



Ministry  
of Education

## SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

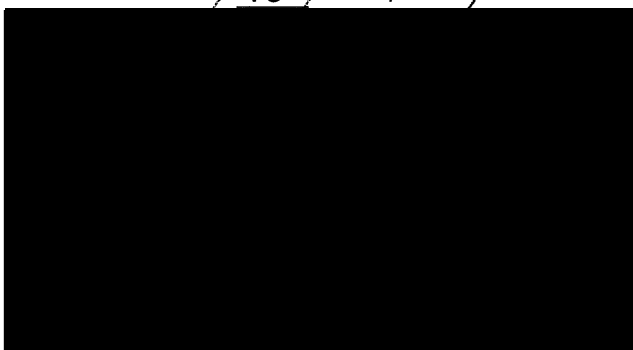
SCHOOL DISTRICT NUMBER <b>73</b>	NAME OF SCHOOL DISTRICT <b>Kamloops-Thompson</b>	YEAR <b>2022</b>
OFFICE LOCATION(S)		TELEPHONE NUMBER <b>(250) 374-0679</b>
MAILING ADDRESS <b>1383 9th Avenue</b>		
CITY <b>Kamloops</b>	PROVINCE <b>BC</b>	POSTAL CODE <b>V2E 3X7</b>
NAME OF SUPERINTENDENT <b>Dr. Rhonda Nixon</b>		TELEPHONE NUMBER <b>250-374-0679</b>
NAME OF SECRETARY TREASURER <b>Trina Cassidy, CPA, CMA</b>		TELEPHONE NUMBER <b>250-374-0679</b>

### DECLARATION AND SIGNATURES

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

**June 30, 2022**

for School District No. **73** as required under Section 2 of the Financial Information Act.



	DATE SIGNED <b>September 26, 2022</b>
	DATE SIGNED <b>September 26, 2022</b>
	DATE SIGNED <b>September 26, 2022</b>

**School District  
Statement of Financial Information (SOFI)  
School District No. 73 (Kamloops-Thompson)  
Fiscal Year Ended June 30, 2022**

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1. Approval of Statement of Financial Information
2. Financial Information Act Submission Checklist
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7. Schedule of Remuneration and Expenses including:
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8. Schedule of Payments for the Provision of Goods and Services including:
  - 8A. Amounts over \$ 25,000 Paid to Suppliers
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**School District  
Statement of Financial Information (SOFI)  
School District No. 73 (Kamloops-Thompson)  
Fiscal Year Ended June 30, 2022**

**Financial Information Act – Submission Checklist**

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

School District No. 73 (Kamloops-Thompson)

**School District  
Statement of Financial Information (SOFI)  
School District No.73 (Kamloops-Thompson)  
Fiscal Year Ended June 30, 2022**

**Management Report**

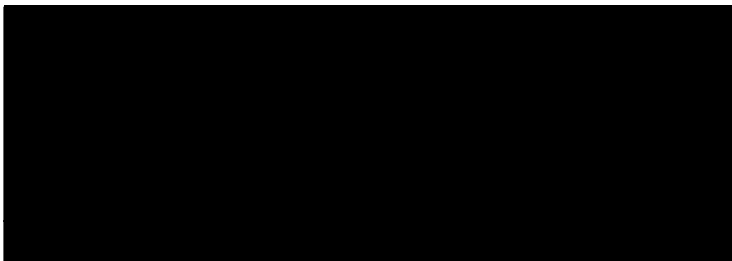
The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with Canadian generally accepted accounting principles and the integrity and objectivity of these statements are management's responsibility.

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

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

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

On behalf of School District



Date: September 26, 2022

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

Audited Financial Statements of

# **School District No. 73 (Kamloops-Thompson)**

And Independent Auditors' Report thereon

June 30, 2022

# School District No. 73 (Kamloops-Thompson)

June 30, 2022

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# School District No. 73 (Kamloops-Thompson)

## MANAGEMENT REPORT

Version: 1211-9465-7483

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 73 (Kamloops-Thompson) 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. 73 (Kamloops-Thompson) (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. 73 (Kamloops-Thompson) 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. 73 (Kamloops-Thompson)

<i>Signature on file.</i>	September 12, 2022
Signature of the Chairperson of the Board of Education	Date Signed
<i>Signature on file.</i>	September 12, 2022
Signature of the Superintendent	Date Signed
<i>Signature on file.</i>	September 12, 2022
Signature of the Secretary Treasurer	Date Signed

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## Independent Auditor's Report

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To the Board of Education of School District No. 73 (Kamloops-Thompson)

### Opinion

We have audited the financial statements of School District No. 73 (Kamloops-Thompson) (the District), which comprise the Statements of Financial Position as at June 30, 2022, Statements of Operations, Change in Net Financial Assets and Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the District as at June 30, 2022, and its financial performance and cash flows for the year then ended in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

### Basis for Opinion

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

### Emphasis of Matter

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

### Unaudited Information

We have not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the exhibits on pages 31 through 45 of School District No. 73 (Kamloops-Thompson)'s Financial Statements.

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

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

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

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



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

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

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

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.

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

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

*BDO Canada LLP*

## Chartered Professional Accountants

Kamloops, British Columbia  
September 12, 2022

# School District No. 73 (Kamloops-Thompson)

Statement 1

## Statement of Financial Position

As at June 30, 2022

	2022 Actual	2021 Actual (Restated - Note 27)
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	39,417,675	38,825,948
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	2,640,578	2,121,391
Due from Province - Other	345,756	
Due from First Nations	446,014	890,222
Other (Note 3)	1,161,659	1,176,514
Investments in Government Business Enterprises (Note 6)	2,194,250	2,277,098
Portfolio Investments (Note 5)	27,139	27,139
<b>Total Financial Assets</b>	<b>46,233,071</b>	<b>45,318,312</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities		
Due to Province - Ministry of Education and Child Care		20,742
Other (Note 7)	16,233,054	17,138,928
Unearned Revenue (Note 8)	3,559,879	3,107,437
Deferred Revenue (Note 9)	6,271,820	5,227,813
Deferred Capital Revenue (Note 10)	77,373,505	60,510,757
Employee Future Benefits (Note 11)	5,905,726	5,728,968
Other Liabilities	143,055	293,818
<b>Total Liabilities</b>	<b>109,487,039</b>	<b>92,028,463</b>
<b>Net Debt</b>	<b>(63,253,968)</b>	<b>(46,710,151)</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Note 4)	101,881,301	86,570,353
Restricted Assets (Endowments) (Note 22)	150,125	150,125
Prepaid Expenses	414,132	428,299
Supplies Inventory	582,188	583,196
<b>Total Non-Financial Assets</b>	<b>103,027,746</b>	<b>87,731,973</b>
<b>Accumulated Surplus (Deficit)</b>	<b>39,773,778</b>	<b>41,021,822</b>
Contractual Obligations (Note 18)		
Contingent Liabilities (Note 20)		
Approved by the Board		
<i>Signature on file.</i>	September 12, 2022	
Signature of the Chairperson of the Board of Education	Date Signed	
<i>Signature on file.</i>	September 12, 2022	
Signature of the Superintendent	Date Signed	
<i>Signature on file.</i>	September 12, 2022	
Signature of the Secretary Treasurer	Date Signed	

# School District No. 73 (Kamloops-Thompson)

Statement 2

Statement of Operations

Year Ended June 30, 2022

	2022 Budget	2022 Actual	2021 Actual (Restated - Note 27)
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	184,512,983	183,670,917	180,602,638
Other	55,440	368,897	83,440
Tuition	4,922,940	5,005,065	2,182,567
Other Revenue	8,237,996	8,215,968	7,216,056
Rentals and Leases	69,684	129,017	164,958
Investment Income	275,500	284,764	256,057
Income (Loss) from Investments in Government Business Enterprises	350,000	(82,848)	979,267
Gain (Loss) on Disposal of Tangible Capital Assets			428,043
Amortization of Deferred Capital Revenue	3,273,533	3,623,811	3,201,339
<b>Total Revenue</b>	<u>201,698,076</u>	<u>201,215,591</u>	<u>195,114,365</u>
<b>Expenses</b>			
Instruction	164,340,684	158,715,173	152,193,489
District Administration	6,126,669	5,637,830	5,645,978
Operations and Maintenance	31,580,070	32,554,927	28,500,094
Transportation and Housing	6,024,784	5,555,705	5,400,235
<b>Total Expense</b>	<u>208,072,207</u>	<u>202,463,635</u>	<u>191,739,796</u>
<b>Surplus (Deficit) for the year</b>	<u>(6,374,131)</u>	<u>(1,248,044)</u>	<u>3,374,569</u>
<b>Accumulated Surplus (Deficit) from Operations, beginning of year</b>		<b>41,021,822</b>	<b>37,647,253</b>
<b>Accumulated Surplus (Deficit) from Operations, end of year</b>		<u><b>39,773,778</b></u>	<u><b>41,021,822</b></u>

# School District No. 73 (Kamloops-Thompson)

Statement 4

## Statement of Changes in Net Debt

Year Ended June 30, 2022

	2022 Budget	2022 Actual	2021 Actual (Restated - Note 27)
	\$	\$	\$
<b>Surplus (Deficit) for the year</b>	<b>(6,374,131)</b>	<b>(1,248,044)</b>	3,374,569
<b>Effect of change in Tangible Capital Assets</b>			
Acquisition of Tangible Capital Assets	(16,119,050)	(21,457,202)	(20,437,309)
Amortization of Tangible Capital Assets	5,720,719	6,146,254	5,615,104
Net carrying value of Tangible Capital Assets disposed of			71,957
<b>Total Effect of change in Tangible Capital Assets</b>	<b>(10,398,331)</b>	<b>(15,310,948)</b>	(14,750,248)
Use of Prepaid Expenses		14,167	96,038
Acquisition of Supplies Inventory			(202,190)
Use of Supplies Inventory		1,008	
<b>Total Effect of change in Other Non-Financial Assets</b>	<b>-</b>	<b>15,175</b>	(106,152)
<b>(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)</b>	<b>(16,772,462)</b>	<b>(16,543,817)</b>	(11,481,831)
<b>Net Remeasurement Gains (Losses)</b>			
<b>(Increase) Decrease in Net Debt</b>		<b>(16,543,817)</b>	(11,481,831)
<b>Net Debt, beginning of year</b>		<b>(46,710,151)</b>	(35,228,320)
<b>Net Debt, end of year</b>		<b>(63,253,968)</b>	(46,710,151)

# School District No. 73 (Kamloops-Thompson)

Statement 5

Statement of Cash Flows

Year Ended June 30, 2022

	2022 Actual	2021 Actual
	(Restated - Note 27)	
	\$	\$
<b>Operating Transactions</b>		
Surplus (Deficit) for the year	(1,248,044)	3,374,569
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(405,880)	137,877
Supplies Inventories	1,008	(202,190)
Prepaid Expenses	14,167	96,038
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	(926,616)	3,464,427
Unearned Revenue	452,442	958,192
Deferred Revenue	1,044,007	(245,539)
Employee Future Benefits	176,758	303,991
Other Liabilities	(150,763)	76,742
Loss (Gain) on Disposal of Tangible Capital Assets		(428,043)
Amortization of Tangible Capital Assets	6,146,254	5,615,104
Amortization of Deferred Capital Revenue	(3,623,811)	(3,201,339)
Capital Grants Spent on Building Maintenance/Roofing Projects	(3,113,429)	(2,485,138)
<b>Total Operating Transactions</b>	<b>(1,633,907)</b>	<b>7,464,691</b>
<b>Capital Transactions</b>		
Tangible Capital Assets Purchased	(5,685,823)	(8,403,467)
Tangible Capital Assets -WIP Purchased	(15,771,379)	(12,033,842)
District Portion of Proceeds on Disposal		500,000
<b>Total Capital Transactions</b>	<b>(21,457,202)</b>	<b>(19,937,309)</b>
<b>Financing Transactions</b>		
Capital Revenue Received	23,599,988	19,207,179
<b>Total Financing Transactions</b>	<b>23,599,988</b>	<b>19,207,179</b>
<b>Investing Transactions</b>		
Decrease (Increase) in Investments in Government Business Enterprises	82,848	(979,267)
<b>Total Investing Transactions</b>	<b>82,848</b>	<b>(979,267)</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>591,727</b>	<b>5,755,294</b>
<b>Cash and Cash Equivalents, beginning of year</b>	<b>38,825,948</b>	<b>33,070,654</b>
<b>Cash and Cash Equivalents, end of year</b>	<b>39,417,675</b>	<b>38,825,948</b>
<b>Cash and Cash Equivalents, end of year, is made up of:</b>		
Cash	39,417,675	38,825,948
	<b>39,417,675</b>	<b>38,825,948</b>

# School District No. 73 (Kamloops-Thompson)

## Notes to the Financial Statements

June 30, 2022

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### Note 1 AUTHORITY AND PURPOSE

The School District 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. 73 (Kamloops-Thompson)", and operates as "School District No. 73 (Kamloops-Thompson)." 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 the 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. 73 (Kamloops-Thompson) is exempt from federal and provincial corporate income taxes.

The COVID-19 outbreak was declared a pandemic by the World Health Organization in March 2020 and has had a significant financial, market and social dislocating impact worldwide. Under direction of the Provincial Health Officer, all schools suspended in-class instruction in March 2020 and the District remained open to continue to support students and families in a variety of ways. Parents were given the choice to send their children back to school on a gradual and part-time basis beginning June 1, 2020 and full-time beginning September 1, 2020 with new health and safety guidelines. The ongoing impact of the pandemic presents uncertainty over future cash flows, may have a significant impact on future operations including decreases in revenue, impairment of receivables, reduction in investment income and delays in completing capital project work. As the situation is dynamic and the ultimate duration and magnitude of the impact are not known, an estimate of the future financial effect on the District is not practicable at this time.

### 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 without not-for-profit provisions except in regard to the accounting for government transfers as set out in Notes 2(g) and 2(m).

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(g) and 2(m), 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 these grants to be fully recognized into revenue. The impact of this difference on the financial statements of the School District is as follows:

- Year-ended June 30, 2022 increase in annual surplus by \$16,862,748 (June 30, 2021 - increase by \$11,956,874).
- June 30, 2022 - increase in accumulated surplus and decrease in deferred contributions by \$77,373,505 (2021 - \$60,510,757).

# School District No. 73 (Kamloops-Thompson)

## Notes to the Financial Statements

June 30, 2022

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### ***b) Basis of Consolidation***

These financial statements reflect the assets, liabilities, revenue and expenses of this reporting entity, which is comprised of School District No. 73 (Kamloops-Thompson). The investment in the School District No. 73 Business Company, a government business enterprise, is accounted for using the modified equity method. Under the modified equity method of accounting, only the School District's investment in the business enterprise and the enterprise's net income and other changes in equity are recorded (or proportionate share in the business partnership). No adjustment is made for accounting policies of the enterprise that are different from those of the School District. Other comprehensive income of the business enterprise is presented in the statement of remeasurement gains and losses.

Inter-organizational transactions and balances are not eliminated, except for any profit or loss on the sale between entities of assets that remain within the reporting entity.

Condensed supplementary financial information relative to government business enterprises is disclosed in Note 6.

### ***c) Cash and Cash Equivalents***

Cash and cash equivalents include cash 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.

### ***d) Accounts Receivable***

Accounts receivable are shown net of allowance for doubtful accounts.

### ***e) Portfolio Investments***

The School District has investments in the BC Interior Community Foundation (BCICF). Portfolio investments in equity instruments that are quoted in an active market are recorded at fair value and the associated transaction costs are expensed upon initial recognition. The change in the fair value is recognized in the Statement of Remeasurement Gains and Losses as a remeasurement gain or loss until the portfolio investments are realized on disposal. Upon disposal, any accumulated remeasurement gains or losses associated with the portfolio investments are reclassified to the Statement of Operations. As there are no remeasurement gains or losses to report, the statement of remeasurement gains and losses has not been prepared.

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

Detailed information regarding portfolio investments is disclosed in Note 5.

### ***f) Unearned Revenue***

Unearned revenue includes tuition fees received for courses to be delivered in future periods and 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.

### ***g) 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(m).

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.

### ***h) 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 except as per the election described in Note 11.

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

The excess of cumulative unrecognized actuarial gains (losses) over 10 percent of the accrued benefit obligation is amortized over the expected average remaining service lifetime (EARSL) of active employees covered under the plan. The EARSL for employees of the School District is 10.5 years.

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

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



### ***i) 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:

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

### ***j) Prepaid Expenses***

Prepaid expenses consist of prepaid insurance, prepaid photocopier usage, prepaid capital expenditures and other miscellaneous prepaid expenses.

### ***k) Supplies Inventory***

Inventory includes fuel and stock or raw materials on hand and is recorded at the lower of cost and net realizable value.

### ***l) 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 13 - Internally Restricted Surplus and Note 23 – Interfund Transfers).

***m) Revenue Recognition***

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

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

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

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

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

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

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

# School District No. 73 (Kamloops-Thompson)

## Notes to the Financial Statements

June 30, 2022

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### ***n) Expenditures***

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

#### Categories of Salaries

- Principals, Vice-Principals, and Directors of Instruction employed under an administrative officer contract are categorized as Principals and Vice-Principals.
- Superintendents, Assistant Superintendents, Secretary-Treasurers, Trustees and 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 aboriginal education, are allocated 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.

### ***o) Liability for Contaminated Sites***

The School District is required to accrue a liability for the costs to remediate a contaminated site. Liabilities are recognized when an environmental standard exists, contamination exceeds the environmental standard, the School District has responsibility for remediation, future economic benefits will be given up and a reasonable estimate can be made. The School District has no such sites as of June 30, 2022.

### ***p) Endowment Contributions***

Endowment contributions are reported as revenue on the Statement of Operations when received. Investment income earned on endowment principal is recorded as deferred revenue if it meets the definition of a liability and is recognized as revenue in the year related expenses (disbursements) are incurred. If the investment income earned does not meet the definition of a liability, it is recognized as revenue in the year it is earned. Endowment assets are reported as restricted non-financial assets on the Statement of Financial Position.

**q) 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.

Financial instruments consist of cash and cash equivalents, accounts receivable, portfolio investments, accounts payable and accrued liabilities, and other liabilities.

Except for portfolio investments in equity instruments quoted in an active market that are recorded at fair value, all financial assets and liabilities are recorded at cost or amortized cost and the associated transaction costs are added to the carrying value of these investments upon initial recognition. Transaction costs are incremental costs directly attributable to the acquisition or issue of a financial asset or a financial liability.

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

**r) Measurement Uncertainty**

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

# School District No. 73 (Kamloops-Thompson)

## Notes to the Financial Statements

June 30, 2022

### (s) Future Changes in Accounting Policies

**PS 3280 Asset Retirement Obligations** issued August 2018 establishes standards for recognition, measurement, presentation and disclosure of legal obligations associated with the retirement of tangible capital assets and is effective for the School District's year ending June 30, 2023. A liability will be 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.

Liabilities are recognized for statutory, contractual or legal obligations associated with the retirement of tangible capital assets when those obligations result from the acquisition, construction, development or normal operation of the assets. The obligations are measured initially at fair value, determined using present value methodology, and the resulting costs capitalized into the carrying amount of the related tangible capital asset. In subsequent periods, the liability is adjusted for accretion and any changes in the amount or timing of the underlying future cash flows. The capitalized asset retirement cost is amortized on the same basis as the related asset and accretion expense is included in the [Consolidated] Statement of Operations.

A modified retroactive application has been recommended by Government. Management is in the process of assessing the impact of adopting this standard on the School District's financial results.

**PS 3400 Revenue** issued November 2018 establishes standards on how to account for and report on revenue and is effective for the School District's year ending June 30, 2024. Specifically, it differentiates between revenue arising from transactions that include performance obligations, referred to as "exchange transactions", and transactions that do not have performance obligations, referred to as "non-exchange transactions".

Revenue from transactions with performance obligations should be recognized when (or as) the school district satisfies a performance obligation by providing the promised goods or services to a payor.

Revenue from transactions with no performance obligations should be recognized when a school district:

- (a) has the authority to claim or retain an inflow of economic resources; and
- (b) identifies a past transaction or event that gives rise to an asset.

This standard may be applied retroactively or prospectively. Management is in the process of assessing the impact of adopting this standard on the School District's financial results

### Note 3 ACCOUNTS RECEIVABLE - OTHER

	2022	2021
Other	\$1,170,122	\$1,184,977
Allowance for Doubtful Accounts		(8,463)
	(8,463) \$1,161,659	\$1,176,514

Included in accounts receivable - other is \$nil from School District No. 73 Business Company (2021 - \$70,942).

# School District No. 73 (Kamloops-Thompson)

## Notes to the Financial Statements

June 30, 2022

### Note 4 TANGIBLE CAPITAL ASSETS

Cost	Balance at June 30, 2021	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2022
Sites	\$11,105,862	\$-	\$-	\$-	<b>\$11,105,862</b>
Buildings	159,923,479	3,385,743	-	15,771,379	<b>179,080,601</b>
Furniture & Equipment	14,714,174	961,913	394,166	-	<b>15,281,921</b>
Vehicles	12,079,037	585,850	1,026,996	-	<b>11,637,891</b>
Software	396,721	110,838	20,566	-	<b>486,993</b>
Computer Hardware	3,007,847	641,479	459,067	-	<b>3,190,259</b>
<b>Total</b>	<b>\$201,227,120</b>	<b>\$5,685,823</b>	<b>\$1,900,795</b>	<b>\$15,771,379</b>	<b>\$220,783,527</b>

Amortization	Balance at June 30, 2021	Additions	Disposals	Balance at June 30, 2022
Sites	\$-	\$-	\$-	<b>\$-</b>
Buildings	101,058,953	2,752,420	-	<b>103,811,373</b>
Furniture & Equipment	6,286,325	1,499,805	394,166	<b>7,391,964</b>
Vehicles	5,922,024	1,185,846	1,026,996	<b>6,080,874</b>
Software	189,270	88,372	20,566	<b>257,076</b>
Computer Hardware	1,200,195	619,811	459,067	<b>1,360,939</b>
<b>Total</b>	<b>\$114,656,767</b>	<b>\$6,146,254</b>	<b>\$1,900,795</b>	<b>\$118,902,226</b>

Cost	Balance at June 30, 2020	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2021
Sites	\$11,177,819	\$-	\$71,957	\$-	<b>\$11,105,862</b>
Buildings	144,561,098	3,957,088	628,549	12,033,842	<b>159,923,479</b>
Furniture & Equipment	13,716,351	1,362,713	364,890	-	<b>14,714,174</b>
Vehicles	10,976,269	2,109,247	1,006,479	-	<b>12,079,037</b>
Software	351,780	70,908	25,967	-	<b>396,721</b>
Computer Hardware	3,184,420	903,511	1,080,084	-	<b>3,007,847</b>
<b>Total</b>	<b>\$183,967,737</b>	<b>\$8,403,467</b>	<b>\$3,177,926</b>	<b>\$12,033,842</b>	<b>\$201,227,120</b>

Amortization	Balance at June 30, 2020 (Restated - Note 27)	Additions	Disposals	Balance at June 30, 2021 (Restated - Note 27)
Buildings	99,340,767	2,346,735	628,549	<b>101,058,953</b>
Furniture & Equipment	5,229,689	1,421,526	364,890	<b>6,286,325</b>
Vehicles	5,775,738	1,152,765	1,006,479	<b>5,922,024</b>
Software	140,386	74,851	25,967	<b>189,270</b>
Computer Hardware	1,661,052	619,227	1,080,084	<b>1,200,195</b>
<b>Total</b>	<b>\$112,147,632</b>	<b>\$5,615,104</b>	<b>\$3,105,969</b>	<b>\$114,656,767</b>

	June 30, 2022	June 30, 2021 (Restated - Note 27)
Sites	<b>\$11,105,862</b>	\$11,105,862
Buildings	<b>75,269,228</b>	58,864,526
Furniture & Equipment	<b>7,889,957</b>	8,427,849
Vehicles	<b>5,557,017</b>	6,157,013
Software	<b>229,917</b>	207,451
Computer Hardware	<b>1,829,320</b>	1,807,652
	<b>\$101,881,301</b>	<b>\$86,570,353</b>

## School District No. 73 (Kamloops-Thompson)

### Notes to the Financial Statements

June 30, 2022

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#### Note 5 PORTFOLIO INVESTMENTS

	<u>June 30, 2022</u>	<u>June 30, 2021</u>
BC Interior Community Foundation	<u>\$27,139</u>	<u>\$27,139</u>

The District has invested scholarship and bursary funds as an endowment with the BC Interior Community Foundation. The portfolio investment represents funds used to service on-going awards. (Note 22 - Endowment Funds).

# School District No. 73 (Kamloops-Thompson)

## Notes to the Financial Statements

June 30, 2022

### Note 6 INVESTMENTS IN GOVERNMENT BUSINESS ENTERPRISES

Summary of the financial statements of School District No. 73 Business Company, for the year ended June 30, 2022, is as follows:

<b>Balance Sheet</b>	<b>June 30, 2022</b>	<b>June 30, 2021</b>
Current Assets		
Cash	2,076,688	2,333,282
Accounts receivable	240,539	76,587
Due from Virtual School Society	2,000	2,000
	<u>2,319,227</u>	<u>2,411,869</u>
Equipment	25,751	34,844
Total assets	<u>2,344,978</u>	<u>2,446,713</u>
Current Liabilities		
Accounts payable	37,274	97,403
Deferred revenue	40,783	1,270
Due to Shareholder	72,673	70,942
	<u>150,730</u>	<u>169,615</u>
Shareholder's Equity		
Share capital	1	1
Contributed surplus	370,101	370,101
Retained earnings	1,824,148	1,906,996
	<u>2,194,248</u>	<u>2,277,098</u>
Total Liabilities and Shareholder's Equity	<u>2,344,978</u>	<u>2,446,713</u>

<b>Statement of Operations</b>	<b>June 30, 2022</b>	<b>June 30, 2021</b>
Revenue	1,113,805	2,500,286
Expenses	991,653	1,479,019
Income (loss) from Operations	<u>122,152</u>	<u>1,021,267</u>
Retained earnings, beginning of the year	<u>1,906,996</u>	<u>927,729</u>
Net Income for Year	122,152	1,021,267
Dividends	(205,000)	(42,000)
	<u>(82,848)</u>	<u>979,267</u>
Retained earnings, end of the year	<u>1,824,148</u>	<u>1,906,996</u>



# School District No. 73 (Kamloops-Thompson)

## Notes to the Financial Statements

June 30, 2022

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### Note 6 INVESTMENTS IN GOVERNMENT BUSINESS ENTERPRISES (Continued)

The School District No. 73 Business Company (SD73BC) was incorporated on February 14, 2006. The initial focus for the company was the sale of online educational programming to out of country, non-resident students. On August 1, 2013, SD73BC acquired the LearnNowBC (LNBC) contract from the Virtual School Society (VSS).

SD73BC operated LNBC between August 2013 and June 30, 2016 when under Ministry of Education direction, wound up LNBC. School District No. 73 provides management and operation expertise to SD73BC and for that services, they charge SD73BC a management fee of 5% of gross revenues. The online educational programming division is referred to as Global Education and it continues to grow annually.

SD73BC was retained by British Columbia boards of education and independent school authorities to provide services, in the form of Distributed Learning courses that are part of British Columbia's educational curriculum, to Non-Resident Students outside British Columbia who wish to attend schools operated by those boards or authorities but who are unable or unwilling to travel to British Columbia for the start of the 2020-2021 school year due to the COVID-19 pandemic.

During the year ended June 30, 2022, the School District charged SD73BC a management fee of \$56,855 (2021 - \$124,679) in respect of administrative support provided to SD73BC.

### Note 7 ACCOUNTS PAYABLE - OTHER

	2022	2021
Trade payables	\$4,434,706	\$4,661,346
Salary and benefits payable	7,435,992	8,264,579
Accrued vacations payable	2,573,158	2,512,027
Due to SD73 Business Company	1,789,198	1,700,976
	<u>\$16,233,054</u>	<u>\$17,138,928</u>

### Note 8 UNEARNED REVENUE

	2022	2021
Balance, beginning of the year	<u>\$3,107,437</u>	<u>\$2,149,245</u>
Changes for the year		
Increase:		
Tuition fees	3,837,866	3,140,759
Decrease:		
Tuition fees	3,385,424	2,182,567
Net change for the year	<u>452,442</u>	<u>(958,192)</u>
Balance, end of the year	<u>\$3,559,879</u>	<u>\$3,107,437</u>

# School District No. 73 (Kamloops-Thompson)

## Notes to the Financial Statements

June 30, 2022

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### **Note 9            DEFERRED REVENUE**

Deferred revenue includes unspent grants and contributions received that meet the description of a restricted contribution in the Restricted Contribution Regulation 198/2011 issued by Treasury Board, i.e., the stipulations associated with those grants and contributions have not yet been fulfilled. Detailed information about the changes in deferred revenue is included in Schedule 3A.

### **Note 10           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 Contribution Regulation 198/2011 issued by Treasury Board. Once spent, the contributions are amortized into revenue over the life of the asset acquired. Detailed information about the changes in deferred capital revenue is included in Schedules 4C and 4D.

# School District No. 73 (Kamloops-Thompson)

## Notes to the Financial Statements

June 30, 2022

### Note 11 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, 2022	June 30, 2021
<b>Reconciliation of Accrued Benefit Obligation</b>		
Accrued Benefit Obligation - April 1	5,588,542	5,490,048
Service Cost	473,774	477,192
Interest Cost	146,604	129,920
Benefit Payments - April 1 to March 31 - VESTED	(428,127)	(297,738)
Benefit Payments - April 1 to March 31 - NON-VESTED	(103,927)	(101,239)
Actuarial (Gain) Loss	(603,784)	(109,641)
Accrued Benefit Obligation - March 31	5,073,082	5,588,542
<b>Change in Plan Assets</b>		
Employer Contributions - April 1 to March 31	532,054	101,239
Benefit Payments - April 1 to March 31	(532,054)	(101,239)
	-	-
<b>Reconciliation of Funded Status as End of Fiscal Year</b>		
Accrued Benefit Obligation - March 31	(5,073,082)	(5,588,542)
Funded Status - Surplus (Deficit)	(5,073,082)	(5,588,542)
Employer Contributions After Measurement Date - April 1 to June 30 - Vested	87,156	66,378
Benefit Expense After Measurement Date - April 1 to June 30	(154,285)	(155,095)
Unamortized Net Actuarial (Gain)/Loss	(765,515)	(25,965)
Accrued Benefit (Liability) Asset - June 30	(5,905,726)	(5,703,224)
<b>Components of Net Benefit Expense</b>		
Service Cost - July 1 to March 31	355,330	357,894
Service Cost - April 1 to June 30	110,986	118,444
Interest Cost - July 1 to March 31	109,953	97,440
Interest Cost - April 1 to June 30	43,299	36,651
Amortization of Net Actuarial (Gain)/Loss	110,022	128,950
Net Benefit Expense (Income)	729,590	739,379
Reconciliation of Change in Accrued Benefit Liability (Asset)		
Accrued Benefit Liability (Asset) - July 1	5,728,968	5,424,980
Net Expense for Fiscal Year	729,590	739,379
Employer Contributions - July 1 to March 31	(465,676)	(369,013)
Employer Contributions - April 1 to June 30	(87,156)	(66,378)
Accrued Benefit Liability (Asset) - June 30	5,905,726	5,728,968

# School District No. 73 (Kamloops-Thompson)

## Notes to the Financial Statements

June 30, 2022

### Note 11 EMPLOYEE FUTURE BENEFITS (Continued)

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

Assumptions:	2022	2021
Discount Rate - April 1	2.50%	2.25%
Discount Rate - March 31	3.25%	2.50%
Long Term Salary Growth - April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth - March 31	2.50% + seniority	2.50% + seniority
EARSL - March 31	10.5	10.1

The School District's Accrued Benefit Obligation (ABO) is calculated annually at March 31 (early measurement date) by the actuary and is used to determine the Employee Future Benefit Liability as at June 30 for Financial Statement reporting. There is a requirement for significant assumptions to be evaluated between the measurement date and reporting date to determine if there are changes that impact the valuation significantly. As a result of the current interest rate environment, the Ministry asked the actuary to estimate the impacts of a change in discount rates.

The actuary has calculated a discount rate based on the provincial government cost of borrowing for various duration as at June 30, 2022. The discount rate derived from these borrowing costs is 4.25%, an increase of 1.0% from the rate of 3.25% used at March 31, 2022. The actuary estimates that using this discount rate would produce a decrease in the ABO of between \$405,807 and \$507,308. The overall calculation of the ABO has not been updated in these financial statements and will be updated at March 31, 2023, the next early measurement date.

### Note 12 EMPLOYEE PENSION PLANS

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The Board of Trustees for these plans representing plan members and employers and 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 provided are based on a formula. As at December 31, 2021, the Teachers' Pension Plan has about 50,000 active members and approximately 40,000 retired members. As of December 31, 2021, the Municipal Pension Plan has about 227,000 active members, including 29,000 from school districts.

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

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

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The School District No. 73 (Kamloops-Thompson) paid \$14,299,591 (2021 - \$ 13,716,223) for employer contributions to these plans in the year ended June 30, 2022.

The next valuation for the Teachers' Pension Plan will be as at December 31, 2023. The next valuation for the Municipal Pension Plan will be as at December 31, 2021, with results available in 2022.

# School District No. 73 (Kamloops-Thompson)

## Notes to the Financial Statements

June 30, 2022

### Note 12 EMPLOYEE PENSION PLANS (Continued)

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 records accrued liabilities and accrued assets for each plan in aggregate, resulting in no consistent and reliable basis for allocating obligation, assets and costs to individual employers participating in the plans.

### Note 13 OPERATING FUND BALANCE, END OF YEAR

	Balance at June 30, 2021	Increases	Decreases	Balance at June 30, 2022
<b>Internally Restricted Future School Years</b>				
Utility Fuel Budget	548,888	-	(148,888)	<b>400,000</b>
Strategic Plan Refresh	75,000	-	(52,922)	<b>22,078</b>
Future of Schools Project	75,000	-	(8,100)	<b>66,900</b>
Department Carry Forward	545,262	-	(164,645)	<b>380,617</b>
School Supply Carry Forward	1,445,369	457,779	-	<b>1,903,148</b>
General Reserve - COVID-19	1,024,259	-	(1,024,259)	-
Ministry of Education Holdback	501,569	-	(501,569)	-
School Evacuation Plan	100,000	-	(100,000)	-
Parkcrest Elementary Rebuild - District Portion	-	300,000	-	<b>300,000</b>
Staffing Pressures and Relief Costs	-	1,414,128	-	<b>1,414,128</b>
	<b>4,315,347</b>	<b>2,171,907</b>	<b>(2,000,383)</b>	<b>4,486,871</b>
<b>Internally Restricted - Funds with Constraints</b>				
SD73BC Management Fee	485,872	-	-	<b>485,872</b>
Aboriginal Education	1,491,226	91,882	-	<b>1,583,108</b>
International Student Program	741,543	-	(741,543)	-
AFG Other	58,298	22,608	-	<b>80,906</b>
Summer School	3,782	-	(3,782)	-
	<b>2,780,721</b>	<b>114,490</b>	<b>(745,325)</b>	<b>2,149,886</b>
<b>Total Operating Reserve Balances</b>	<b>7,096,068</b>	<b>2,286,397</b>	<b>(2,745,708)</b>	<b>6,636,757</b>

### **Note 13      OPERATING FUND BALANCE (Continued)**

The School District has operating reserve funds separated into two categories: Internally restricted funds and unrestricted funds. Internally Restricted funds are held in reserve for future expenditures based on specific criteria. In early September and once the operating surplus/deficit has been determined, the Secretary-Treasurer, convenes a meeting of the District's Audit Committee to review the operating surplus/deficit as well as the various restricted and unrestricted reserves to ensure the School District optimizes the reserve balances in support of District operations. The audit committee also makes a recommendation with respect to any transfers to Local Capital.

The Audit Committee is composed of the Board Chair, Vice Chair, Chair of the Finance and Planning Committee, Superintendent, Secretary-Treasurer, Director of Finance and a member at large from the community with a financial background. Based on that review, the Secretary-Treasurer will bring forward the Audit Committee recommendations to the Board of Education for consideration and approval. At a Public Board meeting, the Board of Education will also have an opportunity to discuss the recommendations with the District's external auditors who attend and provide a detailed review of the audited financial statements for the year just completed.

#### ***Operating Reserves:***

The School District budgets the utility, fuel and some specific operating accounts based on the average expenditures in previous years. Fluctuations due to price or volume changes in excess of operating budgets are covered off by the utility cost budget reserve. This process allows the School District to budget at average cost and the reserve is available if the budgets are exceeded.

The Strategic Plan Reserve is to support the refresh of the multi-year strategic plan required by the Ministry of Education. The reserve was established to assist with the costs of creating the 2022-2027 District Strategic Plan during the 2021-2022 school year and was not fully spent during the year. The balance remaining in this reserve is for the completion of the 2022-2027 District Strategic Plan.

The Capital Planning Reserve, formerly called the Future of Schools Project, will support the Board of Education as it makes important school capital planning decisions over the next 5-10 years in alignment with the District's Strategic Plan and Long-Range Facilities Plan.

Department and School Supply Reserve balances are an accumulation of operating under-expenditures the Board allows departments and schools to carry forward for expenditures in future years. This annual practice eliminates staff spending to the full extent of the budget by June 30th thereby allowing educators and managers to improve the planning and expenditure of funds as they manage longer term projects.

Due to the COVID-19 outbreak and its impact on financial markets and social dislocating worldwide, with Board approval, the General Reserve - COVID-19 was created to assist with providing funding against uncertain expenditures, enrollment and staffing pressures given the fluctuation of student enrollment. This reserve was fully utilized in the year due to higher than anticipated employee absenteeism and COVID-19 related costs.

On occasion the Ministry of Education allocates holdback funds to be received by the District based on finalized enrolment numbers. In the 2020-2021 year the Board of Education carried those funds forward to address students' learning loss, mental health and the unanticipated impact on students of the COVID-19 pandemic in the 2021-2022 school year. This reserve was fully utilized in the year.

In the Fall of 2021, due to the ongoing threat of natural disasters within the Province of British Columbia severely impacting the Kamloops-Thompson and surrounding communities a plan was put in place should a school be in a community that has been on evacuation alert then be required to evacuate. This reserve was transferred to address other areas of need.

# School District No. 73 (Kamloops-Thompson)

## Notes to the Financial Statements

June 30, 2022

### Note 13 OPERATING FUND BALANCE (Continued)

The Parkcrest Elementary Rebuild Reserve is to meet the District's \$300,000 obligation for rebuilding Parkcrest Elementary with a larger capacity to meet rising student enrolment. The District, in its funding agreement with the Ministry of Education and Child Care, is required to contribute \$300,000 of its own financial resources to the project.

During the 2021-2022 school year the District experienced greater than anticipated employee absenteeism across most classifications. The Staffing Pressures and Relief Costs reserve was created to allow the District to partially offset these increased costs of replacing employees in the 2022-2023 school year.

In 2017-2018, the School District created a reserve to isolate and manage the funds received from the School District Business Company (SD73BC) in support of student learning. The School District is the 100% owner of SD73BC. The day-to-day management of the SD73BC relies on expertise shared by the senior administration from the School District and for this expertise and their efforts, the SD73BC pays 5% of gross revenues to the School District as a management fee. The School District collected these fees between 2017 - 2020, subsequent fees have been reported in the District's Special Purpose Fund.

The Aboriginal Education Reserve is an accumulation of targeted Aboriginal Education funding carried forward if not used in the year it is provided. The School District requires approval from the Minister of Education and Child Care to carry these funds forward each year.

The Annual Facility Grant (AFG) Other reserve is an accumulation of BC Hydro and Fortis BC rebates received in support of the School District installing energy efficient equipment upgrades within its facilities. These funds are used for consulting services on future energy upgrades in the District to further our energy savings and sustainability.

Annually in July, the District offers summer school programming for students at both the elementary and secondary levels. As the number of students enrolled for funding purposes is generally not adequate to cover summer school staffing and expenses, with Board approval, the Summer School Reserve may be used to reduce the potential requirement for Operating Fund Budget top up when expenditures exceed funding. For the 2021-2022 school year the expenses exceeded funding.

### Note 14 SPECIAL PURPOSE FUND BALANCE, END OF THE YEAR

	Balance at June 30, 2021	Increases	Decreases	Balance at June 30, 2022
Ministry of Education	945,483	16,272,140	15,981,651	<b>1,235,972</b>
School Generated Funds	2,660,028	3,982,040	3,691,669	<b>2,950,399</b>
Other Special Purpose Funds	1,622,302	1,323,882	860,735	<b>2,085,449</b>
	<b>5,227,813</b>	<b>21,578,062</b>	<b>20,534,055</b>	<b>6,271,820</b>

Special Purpose Fund balances represent funding for specific programs. The majority of funding is from the Ministry of Education for programs such as the Annual Facility Grant, Classroom Enhancement Fund, Support Staff Learning Improvement Fund, Community Link, Early Learning programs, Official Languages in Education Protocol (OLEP) French, Special Education Technology (SET) BC, Restart: Health & Safety Grant and the Ventilation Fund Grant. Revenues match expenditures for the specific program. Unspent funds are carried forward and utilized for the intended purpose in the subsequent year(s). Other Special Purpose funds include Scholarships, Vancouver Foundation, and Contributor Restricted funds.



# School District No. 73 (Kamloops-Thompson)

## Notes to the Financial Statements

June 30, 2022

### Note 15 LOCAL CAPITAL FUND BALANCE, END OF THE YEAR

	Balance at June 30, 2021	Increases	Decreases	Balance at June 30, 2022
Local Capital Reserve	\$3,241,270	1,816,558	(3,580,981)	<b>\$1,476,847</b>

The Local Capital Fund reserve represents a portion of accumulated operating surplus designated to fund the purchase of Tangible Capital Assets (TCA). The balance in Local Capital is increased through a decision recommended by the Audit Committee and approved by the Board of Education to transfer Operating Fund surplus into Local Capital, interest income or by sale of district owned land and property.

Funds may not be transferred from the Unrestricted Reserve Fund to Local Capital reserve if doing so would cause or increase a negative Unrestricted Reserve. Local Capital Reserves may be transferred back to Unrestricted Operating Reserve through special approval from the Board of Education.

### Note 16 OTHER PROVINCIAL CAPITAL FUND BALANCE, END OF YEAR

	Balance at June 30, 2021	Increases	Decreases	Balance at June 30, 2022
Other Provincial Capital Reserve	\$217,109	(2,782,256)	(309,429)	<b>\$2,689,936</b>

Other Provincial Capital is a capital reserve fund representing a specific program created by the combined efforts of the Ministry of Jobs, Tourism and Skills Training (JTST) and the Industry Trades Authority (ITA). This joint venture called Youth Trades Capital Equipment Program (YTCEP) enables schools to purchase trades training equipment needed to support the delivery of one of the ITA's Youth Trades Programs. JTST requested the Ministry of Education (K-12 School Districts) assist by acting as the administrator of the YTCEP. Upon approval, funds were provided to school districts directly by the ITA.

Ministry of Children and Family Development has provided a capital fund to increase childcare spaces at a District owned facility. This joint venture will allow the operator to increase their spaces. During the year the District received \$534,256 (2021 - \$nil).

Ministry of Education and Child Care has provided a capital fund to build new childcare spaces at two District owned properties. These buildings will then be used to increase childcare spaces for the community. During the year the District received \$2,248,000 (2021 - \$nil).

### Note 17 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 generally considered to be in the normal course of operations and are recorded at the exchange amount.

### Note 18 CONTRACTUAL OBLIGATIONS

The School District has in place a long term supply arrangement with Super Save Enterprises Ltd. providing the School District with its propane delivery.



# School District No. 73 (Kamloops-Thompson)

## Notes to the Financial Statements

June 30, 2022

### Note 19 BUDGET FIGURES

Budget figures used in these financial statements were approved by the Board through the adoption of an amended annual budget on February 07, 2022. As PSAB requires the original budget to be presented, a reconciliation from the original to amended is below.

	Original	Adjustments	Amended
<b>Revenues</b>			
Provincial Grants	\$176,165,640	\$8,347,343	\$184,512,983
Other Grants	55,040	400	55,440
Tuition	3,792,500	1,130,440	4,922,940
Other Revenue	8,531,214	(293,218)	8,237,996
Rental and Lease	69,684	-	69,684
Investment Income	290,000	(14,500)	275,500
Income from Government Business Enterprise	400,000	(50,000)	350,000
Amortization of Deferred Capital Revenue	3,244,874	28,659	3,273,533
	<u>192,548,952</u>	<u>9,149,124</u>	<u>201,698,076</u>
<b>Expenses</b>			
Instruction	146,853,859	17,486,825	164,340,684
District Administration	5,976,978	149,691	6,126,669
Operation and Maintenance	30,623,440	956,630	31,580,070
Transportation and Housing	5,840,777	184,007	6,024,784
Supplies and Services	6,373,123	(6,373,123)	-
	<u>195,668,177</u>	<u>12,404,030</u>	<u>208,072,207</u>
<b>Net Revenue (Expenses)</b>	<u>(3,119,225)</u>	<u>3,254,906</u>	<u>(6,374,131)</u>
<b>Budget allocation (retirement) of surplus</b>	<u>-</u>	<u>3,951,945</u>	<u>3,951,945</u>
<b>Budgeted deficit for the year</b>	<u>\$(3,119,225)</u>	<u>\$7,206,851</u>	<u>\$(2,422,186)</u>

### Note 20 CONTINGENCIES

The nature of the School District's activities is such that there is usually litigation pending or in progress at any time. With respect to claims at June 30, 2022, management believes the School District has valid defences and appropriate insurance coverage is in place. In the event any claims are successful, management believes that such claims are not expected to have a material effect on the School District's financial position.

# School District No. 73 (Kamloops-Thompson)

## Notes to the Financial Statements

June 30, 2022

### Note 21 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 22 ENDOWMENT FUNDS

On December 31, 2010 with approval from the original donors, the School District transferred \$173,757 of the Scholarship/Bursary funds to the BC Interior Community Foundation (BCICF) for investment. \$140,125 of the scholarship funds were endowment funds and \$33,632 of the funds were considered "Flow Thru" funds, which are utilized to service on-going awards. The Foundation invests all contributions to the Fund in accordance with the investment policy as established by the Foundation Board, and any provisions of legislation which regulates the activities of the Foundation. Income from the Fund shall be returned annually to the School District for distribution to the scholarship awardees. Disbursements will be at 5.00% of the endowment and this practise shall be reviewed with the Foundation at the end of the 10th year taking into account the actual and expected investment yields.

	June 30, 2021	Additions	Disposals	June 30, 2022
<b>Endowments Held By:</b>				
BCICF	\$ 140,125	\$ 6,786	\$ (6,786)	\$ 140,125
School District	10,000	230	(230)	10,000
<b>Total Endowments</b>	<b>\$ 150,125</b>	<b>\$ 7,016</b>	<b>\$ (7,016)</b>	<b>\$ 150,125</b>

### Note 23 INTERFUND TRANSFERS

Interfund transfers between the operating, special purpose and capital funds are reported on Schedule 2 – Schedule of Operations. For the year ended June 30, 2022 - \$1,804,562 was transferred from the Operating Fund to the Capital Fund (2021 - \$4,014,342).

### Note 24 EXPENSE BY OBJECT

Expenses by object are the combined salaries, benefits, services, supplies and amortization expenses in the Operating, Special Purpose and Capital Funds.

	June 30, 2022	June 30, 2021 (restated - Note 27)
<b>Expense:</b>		
Salaries and Benefits	\$166,252,381	\$159,444,111
Services and Supplies	30,068,151	26,680,581
Amortization	6,143,103	5,615,104
	<b>\$202,463,635</b>	<b>\$191,739,796</b>

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### Note 25 RISK MANAGEMENT

#### **a) General Risk Management**

The School District's principal source of capital funding is received from the Province of British Columbia through the Ministry of Education and Child care. The School District defines capital to be fund balances.

School District No. 73 (Kamloops-Thompson) objectives when managing capital are:

- To safeguard the School District's ability to carry on as a going concern, so the School District can continue to provide its students and stakeholders with the following:
  - The best possible learning environment based on the School District's Annual Facility Grant (AFG) plus additional funding, when available, from the local capital reserve.
  - To ensure capital projects are implemented for the benefit of the students and staff and to make certain the Board mitigates any potential liability from safety concerns.

The management of the School District establishes an annual list of capital needs utilizing AFG funds which is presented to the Board for review and approval. AFG projects are prioritized to address the most pressing needs of the School District's Facility plan.

A separate report is prepared based on the equipment needs of the District (ie: information technology, maintenance vehicles, classroom equipment, and other non-AFG projects). This report is presented to the Board on an annual basis with funding from the Local Capital Reserve. The Local Capital Reserve is funded from operating surpluses, when available.

The Board ensures there is adequate cash flow to complete the capital projects based on the priority list above. The Board manages the capital project structure and makes adjustments to it in light of changes in economic conditions and the availability of cash flows from operations.

#### **b) Credit Risk**

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

The School District is exposed to credit risk in the event of non-performance by a borrower. 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.

#### **c) Market Risk**

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

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

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. The School District is exposed to interest rate risk through its investments. It is management's opinion that the School District is not exposed to significant interest rate risk as they invest solely in guaranteed investment certificates that have a maturity date of no more than five years. A 1% change in interest

# School District No. 73 (Kamloops-Thompson)

## Notes to the Financial Statements

June 30, 2022

rates would cause interest income to increase or decrease by \$223,979.

### **d) Liquidity Risk**

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

The School District manages liquidity risk by continually monitoring actual and forecasted cash flows from operations and anticipated investing activities to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the School District's reputation.

### **Note 26 CREDIT FACILITY**

The School District holds a demand credit facility up to a maximum of \$5,000,000. When borrowed upon, the facility bears interest at prime rate less 0.750% per annum and is unsecured. As at June 30, 2022 and June 30, 2021, the facility was unused.

### **Note 27 PRIOR PERIOD ADJUSTMENTS**

On May 28, 2021, the Office of the Comptroller General directed all school districts to apply the half-year rule method of amortization beginning in the fiscal year an asset is placed into service. This directive applies to both past and future purchases. Prior to this directive, the district did not recognize amortization in the first partial service year. The School District has made a retroactive adjustment to recognize amortization of all assets and deferred capital contributions beginning in the first service year. The impact of the prior period adjustment on the June 30, 2021 comparative amounts is as follows:

Tangible Capital Assets	\$ 1,189,044
Deferred Capital Revenue	\$ (1,637,245)
Accumulated Surplus (Deficit)	\$ (1,232,244)
Amortization of Deferred Capital Revenue	\$ 73,106
Amortization Expense of Tangible Capital Asset	\$ 123,222
Accumulated Surplus - beginning of the year July 1, 2020	\$ (1,182,125)

# School District No. 73 (Kamloops-Thompson)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund

Year Ended June 30, 2022

	Operating Fund	Special Purpose Fund	Capital Fund	2022 Actual	2021 Actual (Restated - Note 27)
	\$	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	7,096,068	2,427,223	31,498,531	<b>41,021,822</b>	38,829,378
Prior Period Adjustments					(1,182,125)
<b>Accumulated Surplus (Deficit), beginning of year, as restated</b>	<b>7,096,068</b>	<b>2,427,223</b>	<b>31,498,531</b>	<b>41,021,822</b>	<b>37,647,253</b>
<b>Changes for the year</b>					
Surplus (Deficit) for the year	1,345,251	(82,848)	(2,510,447)	<b>(1,248,044)</b>	3,374,569
Interfund Transfers	(1,804,562)		1,804,562	-	
Local Capital	<b>(459,311)</b>	<b>(82,848)</b>	<b>(705,885)</b>	<b>(1,248,044)</b>	<b>3,374,569</b>
<b>Net Changes for the year</b>	<b>6,636,757</b>	<b>2,344,375</b>	<b>30,792,646</b>	<b>39,773,778</b>	<b>41,021,822</b>

Accumulated Surplus (Deficit), end of year - Statement 2

# School District No. 73 (Kamloops-Thompson)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2022

	2022 Budget	2022 Actual	2021 Actual (Restated - Note 27)
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	165,067,531	164,575,837	156,898,462
Other	55,440	368,897	83,440
Tuition	4,922,940	5,005,065	2,182,567
Other Revenue	3,371,548	3,663,564	3,511,251
Rentals and Leases	69,684	129,017	164,958
Investment Income	250,000	272,768	242,234
<b>Total Revenue</b>	<b>173,737,143</b>	<b>174,015,148</b>	<b>163,082,912</b>
<b>Expenses</b>			
Instruction	143,675,413	139,289,242	128,519,905
District Administration	6,126,669	5,637,830	5,645,978
Operations and Maintenance	22,153,040	22,331,859	19,664,348
Transportation and Housing	5,733,966	5,410,966	5,104,202
<b>Total Expense</b>	<b>177,689,088</b>	<b>172,669,897</b>	<b>158,934,433</b>
<b>Operating Surplus (Deficit) for the year</b>	<b>(3,951,945)</b>	<b>1,345,251</b>	<b>4,148,479</b>
<b>Budgeted Appropriation (Retirement) of Surplus (Deficit)</b>	<b>3,951,945</b>		
<b>Net Transfers (to) from other funds</b>			
Local Capital		(1,804,562)	(4,014,342)
<b>Total Net Transfers</b>	<b>-</b>	<b>(1,804,562)</b>	<b>(4,014,342)</b>
<b>Total Operating Surplus (Deficit), for the year</b>	<b>-</b>	<b>(459,311)</b>	<b>134,137</b>
<b>Operating Surplus (Deficit), beginning of year</b>		<b>7,096,068</b>	<b>6,961,931</b>
<b>Operating Surplus (Deficit), end of year</b>		<b>6,636,757</b>	<b>7,096,068</b>
<b>Operating Surplus (Deficit), end of year</b>			
Internally Restricted		6,636,757	7,096,068
<b>Total Operating Surplus (Deficit), end of year</b>		<b>6,636,757</b>	<b>7,096,068</b>

# School District No. 73 (Kamloops-Thompson)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2022

	2022 Budget	2022 Actual	2021 Actual (Restated - Note 27)
	\$	\$	\$
<b>Provincial Grants - Ministry of Education and Child Care</b>			
Operating Grant, Ministry of Education and Child Care	165,859,937	<b>165,634,643</b>	153,451,964
ISC/LEA Recovery	(2,608,196)	<b>(2,824,922)</b>	(2,608,196)
Other Ministry of Education and Child Care Grants			
Pay Equity	575,959	<b>575,959</b>	575,959
Funding for Graduated Adults	105,000	<b>85,198</b>	103,410
Student Transportation Fund	666,817	<b>666,817</b>	666,817
Support Staff Benefits Grant		<b>190,965</b>	188,300
Teachers' Labour Settlement Funding			3,970,864
Early Career Mentorship Funding			310,000
FSA Scorer Grant	20,194	<b>20,194</b>	20,194
Distributed Learning	229,190		
Early Learning Framework	3,630	<b>3,630</b>	3,630
Extreme Weather		<b>7,833</b>	
Next Generation Network - Self Provisioned	215,000	<b>215,520</b>	215,520
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<b>165,067,531</b>	<b>164,575,837</b>	156,898,462
<b>Provincial Grants - Other</b>	<b>55,440</b>	<b>368,897</b>	83,440
<b>Tuition</b>			
International and Out of Province Students	4,922,940	<b>5,005,065</b>	2,182,567
<b>Total Tuition</b>	<b>4,922,940</b>	<b>5,005,065</b>	2,182,567
<b>Other Revenues</b>			
Funding from First Nations	2,608,196	<b>2,824,922</b>	2,608,196
Miscellaneous			
Course Fees		<b>33,850</b>	53,122
Student Paid Meals		<b>197,681</b>	131,054
Trades and Transitions Program	249,660	<b>62,128</b>	184,671
Miscellaneous	513,692	<b>544,983</b>	534,208
<b>Total Other Revenue</b>	<b>3,371,548</b>	<b>3,663,564</b>	3,511,251
<b>Rentals and Leases</b>	<b>69,684</b>	<b>129,017</b>	164,958
<b>Investment Income</b>	<b>250,000</b>	<b>272,768</b>	242,234
<b>Total Operating Revenue</b>	<b>173,737,143</b>	<b>174,015,148</b>	163,082,912

**School District No. 73 (Kamloops-Thompson)**

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2022

	2022 Budget	2022 Actual	2021 Actual (Restated - Note 27)
	\$	\$	\$
<b>Salaries</b>			
Teachers	72,112,396	72,382,777	67,714,693
Principals and Vice Principals	10,861,667	10,627,516	9,962,387
Educational Assistants	10,303,692	9,774,281	9,837,909
Support Staff	20,181,333	19,746,897	17,328,846
Other Professionals	4,868,355	4,581,443	4,481,111
Substitutes	6,117,565	8,166,870	6,393,432
<b>Total Salaries</b>	124,445,008	125,279,784	115,718,378
<b>Employee Benefits</b>	27,177,556	26,966,306	25,297,941
<b>Total Salaries and Benefits</b>	151,622,564	152,246,090	141,016,319
<b>Services and Supplies</b>			
Services	5,887,841	5,168,621	3,400,823
Student Transportation	382,531	382,531	269,570
Professional Development and Travel	1,992,260	1,251,774	1,201,432
Dues and Fees	135,036	93,702	114,074
Insurance	608,237	396,758	463,466
Supplies	13,928,162	9,993,715	9,412,647
Utilities	3,132,457	3,136,706	3,056,102
<b>Total Services and Supplies</b>	26,066,524	20,423,807	17,918,114
<b>Total Operating Expense</b>	177,689,088	172,669,897	158,934,433



# School District No. 73 (Kamloops-Thompson)

Operating Expense by Function, Program and Object

Year Ended June 30, 2022

Schedule 2C (Unaudited)

	Teachers Salaries	Principals and Vice Principals	Educational Assistants	Support Staff	Other Professionals	Substitutes	Total
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	56,257,005	1,429,792		1,155,615		5,519,770	64,362,182
1.03 Career Programs	302,360	134,525				30,762	467,647
1.07 Library Services	1,924,105	134,525		1,402,685		253,357	3,714,672
1.08 Counselling	1,832,481			599,758		206,586	2,638,825
1.10 Special Education	7,742,231	336,314	8,430,570	84,966		1,100,049	17,694,130
1.30 English Language Learning	274,872					79,315	354,187
1.31 Indigenous Education	878,997	117,253	1,343,711	24,561	710,286	45,440	3,120,248
1.41 School Administration		7,802,480		1,149,537		68,991	9,021,008
1.60 Summer School	92,755						92,755
1.61 Continuing Education	458,120	403,577		99,960		52,935	1,014,592
1.62 International and Out of Province Students	1,474,551	134,525		49,980		62,358	1,721,414
1.64 Other	1,145,300	134,525		78,563		116,792	1,475,180
<b>Total Function 1</b>	<b>72,382,777</b>	<b>10,627,516</b>	<b>9,774,281</b>	<b>4,645,625</b>	<b>710,286</b>	<b>7,536,355</b>	<b>105,676,840</b>
<b>4 District Administration</b>							
4.11 Educational Administration				338,123	1,313,798		1,651,921
4.40 School District Governance					220,818		220,818
4.41 Business Administration				664,789	1,317,146		1,981,935
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,002,912</b>	<b>2,851,762</b>	<b>-</b>	<b>3,854,674</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				72,250	573,395		645,645
5.50 Maintenance Operations				10,069,612	315,804	460,425	10,845,841
5.52 Maintenance of Grounds				1,141,341		14,963	1,156,304
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,283,203</b>	<b>889,199</b>	<b>475,388</b>	<b>12,647,790</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				137,004	130,196		267,200
7.70 Student Transportation				2,678,153		155,127	2,833,280
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,815,157</b>	<b>130,196</b>	<b>155,127</b>	<b>3,100,480</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>72,382,777</b>	<b>10,627,516</b>	<b>9,774,281</b>	<b>19,746,897</b>	<b>4,581,443</b>	<b>8,166,870</b>	<b>125,279,784</b>

# School District No. 73 (Kamloops-Thompson)

Operating Expense by Function, Program and Object

Year Ended June 30, 2022

Schedule 2C (Unaudited)

	Total Salaries \$	Employee Benefits \$	Total Salaries and Benefits \$	Services and Supplies \$	2022 Actual \$	2022 Budget \$	2021 Actual \$ (Restated - Note 27)
<b>1 Instruction</b>							
1.02 Regular Instruction	64,362,182	14,418,787	78,780,969	3,776,786	82,557,755	84,890,406	77,606,149
1.03 Career Programs	467,647	99,292	566,939		566,939	551,333	533,361
1.07 Library Services	3,714,672	815,162	4,529,834	368,420	4,898,254	4,802,117	4,420,351
1.08 Counselling	2,638,825	585,541	3,224,366	309	3,224,675	3,109,650	3,004,263
1.10 Special Education	17,694,130	3,943,794	21,637,924	1,602,308	23,240,232	23,419,127	22,624,632
1.30 English Language Learning	354,187	67,435	421,622		421,622	380,832	349,860
1.31 Indigenous Education	3,120,248	614,235	3,734,483	729,351	4,463,834	6,024,650	3,580,167
1.41 School Administration	9,021,008	1,717,162	10,738,170	483,236	11,221,406	11,442,038	10,357,734
1.60 Summer School	92,755	18,144	110,899	64	110,963	111,308	104,676
1.61 Continuing Education	1,014,592	210,393	1,224,985	765,803	1,990,788	2,112,387	1,667,321
1.62 International and Out of Province Students	1,721,414	184,159	1,905,573	2,706,111	4,611,684	4,642,940	2,258,591
1.64 Other	1,475,180	323,905	1,799,085	182,005	1,981,090	2,188,625	2,012,800
<b>Total Function 1</b>	<b>105,676,840</b>	<b>22,998,009</b>	<b>128,674,849</b>	<b>10,614,393</b>	<b>139,289,242</b>	<b>143,675,413</b>	<b>128,519,905</b>
<b>4 District Administration</b>							
4.11 Educational Administration	1,651,921	244,401	1,896,322	269,417	2,165,739	1,969,664	1,983,391
4.40 School District Governance	220,818	19,384	240,202	287,540	527,742	570,110	335,444
4.41 Business Administration	1,981,935	411,789	2,393,724	550,625	2,944,349	3,586,895	3,327,143
<b>Total Function 4</b>	<b>3,854,674</b>	<b>675,574</b>	<b>4,530,248</b>	<b>1,107,582</b>	<b>5,637,830</b>	<b>6,126,669</b>	<b>5,645,978</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	645,645	126,211	771,856	393,819	1,165,675	1,321,918	1,068,049
5.50 Maintenance Operations	10,845,841	2,260,017	13,105,858	2,982,439	16,088,297	15,646,387	13,701,286
5.52 Maintenance of Grounds	1,156,304	256,222	1,412,526	535,762	1,948,288	2,052,278	1,838,911
5.56 Utilities	-	-	-	3,129,599	3,129,599	3,132,457	3,056,102
<b>Total Function 5</b>	<b>12,647,790</b>	<b>2,642,450</b>	<b>15,290,240</b>	<b>7,041,619</b>	<b>22,331,859</b>	<b>22,153,040</b>	<b>19,664,348</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration	267,200	58,720	325,920	122,886	448,806	597,120	500,019
7.70 Student Transportation	2,833,280	591,553	3,424,833	1,537,327	4,962,160	5,136,846	4,604,183
<b>Total Function 7</b>	<b>3,100,480</b>	<b>650,273</b>	<b>3,750,753</b>	<b>1,660,213</b>	<b>5,410,966</b>	<b>5,733,966</b>	<b>5,104,202</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>125,279,784</b>	<b>26,966,306</b>	<b>152,246,090</b>	<b>20,423,807</b>	<b>172,669,897</b>	<b>177,689,088</b>	<b>158,934,433</b>

# School District No. 73 (Kamloops-Thompson)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2022

	2022 Budget	2022 Actual	2021 Actual (Restated - Note 27)
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	16,532,966	15,981,651	21,219,038
Other Revenue	4,866,448	4,552,404	3,704,805
Investment Income	500		404
Income (Loss) from Investments in Government Business Enterprises	350,000	(82,848)	979,267
<b>Total Revenue</b>	<u>21,749,914</u>	<u>20,451,207</u>	<u>25,903,514</u>
<b>Expenses</b>			
Instruction	20,665,271	19,425,931	23,673,584
Operations and Maintenance	793,825	963,385	735,501
Transportation and Housing	290,818	144,739	296,033
<b>Total Expense</b>	<u>21,749,914</u>	<u>20,534,055</u>	<u>24,705,118</u>
<b>Special Purpose Surplus (Deficit) for the year</b>	<u>-</u>	<u>(82,848)</u>	<u>1,198,396</u>
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased			(219,129)
<b>Total Net Transfers</b>	<u>-</u>	<u>-</u>	<u>(219,129)</u>
<b>Total Special Purpose Surplus (Deficit) for the year</b>	<u>-</u>	<u>(82,848)</u>	<u>979,267</u>
<b>Special Purpose Surplus (Deficit), beginning of year</b>		2,427,223	1,447,956
<b>Special Purpose Surplus (Deficit), end of year</b>		<u>2,344,375</u>	<u>2,427,223</u>
<b>Special Purpose Surplus (Deficit), end of year</b>			
Related Entities		2,194,250	2,277,098
Endowment Contributions		150,125	150,125
<b>Total Special Purpose Surplus (Deficit), end of year</b>		<u>2,344,375</u>	<u>2,427,223</u>

# School District No. 73 (Kamloops-Thompson)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2022

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	Special Education Technology	School Generated Funds	Related Entities	Strong Start	Ready, Set, Learn	OIEP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	106,777		90,921		2,660,028				
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	687,048	560,618		134,518	3,982,040		224,000	102,200	216,269
Other			33,964						
Investment Income			374						
<b>Less:</b> Allocated to Revenue	687,048	560,618	34,338	134,518	3,982,040	-	224,000	102,200	216,269
Recovered	648,374	560,618	15,915	134,518	3,691,669		224,000	66,860	189,842
<b>Deferred Revenue, end of year</b>	<b>145,451</b>	<b>-</b>	<b>109,344</b>	<b>-</b>	<b>2,950,399</b>	<b>-</b>	<b>-</b>	<b>35,340</b>	<b>26,427</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	648,374	560,618		134,518	3,691,669		224,000	66,860	189,842
Other Revenue			15,915						
Investment Income			-						
Income (Loss) from Investments in Government Business Enterprises	648,374	560,618	15,915	134,518	3,691,669	(82,848)	224,000	66,860	189,842
<b>Expenses</b>									
Salaries									
Teachers									
Principals and Vice Principals				103,305			146,783		63,015
Educational Assistants		461,308							
Support Staff									
Substitutes								14,448	
	-	461,308	-	103,305	-	-	146,783	14,448	63,015
		99,310		22,164			49,047	3,468	8,625
Employee Benefits	648,374		15,915	9,049	3,691,669		28,170	48,944	118,202
Services and Supplies	648,374	560,618	15,915	134,518	3,691,669	-	224,000	66,860	189,842
<b>Net Revenue (Expense) before Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(82,848)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Transfers</b>									
	-	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(82,848)</b>	<b>-</b>	<b>-</b>	<b>-</b>

# School District No. 73 (Kamloops-Thompson)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2022

Schedule 3A (Unaudited)

	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Safe Return to School / Restart: Health & Safety Grant	Federal Safe Return to Class / Ventilation Fund
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	649,296			12,772	120,068	44,739	10,626		
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	1,619,927	463,687	11,085,018	75,005	170,750	140,482	25,750	389,629	315,011
Other Investment Income									
<b>Less:</b> Allocated to Revenue	1,619,927	463,687	11,085,018	75,005	170,750	140,482	25,750	389,629	315,011
Recovered		463,687	11,085,018	33,780	144,739	18,003	21,354	389,629	315,011
				12,772					
<b>Deferred Revenue, end of year</b>	<b>651,296</b>	<b>-</b>	<b>-</b>	<b>41,225</b>	<b>146,079</b>	<b>167,218</b>	<b>15,022</b>	<b>-</b>	<b>-</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	1,617,927	463,687	11,085,018	33,780	144,739	18,003	21,354	389,629	315,011
Other Revenue									
Investment Income									
Income (Loss) from Investments in Government Business Enterprises									
<b>Expenses</b>									
Salaries									
Teachers	927,995		9,073,161						
Principals and Vice Principals		34,500							
Educational Assistants	13,756	80,520							
Support Staff	1,133	284,897							
Substitutes				27,024		11,890	3,758		
	942,884	399,917	9,073,161	27,024	-	11,890	3,758	-	-
Employee Benefits	247,284	63,770	2,011,857	6,756		2,854	902		
Services and Supplies	427,759				144,739	3,259	16,694	389,629	315,011
	1,617,927	463,687	11,085,018	33,780	144,739	18,003	21,354	389,629	315,011
<b>Net Revenue (Expense) before Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Transfers</b>									
	-	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# School District No. 73 (Kamloops-Thompson)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2022

	Seamless Day Kindergarten	Contributor Restricted	Just B4	BCLCA/ E-Learning	TOTAL
	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>		1,531,380		1,206	5,227,813
<b>Add:</b>					
Restricted Grants	50,000		25,000		16,284,912
Provincial Grants - Ministry of Education and Child Care					5,305,548
Other		1,289,544			374
Investment Income					
<b>Less:</b>					
Allocated to Revenue	50,000	1,289,544	25,000	-	21,590,834
Recovered	50,000	844,820	18,291	-	20,534,055
<b>Deferred Revenue, end of year</b>	-	<b>1,976,104</b>	<b>6,709</b>	<b>1,206</b>	<b>6,271,820</b>
<b>Revenues</b>					
Provincial Grants - Ministry of Education and Child Care	50,000		18,291		15,981,651
Other Revenue		844,820			4,552,404
Investment Income					-
Income (Loss) from Investments in Government Business Enterprises	50,000	844,820	18,291	-	(82,848)
<b>Expenses</b>					
Salaries					
Teachers		73,616			10,241,092
Principals and Vice Principals					34,500
Educational Assistants					461,308
Support Staff	34,993	55,236	10,212		341,500
Substitutes	1,374				344,524
	36,367	128,852	10,212	-	11,422,924
Employee Benefits	7,103	29,413	2,960		2,555,513
Services and Supplies	6,530	686,555	5,119		6,555,618
	50,000	844,820	18,291	-	20,534,055
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	(82,848)
<b>Interfund Transfers</b>					
	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	<b>(82,848)</b>

# School District No. 73 (Kamloops-Thompson)

Schedule 4 (Unaudited)

## Schedule of Capital Operations

Year Ended June 30, 2022

	2022 Budget	2022 Actual			2021 Actual (Restated - Note 27)
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
<b>Revenues</b>					
Provincial Grants					
Ministry of Education and Child Care	2,912,486	3,113,429		3,113,429	2,485,138
Investment Income	25,000		11,996	11,996	13,419
Gain (Loss) on Disposal of Tangible Capital Assets				-	428,043
Amortization of Deferred Capital Revenue	3,273,533	3,623,811		3,623,811	3,201,339
<b>Total Revenue</b>	<b>6,211,019</b>	<b>6,737,240</b>	<b>11,996</b>	<b>6,749,236</b>	<b>6,127,939</b>
<b>Expenses</b>					
Operations and Maintenance	2,912,486	3,113,429		3,113,429	2,485,141
Amortization of Tangible Capital Assets					
Operations and Maintenance	5,720,719	6,146,254		6,146,254	5,615,104
<b>Total Expense</b>	<b>8,633,205</b>	<b>9,259,683</b>	<b>-</b>	<b>9,259,683</b>	<b>8,100,245</b>
<b>Capital Surplus (Deficit) for the year</b>	<b>(2,422,186)</b>	<b>(2,522,443)</b>	<b>11,996</b>	<b>(2,510,447)</b>	<b>(1,972,306)</b>
<b>Net Transfers (to) from other funds</b>					
Tangible Capital Assets Purchased				-	219,129
Local Capital			1,804,562	1,804,562	4,014,342
<b>Total Net Transfers</b>	<b>-</b>	<b>-</b>	<b>1,804,562</b>	<b>1,804,562</b>	<b>4,233,471</b>
<b>Other Adjustments to Fund Balances</b>					
Tangible Capital Assets Purchased from Local Capital		3,580,981	(3,580,981)	-	
<b>Total Other Adjustments to Fund Balances</b>		<b>3,580,981</b>	<b>(3,580,981)</b>	<b>-</b>	
<b>Total Capital Surplus (Deficit) for the year</b>	<b>(2,422,186)</b>	<b>1,058,538</b>	<b>(1,764,423)</b>	<b>(705,885)</b>	<b>2,261,165</b>
<b>Capital Surplus (Deficit), beginning of year</b>		<b>28,257,261</b>	<b>3,241,270</b>	<b>31,498,531</b>	<b>30,419,491</b>
Prior Period Adjustments					
Adoption of Half-Year Rule for Amortization					(1,182,125)
<b>Capital Surplus (Deficit), beginning of year, as restated</b>		<b>28,257,261</b>	<b>3,241,270</b>	<b>31,498,531</b>	<b>29,237,366</b>
<b>Capital Surplus (Deficit), end of year</b>		<b>29,315,799</b>	<b>1,476,847</b>	<b>30,792,646</b>	<b>31,498,531</b>

# School District No. 73 (Kamloops-Thompson)

Tangible Capital Assets

Year Ended June 30, 2022

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
<b>Cost, beginning of year</b>	11,105,862	144,257,754	14,714,174	12,079,037	396,721	3,007,847	185,561,395
<b>Changes for the Year</b>							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		1,360,082	164,796	316,379			1,841,257
Deferred Capital Revenue - Other		161,919	101,666				263,585
Local Capital		1,863,742	695,451	269,471	110,838	641,479	3,580,981
Transferred from Work in Progress		28,009,225					28,009,225
	-	31,394,968	961,913	585,850	110,838	641,479	33,695,048
Decrease:							
Deemed Disposals			394,166	1,026,996	20,566	459,067	1,900,795
	-	-	394,166	1,026,996	20,566	459,067	1,900,795
<b>Cost, end of year</b>	11,105,862	175,652,722	15,281,921	11,637,891	486,993	3,190,259	217,355,648
<b>Work in Progress, end of year</b>		3,427,879					3,427,879
<b>Cost and Work in Progress, end of year</b>	11,105,862	179,080,601	15,281,921	11,637,891	486,993	3,190,259	220,783,527
<b>Accumulated Amortization, beginning of year</b>							
Prior Period Adjustments		99,869,909	5,550,616	5,318,069	149,591	899,407	111,787,592
Adoption of Half-Year Rule for Amortization							
<b>Accumulated Amortization, beginning of year, as restated</b>	1,189,044	735,709	735,709	603,955	39,679	300,788	2,869,175
<b>Changes for the Year</b>	101,058,953	6,286,325	6,286,325	5,922,024	189,270	1,200,195	114,656,767
Increase: Amortization for the Year		2,752,420	1,499,805	1,185,846	88,372	619,811	6,146,254
Decrease:							
Deemed Disposals			394,166	1,026,996	20,566	459,067	1,900,795
	-	-	394,166	1,026,996	20,566	459,067	1,900,795
<b>Accumulated Amortization, end of year</b>	103,811,373	7,391,964	7,391,964	6,080,874	257,076	1,360,939	118,902,226
<b>Tangible Capital Assets - Net</b>	11,105,862	75,269,228	7,889,957	5,557,017	229,917	1,829,320	101,881,301



**School District No. 73 (Kamloops-Thompson)**

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2022

	<b>Buildings</b>	<b>Furniture and Equipment</b>	<b>Computer Software</b>	<b>Computer Hardware</b>	<b>Total</b>
	\$	\$	\$	\$	\$
<b>Work in Progress, beginning of year</b>	15,665,725				15,665,725
<b>Changes for the Year</b>					
Increase:					
Deferred Capital Revenue - Bylaw	15,677,135				15,677,135
Deferred Capital Revenue - Other	94,244				94,244
	15,771,379	-	-	-	15,771,379
Decrease:					
Transferred to Tangible Capital Assets	28,009,225				28,009,225
	28,009,225	-	-	-	28,009,225
<b>Net Changes for the Year</b>	(12,237,846)	-	-	-	(12,237,846)
<b>Work in Progress, end of year</b>	3,427,879	-	-	-	3,427,879

# School District No. 73 (Kamloops-Thompson)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2022

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
<b>Deferred Capital Revenue, beginning of year</b>	41,109,980	1,735,655	1,575,494	44,421,129
Prior Period Adjustments				
Adoption of Half-Year Rule for Amortization	(1,546,673)	(63,661)	(26,600)	(1,636,934)
<b>Deferred Capital Revenue, beginning of year, as restated</b>	39,563,307	1,671,994	1,548,894	42,784,195
<b>Changes for the Year</b>				
Increase:				
Transferred from Deferred Revenue - Capital Additions	1,841,257	261,130	2,455	2,104,842
Transferred from Work in Progress	28,009,225			28,009,225
	29,850,482	261,130	2,455	30,114,067
Decrease:				
Amortization of Deferred Capital Revenue	3,436,944	134,310	52,557	3,623,811
	3,436,944	134,310	52,557	3,623,811
<b>Net Changes for the Year</b>	26,413,538	126,820	(50,102)	26,490,256
<b>Deferred Capital Revenue, end of year</b>	65,976,845	1,798,814	1,498,792	69,274,451
<b>Work in Progress, beginning of year</b>	15,665,725			15,665,725
<b>Changes for the Year</b>				
Increase				
Transferred from Deferred Revenue - Work in Progress	15,677,135	94,244		15,771,379
	15,677,135	94,244	-	15,771,379
Decrease				
Transferred to Deferred Capital Revenue	28,009,225			28,009,225
	28,009,225	-	-	28,009,225
<b>Net Changes for the Year</b>	(12,332,090)	94,244	-	(12,237,846)
<b>Work in Progress, end of year</b>	3,333,635	94,244	-	3,427,879
<b>Total Deferred Capital Revenue, end of year</b>	69,310,480	1,893,058	1,498,792	72,702,330

# School District No. 73 (Kamloops-Thompson)

Changes in Unspent Deferred Capital Revenue  
Year Ended June 30, 2022

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
<b>Balance, beginning of year</b>	48,709	1,670,320	217,109		124,699	2,060,837
<b>Changes for the Year</b>						
Increase:						
Provincial Grants - Ministry of Education and Child Care	20,742,969		2,782,256			23,525,225
Other				53,399	9,001	62,400
Investment Income		8,469		37	3,857	12,363
	20,742,969	8,469	2,782,256	53,436	12,858	23,599,988
Decrease:						
Transferred to DCR - Capital Additions	1,841,257		261,130		2,455	2,104,842
Transferred to DCR - Work in Progress	15,677,135	45,945	48,299			15,771,379
AFG Spent on Non-Capital Items	3,113,429					3,113,429
	20,631,821	45,945	309,429	-	2,455	20,989,650
<b>Net Changes for the Year</b>	111,148	(37,476)	2,472,827	53,436	10,403	2,610,338
<b>Balance, end of year</b>	<b>159,857</b>	<b>1,632,844</b>	<b>2,689,936</b>	<b>53,436</b>	<b>135,102</b>	<b>4,671,175</b>

**School District  
Statement of Financial Information (SOFI)  
School District No. 73 (Kamloops-Thompson)  
Fiscal Year Ended June 30, 2022**

**Schedule of Debt**

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

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

**School District  
Statement of Financial Information (SOFI)  
School District No. 73 (Kamloops-Thompson)  
Fiscal Year Ended June 30, 2022**

**Schedule of Guarantee and Indemnity Agreements**

School District No.73 (Kamloops-Thompson) has not given any guarantee or indemnity under the Guarantees and Indemnities Regulation.

Prepared as required by *Financial Information Regulation*, Schedule 1, section 5

**School District No. 73 (Kamloops-Thompson)**  
**Statement of Financial Information**  
**Fiscal Year Ended June 30, 2022**

**Amounts Paid or Reimbursed to Employees Earning Over \$75,000**

<b>Name</b>	<b>Position</b>	<b>Remuneration</b>	<b>Expenses</b>
Aaltonen, Karla L	Teacher	\$ 88,339.69	\$ -
Abate, Jessica	Teacher	95,371.09	78.84
Abraham, Michael Graham	Teacher	95,373.39	-
Abraham, Stacey	Teacher	89,048.24	63.45
Adams, Mary Elizabeth	Teacher	92,390.63	424.79
Adkins, Holly Ayako	Teacher	87,190.28	-
Aldred, Emily K	Teacher	94,898.44	393.75
Allan, Kyle	Teacher	80,455.37	-
Allen, Danica	Teacher	94,435.53	711.98
Allen, Jo-Anna L	Teacher	96,539.22	-
Allen-Innis, Teresa Lenore	Teacher	87,668.40	140.96
Alm, Nicole A	Teacher	87,472.70	71.38
Anderson, Carolyn N	District Co-ordinator	101,781.27	4,122.23
Anderson, Mary Elizabeth	Teacher	75,508.23	2,317.86
Anderson, Michael	Carpenter	76,530.92	200.00
Anderson, Shannon	Teacher	89,060.29	-
Anderson, Tanja Anneli	Teacher	95,371.12	645.52
Annicchiarico, John	Teacher	78,451.34	-
Ansley, Joshua Thomas	Teacher	100,791.08	300.00
Arcuri, Les	Assistant Manager - Operations	84,837.42	523.85
Arkinstall, Philip R	Teacher	97,594.66	-
Arnott, Diane F	Custodian	82,422.90	36.93
Ashman, Katherine A	Teacher	97,838.69	-
Avery, Jeremy	Teacher	86,342.56	-
Babin, Carmen P	Teacher	95,371.03	1,285.26
Backman, Jordan P	Teacher	89,048.00	-
Badger, Allisson	District Co-ordinator	104,004.86	3,896.78
Badgero, Brian T	Teacher	80,400.15	421.19
Baerg, Sharmane	Teacher	100,434.02	142.20
Bailey, Helen M	Teacher	78,343.21	21.62
Baker, Jordan	Teacher	77,153.46	-
Bakker, David	Teacher	84,315.56	941.49
Baldwin, Nicole A	Teacher	92,925.61	1,359.42
Bale, Shannon Ruth	Teacher	89,054.73	-
Balogh, Lorraine Margar	Teacher	96,650.34	1,668.84
Bankes, Jeremy J	Teacher	75,446.46	20.12
Barker, Scott E	Teacher	89,048.02	194.25
Barrow, Renee Leanne	Teacher	95,183.09	-
Bartucci, Maria L	Teacher	89,048.06	641.11
Bates, Karen L	Teacher	88,575.76	80.00
Beattie, Danielle	Teacher	88,575.79	-
Beecher-Hafeli, Theresa	Teacher	95,609.53	-
Beeds, James S	Teacher	81,742.60	68.95
Beeds, Shannon N	Teacher	78,402.80	-
Beeds, Tanja	Teacher	76,323.20	68.95
Beeke, Thomas Joel	Teacher	89,047.07	4,860.80
Bell, Brandon	Teacher	97,373.49	247.74
Bell, Dianne C	Teacher	95,908.15	28.63
Bell, Michelle Gail	Teacher	96,164.67	403.76
Bentz, Lauri Marie	Teacher	97,594.66	-
Benz, Grace Louise	Teacher	78,508.68	-
Berezowski, Jeffrey Dean	Teacher	89,048.02	31.96
Bergeron, Monica Marie	District Co-ordinator	98,091.78	401.58

**School District No. 73 (Kamloops-Thompson)**  
**Statement of Financial Information**  
**Fiscal Year Ended June 30, 2022**

**Amounts Paid or Reimbursed to Employees Earning Over \$75,000**

<b>Name</b>	<b>Position</b>	<b>Remuneration</b>	<b>Expenses</b>
Bernes, Janet D	Teacher	101,716.75	68.95
Beveridge, Thomas Edgar	District Counsellor	105,136.64	2,859.63
Biffert, Jeremy Jake	Teacher	82,896.18	1,546.26
Big Sorrel Horse, Amanda D	Aboriginal Family Counsellor	86,658.13	2,197.58
Biggar, Kyle	Manager - Capital Projects	94,744.13	217.12
Blacquiere, Sandy Marina	Teacher	96,650.15	-
Blair, William	Teacher	96,139.42	-
Blais, Alain S	Principal	135,714.88	-
Blais, Lana	Vice Principal	125,424.77	212.46
Blakley, John R	Vice Principal	119,048.83	601.50
Blohm, Allen	Manager - Operations	99,480.89	134.62
Blohm, Susanne	Teacher	88,340.14	-
Blower, James S	Teacher	97,594.67	550.79
Bluhm, I-Wen	Teacher	89,426.88	2,204.46
Bodger, Shawn A	Teacher	98,213.58	-
Bolster, Kristilee O	Teacher	88,103.52	-
Bond, Kristin L	Teacher	97,606.90	102.35
Bonderud, Ryan	Teacher	97,626.13	-
Bos, Kari Lill	Teacher	88,728.43	-
Bossio, Jamelia E.	Teacher	96,086.27	249.02
Bottenfield, Raeann	Teacher	101,941.03	5,033.19
Bouchard, Melissa Dawn	Teacher	89,061.44	156.78
Boudreau, Geramy J	Teacher	97,122.39	418.87
Boulter, Balraj	Teacher	89,332.38	-
Boulter, Bruce D	Teacher	100,910.95	-
Bourdeau, Ryan Joseph	Teacher	76,158.13	214.00
Bouwman, David	Teacher	89,521.01	-
Bowden, Amber D	Teacher	88,587.93	-
Bowden, Mervyn	Teacher	97,594.67	-
Bowden, Michael Earl	District Principal	142,986.00	4,611.52
Boyle, Jennifer Lyn	Principal	130,562.48	384.42
Bozek, Rachel	Teacher	83,117.64	-
Bradstock, Lori S	Principal	135,714.82	1,362.90
Brady, Deanna J	District Principal	138,374.58	3,994.61
Brady, Jonathan	Principal	142,523.00	123.91
Brault, Alexandre	Teacher	89,060.26	336.21
Breden, Morgan	Vice Principal	112,233.86	-
Bregoliss, Ryan	Teacher	76,579.93	44.17
Brennan, Amanda J	Teacher	92,739.45	-
*** Brewer, Trevor	District Principal	142,986.02	4,242.09
Brkovich, Bonnie J	Teacher	78,976.58	-
Brogan, Mikel James	Vice Principal	110,439.95	3,978.55
Brown, Beverley	Teacher	92,583.26	161.00
Brown, Sheila M	District Co-ordinator	104,019.83	3,030.05
Bruin, Courtney O	Teacher	87,000.39	442.27
Brummund, Jody A	Teacher	95,371.09	13.16
Bubela, Dean W	Teacher	98,326.59	-
Bubela, Jenny N	Teacher	97,595.10	-
Bucher, Lisa Leonna	Teacher	89,048.19	-
Buemann, Blake	Principal	135,714.97	1,482.32
Buemann, Karen J	Teacher	99,058.50	34.39
Burns, Julie C	Teacher	76,376.17	-
Bush, Shawn W	Teacher	89,804.63	-

**School District No. 73 (Kamloops-Thompson)**  
**Statement of Financial Information**  
**Fiscal Year Ended June 30, 2022**

**Amounts Paid or Reimbursed to Employees Earning Over \$75,000**

<b>Name</b>	<b>Position</b>	<b>Remuneration</b>	<b>Expenses</b>
Bussey, Clayton Tex	Teacher	107,599.64	-
Bymoan, Linda Gail	Teacher	88,583.37	112.92
Cacaci, Jennifer L	Teacher	91,918.44	-
Cail, Tanya Maureen	Teacher	89,053.98	-
Cairns, Pamela A	Teacher	88,103.54	-
Cameron, Mikala K	Teacher	90,942.03	242.41
Camilli, Tina	Teacher	98,082.43	70.84
Campbell, Giora	Teacher	95,377.07	-
Campbell, Jocelyn Rita	District Counsellor	99,605.02	6,399.37
Campbell, Melissa	Teacher	76,723.31	741.55
Caputo, Michael J	Teacher	95,377.04	546.60
Caputo, Rosie Maria	Principal	114,832.94	854.00
Caputo, Tamara M	Teacher	78,267.20	204.71
Carlson, Barbara Lynn	Teacher	89,054.01	-
Carlson, Julia	Teacher	92,390.77	520.45
Carmichael, Cory	Principal	139,349.92	2,451.81
Carrigan, Bernita D	Teacher	95,509.39	250.00
Carroll, Shawn E	Teacher	98,033.05	195.77
Carson, Lisa	Director of Instruction	174,797.73	1,835.60
Carson, Michael Shannon	Teacher	103,120.47	3,884.21
Carter, Tera Louise	Teacher	89,057.09	-
Cartie, Clay	Teacher	87,918.90	2,469.73
Cash, Fredrick	Manager - Systems Analyst	83,832.89	367.18
Casponi, Rachel	Teacher	97,613.25	-
Cassidy, Trina M	Secretary-Treasurer	182,930.67	4,853.49
Cattermole, Diana L	Teacher	89,048.00	-
Cauchon, Michelle	Teacher	82,865.76	-
Cavlek, Trisha Lynne	Teacher	91,912.91	117.19
Celesta, Brenda A.	Teacher	99,192.18	1,049.40
Chambers, Michael A	Teacher	97,594.74	68.95
Chan, Kristine	Teacher	95,371.02	-
Chapman, Shannon	Teacher	81,858.82	-
Charron, Kelly E	Vice Principal	109,307.02	-
Chelsea, Ivy	Teacher	76,202.21	153.21
Chernoff, Karla Dawn	Vice Principal	106,378.16	2,893.05
Chow, Kevin W	Teacher	85,292.43	-
Christian, Evan Cole	Teacher	79,645.42	-
Cimmarrusti, Joseph	Teacher	97,594.67	-
Cinel, Rino	Teacher	88,575.74	-
Clare, Andrew F	Teacher	92,401.34	-
Clare, Leah N	Vice Principal	122,420.17	356.97
Clark, Darren J	Teacher	92,398.19	-
Clark, Pamela	Teacher	89,060.26	-
Clarke, Tracy D.	Teacher	97,994.70	-
Cleveland, Denise E	Certified Education Assistant	77,632.56	-
Cloet, Jayme Louise	Teacher	89,057.13	-
Coates, Andrew R	Teacher	89,990.16	164.71
Coates, Darren	Principal	139,052.50	3,179.25
Coates, Jennifer Lauren	Teacher	89,227.98	86.07
Coleman, David	Teacher	89,060.23	24.10
Collins, Ronald Gerald	Principal	139,052.49	1,882.53
Coltellar, Gino	District Co-ordinator	104,009.51	582.02
Comita, Domenic	Vice Principal	125,424.70	331.71



**School District No. 73 (Kamloops-Thompson)**  
**Statement of Financial Information**  
**Fiscal Year Ended June 30, 2022**

**Amounts Paid or Reimbursed to Employees Earning Over \$75,000**

<b>Name</b>	<b>Position</b>	<b>Remuneration</b>	<b>Expenses</b>
Commandeur, Danielle	Speech Pathologist	84,933.94	4,745.68
Comrie, David	Teacher	81,114.00	854.72
Connolly, Seamus J	Teacher	80,018.04	68.95
Conroy, David Robert	Vice Principal	119,049.16	-
Conroy, Wade E	Mechanic	81,202.68	140.00
Cooke, Victoria J	Teacher	78,974.98	1,285.65
Corbet, Susan	Teacher	82,377.68	306.56
Corea, Sonja	Teacher	91,597.56	170.91
Covaceuszach, Gino T	Teacher	97,122.42	500.00
Covaceuszach, Rosanna	Teacher	88,588.03	-
Covington, Claire	Teacher	86,439.36	366.02
Cowan, Connie L	Teacher	97,594.64	-
Crawford, Kristen	Teacher	98,753.13	1,942.76
Cross, Tiffany M	Teacher	81,495.89	383.86
Cruz, Jaclyn Cristina	Teacher	77,491.87	-
Cruzelle, Dean	Gas Fitter	92,254.48	607.98
Cryderman, Tara J	Teacher	88,575.78	68.95
Cumming, Gordon Joseph	Principal	131,616.82	-
Cuthbertson, Miranda J	Teacher	97,606.85	111.61
Cuzzetto, Franco Elvio	Teacher	89,017.31	-
Dabner, Erika	Teacher	99,876.63	-
Dagg, Kelsey B	Teacher	95,377.05	-
Dagg-Hall, Michelle Kiyomi	Teacher	88,793.74	3,247.10
Dalgleish, Christina	Teacher	87,928.93	-
Dalke, Bradley W	Teacher	86,528.02	11.19
Dalsin, Josette	Teacher	95,649.18	-
Daniels, Jaymi P	Teacher	103,416.78	786.36
Davey, Ashlea	Teacher	76,612.27	-
Davy, Kelsey L	Teacher	97,594.69	531.39
De Jardin, Lisa A	Teacher	95,649.18	267.74
Deacon, Ann Marie	Teacher	88,575.80	-
Dean, Stephany	Teacher	97,871.24	-
DeFehr, Carol Christine	Principal	135,714.87	67.17
Dell, Brian C	Teacher	88,990.74	-
Dempster, Timothy E	Manager - Grounds	81,372.24	1,234.62
Denby, Paul	Teacher	97,594.70	439.15
Denison, Beverly Jean	Teacher	89,048.02	-
Deptuck, Wayne S.	Teacher	89,048.00	-
Desaulniers, Luke A	Teacher	76,848.44	-
DeVries, Elizabeth A	District Co-ordinator	103,541.65	3,663.33
DeVries, Justin	Principal	132,079.88	226.62
Dhaliwal, Ajmair Singh	Teacher	89,048.02	-
Dhaliwal, Kashmir	Teacher	98,570.60	1,166.92
Dhanoa, Baljinder	Teacher	91,258.97	568.76
Dickinson, Sondra L	Teacher	95,537.05	-
Diederichs, Evelyne	Teacher	88,591.40	-
Dinsdale, Joy Fern	Teacher	75,855.62	-
Dion, Linda	Teacher	78,353.92	472.95
Dixon, Amber Dawn	Teacher	79,452.69	-
Doherty, Pamela Ellen	Teacher	88,103.54	-
Doherty, Rob	District Co-ordinator	106,444.69	300.00
Dolha, Kristy	Teacher	102,192.51	2,368.78
Dolson, Robert A	Teacher	97,272.95	300.00

**School District No. 73 (Kamloops-Thompson)**  
**Statement of Financial Information**  
**Fiscal Year Ended June 30, 2022**

**Amounts Paid or Reimbursed to Employees Earning Over \$75,000**

<b>Name</b>	<b>Position</b>	<b>Remuneration</b>	<b>Expenses</b>
Donas, Yolande	Teacher	95,371.10	-
Dorais, Crosby P	Teacher	83,932.96	-
Dubois Paynter, Barbara	Aboriginal Family Counsellor	84,891.89	3,034.25
Dumas, Melanie	Vice Principal	118,817.65	103.63
Dundass, Jennifer	Teacher	102,398.25	1,966.35
Dunn, Melissa	Teacher	88,852.44	-
Dunn, Sarah Jessica	Teacher	83,983.27	75.00
Dunsmore, Alexander J	Teacher	95,893.18	-
Dunstan, Mary L	Teacher	97,607.54	-
Duquette, Lise-Marie	Teacher	90,143.75	-
Dwyer, Andrea J	Teacher	98,744.67	87.90
Eacrett, Lorry	Teacher	95,371.12	50.08
Earl, Douglas John	Teacher	75,148.28	68.95
Edstrom, Kimberlee	Vice Principal	121,143.71	418.40
Ellingsen, Carol Margaret	Teacher	89,060.18	46.54
Elliott, Jennifer L	Teacher	87,654.37	102.83
Ellis, Jacqueline	Teacher	82,069.24	48.81
Emery, Gillian K	Teacher	86,748.59	-
Endacott, Clint Robert	Teacher	97,358.61	-
Endacott, Sharon	Teacher	89,060.21	-
Endean, Deborah Kathlee	Teacher	97,740.54	71.12
** Engleson, Kristin	Director of Global Education	113,174.21	600.00
Epp, Bradley August	Teacher	102,870.40	379.00
Epp, Tracey Lynn	Teacher	75,394.22	-
Erichuk, Leah	Teacher	95,371.10	-
Ernst, Jennifer E	Teacher	88,119.16	40.00
Evans, Randall Edward	Teacher	97,594.61	-
Evans, Rhiannon J	Teacher	88,588.01	127.53
Eves, Sarah Ann	Teacher	89,991.15	145.46
Ewert, Sydney	Teacher	75,000.05	34.82
Fabbro, Gina L	Teacher	97,602.17	614.09
Fairbrother, Tara L	Teacher	89,493.30	311.72
Faisthuber, Michael V	Vice Principal	121,788.79	202.28
Farber, Catherine Marie	Teacher	89,055.74	-
Fehst, Amy M	Teacher	88,526.69	-
Fehst, Jeremy Scott	Teacher	88,746.42	341.10
Fell, Emily L	Teacher	89,228.97	-
Fennell, Kimberly A.	Teacher	89,048.11	616.49
Ferris, Tammy L	Teacher	82,207.44	-
Fielding, Liam A. C.	Teacher	82,971.24	1,006.36
Filek, Jennifer S	Teacher	100,132.42	415.57
Finch, Teri Lynn	Teacher	95,371.07	110.35
Finley, Cheryl	Vice Principal	112,233.87	-
Fletcher, Wanda R	Teacher	89,057.21	282.88
Fonseca, Amy Anne	Teacher	89,503.45	1,139.96
Fortems, Sandra Joan	Teacher	88,575.76	118.26
Foster, Alissa L	Teacher	79,592.33	-
Francis, Alysia	Teacher	92,396.66	307.92
Francis, Robertson	Teacher	89,270.65	1,280.16
Francoise, Hugues	Teacher	83,419.56	-
Fraser, Dayton	Teacher	84,393.20	709.98
Friesen, Katie E	Teacher	82,117.25	454.92
Froese, Lori Jane	Teacher	96,071.09	202.50

**School District No. 73 (Kamloops-Thompson)**  
**Statement of Financial Information**  
**Fiscal Year Ended June 30, 2022**

**Amounts Paid or Reimbursed to Employees Earning Over \$75,000**

<b>Name</b>	<b>Position</b>	<b>Remuneration</b>	<b>Expenses</b>
Gadd, Jason	Teacher	88,652.37	1,778.14
Gagnon, Geoffrey	Teacher	89,057.15	-
Gairdner, Kerry	District Vice Principal	102,030.80	3,756.44
Galloway, Lisa-Marie C	Teacher	90,312.65	157.10
Galloway, Scott R	Principal	127,473.64	140.69
Gardner, Jennifer Anne	Teacher	96,650.14	-
Gartrell, Gregory Campbell	Principal	135,714.88	516.25
Gartrell, Renae Marie	Teacher	78,879.75	1,137.14
Gates, Steven	Teacher	96,890.14	431.80
Gauley, Christina L	Teacher	97,605.27	414.21
Gavelin, Ariane Pamela	Teacher	97,594.73	-
Gendron, Paulette G	Teacher	97,594.77	451.18
Geoghegan, Kimberly L.	Teacher	83,442.78	-
Gibbard, Kathryn	Teacher	81,844.09	-
Giesbrecht, Marie	Teacher	97,630.81	297.36
Gillis, Carole	Teacher	99,905.80	1,368.38
Gilmar, Melanie T	Teacher	100,937.25	1,886.11
Girodat, Charmaine R	Teacher	89,063.04	-
Glassel, Kristin	Teacher	79,604.56	-
Gobelle, Jasmine	Teacher	97,602.16	595.32
Goodrich, Jeffrey Allen	Teacher	97,595.19	-
Goodrich, Lori L	Teacher	79,926.71	557.53
Gorman, Catherine M	Principal	135,714.88	-
Gorman, Nicole Elise	Teacher	92,965.21	-
Graf, Michelle A	Teacher	87,190.17	-
Graham, Carrie	Teacher	98,221.09	2,037.73
Graham, Darla J	Teacher	81,347.91	229.28
Graham, Todd E	Teacher	80,074.79	-
Granberg, Carla-May K	Manager - Programmer Analyst	105,278.92	292.33
Green, Christine Ann	Teacher	88,072.67	45.58
Greenwood, Jessica L	Teacher	97,609.70	773.60
Gremaud, Christopher R	Teacher	95,847.93	68.95
Griffiths, Jamiann	Teacher	97,594.72	23.73
Grinberg, Peter Eric	Teacher	102,876.43	1,150.50
Gundel, Sarah E.	Teacher	78,343.36	100.14
Gunnlaugson, Dyan	Vice Principal	121,773.88	888.37
Gurney, Andrew D	Teacher	95,371.12	-
Gurney, Pamela	District Co-ordinator	104,004.86	1,645.71
Gurnsey, Renee	District Counsellor	103,865.88	2,583.87
Gurski, Stacey	Teacher	88,975.74	33.59
Hafeli, Gregg Norman O	Teacher	95,373.39	-
Haffenden, Eric Morgan	Teacher	100,465.02	-
Hall, Andrew Richard	Teacher	97,594.63	34.63
Hall, Lynda D	Teacher	80,453.54	60.00
Hallett, Graeme	Teacher	93,507.13	52.74
Halliwell, Kerri Ann	Teacher	98,719.64	-
Hallstrom, Kendra L	Teacher	97,594.66	68.95
Hamblett, Barbara Elaine	Principal	142,986.01	456.59
Hamblett, William M.	Assistant Superintendent	198,398.84	1,845.97
Hammonds, Christine	Teacher	97,594.62	42.47
Hanlon, Lisa	Teacher	82,079.68	116.02
Hansen, Bradley G	Teacher	89,048.00	1,636.69
Hansen, Terri	Teacher	92,299.63	1,005.64

**School District No. 73 (Kamloops-Thompson)**  
**Statement of Financial Information**  
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**Amounts Paid or Reimbursed to Employees Earning Over \$75,000**

<b>Name</b>	<b>Position</b>	<b>Remuneration</b>	<b>Expenses</b>
Hansen, Tracy N	Teacher	88,103.54	-
Hanson, Justin	Teacher	86,096.65	60.54
Harasemchuk, Quinton Shane	Manager - Grounds	80,134.59	375.00
Harmatuk, Karen	Teacher	89,048.13	-
Harris, Danielle M	Teacher	98,961.13	272.49
Harvey, Taylor-Rae	Teacher	77,156.99	158.30
Hassall, Tara Lynn	Teacher	89,275.06	15.84
Hatch, Nadine Jennifer	Teacher	89,048.19	500.00
Hawkings, Terrianne	Teacher	89,048.08	-
Hawkins, Tiffany M	Principal	131,153.86	714.12
Hay, Kathryn Sue	Teacher	99,129.58	725.11
Head, Marnie Lee	Teacher	86,961.91	-
Heal, Philip Gordon	Teacher	89,270.70	68.95
Hembling, Paul E	Principal	142,986.01	2,741.48
Henderson, Lori J	Teacher	88,580.52	-
Hendry, Debra A	Teacher	97,594.59	88.51
Hendry, Denise	Teacher	89,060.23	105.28
Heyman, Dana	Executive Manager	86,974.86	218.28
Hickey, Douglas S	Teacher	107,563.65	-
Hill, Emily Ann	Teacher	79,427.24	821.11
Hill, Karen D	Teacher	87,646.99	-
Hill, Michelle L	Teacher	93,045.48	318.68
Hilliard, Scott	Teacher	77,871.01	-
Hilton, Amelia	Teacher	98,540.67	884.38
Hilton, Cody T	Teacher	96,692.16	2,389.42
Hindle, Kim Stewart	Teacher	76,376.20	-
Hine, Justin N	Teacher	81,275.79	-
Hneeda, Linda	Vice Principal	135,714.91	102.50
Hoffer, Sherri M	Teacher	96,127.54	1,831.84
Hogeveen, Robert	Teacher	89,048.02	-
Hohensee, Gordon Ralph	Teacher	83,648.40	-
Holat, Sabrina	Teacher	80,506.60	473.57
Holbrook, Michael	Teacher	87,412.78	1,535.27
Holmes, Darren R	Teacher	78,539.23	-
Holmes, Deeanna L	Vice Principal	119,049.18	1,046.04
Horne, Amber Lynn	Teacher	87,199.24	-
Horsman, Karen E	Teacher	89,048.06	-
Horton, Christopher	Vice Principal	139,349.92	538.13
Horton, Sherene Dawn	Teacher	89,034.54	-
Horvat, Michael E	Teacher	95,383.27	976.30
How, Kevin Michael	Teacher	89,060.19	-
Howard, Michael	Teacher	95,623.26	2,253.37
Huffman, Patricia E	Teacher	98,235.91	-
Hummel, Justin R	Teacher	87,651.69	-
Hummel, Sarah M	Teacher	88,108.31	50.00
Humphrey, James E	Teacher	88,026.45	-
Humphrey, Lynda Kay	Teacher	89,048.00	-
Hunter, Judy M	Teacher	95,371.11	-
Hunter, Katelyn Danielle	Teacher	80,735.32	-
Hunter, Melisa	Teacher	94,433.49	-
Huva, Amie	Teacher	85,833.91	-
Huxley, Nicole	Teacher	92,151.36	-
Hyam, Lise	Teacher	93,379.32	725.73

**School District No. 73 (Kamloops-Thompson)**  
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**Amounts Paid or Reimbursed to Employees Earning Over \$75,000**

<b>Name</b>	<b>Position</b>	<b>Remuneration</b>	<b>Expenses</b>
Iannarilli, Lina Maria	Teacher	96,371.73	599.16
Ilic, Martin	Teacher	100,932.25	504.63
Inglis, Alexandra D	District Co-ordinator	96,554.18	1,970.69
Isakson, Elaine	Teacher	89,048.08	-
Isenor, Ashley	Teacher	78,868.33	-
Jacobson, Sabrina	Teacher	89,568.49	-
James, Steven	Teacher	89,048.13	50.30
Jauregui, Jacqueline	Teacher	97,594.63	-
Jenkin, Alanna M	Teacher	89,363.78	3,500.00
Jenkins, Stephanie M	Teacher	97,122.46	-
Jensen, Elizabeth L	Teacher	95,177.60	-
Johnson, Michael B	Principal	132,079.77	1,267.91
Johnson, Scott	Teacher	89,060.23	-
Johnston, Kathleen Ann	Teacher	81,634.44	-
Johnston, Telisa	Teacher	84,270.73	161.19
Jones, Jennifer E	Teacher	88,115.76	-
Jorgenson, Faun Marie	Teacher	75,791.66	217.40
Kabotoff, Susan A	Teacher	98,101.06	4,434.58
Kachel, Aleasha	Teacher	101,196.95	1,421.79
Kaczur, Stacey	Teacher	87,190.20	1,769.25
Kanigan, Curtis	Teacher	94,610.98	25.47
Kansky, Heather L	Teacher	82,343.34	-
Karlen, Franziska Katharina	District Co-ordinator	96,535.16	1,810.69
Karpuk, Jason	Teacher	90,719.35	687.82
Kawa, Tammy R	Teacher	101,330.88	775.00
Kelly, Angela	Teacher	91,739.94	-
Keltie, Christine	Teacher	97,594.66	-
Kershaw, Jeffrey Sean	Teacher	88,602.76	-
Kerslake, Jennifer Dawn	District Counsellor	105,616.47	9,679.58
Khelouiati, Erin Louise	Vice Principal	118,586.16	23.73
Kicia, Jaymie	Teacher	77,153.48	-
Kienlein, Richard	Director of Instruction	168,895.53	1,595.21
Kietaibl, Lauren Sydney	Teacher	85,267.05	-
Kilmartin, Dina	Teacher	89,048.02	-
Kinley, Lyndon S	Teacher	95,371.06	-
Kipp, Kelly R	Teacher	91,559.39	971.50
Kirby, Christine	Teacher	88,103.48	51.54
Kirchner, Louise M	Teacher	75,635.59	1,183.54
Kirschner, Walter Uwe	Principal	142,986.01	17.95
Kitamura, Kevin T	Teacher	95,383.75	-
Klassen, Kate D	Teacher	95,371.11	44.79
Koldewijn, Alicia K	Teacher	88,811.89	-
Komarniski, Del	Teacher	97,838.72	-
Komljenovich, Allan David	Teacher	95,371.00	676.64
Komljenovich, Kim Nicole	Teacher	76,323.18	100.00
Koppes, Michael A	Teacher	100,943.19	-
Kossey, Karen Leslie	Teacher	94,654.77	87.30
Kotani, Allen S	Teacher	89,055.51	98.28
Kovacs, Cailin L	Teacher	87,661.89	55.67
Kozoris, Gregory D	Teacher	95,375.73	-
Kreutzer, Janeane	Teacher	89,060.24	391.59
Kristjanson, Jennifer T	Teacher	89,048.13	-
Kristjanson, Sherry	Director of Transportation	115,173.03	-

**School District No. 73 (Kamloops-Thompson)**  
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**Amounts Paid or Reimbursed to Employees Earning Over \$75,000**

<b>Name</b>	<b>Position</b>	<b>Remuneration</b>	<b>Expenses</b>
Kruisselbrink, Sarah	Teacher	95,371.24	280.00
Kuan, Roberta	Teacher	94,426.52	361.70
Kubin, Lia L	Teacher	98,725.85	297.02
Kuroyama, Matthew Ivo Sho	Teacher	96,141.30	-
Lafleur, Sonia	Teacher	95,381.71	-
Lam, David	Teacher	93,727.24	63.70
Lam, Stephanie	Teacher	87,183.52	-
Lane, Siobhan Marie	Teacher	102,870.40	300.00
Lanyon, Angela	Teacher	95,371.07	-
Lapeyre, Betty Sue	Teacher	97,609.67	68.95
Laprade, Andre	Teacher	83,648.40	205.28
Latta, Angella Jayne	Vice Principal	122,236.88	1,089.52
Law, Franklin Leslie	Principal	138,679.77	20.54
Lawrence, Angela	District Counsellor	90,829.64	4,668.35
Leary, Jonathon	Teacher	88,575.76	341.84
Leavitt, Rachael	District Counsellor	89,053.72	829.15
Lebourdais, Corine M	Teacher	102,530.59	-
Leclerc, Matthew	Teacher	91,373.76	2,935.85
Leggett, Joanne Elizabeth	Vice Principal	119,049.15	600.00
Lehman, David	Teacher	89,491.31	-
Lemon, Stephen C	Teacher	89,493.25	50.39
Lempriere, Shelly A	Teacher	94,599.30	-
Leonard, Justin R	Teacher	99,266.08	425.37
Letham, Charlotte A	Teacher	97,122.41	97.82
Lindner, Lisa Anne	Teacher	76,323.20	-
Linfitt, Bernadette C	Principal	135,714.91	77.84
Linthorne, Melissa	Teacher	89,048.01	11.85
Linton, Jeannette	Teacher	85,132.35	-
Litt, Ishar	Teacher	95,609.55	-
Livingstone, Danielle	Teacher	84,824.26	-
Lloyd, Blair E	Principal	139,349.92	36.00
Lloyd, Wendy	Principal	131,628.79	-
Lovell, Sabrina	Teacher	75,825.57	146.82
Lovett, Pamela D.J.	Teacher	97,594.75	10.50
Low, Sherrie J	Teacher	95,371.19	121.95
Lowe, Thomas A	Teacher	100,147.38	182.44
Lowrenoff, Stacy Renee	Teacher	75,719.21	-
Lundgren, Katheryn A	Teacher	94,890.98	9,080.00
Ma, Wai Lun	Teacher	97,844.55	52.79
Maartman, Cleveland	Teacher	84,496.38	-
Mabee, Susan B	Principal	135,251.87	584.23
MacDonald, Dean E.	Teacher	98,082.62	300.00
MacDonald, Sandra Jennifer	Teacher	89,048.00	267.41
MacDougall, Ashley	Teacher	83,603.47	-
MacFarlane, Kirk	Teacher	85,301.10	508.01
MacFarlane, Nicky	Teacher	93,094.62	140.89
MacInnis, Kaleigh D	Teacher	89,048.00	-
Mackay, Stephanie Marie	Teacher	89,048.00	71.12
Mackenzie, Andrea Ann	Teacher	84,711.71	-
MacLaughlin, Caitlin L	Teacher	94,974.32	250.88
Macleod, Claire Elisabeth	Manager - Human Resources	76,933.35	655.39
Macpherson, Judith	Teacher	93,020.45	44.80
* Macpherson, Laurel H	KTТА President	106,896.32	-

**School District No. 73 (Kamloops-Thompson)**  
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**Amounts Paid or Reimbursed to Employees Earning Over \$75,000**

<b>Name</b>	<b>Position</b>	<b>Remuneration</b>	<b>Expenses</b>
Magliocchi, Marietta	Teacher	76,323.17	1,013.80
Mahoney, Charlotte Rose	Teacher	88,103.49	-
Mallais, Jennifer E	Teacher	89,270.69	25.77
Mangan, Teena D	Teacher	93,203.89	-
Mangell, Andrea A	Vice Principal	118,354.66	-
Marasco, Anthony John	Teacher	98,363.38	-
Marchese, Rocco Carlo	Teacher	88,103.51	-
Marchi, Amanda L	Teacher	88,792.41	150.39
Marican, Sharlene A	Teacher	89,051.19	-
Markin, Tami Nicole	Teacher	94,898.82	-
Marko, Melanie J	Teacher	89,055.53	96.28
Marra, Matthew A	Teacher	97,594.70	133.51
Marriott, David	Teacher	92,390.76	301.27
Marsh, Shelley	Teacher	83,753.26	-
Martin, Adam Alexander	Teacher	95,378.65	671.26
Martin, Cailey	Teacher	98,601.04	-
Martin, Christopher J	Teacher	78,352.34	261.30
Martin, Clinton James	Teacher	83,571.44	-
* Martin, Darcy	KTAA Vice President	102,489.01	-
Mason, Alanna Lorraine	Teacher	97,594.69	172.41
Massey, Keith	Teacher	89,505.60	78.59
Mathieu, Carmella	Vice Principal	110,012.76	2,065.41
Mattes, Michelle J	Vice Principal	125,424.75	668.95
Matthews, Kathy L	Teacher	88,575.74	165.20
Matuschewski, Nicola Leigh	Teacher	95,371.05	-
Mayoh, Stacy Lynn	Teacher	97,607.51	-
Mazur, Lynn M.	Teacher	89,048.00	-
McBride, Devon B	Teacher	94,677.59	-
McCarthy, Kelsey Page	Teacher	79,156.64	-
McCarthy, Lisa	Teacher	95,371.13	-
McCaugherty, Elizabeth	Teacher	90,037.04	-
McCauley, Christine E.	Teacher	96,662.31	-
McCloy, Janet Elaine	District Co-ordinator	103,476.62	2,055.03
McCrea, Meagan	Teacher	96,650.19	-
McDiarmid, Sarah	Teacher	81,085.11	-
McDonald, Arthur T.	Director of Facilities	166,812.61	526.40
McDougall, Glenna	Teacher	97,594.68	6.44
McFadden, James M	Manager - Buildings	113,692.08	261.21
McGarry, Melissa Mary	Manager - Health and Safety	103,634.40	2,948.43
McGarry, Seema	Teacher	89,048.00	-
McGee Horton, Gail	Teacher	101,127.21	431.80
McGravey, Marie Lynn	Teacher	89,048.00	19.97
McIntosh, Chad	Teacher	89,048.06	367.36
McIntyre, Kevin	Teacher	105,003.93	545.68
McKenna, Shaun	Principal	135,251.89	-
McLaren, Samantha E	Teacher	97,594.61	27.29
McLean, Brett T	Teacher	75,439.32	-
McLean, Shaz-Marie	Teacher	81,309.11	203.44
McLean, Tara L	Teacher	89,061.79	-
McMain, Jason Donald	Teacher	83,176.14	-
McMillan, Maureen C	Teacher	98,622.68	33.45
McMillan, Tyson	Teacher	75,157.01	-
McNary, Lorraine Kathleen	Teacher	98,570.63	638.35

**School District No. 73 (Kamloops-Thompson)**  
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**Amounts Paid or Reimbursed to Employees Earning Over \$75,000**

<b>Name</b>	<b>Position</b>	<b>Remuneration</b>	<b>Expenses</b>
McQuarrie, Sheila	Teacher	97,600.64	-
McRae, Michelle A	Teacher	89,268.21	475.27
McVittie, Cecile	Vice Principal	122,005.38	68.95
McVittie, Mark Edward	Vice Principal	121,975.98	562.60
Menard, Sylvain	Teacher	101,559.82	-
Michel, Peter	Aboriginal Youth and Family Consultant	86,658.15	5,413.20
Milburn, Andrew John	Teacher	89,048.08	-
Milburn, Pamela Dawn	Teacher	89,048.10	-
Miller, Adeana May	Teacher	77,653.11	303.75
Miller, Raymond H	Manager - Purchasing	110,134.93	14.62
Mitchell, Melissa Ann	Teacher	92,712.37	271.36
Mochikas, Vessy	Assistant Superintendent	172,121.71	3,171.27
Moffat, Richard G.	Teacher	86,990.96	-
Mohammed, Dionne	Aboriginal Youth and Family Consultant	77,221.67	5,594.09
Moore, Terry Eugene	Electrician	86,720.40	-
Moretti, Jennifer A	Teacher	89,048.05	-
Morgan, Beth	Teacher	80,011.94	84.74
Morgan, William D	Teacher	97,606.81	461.99
Morris, Gordon Andrew	Teacher	98,091.67	-
Morrison, Jasmine L	Teacher	89,056.53	117.44
Morrison, Jenny D	Teacher	97,608.47	859.60
Morrison, Lee Anne	Teacher	91,588.71	-
Morrow, Cynthia Susan	Teacher	103,270.52	3,844.42
Mueller, Wesley T	Teacher	97,134.62	317.99
Mulhern, Tracy Catherine	Teacher	95,371.13	587.35
Mulholland, Aislinn	Teacher	97,606.95	-
Munden, Lacey	Teacher	85,659.98	146.61
Muraca, Shawna	Teacher	89,048.15	33.69
Murdoch, Heather L	Teacher	84,066.31	-
Murdoch, Rena Faye	Teacher	94,426.52	291.94
Murray, Staci	Teacher	75,372.10	-
Naylor, Amanda D	Teacher	95,780.20	-
Naylor, Grant Allan	Vice Principal	121,330.84	600.00
Neigel, Andrea L	Teacher	87,887.48	-
Neighbour, Leanne M	Teacher	83,537.02	-
Nelson, Lorena	Teacher	77,054.32	1,855.83
Nesci, Jason A	Teacher	91,075.08	-
Nessman, Anna Birgitte	Teacher	79,742.82	-
Newman, Dionne A	Teacher	82,635.73	-
Ngo, Dacia	Teacher	97,994.75	-
Ngo, Kelly D	Teacher	84,116.01	-
Nguyen, Nicole	Teacher	81,541.25	-
Nichol, Kristi	Teacher	96,123.62	1,189.65
Nichols, Barbara	District Counsellor	105,608.98	2,239.07
Nielsen, Jennifer D	Teacher	98,605.26	20.16
Nielsen, Trudi	Teacher	83,819.13	2,070.99
Nixon, Amanda Dawn	Teacher	95,887.00	1,871.62
Nixon, Rhonda Lee	Superintendent	226,972.08	5,995.03
Noble, Julie Maria	Teacher	88,575.81	-
Noble, Tracy G	Teacher	87,233.59	-
Nomm, Katja	Teacher	89,276.61	552.81
Norman, Charmaine C	Teacher	89,048.13	-
Nutini, Chelsea Mary	District Counsellor	79,668.09	1,721.17



**School District No. 73 (Kamloops-Thompson)**  
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**Amounts Paid or Reimbursed to Employees Earning Over \$75,000**

<b>Name</b>	<b>Position</b>	<b>Remuneration</b>	<b>Expenses</b>
Oates, Christine Jean	Teacher	89,052.69	-
Ollek, Maggie	Teacher	89,048.08	-
Olsen, Melvin	Associate Superintendent - Human Resources	169,158.05	961.82
Olson, Amanda	Teacher	94,853.06	2,098.43
Ong, Chai Lin Grace	Teacher	87,151.09	440.95
Orlando, Sandra	Teacher	101,195.01	13,740.25
Orr, Mark D	Principal	135,714.90	-
Oryschak, Sherri Anne	Teacher	88,575.87	14.94
Osle, Vanessa	District Counsellor	78,848.26	720.38
Paccagnella, Maria Luisa	Teacher	97,614.33	200.10
Palson, Nancy	Teacher	78,319.80	40.00
Paravantes, Dean H	Teacher	95,609.55	-
Parker, Adrian Laurence	Teacher	89,282.82	-
Parker, Melanie Lee	District Counsellor	104,748.23	4,661.05
Parker, Sharon Lisa	Teacher	95,371.04	-
Paton, Carolyn Anne	Teacher	75,335.11	336.53
Patterson, Paul B	Teacher	107,754.54	-
Patton, Elena	Teacher	88,575.79	-
Patton, Jenipher L	Teacher	76,323.17	121.02
Pavlovic, Liana E	Teacher	93,661.30	1,033.32
Pawliuk, Karla L	Teacher	96,657.75	-
Pawloff, Linda Marie	Teacher	97,844.66	44.74
Pearce, Gregory D	District Counsellor	105,609.00	6,195.21
Pearce, Kathrine Alexis	Teacher	75,611.41	294.41
Pearson, Natasha A	Teacher	88,575.87	-
Pehowich, Lisa Marie	Teacher	89,457.14	-
Peinado, Erica Zidanelia	Teacher	89,043.60	277.56
Pendergast, Deanna Lea Aile	Teacher	95,383.28	723.50
Pendergast, Trevor K	Teacher	97,856.76	1,432.41
Penney, Kate	Teacher	76,871.44	152.39
Perry, Tonya Louise	Principal	136,913.44	547.07
Persad, Patricia	District Co-ordinator	104,979.18	3,154.40
Persad, Peter	Teacher	97,594.73	-
Peterson, Monica	Teacher	86,733.49	-
Phillips, Loren F	Teacher	76,853.15	-
Pierce, Nancy J	Teacher	96,636.92	-
Piggin, Deborah J	Principal	132,079.84	7,660.18
Pinette, Wayne D	Director of Information Technology	126,472.97	420.06
Piroddi, Sara J	Teacher	86,277.03	-
Pitman, Krista M	Teacher	89,058.64	-
Piva, Amber E	Teacher	76,947.73	-
Pleskot, Shannon D	Teacher	89,270.63	39.93
Plummer, Cammy-Jo	Teacher	90,204.65	1,841.13
Plut, Maureen Irene	Teacher	96,650.16	44.79
Poelzer, Donald M.	Principal	128,444.63	-
Poelzer, Ione	Teacher	89,060.19	347.94
Porrier, Leanna	Teacher	89,283.96	-
Porter, Ryan G	Teacher	91,461.24	67.16
Powrie, Rhonda Leigh	Teacher	88,103.51	-
Pratt, Anita	Teacher	97,594.71	-
Preymak, Christopher	Principal	139,349.92	668.95
Preymak, Nicole L	Teacher	89,048.04	166.30
Price, Erin R	Teacher	76,308.20	368.20

**School District No. 73 (Kamloops-Thompson)**  
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**Amounts Paid or Reimbursed to Employees Earning Over \$75,000**

<b>Name</b>	<b>Position</b>	<b>Remuneration</b>	<b>Expenses</b>
Primus, Barbara A	Teacher	90,483.06	276.33
Pye, Lisa M	Teacher	98,100.62	-
Quast, Erin	Teacher	89,048.04	208.59
Ramunno, Kimberley	Teacher	94,186.90	-
Ratuski, Inge	Teacher	76,996.95	831.15
Ray, Rachel F	Teacher	89,048.02	-
Reddeman, Chante D	Teacher	97,594.70	-
Reed, Laurel A	Teacher	79,643.46	-
Reed, Spencer	Teacher	79,572.56	52.98
Regan, Patricia G	Teacher	89,279.74	145.40
Reid, Jeremy	Teacher	100,701.10	1,031.23
Reid, Johnathan	Plumber	76,486.13	609.00
Reid, Kailey	Teacher	79,434.33	-
Reilly, Grant T	Assistant Superintendent	169,280.57	2,493.04
Reilly, Joanne L	Teacher	88,829.99	-
Rein, Donna	Teacher	86,402.92	-
Reinke, Gwyneth	Teacher	92,613.30	-
Remesz, Steven Q	Teacher	89,048.09	87.60
Rempel, Jasmine	Teacher	89,048.12	327.38
Reves, Serena J	Teacher	78,449.17	-
Reynaud, Caitlyn Nicola	Teacher	83,409.65	1,467.39
Rhynolds, Richard Robert	Teacher	94,898.84	12.87
Richard, Bryan	Teacher	93,365.73	371.96
Richard, Jason	Teacher	89,048.02	291.91
Richards, Sharon	Teacher	99,219.65	764.03
Richardson, Jennifer Lee	Teacher	78,144.51	-
Richmond, Michelle L	Teacher	88,811.94	639.67
Richter, Laura E	Teacher	101,669.19	806.76
Rife, Sheri L	Teacher	88,562.27	-
Rimmer, Trisha	Teacher	98,342.31	79.17
Rinaldi, Kimberly D	Teacher	89,048.04	-
Robertson, Ashley Dean	Teacher	100,937.28	-
Robertson, Barbara I	Teacher	97,726.84	1,822.12
Rogers, Tanya Sue	Principal	135,251.89	-
Rohl, Danny L	Teacher	98,524.34	-
Rondinelli, Giovanna	Teacher	76,566.88	471.58
Roos, Jaimie M	Teacher	95,381.71	-
Ross, Catherine	Teacher	89,048.00	-
Ross, Chelcy D	Teacher	96,886.29	129.80
Roszmans, Joanna	Teacher	83,452.92	35.91
Roszmans, Justin	Teacher	90,146.37	1,928.77
Rouleau, Emily L	Teacher	97,608.43	127.57
Roy, Helene	Teacher	89,048.02	-
Royce, Danielle D	Teacher	95,383.33	65.79
Ruberg, Andres T	Teacher	98,351.23	2,108.54
Ruddick, Joshua A	Teacher	89,048.08	637.75
Ruddick, Lisa D	Teacher	95,771.07	484.08
Rusk, Brandi Lee	Teacher	92,405.63	172.03
Russell-Sherwood, Beverley	Teacher	95,371.13	27.29
Russett, Amanda K	District Co-ordinator	103,796.45	3,022.09
Rustand, Eric Lloyd	Teacher	98,326.62	253.90
Ruston, Chelsey M	Teacher	89,048.08	-
Sadhra, Sandip Singh	Teacher	97,594.57	1,479.02

**School District No. 73 (Kamloops-Thompson)**  
**Statement of Financial Information**  
**Fiscal Year Ended June 30, 2022**

**Amounts Paid or Reimbursed to Employees Earning Over \$75,000**

<b>Name</b>	<b>Position</b>	<b>Remuneration</b>	<b>Expenses</b>
Sadik, Karim	Teacher	76,436.59	175.33
Saemerow, Jodi	Teacher	89,053.97	-
Salituro, Carla May	Teacher	100,844.60	275.94
Salle, Michelle Y	Teacher	89,048.13	-
Sample, Stacey L	Teacher	89,057.19	-
Sandhu, Hermohan	Teacher	92,613.28	2,107.59
Sandhu, Jason C	Teacher	97,594.68	237.44
Sarrasin, Sophia K	Teacher	100,867.00	33.57
Sauer, Nicole Jacqueli	Teacher	94,426.59	204.50
Sawka, Stephen A	Teacher	89,048.06	-
Scallon, Susan	Teacher	92,135.43	781.37
Scarr, Raelene	Teacher	81,970.72	71.12
Schill, Jarrett Andreas	Teacher	93,781.35	121.19
Schill, Loreen	Teacher	79,617.17	300.29
Schilling, Jody M	Teacher	87,017.95	82.88
Schmalz, Jillian M	Teacher	96,019.39	267.67
Schmidt, Jacob J	District Principal	142,986.00	1,473.20
Schneider, Chelsey C	Teacher	95,377.09	-
Schroeder, Lindsay Kate	Teacher	77,389.49	117.06
Scott, Kerilyn P	Teacher	95,371.00	-
Scott, Stephen	Vice Principal	117,083.83	-
Scott, Victoria	Teacher	97,427.61	238.65
Sdoutz, Rachael C	Principal	142,986.01	37.44
Seafoot, Laurel J	District Co-ordinator	110,827.01	1,839.65
Sears, Lisa	Teacher	76,376.24	-
Seibel, Darren D	Teacher	98,082.69	307.25
Seibel, Melissa	Teacher	76,296.93	1,004.77
Semenoff, Randy J	Teacher	89,493.26	1,704.28
Sewell, Katrina Anne	Principal	132,079.85	209.99
Shannik, Ashley N	Teacher	101,085.30	436.76
Shannik, Valerie F M	Teacher	98,241.99	3,922.34
Shantz, Katrina T	Teacher	87,882.97	-
Shook, Elizabeth	Teacher	89,061.75	77.60
Shook, Naomi D	Teacher	95,384.93	1,527.90
Shull, Karen Jessica	Teacher	79,366.26	-
Silva, Claudette F	Teacher	98,400.58	276.57
Simpson, Brandy D	Teacher	95,386.08	69.44
Simpson, Meghan Eileen	Teacher	76,974.85	2,145.58
Simpson, Scott	Vice Principal	125,424.72	600.00
Simpson, Sheri	Teacher	95,381.74	58.51
Singh, Ameet	Teacher	77,920.60	2,861.07
Sirianni, Jason P	Speech Pathologist	97,594.76	2,234.16
Sjokvist, Grady Robert	Teacher	109,099.69	1,546.56
Skoglund, Diana	Manager - Communications	106,535.06	75.17
Smailes, Colleen N	Teacher	89,048.00	-
Small, Laura Amber	Teacher	76,094.67	959.69
Smigielski, Todd	Teacher	84,797.63	183.53
Smith, Jordan C	Teacher	99,992.79	832.77
Smith, Kirk A	Teacher	97,594.71	-
Sofiak, Dean R	Teacher	89,052.73	-
Sorensen, Shelley M	Teacher	96,665.13	87.31
Spanis, Christopher	Teacher	85,931.84	694.21
St Louis, April D	Teacher	97,838.75	59.81

**School District No. 73 (Kamloops-Thompson)**  
**Statement of Financial Information**  
**Fiscal Year Ended June 30, 2022**

**Amounts Paid or Reimbursed to Employees Earning Over \$75,000**

<b>Name</b>	<b>Position</b>	<b>Remuneration</b>	<b>Expenses</b>
Staginnus, Dennis	Teacher	77,852.13	4,012.67
Steffenson, Melody D	Teacher	76,345.29	73.93
Stella, Simone Robert J	Teacher	89,048.00	276.46
Steptoe, Deanna L	Principal	132,079.76	1,236.17
Stewart, Meegan J	Teacher	97,606.82	36.85
Stewart, Nikki	Vice Principal	122,236.87	1,370.86
Stonehouse, Trudy M	Teacher	94,426.58	-
Storozak, Hanna	Teacher	87,646.97	-
Straker, Amanda	Teacher	81,585.27	-
Strecheniuk, Micah	Manager - Disability and Attendance	78,301.23	631.24
**** Stretch, Kelvin John	Secretary-Treasurer	133,259.74	92.42
Strom, Jacqueline P	Teacher	97,594.69	-
Stuckey, Jennifer M	Teacher	94,426.39	-
Stuttard, Sheldon James	Teacher	89,048.00	-
Styles, Ronald	Vice Principal	120,386.33	1,348.46
Sullivan, Claire J	Principal	135,489.39	605.16
Svenson, Gurmale M	Teacher	78,349.20	153.84
Sweeney, Julie	Teacher	97,608.49	554.71
Swint, Brynden	Teacher	77,640.10	-
Swoboda, Heather Elaine	Teacher	78,988.80	-
Syms, Laura Suzanne	Teacher	87,438.47	-
Tallon, Robert Liam	Director of Finance	128,111.76	2,586.89
Tanner, Alissa	Teacher	95,370.90	164.65
Tarlit, Allison	Speech Pathologist	97,594.68	5,279.67
Tash, Michael	Teacher	89,048.00	15.87
Tessovitch, Megan	Teacher	80,002.84	1,100.00
Theunissen, Erin	Teacher	95,387.63	135.83
Thomas, Linda M	Teacher	92,470.22	15.81
Thomas, Melanie Mary C	Teacher	97,594.73	3,392.21
Thompson, Christopher	Teacher	91,609.88	-
Thompson, Karla M	Teacher	93,404.69	-
Thompson, Shelley	Teacher	87,196.11	-
Thompson, Zita Pauline	Teacher	80,875.04	-
Thoms, Michele Lee	Teacher	95,771.10	79.94
Thomson, Angelina R	Teacher	97,594.66	-
Thomson, Donna	Teacher	95,383.22	-
Thomson, Eva	Teacher	76,323.11	-
Thomson, Pamela J	Teacher	100,646.88	3,522.22
Tomm, Nicole Candace	Teacher	97,594.64	-
Tommasini, Brian	Vice Principal	115,160.79	37.44
Tompkins, Melody D	Teacher	86,693.84	581.18
Topolovec, Colleen T	Principal	132,079.78	600.00
Torbohm, Kelsy L	Teacher	101,772.97	241.75
Torchia, Rashel M	Teacher	89,464.92	300.70
Torres, Shawna Lisa Marie	Teacher	96,012.19	31.49
Trestain, Cheryl	Teacher	97,139.00	-
Tribute, Tara	Aboriginal Family Counsellor	86,558.16	1,052.69
Trimble, Seana R	Teacher	91,887.47	32.21
Turner, Brandy P	Teacher	78,479.67	-
Turner, Darby	Teacher	90,684.96	347.64
Turner, Roger	Teacher	89,048.21	-
Tweed, Kimberly-Ann	Teacher	89,048.04	151.40
Tyler, John	Principal	124,608.88	-

**School District No. 73 (Kamloops-Thompson)**  
**Statement of Financial Information**  
**Fiscal Year Ended June 30, 2022**

**Amounts Paid or Reimbursed to Employees Earning Over \$75,000**

<b>Name</b>	<b>Position</b>	<b>Remuneration</b>	<b>Expenses</b>
Underhill, Linda	Teacher	88,103.48	-
Underwood, Denise C	Teacher	94,916.75	99.00
Unsworth, Travis	Teacher	81,026.18	-
Upshaw, Denise Marie	Teacher	88,103.54	50.45
Uyeda, Bryan G	Teacher	92,842.73	-
Van Beers, Tyler C	District Counsellor	105,620.55	4,684.58
Van Der Vossen, Maureen A	Teacher	78,945.43	105.13
Van Heerden, Kellie	Teacher	84,512.82	106.37
Vande Pol, Marianne	District Co-ordinator	104,488.40	1,813.26
Vandermeulen, Kiki D	Teacher	100,937.25	1,575.93
Viaud, Gloria	Teacher	77,623.82	-
Villeneuve, Hilary Ann	Teacher	98,218.95	-
Virgo, Mark Edwin	Teacher	83,618.06	-
Vosper, Jody	Teacher	91,926.86	449.33
Waage, Corina	Vice Principal	125,424.70	202.28
Wagner, Gregory A	Teacher	97,946.93	2,360.47
Wallin, Andrea	District Co-ordinator	101,993.57	5,665.60
Wallin, Lisa Suanne	Teacher	97,594.68	29.38
Wassing, Alana Gaye	Teacher	96,650.14	-
Wasylik, Brett E	Teacher	97,595.07	-
Waters, Lesley	Teacher	86,140.10	-
Watson, Tessica	Teacher	94,156.78	-
Watts, Annemarie Johan	Teacher	92,020.65	1,108.42
Weatherall, Laurel	Teacher	83,691.67	-
Webber, Elizabeth Elaine	Teacher	91,601.46	-
Weber, Teresa G.	Teacher	89,048.03	-
Webster, Deanna L	Teacher	87,659.02	-
Weisgerber, Stephen R	Teacher	98,366.21	1,769.25
Weiss, Loriele P	Teacher	95,386.18	-
Welch, Marilee	Aboriginal Family Counsellor	86,558.16	3,525.53
Wereley, Mark G	Teacher	92,613.37	6,335.00
Wessel, April T	District Counsellor	105,624.07	3,712.66
Wessel, Susan Maureen	Teacher	88,110.99	-
Whalen, Marie	Teacher	88,575.86	-
Whelan, John Alexander	Mechanic	79,766.78	633.22
Whelen, David Warren	Teacher	99,470.28	827.58
Whitehouse, Morgan L	District Co-ordinator	103,652.40	2,895.05
Whitmore, Amanda Marie	Teacher	79,100.30	-
Whitmore, Neil Alan	Teacher	78,075.72	-
Wiebe, Melody Joy	Teacher	79,227.45	-
Wiedrick, Johnathon Marvin	District Principal	142,985.99	4,664.00
Wight, Talia R	Teacher	89,048.21	-
Wigness, Melanie D	Teacher	89,048.05	-
Wild, Paula S	Teacher	92,841.63	-
Wilde, Nola M	Teacher	79,150.74	30.20
Wilkes, Ryan George	Teacher	75,765.48	-
Wilkinson, Brandy L	Teacher	95,375.91	525.26
Williams, Murray	Teacher	101,913.21	-
Wills, Kevin R	Teacher	89,060.88	-
Wilmot, Karyn	Teacher	89,060.26	-
Wilsher, Jennifer	Teacher	78,578.66	335.74
Wilson, Donald J	Teacher	97,122.47	-
Wilson, Terri Anne	Teacher	97,594.73	140.77

**School District No. 73 (Kamloops-Thompson)**  
**Statement of Financial Information**  
**Fiscal Year Ended June 30, 2022**

**Amounts Paid or Reimbursed to Employees Earning Over \$75,000**

<b>Name</b>	<b>Position</b>	<b>Remuneration</b>	<b>Expenses</b>
Wishnowski, Jennifer	Teacher	83,921.34	-
Wiwchar, Shelley M	Teacher	94,011.09	661.76
Wood, Christopher	Principal	131,782.35	-
Wood, Colleen E	Principal	135,417.41	345.37
Wood, Michael	Teacher	91,632.07	-
Woods, Carmelina	Teacher	89,048.04	124.18
Wourms, Jeanine Margaret	Vice Principal	118,788.17	986.77
Yachiw, Deborah	Teacher	97,594.70	-
Yakura, Janice Chiemi	Teacher	81,436.64	-
Yamaoka, Christine	Teacher	92,371.22	-
Yamaoka, Corey	Teacher	100,937.25	558.70
Yamaoka, Lisa Anne	Teacher	103,437.26	513.53
Young, Derin M.	Teacher	78,343.29	-
Young, Lisa A	Teacher	94,671.85	-
Zahir, Suzanna	Teacher	97,344.33	10,360.43
Zander, Deanna Lynne	Teacher	89,804.75	741.44
Zelisko, Anna-Lynn	Teacher	90,492.16	80.54
Zettergreen, Brittany	Teacher	83,148.82	220.00
Zirnhelt, Allison D	Teacher	88,575.78	408.79
Zryd, Sally C	Principal	\$ 135,714.86	\$ 629.69
<b>Total of Employees Whose Remuneration Exceeds \$75,000</b>		<b>\$ 82,777,405.58</b>	<b>\$ 501,720.85</b>
<b>Total of Employees Whose Remuneration Is Less Than \$75,000</b>		<b>\$ 54,620,135.04</b>	<b>\$ 385,523.70</b>
<b>Total Employee Remuneration Excluding Taxable Benefits</b>		<b>\$ 137,397,540.62</b>	<b>\$ 887,244.55</b>
<b>Employer Portion of CPP/EI</b>		<b>\$ 7,659,455.88</b>	

\* 100% Reimbursed by Kamloops-Thompson Teachers Association

\*\* 100% Reimbursed by School District 73 Business Company

\*\*\* District Principal of International Student Program

\*\*\*\* Retired during the year ending June 30, 2022

**School District No. 73 (Kamloops-Thompson)**  
**Statement of Financial Information**  
**Fiscal Year Ended June 30, 2022**

**Trustee Remuneration and Expense Reimbursement**

<b>Name</b>		<b>Remuneration</b>	<b>Expenses</b>
Grieve, Heather	<i>Chair (November 1, 2021 to June 30, 2022)</i>	\$ 26,134.34	\$ 2,446.43
Jules, Diane		23,984.04	2,612.34
Karpuk, Kathleen		23,984.04	3,157.00
Kershaw, Rhonda	<i>Chair (July 1, 2021 to October 31, 2021)</i>	25,174.66	5,210.55
McKelvey, Cara		23,984.04	4,527.30
O'Fee, John H.		23,984.04	2,767.83
Sim, Shelley		23,984.04	5,894.62
Small, Joseph Percy		23,984.04	348.68
Wade, Meghan S	<i>Vice Chair (July 1, 2021 to June 30, 2022)</i>	25,605.00	887.98
		\$ 220,818.24	\$ 27,852.73

**School District  
Statement of Financial Information (SOFI)  
School District No. 73 (Kamloops-Thompson)  
Fiscal Year Ended June 30, 2022**

**Statement of Severance Agreements**

There were no severance agreements made between School District No.73 (Kamloops-Thompson) and its non-unionized employees during fiscal year 2021-2022.

Prepared as required by *Financial Information Regulation*, Schedule 1, subsection 6(7)



**School District No. 73 (Kamloops-Thompson)**  
**Statement of Financial Information**  
**Fiscal Year Ended June 30, 2022**

**Amounts over \$25,000 Paid to Suppliers**

<b>Supplier</b>	<b>Reported:</b>
A&T Project Developments Ltd.	235,183.56
Adams Lake Indian Band	103,770.20
Advanced Electrical Systems Ltd.	110,659.50
Allmar Inc.	222,783.62
Alpha Roofing & Sheet Metal 2016 Ltd.	614,565.00
Amazon	220,987.49
Andrew Sheret Ltd.	29,181.37
Apple Canada Inc-Remit	41,299.41
Arcona Roofing & Sheet Metal	540,883.27
Aspect Film Works	80,028.15
Avshop.Ca	89,265.97
BA Dawson Blacktop Ltd.	179,695.16
Baragar Enterprises Ltd.	88,752.30
BC Hydro & Power Authority	1,477,276.41
BC Fasteners & Tools Ltd.	39,520.60
BC School Trustee Association	62,087.89
BDO Dunwoody LLP, C.A.	26,403.81
Best Buy Canada Ltd.	30,814.81
BFL Canada Risk And Insurance	129,593.00
Boyd Dunn Construction	70,266.00
Boys And Girls' Club Of Kamloops	29,366.25
Bridgeport The Floor Store Ltd.	477,075.04
Caliber Sport Systems	60,149.25
Canadian Restaurant Supply Ltd.	25,196.19
Canuel Caterers	273,889.92
Cat Rental Store	47,641.59
CDW Canada Inc.	176,507.20
Chicoine, Louise	26,670.00
Chris Rose Therapy Centre	249,152.30
Clare, Fiona	33,555.30
Co-Operators Life	53,211.40
Columbia Manufacturing Co Ltd.	40,260.64
Communithek Inc.	47,284.16
Connolly, Claudia	26,670.00
Corporate Express Canada Inc.	121,819.13
Costco Wholesale Canada	162,445.17
CPI	31,683.56
Dafco Filtration Group	109,243.94
Dawson Construction Ltd.	60,807.08
Dawson International Truck Centre	78,754.19
Dawson Wallace Construction Ltd.	10,088,576.67
Dearborn Ford	57,276.88
Delta Irrigation Ltd.	55,471.19
Denbow	32,253.27
Desjardins Financial Security	209,375.59
Discovery Canada ULC	49,770.35
District Of Clearwater	70,291.82
EB Horsman & Son	167,091.13
Educan Institutional Furniture	125,002.20
Eecol Electric (Sask) Inc.	111,701.93
Elco Systems Inc.	263,167.23
Employers Health Tax	2,551,623.40
Falcon Engineering Ltd.	35,798.43

**School District No. 73 (Kamloops-Thompson)**  
**Statement of Financial Information**  
**Fiscal Year Ended June 30, 2022**

**Amounts over \$25,000 Paid to Suppliers**

<b>Supplier</b>	<b>Reported:</b>
Fastenal Canada - Remit	31,884.40
Faubert, Leslee	134,870.00
Feller, Glenda	33,934.50
Fleet Brake Parts And Service	25,099.28
Focus Communications	25,490.85
Focused Education Resources	77,075.84
Follett School Solutions, LLC	120,124.10
Fort Modular Inc.	693,743.32
FortisBC - Natural Gas	1,019,015.86
Freeport Construction Management	1,331,073.73
Fs.Com	25,162.00
Gartner Canada Co.	54,075.00
Gibbons, Joanne	29,085.00
Gilbert Supply Co Ltd.	28,518.06
Greenbarn Potters Supply Ltd.	38,411.09
Guard.Me International Insurance	104,536.15
Guillevin International Co.	72,958.92
Habitat Systems Incorporated	156,750.44
Hardwoods Specialty Products Ltd.	58,811.59
Harris & Company	30,523.30
Herndier, Erica	36,859.57
Home Depot	32,248.88
Homewood Health Inc.	41,564.71
Houle Electric	229,557.12
Howell Electric Ltd.	54,337.51
ICS Clean Supplies Ltd.	472,277.68
Idesign Solutions	44,102.91
Insight Support Services Inc.	1,071,930.00
Interior Community Services	79,627.36
Interior Plumbing & Heating	368,281.46
International Baccalaureate	36,116.93
Intrado Canada Inc.	43,826.72
IRC Building Sciences Group BC	159,260.08
Kal Tire	58,001.50
Kamloops Thompson Principals and Vice Principals Association	208,816.46
Kamloops Aboriginal Friendship	88,846.82
Kamloops Community Y	38,139.45
Kamloops Computer Centre	630,153.08
Kamloops Electric Motor Sales	26,213.58
Kamloops Foodbank & Outreach	32,000.00
Kamloops Paint & Window	126,462.73
Kamloops Thompson Teachers Association	405,605.51
Kamloops, City Of	1,333,876.49
Kev Software Inc.	119,885.68
KMS Tools And Equipment Ltd.	153,966.57
Konica Minolta Business Solutions	74,166.35
Marsh Canada Limited	32,086.00
Merlin Integrated Solutions Inc.	41,678.56
Metro Reload	26,951.24
Michelin North America (Remit)	53,703.85
Mike's Welding	36,984.17
Mills Basics	153,085.51
Morelli Chertkow Barristers	54,874.12

**School District No. 73 (Kamloops-Thompson)**  
**Statement of Financial Information**  
**Fiscal Year Ended June 30, 2022**

**Amounts over \$25,000 Paid to Suppliers**

<b>Supplier</b>	<b>Reported:</b>
Mufford, Edna	40,801.40
Municipal Pension Plan	2,965,278.37
MyBudgetFile Inc.	29,400.00
Natural Pod	82,518.53
Nelson Education	127,068.75
Nexbuild	252,778.27
Ok Tire Kamloops Commercial	40,863.25
On Call Service Center	28,834.44
On Side Restoration	54,220.14
Pacific Blue Cross	1,540,109.14
Pacific Coast Heavy Truck Grp	29,174.89
PCG Canada Ulc	73,108.00
Pearson Canada Assessment Inc.	26,141.55
Pearson Education Canada	42,848.98
PEBT In Trust	1,111,552.22
Peterbilt Trucks Pacific Inc.	29,382.98
Phoenix Centre	45,628.30
Picket Fence Graphics	29,278.84
Powerschool Canada Ulc	168,632.99
Premium Truck & Trailer Inc.	48,300.85
Prestige Monitoring Station In	43,041.60
PSL Partition Systems Ltd.	33,348.00
Quality Classrooms	33,787.03
Receiver General For Canada	7,659,455.88
Red Tag Fitness	27,424.82
Richelieu Hardware Ltd.	33,901.00
Rick Kurzac Building Materials	32,300.54
Ricoh Canada Inc.	25,123.82
Rite-Way Fencing Inc.	43,631.13
Riverside Energy Systems	47,627.81
Rjames Management Group Ltd.	62,089.12
Robinson Masonry Ltd.	84,105.00
Robinson Supply	110,578.62
Robotix Education	37,060.79
Rocky Point Engineering Ltd.	133,174.13
Ronik Security Patrols	112,163.37
Sacdalan, Leonora	35,287.00
Sagebrush Environmental Sysinc	40,489.87
Schoen, Robert	77,052.32
Scholastic Canada Ltd.	38,909.67
School Specialty Canada	48,442.57
Schoolhouse Products Inc.	327,310.61
SD73 Business Company	142,417.24
Shanahans LP DbA Accesssmt Hol	66,456.88
Sign Cellar, The	26,163.76
Simpco First Nation	29,037.34
Sinclair Supply Ltd.	34,962.84
Smith, Monique Gray	32,358.16
Softchoice Lp	30,925.07
Source Office Furnishings	113,974.46
Sportfactor Inc.	111,093.28
SSA Quantity Surveyors Ltd.	29,457.82
Staples	301,244.65

**School District No. 73 (Kamloops-Thompson)**  
**Statement of Financial Information**  
**Fiscal Year Ended June 30, 2022**

**Amounts over \$25,000 Paid to Suppliers**

<b>Supplier</b>	<b>Reported:</b>
Staples Professional Inc.	385,251.25
Station One Architects	1,327,295.47
Sun Peaks Municipality	111,620.37
Sun Peaks Resort LLP	30,295.91
Suncor Energy Products Partner	1,166,642.90
Sunlife Assurance Co Of Canada	46,145.00
Super Save Enterprises Ltd.	373,648.18
Synergy Products Inc.	26,678.40
Tapestry Music	57,581.01
Teachers Pension Plan	11,334,313.04
Telford Geotechnical	29,409.72
Telus Communications (BC) Inc.	284,808.11
Telus Custom Security Systems	41,884.00
Texthelp	57,876.15
The Learning Bar	34,455.75
Thompson Nicola Family Resource Society	84,182.59
Thompson Rivers University	416,100.53
Thompson Valley Roofing Ltd.	353,976.01
Tk'emlups te Secwepemc	146,790.67
Toshiba Tec	66,726.10
Tribal Spirit Music	45,400.00
Trotec Laser Canada	34,669.03
True Consulting Group	114,513.08
Twin River Plumbing & Heating	472,131.56
United Library Services	100,513.47
Vancouver Kidsbooks	51,223.92
Vancouver Public Education All	346,050.00
Viking Alexander Metal Product	36,043.84
VWR International Co	60,120.42
Waste Connections Of Canada In	40,095.37
Wesco Distribution Canada Inc.	104,025.97
Western Campus Resources	37,039.66
Western Canada Ic Bus Inc.	316,526.56
Westerra Equipment LP	33,712.17
Westlab	49,959.14
Westvac Industrial Ltd.	67,522.66
Westway Plumbing & Heating (20	794,111.86
Whispering Pines/Clinton Indian Band	39,184.50
Williams Recognition Ltd.	31,851.29
WK Contracting Ltd.	207,130.88
Wolseley Mechanical Group	176,562.25
Wood Wyant Inc.-Remit	178,315.58
WorksafeBC	1,225,184.46
Zonar Systems	84,719.19
Suppliers Paid Less Than \$25,000	6,759,755.50
<b>Grand Total</b>	<b>\$ 75,890,922.40</b>

**Statement of Financial Information (SOFI)**  
**School District No. 73 (Kamloops-Thompson)**  
**Fiscal Year Ended June 30, 2022**

**Reconciliation of Payments (SOFI) to Audited Financial Statements**

The differences between the combined totals for the Schedule of Remuneration and Expenses and the Schedule of Payments made for the Provision of Goods and Services contained within the Statement of Financial Information report and the districts Audited Financial statements – specifically Statement 2 – Statement of Revenue and Expense, are as indicated below in the Explanation of Variance.

Explanation of Variance – the SOFI schedules differ from the audited financial statements for the following reasons:

- The Schedule of Remuneration and Expenses is prepared on a cash basis and salary and benefits in the Financial Statements are on an accrual basis.
- The schedule of Payments for Goods and Services is prepared on a cash basis and expenditures in the Financial Statements are on an accrual basis.
- Payments to suppliers include 68% Goods and Services Tax on expenditures recorded in the Financial Statements and the financial statement entries are net of the G.S.T. rebates.
- The Schedule of Payments of Goods and Services includes payments made on behalf of third parties such as Parent Advisory Councils (PAC's). The third party recoveries of expenses from PAC's and school fundraising activities may not all be adjusted for in the schedules.
- Payments to benefit suppliers include taxable benefit amounts shown as remuneration on the Schedule of Remuneration and Expenses. Also, travel expenditures paid directly to suppliers may be duplicated in the employee expenses category.
- Other miscellaneous cost recoveries may not have been deducted from the payment schedules.

Prepared as required by *Financial Information Act*, RSBC 1996 Chapter 140