Treasurer.

MOTION CARRIED

Operations Manager Update

Operation Manager Darrell Finnigan presented his update on the School District operations over the past year including work orders, bussing, HVAC and air-quality upgrades, and the update on the sewer line failure at Diamond Vale School.

Amendment to Bylaw 2.23

Secretary Treasurer Friesen presented the proposed amendment to Bylaw 2.23 that will prevent the Board's public meetings from being used in ways that could promote or advantage political candidates during an election and ensure the Board remains neutral and transparent.

26/079 It was moved by Vice-Chair Ward and seconded by Trustee Kent-Laidlaw

THAT the Board approves Bylaw 2.23, Procedural Bylaw, forward first and second reading.

MOTION CARRIED

26/080 It was moved by Vice-Chair Ward

THAT the Board approves Bylaw 2.23, Procedural Bylaw, be moved to third reading.

MOTION CARRIED

26/081 It was moved by Trustee Rainer and seconded by Trustee Jepsen

THAT the Board approves Bylaw 2.23, Procedural Bylaw, forward third and final reading.

MOTION CARRIED

Trustee Election Bylaw 1.26

26/082 It was moved by Vice-Chair Ward and seconded by Trustee Hoisington

THAT the Board approves Bylaw 1.26, Trustee Election, forward first and second reading.

MOTION CARRIED

26/083 It was moved by Trustee Rainer and seconded by Trustee Kent-Laidlaw

THAT the Board approves Bylaw 1.26, Trustee Election, be moved to third reading.

MOTION CARRIED

26/084 It was moved by Trustee Chenoweth and seconded by Trustee Hoisington

THAT the Board approves Bylaw 1.26, Trustee Election, forward third and final reading.

MOTION CARRIED

AUDIT AND FINANCE

2026-2027 Annual Budget Bylaw – 2nd and 3rd Reading

Secretary Treasurer Friesen presented the 2026-2027 Annual Budget with a total budget bylaw of $40,573,111.00, built on the enrolment projection and estimated funding grants provided by the Ministry of Education and Childcare.

26/085 It was moved by Trustee Rainer and seconded by Trustee Hoisington

THAT the 2026-2027 Annual Budget Bylaw total budget of $40,573,111.00, forward for second reading.

MOTION CARRIED

26/086 It was moved by Vice-Chair Ward and seconded by Trustee Kent-Laidlaw

THAT the 2026-2027 Annual Budget Bylaw total budget of $40,573,111.00 be moved to third reading.

MOTION CARRIED

26/087 It was moved by Trustee Rainer and seconded by Trustee Jepsen

THAT the 2026-2027 Annual Budget Bylaw total budget of $40,573,111.00, forward for third and final reading.

MOTION CARRIED

Restricted Funds Transfer

Secretary Treasurer Friesen presented his memo to the Board, seeking direction on how they would like to allocate any residual funds.

26/088 It was moved by Trustee Chenoweth and seconded by Trustee Rainer

THAT the Board approve the transfer of restricted funds as outlined in Secretary Treasurer Friesen's memo.

MOTION CARRIED

POLICY & ADMINISTRATIVE PROCEDURES

Third Reading

1.31 Role of the Superintendent

26/089 It was moved by Vice-Chair Ward and seconded by Trustee Kent-Laidlaw

THAT the Board approved Policy 1.31, Role of the Superintendent, forward for third and final reading.

MOTION CARRIED

1.32 Role of the Secretary Treasurer

26/090 It was moved by Vice-Chair Ward and seconded by Trustee Kent-Laidlaw

THAT the Board approved Policy 1.32, Role of the Secretary Treasurer, forward for third and final reading.

MOTION CARRIED

Trustee Reports:

Student Trustee Reports

Student Trustee Shanny Sterling shared her ideas from her perspective, what is one specific change schools could make that would most improve students' sense of belonging and connection.

P.A.C. Reports

Trustee Hoisington reported on Nicola Canford Elementary School PAC.

Trustee Rainer reported on John Allison Elementary PAC.

Trustee Chenoweth reported on Collettville Elementary School and SCIDES PAC.

Trustee Kent-Laidlaw reported on Princeton Secondary School PAC.

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

Trustee Ward reported on Vermillion Forks Elementary PAC.

Chair Swan reported on Bench Elementary and MSS PACs.

Other Reports:

None.

CORRESPONDENCE:

None.

PUBLIC QUESTION PERIOD

None.

ADJOURNMENT

26/091 Motion to adjourn was made by Vice-Chair Ward and seconded by Trustee Jepsen

THAT the Open Board meeting be adjourned at 8:29pm

______________________________ ______________________________

Chairperson Secretary Treasurer

Nicola
Similkameen
School District

MEMORANDUM

TO: **All Trustees**

FROM: Mark Friesen
Secretary Treasurer/CFO

RE: **2025-2026 Audited Financial Statements**

DATE: September 16, 2026

Trustees will be provided with a presentation of the 2025-2026 Audited Financial Statements by the Board's Auditor, Mario Piroddi, of BDO Canada LLP. Trustees will be requested to make a motion to approve the Audited Financial Statements and submit to the Ministry of Education and Child Care.

Suggested Motion:

> *THAT The Board of Education approve the 2025-2026 Audited Financial Statements and submit to the Ministry of Education and Child Care.*

Prepared by:

Mark Friesen
Secretary Treasurer/CFO
Nicola-Similkameen School District

Encl. 2025-2026 Audited Financial Statements (draft)

Tel 250-378-5161 **Toll-Free** 800-778-3208
1550 Chapman Street, Merritt, BC V1K 1B8 **sd58.bc.ca**

Audited Financial Statements of

School District No. 58 (Nicola-Similkameen)

And Independent Auditors' Report thereon

June 30, 2026

School District No. 58 (Nicola-Similkameen)
June 30, 2026

Table of Contents

School District No. 58 (Nicola-Similkameen)

MANAGEMENT REPORT

DRAFT

Management's Responsibility for the Financial Statements.

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

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

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

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

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

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

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

Tel: 250 372 9505
Fax: 250 374 6323
www.bdo.ca

BDO Canada LLP
300 – 275 Lansdowne Street
Kamloops BC V2C 6J3

Independent Auditor's Report

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

Opinion

We have audited the financial statements of School District No. 58 (Nicola-Similkameen) (the "District"), which comprise the statement of financial position as at June 30, 2026, and the statements of operations, changes in net debt and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements of the District as at and for the year ended June 30, 2026, are prepared, in all material respects, in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

Basis for Opinion

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

Emphasis of Matter

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

Unaudited Information

We have not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the exhibits on pages 23 through 37 of School District No. 58 (Nicola-Similkameen)'s financial statements.

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Chartered Professional Accountants

Kamloops, British Columbia
September 16, 2026

School District No. 58 (Nicola-Similkameen)

Statement of Financial Position
As at June 30, 2026

	2026 Actual	2025 Actual
	$	$
Financial Assets		
Cash and Cash Equivalents	**11,921,028**	10,035,890
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	**39,699**	112,162
Due from First Nations	**163,981**	1,266,083
Other	**255,839**	260,033
Total Financial Assets	**12,380,547**	11,674,168
Liabilities		
Accounts Payable and Accrued Liabilities		
Other	**3,605,675**	4,188,156
Deferred Revenue	**2,312,698**	1,988,148
Deferred Capital Revenue	**37,332,238**	36,356,403
Employee Future Benefits	**1,307,509**	1,324,916
Asset Retirement Obligation	**4,709,720**	4,714,328
Total Liabilities	**49,267,840**	48,571,951
Net Debt	**(36,887,293)**	(36,897,783)
Non-Financial Assets		
Tangible Capital Assets	**47,069,847**	45,560,964
Prepaid Expenses	**153,173**	205,080
Total Non-Financial Assets	**47,223,020**	45,766,044
Accumulated Surplus (Deficit)	**10,335,727**	8,868,261

Approved by the Board

Signatu[illegible] the Chairpe[illegible] of the[illegible]d of Educa[illegible] — [illegible]te Signed

Signatu[illegible] the Superi[illegible]ent — [illegible]te Signed

Signature of the Secretary Treasurer — Date Signed

School District No. 58 (Nicola-Similkameen)

Statement of Operations
Year Ended June 30, 2026

	2026 Budget	**2026 Actual**	2025 Actual
	$	**$**	$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	34,875,230	**36,241,004**	34,439,634
Other	92,191	**81,993**	133,381
Other Revenue	4,496,558	**4,201,487**	4,702,820
Rentals and Leases	258,355	**257,770**	224,646
Investment Income	178,331	**204,881**	427,311
Amortization of Deferred Capital Revenue	1,544,959	**1,534,375**	1,317,994
Total Revenue	41,445,624	**42,521,510**	41,245,786
Expenses			
Instruction	31,227,308	**30,785,640**	30,826,512
District Administration	2,526,347	**2,349,990**	1,997,604
Operations and Maintenance	6,780,990	**6,604,119**	10,180,593
Transportation and Housing	1,425,767	**1,314,295**	1,315,898
Total Expense	41,960,412	**41,054,044**	44,320,607
Surplus (Deficit) for the year	(514,788)	**1,467,466**	(3,074,821)
Accumulated Surplus (Deficit) from Operations, beginning of year		**8,868,261**	11,943,082
Accumulated Surplus (Deficit) from Operations, end of year		**10,335,727**	8,868,261

The accompanying notes are an integral part of these financial statements.

School District No. 58 (Nicola-Similkameen)

Statement of Changes in Net Debt
Year Ended June 30, 2026

	2026 Budget	**2026 Actual**	2025 Actual
	$	**$**	$
Surplus (Deficit) for the year	(514,788)	**1,467,466**	(3,074,821)
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(3,625,897)	**(4,033,143)**	(14,474,178)
Amortization of Tangible Capital Assets	2,530,443	**2,519,652**	5,468,283
Net carrying value of Tangible Capital Assets disposed of		**4,608**	
Total Effect of change in Tangible Capital Assets	(1,095,454)	**(1,508,883)**	(9,005,895)
Acquisition of Prepaid Expenses		**(153,173)**	(205,080)
Use of Prepaid Expenses		**205,080**	262,346
Use of Supplies Inventory			73,429
Total Effect of change in Other Non-Financial Assets	-	**51,907**	130,695
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	(1,610,242)	**10,490**	(11,950,021)
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		**10,490**	(11,950,021)
Net Debt, beginning of year		**(36,897,783)**	(24,947,762)
Net Debt, end of year		**(36,887,293)**	(36,897,783)

School District No. 58 (Nicola-Similkameen)

Statement of Cash Flows
Year Ended June 30, 2026

	2026 Actual	2025 Actual
	$	$
Operating Transactions		
Surplus (Deficit) for the year	**1,467,466**	(3,074,821)
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	**1,178,759**	(532,203)
Supplies Inventories		73,429
Prepaid Expenses	**51,907**	57,266
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	**(582,481)**	413,043
Deferred Revenue	**324,550**	249,291
Employee Future Benefits	**(17,407)**	1,546
Amortization of Tangible Capital Assets	**2,519,652**	5,468,283
Amortization of Deferred Capital Revenue	**(1,534,375)**	(1,317,994)
Recognition of Deferred Capital Revenue Spent on Sites	**(3,835)**	(29,524)
Deferred Capital Revenue Spent on Flood Restoration Projects		(310,845)
Total Operating Transactions	**3,404,236**	997,471
Capital Transactions		
Tangible Capital Assets Purchased	**(1,538,737)**	(1,291,235)
Tangible Capital Assets -WIP Purchased	**(2,494,406)**	(9,977,507)
Total Capital Transactions	**(4,033,143)**	(11,268,742)
Financing Transactions		
Capital Revenue Received	**2,514,045**	8,301,787
Total Financing Transactions	**2,514,045**	8,301,787
Net Increase (Decrease) in Cash and Cash Equivalents	**1,885,138**	(1,969,484)
Cash and Cash Equivalents, beginning of year	**10,035,890**	12,005,374
Cash and Cash Equivalents, end of year	**11,921,028**	10,035,890
Cash and Cash Equivalents, end of year, is made up of:		
Cash	**11,921,028**	10,035,890
	11,921,028	10,035,890

NOTE 1 AUTHORITY AND PURPOSE

The School District, established on December 2, 1996 operates under authority of the *School Act* of British Columbia as a corporation under the name of "The Board of Education of School District No. 58 (Nicola-Similkameen)", and operates as "School District No. 58 (Nicola-Similkameen)." A board of education ("Board") elected for a four-year term governs the School District. The School District provides educational programs to students enrolled in schools in the district and is principally funded by the Province of British Columbia through the Ministry of Education and Child Care. School District No. 58 (Nicola-Similkameen) is exempt from federal and provincial corporate income taxes.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Basis of Accounting

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

In November 2011, Treasury Board provided a directive through Restricted Contributions Regulation 198/2011 providing direction for the reporting of restricted contributions whether they are received or receivable by the School District before or after this regulation was in effect.

As noted in notes 2(e) and 2(l), Section 23.1 of the *Budget Transparency and Accountability Act* and its related regulations require the School District to recognize government transfers for the acquisition of capital assets into revenue on the same basis as the related amortization expense.

As these transfers do not contain stipulations that create a liability, Canadian public sector accounting standards would require that:

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

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

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

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

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

- Year-ended June 30, 2025
  - increase in annual surplus by $6,643,424
  - increase in accumulated surplus and decrease in deferred contributions by $36,356,403

- Year-ended June 30, 2026
  - increase in annual surplus by $975,835
  - increase in accumulated surplus and decrease in deferred contributions by $37,332,238

b) Cash and Cash Equivalents

Cash and cash equivalents include cash on deposit with two chartered banks, and the Province of British Columbia under the Central Deposit Program that are readily convertible to known amounts of cash and that are subject to an insignificant risk of change in value. These cash equivalents generally have a maturity of three months or less at acquisition and are held for the purpose of meeting short-term cash commitments rather than for investing.

c) Accounts Receivable

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

d) Unearned Revenue

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

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

e) Deferred Revenue and Deferred Capital Revenue

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

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

f) Employee Future Benefits

The School District provides certain post-employment benefits including vested and non-vested benefits for certain employees pursuant to certain contracts and union agreements. The School District accrues its obligations and related costs including both vested and non-vested benefits under employee future benefit plans. Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime and death benefits. The benefits cost is actuarially determined using the projected unit credit method pro-rated on service and using management's best estimate of expected salary escalation, termination rates, retirement rates and mortality. The discount rate used to measure obligations is based on the cost of borrowing. The cumulative unrecognized actuarial gains and losses are amortized over the expected average remaining service lifetime of active employees covered under the plan.

The most recent valuation of the obligation was performed at March 31, 2025 and projected to March 31, 2025. The next valuation will be performed at March 31, 2028 for use at June 30, 2028. For the purposes of determining the financial position of the plans and the employee future benefit costs, a measurement date of March 31 was adopted for all periods subsequent to July 1, 2004.

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

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

g) Asset Retirement Obligations

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

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

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

h) Tangible Capital Assets

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost also includes overhead directly attributable to construction as well as interest costs that are directly attributable to the acquisition or construction of the asset.
- Donated tangible capital assets are recorded at their fair market value on the date of donation, except in circumstances where fair value cannot be reasonably determined, which are then recognized at nominal value. Transfers of capital assets from related parties are recorded at carrying value.
- Work-in-progress is recorded as an acquisition to the applicable asset class at substantial completion.
- Tangible capital assets are written down to residual value when conditions indicate they no longer contribute to the ability of the School District to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. The write-downs are accounted for as expenses in the Statement of Operations.
- Buildings that are demolished or destroyed are written off.
- Works of art, historic assets and other intangible assets are not recorded as assets in these financial statements.
- The cost, less residual value, of tangible capital assets (excluding sites), is amortized on a straight-line basis over the estimated useful life of the asset. It is management's responsibility to determine the appropriate useful lives for tangible capital assets. These useful lives are reviewed on a regular basis or if significant events initiate the need to revise. Estimated useful life is as follows:

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

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

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

i) Prepaid Expenses

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

j) Supplies Inventory

Supplies inventory held for consumption or use include computers to be deployed into classrooms for use in future school years. Supplies are recorded at the lower of historical cost and replacement cost.

k) Funds and Reserves

Certain amounts, as approved by the Board are set aside in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are an adjustment to the respective fund when approved (see Note 10 – Interfund Transfers and Note 15 – Internally Restricted Surplus).

l) Revenue Recognition

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

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

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

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

l) Revenue Recognition *(cont'd)*

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

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

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

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

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

m) Expenditures

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

Categories of Salaries

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

Allocation of Costs

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

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

m) Expenditures *(cont'd)*

to these programs. All other costs are allocated to related programs.

- Actual salaries of personnel assigned to two or more functions or programs are allocated based on the time spent in each function and program. School-based clerical salaries are allocated to school administration and partially to other programs to which they may be assigned. Principals and Vice-Principals salaries are allocated to school administration and may be partially allocated to other programs to recognize their other responsibilities.
- Employee benefits and allowances are allocated to the same programs, and in the same proportions, as the individual's salary.
- Supplies and services are allocated based on actual program identification.

n) Financial Instruments

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

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

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

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

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

o) Measurement Uncertainty

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

NOTE 3 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES

		2026		2025
Due from Federal Government	$	78,527	$	121,763
Other		177,312		138,270
Sub-Total Other		**255,839**		**260,033**

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES – OTHER

		2026		2025
Trades payable	$	2,135,293	$	2,568,790
Salaries and benefits payables		1,144,269		1,223,742
Accrued vacation pay		326,113		395,624
Total	**$**	**3,605,675**	**$**	**4,188,156**

NOTE 5 DEFERRED REVENUE

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

		2026		2025
Balance, beginning of year	$	1,988,148	$	1,738,857
Contributions received during the year		8,734,233		8,489,799
Revenue recognized from deferred contributions		(8,364,883)		(8,238,861)
Recoveries by the Ministry of Education		(35,000)		(1,647)
Recoveries by Other Ministries		(9,800)		
Total	**$**	**2,312,698**	**$**	**1,988,148**

NOTE 6 DEFERRED CAPITAL REVENUE

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

		2026		2025
Balance, beginning of year	$	36,356,403	$	29,712,979
Contributions received during the year		2,509,776		8,297,397
Investment Income		4,269		4,390
Insurance Proceeds Expended				(310,845)
Revenue recognized from deferred contributions		(1,538,210)		(1,347,518)
Total	**$**	**37,332,238**	**$**	**36,356,403**

NOTE 7 EMPLOYEE FUTURE BENEFITS

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

	June 30, 2026	June 30, 2025
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	$1,124,113	$891,067
Service Cost	105,763	82,153
Interest Cost	45,923	39,804
Benefit Payments	(63,060)	(90,064)
Actuarial (Gain) Loss	(143,049)	201,153
Accrued Benefit Obligation – March 31	$1,069,690	$1,124,113
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation - March 31	$1,069,690	$1,124,113
Market Value of Plan Assets - March 31	0	0
Funded Status - Surplus (Deficit)	($1,069,690)	($1,124,113)
Employer Contributions After Measurement Date	75,920	15,955
Benefits Expense After Measurement Date	(37,910)	(37,922)
Unamortized Net Actuarial (Gain) Loss	(275,829)	(178,837)
Accrued Benefit Asset (Liability) - June 30	($1,307,509)	($1,324,916)
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability (Asset) - July 1	$1,324,916	$1,323,370
Net Expense for Fiscal Year	105,618	66,845
Employer Contributions July 1 to March 31	(47,105)	(49,343)
Employer Contributions April 1 to June 30	(75,920)	(15,955)
Accrued Benefit Liability (Asset) - June 30	$1,307,509	$1,324,916
Components of Net Benefit Expense		
Service Cost	$104,513	$88,056
Interest Cost	47,161	41,334
Amortization of Net Actuarial (Gain)/Loss	(46,056)	(62,545)
Net Benefit Expense (Income)	$105,618	$66,845
Assumptions		
Discount Rate - April 1	4.00%	4.25%
Discount Rate - March 31	4.50%	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
EARSL - March 31	12.2	12.2

NOTE 8 TANGIBLE CAPITAL ASSETS

Net Book Value

	2026	2025
Sites	$ 2,756,808	$ 2,752,973
Buildings	38,903,909	37,594,503
Buildings - work in progress	731,057	881,241
Furniture & Equipment	2,497,740	2,370,999
Vehicles	1,173,151	826,470
Computer Software	272,613	307,563
Computer Hardware	734,569	827,215
Total	**$ 47,069,847**	**$ 45,560,964**

June 30, 2026

Cost	Opening Cost	Additions	ARO Change in Estimate	Disposals	Transfers (WIP)	Total 2026
Sites	$ 2,752,973	3,835				$ 2,756,808
Buildings	74,597,126	$ 172,536		(4,608)	2,604,884	77,369,938
Buildings - work in progress	881,241	2,454,700			(2,604,884)	731,057
Furniture & Equipment	3,501,067	500,414		(29,082)		3,972,399
Vehicles	1,931,142	566,461		(33,145)		2,464,458
Computer Software	684,610	100,260		(117,377)		667,493
Computer Hardware	1,695,687	234,937		(350,481)		1,580,143
Total	**$ 86,043,846**	**$ 4,033,143**	**-**	**(534,693)**	**-**	**$ 89,542,296**

Accumulated Amortization	Opening Cost	Additions	Disposals	Total 2026
Buildings	$ 37,002,623	$ 1,463,406		$ 38,466,029
Furniture & Equipment	1,130,068	373,673	(29,082)	1,474,659
Vehicles	1,104,672	219,780	(33,145)	1,291,307
Computer Software	377,047	135,210	(117,377)	394,880
Computer Hardware	868,472	327,583	(350,481)	845,574
Total	**$ 40,482,882**	**$ 2,519,652**	**(530,085)**	**$ 42,472,449**

June 30, 2025

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

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

NOTE 8 TANGIBLE CAPITAL ASSETS *(Continued)*

- Buildings – work in progress having a value of $731,057(2025 - $881,241) have not been amortized. Amortization of these assets will commence when the asset is put into service.

NOTE 9 EMPLOYEE PENSION PLANS

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trusteed pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2024, the Teachers' Pension Plan has about 51,000 active members and approximately 42,000 retired members. As of December 31, 2024, the Municipal Pension Plan has about 256,000 active members, including approximately 31,000 from school districts.

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

The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2023, indicated a $4,572 million surplus for basic pension benefits on a going concern basis.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2024, indicated a $2,675 million funding surplus for basic pension benefits on a going concern basis.

The school district paid $2,508,434 for employer contributions to the plans for the year ended June 30, 2026 (2025: $2,465,488).

The next valuation for the Teachers' Pension Plan will be as at December 31, 2026. The next valuation for the Municipal Pension Plan will be at December 31, 2027.

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

NOTE 10 INTERFUND TRANSFERS

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2026, were as follows:

	2026	2025
Transfer of Funds to Local Capital from Operating	$ 1,024,561	$ 55,939
Purchase of Assets from the Operating Fund for the Capital Fund	174,623	468,559
Purchase of Assets from the Special Purpose Fund for the Capital Fund	42,409	75,763
Total	**$ 1,241,593**	**$ 600,261**

NOTE 11 RELATED PARTY TRANSACTIONS

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

NOTE 12 BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board through the adoption of an amended annual budget on February 11, 2026. The Board adopted a preliminary annual budget on June 11, 2025. The amended budget is used for comparison purposes, as these are based on actual student enrolments. Reconciliation to the original approved budget is presented below:

	Original Approved Budget	Amendments	Amended Approved Budget
Revenue:			
Ministry of Education Provincial Grants	$ 34,856,938	$ 18,292	$ 34,875,230
Other Provincial Ministry Grants	91,444	747	92,191
Rentals & Leases	224,600	33,755	258,355
Investment Income	379,370	(201,039)	178,331
Other Income	4,247,321	249,237	4,496,558
Amortization of Deferred Capital Revenue	1,537,856	7,103	1,544,959
	$ 41,337,529	**$ 108,095**	**$ 41,445,624**
Expenses:			
Instruction	$ 31,859,729	$ (632,421)	$ 31,227,308
District Administration	2,182,370	343,977	2,526,347
Operations & Maintenance	6,523,198	257,792	6,780,990
Transportation & Housing	1,508,377	(82,610)	1,425,767
	$ 42,073,674	**$ (113,262)**	**$ 41,960,412**
Net Expense	**$ (736,145)**	**$ 221,357**	**$ (514,788)**
Budgeted Allocation of Surplus		297,427	297,427
Budgeted Annual Deficit for the Year	**$ (736,145)**	**$ 518,784**	**$ (217,361)**
Comprised of:			
Operating Fund Surplus	$ -	$ 99,661	$ 99,661
Special Purpose Fund Surplus	-	-	-
Capital Fund Deficiency	(736,145)	419,123	(317,022)
Budgeted Annual Deficit for the Year	**$ (736,145)**	**$ 518,784**	**$ (217,361)**

NOTE 13 ASSET RETIREMENT OBLIGATION

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

	2026	2025
Asset Retirement Obligation, beginning of year	$ 4,714,328	$ 1,508,892
Settlements during the year	(4,608)	-
Change in Estimate	-	3,205,436
Asset Retirement Obligation, closing balance	**$ 4,709,720**	**$ 4,714,328**

NOTE 14 EXPENSE BY OBJECT

	2026	2025
Salaries and Benefits	$ 31,700,371	$ 31,800,232
Services and Supplies	6,834,021	$ 7,052,092
Amortization	2,519,652	$ 5,468,283
Total	**$ 41,054,044**	**$ 44,320,607**

NOTE 15 INTERNALLY RESTRICTED SURPLUS – OPERATING FUND

	2026	2025
Internally Restricted		
- Indigenous Education Surplus	$ 134,430	$ 36,476
- IEC Council Funds	199,908	94,805
- School Surpluses	153,554	-
- Labour Relations Reserve	383,857	500,000
- SCIDES Summer School Costs	150,000	150,000
- Information Technology Infrastructure	450,000	450,000
- CUPE Service Improvement Fund - Article 26G	180,156	62,098
- 2025/26 Numeracy Supplies	-	50,000
- 2026/27 Literacy Supplies	250,000	-
- ICY Teams Grant Funds	257,793	150,408
Subtotal Internally Restricted	**$ 2,159,698**	**$ 1,493,787**
Unrestricted Accumulated Operating Surplus	877,244	361,359
Total Available for Future Operations	**$ 3,036,942**	**$ 1,855,146**

NOTE 16 ECONOMIC DEPENDENCE

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

NOTE 17 RISK MANAGEMENT

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

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

a) Credit risk:

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

NOTE 17 RISK MANAGEMENT *(Continued)*

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

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

b) Interest Rate risk:

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

School District No. 58 (Nicola-Similkameen)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2026

	Operating Fund	Special Purpose Fund	Capital Fund	2026 Actual	2025 Actual
	$	$	$	$	$
Accumulated Surplus (Deficit), beginning of year	1,855,146		7,013,115	**8,868,261**	11,943,082
Changes for the year					
Surplus (Deficit) for the year	2,380,980	42,409	(955,923)	**1,467,466**	(3,074,821)
Interfund Transfers					
Tangible Capital Assets Purchased	(171,769)	(42,409)	214,178	-	
Local Capital	(1,024,561)		1,024,561	-	
Other	(2,854)		2,854	-	
Net Changes for the year	**1,181,796**	**-**	**285,670**	**1,467,466**	**(3,074,821)**
Accumulated Surplus (Deficit), end of year - Statement 2	**3,036,942**	**-**	**7,298,785**	**10,335,727**	8,868,261

School District No. 58 (Nicola-Similkameen)

Schedule of Operating Operations
Year Ended June 30, 2026

	2026 Budget	2026 Actual	2025 Actual
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	27,171,606	**29,115,649**	27,240,586
Other	67,259	**63,027**	67,259
Other Revenue	3,407,160	**2,981,882**	3,390,443
Rentals and Leases	258,355	**257,770**	224,646
Investment Income	149,205	**171,716**	388,852
Total Revenue	31,053,585	**32,590,044**	31,311,786
Expenses			
Instruction	22,649,144	**22,635,751**	22,789,584
District Administration	2,526,347	**2,349,990**	1,997,604
Operations and Maintenance	4,329,703	**4,177,948**	4,504,952
Transportation and Housing	1,146,821	**1,045,375**	1,086,241
Total Expense	30,652,015	**30,209,064**	30,378,381
Operating Surplus (Deficit) for the year	401,570	**2,380,980**	933,405
Budgeted Appropriation (Retirement) of Surplus (Deficit)	297,427		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		**(171,769)**	(468,559)
Local Capital	(599,336)	**(1,024,561)**	(55,939)
Other		**(2,854)**	
Total Net Transfers	(599,336)	**(1,199,184)**	(524,498)
Total Operating Surplus (Deficit), for the year	99,661	**1,181,796**	408,907
Operating Surplus (Deficit), beginning of year		**1,855,146**	1,446,239
Operating Surplus (Deficit), end of year		**3,036,942**	1,855,146
Operating Surplus (Deficit), end of year			
Internally Restricted		**2,159,698**	1,493,787
Unrestricted		**877,244**	361,359
Total Operating Surplus (Deficit), end of year		**3,036,942**	1,855,146

School District No. 58 (Nicola-Similkameen)

Schedule of Operating Revenue by Source
Year Ended June 30, 2026

	2026 Budget	**2026 Actual**	2025 Actual
	$	**$**	$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	29,917,120	**30,863,319**	29,693,008
ISC/LEA Recovery	(3,257,160)	**(2,935,538)**	(3,257,160)
Other Ministry of Education and Child Care Grants			
Pay Equity	120,216	**120,216**	120,216
Funding for Graduated Adults	133,093	**269,668**	151,141
Student Transportation Fund	170,292	**170,292**	170,292
Support Staff Benefits Grant			30,025
Foundation Skills Assessment (FSA) Scorer Grant	7,506	**7,506**	7,506
Labour Settlement Funding		**512,801**	261,110
ICY Clinical Counsellor Funding	80,539	**107,385**	64,448
Total Provincial Grants - Ministry of Education and Child Care	27,171,606	**29,115,649**	27,240,586
Provincial Grants - Other	67,259	**63,027**	67,259
Other Revenues			
Funding from First Nations	3,257,160	**2,935,538**	3,257,160
Miscellaneous			
Miscellaneous Revenue	150,000	**46,344**	133,283
Total Other Revenue	3,407,160	**2,981,882**	3,390,443
Rentals and Leases	258,355	**257,770**	224,646
Investment Income	149,205	**171,716**	388,852
Total Operating Revenue	31,053,585	**32,590,044**	31,311,786

School District No. 58 (Nicola-Similkameen)

Schedule of Operating Expense by Object

Year Ended June 30, 2026

	2026 Budget	**2026 Actual**	2025 Actual
	$	**$**	$
Salaries			
Teachers	9,456,861	**9,508,077**	9,376,604
Principals and Vice Principals	2,049,514	**2,087,827**	2,337,571
Educational Assistants	3,104,648	**3,045,343**	3,134,604
Support Staff	3,403,634	**3,214,348**	3,489,399
Other Professionals	1,553,224	**1,505,268**	1,383,387
Substitutes	1,244,800	**1,213,118**	1,207,306
Total Salaries	20,812,681	**20,573,981**	20,928,871
Employee Benefits	4,767,561	**4,904,118**	4,768,907
Total Salaries and Benefits	25,580,242	**25,478,099**	25,697,778
Services and Supplies			
Services	1,703,317	**1,661,937**	1,629,273
Student Transportation	318,056	**271,196**	269,238
Professional Development and Travel	341,532	**278,536**	361,896
Rentals and Leases	43,091	**33,868**	43,073
Dues and Fees	118,302	**129,155**	110,144
Insurance	93,387	**86,475**	105,973
Supplies	1,569,585	**1,410,211**	1,242,689
Utilities	884,503	**859,587**	918,317
Total Services and Supplies	5,071,773	**4,730,965**	4,680,603
Total Operating Expense	30,652,015	**30,209,064**	30,378,381

School District No. 58 (Nicola-Similkameen)

Operating Expense by Function, Program and Object

Year Ended June 30, 2026

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	$	$	$	$	$	$	$
1 Instruction							
1.02 Regular Instruction	8,872,230	197,641	47,912	355,342	8,218	725,197	**10,206,540**
1.03 Career Programs				472		240	**712**
1.07 Library Services	56,048			27,274		12,710	**96,032**
1.08 Counselling	191,511			13,159			**204,670**
1.10 Inclusive Education	340,251	1,712	2,336,261			214,022	**2,892,246**
1.30 English Language Learning	48,037						**48,037**
1.31 Indigenous Education			651,032		81,489	2,866	**735,387**
1.41 School Administration		1,888,474	10,138	502,914		54,363	**2,455,889**
Total Function 1	**9,508,077**	**2,087,827**	**3,045,343**	**899,161**	**89,707**	**1,009,398**	**16,639,513**
4 District Administration							
4.11 Educational Administration					500,640		**500,640**
4.40 School District Governance					156,958	572	**157,530**
4.41 Business Administration				190,543	515,442	214	**706,199**
Total Function 4	**-**	**-**	**-**	**190,543**	**1,173,040**	**786**	**1,364,369**
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				29,520	201,287	4,705	**235,512**
5.50 Maintenance Operations				1,513,807		111,914	**1,625,721**
5.52 Maintenance of Grounds				99,159			**99,159**
5.56 Utilities							**-**
Total Function 5	**-**	**-**	**-**	**1,642,486**	**201,287**	**116,619**	**1,960,392**
7 Transportation and Housing							
7.41 Transportation and Housing Administration				29,518	41,234		**70,752**
7.70 Student Transportation				452,640		86,315	**538,955**
Total Function 7	**-**	**-**	**-**	**482,158**	**41,234**	**86,315**	**609,707**
9 Debt Services							
Total Function 9	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Functions 1 - 9	**9,508,077**	**2,087,827**	**3,045,343**	**3,214,348**	**1,505,268**	**1,213,118**	**20,573,981**

School District No. 58 (Nicola-Similkameen)

Operating Expense by Function, Program and Object

Year Ended June 30, 2026

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2026 Actual	2026 Budget	2025 Actual
	$	$	$	$	$	$	$
1 Instruction							
1.02 Regular Instruction	**10,206,540**	2,404,050	**12,610,590**	1,146,723	**13,757,313**	13,284,000	12,981,449
1.03 Career Programs	**712**	214	**926**	54,878	**55,804**	81,200	81,665
1.07 Library Services	**96,032**	21,826	**117,858**	72,986	**190,844**	84,375	207,008
1.08 Counselling	**204,670**	50,734	**255,404**	4,191	**259,595**	535,085	164,192
1.10 Inclusive Education	**2,892,246**	769,431	**3,661,677**	278,791	**3,940,468**	4,062,248	5,069,601
1.30 English Language Learning	**48,037**	14,192	**62,229**	4,900	**67,129**	211,508	120,316
1.31 Indigenous Education	**735,387**	171,006	**906,393**	384,597	**1,290,990**	1,427,306	1,400,753
1.41 School Administration	**2,455,889**	578,165	**3,034,054**	39,554	**3,073,608**	2,963,422	2,764,600
Total Function 1	**16,639,513**	**4,009,618**	**20,649,131**	**1,986,620**	**22,635,751**	22,649,144	22,789,584
4 District Administration							
4.11 Educational Administration	**500,640**	94,603	**595,243**	48,930	**644,173**	717,326	589,656
4.40 School District Governance	**157,530**	11,019	**168,549**	128,590	**297,139**	495,677	282,858
4.41 Business Administration	**706,199**	214,973	**921,172**	487,506	**1,408,678**	1,313,344	1,125,090
Total Function 4	**1,364,369**	**320,595**	**1,684,964**	**665,026**	**2,349,990**	2,526,347	1,997,604
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	**235,512**	51,557	**287,069**	80,439	**367,508**	337,407	495,952
5.50 Maintenance Operations	**1,625,721**	364,252	**1,989,973**	713,518	**2,703,491**	2,856,978	2,866,026
5.52 Maintenance of Grounds	**99,159**	24,512	**123,671**	123,691	**247,362**	250,815	224,657
5.56 Utilities	**-**		**-**	859,587	**859,587**	884,503	918,317
Total Function 5	**1,960,392**	**440,321**	**2,400,713**	**1,777,235**	**4,177,948**	4,329,703	4,504,952
7 Transportation and Housing							
7.41 Transportation and Housing Administration	**70,752**	16,618	**87,370**	280	**87,650**	122,315	125,183
7.70 Student Transportation	**538,955**	116,966	**655,921**	301,804	**957,725**	1,024,506	961,058
Total Function 7	**609,707**	**133,584**	**743,291**	**302,084**	**1,045,375**	1,146,821	1,086,241
9 Debt Services							
Total Function 9	**-**	**-**	**-**	**-**	**-**	-	-
Total Functions 1 - 9	**20,573,981**	**4,904,118**	**25,478,099**	**4,730,965**	**30,209,064**	30,652,015	30,378,381

School District No. 58 (Nicola-Similkameen)

Schedule of Special Purpose Operations
Year Ended June 30, 2026

	2026 Budget	**2026 Actual**	2025 Actual
	$	**$**	$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	7,703,624	**7,125,355**	6,888,203
Other	24,932	**15,132**	36,598
Other Revenue	1,089,398	**1,219,605**	1,312,377
Investment Income		**4,791**	1,683
Total Revenue	8,817,954	**8,364,883**	8,238,861
Expenses			
Instruction	8,578,164	**8,149,889**	8,036,928
Operations and Maintenance	125,854	**123,445**	90,091
Transportation and Housing	73,936	**49,140**	36,079
Total Expense	8,777,954	**8,322,474**	8,163,098
Special Purpose Surplus (Deficit) for the year	40,000	**42,409**	75,763
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(40,000)	**(42,409)**	(75,763)
Total Net Transfers	(40,000)	**(42,409)**	(75,763)
Total Special Purpose Surplus (Deficit) for the year	-	**-**	-
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		**-**	-

School District No. 58 (Nicola-Similkameen)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2026

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
	$	$	$	$	$	$	$	$	$	$
Deferred Revenue, beginning of year			4,135	764,131	16,845	34,669	190,058	21,961		
Add: Restricted Grants										
Provincial Grants - Ministry of Education and Child Care	125,854	98,463			136,000	14,700	80,946	322,729	354,677	5,150,428
Provincial Grants - Other										
Other				1,204,808						
Investment Income										
	125,854	98,463	-	1,204,808	136,000	14,700	80,946	322,729	354,677	5,150,428
Less: Allocated to Revenue	125,854	98,463	2,019	1,147,987	116,476	713	104,403	172,797	354,677	5,150,428
Recovered										
Deferred Revenue, end of year	**-**	**-**	**2,116**	**820,952**	**36,369**	**48,656**	**166,601**	**171,893**	**-**	**-**
Revenues										
Provincial Grants - Ministry of Education and Child Care	125,854	98,463	2,019		116,476	713	104,403	172,797	354,677	5,150,428
Provincial Grants - Other										
Other Revenue				1,147,987						
Investment Income										
	125,854	98,463	2,019	1,147,987	116,476	713	104,403	172,797	354,677	5,150,428
Expenses										
Salaries										
Teachers							25,153			4,187,340
Principals and Vice Principals									82,105	
Educational Assistants		78,723			84,003			35,314	26,053	
Support Staff							9,140	55	53,149	
Other Professionals									74,528	
Substitutes							439			
	-	78,723	-	-	84,003	-	34,732	35,369	235,835	4,187,340
Employee Benefits		19,740			24,317		8,898	6,136	50,342	963,088
Services and Supplies	123,445		2,019	1,147,987	8,156	713	60,773	131,292	28,500	
	123,445	98,463	2,019	1,147,987	116,476	713	104,403	172,797	314,677	5,150,428
Net Revenue (Expense) before Interfund Transfers	2,409	-	-	-	-	-	-	-	40,000	-
Interfund Transfers										
Tangible Capital Assets Purchased	(2,409)								(40,000)	
	(2,409)	-	-	-	-	-	-	-	(40,000)	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-	-

School District No. 58 (Nicola-Similkameen)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2026

	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children (CR4YC)	Seamless Day Kindergarten	JUST B4	Strengthening Early Years to Kindergarten (SEY2KT)	Early Care & Learning (ECL)	Feeding Futures Fund	Health Career Grants
	$	$	$	$	$	$	$	$	$	$
Deferred Revenue, beginning of year			12,114	20,805	5,172	50,000	30,671	31,695	76,444	43,176
Add: Restricted Grants										
Provincial Grants - Ministry of Education and Child Care	35,050	73,936	55,000					525,000	350,000	
Provincial Grants - Other										
Other										
Investment Income										
	35,050	73,936	55,000	-	-	-	-	525,000	350,000	-
Less: Allocated to Revenue	35,050	49,140	51,351	2,947	5,172	-	925	206,695	384,841	8,176
Recovered										35,000
Deferred Revenue, end of year	**-**	**24,796**	**15,763**	**17,858**	**-**	**50,000**	**29,746**	**350,000**	**41,603**	**-**
Revenues										
Provincial Grants - Ministry of Education and Child Care	35,050	49,140	51,351	2,947	5,172		925	206,695	384,841	8,176
Provincial Grants - Other										
Other Revenue										
Investment Income										
	35,050	49,140	51,351	2,947	5,172	-	925	206,695	384,841	8,176
Expenses										
Salaries										
Teachers									42,012	
Principals and Vice Principals								169,383		
Educational Assistants					3,469					
Support Staff									61,298	492
Other Professionals										
Substitutes	1,038									
	1,038	-	-	-	3,469	-	-	169,383	103,310	492
Employee Benefits	135				1,359			37,264	16,657	170
Services and Supplies	33,877	49,140	51,351	2,947	344		925	48	264,874	7,514
	35,050	49,140	51,351	2,947	5,172	-	925	206,695	384,841	8,176
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-	-
Interfund Transfers										
Tangible Capital Assets Purchased										
	-	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-	-

School District No. 58 (Nicola-Similkameen)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2026

	Professional Learning Grant	National School Food Program	Dual Credit - FN Tchr Education	ASSAI	United Way	Charitable Society	TOTAL
	$	$	$	$	$	$	$
Deferred Revenue, beginning of year	247,553	65,242	-	9,932	29,398	334,147	1,988,148
Add: Restricted Grants							
Provincial Grants - Ministry of Education and Child Care		97,860	50,000				7,470,643
Provincial Grants - Other				15,000			15,000
Other						38,991	1,243,799
Investment Income						4,791	4,791
	-	97,860	50,000	15,000	-	43,782	8,734,233
Less: Allocated to Revenue	144,875	110,353	-	15,132	9,549	66,860	8,364,883
Recovered				9,800			44,800
Deferred Revenue, end of year	**102,678**	**52,749**	**50,000**	**-**	**19,849**	**311,069**	**2,312,698**
Revenues							
Provincial Grants - Ministry of Education and Child Care	144,875	110,353					7,125,355
Provincial Grants - Other				15,132			15,132
Other Revenue					9,549	62,069	1,219,605
Investment Income						4,791	4,791
	144,875	110,353	-	15,132	9,549	66,860	8,364,883
Expenses							
Salaries							
Teachers	115,062						4,369,567
Principals and Vice Principals							251,488
Educational Assistants							227,562
Support Staff				6,389	8,681		139,204
Other Professionals							74,528
Substitutes	1,250						2,727
	116,312	-	-	6,389	8,681	-	5,065,076
Employee Benefits	27,545			677	868		1,157,196
Services and Supplies	1,018	110,353		8,066		66,860	2,100,202
	144,875	110,353	-	15,132	9,549	66,860	8,322,474
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	42,409
Interfund Transfers							
Tangible Capital Assets Purchased							(42,409)
	-	-	-	-	-	-	(42,409)
Net Revenue (Expense)	-	-	-	-	-	-	-

School District No. 58 (Nicola-Similkameen)

Schedule of Capital Operations
Year Ended June 30, 2026

	2026 Budget	2026 Actual: Invested in Tangible Capital Assets	2026 Actual: Local Capital	2026 Actual: Fund Balance	2025 Actual
	$	$	$	$	$
Revenues					
Provincial Grants					
Ministry of Education and Child Care				-	310,845
Other		**3,834**		**3,834**	29,524
Investment Income	29,126		**28,374**	**28,374**	36,776
Amortization of Deferred Capital Revenue	1,544,959	**1,534,375**		**1,534,375**	1,317,994
Total Revenue	1,574,085	**1,538,209**	**28,374**	**1,566,583**	1,695,139
Expenses					
Operations and Maintenance		**2,854**		**2,854**	310,845
Amortization of Tangible Capital Assets					
Operations and Maintenance	2,325,433	**2,299,872**		**2,299,872**	5,274,705
Transportation and Housing	205,010	**219,780**		**219,780**	193,578
Total Expense	2,530,443	**2,522,506**	**-**	**2,522,506**	5,779,128
Capital Surplus (Deficit) for the year	(956,358)	**(984,297)**	**28,374**	**(955,923)**	(4,083,989)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	40,000	**214,178**		**214,178**	544,322
Local Capital	599,336		**1,024,561**	**1,024,561**	55,939
Settlement of Asset Retirement Obligation		**2,854**		**2,854**	
Total Net Transfers	639,336	**217,032**	**1,024,561**	**1,241,593**	600,261
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		**752,935**	**(752,935)**	**-**	
Total Other Adjustments to Fund Balances		**752,935**	**(752,935)**	**-**	
Total Capital Surplus (Deficit) for the year	(317,022)	**(14,330)**	**300,000**	**285,670**	(3,483,728)
Capital Surplus (Deficit), beginning of year		**5,960,886**	**1,052,229**	**7,013,115**	10,496,843
Capital Surplus (Deficit), end of year		**5,946,556**	**1,352,229**	**7,298,785**	7,013,115

School District No. 58 (Nicola-Similkameen)

Tangible Capital Assets
Year Ended June 30, 2026

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	$	$	$	$	$	$	$
Cost, beginning of year	2,752,973	74,597,126	3,501,067	1,931,142	684,610	1,695,687	**85,162,605**
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw			316,704	41,698			**358,402**
Deferred Capital Revenue - Other	3,835	170,127	39,260				**213,222**
Operating Fund			68,777	79,454		23,538	**171,769**
Special Purpose Funds		2,409	20,000			20,000	**42,409**
Local Capital			15,967	445,309	100,260	191,399	**752,935**
Transferred from Work in Progress		2,604,884	39,706				**2,644,590**
	3,835	2,777,420	500,414	566,461	100,260	234,937	**4,183,327**
Decrease:							
Disposed of		4,608					**4,608**
Deemed Disposals			29,082	33,145	117,377	350,481	**530,085**
	-	4,608	29,082	33,145	117,377	350,481	**534,693**
Cost, end of year	2,756,808	77,369,938	3,972,399	2,464,458	667,493	1,580,143	**88,811,239**
Work in Progress, end of year		731,057					**731,057**
Cost and Work in Progress, end of year	2,756,808	78,100,995	3,972,399	2,464,458	667,493	1,580,143	**89,542,296**
Accumulated Amortization, beginning of year		37,002,623	1,130,068	1,104,672	377,047	868,472	**40,482,882**
Changes for the Year							
Amortization for the Year		1,463,406	373,673	219,780	135,210	327,583	**2,519,652**
		1,463,406	373,673	219,780	135,210	327,583	**2,519,652**
Deemed Disposals			29,082	33,145	117,377	350,481	**530,085**
Written-off During Year							**-**
District Entered							**-**
		-	29,082	33,145	117,377	350,481	**530,085**
Accumulated Amortization, end of year		38,466,029	1,474,659	1,291,307	394,880	845,574	**42,472,449**
Tangible Capital Assets - Net	**2,756,808**	**39,634,966**	**2,497,740**	**1,173,151**	**272,613**	**734,569**	**47,069,847**

School District No. 58 (Nicola-Similkameen)

Tangible Capital Assets - Work in Progress
Year Ended June 30, 2026

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	$	$	$	$	$
Work in Progress, beginning of year	881,241				**881,241**
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	2,454,700	39,706			**2,494,406**
	2,454,700	39,706	-	-	**2,494,406**
Decrease:					
Transferred to Tangible Capital Assets	2,604,884	39,706			**2,644,590**
	2,604,884	39,706	-	-	**2,644,590**
Net Changes for the Year	(150,184)	-	-	-	**(150,184)**
Work in Progress, end of year	**731,057**	**-**	**-**	**-**	**731,057**

School District No. 58 (Nicola-Similkameen)

Deferred Capital Revenue
Year Ended June 30, 2026

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	$	$	$	$
Deferred Capital Revenue, beginning of year	22,994,606	10,957,166	52,737	**34,004,509**
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	358,402	174,387	35,000	**567,789**
Transferred from Work in Progress	2,642,863	1,727		**2,644,590**
	3,001,265	176,114	35,000	**3,212,379**
Decrease:				
Amortization of Deferred Capital Revenue	1,168,689	360,732	4,954	**1,534,375**
	1,168,689	360,732	4,954	**1,534,375**
Net Changes for the Year	1,832,576	(184,618)	30,046	**1,678,004**
Deferred Capital Revenue, end of year	24,827,182	10,772,548	82,783	**35,682,513**
Work in Progress, beginning of year	879,514	1,727		**881,241**
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	2,494,406			**2,494,406**
	2,494,406	-	-	**2,494,406**
Decrease				
Transferred to Deferred Capital Revenue	2,642,863	1,727		**2,644,590**
	2,642,863	1,727	-	**2,644,590**
Net Changes for the Year	(148,457)	(1,727)	-	**(150,184)**
Work in Progress, end of year	731,057	-	-	**731,057**
Total Deferred Capital Revenue, end of year	**25,558,239**	**10,772,548**	**82,783**	**36,413,570**

School District No. 58 (Nicola-Similkameen)

Changes in Unspent Deferred Capital Revenue
Year Ended June 30, 2026

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	$	$	$	$	$	$
Balance, beginning of year	351,940	552,065	546,648		20,000	**1,470,653**
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	2,850,702					**2,850,702**
Other					27,500	**27,500**
Investment Income		4,269				**4,269**
Recovery - NewSpaces BC Funding			(368,426)			**(368,426)**
	2,850,702	4,269	(368,426)	-	27,500	**2,514,045**
Decrease:						
Transferred to DCR - Capital Additions	358,402		174,387		35,000	**567,789**
Transferred to DCR - Work in Progress	2,494,406					**2,494,406**
Transferred to Revenue - Site Purchases			3,835			**3,835**
	2,852,808	-	178,222	-	35,000	**3,066,030**
Net Changes for the Year	(2,106)	4,269	(546,648)	-	(7,500)	**(551,985)**
Balance, end of year	**349,834**	**556,334**	**-**	**-**	**12,500**	**918,668**

Nicola Similkameen School District

MEMORANDUM

TO: All Trustees

FROM: Mark Friesen
Secretary Treasurer/CFO

RE: 2025/26 Financial Statement Discussion & Analysis

DATE: September 16, 2026

The Financial Statement Discussion and Analysis (FSDA) Report complements the annual audited Financial Statements by providing a commentary on the year end financial results of the district.

The district ended the year with a residual of revenue over expenses. Based on the priorities given by the Board at its June 2026 board meeting, staff were able to direct these excess funds to the following initiatives:

1) **Reinvestment in literacy**
- Literacy resources $150,000
- Temporary coaching positions (0.8 FTE) $100,000

2) **Strengthening contingency funds**
- Increasing unrestricted surplus to a minimum of 3% of budgeted operating expenses
- Deferred maintenance for Central $300,000

Separately, excess funds of $153,554 not spent within school budgets were put into a restricted fund for equipment replacement at the schools.

Trustees will be requested for a motion to approve the FSDA Report. Once approved, staff will submit to the Ministry of Education and Child Care and publish the report on the School District's Website.

Suggested Motion:

THAT the Board of Education approve the 2025/26 Financial Statement Discussion & Analysis Report and submit to the Ministry of Education and Child Care.

Prepared by:

Mark Friesen
Secretary Treasurer/CFO
Nicola-Similkameen School District

Encl. Financial Statement Discussion & Analysis Report

FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

YEAR ENDED JUNE 30, 2026

AS PRESENTED SEPTEMBER 2026

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

TABLE OF CONTENTS

INTRODUCTION

This is a discussion and analysis of the financial statements for Nicola-Similkameen Public Schools (SD No. 58, the 'District') for the fiscal year ended June 30, 2026. This report should be read in combination with the District's consolidated financial statements of the same period.

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

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

SCHOOL DISTRICT OVERVIEW

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

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

STRATEGIC PLAN

In 2025-26, the School District embarked on refreshing its Strategic Plan that was created in 2021. This updated strategic plan does not significantly alter the strategic priorities set out in the original plan but will update the objectives and strategies to meet district goals as well bring in success indicators to measure the effectiveness of these strategies.

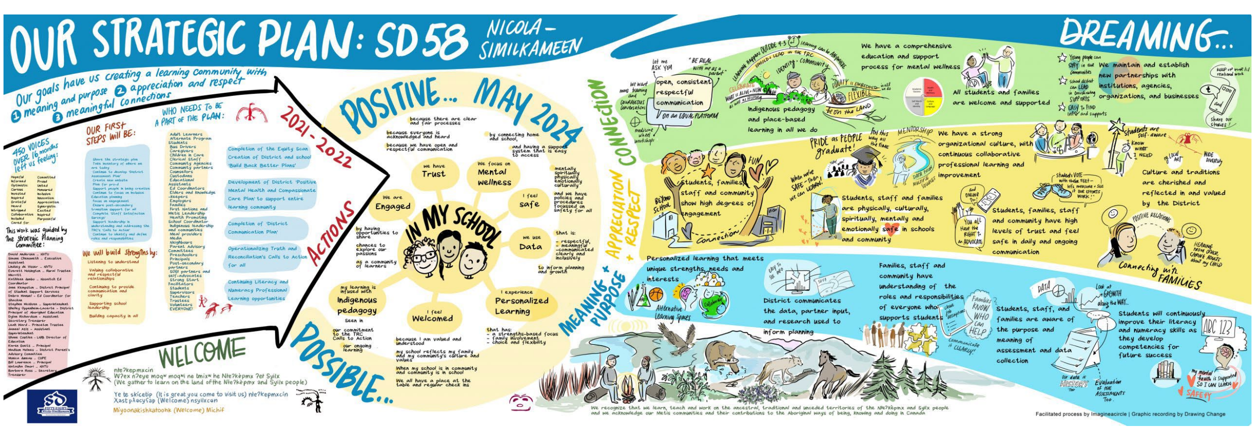
The refreshed Strategic Plan will be brought to the Board of Education at its September 2026 meeting for approval. A recap of what the 2021 Strategic Plan involved is as follow.

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

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

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

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



MISSION

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

VISION

Success for all learners, today and tomorrow.

VALUES

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

SCHOOLS

Elementary Schools

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

Secondary Schools

- Merritt Secondary School
- Princeton Secondary School

Alternate Programs

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

Distributed Learning (Online)

- South Central Interior Distance Education School (SCIDES)

COMPOSITION OF THE FINANCIAL STATEMENTS

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

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

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

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

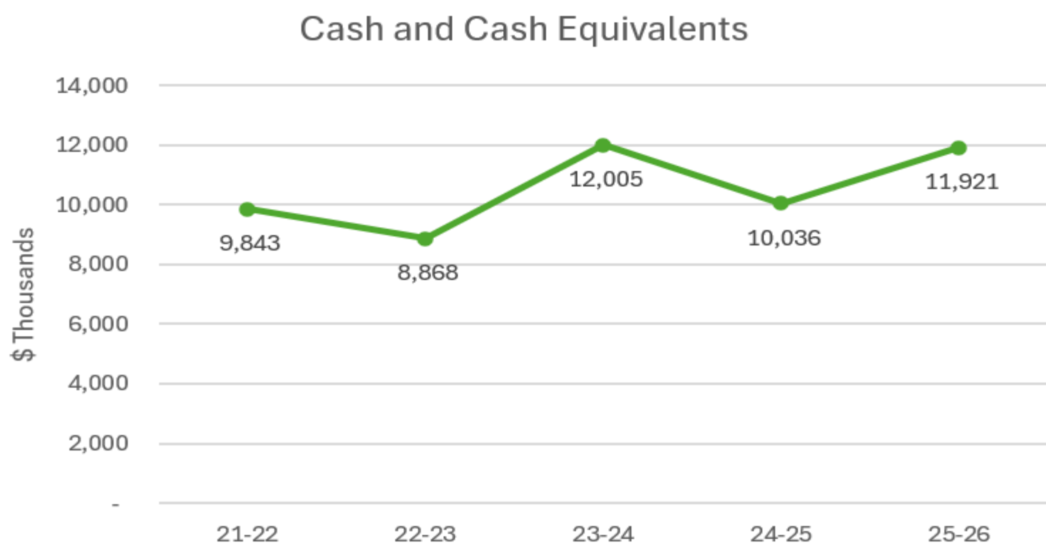
FINANCIAL ANALYSIS

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

STATEMENT OF FINANCIAL POSITION (Statement 1)

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

The District's net assets are up $1,467,466 from last year. Cash and cash equivalents (charted below), are showing an increase from last year. As you can see by the trend line, 2024 had an influx of cash which can be attributed to increased spending that occurred with mitigation of the overland flooding events, and the new childcare centre that was under continued construction in Princeton at the former Riverside school campus. The current increase reflects the district's increase in restricted and unrestricted reserves due to an increase in on-line student enrolment.



District Liabilities increased by $696,000 when compared to last year, as indicated in the chart below.

In Thousands	2026	2025	Change
Accounts Payable and Accrued Liabilites	$ 3,606	$ 4,188	$ (582)
Deferred Revenue	2,313	1,988	325
Deferred Capital Revenue	37,332	36,357	975
Employee Future Benefits	1,307	1,325	(18)
Asset Retirement Obligation	4,710	4,714	(4)
Total	**$ 49,268**	**$ 48,572**	**$ 696**

Statement 1 (Statement of Financial Position)

Accounts Payable liability decrease of $582,481 is due to the timing of June payrolls and liability obligations to Receiver General and other benefit companies for the most part.

Deferred Revenue is the unspent portion of revenue explicit for externally restricted programs where the grants and revenue received must be spent in accordance with each program's guidelines. These programs include but are not limited to Community Link, Early Learning programs, Feeding Futures, After School Sport and Arts, and include School Generated Funds. Deferred revenue has increased $324,550 since last year.

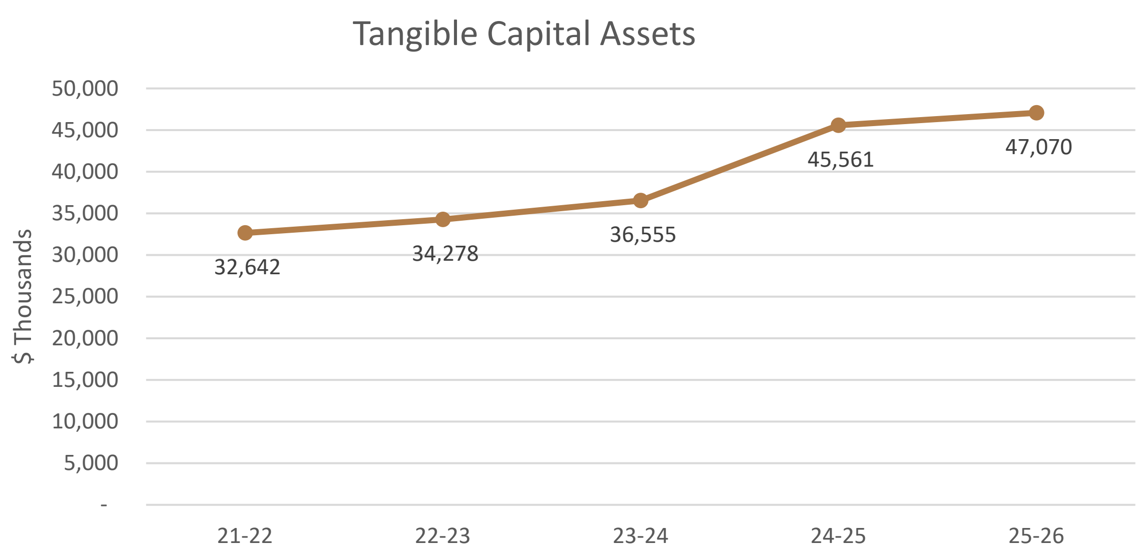
Deferred Capital Revenue is closely linked to the tangible capital asset balance. Revenue used in the acquisition of the School District's assets is amortized over the expected life of respective capital assets. Of the District's $47 million in tangible capital assets (Statement 1), $37.3 million represents deferred capital revenue that is yet to be recognized, or amortized, over the remaining expected life of the District's assets. Deferred Capital Revenue has increased $975,835, mainly due to building renovation projects such as HVAC upgrades.

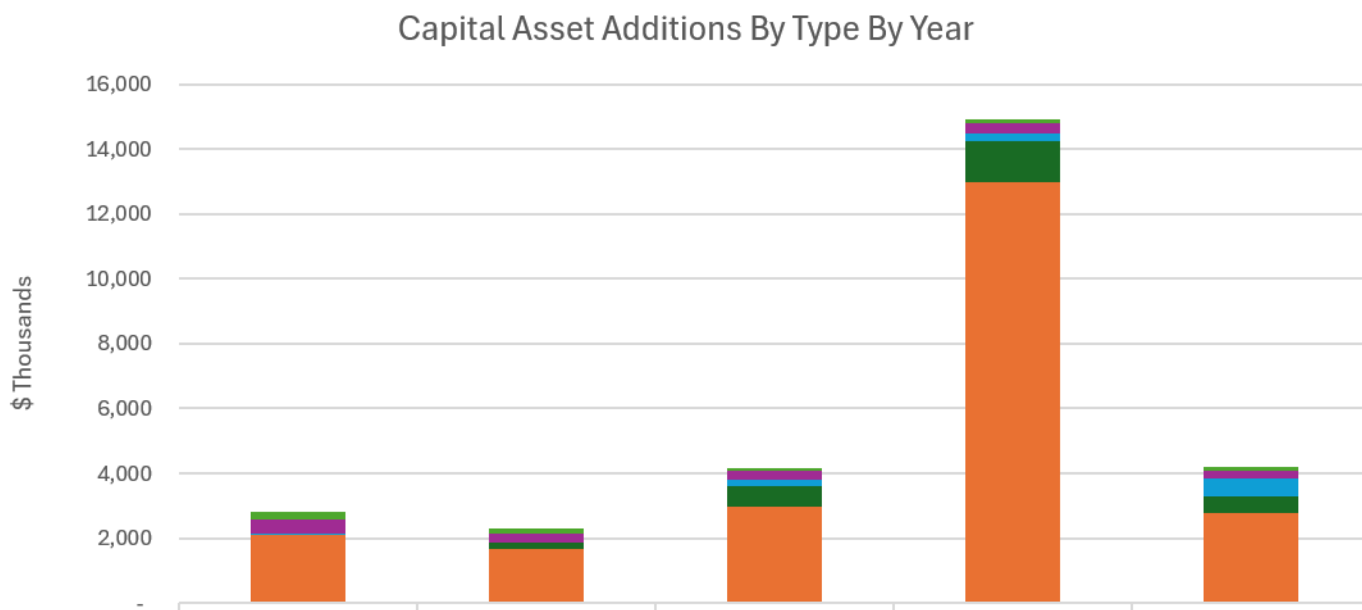
The Employee Future Benefits Liability of $1.3 million is represented by the total benefits (Ex: retirement, vacation etc.) owed to current employees, recognizing past work completed as well as an estimation for future expected payments. As employees leave the employment of the School District, this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

Asset Retirement Obligation (ARO) is a liability that is associated with the eventual retirement of a fixed asset. The liability for ARO is commonly a legal requirement to return a site to its previous condition. Some examples of these costs include the remediation of hazardous materials such as asbestos, vermiculite, and oil containers.

In addition to current assets and current liabilities, the Statement of Financial Position reports the

Tangible Capital Assets (TCA) of the District. The following two charts provide trends as well as the types of TCA purchased by the School District over the past five years with buildings additions being the most significant TCA addition.



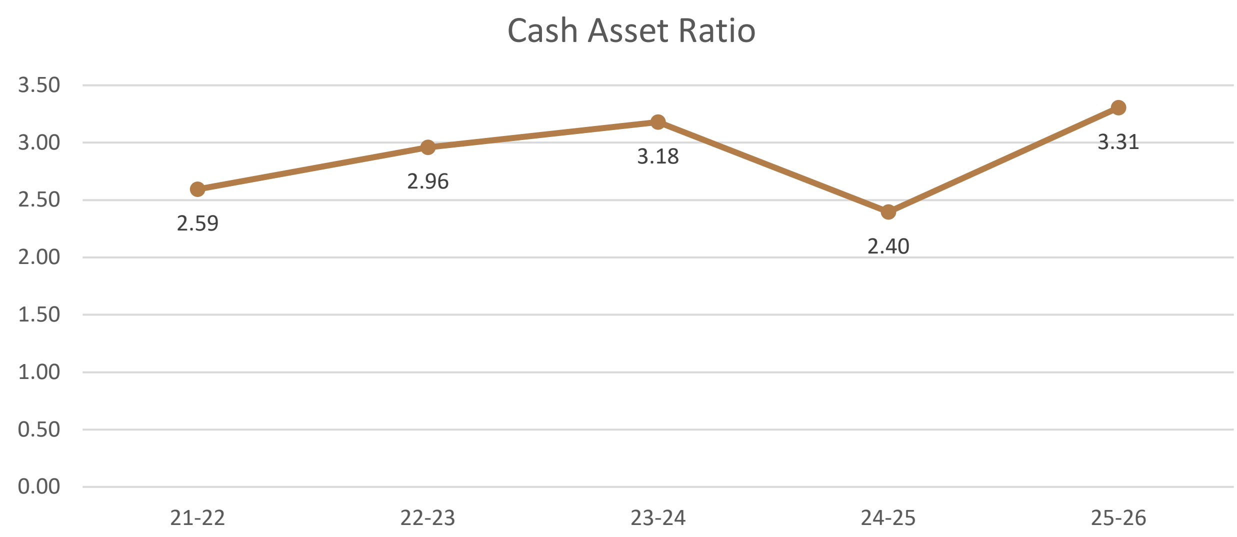


	21-22	22-23	23-24	24-25	25-26
Software	230	154	76	107	100
Computers	412	272	314	348	235
Vehicles	46	-	173	206	566
Furn & Equip.	13	187	638	1,266	500
Buildings	2,098	1,668	2,972	12,968	2,777
Sites	-	-	-	30	4

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

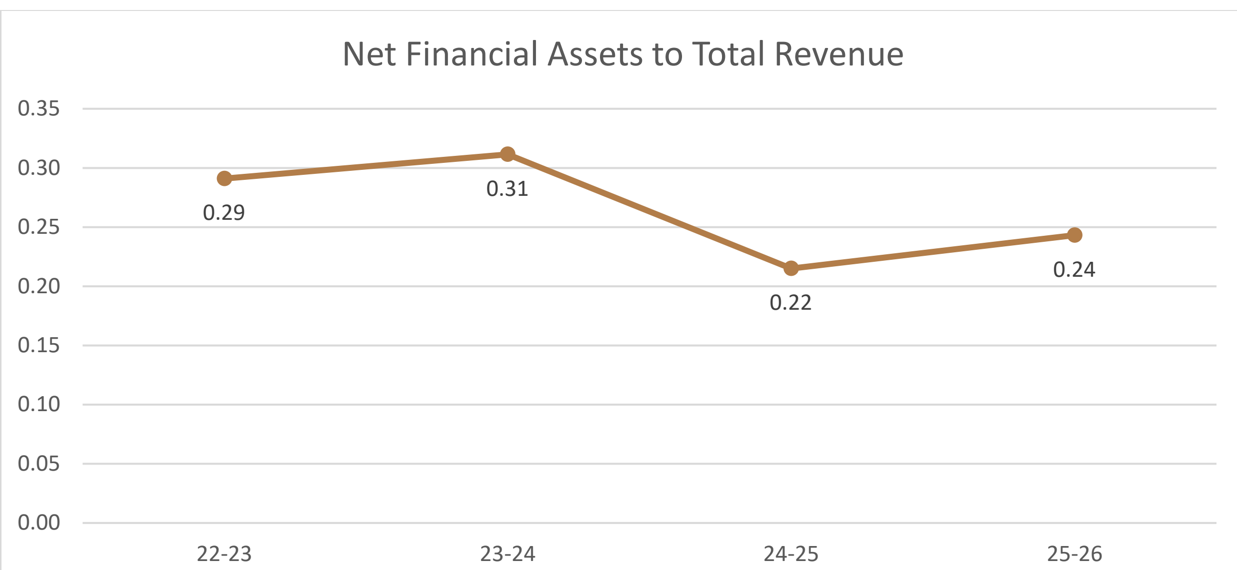
Capital Project	Location	Value ($ In Thousands)
AFG (26/27)	All Schools	$ 896,151
Science Room Upgrade (26/27)	Merritt Secondary	$ 475,000
HVAC Upgrades (26/27)	Various Schools	$ 860,000

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



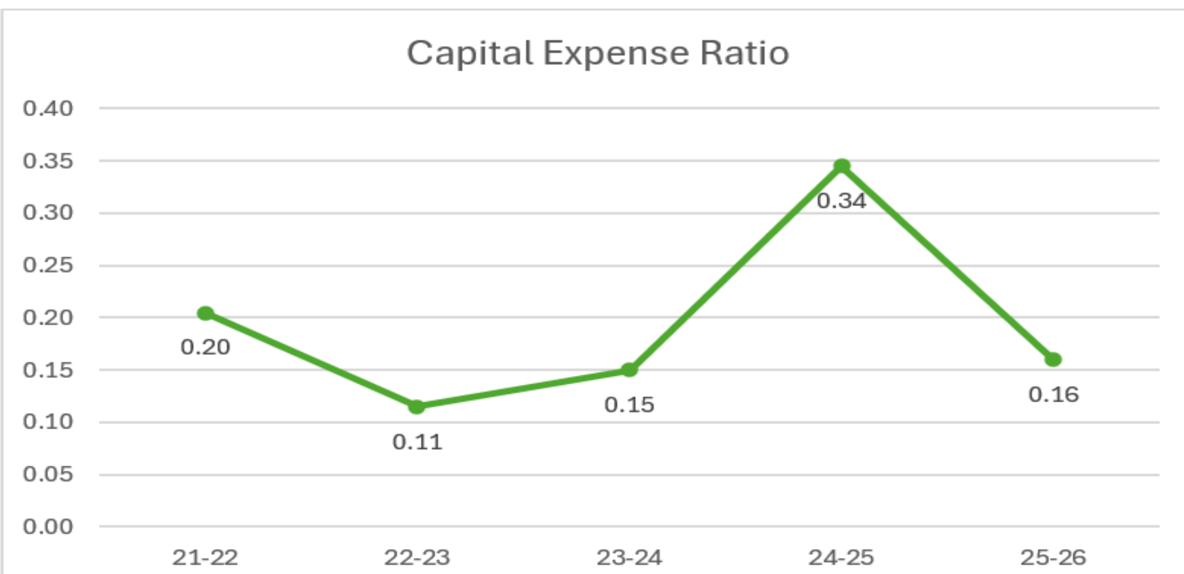
The cash asset ratio is a tool to assess the ability of the District to meet its current obligations. A ratio equal to or greater than 1.0 generally indicates that enough cash and cash equivalents are on hand to pay off all short-term debts. A ratio under 0.5 is considered risky as this is an indication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

Below is the net financial assets to total revenue ratio, which assesses long-term financial health and sustainability, providing insights into the District's ability to meet its financial obligations and invest in future needs without relying excessively on external borrowing or depleting reserves. The below ratio suggests that net financial assets are 24% of the District's annual revenue, indicating a relatively strong financial position.



The capital expense ratio charted below indicates the proportion of capital expense relative to total expenses. The five-year trend charted below indicates that between 11% - 20% of the School District's expenses are represented by capital spending normally. However, the prior year shows the completion of a large capital project (Child Care facility in Princeton) which is why 34% of expenses that year are attributed to capital activity.

Riverside Childcare Centre, completed 2024-25



Schedule of Changes in Accumulated Surplus

Schedule 1 provides the schedule of changes in accumulated surplus. The $10,335,727 accumulated surplus on Statement 1 is broken down as follows:

$ Thousands	2026	2025	Change
Operating Fund	3,037	1,855	1,182
Local Capital Fund	1,352	1,052	300
Invested in Capital Fund	5,947	5,961	(14)
Total Accumulated Surplus (Deficit)	10,336	8,868	1,468

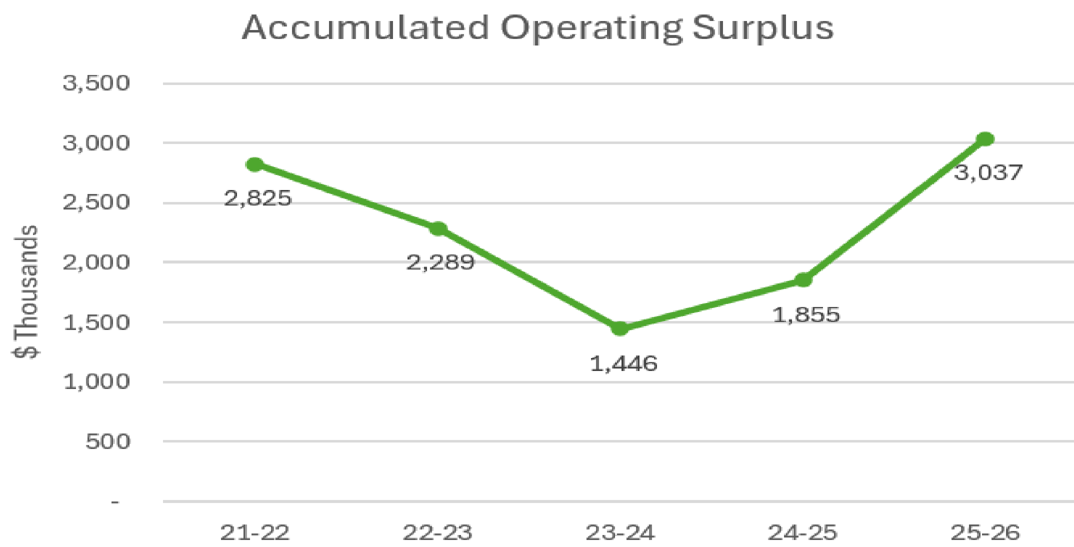
Accumulated surplus represents the Board's residual interest in its assets after deducting liabilities. Most of this balance is unavailable to fund operations as it is either internally restricted, or has already been used to invest in buildings, equipment, and other capital assets. The Local Capital Fund was increased by $300,000 to recognize the need to fund future maintenance on Merritt Central Elementary School.

The residual accumulated operating surplus at year end, $3,036,942 represents 10% of the total operating expenses, $30,209,064 (Schedule 2), Of the above noted surplus $877,244 is unrestricted representing 2.9% which is within the 2-4% guidelines prescribed by the Board Policy 611, Accumulated Operating Surplus.

Restricted Operating Surplus	2025-26	2024-25
Internally Restricted:		
Indigenous Education Surplus	134,430	36,476
IEC Council Funds	199,908	94,805
School Surpluses	153,554	-
Labour Relations Reserve	383,857	500,000
SCIDES Summer School	150,000	150,000
Reserve for Potential Cyber Security Attack	450,000	450,000
CUPE Service Improvement Fund - Article 26G	180,156	62,098
2026/27 Literacy Resources	250,000	-
2025/26 Numeracy Supplies	-	50,000
ICY Teams Grant Funds	257,793	150,408
Total Internally Restricted	**2,159,698**	**1,493,787**
Unrestricted Accumulated Operating Surplus	877,244	361,359
Total Available for Future Operations	**3,036,942**	**1,855,146**

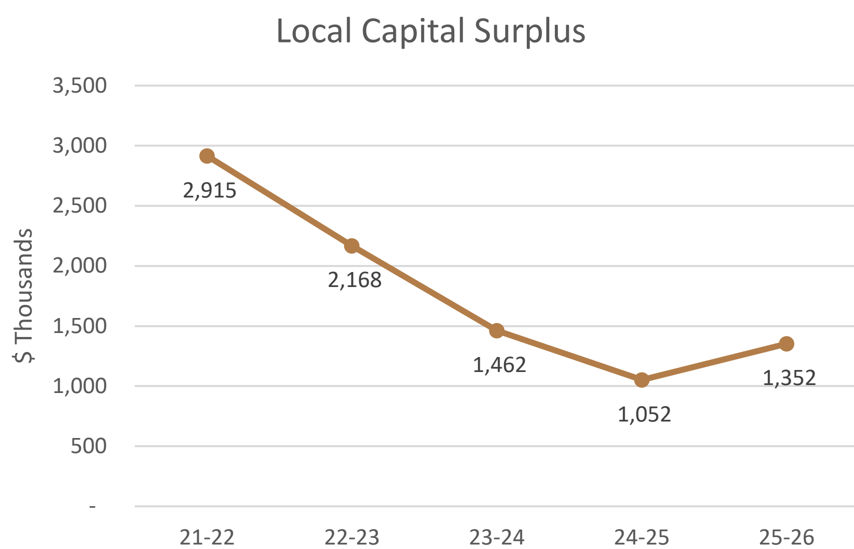
Below are two charts that provide five-year trending on the accumulated operating surplus and the local capital surplus.

Accumulated Operating Surplus is trending upwards as the district tries to rebuild its reserves and restrict funds for strategic initiatives in light of declining enrolment.



The Board of Education has recognized that it needs to stabilize its Local Capital Surplus to address deferred maintenance costs on its buildings which may not be funded by the Ministry.

The Board of Education had been intentionally spending down its accumulated Local Capital surplus by investing in educational programs and services; however, there is an ever growing need for deferred maintenance that these funds need to be available for.

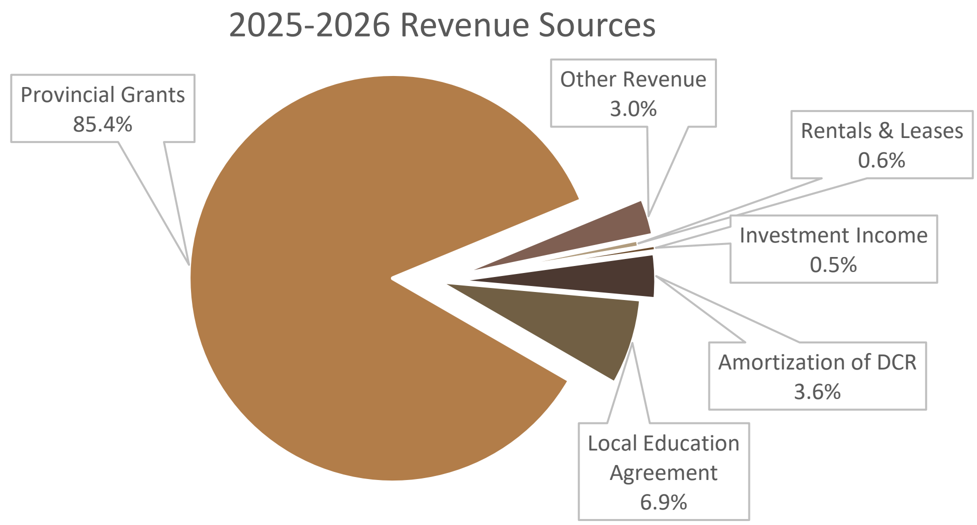


STATEMENT OF OPERATIONS (Statement 2)

REVENUES:

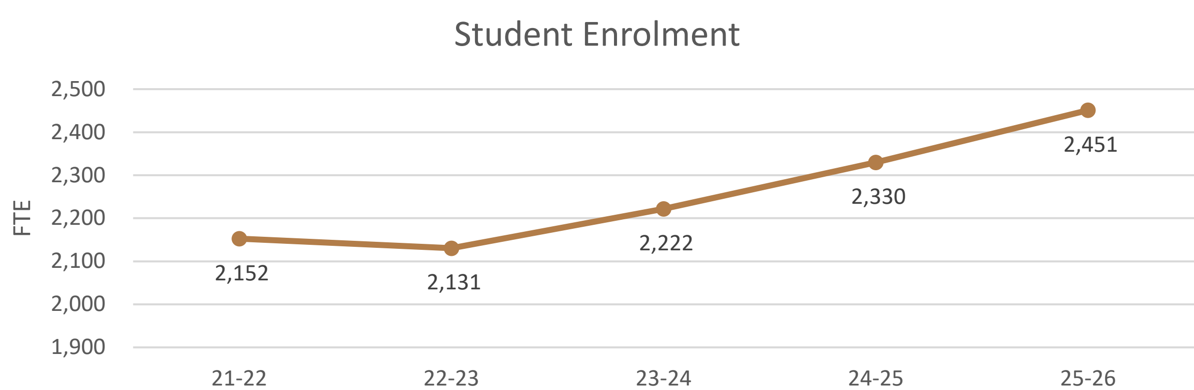
The Statement of Operations is a consolidation of revenues and expenditures in the operating (Schedule 2), special purpose (Schedule 3), and capital funds (Schedule 4).

While the School District received revenues from many sources, the majority of revenue reported on the Statement of Operations comes from the Ministry of Education and Child Care. In the chart below, 85.4% of the District's revenue was received by way of provincial grants.

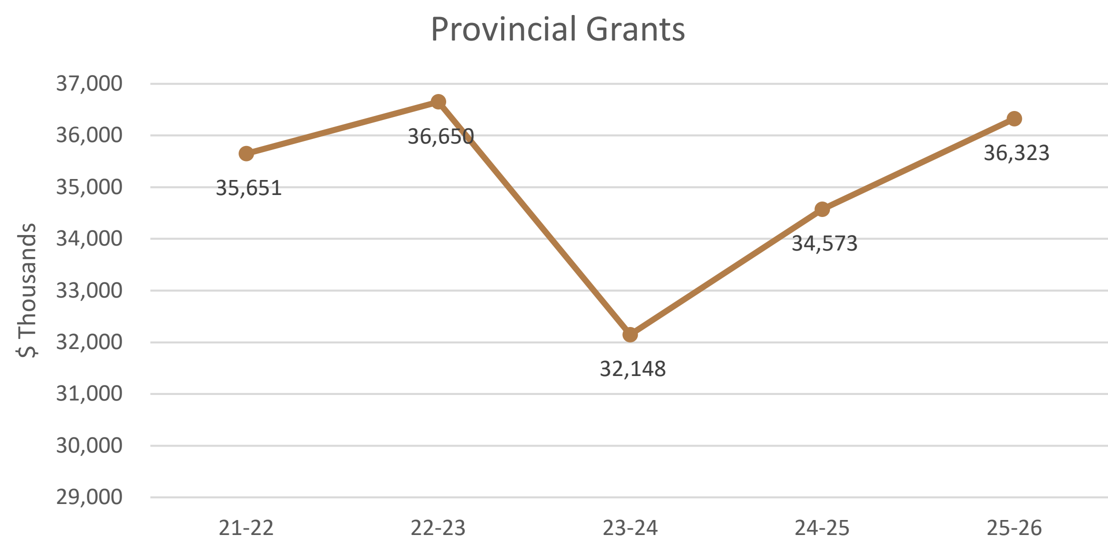


Amortization of deferred capital revenue (DCR) is the accounting recognition of funding received from the Provincial Government for capital projects. The most significant source of revenue for the School District is grants from the Ministry of Education and Child Care, which is driven by student enrolment.

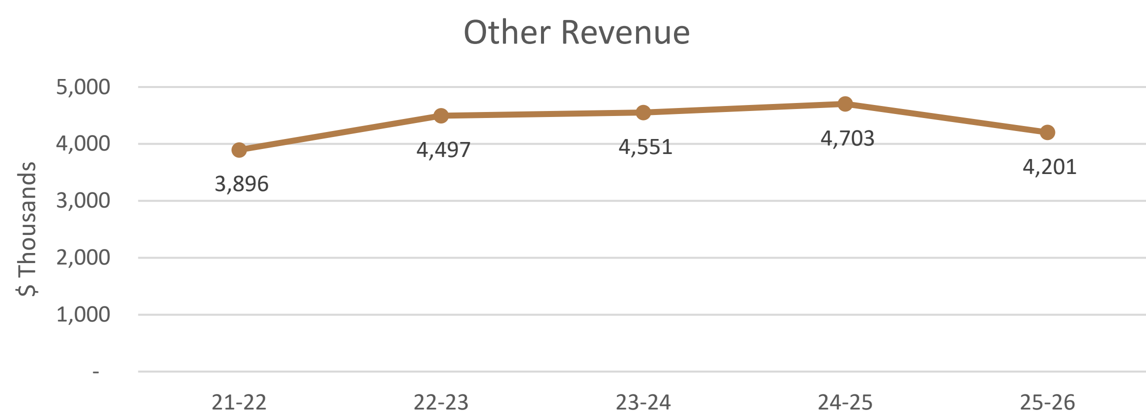
Student enrolment has been trending upward over the past five years, as expressed in the chart below. This is largely due to a robust increase in On-line learning as students in Brick & Mortar schools have been dropping.



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

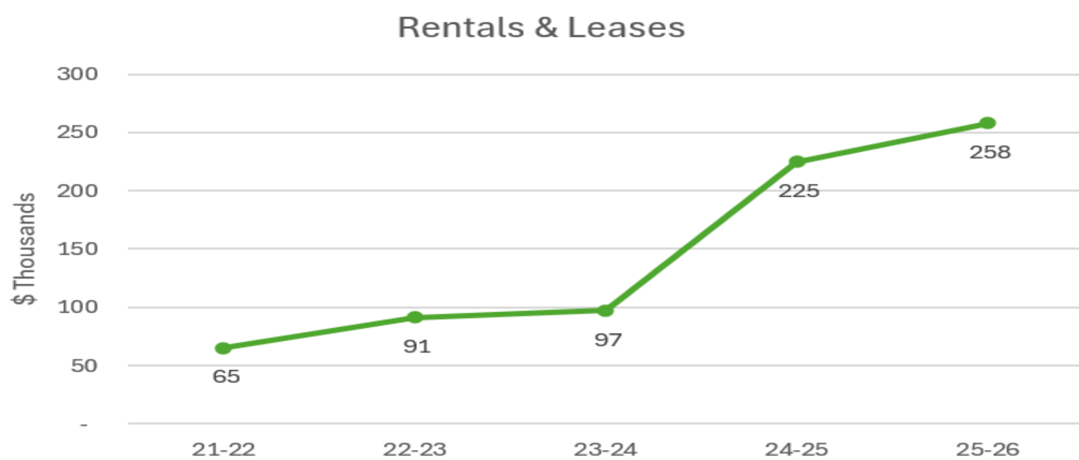


Provincial grants are up from the prior year as a result of increased student enrollment and funding.

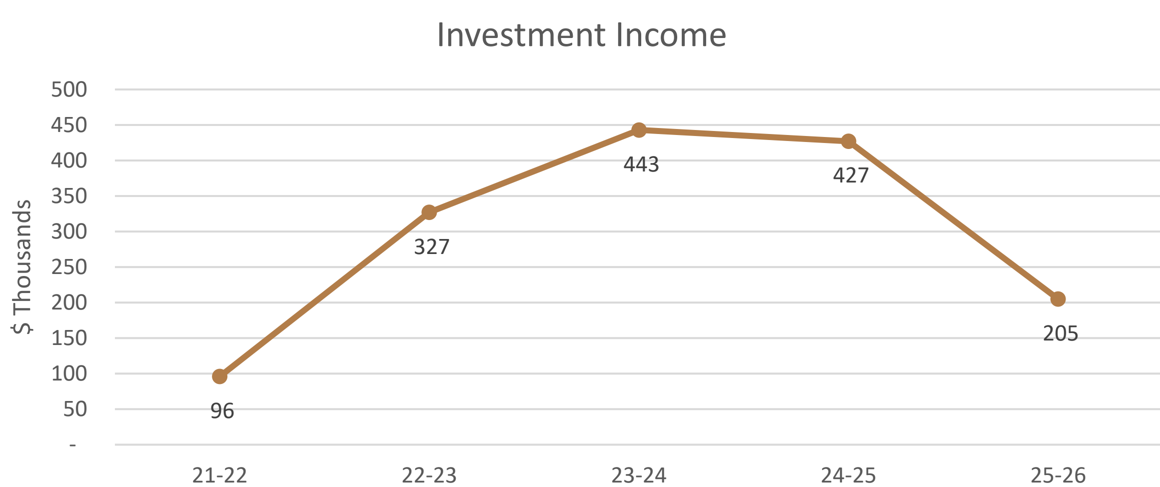


$4,201,487 was received in Other Revenue for the school year. This amount is represented by various revenue sources, including our Local Education Agreement (LEA) and School Generated Funds. The LEA represents funding for educational programs and services that are received from the school district's rights holders. The LEA for the school year is represented by: Coldwater Indian Band, Nooaitch Indian Band, Lower Nicola Indian Band, Shackan Indian Band, and Upper Nicola Indian Band. School Generated funds (SGF) are the aggregate of each school bank account. SGF are the monies collected by schools from students/families for various school-based programs specific to each school (Ex. Hot Lunch, Athletics).

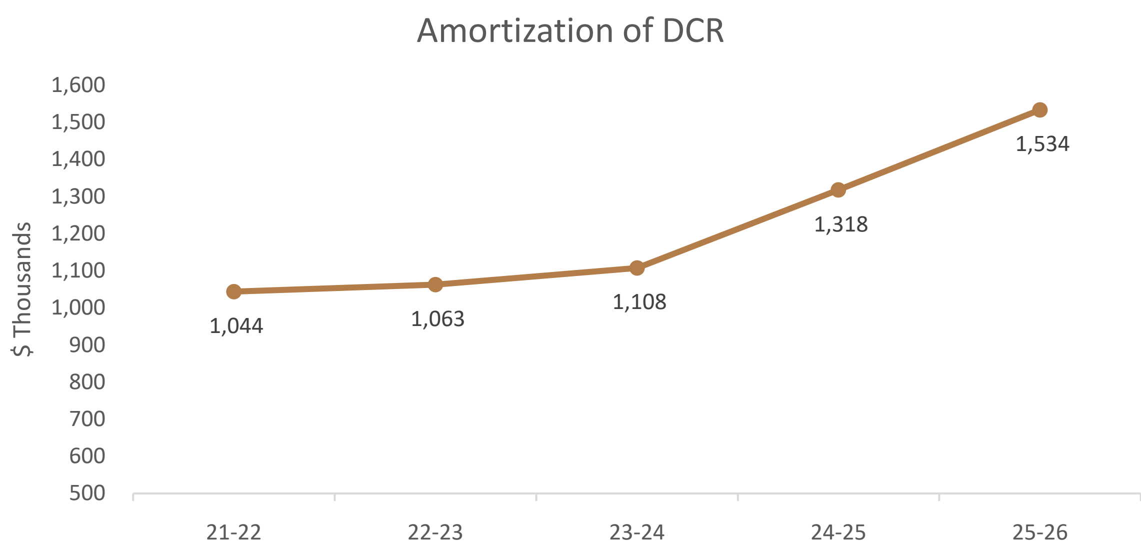
Other Revenue Sources	($ In Thousands)
Local Education Agreement (Rightsholders)	2,935,538
Miscellaneous	46,344
School Generated Funds (SGF)	1,147,987
Charitable Society (Scholarships/Bursaries)	71,618
	$ 4,201,487



Rental income is stable with the district being able to secure long term rental contracts for its surplus space.



Interest rates have decreased in recent years which has impacted the amount of revenue the district can take in from excess cash.



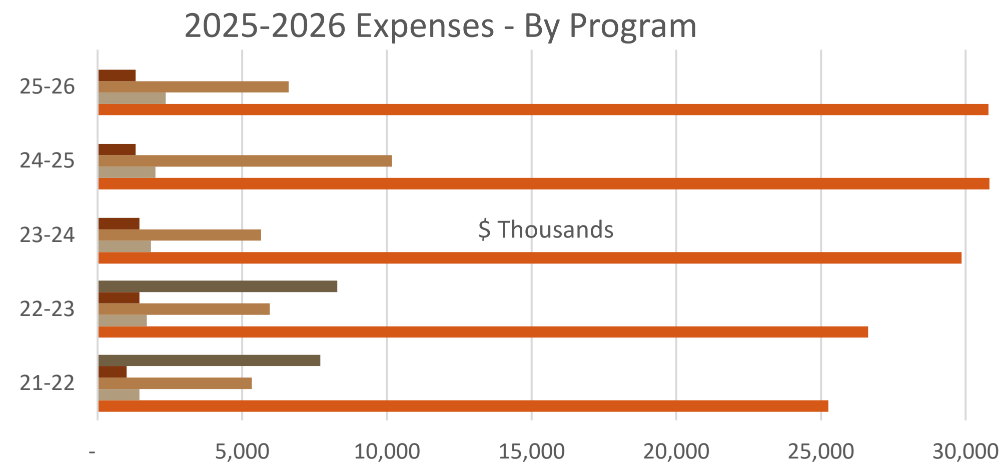
The Amortization of Deferred Capital Revenue is trending upwards over the past five years. The steep jump in the past couple of years is due to the large capital project at Riverside that was funded by the Ministry of Education and Child Care and will continue at this level for many years.

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

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

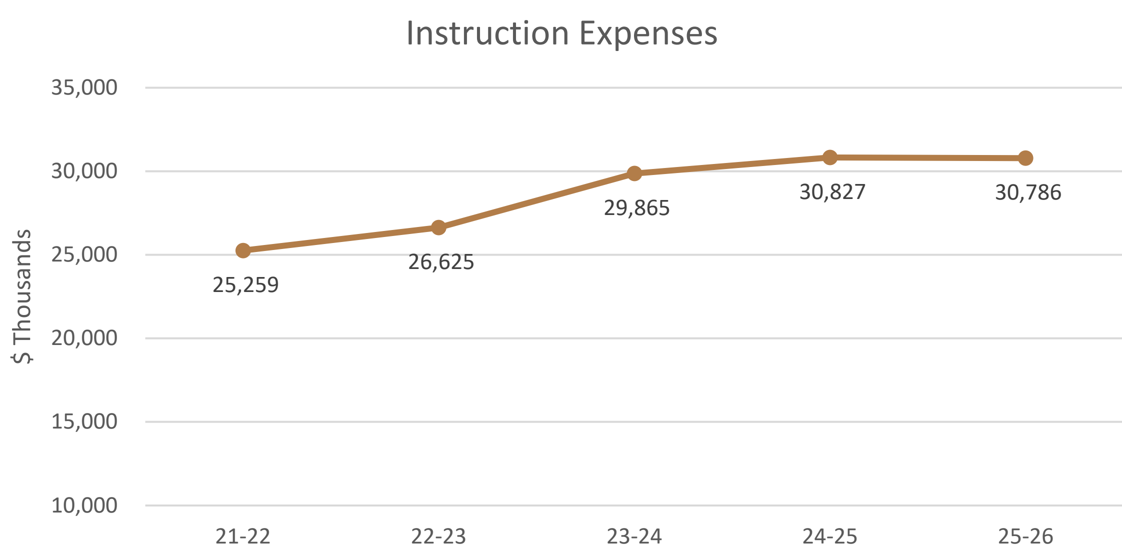
EXPENSES:

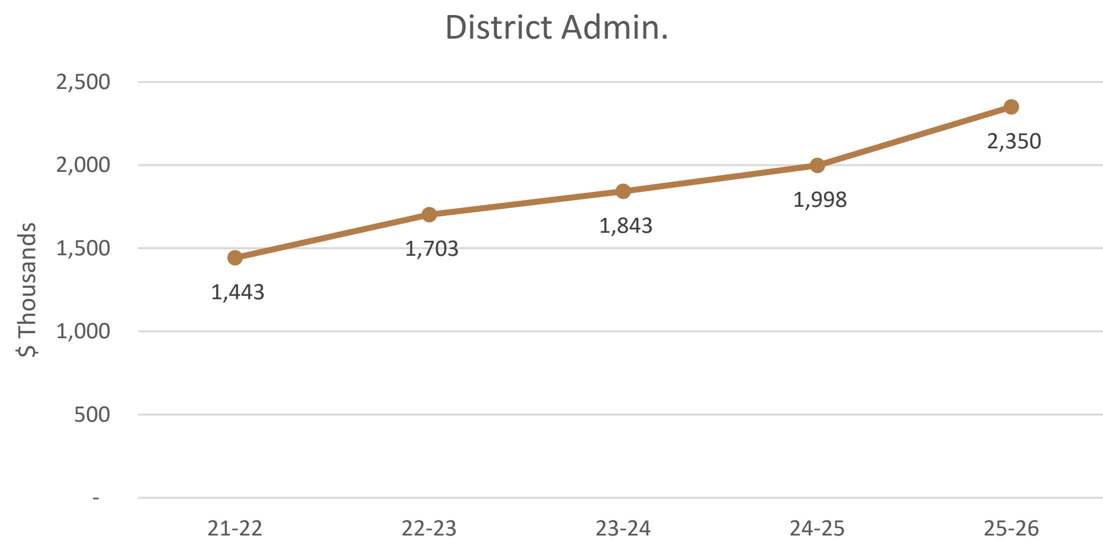
Moving away from revenue towards expenses, as taken from Statement 2, expenses are reported in two formats: by object and by function. The chart below demonstrates spending by program, with instructional costs representing the majority of expenses to the District, followed by operations and maintenance.



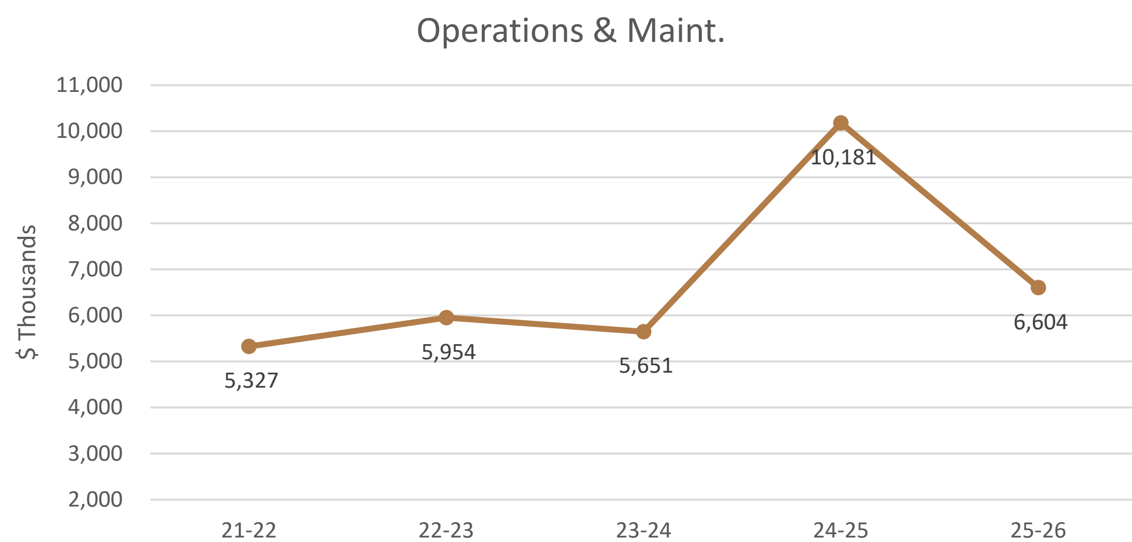
	21-22	22-23	23-24	24-25	25-26
Flood Restoration	7,695	8,288	-	-	-
Transportation	1,010	1,447	1,446	1,315	1,314
Operations & Maint.	5,327	5,954	5,651	10,181	6,604
District Admin.	1,443	1,703	1,843	1,998	2,350
Instruction	25,259	26,625	29,865	30,827	30,786

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

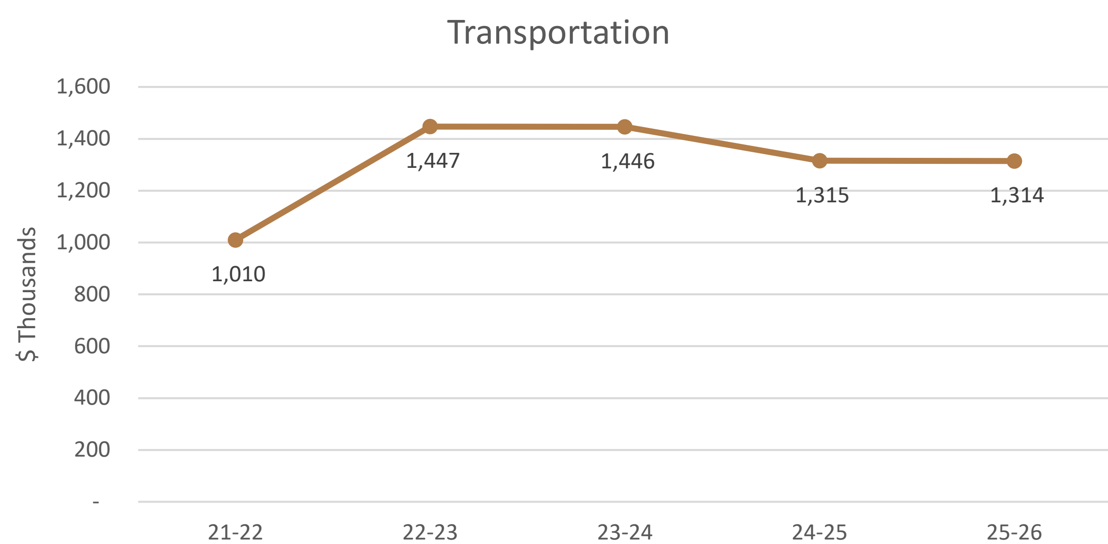




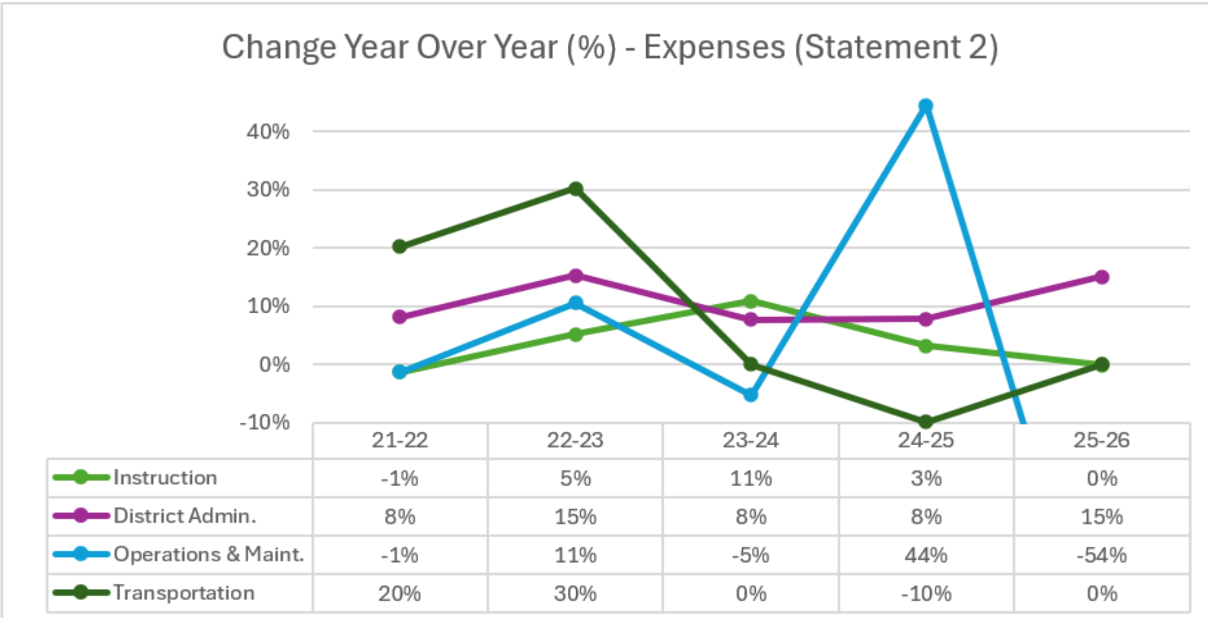
The increase in District Administration this year is due to reclassifying some educational administration costs from Instruction where they were captured in prior years. This classification is more consistent with the guidelines that the Ministry of Education and Child Care puts forwards for district expenses.



The anomaly in Operations and Maintenance last year is due to the recognition of assets into the Asset Retirement Obligation (ARO) accounting for $3.2 million of the increase. This will normalize over the next few years.

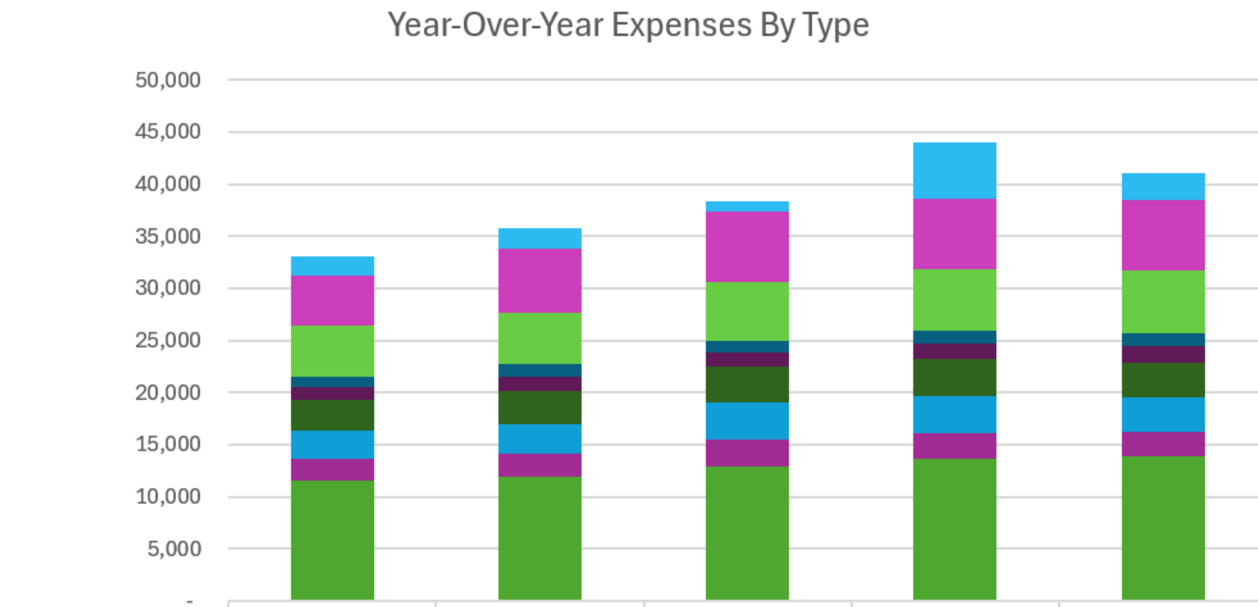


The chart below summarizes the percent change in spending, by program, year-over-year, as taken from Statement 2 of the financial statements.



	21-22	22-23	23-24	24-25	25-26
Instruction	-1%	5%	11%	3%	0%
District Admin.	8%	15%	8%	8%	15%
Operations & Maint.	-1%	11%	-5%	44%	-54%
Transportation	20%	30%	0%	-10%	0%

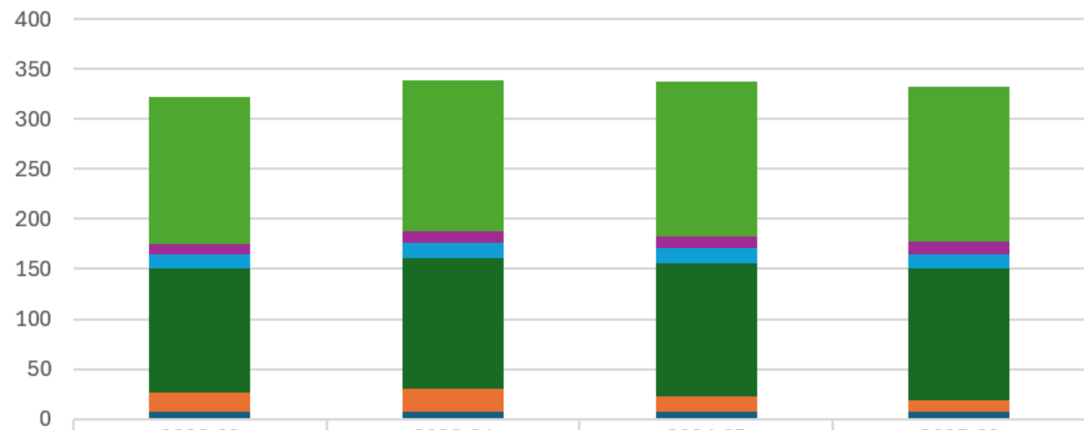
As demonstrated in the following chart, the most significant expense reported on the Statement of Operations is teacher staffing, followed by supplies & services and employee benefits.



	21-22	22-23	23-24	24-25	25-26
Amortization	1,795	1,881	1,034	5,468	2,520
Services & Supplies	4,764	6,212	6,718	6,741	6,831
Benefits	4,923	4,965	5,631	5,918	6,061
Substitutes	1,094	1,164	1,116	1,211	1,216
Oth Professional	1,115	1,298	1,441	1,459	1,580
Support Staff	3,005	3,240	3,440	3,601	3,354
Educ Assistants	2,700	2,793	3,517	3,470	3,273
Principals/VP's	2,117	2,240	2,642	2,555	2,339
Teachers	11,526	11,937	12,844	13,587	13,878

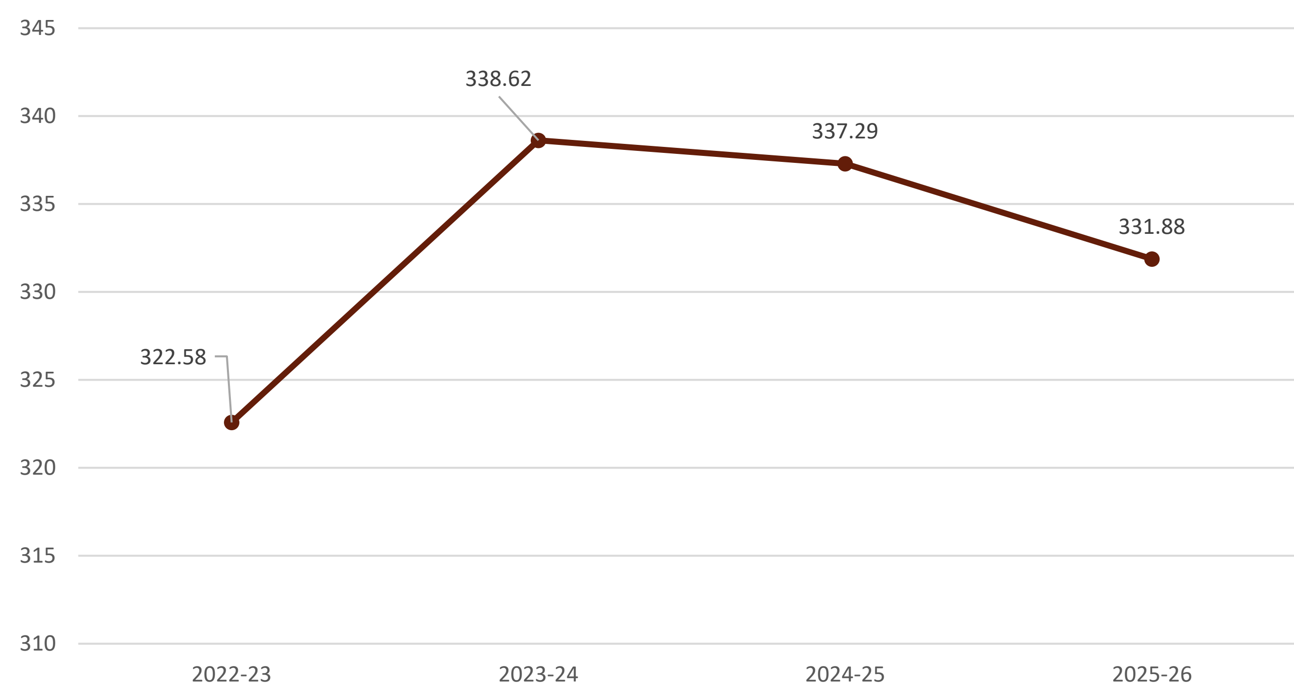
Salary and benefits expenses are based on the number and type of employees hired by the District along with the provisions set forth in the collective agreements. Teacher salaries have increased by 3% as contractually negotiated salary increases take effect. Support Staff increases has not yet been ratified at year end and therefore do not show in expenses. Non-union positions have also realized salary increases for the same period. The following chart demonstrates the changes in full-time equivalent staffing (FTE staffing), since 2022-2023. The district has worked to stabilize staffing to respond to declining student enrolment. Finally, short and long term leaves have an impact on staffing FTE from year-to-year. On average, costs associated with employee benefits (Ex. Pension, dental, extended health) represent an additional 23% of employees' salaries.

Staffing Full Time Equivalent (FTE)



	2022-23	2023-24	2024-25	2025-26
Teachers	148.14	150.84	155.25	154.79
Other Professionals	9.77	11.74	11.53	11.97
Principal / Vice Principal	14.54	15.70	15.37	14.43
Support Union	123.10	130.53	132.31	131.49
Support Non-Union	20.04	22.81	15.83	12.19
Trustees	7	7	7	7

Total Staffing Full Time Equivalent (FTE)



Operating Fund (Schedule 2 – Schedule 2c)

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

Operating Fund Revenue (In Thousands)	2026	2025	Amended Annual Budget	Variance from Prior Year	Variance from Budget
Ministry Grants	$ 29,116	$ 27,241	$ 27,172	$ 1,875	$ 1,944
Grants from Other Ministries	63	67	67	(4)	(4)
Federal Grants	-	-	-	-	-
Other Revenue	2,982	3,390	3,407	(408)	(425)
Rentals and Leases	258	225	258	33	-
Investment Income	172	389	149	(217)	23
Total	**$ 32,591**	**$ 31,312**	**$ 31,053**	**$ 1,279**	**$ 1,538**

Schedule 2 (Schedule of Operations) - Operating

Operating revenue is up $1,538,000 compared to the amended budget, due mainly in part to increased Ministry grants resulting from increased student enrolment and labour settlement funding associated with the provision of the Teacher collective agreement. Other revenue decreased compared to the previous year and amended budget due to decreased student enrollments within the Local Education Agreement and the Nominal Roll.

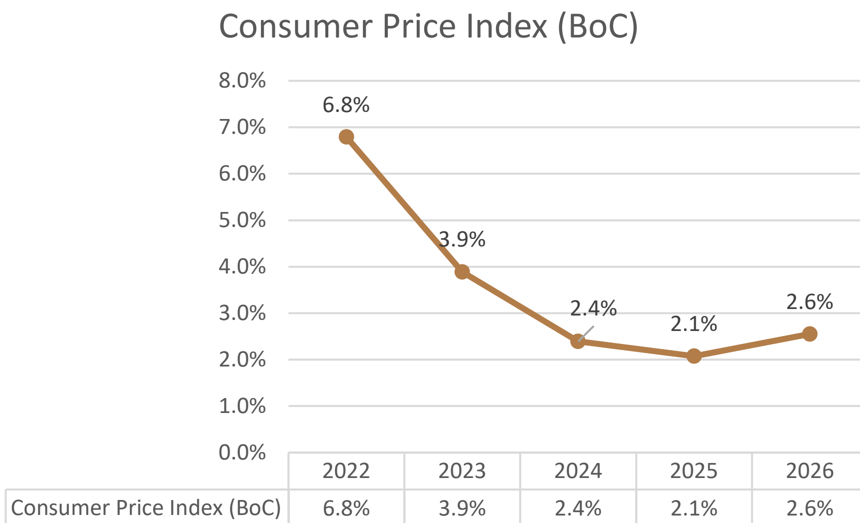
Operating Fund Expenses (In Thousands)	2026	2025	Amended Annual Budget	Variance from Prior Year	Variance from Budget
Instruction	$ 22,636	$ 22,789	$ 22,649	$ (153)	$ (13)
District Administration	2,350	1,998	2,526	352	(176)
Operations and Maintenance	4,178	4,505	4,330	(327)	(152)
Transportation	1,045	1,086	1,147	(41)	(102)
Total	**$ 30,209**	**$ 30,378**	**$ 30,652**	**$ (169)**	**$ (443)**

Schedule 2 (Schedule of Operations) - Operating

The above chart displays operating expense by program. Operating expenses were $443,000 less than budgeted expectation.

The chart below, taking the Consumer Price Index from the Bank of Canada, shows that total inflation between January 1, 2022 – July 30, 2026, is 17.7%. Inflation has been trending down since its peak in 2022.

Consumer Price Index from the Bank of Canada, shows that total inflation between January 1, 2022 – July 30, 2026, is 17.7%.



Operating Fund Expenses (In Thousands)	2026	2025	Amended Annual Budget	Variance from Prior Year	Variance from Budget
Teachers	$ 9,508	$ 9,377	$ 9,457	$ 131	$ 51
Principals and Vice-Principals	2,088	2,338	2,049	(250)	39
Educational Assistants	3,045	3,135	3,105	(90)	(60)
Support Staff	3,214	3,489	3,404	(275)	(190)
Other Professionals	1,505	1,383	1,553	122	(48)
Substitutes	1,213	1,207	1,245	6	(32)
	20,573	20,929	20,813	(356)	(240)
Employee Benefits	4,904	4,769	4,768	135	136
Services and Supplies	5,731	4,680	5,071	1,051	660
Total	**$ 31,208**	**$ 30,378**	**$ 30,652**	**$ 830**	**$ 556**

Schedule 2 (Schedule of Operations) - Operating

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

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

Special Purpose Funds (Schedule 3 – Schedule 3a)

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

Special Purpose Funds Revenues (In Thousands)	2026	2025	Amended Annual Budget	Variance from Prior Year	Variance from Budget
Ministry of Education and Child Care	$ 7,125	$ 6,888	$ 7,704	$ 237	$ (579)
Grants from Other Ministries	15	37	25	(22)	(10)
Other Revenue	1,220	1,312	1,089	(92)	131
Investement Income	5	2		3	5
Total	**$ 8,365**	**$ 8,239**	**$ 8,818**	**$ 126**	**$ (453)**

Schedule 3 (Schedule of Special Purpose Operations)

Special Purpose Funds Expenses (In Thousands)	2026	2025	Amended Annual Budget	Variance from Prior Year	Variance from Budget
Instruction	$ 8,150	$ 8,037	$ 8,578	$ 113	$ (428)
District Administration	-	-	-	-	-
Operations and Maintenance	123	90	126	33	(3)
Transportation and Housing	49	36	74	13	(25)
Total	**$ 8,322**	**$ 8,163**	**$ 8,778**	**$ 159**	**$ (456)**

Schedule 3 (Schedule of Special Purpose Operations)

The District received $8.7 million in grants and other revenue and used $8.4 million in carrying out the mandate of Special Purpose Funds over the course of the year. Schedule 3A provides a detailed listing for all of the District's special purpose funds.

Capital Fund (Schedule 4 – Schedule 4d)

Capital revenues are represented in part by the Amortization of Deferred Capital Revenue – this is the current year's recognition of Deferred Capital Revenue for the District's assets. Deferred Capital Revenue is amortized (taken into revenue) over the useful life of the District's capital assets, and not necessarily when the money is received. $1.534 million recognizes the amortization of Deferred Capital Revenue for respective capital projects completed over the assets life including the ½ year amortization rule that recognizes a ½ year of amortization in an assets first year of completion.

Capital Fund Revenues (In Thousands)	2026	2025	Amended Annual Budget	Variance from Prior Year	Variance from Budget
Ministry of Education and Child Care	$ -	$ 311	$ -	$ (311)	$ -
Other	$ 4	$ 29		$ (25)	$ 4
Investment Income	28	37	29	$ (9)	$ (1)
Amortization of Deferred Capital Revenue	1,534	1,318	1,545	$ 216	$ (11)
Total	**$ 1,566**	**$ 1,695**	**$ 1,574**	**$ (129)**	**$ (8)**

Schedule 4 (Schedule of Capital Operations)

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

Capital Fund Expenses (In Thousands)	2026	2025	Amended Annual Budget	Variance from Prior Year	Variance from Budget
Operations and Maintenance	$ 3	$ 311	$ -	$ (308)	$ 3
Amortization of Tangible Capital Assets					
- Operations and Maintenance	$ 2,300	$ 5,275	$ 2,325	$ (2,975)	$ (25)
- Transportation	$ 220	$ 193	$ 205	$ 27	$ 15
Total	**$ 2,523**	**$ 5,779**	**$ 2,530**	**$ (3,256)**	**$ (7)**
Net Transfers (to) from other funds					
- Tangible Capital Assets Purchased	$ 214	$ 232	$ 40	$ (18)	$ 174
- Local Capital	$ 1,025		$ 599	$ 1,025	$ 426
- Settlement of Asset Retirement Obligation	$ 3		$ -	$ 3	$ 3
Total	**$ 1,242**	**$ 232**	**$ 639**	**$ 1,010**	**$ 603**

Schedule 4 (Schedule of Capital Operations)

Again, the large anomaly from 2025 in Amortization – Operations and Maintenance is due to the recognition of buildings into the Asset Retirement Obligation (ARO) that was for $3.2 million and required that the full amount be amortized in the previous year.

Tangible Capital Asset purchases and transfers to Local Capital exceeded budget as the district took advantage of strong revenue from SCIDES and accelerated their asset replacement schedule.

SUMMARY OF OTHER SIGNIFICANT MATTERS

The School District submitted a balanced budget to the Ministry of Education for the 2026/27 Fiscal Year that will continue to deliver the mix of programs and services currently offered to students in our schools. Moving into 2026/27 and beyond, there are several factors that may impact the School District's operations and financial position.

Replacement Costs / Availability / Employee Wellness

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

The cost of doing business

The district receives most of its operating funds from the Ministry of Education and Child Care. Funding is increase in concert with increases in labour settlement costs but rarely for general inflation. This makes budgeting a challenge in the wake of ever rising costs of services & supplies.

Student Enrolment & Accumulated Operating Surplus

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

Cyber Security

The threat of cyber attacks, scams and fraudulent activity is ever present and is becoming more sophisticated. The District continues to review its risk mitigation strategy and put controls and safeguards in place to combat such activity.

CONTACTING MANAGEMENT

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

Appendix A
Financial Statement Definitions

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

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

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

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

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

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

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

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

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

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

Schedule of Special Purpose Operations (Schedule 3) provides a consolidation of revenues and expenses for all of the District's special purpose funds (SPF). SPF are monies received for a specified purpose, with specific reporting requirement, that are typically fully expended within the school year they were received. For these reasons, SPF are tracked separately from the District's operating fund. A summary of revenues and expenses are given that result in the Special Purpose surplus (deficit) for the year as well as any Net Transfers (to) from other funds.

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

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

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

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

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

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

Nicola Similkameen School District

TO: All Trustees

FROM: Mark Friesen
Secretary Treasurer

RE: **Multi-Year Financial Plan**

DATE: September 16, 2026

Trustees will be provided with a summary presentation of the Multi-Year Financial Plan (full report enclosed) for the three-year period July 1, 2026, through to June 30, 2029. Trustees will be requested for a motion to approve the Multi-Year Financial plan and submit to the Ministry of Education and Child Care.

Suggested Motion:

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

Prepared by:

Mark Friesen
Secretary Treasurer/CFO
Nicola-Similkameen School District

Encl. Multi-Year Financial Plan 2026-29

Nicola Similkameen School District

Multi-Year Financial Plan

July 1, 2026 – June 30, 2029

September 16, 2026

Table of Contents

Introduction

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

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

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

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

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

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

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

School District Overview

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

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

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

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

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

Strategic Plan

In 2025-26, the School District embarked on refreshing its Strategic Plan that was created in 2021. This updated strategic plan does not significantly alter the strategic priorities set out in the original plan but will update the objectives and strategies to meet district goals as well bring in success indicators to measure the effectiveness of these strategies. The refreshed Strategic Plan will be brought to the Board of Education at its September 2026 meeting for approval. A recap of what the 2021 Strategic Plan involved is as follow.

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

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

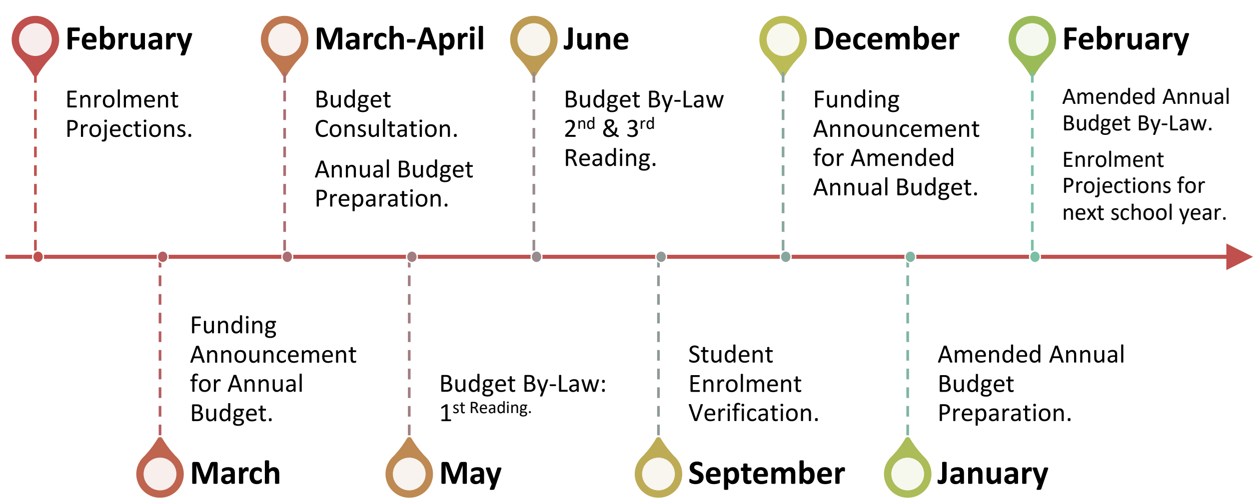
The Board of Education has extended the Strategic Plan to 2026 in light of the operational setbacks resulting from the pandemic, wildfires, and the overland flooding events through the past few years. The guiding principles behind the Strategic Plan include:

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

Budget Cycle & Timeline

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

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

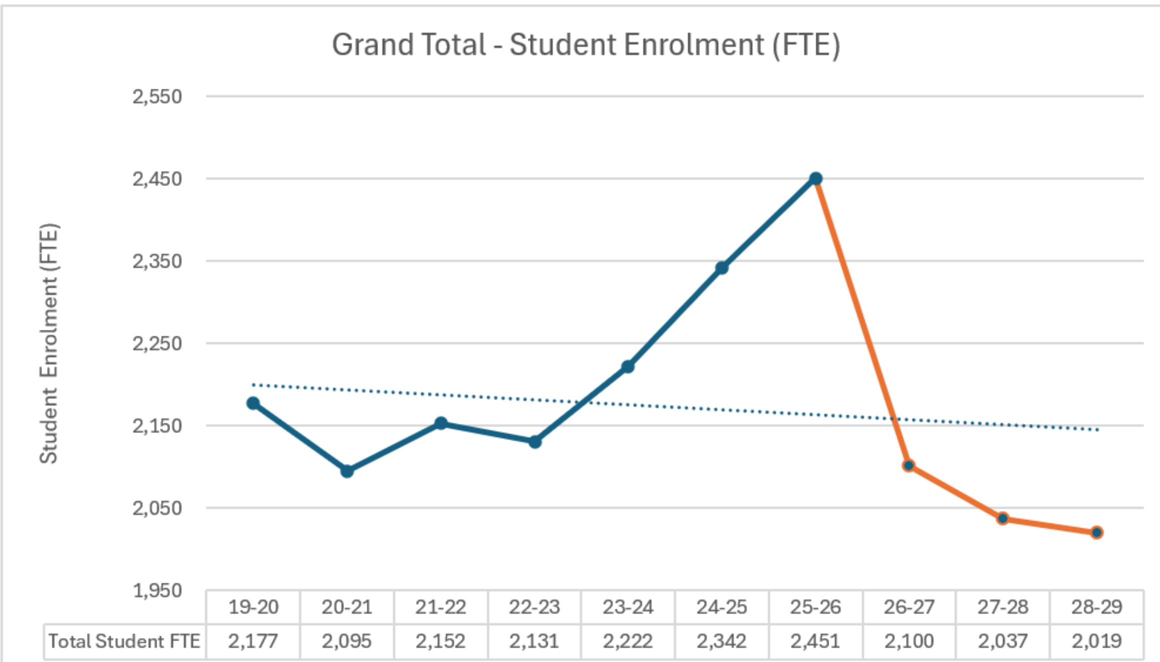


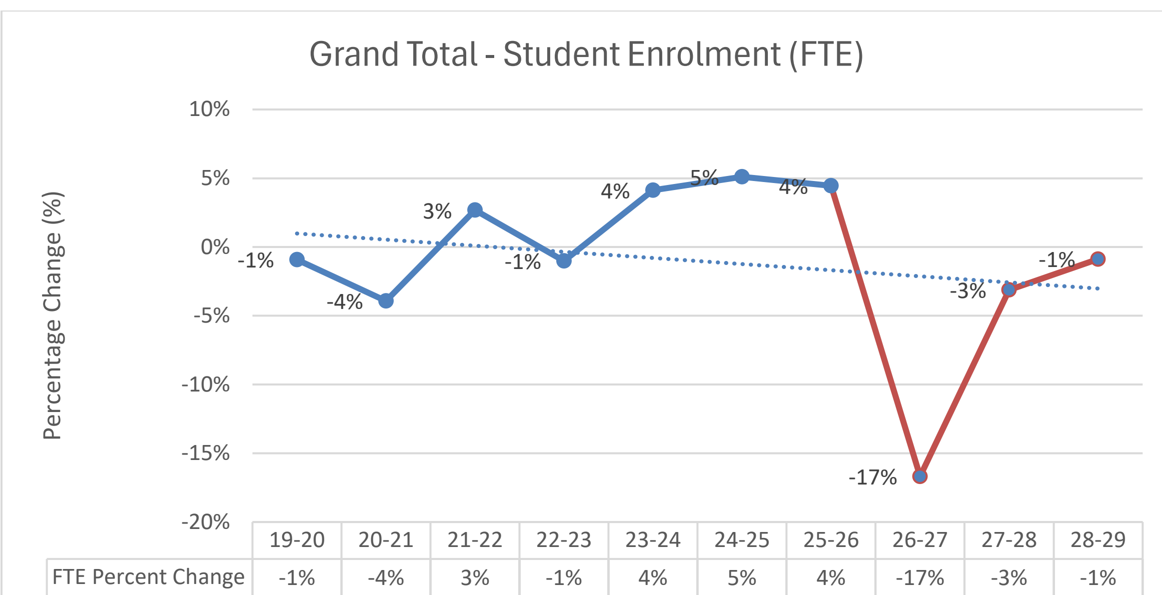
Enrolment Trends

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

Total Student Enrolment has increased from 2,177 FTE in 2019-2020 to 2,451 FTE in 2025-2026 largely due to the increase in on-line learning.

The years 2026-2027 through until 2028-2029 are represented by the School District's three-year enrolment projections and do not factor in real-time enrolment changes that can take place from time-to-time. The significant drop in enrollment in 2026-2027 is reflective of a longer term average of on-line student enrollment.



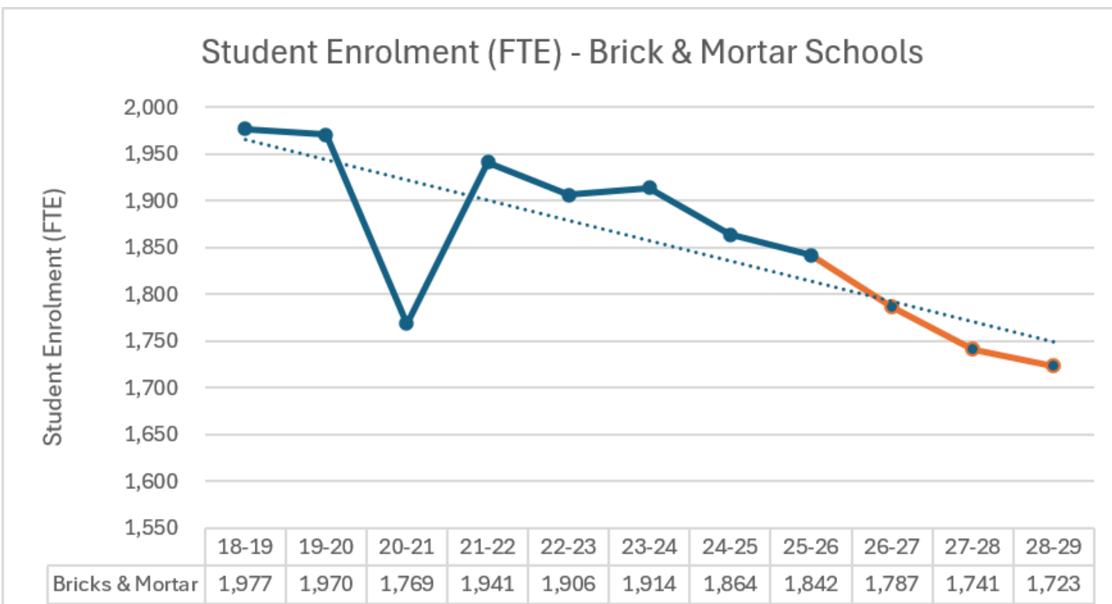


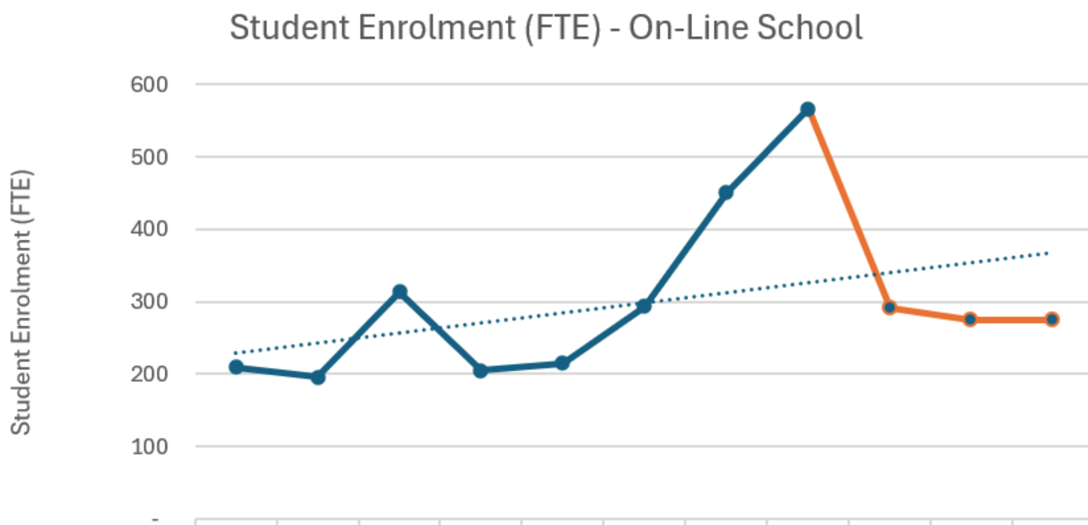
Total Student enrollment is split between Brick & Mortar Schools and On-Line Schools. Brick & Mortar pertains to the physical schools located throughout the School District while the On-Line School is represented by the Districted On-Line Distributed Learning School, South Central Interior Distance Education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

Student enrolment is projected to decrease to 1,723 FTE in the 2028-2029 school year. This drop is represented by a combination of factors: birth rates, high school graduation, and displaced families resulting from the overland flooding events in 2021.

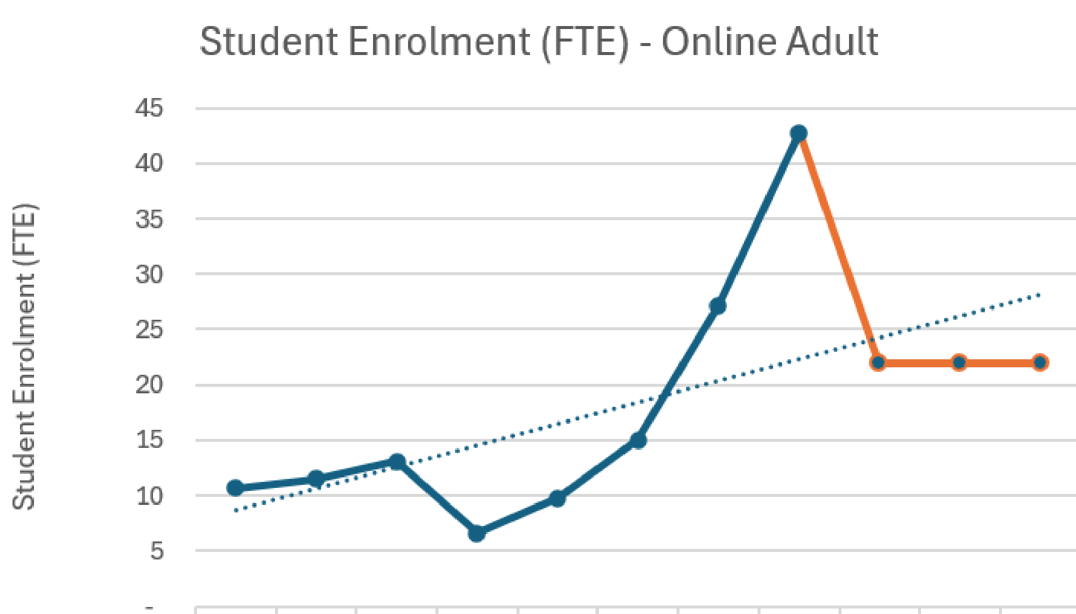
Student enrolment for Brick & Mortar schools has dropped from 1,977 FTE in 2018-2019 to 1,842 FTE in 2025-2026. Based on the enrolment projections for the next three school years, student enrolment is projected to decrease to 1,723 FTE in the 2028-2029 school year. This drop is represented by a combination of factors: birth rates, high school graduation, and displaced families resulting from the overland flooding events in 2021.

On-Line Distributed Learning has spiked over the past few years as the province consolidated the number of districts offering on-line programs and the new courses that SCIDES has offered in the area of Athletics. Nicola-Similkameen remains as one of the 17 providers of On-Line learning. The enrolment projections for the next three years shows a drop to the long term average. This is due to the uncertainty of the future of distributed learning in the province. Online Adult enrolment has also spiked in recent years. Adult enrollment rose to a high of 43 in 2025-2026. It is projected to stabilize in the next three years.





	18-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	28-29
On-Line Learning	209	195	313	205	215	293	451	566	292	274	274



	18-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	28-29
Adult Learning	11	12	13	7	10	15	27	43	22	22	22

Base Grant Funding Per Student

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

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

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

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

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

Operating Revenue Trends

Operating Revenue has increased from $24.8 million in 2017-2018 to $32.6 million in 2025-2026. This increase is largely due to the increase in base funding which track to increases in labour settlement costs. Some of the increase can be attributed to a recent increase in on-line student enrollment. Other factors that have contributed to increased revenue, to a lesser extent, include income received from rentals and interest revenue.

Outlook for the next 3 years:

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

Rental revenue has increased in the past couple of years as the district adjusted rental rates to match activities and has secured more long term contracts for rental out its surplus spaces. Interest revenue has dropped in the past year or so due to the reduction of interest rates by the Bank of Canada.

Operating Expense Trends

Operating Expenses have increased from $24.8 million in 2017-2018 to $30.2 million in 2025-2026. They lag the increase in operating revenue as the district has taken a measured approach in decreasing costs in order to rebuild reserves and as a proactive measure in forecasted enrolment decline in brick and mortar students.

Outlook for the next 3 years:

While inflation has cooled from a high of7% back in 2022, we are still forecasting a 3% inflation increase each year. This will put pressure on expenses that are not directly funded by the Ministry. Aging infrastructure means that deferred maintenance costs continue to increase which will put a strain on local capital funding (directly funded from operating dollars).

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

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

Composition of the Financial Statements

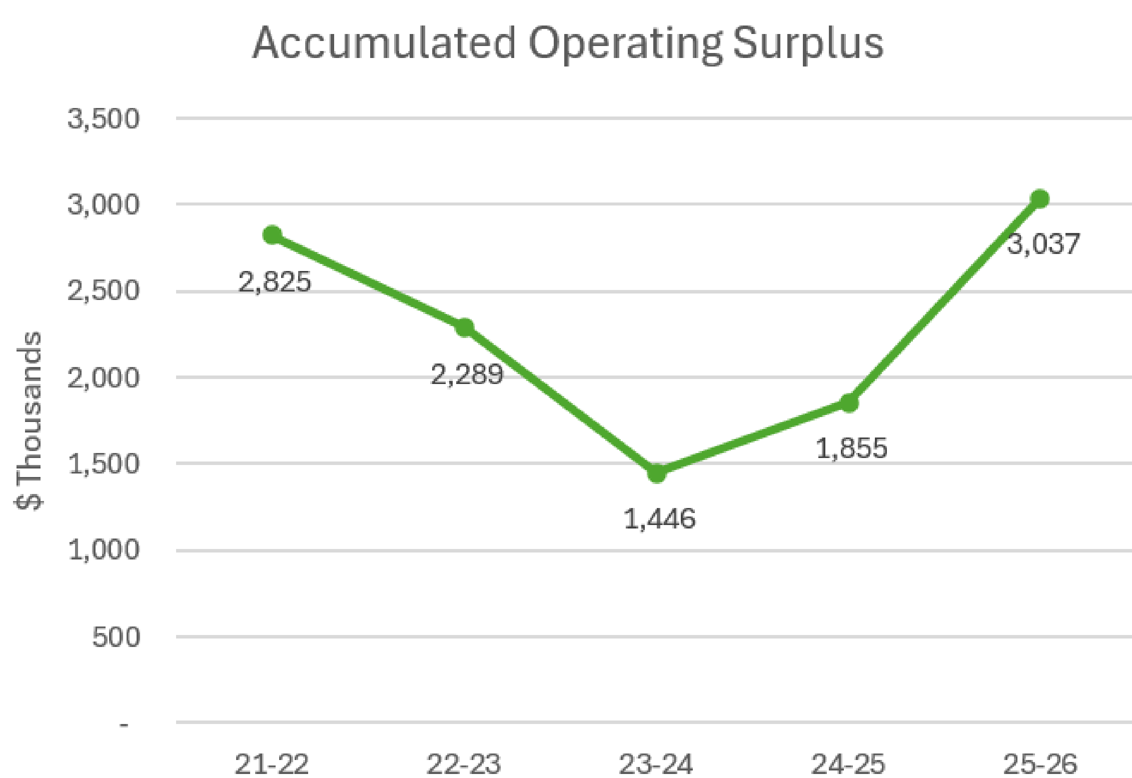
School District financial statements are prepared in accordance with Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board. This section requires that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

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

Accumulated Operation Surplus

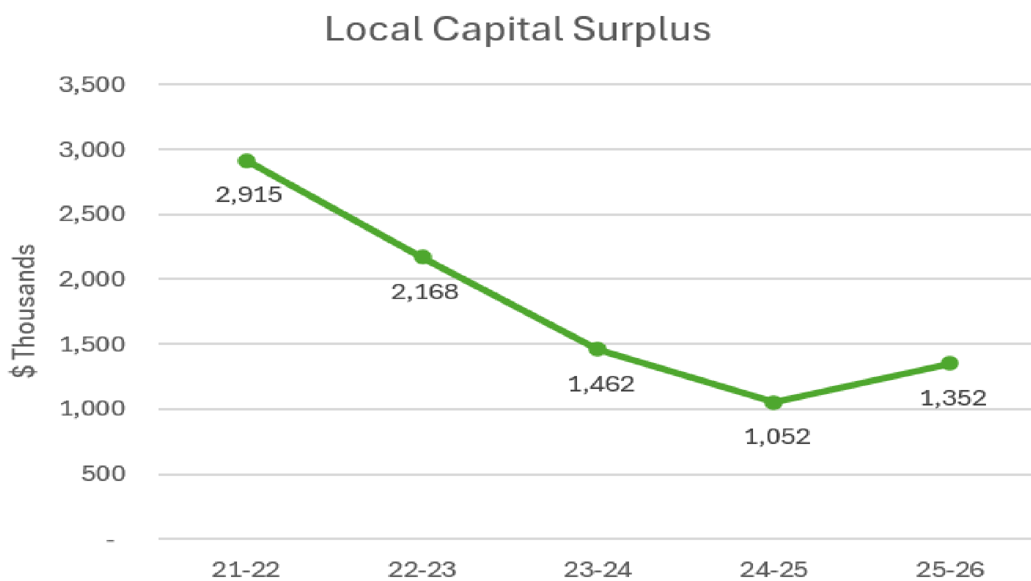
School District's are mandated to submit a balanced budget to the Ministry of Education and Child Care. A balanced budget means that the total amount of spending must be equal to the total amount of revenue. The School District's Financial Statements are prepared as of June 30 each year, which provide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

The Board of Education has an Accumulated Operating Surplus that it can draw funds from should there be a need to increase spending, that extends past the budgeted revenue, in the delivery of educational programs and services. In past years the Board of Education had been intentionally drawing down its Accumulated Operating Surplus however, to ensure that accumulated funds covered a minimum of 2-4% of operating expenses per policy, it was time to start building up those reserves which is seen by the increase.



Local Capital Reserve

In addition to the Accumulated Operating Surplus, the Board of Education has its Local Capital Reserve Fund, which represents a portion of Accumulated Operating Fund Surpluses specifically for the purchase of Tangible Capital Assets (TCA). TCAs are assets owned by the School District that have a useful life of more than one year. Examples of TCAs include software, computers, vehicles, furniture and equipment, and buildings. The Local Capital Reserve Fund increases when: 1) The Board approves a motion to transfer funds into the Local Capital Fund, 2) Investment Income, and 3) when the Board sells its land and/or buildings. The Board is committed to rebuilding this reserve to cover long term deferred maintenance costs that may not be covered through Ministry funding initiatives.



Schedule 1 of the Financial Statements provides the schedule of changes in Accumulated Surplus for the following funds: Operating Fund, Local Capital Reserve, and Capital. For the Multi-Year Financial Plan, discussion will not include the Capital Fund. As of June 30, 2026, the Board has access to $4.4 million of Surplus that is represented by both the Accumulated Operating Surplus and the Local Capital Reserve.

Schedule 1 - Changes in Accumulated Surplus

$ Thousands	2026	2025	Change
Operating Fund	3,037	1,855	1,182
Local Capital Fund	1,352	1,052	300
Invested in Capital Fund	5,947	5,961	(14)
Total Accumulated Surplus (Deficit)	10,336	8,868	1,468

Policy 611, Accumulated Operating Surplus, requires that the Board of Education retain a contingency reserve that is between 2%-4% of the prior year's Operating Expenses. When use of the contingency reduces the balance below what is determined to be sufficient, the District will adopt strategies for replenishing the contingency reserve. As of June 30, 2026, $877,244 of the $3.037 million in its Accumulated Operating Surplus is available as a contingency reserve. This translates to 2.9% of its 2025-2026 Operating Expenses of $30,209,064 which is within the policy threshold. The Board will want to continue to monitor this threshold against future budgeted expenses.

Multi-Year Financial Plan

The Multi-Year Financial Plan provided below, uses all of the metrics discussed in this document and provides a projection of Revenue and Expenses for the District's Operating Fund over the next three fiscal years: 2026-2027, 2027-2028 and 2028-2029.

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

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

A Multi-Year Plan should be taken into proper context—it provides a very high-level financial outlook given the assumptions used. The following factors will have an impact on how the Multi-Year Plan is adjusted as we head into the 2026-2027 school year: Student Enrolment and Unique Student Needs will be verified in September, February, and May and this will have an impact on the total funding received by the Ministry. Both the Teachers' Union and CUPE Support Staff Union have just concluded collective bargaining, for which the resulting funding will have an impact on this plan. Finally, Inflation and Interest rates will also influence this Multi-Year Plan. For those reason, the reader should exercise caution as the factors that impact the Multi-Year Financial Plan can have a significant impact on the financial health of the District.

For the three-year period, 2026-2027 through to 2028-2029, all things being equal, the School District would have a slight surplus in Year 1, have a $901,451 deficit in Year 2, and a $1,401,790 deficit in Year 3. If these deficits are entirely funded from unrestricted surplus (contingency reserve), it will overdraw this reserve so the district will have to look at using up some of its restricted reserves or local capital to offset these deficits along with looking for other possible cost cutting measures.

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

1) Expenses increase at 3% inflation rate each year with only unionized staff wage increases being fully funded.
2) Staffing has not been adjusted for enrolment decrease.
3) All schools maintain service levels equivalent to staffing plan of 2026-27.
4) Annual replacement capital assets continue to be funded from operating funds.

	Nicola-Similkameen School District					
	Multi-year Financial Plan, Operating Fund					
	Year ended June 30	**2027**	**Change**	**2028**	**Change**	**2029**
	From original budget schedule 2					
	Revenues					
	Provincial grants					
A	Ministry of Education	$ 25,919,235	$ (219,852)	$ 25,699,383	$ 371,836	$ 26,071,219
B	Other	$ 67,259	$ -	$ 67,259	$ -	$ 67,259
C	Tuition		$ -	$ -	$ -	$ -
D	Other revenue	$ 3,407,160	$ -	$ 3,407,160	$ -	$ 3,407,160
E	Rentals and leases	$ 282,180	$ -	$ 282,180	$ -	$ 282,180
F	Investment income	$ 191,954	$ -	$ 191,954	$ -	$ 191,954
	Total revenue	**$ 29,867,788**		**$ 29,647,936**		**$ 30,019,772**
	Expenses					
G	Instruction	$ 21,760,145	$ 652,804	$ 22,412,949	$ 652,804	$ 23,065,754
H	District Administration	$ 2,327,665	$ 69,830	$ 2,397,495	$ 69,830	$ 2,467,325
I	Operations and Maintenance	$ 4,197,027	$ 125,911	$ 4,322,938	$ 125,911	$ 4,448,849
J	Transportation and Housing	$ 1,040,296	$ 31,209	$ 1,071,505	$ 31,209	$ 1,102,714
	Total expense	**$ 29,325,133**		**$ 30,204,887**		**$ 31,084,641**
	Net Revenue (Expense)	**$ 542,655**		**$ (556,951)**		**$ (1,064,869)**
	Transfers to (from) other funds					
K	Capital assets purchased		$ -	$ -	$ -	$ -
L	Local Capital	$ (530,455)	$ -	$ (530,455)	$ -	$ (530,455)
M	Other		$ -	$ -	$ -	$ -
	Total net transfers	**$ (530,455)**		**$ (530,455)**		**$ (530,455)**
	Forecast prior year surplus appropriations					
	Appropriation of restricted reserves	$ 180,539		$ 185,955		$ 191,534
	Appropriation of unrestricted reserves	$ -		$ 901,451		$ 1,403,790
	Total appropriation	**$ 180,539**		**$ 1,087,406**		**$ 1,595,324**
	Forecast surplus (deficit) for the year	**$ 192,739**		**$ -**		**$ -**
	Restricted reserves, beginning of year	$ 2,159,698		$ 1,979,159		$ 1,793,204
	Restricted reserves, end of year	$ 1,979,159		$ 1,793,204		$ 1,601,670
	Unrestricted reserves, beginning of year	$ 877,244		$ 1,069,983		$ 168,532
	Unrestricted reserves, end of year	$ 1,069,983		$ 168,532		$ (1,235,258)
	End of year unrestricted reserves as %age of expense	**3.65%**		**0.56%**		**-3.97%**
	Ttl Surp. (Unrestricted + Restricted), end of year	$ 3,049,142		$ 1,961,736		$ 366,412

For more information:

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

Nicola Similkameen School District

MEMORANDUM

TO: **All Trustees**

FROM: Mark Friesen
Secretary Treasurer/CFO

RE: **CARRY-FORWARD TARGETED DOLLARS**

DATE: September 16, 2026

Trustees will be provided with an overview of revenue and expenses for Indigenous Education, targeted dollars, finishing the school year with a surplus of, $134,430, at June 30, 2026.

Trustees will be requested to make a motion to submit a letter to the Minister of Education and Child Care, requesting permission to underspend Indigenous Education dollars by $134,430 for the 2025/26 school year, and carry forward the targeted funds into 2026/27 (letter enclosed).

Prepared by:

Mark Friesen
Secretary Treasurer/CFO

Nicola-Similkameen School District

Encl. Letter to the Minister of Education and Child Care

NICOLA SIMILKAMEEN SCHOOL DISTRICT
Indigenous Education, Targeted Dollars
For the fiscal year ended June 30, 2026

	25/26 Amended Budget	25/26 Actuals Total
Revenue		
Funded Students	777	777
Funding Level	$ 1,790	$ 1,790
2025/26 Funding	$ 1,390,830	$ 1,390,830
Appropriated Surplus	$ 36,476	$ 36,476
Total Revenue	**$ 1,427,306**	**$ 1,427,306**
Total Expenses	**$ 1,427,306**	**$ 1,292,876**
Surplus (Deficit)	**$ -**	**$ 134,430**

Nicola
Similkameen
School District

September 16, 2026

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

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

Dear Ms. Beare:

RE: Carry Forward of Targeted Funds

The Board of Education for School District No. 58 (Nicola-Similkameen) respectfully requests approval to under-spend its Indigenous Education budget for the year ended June 30, 2026, in the amount of $134,430.

Approval is requested for a Variation of Direction under Section 106.4(2) of *the School Act.* Our District understands that any under-spent funds from 2025/26 will be added to the 2026/27 school year targeted amounts to be expended on Indigenous Education programs.

Yours truly,

Gordon Swan
Board Chair

GS/mf

We would like to acknowledge that we are on the traditional ancestral, unceded, territory of the Nła?ka'pmxux Nation and Syilx Nation.

Tel 250-378-5161 **Toll-Free** 800-778-3208
1550 Chapman Street, Merritt, BC V1K 1B8 **sd58.bc.ca**

Nicola
Similkameen
School District

MEMORANDUM

TO: **All Trustees**

FROM: **Courtney Lawrance**
Superintendent of Schools

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

DATE: **September 16, 2026**

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

I have attached the FESL for your review. The report must be approved by the Board and submitted by October 1, 2026.

A motion is requested to approve the Framework for Enhancing Student Learning Report for 2025-2026.

Brief Summary – Areas of Strength and Areas for Growth

Areas of Strength:

- High participation rates for FSAs
- Grade 4 Literacy results show improvement - 13% for resident students and 11% for Indigenous students from 2021-2026
- Student Learning Survey shows significant increase for “Feeling Welcome.”
- Significant increases in Sense of Belonging for the second year in a row
- Significant increases in the number of students who report that 2 or more adults care about them for the second year in a row

Areas for Growth:

- Improving Literacy and Numeracy Results – especially Grade 7 & 10
- Post-Secondary Transition Rates for immediate entry declined slightly in year-over-year results, however, there was a 14% drop in the three year transition rate for resident students and 10% for Indigenous students.

CL/sc

In Review of Year Six of
“Our Strategic Plan: SD58” 2021-2026

INTERIM PROGRESS REPORT

SEPTEMBER 2026

Nicola Similkameen
SD058

Approved by Board on Sepetmber 16, 2026

Nicola Similkameen
School District

Table of Contents

A Note on the Interim Progress Report

Every year, district teams gather, analyze, interpret, and triangulate local and provincial data. This annual data and evidence review allows the team to monitor student outcomes and identify areas for growth on an annual basis. The findings are shared with the Indigenous Education Council (IEC), education partners, the public, and the ministry through the Enhancing Student Learning Report or the Interim Progress Report.

While the internal work of data and evidence review remains the same each year, the Interim Progress Report is intended to ease the burden of reporting for district teams. The Interim Progress Report highlights key areas for growth and strategic adjustments from the data review. Whereas, the Enhancing Student Learning Report, completed every third year, provides a comprehensive account of the district team's processes and development of this report will take longer to complete.

Interim Progress Report for Enhancing Student Learning:

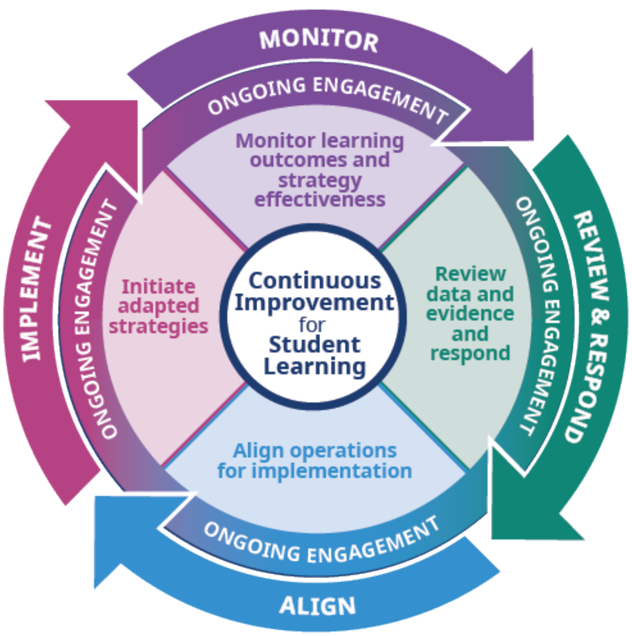
Ministry Note

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

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

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

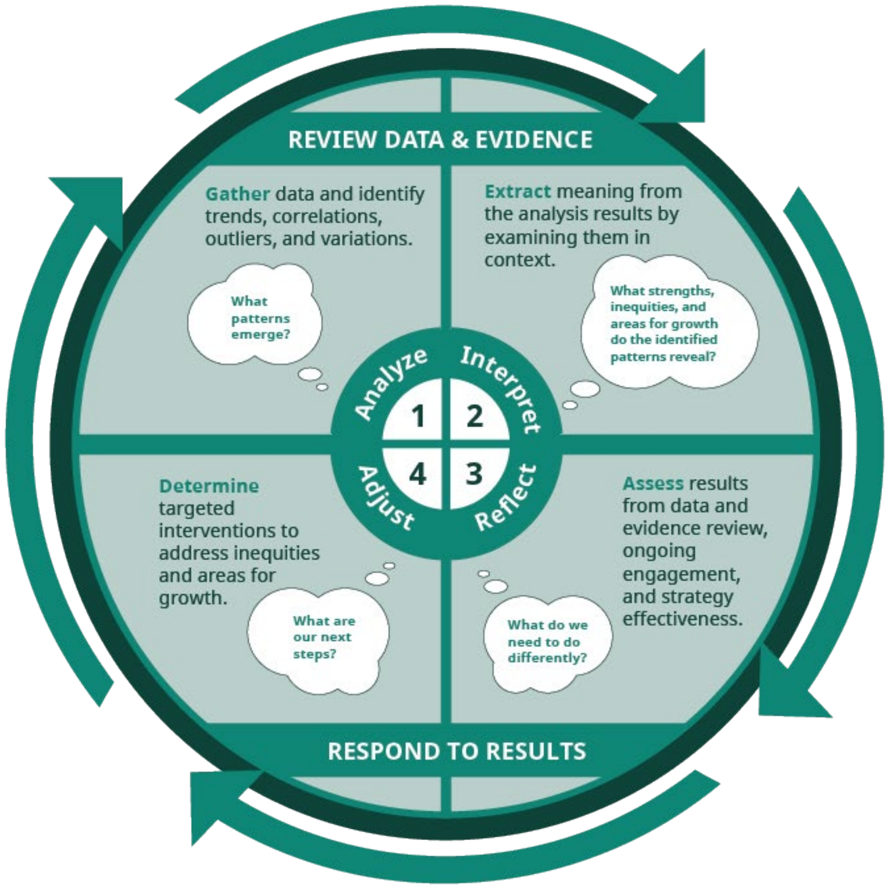
The Interim Progress Report provides information on the district's continuous improvement processes, with a focus on processes included within the Continuous Improvement Cycle:



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

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

Review and Respond Cycle:



For the purpose of this document, please note:

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

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

A note on provincial data provided in this template:

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

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

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

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

Data that is not displayed as per the above policy is **masked data**.

A note on children and youth in care data:

As of 2026, the children and youth in care (CYIC) cohort was changed to include students from three Care categories:

- In Care,
- Out of Care (Kinship Care), and
- Youth Services.

Previously, only students that were in the In Care or Youth Services category were included in provincial data for the children and youth in care cohort. This update will result in a more comprehensive view of students that have had agreements with the Ministry of Children and Family Development and will result in more students appearing in this category. The category has been renamed from CYIC All Resident Students to CYIC All Legal Groups Resident Students. For a more comprehensive overview, please see the Children and Youth in Care: How Are We Doing? report here.

Interpreting the provincial data graphs

Masked	This marker indicates that the data is masked according to the above policy to protect student privacy.
No Data	This marker indicates that no data is available for this cohort and year. This means there are no students in the selected cohort (i.e., cohort=0).

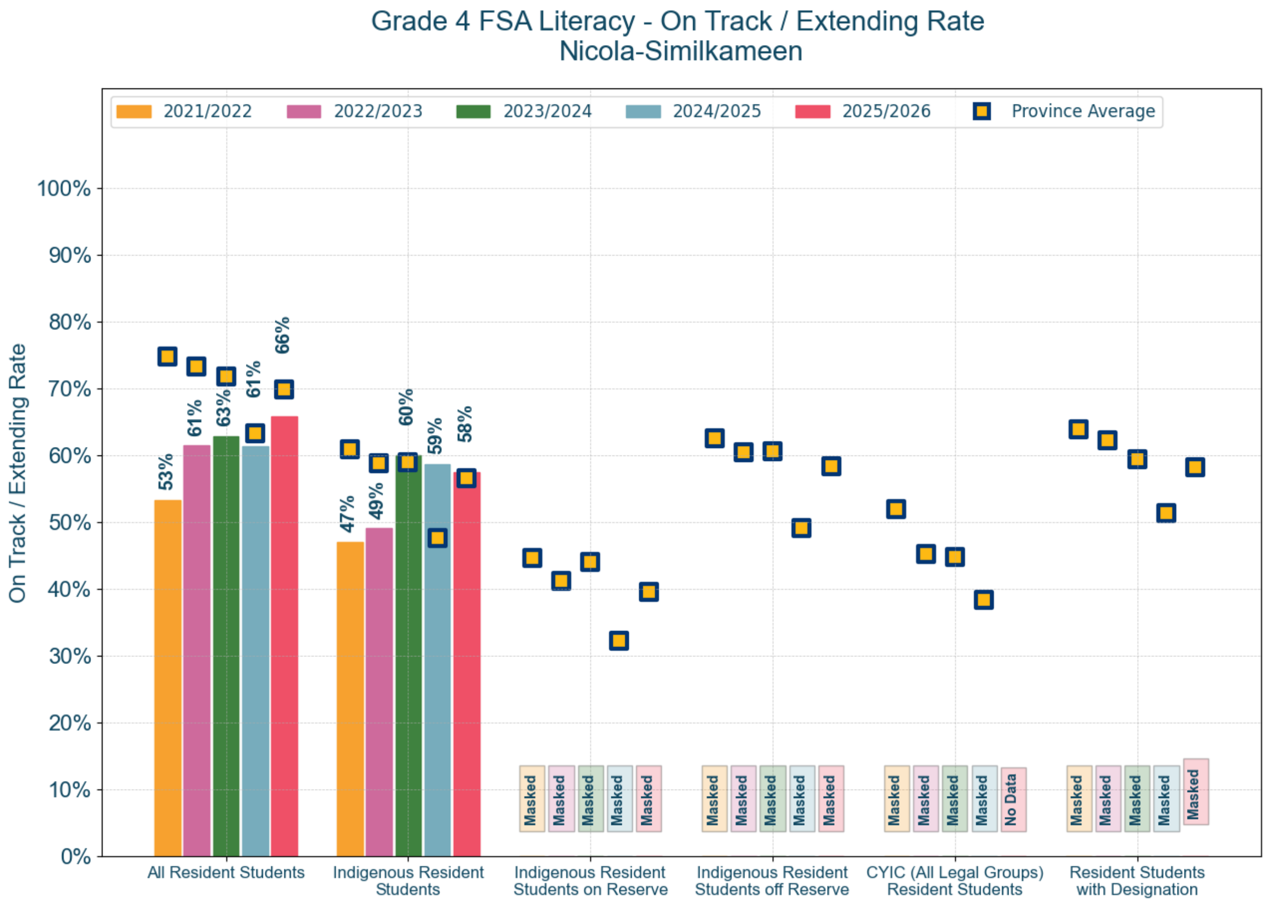
Intellectual Development

Educational Outcome 1: Literacy

Measure 1.1: Grade 4 & Grade 7 Literacy Expectations

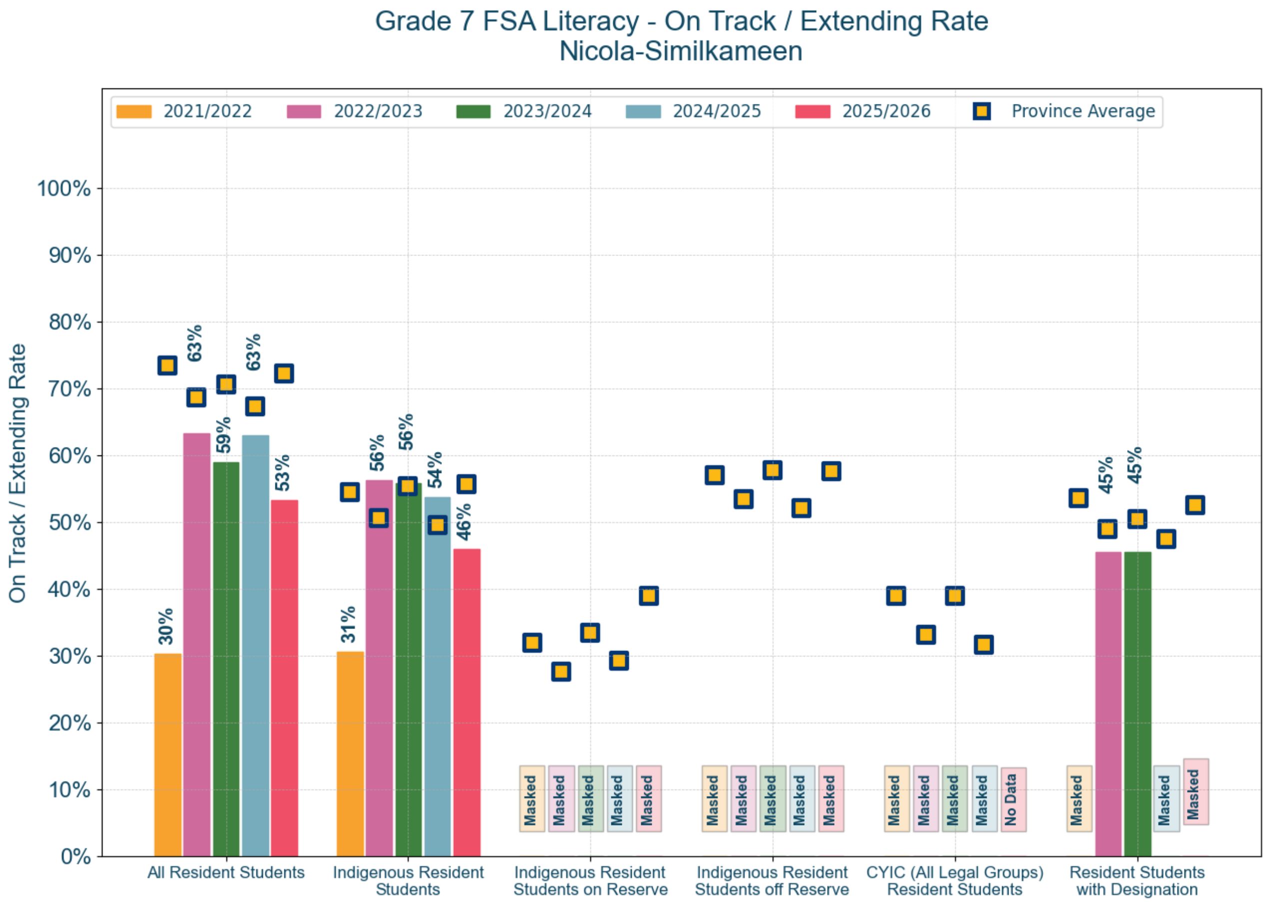
Grade 4 FSA Literacy - Expected Count | Participation Rate

	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
All Resident Students	158 | 85%	138 | 88%	137 | 91%	132 | 86%	137 | 92%
Indigenous Resident Students	65 | 78%	65 | 85%	56 | 89%	54 | 85%	42 | 95%
Indigenous Resident Students on Reserve	12 | 83%	21 | 76%	Masked	Masked	12 | 92%
Indigenous Resident Students off Reserve	53 | 77%	44 | 89%	Masked	Masked	30 | 97%
CYIC (All Legal Groups) Resident Students	Masked	Masked	Masked	Masked	0
Resident Students with Designation	Masked	20 | 60%	24 | 58%	16 | 63%	13 | 77%



Grade 7 FSA Literacy - Expected Count | Participation Rate

	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
All Resident Students	149 | 87%	136 | 94%	171 | 91%	172 | 83%	163 | 85%
Indigenous Resident Students	59 | 83%	69 | 93%	82 | 94%	62 | 87%	65 | 94%
Indigenous Resident Students on Reserve	13 | 77%	12 | 83%	14 | 100%	17 | 88%	19 | 95%
Indigenous Resident Students off Reserve	46 | 85%	57 | 95%	68 | 93%	45 | 87%	46 | 93%
CYIC (All Legal Groups) Resident Students	Masked	Masked	Masked	Masked	0
Resident Students with Designation	33 | 70%	26 | 85%	39 | 85%	37 | 68%	41 | 76%

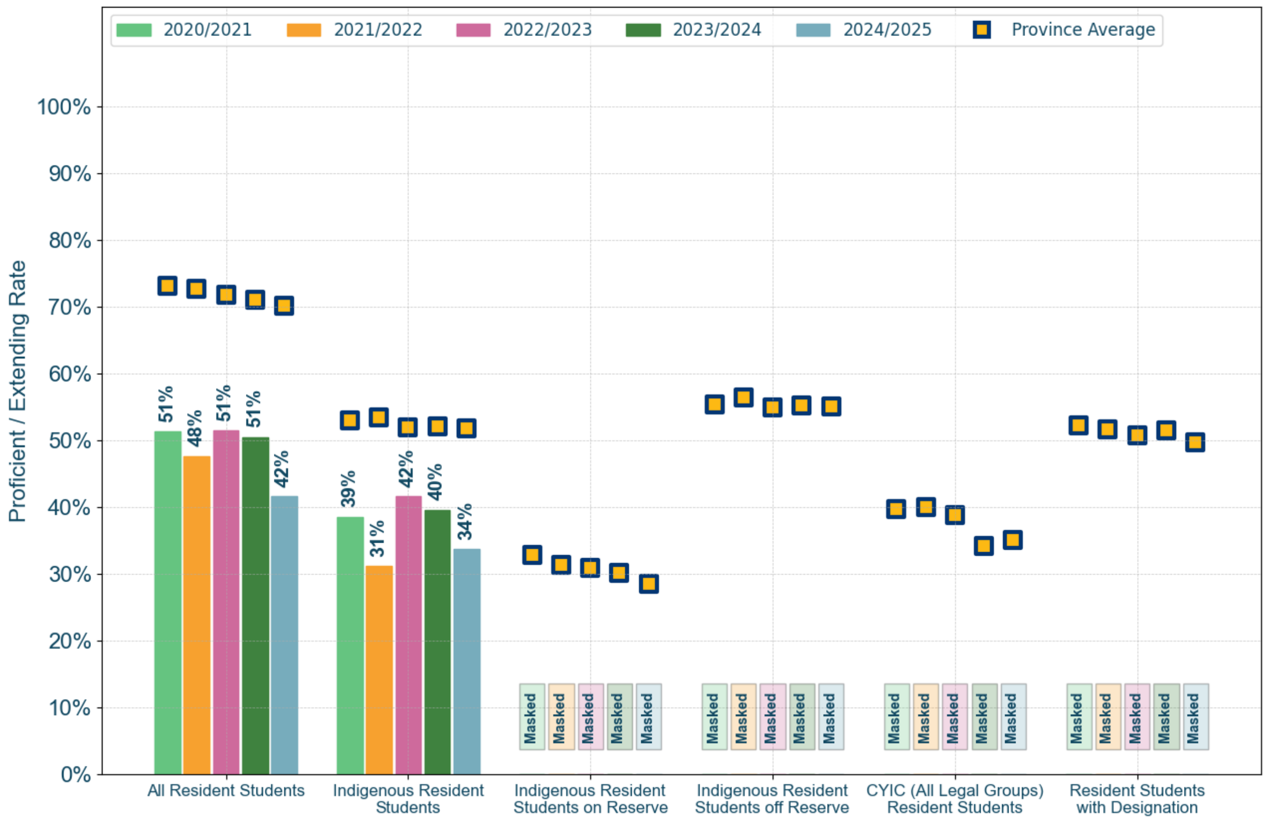


Measure 1.2: Grade 10 Literacy Expectations

Grade 10 Graduation Assessment Literacy - Expected Count | Participation Rate

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	184 | 81%	175 | 82%	174 | 84%	188 | 89%	177 | 86%
Indigenous Resident Students	99 | 77%	90 | 76%	95 | 78%	102 | 87%	77 | 82%
Indigenous Resident Students on Reserve	30 | 73%	22 | 82%	33 | 73%	33 | 85%	22 | 91%
Indigenous Resident Students off Reserve	69 | 78%	68 | 74%	62 | 81%	69 | 88%	55 | 78%
CYIC (All Legal Groups) Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	31 | 74%	31 | 68%	34 | 71%	27 | 89%	48 | 73%

Grade 10 Graduation Assessment Literacy - Proficient / Extending Rate
Nicola-Similkameen

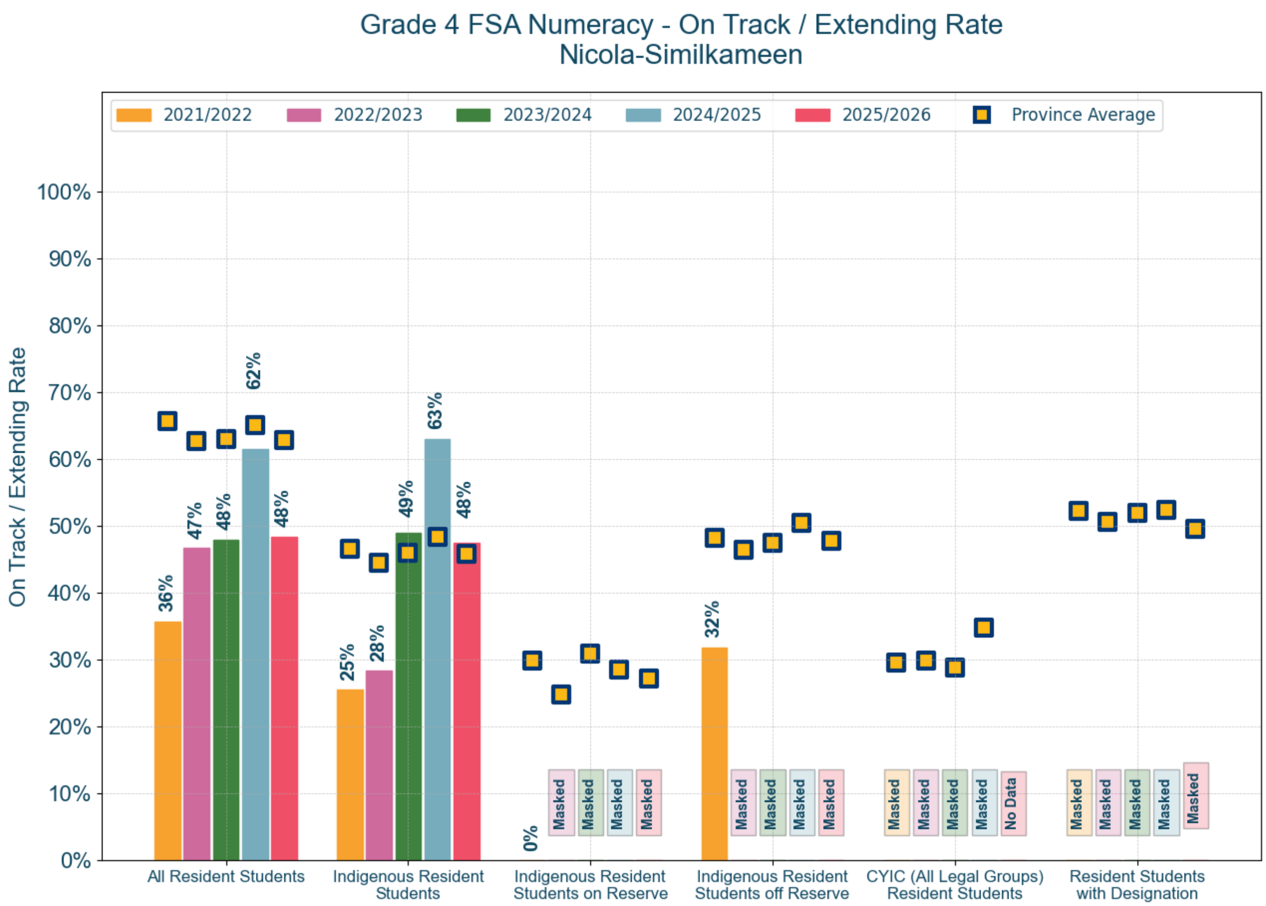


Educational Outcome 2: Numeracy

Measure 2.1: Grade 4 & Grade 7 Numeracy Expectations

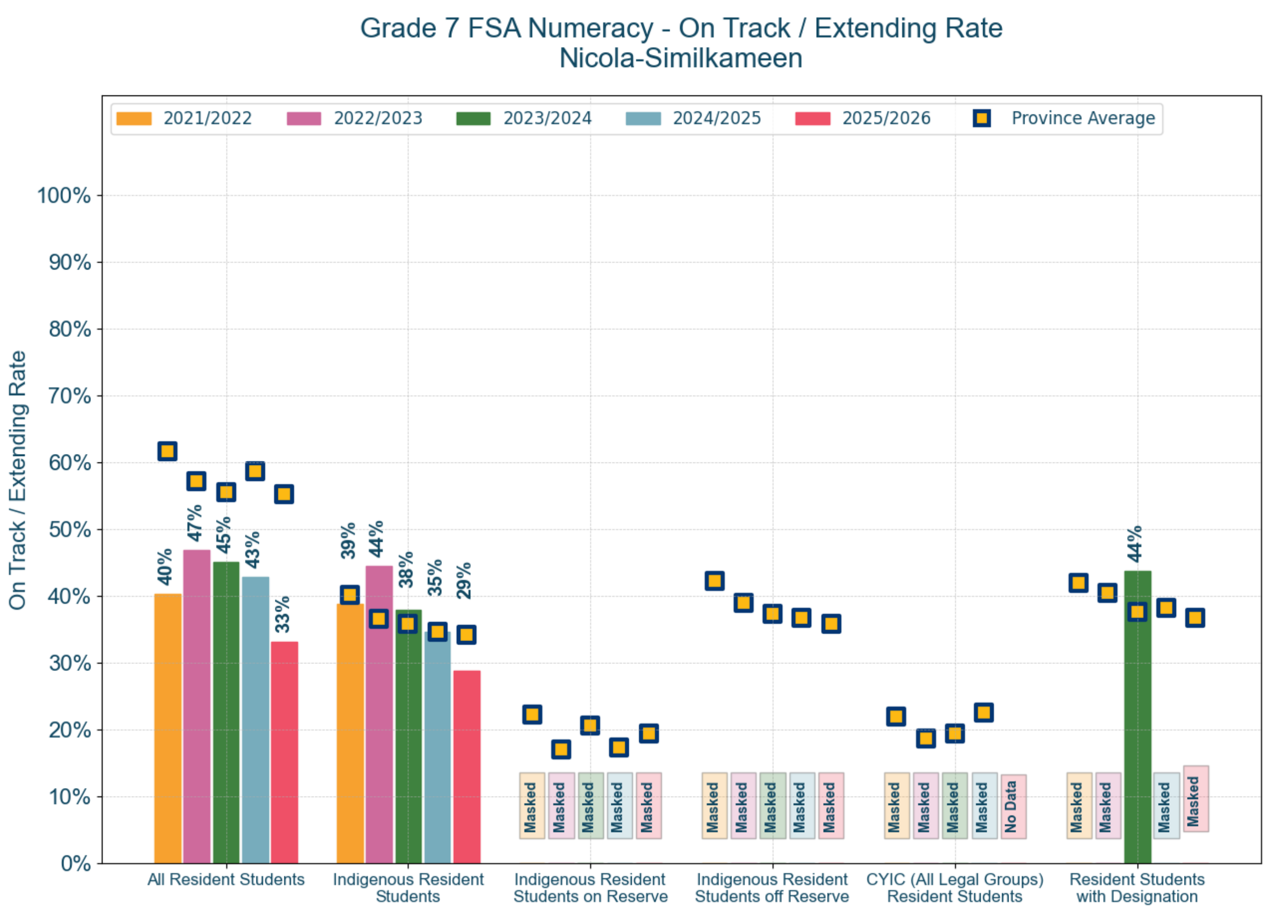
Grade 4 FSA Numeracy - Expected Count | Participation Rate

	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
All Resident Students	158 | 89%	138 | 87%	137 | 90%	132 | 89%	137 | 92%
Indigenous Resident Students	65 | 85%	65 | 82%	56 | 88%	54 | 85%	42 | 95%
Indigenous Resident Students on Reserve	12 | 92%	21 | 67%	Masked	Masked	12 | 92%
Indigenous Resident Students off Reserve	53 | 83%	44 | 89%	Masked	Masked	30 | 97%
CYIC (All Legal Groups) Resident Students	Masked	Masked	Masked	Masked	0
Resident Students with Designation	Masked	20 | 50%	24 | 54%	16 | 63%	13 | 77%



Grade 7 FSA Numeracy - Expected Count | Participation Rate

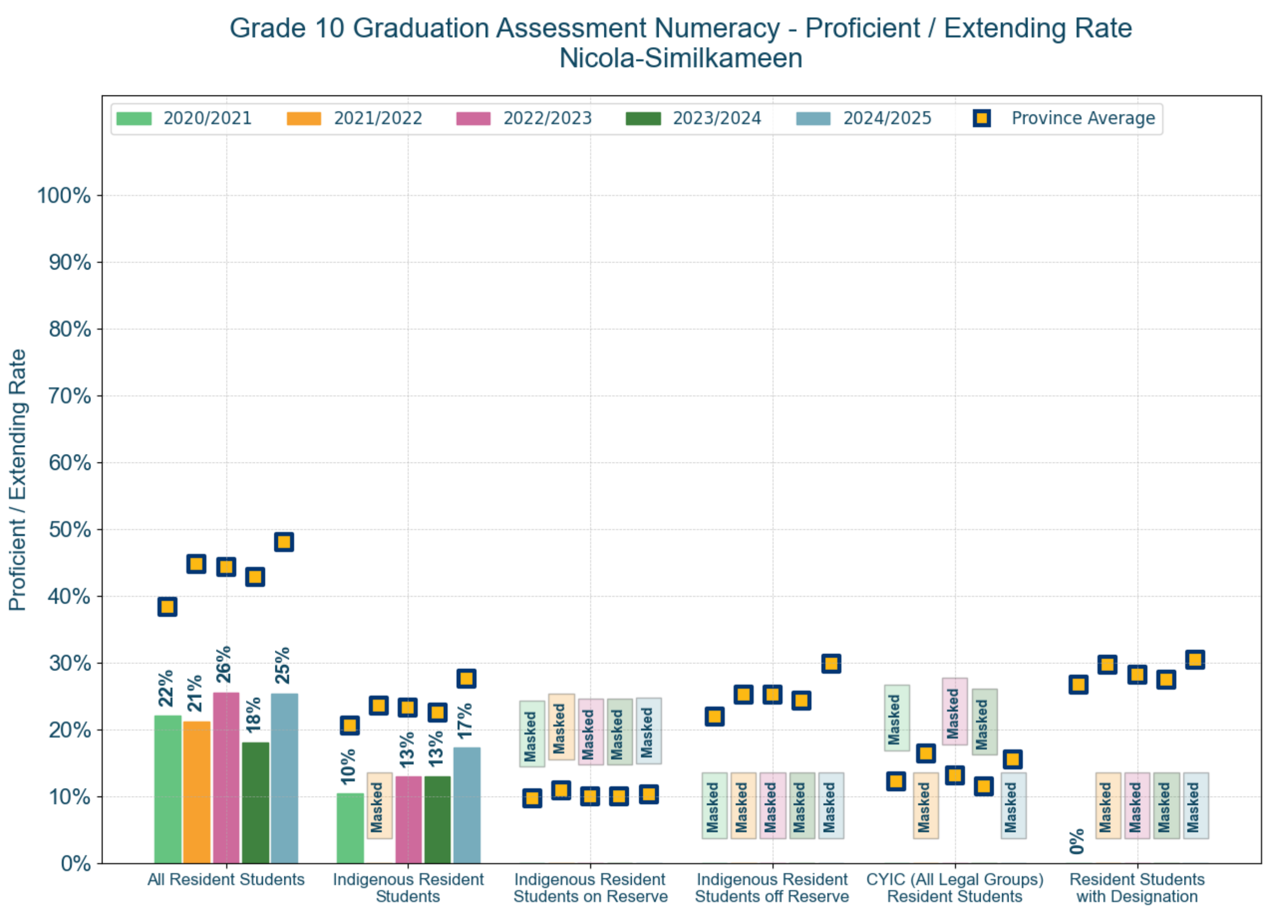
	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
All Resident Students	149 | 87%	136 | 93%	171 | 89%	172 | 84%	163 | 87%
Indigenous Resident Students	59 | 83%	69 | 91%	82 | 90%	62 | 89%	65 | 91%
Indigenous Resident Students on Reserve	13 | 77%	Masked	14 | 93%	17 | 88%	19 | 84%
Indigenous Resident Students off Reserve	46 | 85%	Masked	68 | 90%	45 | 89%	46 | 93%
CYIC (All Legal Groups) Resident Students	Masked	Masked	Masked	Masked	0
Resident Students with Designation	33 | 70%	26 | 81%	39 | 82%	37 | 70%	41 | 76%



Measure 2.2: Grade 10 Numeracy Expectations

Grade 10 Graduation Assessment Numeracy - Expected Count | Participation Rate

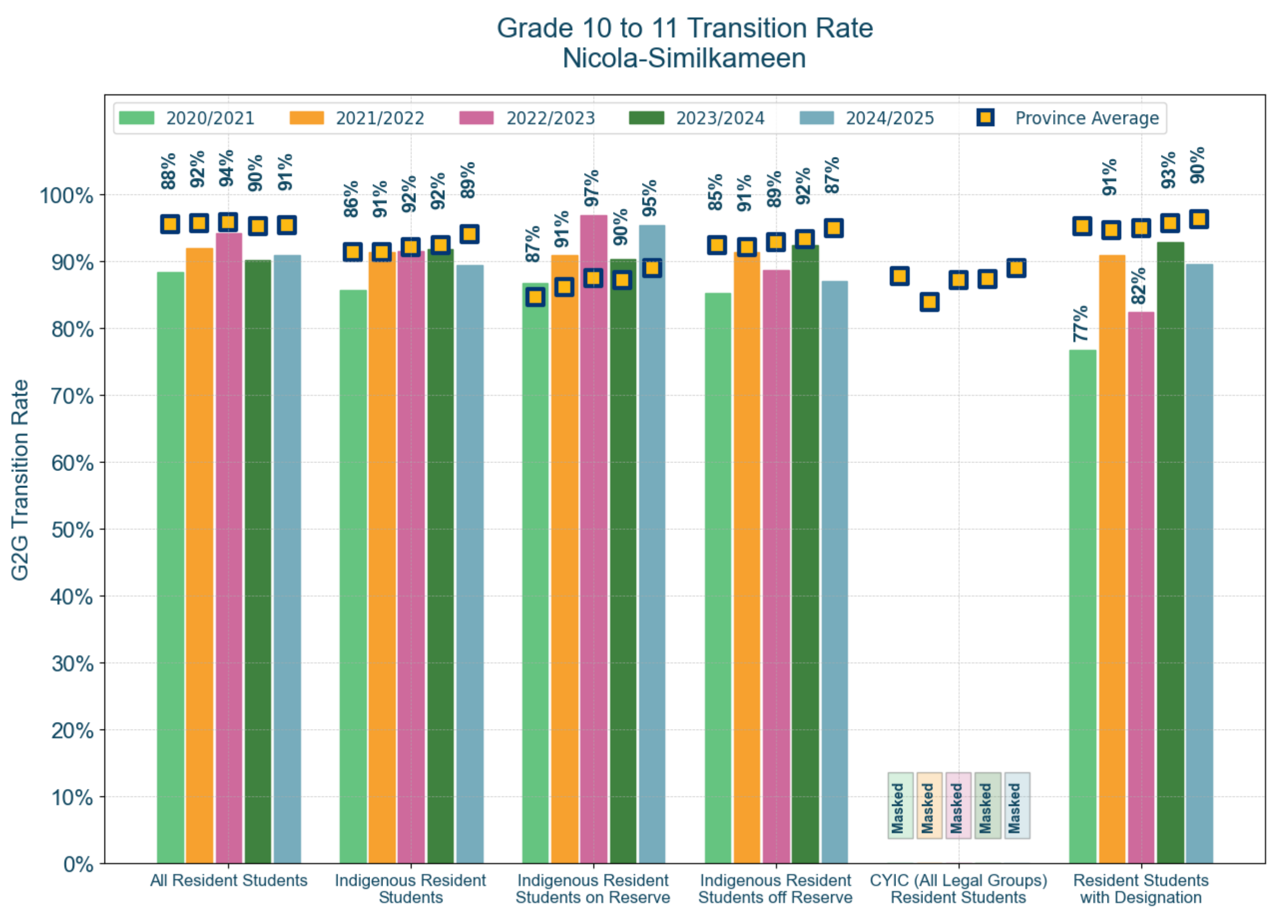
	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	182 | 81%	171 | 75%	175 | 81%	185 | 85%	174 | 85%
Indigenous Resident Students	98 | 80%	87 | 68%	96 | 73%	100 | 83%	76 | 80%
Indigenous Resident Students on Reserve	30 | 73%	23 | 61%	33 | 73%	33 | 82%	22 | 82%
Indigenous Resident Students off Reserve	68 | 82%	64 | 70%	63 | 73%	67 | 84%	54 | 80%
CYIC (All Legal Groups) Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	29 | 76%	32 | 66%	34 | 76%	25 | 80%	47 | 68%



Measure 2.3: Grade-to-Grade Transitions

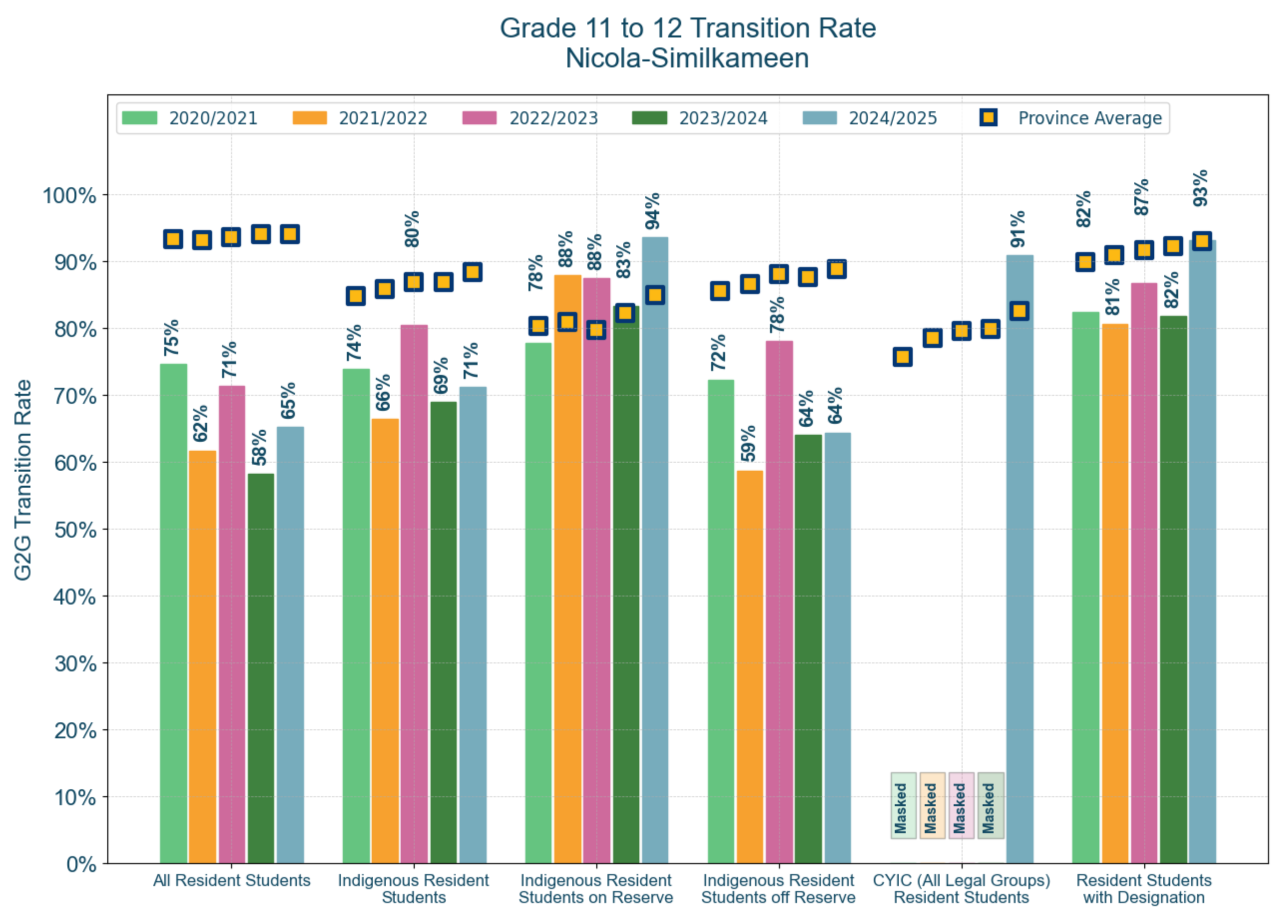
Grade 10 to 11 Transition - Cohort Count

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	180	174	171	182	177
Indigenous Resident Students	98	92	95	97	76
Indigenous Resident Students on Reserve	30	22	33	31	22
Indigenous Resident Students off Reserve	68	70	62	66	54
CYIC (All Legal Groups) Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	30	33	34	28	48



Grade 11 to 12 Transition - Cohort Count

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	197	274	230	280	299
Indigenous Resident Students	92	125	97	119	132
Indigenous Resident Students on Reserve	27	33	24	30	31
Indigenous Resident Students off Reserve	65	92	73	89	101
CYIC (All Legal Groups) Resident Students	Masked	Masked	Masked	Masked	11
Resident Students with Designation	34	31	30	33	29



Review Data and Evidence: Intellectual Development

So what?

Using a maximum of three to five bullet points, please respond to the question:
What areas for growth are affirmed or identified by the data review? Did anything surprising emerge from the data review?

- Between the years of 2021 and 2026, Grade 4 literacy results have shown substantial increase of 13% for resident students and 11% for Indigenous Students. However, the District's results remain below provincial average. All other data is masked.
- Between the years of 2022-2024, literacy results for Grade 7 and 10 across all student groups had stabilized; however, 2024-2026 show a marked decline; continued focus is needed to improve outcomes as the District remains below provincial average.
- Between the years of 2021-2026, the District has experienced mixed results with numeracy with improvement followed by declines or vice versa; continued focus is needed to improve outcomes below the provincial average across all student populations.
- Data is masked in all areas for CYIC and in many areas other priority population groups, nevertheless, we continue to identify areas of strength with results for our Indigenous Learners often being higher than the provincial average. However, like our other results, we continue to see increases and declines for literacy and numeracy over the 2020-2025 period. Our Indigenous Education Council as well as the District have highlighted both numeracy and literacy as priority areas of focus and both allotted funding toward improvement efforts. While our Indigenous students often exceed provincial average, our IEC wants individual growth of our Indigenous learners within our own communities and the opportunities stronger achievement provides.
- Between 2020-2025, the District has seen stable results in transition rates from Grade 10-11 across all student population groups; however, we remain below provincial average. For 2024-2025, we saw significant increase transition rates from Grade 11-12 especially for Indigenous students on reserve and resident students with designations. While work remains, our Diploma Verification Report model of intervention as well as the work of our Indigenous Student Advocates are paying dividends.

Respond to Results: Intellectual Development

Adjust 4 | 3 Reflect

Now what?

Using a maximum of three to five bullet points, please respond to the question:
What key strategic adjustments will be made based on the above areas for growth to improve learning outcomes for all students and enhance equity of outcomes for priority populations?

Please note: As this report reflects an interim year, the district team may be continuing to monitor strategy impact and have limited, if any, adjustments to share.

Please respond using a maximum of three (3) to five (5) bullet points.

- After reviewing our data as well as working with rightsholders, our IEC, and parental concerns around numeracy, the District has implemented the Student Numeracy Assessment of Critical Concepts (SNACC) for Grades 1-9 to provide a baseline for numeracy levels across the district as well as identify concepts that need additional attention. We continue to see volitivity in our FSA and graduation assessment results over the last 5 years.
- Numeracy and literacy coaching positions were put in place in 2025-2026 for Kindergarten to Grade 7. As a District, we also purchased licenses for *MathUp!* (instructional resource) to support Math instruction in the classrooms. Feedback from teachers has been positive and has contributed to the increase in results for Grade 4 FSA results. Coaching will expand to all grades for 2026-2027. In addition, our IEC and District recognize that direct intervention is needed at the secondary level for both resident and Indigenous Students. A 0.4 FTE coach will work one on one with teachers in the classroom to build capacity for continuous improvement.
- The District has invested $300,000 for leveled literacy intervention kits to be used in 2026-2027 for K-12 as our Board, IEC, and parents continue to identify literacy and numeracy as major areas for growth and improvement, especially in Grades 7 and 10. The Board has also allotted another $150,000 for additional resources as well as $100,000 for coaching to successfully implement the levelled literacy intervention kits.
- Our Diploma Verification Report process, which brings school based teams as well as Education coordinators from our Bands together, will continue to track and intervene with high-priority students. Our Indigenous Student Learning Facilitator also does outreach into our communities to encourage and support better attendance for indigenous learners.

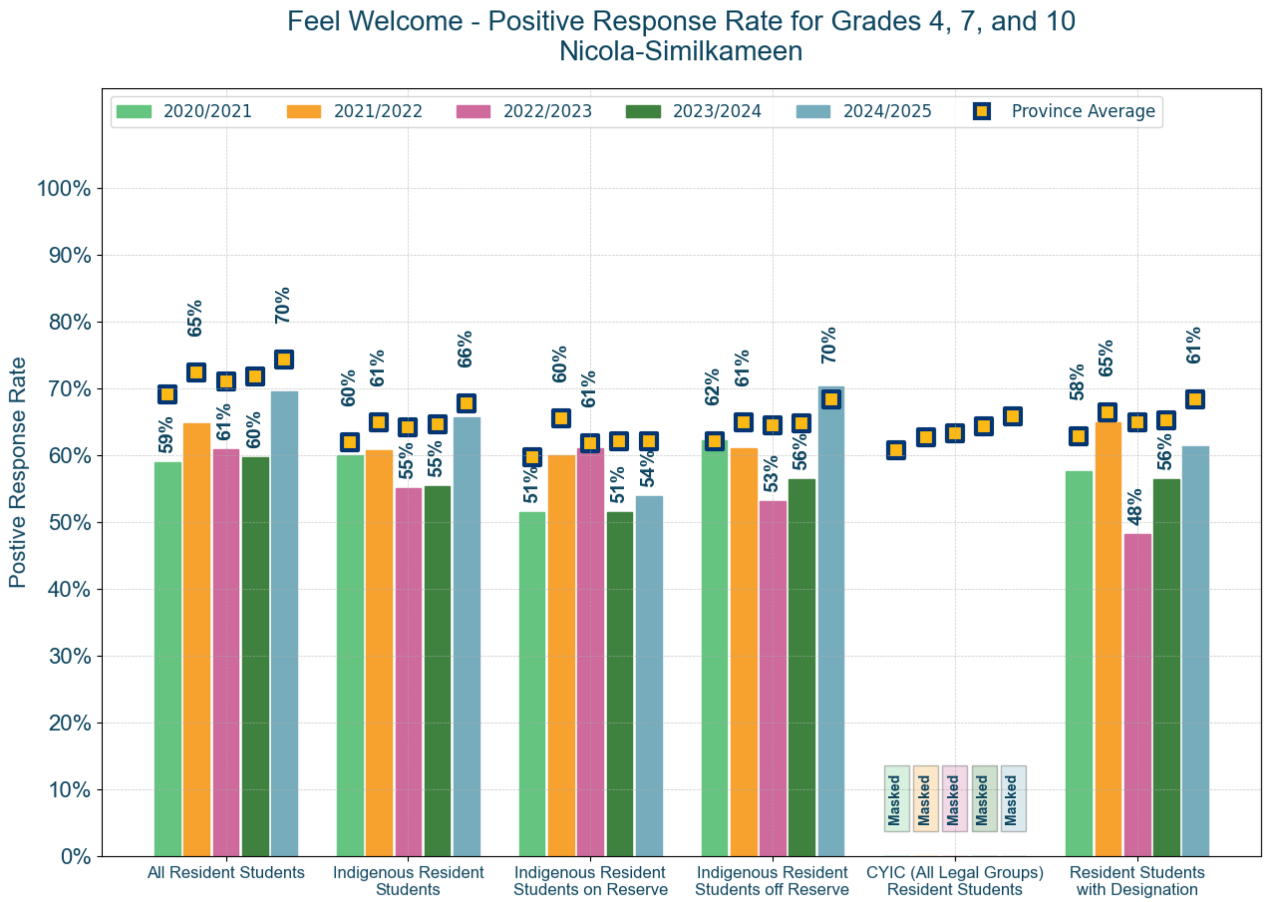
Human and Social Development

Educational Outcome 3: Feel Welcome, Safe, and Connected

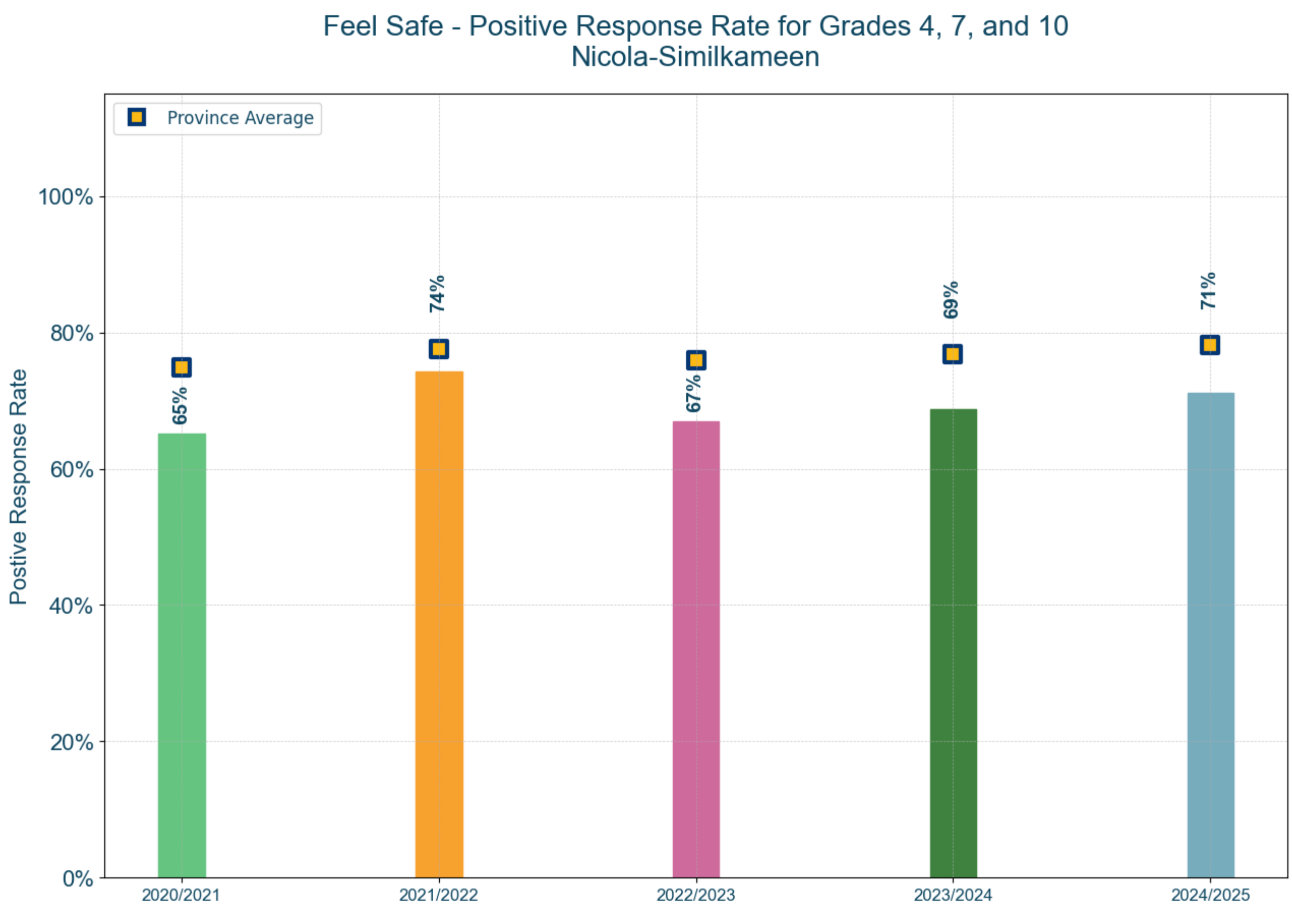
Measure 3.1: Students Feel Welcome and Safe, and Have a Sense of Belonging at School

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

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	434 | 81%	459 | 79%	423 | 78%	467 | 72%	414 | 84%
Indigenous Resident Students	226 | 76%	210 | 71%	223 | 69%	232 | 68%	182 | 81%
Indigenous Resident Students on Reserve	56 | 64%	45 | 56%	66 | 56%	57 | 60%	50 | 80%
Indigenous Resident Students off Reserve	170 | 79%	165 | 75%	157 | 74%	175 | 71%	132 | 81%
CYIC (All Legal Groups) Resident Students	18 | 56%	Masked	Masked	Masked	Masked
Resident Students with Designation	65 | 74%	77 | 71%	76 | 71%	88 | 58%	88 | 70%

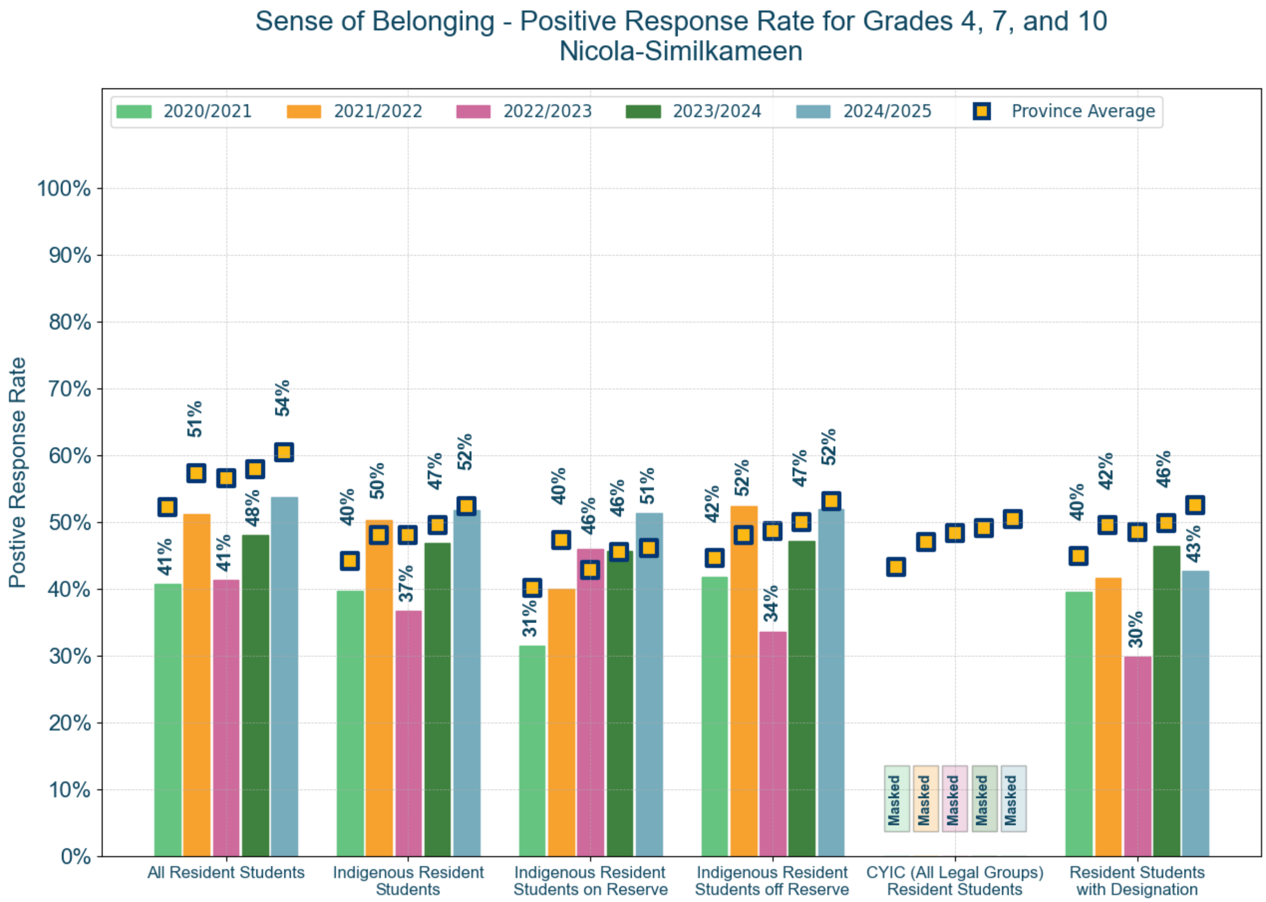

Feel Welcome - Positive Response Rate for Grades 4, 7, and 10
Nicola-Similkameen
2020/2021
2021/2022
2022/2023
2023/2024
2024/2025
Province Average
Postive Response Rate
100%
90%
80%
70%
60%
50%
40%
30%
20%
10%
0%
59%
65%
61%
60%
70%
60%
61%
55%
55%
66%
51%
60%
61%
51%
54%
62%
61%
53%
56%
70%
Masked
Masked
Masked
Masked
Masked
58%
65%
48%
56%
61%
All Resident Students
Indigenous Resident Students
Indigenous Resident Students on Reserve
Indigenous Resident Students off Reserve
CYIC (All Legal Groups) Resident Students
Resident Students with Designation


PANTHERS

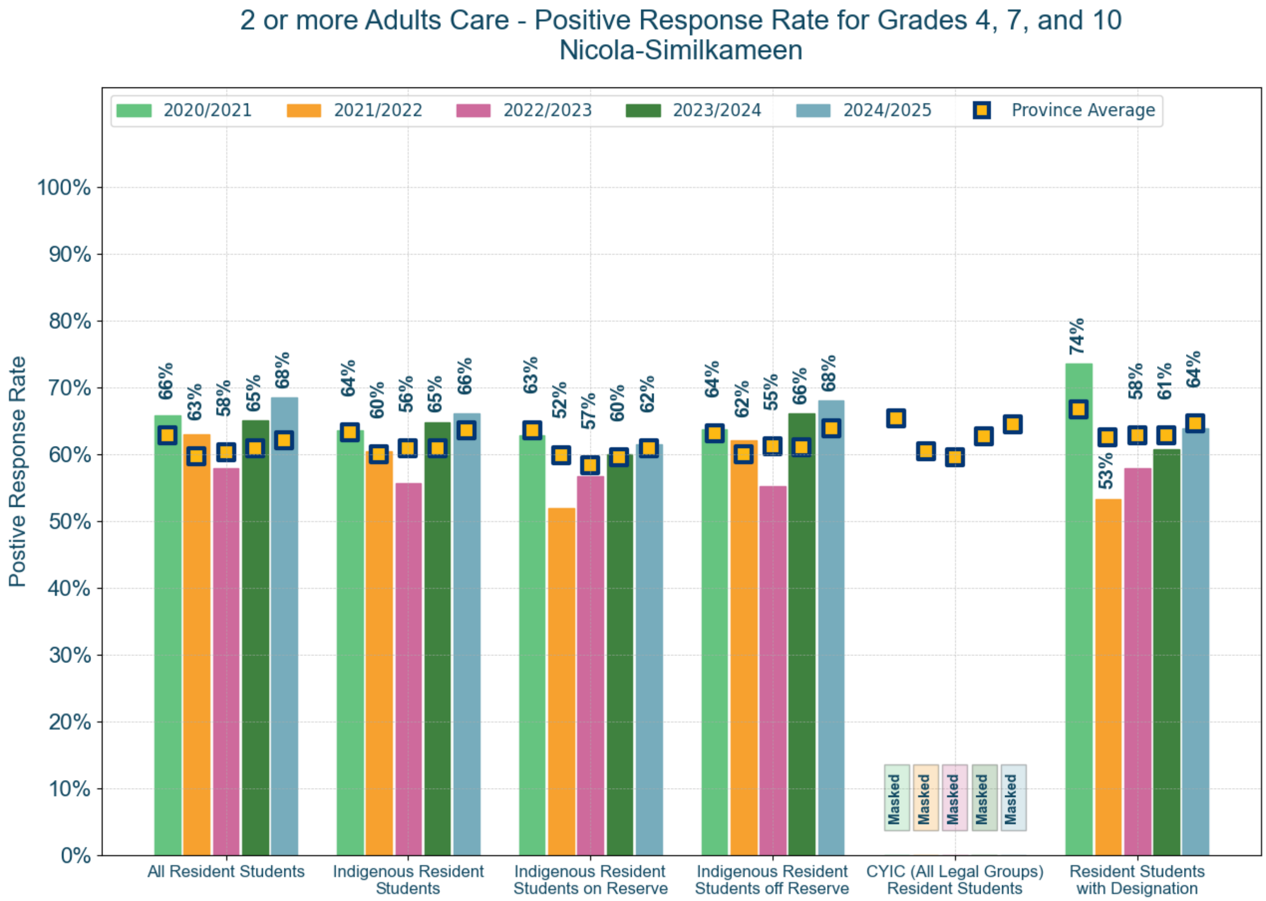


Feel Safe - Positive Response Rate for Grades 4, 7, and 10
Nicola-Similkameen
Province Average
Postive Response Rate
100%
80%
60%
40%
20%
0%
65%
74%
67%
69%
71%
2020/2021
2021/2022
2022/2023
2023/2024
2024/2025

MERRITT SECONDARY SCHOOL


Sense of Belonging - Positive Response Rate for Grades 4, 7, and 10
Nicola-Similkameen
2020/2021
2021/2022
2022/2023
2023/2024
2024/2025
Province Average
Postive Response Rate
100%
90%
80%
70%
60%
50%
40%
30%
20%
10%
0%
41%
51%
41%
48%
54%
40%
50%
37%
47%
52%
31%
40%
46%
46%
51%
42%
52%
34%
47%
52%
Masked
Masked
Masked
Masked
Masked
40%
42%
30%
46%
43%
All Resident Students
Indigenous Resident Students
Indigenous Resident Students on Reserve
Indigenous Resident Students off Reserve
CYIC (All Legal Groups) Resident Students
Resident Students with Designation

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



Review Data and Evidence: Human and Social Development

So what?

Using a maximum of three to five bullet points, please respond to the question:
What areas for growth are affirmed or identified by the data review? Did anything surprising emerge from the data review?

Please respond using a maximum of three (3) to five (5) bullet points.

- The Student Learning Survey (SLS) indicates an increased rates of feeling welcome across the board for all student population groups (CYIC is masked) with the highest rates in five years (2020-2025). Notable increases in year-over-year results – 10% increase for Resident Students, 11% for Indigenous Students, and 14% for Indigenous Students Off Reserve. The District continues to work on social emotional outcomes within all of our classrooms and school with the goal of reaching and then exceeding provincial average.
- The Student Learning Survey (SLS) indicates that we continue to see improvement from a low of 65% in 2020/2021 to 71% in 2024-2025 for resident students in Grades 4, 7, and 10, but growth is slower for students reporting feeling safe. While these results are moving in the right direction, a continued focus to improve results remains a priority as we remain below provincial average and mental health has been identified as a priority area for the Board.
- The Student Learning Survey (SLS) indicates increased levels for sense of belonging also all population groups with the exception of students with designations 46% to 43% in year-over-year results. Results for resident students (48% to 54%), indigenous students (47% to 52%), On-Reserve (46% to 51%), and Off-Reserve (47% to 52%) continue to show significant increases over the past two years. These are also the highest rates in the five year period from 2020-2025. The district will continue to make sense of belonging a priority.
- The Student Learning Survey (SLS) indicates increased rates in the number of students who report that 2 or more Adults care about them for the second year in a row. 2024-2025 shows the highest rates for the five year period (2020-2025) period for resident students, Indigenous, and Indigenous Off-Reserve. While 64% is a 3% increase in year over year results and the highest rate in four years (2021-2025), we had a high of 74% in 2020 for students with designations. We will continue to engage with the data to determine the remaining gaps in our practices and procedures.

Respond to Results: Human and Social Development

Now what?

Using a maximum of three to five bullet points, please respond to the question:
What key strategic adjustments will be made based on the above areas for growth to improve learning outcomes for all students and enhance equity of outcomes for priority populations?

Please note: As this report reflects an interim year, the district team may be continuing to monitor strategy impact and have limited, if any, adjustments to share.

Please respond using a maximum of three (3) to five (5) bullet points.

- We will continue to implement the *Open Parachute* (builds social emotional skills) program in all of our schools. In addition, we have added an additional 0.2 FTE for counselling to support social emotional wellness. We will expand our student voice activities in our schools and at the District level to affirm which practices are having the most impact on feeling safe, feeling welcome and sense of belonging to maintain our growing momentum.
- Our IEC supports 14 Indigenous Student Advocate positions. These positions have provided outreach to both students and parents inside and outside of the school. These positions are meant to support social emotional well-being as well as academic achievement. These are highly valued positions which seek to remove barriers and increase engagement for our Indigenous students. Our increasing results show a strong correlation to these positions.
- Our Board has identified the need for more student voice in our district. As a result, students were interviewed as part of the process for creating the new Strategic Plan for 2026-2030. Our Strategic Plan Working Committee that included representatives from the Board, Rightsholders, IEC, Senior Admin, School Admin, Teachers, Support Staff and parents believed that student voice and a commitment to Truth and Reconciliation should be the underlying foundation of our new strategic plan. Smart goals have been identified with opportunities to collect qualitative and quantitative data to sustain our growth on the human and social development measures for the next four years. Our strategic plan goals will be updated on a yearly cycle with the best interests of students guiding the direction of the plan.

- In response to the increasing number of students who report that 2 or more adults care about them, the district has began collecting data about our current practices in schools to inform next steps. We will take a leveled approach with an overall goal for the District with the ability of schools to create structures that best serve their student population.
- Our Indigenous Education Council continues to support the Indigenous School Enhancement Facilitator position with targeted dollars. We are transitioning back to one facilitator from a shared position. This presents an opportunity to track whether one person or two people in the role makes a difference – either improvement or decline in connection.

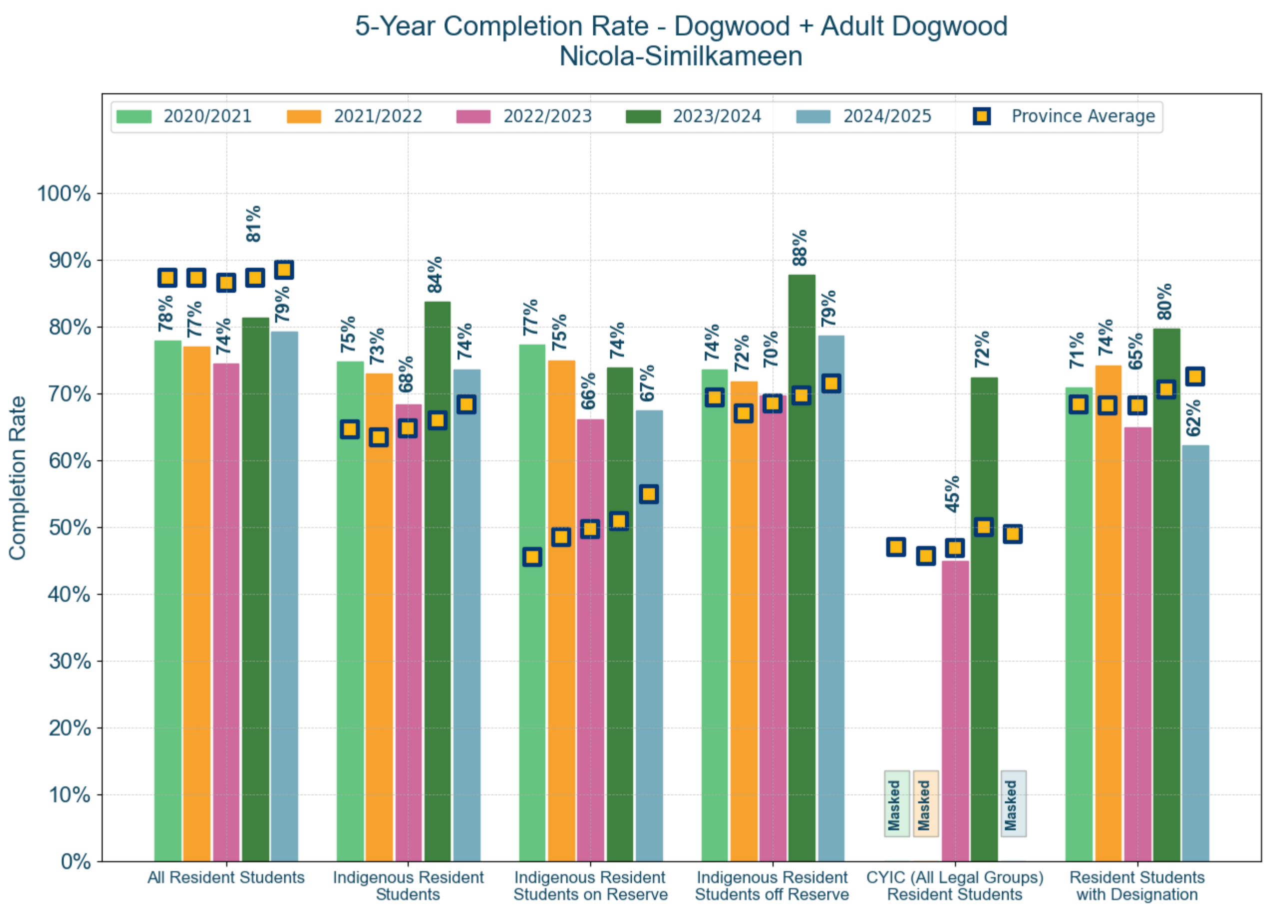
Career Development

Educational Outcome 4: Graduation

Measure 4.1: Achieved Dogwood within 5 Years

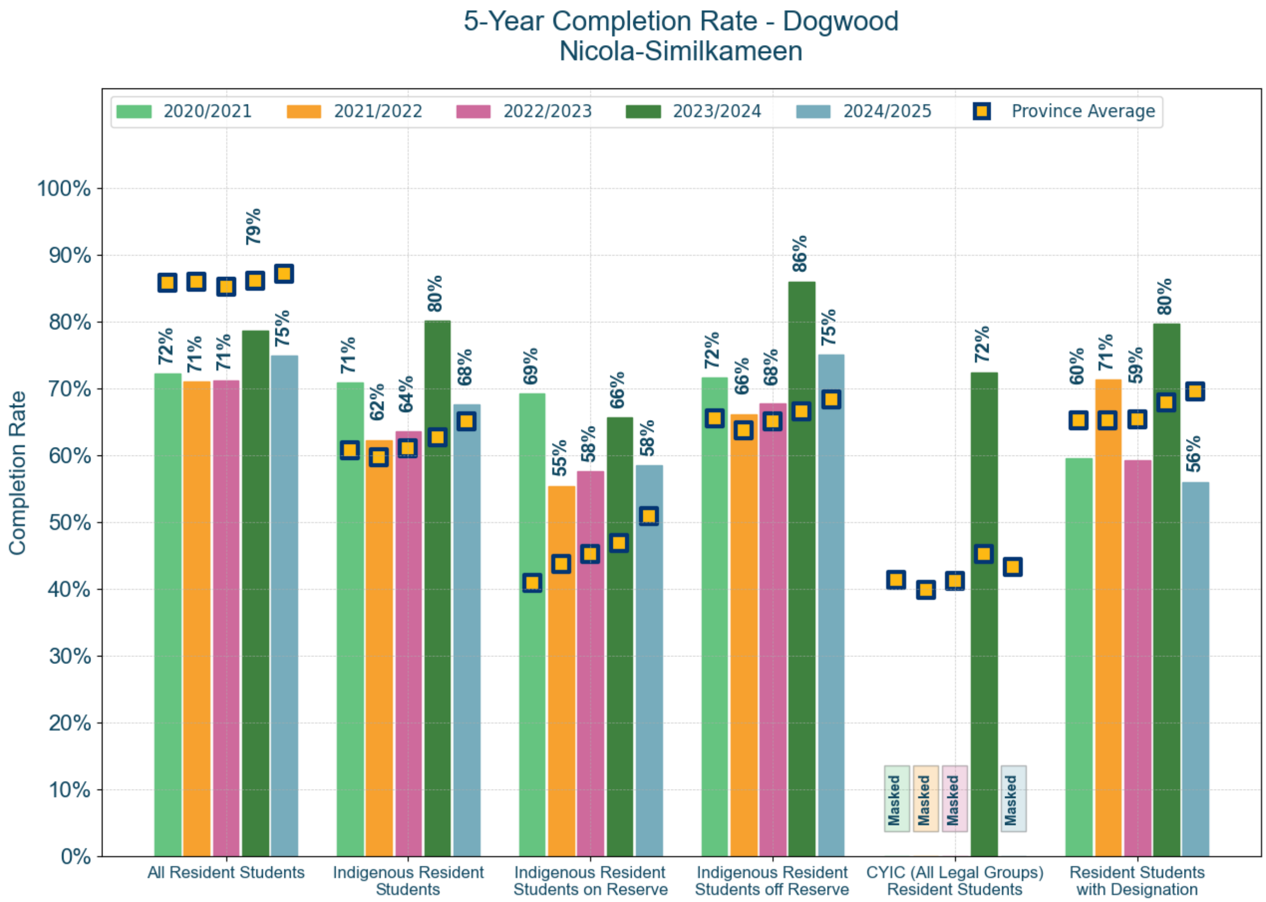
Completion Rate - Cohort Count | Outmigration Estimation

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	195 | 19	185 | 17	205 | 20	207 | 19	234 | 26
Indigenous Resident Students	84 | 8	92 | 8	93 | 8	92 | 8	111 | 12
Indigenous Resident Students on Reserve	27 | 2	34 | 3	38 | 3	27 | 3	50 | 6
Indigenous Resident Students off Reserve	57 | 5	58 | 5	55 | 5	65 | 6	61 | 6
CYIC (All Legal Groups) Resident Students	Masked	Masked	27 | 3	17 | 2	Masked
Resident Students with Designation	39 | 4	37 | 3	39 | 4	40 | 4	55 | 7



5-Year Completion Rate - Dogwood + Adult Dogwood
Nicola-Similkameen
2020/2021
2021/2022
2022/2023
2023/2024
2024/2025
Province Average
Completion Rate
100%
90%
80%
70%
60%
50%
40%
30%
20%
10%
0%
78%
77%
74%
81%
79%
75%
73%
68%
84%
74%
77%
75%
66%
74%
67%
74%
72%
70%
88%
79%
Masked
Masked
45%
72%
Masked
71%
74%
65%
80%
62%
All Resident Students
Indigenous Resident Students
Indigenous Resident Students on Reserve
Indigenous Resident Students off Reserve
CYIC (All Legal Groups) Resident Students
Resident Students with Designation

INFINITY
MIRROR
BARBIE


5-Year Completion Rate - Dogwood
Nicola-Similkameen
2020/2021
2021/2022
2022/2023
2023/2024
2024/2025
Province Average
Completion Rate
100%
90%
80%
70%
60%
50%
40%
30%
20%
10%
0%
72%
71%
71%
79%
75%
71%
62%
64%
80%
68%
69%
55%
58%
66%
58%
72%
66%
68%
86%
75%
Masked
Masked
Masked
72%
Masked
60%
71%
59%
80%
56%
All Resident Students
Indigenous Resident Students
Indigenous Resident Students on Reserve
Indigenous Resident Students off Reserve
CYIC (All Legal Groups) Resident Students
Resident Students with Designation

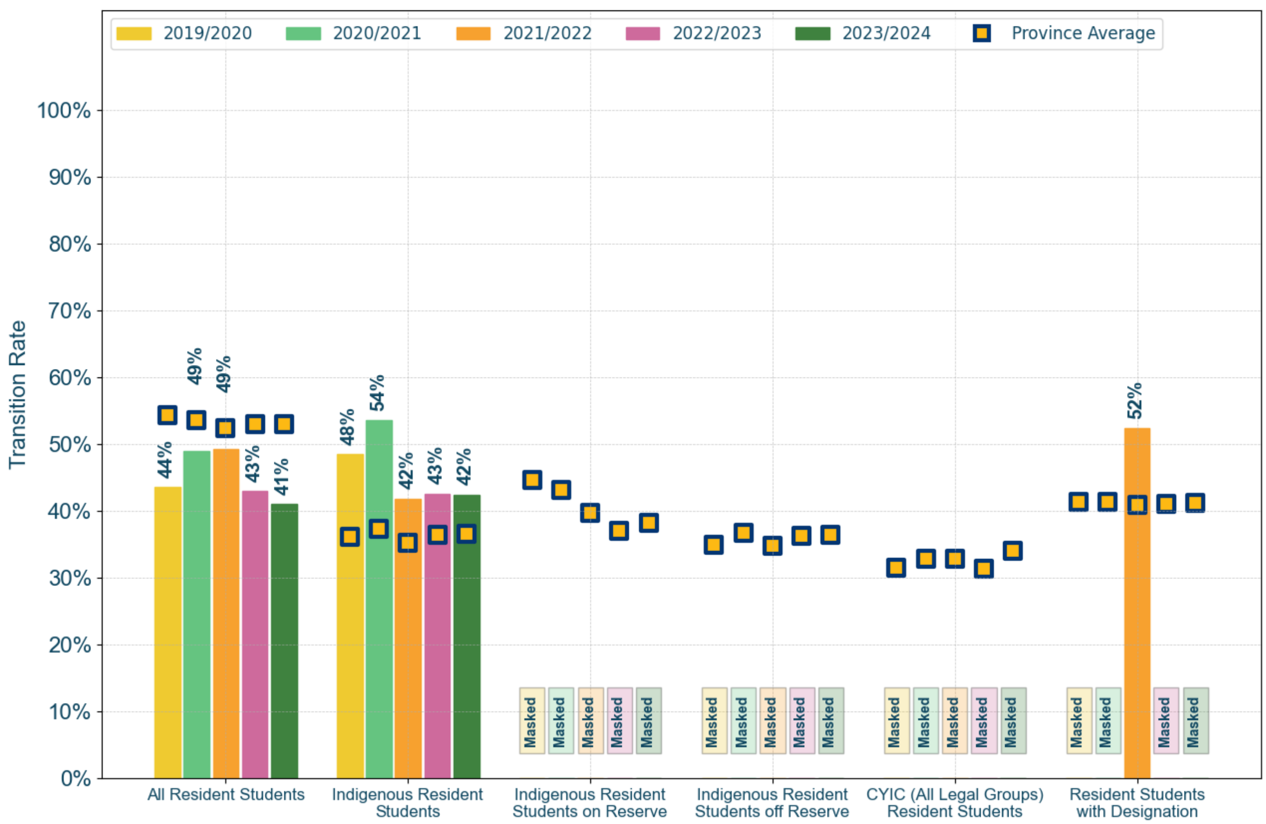
Educational Outcome 5: Life and Career Core Competencies

Measure 5.1: Post-Secondary Transitions

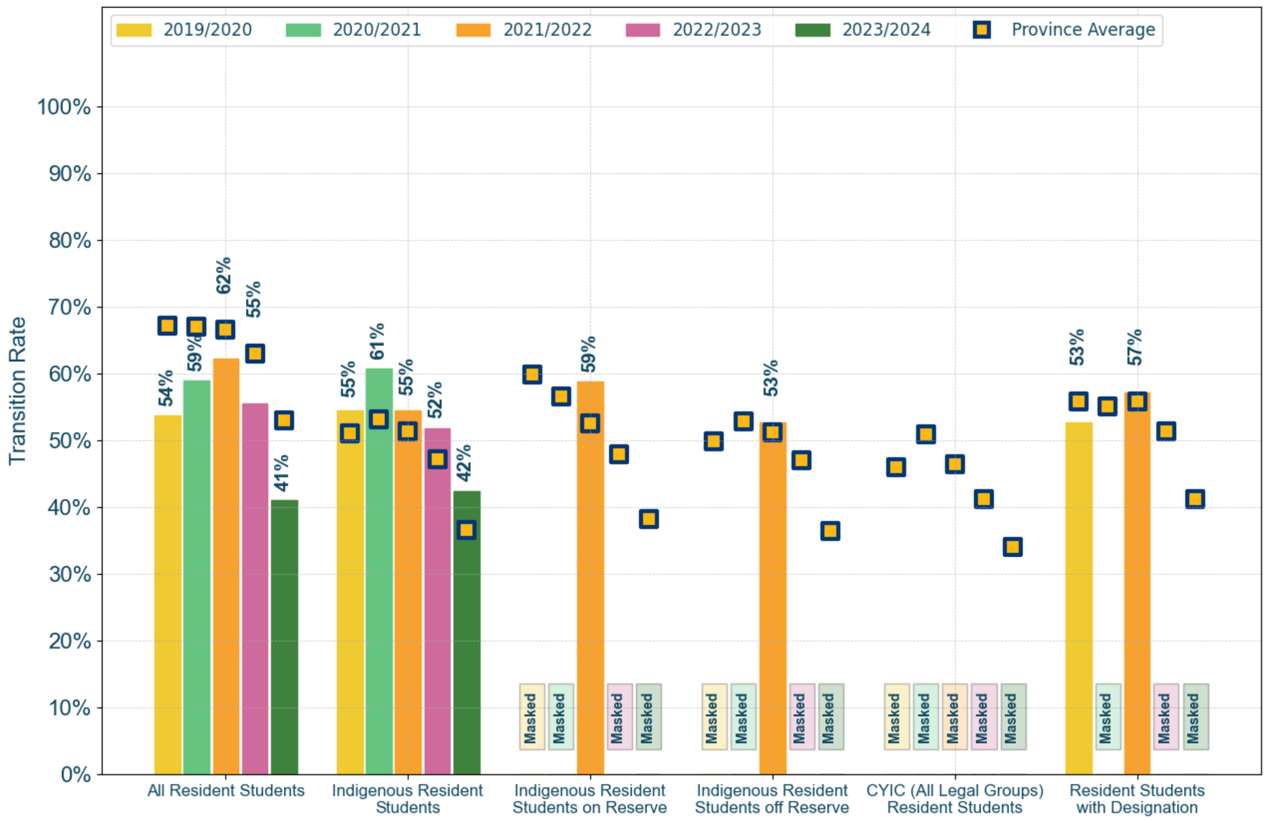
Transition to Post-Secondary - Cohort Count

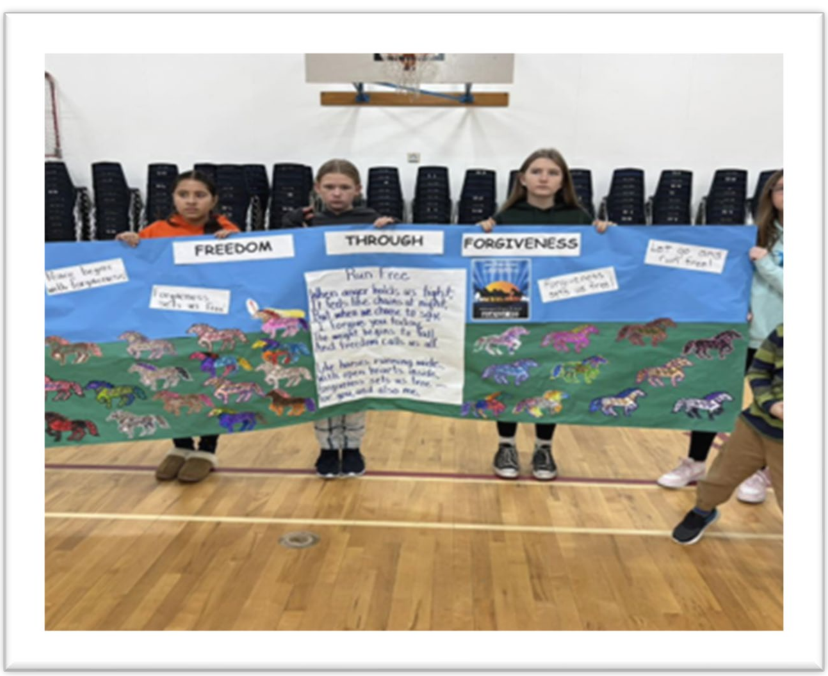
	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
All Resident Students	147	139	130	128	151
Indigenous Resident Students	66	56	55	54	66
Indigenous Resident Students on Reserve	Masked	Masked	Masked	Masked	Masked
Indigenous Resident Students off Reserve	Masked	Masked	Masked	Masked	Masked
CYIC (All Legal Groups) Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	Masked	Masked	21	Masked	Masked

Immediate Transition to Post-Secondary
Nicola-Similkameen



Within 3 Years Transition to Post-Secondary
Nicola-Similkameen





Review Data and Evidence: Career Development

So what?

Using a maximum of three to five bullet points, please respond to the question:
What areas for growth are affirmed or identified by the data review? Did anything surprising emerge from the data review?

- Completion rates for Indigenous learners (resident, on-reserve, and off-reserve) have consistently been above provincial average from 2020/2021 to 2024/2025 and remain so. However, we have since seen a concerning drop in our completion rates for 2024-2025. Most notable is an 18% drop in year over year results for students with designations. This warrants further investigation. Data for all other student populations groups is masked.
- Immediate Transition rates have declined from 2020-2021 to 2023/2024 by 8% for resident students. Our Indigenous resident students continue to achieve higher than provincial average. The district results had previously been trending upward with focused initiatives, but these procedures and supports are no longer working in the same way. Further investigation is needed into the reasons for the change. Data for all other student population groups is masked.
- 3 Year transition rates are also mirror a similar trend with a decline of 21% from a high of 62% in 2021-2022 to a five year low of 41% in 2023-2024 for resident students. While Indigenous resident students remain above provincial average for all five years, there was a significant drop of 10% in year-over-year results. Further investigation and evaluation of the transitions program is needed. Data for all other student population groups is masked.

Respond to Results: Career Development

Now what?

Using a maximum of three to five bullet points, please respond to the question:

What key strategic adjustments will be made based on the above areas for growth to improve learning outcomes for all students and enhance equity of outcomes for priority populations?

Please note: As this report reflects an interim year, the district team may be continuing to monitor strategy impact and have limited, if any, adjustments to share.

- Targeted attention will be given to adapt and/or modify current transition-focused interventions (i.e. partnering with our local bands to provide tutoring on-reserve; meetings with a transitions coordinator) to strengthen immediate and 3-year transition rates.
- We use a Diploma Verification Report process to identify students who are at risk of not graduating and assign specific tasks to a key contact. In 2026-2027, we will work to engage parents more in this process. We will also partner with our local First Nations to provide support for Indigenous students at risk.
- Our District has a goal to reduce the number of Adult Dogwoods given out each year after consulting with our local rightsholders (LEA partners) and IEC. This aligns well with the changes coming provincially for Evergreen and Adult Dogwoods. We recognize that some students may require additional time to complete a Dogwood Certificate as a result. We are using screeners to identify students most at risk in Grade 7 and 8 to tailor individualized supports to help them reach high school graduation.

Nicola
Similkameen
School District

MEMORANDUM

TO: All Trustees

FROM: Courtney Lawrance
Superintendent of Schools

RE: **Strategic Plan – 2026-2030**

DATE: September 16, 2026

The Strategic Plan was developed in collaboration with the Board, Rightsholders, Indigenous Education Council Members, Senior Administration, Administrators, Teachers, Support Staff, Parents and Students. The Strategic Plan Working Committee met for a series of meetings between May and June of this year. The committee produced quality work, and we were thankful for the willingness of the participants to come to the meetings as well as the positivity, honesty, and perspectives they brought to the table. Thank you again to the committee members!

I have attached the Strategic Plan for your review. The plan will guide the direction of the District for the next 4 years.

A motion is requested to approve the Strategic Plan for 2026-2030.

Highlights

- Three focus areas: Well Being, Learning, and Communication
- Strategic Plan Working Committee will meet yearly to revise and create new objectives
- The plan will guide our budget process
- We will align the school learning plans with the Strategic Plan focus areas.
- Trustees will play a prominent role in communications strategies.

We look forward to the Strategic Plan setting the direction for the next four years.

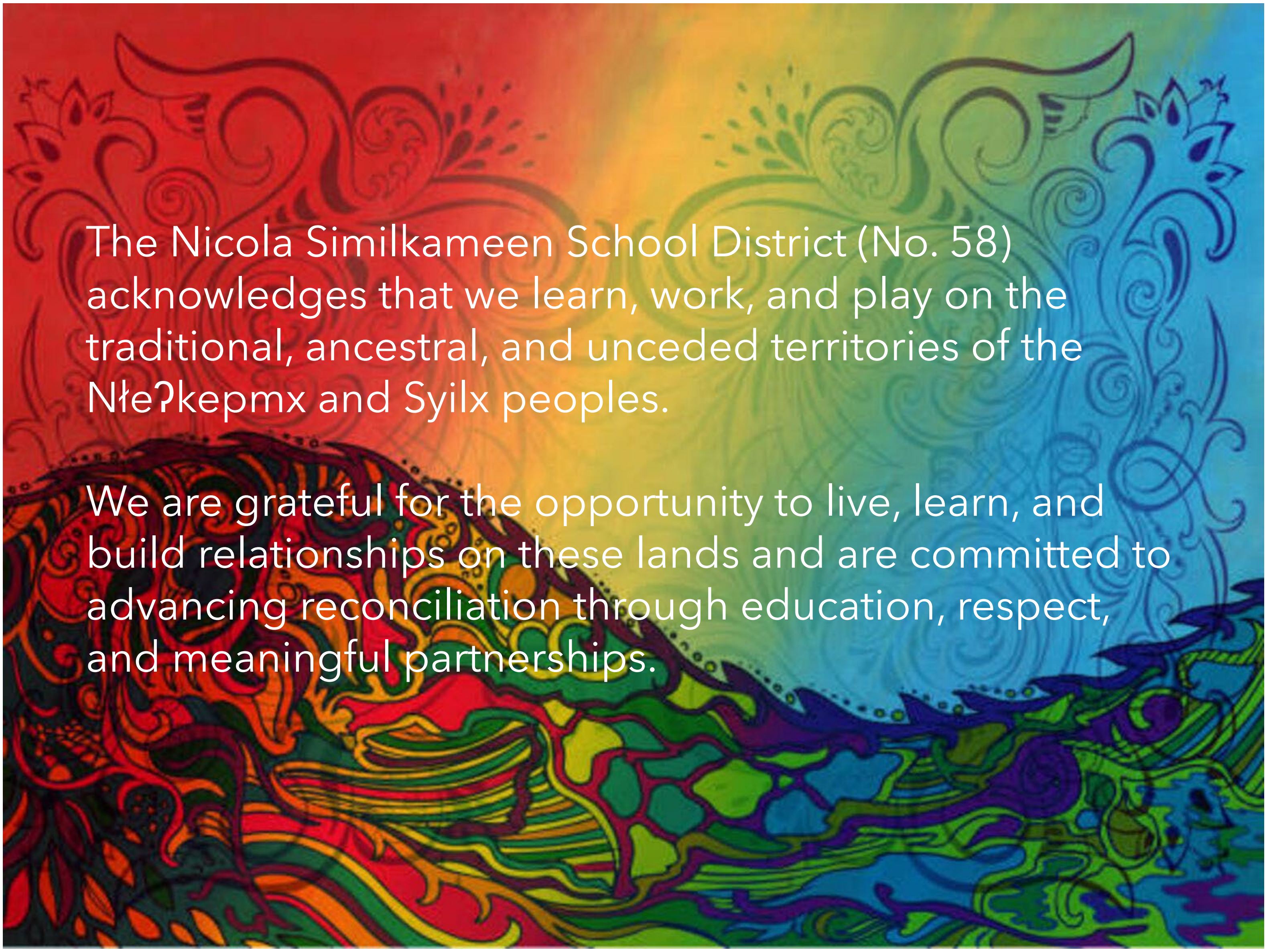
CL/sc

Nicola Similkameen School District

Strategic PLAN

2026- 2030

SUCCESS FOR ALL LEARNERS, TODAY AND TOMORROW



The Nicola Similkameen School District (No. 58) acknowledges that we learn, work, and play on the traditional, ancestral, and unceded territories of the Nłeʔkepmx and Syilx peoples.

We are grateful for the opportunity to live, learn, and build relationships on these lands and are committed to advancing reconciliation through education, respect, and meaningful partnerships.

MESSAGE FROM THE BOARD OF EDUCATION

Nicola Similkameen School District – No. 58 Board of Education (from left to right): Jamie Kent-Laidlaw (Trustee), Justin Jepsen (Trustee), Gordon Swan (Chair), Leah Ward (Vice Chair), John Chenoweth (Trustee), Dave Rainer (Trustee) and Everett Hoisington (Trustee)

The Nicola Similkameen School District's (SD 58) Strategic Plan 2026–2030 reflects our shared commitment to ensuring that every school community member thrives, belongs, and succeeds. Developed through meaningful engagement with students, Indigenous Rights Holders and Indigenous communities, families, staff, trustees, and community partners, this plan provides a clear direction for the future of public education in our District.

At the heart of the District's Strategic Plan is the commitment to student success, well-being, equity, and inclusion. We strive to create safe, welcoming, and culturally responsive learning environments where every student is supported to achieve their full potential. We are equally committed to strengthening literacy and numeracy as the foundations of learning, ensuring every student develops the knowledge, skills, and confidence needed for lifelong success. Guided by the Truth and Reconciliation Commission's Calls to Action, we will continue advancing reconciliation by strengthening Indigenous education, fostering respectful relationships, and ensuring Indigenous perspectives are reflected throughout our schools.

We recognize that student success is built through strong partnerships. By working collaboratively, we create the conditions for students to flourish. Student voice has also been central to this plan, with students sharing the importance of feeling safe, connected, respected, and engaged in their learning.

This Strategic Plan establishes our shared vision, priorities, and measurable goals to guide decision-making, continuous improvement, and accountability over the next four years. Together, we will build learning communities where every learner is known, valued, and empowered to succeed.

OUR VISION

Success for all learners, today and tomorrow.

OUR MISSION

Together with families and communities, we nurture safe, inclusive, and equitable learning and working environments that honour Truth and Reconciliation, celebrate diversity, and support every learner to achieve excellence in literacy, numeracy, lifelong learning, and overall wellbeing.

OUR CORE VALUES

Inclusion | Diversity | Fair/Due Process | Dignity

Heritage/Culture/Recognition | Support | Excellence/Personal Best

Well-being | Choice | Citizenship

DRAFT

OUR DISTRICT

Our District is made up of six elementary schools, two secondary schools, two alternate programs, and one provincial online school. We also provide French Immersion and Indigenous language programs.

Nicola Similkameen School District (SD 58) serves the district communities of Merritt and Princeton, as well as surrounding rural communities. We are located within the traditional territories of the Nłeʔkepmx and Syilx people. Our district includes six local First Nations communities: Coldwater Indian Band, Lower Nicola Indian Band, Nooaitch Indian Band, Shackan Indian Band, Upper Nicola Band and Upper Similkameen Indian Band. We are honoured to support students from these First Nations Communities as well as the Nicola Valley & District Metis Society and Vermillion Forks Metis Association.

We provide educational services to a diverse and multicultural student population, with approximately 40 percent of our students being of Indigenous ancestry.

Our Indigenous Local Education Agreements outline the goals, strategies and structures that serve as a framework for our students' success.

OUR COMMITMENT

Our Strategic Plan reflects a shared commitment to fostering student success and achievement while supporting the well-being of both students and staff. Guided by principles of equity, inclusion, Indigenous education, and reconciliation, the plan emphasizes creating welcoming and supportive learning environments for all. Through meaningful engagement with students, families, communities, and Indigenous partners, we work collaboratively to strengthen student outcomes and build strong relationships.

The strategic planning process is grounded in continuous improvement, using evidence-informed practices to guide decision-making, monitor progress, and ensure accountability in meeting the needs of our learners and communities.

OUR PROCESS

The development of the Strategic Plan took place through engagement with families and caregivers, Rights Holders, Indigenous Education Council, staff and employee groups, school administrators, and trustees from the Board of Education.

Student voice also played an important role, providing valuable insights into student hopes and aspirations for their schools.

Feedback was gathered through facilitated discussions and strategic planning sessions, and the priorities outlined in this plan reflect the themes and needs most consistently identified by participants throughout the engagement process.

OUR GOALS

WELL-BEING

k̓ʷuk̓ʷzncút

practice things that keep one healthy/healthy living

nx̌stan

That what gives us good health and well being

WELL-BEING, BELONGING & RELATIONSHIPS

LEARNING

Cunemncút

teaching yourself/the act of doing something

scmipnwiɬnx

Learning what we begin to understand and know

LEARNING & TEACHING EXCELLENCE

COMMUNICATION

nqʷincútn

language, usage, way of talking

qʷaʔqʷaʔalmínm

Discussing/talking about something with others

COMMUNICATION & TRANSPARENCY

Each goal includes specific objectives and strategies necessary to reach these goals. A full description of the goals, objectives and strategies follows.

WELL-BEING ◆ k̓ʷuk̓ẓ̓ncút ◆ nx̌stan

Students learn best and staff are most effective when they feel safe, well cared for and connected.

Students and staff experience safe, caring, culturally responsive, and inclusive learning environments where all individuals feel connected, supported, respected, and valued. Feedback emphasized the importance of meaningful relationships, cultural safety, Indigenous perspectives, student voice, and ensuring that students' social, emotional, and basic needs are met.

OBJECTIVES	STRATEGIES
1. Implement Indigenous wellness, land-based practices, and cultural safety.	By June 2027, all schools will implement a minimum of one Indigenous-informed wellness, land-based, or circle learning experience per term, and 100% of staff will participate annually in professional learning focused on Indigenous perspectives, cultural safety, and wellness practices.
2. Meet students where they are and support student well-being and basic needs.	By June 2027, every school will establish a student support team that meets monthly to review attendance, engagement, wellness, interventions, and support needs.
3. Ensure students feel cared for, connected, and supported.	Beginning September 2026, schools will implement a tiered student connection process to identify and respond to student wellness and belonging concerns, with follow-up support initiated within two weeks for identified students.
4. Strengthen student voice and relationships.	Beginning September 2026, all schools will implement regular student voice and relationship-building opportunities at least once a month through advisory programs, circles, classroom meetings, or mentor groups.

SUCCESS INDICATORS

Success indicators for all strategies:

- School reports
- Student Learning Survey results related to belonging and safety
- Attendance rates
- Student engagement data
- Indigenous student sense of belonging measures
- Reduction in behaviour and bullying incidents
- Participation in student voice opportunities
- Superintendents report

DRAFT

LEARNING ◆ cunemncút ◆ scmipnwiłnx

All students experience high-quality instruction, meaningful assessment, and appropriate support to achieve success. Feedback emphasized the importance of strong literacy and numeracy instruction, meaningful assessment practices, high expectations for all learners, and the use of evidence to inform teaching and interventions.

OBJECTIVES	STRATEGIES	SUCCESS INDICATORS
1. Strengthen literacy and numeracy achievement.	By June 2027, all K-12 schools will implement evidence-informed explicit instruction practices in literacy and numeracy, resulting in an increase in students meeting or exceeding grade-level expectations from district baseline data.	Success indicators for all strategies: ➢ School based team minutes ➢ Collaborate support meetings ➢ Diploma verification report meetings ➢ Literacy achievement data
2. Maintain high expectations for student achievement.	Beginning September 2026, schools will review student achievement, intervention, and course completion data at least three times annually to identify and respond to students at risk of not meeting learning standards.	➢ Numeracy achievement data ➢ Graduation completion rates ➢ Indigenous student achievement outcomes ➢ Student growth measures
3. Use screening and assessment data to guide instruction.	By June 2027, all schools will complete at least three collaborative data review cycles annually using screening and assessment data to guide instructional planning and targeted interventions.	➢ Inclusive Education achievement data ➢ Course completion rates

DRAFT

COMMUNICATION ◆ nqʷincútn ◆ qʷaʔqʷaʔalmínm

Communication across the district is clear, consistent, accessible, and relationship focused.

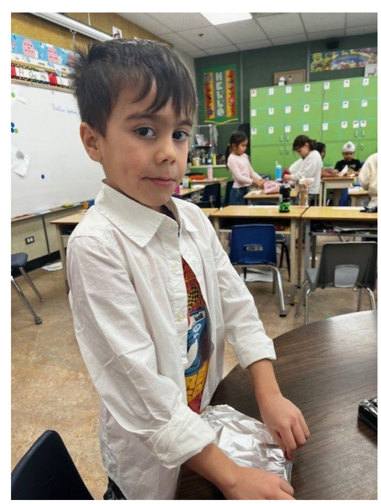
Rightsholders and partner groups have identified the need for more consistent communication practices, increased transparency regarding decisions, stronger family engagement, and greater celebration of student and school successes.

OBJECTIVES	STRATEGIES
1. Ensure consistent communication across schools and classrooms.	By June 2027, all schools will implement district communication guidelines outlining minimum expectations for communication frequency, response timelines, and approved communication platforms.
2. Improve family understanding of school systems and processes.	By October of each school year, all schools will provide annual family orientation sessions and communication guides explaining MyEducation BC access, reporting practices, attendance procedures, graduation requirements, and school contacts.
3. Increase visibility of school and district successes.	By June 2027, every school will maintain at least one active communication platform (website and/or social media account) with a minimum of two updates per month highlighting student learning, events, and accomplishments.

SUCCESS INDICATORS

Success indicators for all strategies:

- Administration meeting debriefs
- Accessible guide on website
- Family engagement survey results
- Communication satisfaction measures
- Website and social media engagement data
- Attendance at family information sessions in community
- School communication data



DRAFT

ANNUAL REVIEW

Progress toward each strategic goal will be monitored annually through district and school-level data, partner feedback, and reporting to the Board of Education.

Annual updates will include:

- Student achievement outcomes
- Well-being and belonging measures
- Indigenous learner success indicators
- Data on family and community engagement in school events
- Progress on strategic plan actions

IMPLEMENTATION AND ACCOUNTABILITY

The Strategic Plan will guide district and school improvement planning from 2026 – 2030.

Each year, the District will create strategies that will align with the Strategic Plan priorities through the following means:

- District departments will identify annual actions supporting strategic goals.
- Progress indicators will be reviewed and reported publicly.
- The Board of Education will receive quarterly and annual updates on progress toward goals and outcomes.
- Objectives and strategies will be refined yearly where needed based on evidence and feedback.
- Board materials will reference applicable Strategic Plan goals that agenda items are linked to.
- Leadership Team meeting agendas will be broken down by Strategic Plan goals.

RESPONSIBILITY CHART

BOARD OF EDUCATION

Determines the strategic direction of the district.

↓

SUPERINTENDENT

Aligns goals, objectives and strategies with the Board's direction.

↓

ASSISTANT SUPERINTENDENT	DISTRICT PRINCIPAL, INDIGENOUS EDUCATION	DIRECTOR OF INSTRUCTION, INCLUSIVE EDUCATION & EARLY LEARNING/CHILD CARE	SECRETARY TREASURER

Create and implement the annual strategies for areas of responsibility.

RIGHTSHOLDERS	INDIGENOUS EDUCATION COUNCIL	PARTNERS

Advocate for and support in the context of the strategic plan.

↓

SCHOOL / DEPARTMENT PLANS

Deliver annual strategies.

Nicola Similkameen School District

SUCCESS FOR ALL LEARNERS, TODAY AND TOMORROW

Nicola Similkameen School District
1550 Chapman Street, PO Box 4100
Merritt BC V1K 1B8
Canada

https://www.nssd.ca/

Nicola
Similkameen
School District

MEMORANDUM

TO:	**All Trustees**	**FROM:**	**Courtney Lawrance** **Superintendent of Schools**
RE:	**INDIGENOUS EDUCATION REPORT**	**DATE:**	**September 16, 2026**

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

CL/sc

INDIGENOUS EDUCATION UPDATE

SEPTEMBER 16, 2026

We are looking forward to a wonderful school year!

Indigenous Student Advocates

Throughout the 2026-2027 academic year, Indigenous Student Advocates (ISAs) will serve students across Merritt Secondary School/CLC, SCIDES, Diamond Vale, Ecole Merritt Central Elementary, Nicola Canford, Bench Elementary, Princeton Secondary/The Bridge, John Allison, and Vermilion Forks ISA's include Melissa Pinyon, Erickson Sheena, Courtney Dinahan, Elizabeth Phillips, Trent Abraham, Jody John, Tanya Edwards, Martha Chillihitzia, Jody Miller, Raylene Humphrey, Dawn Williams, Kristy Rees, Krista Unrau, Nexpetko Joe and Veronica Jameson. Indigenous Student Advocates build trusted relationships with students and families, strengthening belonging, cultural identity, attendance, engagement, and academic success. This year, time was dedicated to hiring new staff following retirements and other staffing changes.

Language Teachers

Language teaching roles, supported by SD 58 core dollars, encompass instruction in Nłeʔkepmxcin and Nsyilxcən languages at multiple grade levels in schools such as MSS, NCE, MCE, DVE. Teachers include Marilyn Lytton, Joella Bolan, Joanne Mansfield, and Nexpetko Joe, who contribute through full-time and part-time assignments to promote Indigenous languages and culture within the district.

Indigenous Student Engagement Facilitator (ISEF)

We are delighted to add Megan Spahan to our team as the new Indigenous Student Engagement Facilitator (ISEF). In this role, she will help strengthen Indigenous students' engagement, attendance, sense of belonging, and connection to school. She will work alongside ISAs, school staff, families, and community partners to identify barriers, coordinate supports, and create meaningful opportunities that encourage students to participate and succeed.

The beginning of the school year is a busy time for ISAs and the ISEF. September focuses on welcoming students back, reconnecting with families, and helping students feel comfortable and supported as they settle into new classrooms, routines, and schools. ISAs review student lists, attendance and learning needs, meet with school teams, connect with new students, and identify those who may need additional support. They also begin planning cultural activities, student groups, family connections, and individual supports while ensuring that Indigenous students know who they can turn to for guidance, encouragement, and advocacy.

Nicola Similkameen School District

MEMORANDUM

TO: **All Trustees**

FROM: **Courtney Lawrance**
Superintendent of Schools

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

DATE: **September 16, 2026**

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

CL/sc

Tel 250-378-5161 **Toll-Free** 800-778-3208
1550 Chapman Street, Merritt, BC V1K 1B8 **sd58.bc.ca**

Director of Instruction – Inclusive Education &

Early Learning Child Care Report

September 2026

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

I am excited to begin another school year in this role and continue to be grateful for the opportunity to work alongside such a dedicated team of educators, support staff and community partners. The beginning of September is always a busy time, and it has been wonderful to see our schools welcoming students and families back into our learning communities.

Here are a few highlights:

- **StrongStart BC**
  Our StrongStart Centres at Diamondvale Elementary, John Allison Elementary and Nicola Canford Elementary will open their doors to families on September 14th. StrongStart BC is a free, school-based early learning program that provides opportunities for children from birth to school entry, accompanied by a parent or other caregiver, to participate in play-based learning experiences. StrongStart Centres help build connections between families, schools and communities while supporting children's early development and creating a positive transition into kindergarten and the school system.
  We are excited to welcome families back and look forward to another year of play, connection and learning through our StrongStart programs.

- **English Language Learning (ELL)**
  This year, we have three ELL teachers working across the district to support students who are learning English as an additional language. Their work extends beyond direct support for ELL students, as they

also collaborate with classroom teachers and schools to strengthen literacy and numeracy opportunities for a broader range of learners. This collaborative approach allows us to build capacity within our schools while ensuring that students who are developing English language proficiency receive targeted support to access the curriculum and fully participate in their learning communities.

- **Speech Language Assistants (SLAs)**
  We are once again fortunate to have two Speech language Assistants supporting speech and language programming across the district. Our SLAs work directly under the guidance and supervision of our contracted Speech Language Pathologist (SLP), providing an important bridge between assessment, intervention and ongoing classroom support.

  The work of our SLAs is a tremendous asset to our schools They provide consistent, direct support to students while working closely with teachers and school teams to reinforce communication goals and strategies throughout the school day. This model allows us to extend the reach of our SLP services and provide more regular, meaningful opportunities for students to develop the communication skills they need to be successful learners

As we move into the school year, I look forward to continuing to visit schools, connect with staff and students, and support the excellent work happening across our district. There is a great deal of energy and enthusiasm as we begin the year, and I am excited about the opportunities ahead to strengthen inclusive, responsive and equitable learning experiences for all students.

MEMORANDUM

TO: **All Trustees**

FROM: **Courtney Lawrance**
Superintendent of Schools

RE: **Preliminary Enrollment - Brick and Mortar**

DATE: **September 16, 2026**

This is just a snapshot in time (September 11, 2026), and we often have movement in and out of our communities until the end of September.

Projections & Current Enrollment

School	**EMCE - E**	**EMCE - FI**	**Bench**	**NC**	**DV**	**MSS**	**JAE**	**VFE**	**PSS**	**Total**
Kindergarten	11	19	12	7	15	n/a	36	n/a	n/a	99
Grade 1	20	13	12	7	15	n/a	26	n/a	n/a	93
Grade 2	28	4	15	10	13	n/a	40	n/a	n/a	111
Grade 3	31	15	15	16	18	n/a	40	n/a	n/a	137
Grade 4	16	12	21	16	18	n/a	n/a	42	n/a	125
Grade 5	18	16	21	22	15	n/a	n/a	30	n/a	122
Grade 6	24	10	15	19	14	n/a	n/a	39	n/a	120
Grade 7	33	14	23	14	22	n/a	n/a	38	n/a	142
Grade 8	n/a	n/a	n/a	n/a	n/a	123	n/a	n/a	36	169
Grade 9	n/a	n/a	n/a	n/a	n/a	133	n/a	n/a	40	170
Grade 10	n/a	n/a	n/a	n/a	n/a	133	n/a	n/a	35	155
Grade 11	n/a	n/a	n/a	n/a	n/a	101	n/a	n/a	49	145
Grade 12	n/a	n/a	n/a	n/a	n/a	124	n/a	n/a	29	168
Total	181	103	134	111	130	614*	142	149	189	1736**
Projections	177	107	137	114	131	597	148	150	177	1738*

*Projection to Ministry was 1765 with Community Learning Center and The Bridge Included
**MSS numbers are high as we are waiting to release students. The actual number is 597 currently. I used 597 to calculate the total number of students.

School – Alternative Programs	Enrollment	Projection
Community Learning Center	13	12
The Bridge	13	15
Total	26	27

We are at 1736 for our Brick and Mortar schools and with our Alternate programs we are at 1762. Overall, we are close to our projections. We will need to wait until September 30 to finalize our numbers.

Courtney Lawrance

CL/sc

Nicola Similkameen School District

MEMORANDUM

TO:	**All Trustees**	**FROM:**	**Mark Friesen** **Secretary Treasurer/CFO**
RE:	**2027-2028 Minor Capital Plan**	**DATE:**	**September 16, 2026**

Trustees approved the 2027-2028 Five Year Major Capital plan for submission during the public meeting held June 10, 2026. The deadline for submitting the Minor Capital Plan is September 30, 2026. Enclosed trustees will find a copy of the Minor Capital Plan that was updated throughout the summer. Trustees will be requested for a motion to approve and submit the 2026-2027 Minor Capital Plan.

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

Suggested Motion:

> *THAT The Board of Education approve the 2027-2028 Minor Capital Plan for submission to the Ministry of Education and Child Care.*

Prepared by:

Mark Friesen
Secretary Treasurer/CFO

Nicola-Similkameen School District

Encl. 2027-2028 Minor Capital Submission Summary

Tel 250-378-5161 **Toll-Free** 800-778-3208
1550 Chapman Street, Merritt, BC V1K 1B8 **sd58.bc.ca**

BRITISH COLUMBIA | Ministry of Infrastructure

Submission Summary

Submission Summary:	Minor 2027/2028 | 2026-09-30 | MAIN - K12
Submission Type:	Capital Plan
School District:	Nicola-Similkameen (SD58)
Open Date:	2026-04-24
Close Date:	2026-09-30
Submission Status:	Draft

Submission Category	Sum Total Funding Requested
SEP	$1,742,000
CNCP	$225,000
Total	**$1,967,000**

	CNCP				
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	164923	Various	Electrical (CNCP)	Replacing aging electrical panels in schools is an important investment in safety, reliability, and the long-term operation of the building. Older panels and components can become increasingly difficult to maintain, may no longer meet current electrical demands, and can increase the risk of equipment failure, overheating, or unexpected power outages. Upgrading these panels improves electrical safety, provides more reliable power for modern school equipment and technology, reduces maintenance concerns, and helps ensure the electrical system can safely support the school for many years to come.	$225,000
				Submission Category Total:	**$225,000**

	SEP				
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	174888	Various	HVAC (SEP)	School District 58 (Nicola-Similkameen) is continuing its ongoing HVAC rooftop unit renewal program at **Vermilion Forks Elementary (VFE), John Allison Elementary (JA), and Coquihalla middle school (CMS). This work will focus on replacing aging rooftop HVAC equipment that has reached or is	$250,000

Submission Summary

				approaching the end of its expected service life. We are looking at 8 new units that will provide improved reliability, energy efficiency, temperature control, and ventilation while reducing maintenance requirements and the risk of unexpected equipment failures. Continuing this renewal program supports the District's commitment to maintaining safe, comfortable, and energy-efficient learning environments while proactively addressing aging building infrastructure.	
2	174889	Princeton Secondary	Interior Construction (SEP)	The science rooms at Princeton Secondary School (PSS) are aging and require upgrades to provide students and staff with a safe, functional, and modern learning environment. The proposed renovations would include replacement of worn flooring, new paint, updated countertops and work surfaces, and improvements to aging plumbing fixtures and services. These upgrades will address deterioration from years of use, improve cleanliness and ease of maintenance, and ensure the rooms are better suited to support current science programming and hands-on learning. Investing in these improvements will extend the useful life of the classrooms while providing a more durable, efficient, and welcoming space for students and staff.	$240,000
3	174886	Various	Interior Construction (SEP)	The washrooms at **Merritt Secondary School (MSS), Princeton Secondary School (PSS), and Central Elementary School** are aging and in need of significant renovation to improve their condition, functionality, and overall appearance. The proposed upgrades would include the replacement of **washroom stalls and partitions, taps and plumbing fixtures, sinks, toilets, and countertops**, along with associated finishes and repairs required to modernize the spaces. These renovations would address worn and outdated components, improve reliability and ease of maintenance, and provide students and staff with washroom facilities that are **cleaner, more durable, functional, and appropriate for the long-term needs of each school**.	$122,000
4	174887	Merritt Central Elementary	HVAC (SEP)	School District 58 (Nicola-Similkameen) is committed to providing safe, healthy, and comfortable environments for students, staff, and maintenance personnel while reducing greenhouse gas emissions, improving energy efficiency, and lowering long-term operating and maintenance costs. The proposed upgrades will focus on improving indoor air quality, noise and temperature control, reducing energy waste and consumption, increasing equipment efficiency, and improving preventative maintenance and serviceability. Key improvements include isolating and removing or appropriately abandoning flood-damaged crawl space piping and installing new hydronic heating and chilled water piping in accessible overhead or exterior locations, reducing future flood risk and improving maintenance access. The project will also include expanding the boiler room and upgrading the air-source heat pump (ASHP) buffer volume, pumping system, and hydraulic separation to increase the amount of heating provided by the ASHP and reduce reliance on gas-fired boilers. Due to the size and complexity of the work, this will be a phased project completed over three years, allowing the District to prioritize critical infrastructure, manage funding	$1,130,000

Submission Summary

				effectively, and complete the upgrades with minimal disruption to school operations.	
				Submission Category Total:	**$1,742,000**

Nicola Similkameen School District

MEMORANDUM

TO: All Trustees

FROM: Mark Friesen, Secretary Treasurer

RE: Property Update - Brookmere

DATE: September 16, 2026

The Secretary Treasurer will provide an update to the Board on the disposal status of the two Brookmere properties.

Trustees will be given an opportunity to ask questions.

Prepared by:
Mark Friesen
Secretary Treasurer/CFO
Nicola-Similkameen School District

Nicola Similkameen School District

MEMORANDUM

TO: **All Trustees**

FROM: **Mark Friesen**
Secretary Treasurer

RE: **2026 Trustee Election Update**

DATE: **September 16, 2026**

The Secretary Treasurer will provide a verbal update on the 2026 Trustee Election based on current nominee information.

Prepared by:
Mark Friesen
Secretary Treasurer/CFO
Nicola-Similkameen School District

Nicola Similkameen School District

MEMORANDUM

TO: All Trustees

FROM: Courtney Lawrance
Superintendent of Schools

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

DATE: September 16, 2026

Recommendations:

We continue to work on our Administrative Procedures, which is the next step in the policy review process. There are no policies to review currently. Please see the list of Administrative Procedures that are listed below. The administrative procedures have been organized by category and number.

Policies:

a) First Reading, second and third reading or policies recommended for repeal.
   I. None currently.

Administrative Procedures (For Information Only)

a) 102 – Privacy Management Program Complaints
b) 103 – Requesting Access to Information
c) 104 – Safeguarding Personal and Confidential Information
d) 309 - Appeals Process
e) 310 - District Issued Tech Equipment
f) 409 - Teacher Professional Development & Expenditures
g) 410 - Recruitment, Selection, and Employment of Teachers Teaching on Call (TTOCs)
h) 411 - Summer Institute – Professional Development
i) 605 - Pest Management
j) 606 – Purchasing
k) 607 – Purchase Card

CL/sc

Nicola Similkameen School District

Administrative Procedure 102

PRIVACY MANAGEMENT PROGRAM COMPLAINTS

Purpose

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

Guidelines

1. The school district holds the responsibility to ensure personal or private information is collected, used, or disclosed in accordance with FIPPA. Individuals have the right to file a complaint if they determine the school district is not managing their personal information in accordance with FIPPA. A complaint may include reference to:
    a. Unauthorized collection of their personal information;
    b. Unauthorized use of their personal information;
    c. Unauthorized disclosure of their personal information;
    d. Inadequate security of their personal information; or
    e. Refusal to correct or annotate records containing their personal information.

2. The school district also holds the responsibility for responding to requests to access information in accordance with FIPPA. A complaint may include:
    a. The failure of the school district to make a reasonable effort to assist with the access to information request;
    b. The failure of the school district to adequately search for the records requested;
    c. A fee assessed by the school district regarding the search for the records;
    d. The refusal to waive the fee assessed;
    e. The unauthorized extension of time taken by the school district to respond to the request to access information.

General Procedures

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

Date of Original Superintendent Approval: September 16, 2026

Administrative Procedure 103

REQUESTING ACCESS TO INFORMATION

Purpose

To establish procedures for requesting and responding to requests for access to records in accordance with the Freedom of Information and Protection of Privacy Act (FIPPA or the "Act").

Guidelines

The public has a right of access to records in the custody or under the control of the School District, subject to the exceptions to disclosure contained in the Act and the payment of any fees authorized by the Act.

The right of access applies to records that are in existence and in the custody or under the control of the School District. Access requests are requests for records and are not a process for requiring the School District to answer questions or create information that does not exist.

The School District is not generally required to create a new record in response to a request; however, in accordance with section 6(2) of the Act, the School District must create a record where the information can be created from a machine-readable record using its normal computer hardware, software and technical expertise, and doing so would not unreasonably interfere with the operations of the School District.

In accordance with its duty to assist under section 6(1) of the Act, the School District will make every reasonable effort to assist applicants and respond to each applicant openly, accurately, completely and without delay.

An applicant who makes a request under section 5 of the Act has a right of access to a record in the custody or under the control of the School District, including a record containing personal information about the applicant, subject to the exceptions and other provisions of the Act.

Definitions

"Record" includes books, documents, maps, drawings, photographs, letters, vouchers, papers and any other thing on which information is recorded or stored by graphic, electronic, mechanical or other means, but does not include a computer program or any other mechanism that produces records;

General Procedures

1. Making a Request

To obtain access to a record, an applicant must submit a written request to the School District's FIPPA Officer (Director of Human Resources). The request must:

a. provide sufficient detail to enable an experienced employee of the School District, with reasonable effort, to identify the record(s) sought;
b. provide written proof of the applicant's authority to make the request where the applicant is acting on behalf of another person in accordance with the Act and regulations; and
c. be submitted to the School District on the basis that the applicant believes the School District has custody or control of the requested record(s).

The applicant may request a copy of the record or ask to examine the record.

Where an applicant's ability to read or write English is limited, or the applicant has a physical disability that impairs their ability to make a written request, an oral request may be made in accordance with the Freedom of Information and Protection of Privacy Regulation.

Applicants are encouraged to provide sufficient information to assist the School District in locating the requested records, including, where applicable:

- the subject matter of the request;
- the type of records being requested;
- the applicable school, department, program or employee;
- a specific date range; and
- any other information that may assist in identifying the requested records.

Use of a District form is not required. A request may be submitted in any other written format that contains sufficient information to meet the requirements of the Act and may be submitted to the FIPPA Officer (Director of Human Resources).

2. Acknowledgement of Request

The School District will endeavour to provide written acknowledgement of receipt of a request within seven (7) business days.

Where practicable, the acknowledgement will identify the date the request was received and the anticipated statutory response date.

3. Response to a Request

The School District's response will advise the applicant:

a. whether the applicant is entitled to access the record or part of the record;
b. whether any fee authorized by the Act is payable in connection with the request;
c. if access is granted, where, when and how access will be provided; and
d. if access to all or part of the record is refused:

i. the reasons for the refusal and the provision(s) of the Act on which the refusal is based;
ii. the name, title, business address and business telephone number of an officer or employee who can answer the applicant's questions about the refusal; and
iii. information regarding the applicant's right to request a review under the Act.

4. Refusal to Confirm or Deny Existence of a Record

Where authorized by the Act, the School District may refuse to confirm or deny the existence of:

a. a record containing information described in section 15 of the Act, where disclosure could reasonably be expected to harm law enforcement; or
b. a record containing personal information of a third party where disclosure of the existence of the information would constitute an unreasonable invasion of the third party's personal privacy.

5. Time Limit for Response

The School District will respond to a request not later than 30 days after the request is received, unless:

a. the time limit is extended in accordance with section 10 of the Act; or
b. the request is transferred to another public body in accordance with section 11 of the Act.

Where the response period is extended, the applicant will be notified in accordance with the requirements of the Act.

Date of Superintendent Approval: September 16, 2026

Legal References
- Freedom of Information and Protection of Privacy Act, RSBC 1996, c. 165
- Freedom of Information and Protection of Privacy Regulation, B.C. Reg. 155/2012

Cross References
- Access to Information and Protection of Privacy and Personal Information Policy
- Privacy Management Program
- Forms

Forms: Request for Access to Records Form - General
Request for Access to Records Form - Student or Parents
Request for Access to Records Form – Employees
Request for Access to Records Form – Volunteer

SAFEGUARDING PERSONAL AND CONFIDENTIAL INFORMATION

Purpose

Public bodies must keep paper and electronic records safe and secure as required by the Freedom of Information and Protection of Privacy Act (FIPPA) and the Personal Information Protection Act (PIPA). A privacy breach occurs when there is unauthorized access to our collection, use, disclosure, or disposal of personal information. The most common privacy breach happens when the personal information of students, their parents, outside agencies, or employees is stolen, lost, or mistakenly disclosed. For example, when a computer is stolen, personal information is mistakenly emailed to the wrong person, or a USB flash drive is lost.

Guidelines

This procedure is for all staff interacting with and storing confidential, personal, and sensitive information about a student, parent, employee, volunteer, trustee, or other persons interacting with the School District. Thoughtful steps are necessary to ensure personal information is secure. Personal information refers to recorded information about an identifiable individual.

General Procedures

a. To protect confidential information, general records kept by employees which are deemed necessary personal or confidential, or related to ongoing student safety and programming, employees will:
b. Respect information given confidentially from students, parents, and colleagues.
c. Ensure others are not able to overhear a conversation when personal information is being discussed, such as a student's program or support needs.
d. Share only necessary information with the staff who need the information to do their work with the student, employee, parent, or other person.
e. Ensure staff that when you provide personal information regarding another person, the information either returns to you, or is deleted, and/or shredded by the other person.
f. Ensure that student files, employee files, Laserfiche or other files containing personal information, remain locked at all times, and have restricted or controlled access.

Your Desk at Work:

1. Do not leave personal information related to a student, employee or another individual visible on your computer or in any printed format so that others can see.
2. Lock the screen, log off or shut down your computer when not using it.
3. Use strong passwords and encryption.
4. Store any records, files, or paper information in a locked file cabinet, or locked desk drawer when not in use. Do not leave documents on your desk overnight.

5. On the “Subject” line of emails, do not put the name of the student/parent/employee in case this is seen by an unauthorized person. Instead, use initials in the “Subject” line and refer to the full name in the body of the email.
6. Sending emails or documents electronically that contain personal information should be encrypted, with the password to access the personal information sent in a separate email.

When Transporting files:

1. Employee files and records, or student G4 files, should only be transported out of a building as part of a formal file transfer process.
2. Individuals should never take a file out of a building to work on in another location, without the expressed permission of the principal or manager. If necessary, make copies of specific information needed only. When you return to work, destroy any copies securely.
3. Ensure your laptop and/or your encrypted USB flash drives are locked in the trunk of a vehicle before transporting. Ensure you travel directly from work to home/school and secure devices before going elsewhere. The laptop should never be left unattended in a vehicle, even in the trunk.
4. If storing information at home or school, ensure it is in a locked filing cabinet or desk drawer. Ensure the room or building is also locked.
5. When working in locations outside of your office, paper and electronic records need to be kept under the constant control of the employee, including during meals, and other breaks. If this is not possible, then the records need to be temporarily stored in a secure location, such as a locked room or desk drawer.

Your Desk at Home:

1. Use the same precautions as listed in the “Desk at Work” section.
2. In addition, ensure you do not use your personal email to transfer records containing personal information for work purposes.
3. Ensure you are working from a secure internet access point when working from home or another location (e.g. Starbucks), or while working on personal or confidential information.
4. Avoid viewing personal information collected and used for work while in public or where unauthorized people can see it. Use a privacy screen if you are working in such an environment.
5. Do not share a laptop containing personal information with other individuals, including family members and friends.
6. Ensure all paper information is stored in a locked file cabinet or drawer at home.

Your Online Storage:

1. Follow all Nicola Similkameen School District policies and procedures for ensuring personal information is stored securely using a district-approved computer application. Whenever possible, personal information should be stored on District network drives only. Files that must be stored on a laptop or in another location must be encrypted with a password to protect access to personal information should the device be lost or stolen.

2. Use only district-approved Apps, services, and software to ensure personal information is not improperly collected, used, or disclosed, including improper collection, unauthorized use, and unauthorized disclosure.

Privacy Breach:

If a breach of privacy occurs, or items are lost or stolen that may contain personal or confidential information, notify your Principal, Director, or Manager immediately. The Principal, Director, or Manager will report the incident to the District Privacy Officer (Director of Human Resources).

Date of Original Superintendent Approval: September 16, 2026

APPEALS PROCESS

Purpose

Employee decisions relating to individual students should be carried out in accordance with principles of fairness. The appeal process should encourage all parties of disputes to understand the concerns of the other parties and make good faith efforts to resolve disputes to mutual satisfaction.

The Board generally encourages complaints and disputes to be dealt with at the point closest to where the dispute first arises.

If an employee's decision is disputed or a complaint is made about an employee's decision, the dispute or complaint is not resolved to the satisfaction of the student or the parent of the student affected, and the decision significantly affects the education, health or safety of the student, the Board recognizes the right of a student and/or his or her parents (including guardians and persons acting in place of parents) to appeal to the Board. See By-law 5.23.

The Board also recognizes that employee decisions that do not significantly affect the education, health or safety of a student are within the final authority of the Superintendent as the Board's Chief Executive Officer.

"Decision" includes a failure to make a decision.

"Parent" is as defined in the School Act, and includes a guardian.

Appeals to the Board are to be carried out in accordance with principles of fairness, including:

1. The appeal process should be accessible to parents and students. Information about the appeal process and relevant policies should be readily accessible to all on the school district website, including employees, students and parents. Reasonable accommodation should be provided where necessary to allow parents or students to make use of the appeal process.

2. Appellants are entitled to receive the same written and oral information to be used in the appeal as is provided to the Board by administration and to have an opportunity to respond to it.

3. The Board accepts its responsibility to exercise its independent judgment when hearing appeals. In particular, a Board Officer who has participated in making the decision being appealed, who has attempted to mediate it or who has investigated it shall not assist the Board with its deliberations on the appeal.

4. A student or parent shall not be subjected to retribution by the Board, its officers or employees because an appeal has been made.

Appeal procedures are established by bylaw and shall be applied in accordance with the above principles.

The Board recognizes that whether a decision significantly affects a student's education, health, or safety is a matter for individual consideration. The following will normally be considered to be matters that significantly affect a student's education, health or safety:

- Suspension or exclusion of a student from a school for a period in excess of 10 consecutive school days, or that could prevent the student from fulfilling graduation requirements in a timely way;
- Decisions regarding placement in an educational program other than access to a specific course or class;
- Decisions regarding whether a student has met the requirements for promotion from one grade or course to the next, or has met the requirements for secondary school graduation;
- Denial of a request for an individual education plan; and,
- Failure to consult with regard to a student's individual education plan.

Decisions made on appeals are not precedential and are not binding on future decision-makers.

In considering appeals of employee decisions, the Board shall consider:

- Whether the decision appealed is in accordance with legislation, board policies and procedures;
- Whether the decision appealed was reached through a process that was fair to the student and after consideration of relevant information;
- Whether the evidence presented to the Board supports the decision or calls it into question;
- Whether the decision is reasonable in the circumstances; and,
- Whether there are special circumstances that would warrant making an exception to a Board policy.

Procedure

Procedures for hearing appeals shall be applied in accordance with the guiding principles in the Board's Appeal Policy.

1. Pre-Appeal Dispute Resolution Process
    1. It is the Board's expectation that the student and/or parent/guardian will discuss the issue in dispute in a constructive manner with those responsible at the school or district level before an appeal will be considered. In this regard, at a minimum, the Board expects the following steps will be taken:

STEP 1

The person(s) will share their concern(s) with the individual involved in an attempt to resolve the concern(s).

STEP 2

The person(s) will meet with the principal/supervisor or designate to carry out an appropriate review in an attempt to resolve the concern(s).

STEP 3

The person(s) will submit to the Superintendent a written statement which outlines the concern(s) with their recommendation for resolution. The Superintendent, or designate, will review all relevant information including contacting the concerned person(s) in an attempt to resolve the concern(s). The Superintendent, or designate, may consider the option of mediation if appropriate and will include in writing any proposed action meant to resolve the concern.

If the applicable dispute resolution process does not resolve the concern, an appeal is normally based upon the decision of the highest supervisory officer who dealt with the matter in the dispute resolution process.

2. Starting an Appeal

    1. If the steps in Section 1 are not successful, a parent and/or student begins the board appeal process by presenting a written Notice of Appeal to the Secretary Treasurer within fifteen (15) school days after being informed of the decision that is being appealed, or from the date of completion of the dispute resolution steps referred to in 1.1, whichever is later.

    2. The Notice of Appeal must include:

        1. The name, address and school placement of the student (including, where appropriate, grade level and home room teacher);

        2. The name and address of the person(s) making the appeal;

        3. The decision that is being appealed;

        4. The date on which the student and/or parent/guardian bringing the appeal were informed of the decision;

        5. The name of the District employee(s) who made the decision being appealed;

        6. Particulars of the effect on the student's education, health or safety;

        7. The grounds for the appeal and the action requested or relief sought;

        8. A summary of the steps taken by the student and/or parent/guardian to resolve the matter;

9. Whether the person making an appeal is requesting an oral hearing;
10. Whether the person making an appeal requires any special accommodation in order to proceed with the appeal (such as interpretation services at the hearing of the appeal.).

3. The Secretary Treasurer is responsible on behalf of the Board for:
    1. Receiving Notices of Appeal;
    2. Reviewing Notices of Appeal for completeness and timeliness;
    3. Giving any notices required under Collective Agreements;
    4. Receiving and distributing documents relevant to an appeal;
    5. Communicating with the appellants and others on matters relating to an appeal hearing;
    6. Arranging for any accommodation required; and,
    7. Scheduling hearings.
    8. The Secretary Treasurer may designate another staff member to carry out these responsibilities. If the Secretary Treasurer has participated in the dispute resolution steps or is the employee whose decision is being appealed, another staff member shall be designated.
4. If the Secretary Treasurer is of the opinion that:
    1. An appeal is not timely;
    2. An appellant has refused to participate in the dispute resolution steps;
    3. An appeal is not an appeal of a decision of a Board employee, or the decision does not significantly affect the student's education, health or safety; or
    4. There is any other preliminary matter that should be settled before a hearing of an appeal on its merits;
    5. The Secretary Treasurer may schedule a preliminary hearing before the Board for purposes of a decision on that matter, without first complying with all requirements of section 3.
5. Appellants are notified of a preliminary hearing and provided with the opportunity to make written submissions on the preliminary issue to be determined.

3. Pre-Hearing Responsibilities
    1. Upon receipt of the Notice of Appeal, the Superintendent shall be notified. The Superintendent, or a person designated by the Superintendent to be responsible for

investigation and presentation on the appeal, will prepare a report for the Board concerning the matter under appeal and is responsible for gathering the information to be presented to the Board, other than the information to be presented by the appellant.

2. If the appellant is a student under the age of 19 and no parent is named as an appellant, a parent will be notified as soon as practicable by the Superintendent or designate.
3. If the appellant has not met with the Superintendent during the dispute resolution process the appellant is required to meet with the Superintendent or a person designated by the Superintendent. A report of this meeting shall be included in the report prepared under 3.1. The report may include the Superintendent's recommendations as to whether the dispute should be referred to an outside mediator.
4. Any notices required under relevant collective agreements are given.
5. Instead of an oral hearing, the Board may determine that an appeal will be decided on the basis of written submissions only.
6. The appellant shall be notified of the date, time and place for hearing of the appeal and of the requirement to provide any documents in advance.
7. A copy of the report prepared under 3.1 will be provided to the appellant no later than 48 hours before the time set for hearing.
8. The appellant is required to provide copies of any documents on which they intend to rely, or copies of written submissions, no later than 48 hours before the date set for hearing.

4. Hearing and Decision
    1. The Board will decide the appeal based on the oral and/or written submissions presented to it and, for an oral hearing, will determine the order of, and time allotted for, submissions.
    2. At any time the Board may request further information from the appellant or the Superintendent or designate and may adjourn in order that such information may be obtained.
    3. The Board may make any interim decision it considers necessary pending the disposition of the appeal.
    4. The Board may invite submissions from any person whose interests may be affected by the Board's decision on the appeal.
    5. The Board may refuse to hear an appeal where:
        1. The appeal has not been commenced within the time set out under 2.1;

    2. The student and/or parent or guardian has refused or neglected to discuss the decision under appeal with the person(s) specified in the applicable dispute resolution process or the Superintendent or delegate, or such other person as directed by the Board; or
    3. The decision does not, in the Board's opinion, significantly affect the education, health or safety of the student.

  6. The Board may hear an appeal despite any defects in form or technical irregularities and may relieve against time limits.
  7. Appeals and decisions on appeals will be held in a closed session.
  8. The Board will ensure that each party has received all documentation provided by the other party prior to the hearing.
  9. At the end of each party's submission, trustees may ask questions.
  10. When questioning by trustees is complete, the parties leave and the Board meets to decide how it will dispose of the appeal.
  11. The Board must make a decision within 45 days from receiving the Notice of Appeal.
  12. The Board's decision is final, subject to any rights to appeal under the School Act. The Board may reconsider its decision only:
    1. If it is satisfied that new evidence or information would have a material effect on the decision and the failure to present that evidence or information at the original hearing is satisfactorily explained;
    2. The decision contravenes law; or
    3. A reconsideration is directed or requested in connection with an appeal of the board's decision under School Act Section 11.1.
  13. The parties will be promptly notified of the Board's decision. Written reasons will be provided as soon as practicable.

5. Appellants who have appeal rights under School Act Section 11.1 will be advised of those rights when or before they are notified of the Board's reasons for decision.

Reference: *School Act Section 11.1*

Date of Original Superintendent Approval: September 16, 2026

DISTRICT ISSUED TECHNOLOGY EQUIPMENT

Purpose

The Nicola-Similkameen School District provides technology equipment to employees to support educational, instructional, administrative, operational and other District-approved activities.

This Administrative Procedure establishes expectations for the assignment, use, care, security, accountability and return of District-owned technology equipment.

For the purposes of this Administrative Procedure, technology equipment includes, but is not limited to, computers, laptops, tablets, mobile devices, chargers, docking stations, cases, keyboards, mice, cables and other related equipment and accessories.

1. Ownership and Assignment

1.1 All technology equipment purchased or otherwise provided by the District remains the sole property of the District at all times.

1.2 Assignment of technology equipment to an employee does not transfer ownership or create any personal entitlement or claim to the equipment.

1.3 Technology equipment will be assigned based on the requirements of an employee's position and operational needs, as determined by the District.

1.4 The Technology Department will maintain an inventory of assigned technology equipment, which may include the employee's name, device type, asset or serial number, accessories issued and assignment/return status.

1.5 Employees may be required to acknowledge receipt of assigned technology equipment and their responsibilities under this Administrative Procedure.

1.6 Employees must not sell, loan, transfer, exchange, dispose of or reassign District technology equipment to another employee or other individual without authorization from the Technology Department.

2. Appropriate Use

2.1 District-issued technology is provided primarily for:
- classroom instruction and educational activities;
- research and professional development;
- administrative and operational responsibilities;
- communication related to District business; and
- other District-approved purposes.

2.2 Employees must use District technology in accordance with applicable legislation and District policies, Administrative Procedures, privacy and information-security requirements, and acceptable-use expectations.

2.3 Limited incidental personal use may be permitted provided that the use:

- does not interfere with the employee's duties or District operations;
- does not result in unreasonable additional cost to the District;
- does not compromise the security of District systems or information; and
- is otherwise consistent with District policies and Administrative Procedures.

3. Employee Responsibilities

Employees who are assigned District technology are responsible for:

3.1 Taking reasonable care of the equipment and maintaining it in good working condition.
3.2 Using and transporting the equipment in a safe and responsible manner.
3.3 Taking reasonable precautions to protect equipment from loss, theft, unauthorized access or damage.
3.4 Keeping passwords, access credentials and other security information confidential.
3.5 Protecting student, employee and other confidential or personal information accessible through or stored on District technology.
3.6 Promptly reporting loss, theft, significant damage or suspected security compromise to their supervisor and the Technology Department.
3.7 Returning equipment to the Technology Department when requested.
3.8 Employees will not be held responsible for reasonable wear and tear resulting from normal authorized use.

4. Software, Configuration and Repairs

4.1 Employees must not remove or disable District security controls or make unauthorized modifications to District-issued technology.
4.2 Software and applications must be installed and used in accordance with Technology Department requirements and applicable District procedures.
4.3 Employees must not attempt repairs that could damage District equipment or interfere with its configuration. Equipment requiring repair or technical support must be referred to the Technology Department.

5. Loss, Theft or Damage

5.1 Loss or theft of District technology must be reported as soon as reasonably possible to the employee's supervisor and the Technology Department.
5.2 Damage affecting the safe or effective operation of a device must also be reported promptly.
5.3 The Technology Department will determine whether equipment should be repaired, replaced or removed from service.

5.4 Where loss or damage may have resulted from misuse, negligence or intentional conduct, the matter may be addressed in accordance with applicable District procedures, employment terms, collective agreements and law.

6. Change in Position or Assignment

6.1 Where an employee changes positions, work locations or assignments, the Technology Department may review the employee's assigned equipment.

6.2 Where equipment is no longer required for the employee's new duties, or different equipment is appropriate for the new assignment, the employee must return the equipment and accessories as directed by the Technology Department.

6.3 Employees must not independently transfer District equipment to their replacement or another employee.

7. Extended Leave of Absence

7.1 Where an employee will be absent on an extended leave and their assigned technology is not required during the leave, the Technology Department may require the equipment to be returned for safekeeping, security, inventory management or reassignment.

7.2 In determining whether equipment is to be returned, consideration may be given to:

- the anticipated duration of the leave;
- operational requirements;
- whether the equipment will be required during the leave;
- security and privacy considerations;
- the availability of equipment for temporary or replacement employees; and
- other relevant operational circumstances.

7.3 The requirement to return equipment will be based on the operational circumstances of the leave and not on the reason or medical circumstances giving rise to the leave.

7.4 Employees will be advised by the District or Technology Department if equipment is required to be returned and the timeframe and location for return.

7.5 Equipment returned during a leave remains District property and may be reassigned where operationally required. Appropriate technology will be provided upon the employee's return where required for the employee's position.

8. Separation from Employment

8.1 Employees leaving District employment must return all District-owned technology and related property on or before their last working day, or at another time as directed by the District.

8.2 This includes, as applicable:

- computers and laptops;

- tablets and mobile devices;
- chargers and power adapters;
- docking stations;
- keyboards and mice;
- cases;
- cables and peripherals;
- security devices; and
- any other District-owned equipment assigned to the employee.

8.3 The Technology Department will record the return of assigned technology in the District's inventory records.

9. Data and Return of Equipment

9.1 Before returning equipment, employees are responsible for ensuring that District records and work-related information required for operational or records-retention purposes are stored in an approved District location.

9.2 Employees must not erase, wipe, factory-reset or otherwise alter a District device before returning it unless directed to do so by the Technology Department.

9.3 Employees should not retain District confidential information or personal information following the end of their employment or where they are otherwise no longer authorized to access that information.

10. Return Upon Request

10.1 As District technology remains the property of the District, employees must return assigned equipment when reasonably requested by the District.

10.2 A request for return may be made for operational, inventory, security, maintenance, replacement or other legitimate District purposes.

11. Failure to Return District Property

11.1 Employees are required to return District-owned technology when requested.

11.2 Where District property is not returned, the District may take reasonable steps to recover its property in accordance with applicable collective agreements, employment terms, District procedures and law.

11.3 Where appropriate, failure to return District property may also be addressed through the applicable employment or disciplinary process.

12. Technology Department Responsibilities

The Technology Department is responsible for:

- maintaining appropriate inventory records;
- establishing device configuration and security standards;
- coordinating the assignment and return of equipment;
- providing or coordinating technical support and repairs;
- assessing damaged equipment;

- determining whether returned equipment may be reassigned; and
- securely preparing equipment for reassignment or disposal.

13. Related Requirements

This Administrative Procedure should be read together with applicable District requirements concerning:

- acceptable use of technology;
- privacy and protection of personal information;
- records management;
- information and cybersecurity;
- employee conduct; and
- other applicable District policies and Administrative Procedures.

Legislative References:
To be confirmed

Collective Agreement References:
To be confirmed

Superintendent Approval Date: September 16, 2026

TEACHER PRO-D FUNDING AND EXPENDITURES

Purpose

The Board of Education recognizes the value of ongoing professional development in supporting effective instructional practice, professional growth, and student success.

This Administrative Procedure establishes guidelines for the administration and use of Teacher Professional Development (Pro-D) funds in accordance with the provisions set out in the Collective Agreement between the District and the NVPDTU.

Guiding Principles

1. Professional Development funds are intended to support meaningful professional learning activities directly connected to:
   - instructional practice;
   - curriculum implementation;
   - professional responsibilities;
   - student learning;
   - leadership development;
   - and educational improvement initiatives.

2. The administration of Professional Development funds shall be consistent with the provisions set out in the Collective Agreement between the District and the NVPDTU, including the authority and role of the Joint Professional Development Committee.

3. Professional Development funding is intended to support professional learning activities and directly related resources and is not intended to function as a classroom supply, technology replacement, or operational budget.

Authority and Administration

1. In accordance with the provisions set out in the Collective Agreement between the District and the NVPDTU, the Joint Professional Development Committee shall:
   - establish procedures and guidelines for Professional Development expenditures;
   - coordinate Professional Development activities;
   - recommend reimbursement rates and allowable expenses;
   - and oversee the administration of allocated Professional Development funds.

2. The annual Professional Development allocation shall be administered in accordance with the provisions set out in the Collective Agreement between the District and the NVPDTU and approved committee procedures.

3. Unspent Professional Development funds shall carry forward in accordance with Collective Agreement provisions.

Eligible Professional Development Expenses

Eligible expenses may include:

- conference or workshop registration fees;
- coursework or certification fees;
- professional books and educational resources;
- educational journals or professional subscriptions;
- speaker or training fees;
- travel, accommodation, and meals related to approved Professional Development activities;
- release time/TTOC costs where applicable;
- professional association memberships directly related to the employee's assignment;
- webinars, seminars, and online learning opportunities;
- instructional materials directly connected to an approved Professional Development activity.

All expenditures must:

- be reasonable and professionally relevant;
- receive required prior approval;
- and comply with District financial procedures.

Restricted Expenses and Pre-Approval Requirements

Professional Development funds are intended to support professional learning activities and directly related resources. Certain categories of expenditures require additional review and prior written approval by the Superintendent or designate.

Ineligible Expenses

Expenses in the following categories are generally not eligible unless exceptional circumstances can be demonstrated and pre-approval is obtained:

Technology and Equipment

Examples may include:

- laptops or desktop computers;
- tablets or iPads;
- cellular phones;
- printers or monitors;
- projectors or audio/visual equipment;
- software or technology accessories.

Technology and equipment purchases must demonstrate a direct connection to an approved Professional Development activity and not duplicate equipment or technology normally supplied by the District.

Classroom, Operational, or Capital Items

Examples may include:

- classroom supplies or consumables;
- furniture or office equipment;
- teaching manipulatives;
- operational materials;
- or other capital assets.

These items are generally considered operational or school-based expenditures rather than Professional Development expenses.

Personal or Non-Professional Expenses

Examples may include:

- clothing or apparel;
- gifts or gift cards;
- personal wellness items;
- childcare expenses;
- personal travel costs;
- or other expenses deemed personal in nature.

All expenditures in the categories above require prior written approval from the Superintendent or designate before purchase or reimbursement consideration.

The District reserves the right to deny reimbursement for expenses that are not professionally relevant, do not align with this Administrative Procedure, or are inconsistent with the provisions set out in the Collective Agreement between the District and the NVPDTU.

Ownership of Purchased Materials

1. Professional books, resources, or materials purchased using Professional Development funds remain the property of the employee unless otherwise specified by the Joint Professional Development Committee.
2. Any approved technology or capital purchases funded through Professional Development allocations shall remain the property of the District unless otherwise authorized in writing.

Approval Process

1. Employees seeking Professional Development funding shall:
    - submit requests in advance of the activity or expenditure;
    - provide sufficient supporting documentation;
    - and obtain approvals as required by Joint Professional Development Committee procedures.

2. Reimbursement claims must:
    - include original itemized receipts;
    - be submitted within timelines established by the Joint Professional Development Committee;
    - and comply with District financial reporting requirements.

3. Expenses incurred without prior approval may be denied reimbursement.

Accountability

1. The District reserves the right to deny reimbursement for expenses that:
    - do not align with this Administrative Procedure;
    - are not professionally relevant;
    - are incomplete or unsupported;
    - or are inconsistent with the provisions set out in the Collective Agreement between the District and the NVPDTU.

2. The Joint Professional Development Committee may periodically review expenditures to ensure compliance with approved procedures and equitable access to Professional Development funding.

Collective Agreement

This Administrative Procedure shall be interpreted consistently with the provisions set out in the Collective Agreement between the District and the NVPDTU. Where a conflict exists, the Collective Agreement shall prevail.

Date of Original Superintendent Approval: September 16, 2026

Nicola Similkameen School District

Administrative Procedure 410

RECRUITMENT SELECTION AND EMPLOYMENT OF TEACHERS TEACHING ON CALL (TTOCs)

Purpose
The Board of Education is committed to recruiting and retaining highly qualified Teachers Teaching on Call (TTOCs) who demonstrate the knowledge, skills, professional judgment, and personal attributes necessary to support student learning and well-being.

The District's preference is to employ individuals who hold a valid British Columbia teaching certificate. However, the District recognizes that teacher shortages, rural recruitment challenges, operational requirements, and specialized programming may occasionally require the appointment of qualified non-certified individuals in accordance with applicable legislation, Ministry requirements, and District procedures.

This Administrative Procedure establishes a fair, transparent, and consistent process for recruiting, assessing, and appointing Teachers Teaching on Call.

Scope
This procedure applies to all applicants seeking placement on the School District No. 58 Teacher Teaching on Call list.

Responsibilities
The Assistant Superintendent or Director of Human Resources is responsible for administering the recruitment and selection process.
School-based administrators may participate in the interview and assessment process.

Procedure

1. Application Requirements

Applicants must submit:

- completed application through the District's recruitment system (Make a Future);
- current résumé;
- cover letter;
- BC Ministry of Education Certificate of Qualification or eligibility for certification;
- recent teaching evaluations or practicum reports, where applicable;
- transcripts if requested;
- professional references.
- Incomplete applications may not be considered.

2. Preliminary Screening

Human Resources will review all applications to determine whether applicants meet the minimum qualifications for employment.

Screening may consider:

- valid BC teaching certification;
- teaching qualifications;
- instructional experience;
- practicum reports;
- demonstrated experience supporting diverse learners;
- experience in rural or multi-grade settings;
- specialized training or qualifications;
- District staffing needs.
- Meeting the minimum qualifications does not guarantee an interview.

3. Interview Process

Applicants selected for interview will participate in a structured interview.
Interviews will normally be conducted by:

- the Assistant Superintendent or Director of Human Resources; and
- one or more school-based administrators.
- Interview questions will be standardized and based upon competencies including:
- instructional practice;
- classroom management;
- inclusive education;
- Indigenous education and cultural responsiveness;
- communication and collaboration;
- professional judgment;
- student safety and well-being;
- commitment to continuous learning.
- Interview responses will be assessed using a standardized evaluation rubric.

4. Reference Checks

Applicants who successfully complete the interview process may be subject to professional reference checks.

References should:

- have directly supervised or observed the applicant's teaching practice;
- be contacted using standardized questions; and
- provide information regarding the applicant's instructional practice, professionalism, reliability, and interpersonal skills.
- Most recent employer will be required as a reference.
- Additional references may be requested where necessary.

5. Criminal Record Check

Applicants must successfully complete all criminal record check requirements in accordance with the Teacher Regulation Branch or District procedures prior to commencing employment.

6. Selection

Following consideration of:

- application materials;
- interview results;
- references;
- certification requirements;
- District staffing needs;

The Director of Human Resources or designate will determine whether an applicant will be placed on the District Teacher Teaching on Call list.

Placement on the TTOC list does not guarantee assignment or continued employment.

7. Appointment of Non-Certified Teachers Teaching on Call

The Board recognizes that exceptional circumstances may arise where the District is unable to secure a certified Teacher Teaching on Call to meet operational requirements or to support specialized educational programming.

Where a qualified certified teacher is unavailable, the Director of Human Resources or designate may appoint a qualified non-certified individual to a Teacher Teaching on Call assignment, provided the appointment is consistent with Ministry requirements and the educational interests of students.

The appointment of a Non-Certified TTOC is intended to address exceptional circumstances and may be considered where:

- certified Teachers Teaching on Call are unavailable to accept an assignment;
- staffing shortages or the District's rural location create operational challenges in filling vacancies;
- specialized knowledge, experience, or cultural expertise is required to support student learning; or
- the appointment is necessary to maintain continuity of educational programming.

Examples of individuals who may be considered include, but are not limited to:

- skilled tradespersons supporting Trades or Career Education programs;
- Indigenous language speakers;

- Elders or Knowledge Keepers who provide Indigenous language, culture, or land-based learning opportunities;
- individuals with specialized technical, industry, or professional expertise; and
- other individuals whose education, experience, and demonstrated abilities meet an identified educational or operational need.

Prior to appointment, the District will consider:

- education, training, and relevant experience;
- experience working with children and youth;
- demonstrated interpersonal and communication skills;
- professional and personal references;
- Criminal Record Check requirements;
- the nature and duration of the assignment; and
- the availability of appropriate supervision and support.

Non-Certified TTOCs are expected to conduct themselves in a manner that reflects the values and expectations of School District No. 58 and to work collaboratively with school administrators and staff to support student learning and well-being.

The appointment of a Non-Certified TTOC does not replace the District's ongoing commitment to recruiting and employing certified teachers wherever possible**.**

8. Orientation

New Teachers Teaching on Call will receive orientation information including:

- District expectations;
- professional standards;
- health and safety procedures;
- child protection obligations;
- reporting procedures;
- technology access;
- payroll procedures;
- expectations regarding professional conduct.

9. Performance During Employment

Teachers Teaching on Call are expected to:

- maintain certification with the Teacher Regulation Branch;
- perform duties in accordance with the Professional Standards for BC Educators;
- comply with District policies and administrative procedures;
- demonstrate professional conduct;
- maintain satisfactory performance and attendance.

The District may review a TTOC's continued placement on the call-out list where concerns regarding performance, conduct, or availability arise.

10. Removal from the TTOC List

The District may remove a Teacher Teaching on Call from the call-out list where:

- certification is suspended or cancelled;
- the employee resigns;
- the employee accepts a continuing or temporary teaching assignment;
- performance or conduct does not meet District expectations;
- the employee fails to maintain required availability;
- employment is terminated for just cause.

Where appropriate, the employee will be advised of the reasons for removal.

11. Equity and Inclusion

The District is committed to equitable hiring practices and encourages applications from qualified individuals who reflect the diversity of our communities.

Recruitment and selection decisions will be made without discrimination and in accordance with the Human Rights Code, applicable collective agreements, and District policy.

Authority

- School Act
- Teachers Act
- Human Rights Code
- Criminal Records Review Act
- Professional Standards for BC Educators
- BCPSEA/BCTF Collective Agreement

12. Priority Recruitment Areas

The District may give preference, based on operational needs, to applicants with qualifications or experience in identified shortage areas, including but not limited to:

- Indigenous Education
- French Immersion
- Inclusive Education
- Secondary Mathematics
- Secondary Sciences
- Trades Education
- Career Education
- Rural teaching experience

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Nicola Similkameen School District

Administrative Procedure 411

SUMMER INSTITUTE – PROFESSIONAL DEVELOPMENT

Purpose

Our school calendar is established in accordance with provincial requirements for instructional time. School Districts in British Columbia who operate with a two-week Spring Break, must align their school calendar to balance instructional time requirements with designated opportunities for professional learning.

Summer Institute has been established to provide teachers with the option to complete these professional development days during the summer, thereby earning paid in-lieu time during the second week of Spring Break. Participation in Summer Institute is voluntary and serves as one pathway for meeting professional development expectations associated with the school calendar.

Scope

Applies to all teachers in School District No. 58 (Nicola-Similkameen).

Procedures

1. Program Structure

1.1 Summer Institute will consist of 15 hours (3 days) of professional development:
- One (1) school-based day
- Two (2) self-directed days

1.2 Summer Institute Days require in-person attendance.

Approval Process

2.1 School-based and self-directed activities must:
- Be aligned with professional growth goals
- Receive prior approval from the school administrator

2.2 Self-directed activities must also be:
- Acknowledged by the District Pro-D Committee
- Submitted to the school administrator

Nicola Similkameen School District

Participation & Tracking

3.1 Participation is voluntary.

3.2 Schools will:
- Track teacher participation
- Confirm completion of required components

3.3 The District will maintain central records for:
- In-lieu day eligibility
- Audit and compliance purposes

In-Lieu Days

4.1 Teachers who complete Summer Institute will receive:
- Three (3) in-lieu days scheduled in the district calendar (Spring Break)

4.2 In-lieu days:
- Are considered regular workdays
- Must be used as scheduled

Non-Participation

5.1 Teachers who do not participate must:
- Work during designated in-lieu days OR
- Take leave without pay

5.2 Where working:
- A professional development plan must be:
  - Submitted in advance
  - Approved by administration
- Work must occur at a district worksite that is designated or approved by the Superintendent or designate

Part-Time Teachers

6.1 Participation requirements will be prorated.
6.2 In-lieu time will be granted proportionally.

New Employees

7.1 Teachers hired after Summer Institute:

- Are not eligible for in-lieu days tied to the program

Compliance

8.1 This procedure aligns with:

- Collective Agreement provisions
- District professional development structures

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Nicola Similkameen School District

Administrative Procedure 605

PEST MANAGEMENT

Purpose

This document outlines a clear, practical process for managing pests (e.g., mice) in a school environment. The approach emphasizes prevention, cleanliness, and timely response, while maintaining a calm and professional environment for staff and students. This is a combination of health regulations and school district procedures, called an Integrated Pest Management (IPM).

Process

- Maintain a clean, safe, and well-managed facility
- Address concerns promptly and routinely
- Use preventative measures first
- Apply least-invasive control methods
- Ensure clear communication and documentation

1. Identification and Reporting

Pest activity may occasionally be identified through routine observation.

Examples of indicators:

- Droppings or minor material disturbance
- Unusual sounds in walls or ceilings
- Occasional sightings

Process:

- Staff report observations to administration or custodial staff
- Observations are logged for tracking and follow-up

2. Initial Response

Once a report is received, the school initiates standard facility response measures.

Actions include:

- Reviewing the affected area
- Reinforcing cleaning practices (especially food-related areas)
- Ensuring waste and recycling are properly contained
- Removing any accessible food sources

3. Inspection and Maintenance

Facilities or custodial staff assess the space to identify contributing factors.

Focus areas:

- Entry points (gaps, cracks, door seals)
- Storage practices (food, supplies, clutter)
- Building maintenance needs

Follow-up actions:

- Seal minor openings
- Adjust storage or classroom practices as needed
- Submit maintenance requests where appropriate

4. Monitoring and Control Measures

If activity continues, additional routine controls may be implemented.

Typical measures:

- Placement of secure, tamper-resistant traps in appropriate areas
- Ongoing monitoring by custodial or facilities staff
- Regular checks and documentation
  Note: All measures are applied with consideration for safety and minimal disruption.

5. Escalation (if required)

In cases where standard measures do not fully resolve the issue:

- District facilities teams or licensed pest management providers may be engaged
- Additional inspection and targeted treatment may be completed
- Adjustments to cleaning, storage, or maintenance practices may be reinforced

6. Communication

Communication is handled in a measured and appropriate manner.

- Staff are informed as needed to support consistent practices
- Updates are shared when there are changes to routines or access to spaces
- Messaging remains focused on **routine maintenance and resolution**

7. Ongoing Prevention

Preventative practices are part of regular school operations.

Key practices:

- Consistent cleaning and waste management
- Limiting food storage in classrooms where possible
- Maintaining building integrity (doors, walls, vents)
- Periodic monitoring by custodial staff

Summary

Pest management in schools is a standard facility practice that is handled through routine processes. By focusing on prevention, maintenance, and timely response, schools maintain a safe and orderly environment with minimal disruption.

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PURCHASING

Objective

The purpose of this administrative procedure is to ensure that quality supplies, services, and equipment are procured for the Nicola Similkameen School District at the best value (cost, delivery, quality, and service), and that the purchasing process is consistent, efficient, and fair. This section provides guidelines for purchasing supplies, services, and equipment.

Purchasing Principles

1. All items purchased or donated in the name of a school or the school district will become the property of School District No. 58 (Nicola Similkameen).
2. Where appropriate, equipment and supplies will be standardized to achieve maximum purchasing economy and quality goods.
3. Encourage fairness, integrity, accountability and transparency procurement for the acquisition and disposal of goods and services and compliance with all applicable trade agreements (e.g. New West Partnership Agreement) and legislated requirements.
4. All staff should declare any potential or apparent conflicts of interest where contracting for goods or services are involved. Where there are conflicts of interest, those with a conflict shall be excused from recommendation and approval processes. All employees must avoid activities which could compromise their objectivity in decisions such as favouritism or the receiving of personal benefits.
5. Wherever possible and reasonable, purchases will be made from vendors in the preferred location order of:
    i. Local and Indigenous
    ii. Provincial
    iii. National
    iv. International
6. No District employee may use the district identity or resources (e.g. corporate discounts) in the acquisition of goods or services for personal use or gain, unless specifically authorized by this or any other District policy or employee purchasing program.

Purchasing Methods

Purchase Order

The purchase order is a written commitment to a vendor contracting for the supply of supplies, services or equipment. It is authorized by the site supervisor and then created through the District's accounting program.

- All purchase orders will be reviewed, authorized and released to the vendor(s) by the Finance Department.
- Purchase orders exceeding $10,000 must be reviewed, authorized and released by the Assistant ST or designate.

Purchasing Card (PCard)

Purchase Cards are an efficient way to handle a variety of transactions and are to be used in line with the limits on the cardholder's individual cards.

- The PCard may only be used by the person named on the front of the card.
- The maximum amount per transaction is $5,000.
- Purchases exceeding the set limits must be approved by the Assistant ST or designate.
- The Finance Department may make a recommendation to use a PCard instead of issuing a PO when that is determined to be the most appropriate approach.
- Cardholders should refer to the Program User Guide for specific regulations around the use of purchase cards. (or Admin Procedure)
- Cardholders must submit a monthly PCard statement, including receipts for individual purchases, to their supervisor (or designate) for approval.

Reimbursement of Purchases made with Personal Funds

This option is designed for employees that do not have access to a district PCard. Any one purchase should not exceed $1,000.

Petty Cash

These funds are to be used primarily to purchase low value miscellaneous consumable supplies of an emergent nature. The petty cash system should not be used to circumvent the established purchasing procedures.

School Trust/Bank Account (school generated funds)

These funds are used at the school level to expedite the acquisition of goods and services. The School Trust/Bank Account is the responsibility of the school principal. The school principal may delegate the duties of financial record keeping, receipting and disbursing funds to an individual of their choice.

Approved Vendor Accounts

Schools or departments can request to have vendor purchases put on account whereby the school district will be invoiced monthly by the vendor for purchases made throughout the month. Vendor accounts are approved and maintained at the discretion of Finance and the vendor. All purchases must be approved by the department manager or school administrator. Invoices must be approved and forwarded to Finance in a timely manner.

Contracts or Service Agreements

A Contract or Service Agreement is used to purchase goods or services to be supplied over a period of time at a fixed or negotiated price (i.e. equipment leases, garbage disposal/recycling, etc.) or for the ongoing maintenance of certain types of equipment (i.e. photocopiers, specialized equipment, etc.).

Tendering Process

Request for Proposals (RFP), Request for Tenders (RFT) and Request for Quotations (RFQ) are formal competitive bidding documents and processes used for larger dollar value purchases where it is considered to be in the District's interest to incur the additional time and cost involved to:

- Access value added offers from qualified vendors.
- Support fair and open bidding competition.
- Utilize quantitative, qualitative and objective analysis for vendor selection and award.

When tendering services, the subsequent contract should be for a fixed term (e.g. 5 years) to ensure that the service remains competitive. Existing contracts should be reviewed to determine if tendering is required. Tender notices are published through BCBid at www.bcbid.gov.bc.ca

Purchasing Guidelines

Note: authorizations are governed by Administrative Procedure 603: Signing Authorities.

Dollar Value Limits on Purchases of Goods and Services

Estimated Lifetime Value (*) of the Purchase	**Minimum Action to be Taken**	**Purchasing Method**
Up to $5,000	At discretion of the site supervisor or designate	PCard, Purchase Order, Contract or Service Agreement, Vendor Account
Between $5,000 and $25,000	Two (2) verbal or written quotations from vendors.	Purchase Order, Contract or Service Agreement
Between $25,000 and $75,000	Three (3) written quotations from vendors.	Purchase Order, Contract or Service Agreement
Over $75,000	Tender Process through BC Bid	Contract or Service Agreement

* Lifetime Value

Purchases are based on the lifetime value of the purchase. This is the total cost of performing the intended function over the lifetime of the task. For example, a $5,000 annual contract over 5 years = $25,000 total lifetime value.

Dollar Value Limits on Maintenance & Renovation Projects

Less than $50,000	At discretion of the Operations Manager.
$50,000 to $200,000	Minimum of three (3) written quotes from vendors.
Over $200,000	Tender Process is followed using BC Bid that provides open access to all interested vendors.

Exceptions

Exceptions to these purchasing procedures are only permitted when in the best interests of the District, will not allow for the competitive procurement process including:

- When supplies, services and equipment are urgently required for the delivery of education.
- To avoid significant financial loss through damage to facilities and equipment.
- Where safety or operational needs require urgent attention.
- The goods/services require compatibility or standardization with existing goods/services, including may void warranties or guarantees.
- The goods/services have been prequalified by another public agency or cooperative purchasing venture (e.g. Focused Education).
- By written request including justification in the best interest of the District, agreed to and approved by the Secretary-Treasurer.

With respect to these exceptions, the Assistant Secretary Treasurer, Operations Manager, with the approval of the Secretary Treasurer, may obtain direct quotations from suppliers and award the contract.

Sole Source/Single Source/Direct Award

Goods or services available from a sole source or single source may be exempt from the guidelines and processes outlined above. When a Direct Award purchase is made the purchase order (PO) will indicate that the purchase is sole source, single source or direct award and include justification with supporting documentation attached.

Definition: **Sole Source procurement** is one in which only one supplier can provide the commodity, technology and /or perform the services required.

The explanation shall have three components:

1. Why is the item/service unique?
2. How do you know that there is only one source for this item/service?
3. The basis upon which the price/cost was determined to be fair and reasonable.

Definition: **Single Source procurement** is one in which two or more vendors can supply the commodity, technology and /or perform the services required by an agency, but the department selects one vendor over the others.

Departments must state the circumstances leading to the selection of the vendor, any alternatives considered, rationale for selecting the vendor and how it was determined that the price was fair and reasonable.

Guidelines for Substantiating Single Source

- Past experience with a particular issue and this vendor has the historical knowledge or was the original installer.
- Experience with similar projects at other agencies or at other levels of government.
- Demonstrated expertise.
- Capacity and willingness to respond to an emergency situation.

Price Justification

- Competitive quote but other suppliers could not meet specifications.
- Comparison to published price lists or to product catalog including online catalog.
- Comparison to similar product/service.
- Prices quoted are less than or equal to, those quoted to other governmental agencies.
- Records of previously bid items that were similar.
- Proven industry standard

Specialized Equipment

To ensure consistency in the overall quality, brand and serviceability of equipment, the purchase of the following items will be coordinated with the respective departments.

Item	Department
Furniture, Appliances, Fleet Vehicles	Operations
Computer Hardware & Software	Information Technology

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PURCHASE CARD

Purpose

The purpose of this procedure is to establish consistent administrative controls for the issuance, use, security, reconciliation, and return of School District BMO Purchasing Cards.

Purchase cards are provided to authorized employees to facilitate School District purchases required in the course of their regular duties. Cardholders are responsible for ensuring that all purchases comply with School District policy, applicable spending limits, and the requirements of this procedure.

Scope

This procedure applies to all School District employees who are issued or authorized to use a BMO Purchasing Card.

A purchase card is issued to an individual cardholder and is for that cardholder's use only. It must not be shared with another employee.

1. Requesting a Purchase Card

Request for a BMO purchase card can be made by a school principal or department administrator to the Assistant Secretary Treasurer.

Issuance of a card is not automatic but needs to be weighed in the context of the individual's responsibility for purchasing goods and services. The Finance department will determine whether a purchase card is the appropriate procurement channel for the individual or whether other purchasing methods are more appropriate.

2. Card Issuance and Acknowledgement

Before receiving a purchasing card, the employee shall complete and sign the *Employee Purchasing Card Acknowledgement of Responsibilities and Obligations.* The acknowledgement confirms that:

- The card is issued by the Bank of Montreal for School District purchases.
- The cardholder understands that purchases must be authorized.
- Unauthorized and personal purchases are prohibited.
- Receipts must be submitted immediately/in a timely manner for reconciliation.
- The card and its security information must be protected.
- The cardholder is responsible for preventing unauthorized use.
- The card must be returned when requested and upon transfer or termination of employment.

The acknowledgement also records the cardholder, school/location, employee number, card information, default GL, and applicable card limitations.

3. Card Activation

Purchasing cards may be activated online.

During activation:

1. The cardholder uses their School District email account associated with the purchasing card.
2. BMO sends an activation code to that email account.
3. The cardholder completes the activation process as instructed by BMO.

4. PIN and Card Security

The purchasing card does not have a tap/contactless payment option. The cardholder must use their PIN for in-person purchases.

The cardholder shall:

- Keep the PIN confidential.
- Never share the PIN with another person.
- Never write the PIN on the purchasing card.
- Prevent other individuals from using the card.
- Protect the card number, expiry date, CSV/security code, and other card information.

The cardholder must understand that failure to protect the PIN may expose the School District to liability for fraudulent purchases.

If the cardholder forgets their PIN, they must contact BMO directly to obtain a new one.

5. Authorized Purchases

Purchasing cards shall be used only for legitimate School District business purchases made in connection with the cardholder's regular duties.

Before making a purchase, the cardholder shall:

1. Confirm that the purchase is permitted under School District policy.
2. Obtain authorization from the appropriate school principal or department administrator.
3. Confirm that sufficient purchasing-card limits are available.
4. Confirm that the purchase does not fall within a prohibited category.
5. Retain the detailed receipt after completing the transaction.

6. Spending Limits

The Assistant Secretary Treasurer will set a card spending limit for each user based on their demonstrated purchasing needs and position within the District. As school administrators are budget managers, their card limits would typically be set at a higher limit.

7. Prohibited Purchases

The following purchases shall not be made using the District BMO purchasing card:

7.1 **Personal Purchases**

Personal purchases are prohibited.

If a cardholder accidentally uses the purchasing card for a personal purchase, the cardholder must pay for the purchase as soon as the error is identified. The School Administrator will advise the cardholder of the available payment options.

7.2 **Age Restricted Products**

Items such as alcohol, gambling sites and lottery tickets are prohibited to be purchased with a District purchasing card.

8. Receipts and Documentation

A detailed receipt must be retained for every purchasing-card transaction.

A Mastercard/payment authorization slip by itself is not sufficient documentation.

The cardholder shall:

1. Retain the detailed receipt.
2. Ensure the receipt clearly identifies what was purchased.
3. Submit the receipt to the school secretary/coding secretary immediately or otherwise in a timely manner.
4. Ensure documentation is available for account reconciliation.

Failure to submit receipts may result in loss of purchasing-card privileges.

9. Monthly Reconciliation

Purchasing-card transactions must be reconciled using the supporting detailed receipts.

The monthly billing cutoff date identified in the BMO guidance is the **20th of each month**.

Cardholders should therefore submit all receipts promptly and should not wait until the billing cutoff date.

For those supervising staff who hold purchase cards, a review of individual receipts (with sign off) is expected as part of the monthly reconciliation.

To adhere to effective oversight, school administrators are expected to forward their reconciled statements and attached receipts to the Finance department for final review.

10. Lost, Stolen, or Compromised Card

If a purchasing card is lost, misplaced, stolen, suspended, or compromised, the cardholder must immediately notify BMO.

The cardholder must **not wait until returning to the school or workplace** to report a lost or stolen card.

The cardholder must also immediately notify the Assistant Secretary-Treasurer where the card is lost, stolen, suspended, or compromised.

When contacting BMO for security verification, the address associated with the card is:

1550 Chapman Drive, PO Box 4100
Merritt, BC V1K 1B8

11. Unauthorized or Fraudulent Transactions

Cardholders shall take all reasonable measures to prevent unauthorized use of their purchasing card.

If fraudulent or unauthorized activity is suspected, the cardholder must immediately contact BMO and notify the Assistant Secretary-Treasurer.

Cardholders must be able to confirm that they did not share their PIN. The BMO guidance specifically warns that failure to protect the PIN may result in School District liability for fraudulent purchases.

12. Card Renewal, Replacement, and Cancellation

When a replacement or renewed card is issued:

1. The cardholder shall sign the back of the new card.
2. The old card shall be destroyed or returned to the Assistant Secretary Treasurer.
3. The cardholder shall continue to protect the new card and PIN in accordance with this procedure.

13. Employment Termination or Change of Job Responsibilities

When a cardholder terminates employment with the School District the cardholder must:

1. Reconcile the outstanding balance on the account; and
2. Immediately return the purchasing card to the Assistant Secretary-Treasurer.

Purchase cards must also be returned to the School Board office immediately when requested by the Assistant Secretary-Treasurer if it is determined that the employee’s role no longer requires them to use a purchase card for means of procurement.

14. Non-Compliance

Failure to comply with this procedure, the cardholder acknowledgement, School District policy, or applicable spending limits may result in suspension or removal of purchasing-card privileges.

Where a cardholder willfully or negligently defaults on their obligations, the School District may take recovery action deemed appropriate and permitted by law.

15. Related Documents

- Employee Purchasing Card Acknowledgement of Responsibilities and Obligations

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