



Ministry of Education

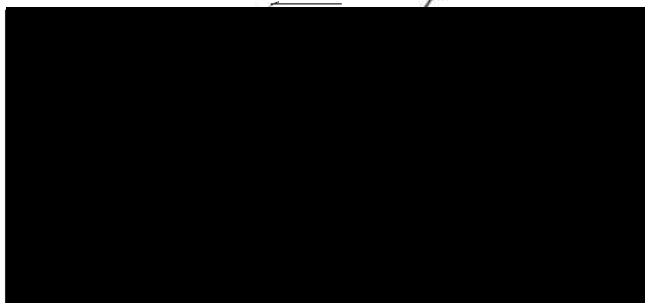
# SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

SCHOOL DISTRICT NUMBER <b>73</b>	NAME OF SCHOOL DISTRICT <b>Kamloops-Thompson</b>	YEAR <b>2023</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</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, 2023 for School District No. 73 as required under Section 2 of the Financial Information Act.



	DATE SIGNED <b>September 25, 2023</b>
	DATE SIGNED <b>September 25, 2023</b>
	DATE SIGNED <b>September 25, 2023</b>

**School District  
Statement of Financial Information (SOFI)  
School District No. 73 (Kamloops-Thompson)  
Fiscal Year Ended June 30, 2023**

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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:
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**School District  
Statement of Financial Information (SOFI)  
School District No. 73 (Kamloops-Thompson)  
Fiscal Year Ended June 30, 2023**

**Financial Information Act – Submission Checklist**

		<b><i>Due Date</i></b>
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, 2023**

**Management Report**

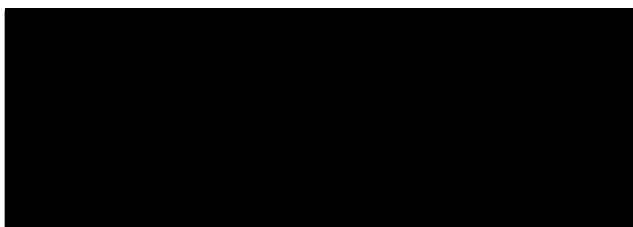
The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with Canadian generally accepted accounting principles and the integrity and objectivity of these statements are management's responsibility.

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



Trina Cassidy, CPA, CMA, CFO/Secretary-Treasurer  
Date: September 25, 2023

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



**SCHOOL DISTRICT NO. 73 (Kamloops-Thompson)**

1383 - 9th Avenue, Kamloops, BC V2C 3X7 | Tel: 250-374-0679 | Fax: 250-372-1183 | [www.sd73.bc.ca](http://www.sd73.bc.ca)

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Audited Financial  
Statements

June 30, 2023

Audited Financial Statements of

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

And Independent Auditors' Report thereon

June 30, 2023

# School District No. 73 (Kamloops-Thompson)

June 30, 2023

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# School District No. 73 (Kamloops-Thompson)

## MANAGEMENT REPORT

Version: 3199-2454-9471

### 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.

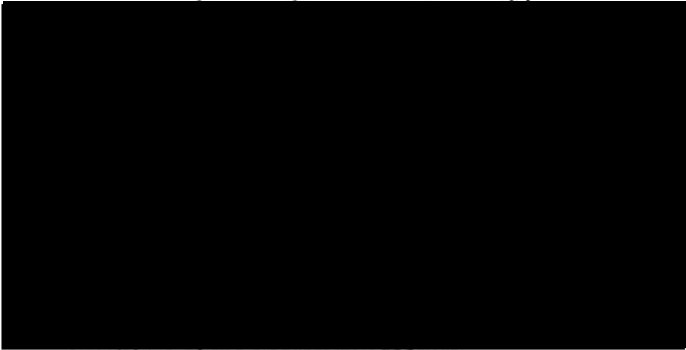
The preparation of financial statements necessarily involves the use of estimates based on management's judgment particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

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)



2023-09-11

Date Signed

2023-09-11

Date Signed

2023-09-11

Date Signed

Signature of the Secretary Treasurer





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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, 2023, Statements of Operations, Change in Net Debt and Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the District as at June 30, 2023, 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 11, 2023

# School District No. 73 (Kamloops-Thompson)

## Statement of Financial Position

As at June 30, 2023

	2023 Actual	2022 Actual (Restated - Note 27)
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	34,223,997	39,417,675
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	1,870,500	2,640,578
Due from Province - Other		345,756
Due from First Nations	1,231,095	446,014
Other (Note 3)	1,741,254	1,161,659
Investments in Government Business Enterprises (Note 6)	2,232,972	2,194,250
Portfolio Investments (Note 5)	27,139	27,139
<b>Total Financial Assets</b>	<b>41,326,957</b>	<b>46,233,071</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities		
Due to Province - Ministry of Education and Child Care	2,120	
Other (Note 7)	18,334,604	16,233,054
Unearned Revenue (Note 8)	3,740,004	3,559,879
Deferred Revenue (Note 9)	6,604,344	6,271,820
Deferred Capital Revenue (Note 10)	90,378,036	77,373,505
Employee Future Benefits (Note 11)	6,133,228	5,905,726
Asset Retirement Obligation (Note 26)	8,270,391	8,369,730
Other Liabilities	190,096	143,055
<b>Total Liabilities</b>	<b>133,652,823</b>	<b>117,856,769</b>
<b>Net Debt</b>	<b>(92,325,866)</b>	<b>(71,623,698)</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Note 4)	119,404,944	101,885,547
Restricted Assets (Endowments) (Note 22)	150,125	150,125
Prepaid Expenses	468,270	414,132
Supplies Inventory	686,282	582,188
<b>Total Non-Financial Assets</b>	<b>120,709,621</b>	<b>103,031,992</b>
<b>Accumulated Surplus (Deficit)</b>	<b>28,383,755</b>	<b>31,408,294</b>
<b>Contingent Liabilities (Note 19)</b>		



Signature of the Secretary/Treasurer

2023-09-11

Date Signed

2023-09-11

Date Signed

2023-09-11

Date Signed

# School District No. 73 (Kamloops-Thompson)

Statement 2

Statement of Operations  
Year Ended June 30, 2023

	2023 Budget (Note 18)	2023 Actual	2022 Actual (Restated - Note 27)
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	196,262,053	<b>197,006,366</b>	183,670,917
Other	55,440	<b>248,194</b>	368,897
Tuition	4,956,850	<b>5,120,472</b>	5,005,065
Other Revenue	9,746,829	<b>9,464,898</b>	8,215,968
Rentals and Leases	53,365	<b>154,263</b>	129,017
Investment Income	610,500	<b>1,076,247</b>	284,764
Income (Loss) from Investments in Government Business Enterprises	121,875	<b>38,722</b>	(82,848)
Amortization of Deferred Capital Revenue	4,074,617	<b>4,030,897</b>	3,623,811
<b>Total Revenue</b>	<u>215,881,529</u>	<u><b>217,140,059</b></u>	<u>201,215,591</u>
<b>Expenses (Note 23)</b>			
Instruction	175,607,253	<b>172,391,047</b>	158,715,173
District Administration	6,354,853	<b>6,397,803</b>	5,637,830
Operations and Maintenance	33,585,163	<b>35,241,155</b>	32,557,315
Transportation and Housing	6,496,120	<b>6,134,593</b>	5,555,705
<b>Total Expense</b>	<u>222,043,389</u>	<u><b>220,164,598</b></u>	<u>202,466,023</u>
<b>Surplus (Deficit) for the year</b>	<u>(6,161,860)</u>	<u><b>(3,024,539)</b></u>	<u>(1,250,432)</u>
<b>Accumulated Surplus (Deficit) from Operations, beginning of year</b>		<b>31,408,294</b>	32,658,726
<b>Accumulated Surplus (Deficit) from Operations, end of year</b>		<u><b>28,383,755</b></u>	<u>31,408,294</u>

# School District No. 73 (Kamloops-Thompson)

## Statement of Changes in Net Debt

Year Ended June 30, 2023

	2023 Budget (Note 18) \$	2023 Actual \$	2022 Actual (Restated - Note 27) \$
<b>Surplus (Deficit) for the year</b>	(6,161,860)	(3,024,539)	(1,250,432)
<b>Effect of change in Tangible Capital Assets</b>			
Acquisition of Tangible Capital Assets	(26,815,962)	(24,144,995)	(21,457,202)
Amortization of Tangible Capital Assets	6,652,125	6,625,598	6,148,642
<b>Total Effect of change in Tangible Capital Assets</b>	(20,163,837)	(17,519,397)	(15,308,560)
Acquisition of Prepaid Expenses		(54,138)	
Use of Prepaid Expenses			14,167
Acquisition of Supplies Inventory		(104,094)	
Use of Supplies Inventory			1,008
<b>Total Effect of change in Other Non-Financial Assets</b>	-	(158,232)	15,175
<b>(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)</b>	(26,325,697)	(20,702,168)	(16,543,817)
<b>Net Remeasurement Gains (Losses)</b>			
<b>(Increase) Decrease in Net Debt</b>		(20,702,168)	(16,543,817)
<b>Net Debt, beginning of year</b>		(71,623,698)	(55,079,881)
<b>Net Debt, end of year</b>		(92,325,866)	(71,623,698)

# School District No. 73 (Kamloops-Thompson)

Statement 5

Statement of Cash Flows

Year Ended June 30, 2023

	2023 Actual	2022 Actual
		(Restated - Note 27)
	\$	\$
<b>Operating Transactions</b>		
Surplus (Deficit) for the year	(3,024,539)	(1,250,432)
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(248,842)	(405,880)
Supplies Inventories	(104,094)	1,008
Prepaid Expenses	(54,138)	14,167
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	2,103,670	(926,616)
Unearned Revenue	180,125	452,442
Deferred Revenue	332,524	1,044,007
Employee Future Benefits	227,502	176,758
Other Liabilities	47,041	(150,763)
Amortization of Tangible Capital Assets	6,625,598	6,148,642
Amortization of Deferred Capital Revenue	(4,030,897)	(3,623,811)
Recognition of Deferred Capital Revenue Spent on Sites	(275,000)	
Capital Grants Spent on Building Maintenance/Roofing Projects	(3,004,000)	(3,113,429)
Decrease in Asset Retirement Obligation	(99,339)	
<b>Total Operating Transactions</b>	<u>(1,324,389)</u>	<u>(1,633,907)</u>
<b>Capital Transactions</b>		
Tangible Capital Assets Purchased	(7,658,715)	(5,685,823)
Tangible Capital Assets -WIP Purchased	(16,486,280)	(15,771,379)
<b>Total Capital Transactions</b>	<u>(24,144,995)</u>	<u>(21,457,202)</u>
<b>Financing Transactions</b>		
Capital Revenue Received	20,314,428	23,599,988
<b>Total Financing Transactions</b>	<u>20,314,428</u>	<u>23,599,988</u>
<b>Investing Transactions</b>		
Decrease (Increase) in Investments in Government Business Enterprises	(38,722)	82,848
<b>Total Investing Transactions</b>	<u>(38,722)</u>	<u>82,848</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<u>(5,193,678)</u>	<u>591,727</u>
<b>Cash and Cash Equivalents, beginning of year</b>	<u>39,417,675</u>	<u>38,825,948</u>
<b>Cash and Cash Equivalents, end of year</b>	<u>34,223,997</u>	<u>39,417,675</u>
<b>Cash and Cash Equivalents, end of year, is made up of:</b>		
Cash	<u>34,223,997</u>	<u>39,417,675</u>
	<u>34,223,997</u>	<u>39,417,675</u>

# School District No. 73 (Kamloops-Thompson)

## Notes to the Financial Statements

June 30, 2023

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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.

### **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(n).

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(n), 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, 2023 increase in annual surplus by \$13,004,531 (June 30, 2022 - increase by \$16,862,748).
- June 30, 2023 - increase in accumulated surplus and decrease in deferred contributions by \$90,378,035 (2022 - \$77,373,505).

# School District No. 73 (Kamloops-Thompson)

## Notes to the Financial Statements

June 30, 2023

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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.

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.



# School District No. 73 (Kamloops-Thompson)

## Notes to the Financial Statements

June 30, 2023

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### ***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(n).

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.

# School District No. 73 (Kamloops-Thompson)

## Notes to the Financial Statements

June 30, 2023

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### ***i) Asset Retirement Obligations***

Liabilities are recognized when, as at the financial reporting date:

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

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

### ***j) 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

# School District No. 73 (Kamloops-Thompson)

## Notes to the Financial Statements

June 30, 2023

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### ***k) Prepaid Expenses***

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

### ***l) Supplies Inventory***

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

### ***m) 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 22 – Interfund Transfers).

### ***n) 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, 2023

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### ***o) 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.

### ***p) 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, 2023.

### ***q) 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.

# School District No. 73 (Kamloops-Thompson)

## Notes to the Financial Statements

June 30, 2023

### ***r) 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.

### ***s) 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.

### ***t) Asset Retirement Obligations***

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 Statement of Operations.

### **Note 3            ACCOUNTS RECEIVABLE - OTHER**

	<u>2023</u>	<u>2022</u>
Other	\$1,755,488	\$1,170,122
Allowance for Doubtful Accounts	(14,234)	(8,463)
	<u>\$1,741,254</u>	<u>\$1,161,659</u>

# School District No. 73 (Kamloops-Thompson)

## Notes to the Financial Statements

June 30, 2023

**Note 4 TANGIBLE CAPITAL ASSETS**

Cost	Balance at June 30, 2022	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2023
Sites	\$11,105,862	\$275,000	\$-	\$-	\$11,380,862
Buildings	187,450,331	5,908,377	-	15,198,745	208,557,453
Furniture & Equipment	15,281,921	1,076,338	779,832	-	15,578,427
Vehicles	11,637,891	1,075,247	1,339,731	-	11,373,407
Software	486,993	2,195	138,964	-	350,224
Computer Hardware	3,190,259	609,093	352,597	-	3,446,755
<b>Total</b>	<b>\$229,153,257</b>	<b>\$8,946,250</b>	<b>\$2,611,124</b>	<b>\$15,198,745</b>	<b>\$250,687,128</b>

Amortization	Balance at June 30, 2022	Additions	Disposals	Balance at June 30, 2023
Sites	\$-	\$-	\$-	\$-
Buildings	112,176,857	3,184,593	-	115,361,450
Furniture & Equipment	7,391,964	1,543,017	779,832	8,155,149
Vehicles	6,080,874	1,150,565	1,339,731	5,891,708
Software	257,076	83,722	138,964	201,834
Computer Hardware	1,360,939	663,701	352,597	1,672,043
<b>Total</b>	<b>\$127,267,710</b>	<b>\$6,625,598</b>	<b>\$2,611,124</b>	<b>\$131,282,184</b>

Cost	Balance at June 30, 2021	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2022
Sites	\$11,105,862	\$-	\$-	\$-	\$11,105,862
Buildings	159,923,479	11,755,473	-	15,771,379	187,450,331
Furniture & Equipment	14,714,174	961,913	394,166	-	15,281,921
Vehicles	12,079,037	585,850	1,026,996	-	11,637,891
Software	396,721	110,838	20,566	-	486,993
Computer Hardware	3,007,847	641,479	459,067	-	3,190,259
<b>Total</b>	<b>\$201,227,120</b>	<b>\$14,055,553</b>	<b>\$1,900,795</b>	<b>\$15,771,379</b>	<b>\$229,153,257</b>

Amortization	Balance at June 30, 2021 (Restated - Note 27)	Additions	Disposals	Balance at June 30, 2022 (Restated - Note 27)
Buildings	101,058,953	11,117,904	-	112,176,857
Furniture & Equipment	6,286,325	1,499,805	394,166	7,391,964
Vehicles	5,922,024	1,185,846	1,026,996	6,080,874
Software	189,270	88,372	20,566	257,076
Computer Hardware	1,200,195	619,811	459,067	1,360,939
<b>Total</b>	<b>\$114,656,767</b>	<b>\$14,511,738</b>	<b>\$1,900,795</b>	<b>\$127,267,710</b>

	June 30, 2023	June 30, 2022 (Restated - Note 27)
Sites	\$11,380,862	\$11,105,862
Buildings	93,196,003	75,273,474
Furniture & Equipment	7,423,278	7,889,957
Vehicles	5,481,699	5,557,017
Software	148,390	229,917
Computer Hardware	1,774,712	1,829,320
<b>Total</b>	<b>\$119,404,944</b>	<b>\$101,885,547</b>

School District No. 73 (Kamloops-Thompson)

Notes to the Financial Statements

June 30, 2023

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Note 5 PORTFOLIO INVESTMENTS

	<u>June 30, 2023</u>	<u>June 30, 2022</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 21 - Endowment Funds).

# School District No. 73 (Kamloops-Thompson)

## Notes to the Financial Statements

June 30, 2023

**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, 2023, is as follows:

<b>Balance Sheet</b>	<b>June 30, 2023</b>	<b>June 30, 2022</b>
<b>Current Assets</b>		
Cash	2,467,727	2,076,688
Accounts receivable	115,098	240,539
Due from Virtual School Society	2,000	2,000
	2,584,825	2,319,227
Equipment	18,368	25,751
<b>Total assets</b>	<b>2,603,193</b>	<b>2,344,978</b>
<b>Current Liabilities</b>		
Accounts payable	70,522	37,271
Deferred revenue	253,845	40,783
Due to Shareholder	45,851	72,673
	370,218	150,727
<b>Shareholder's Equity</b>		
Share capital	1	1
Contributed surplus	370,101	370,101
Retained earnings	1,862,870	1,824,148
	2,232,972	2,194,250
<b>Total Liabilities and Shareholder's Equity</b>	<b>2,603,190</b>	<b>2,344,977</b>

<b>Statement of Operations</b>	<b>June 30, 2023</b>	<b>June 30, 2022</b>
Revenue	640,063	1,113,806
Expenses	601,341	991,654
Income (loss) from Operations	38,722	122,152
Retained earnings, beginning of the year	1,824,148	1,906,996
Net Income for Year	38,722	122,152
Dividends	-	(205,000)
	38,722	(82,848)
Retained earnings, end of the year	1,862,870	1,824,148



# School District No. 73 (Kamloops-Thompson)

## Notes to the Financial Statements

June 30, 2023

### 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, 2023, the School District charged SD73BC a management fee of \$32,003 (2022 - \$56,855) in respect of administrative support provided to SD73BC.

### Note 7 ACCOUNTS PAYABLE - OTHER

	<u>2023</u>	<u>2022</u>
Trade payables	\$4,223,961	\$4,434,706
Salary and benefits payable	9,615,026	7,435,992
Accrued vacations payable	2,653,251	2,573,158
Due to SD73BC	1,842,366	1,789,198
	<u>\$18,334,604</u>	<u>\$16,233,054</u>

### Note 8 UNEARNED REVENUE

	<u>2023</u>	<u>2022</u>
Balance, beginning of the year	\$3,559,879	\$3,107,437
Changes for the year		
Increase:		
Tuition fees	5,300,597	3,837,866
Decrease:		
Tuition fees	5,120,472	3,385,424
Net change for the year	180,125	452,442
Balance, end of the year	<u>\$3,740,004</u>	<u>\$3,559,879</u>

# School District No. 73 (Kamloops-Thompson)

## Notes to the Financial Statements

June 30, 2023

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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, 2023

**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, 2023	June 30, 2022
<b>Reconciliation of Accrued Benefit Obligation</b>		
Accrued Benefit Obligation - April 1	5,073,082	5,588,542
Service Cost	443,944	473,774
Interest Cost	173,197	146,604
Benefit Payments - April 1 to March 31 - VESTED	(341,919)	(428,127)
Benefit Payments - April 1 to March 31 - NON-VESTED	(84,864)	(103,927)
Actuarial (Gain) Loss	(62,040)	(603,784)
Accrued Benefit Obligation - March 31	5,201,400	5,073,082
<b>Change in Plan Assets</b>		
Employer Contributions - April 1 to March 31	426,783	532,054
Benefit Payments - April 1 to March 31	(426,783)	(532,054)
	-	-
<b>Reconciliation of Funded Status as End of Fiscal Year</b>		
Accrued Benefit Obligation - March 31	(5,201,400)	(5,073,082)
Funded Status - Surplus (Deficit)	(5,201,400)	(5,073,082)
Employer Contributions After Measurement Date - April 1 to June 30 - Vested	85,570	87,156
Benefit Expense After Measurement Date - April 1 to June 30	(161,422)	(154,285)
Unamortized Net Actuarial (Gain)/Loss	(855,976)	(765,515)
Accrued Benefit (Liability) Asset - June 30	(6,133,228)	(5,905,726)
<b>Components of Net Benefit Expense</b>		
Service Cost - July 1 to March 31	332,958	355,330
Service Cost - April 1 to June 30	106,814	110,986
Interest Cost - July 1 to March 31	129,898	109,953
Interest Cost - April 1 to June 30	54,608	43,299
Amortization of Net Actuarial (Gain)/Loss	28,421	110,022
Net Benefit Expense (Income)	652,699	729,590
<b>Reconciliation of Change in Accrued Benefit Liability (Asset)</b>		
Accrued Benefit Liability (Asset) - July 1	5,905,726	5,728,968
Net Expense for Fiscal Year	652,699	729,590
Employer Contributions - July 1 to March 31	(339,627)	(465,676)
Employer Contributions - April 1 to June 30	(85,570)	(87,156)
Accrued Benefit Liability (Asset) - June 30	6,133,228	5,905,726

# School District No. 73 (Kamloops-Thompson)

## Notes to the Financial Statements

June 30, 2023

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### Note 11 EMPLOYEE FUTURE BENEFITS (Continued)

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

<b>Assumptions:</b>	<b>2023</b>	<b>2022</b>
Discount Rate - April 1	3.25%	2.50%
Discount Rate - March 31	4.00%	3.25%
Long Term Salary Growth - April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth - March 31	3.50% + seniority	2.50% + seniority
EARSL - March 31	10.5	10.5

### 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 are based on a formula. As at December 31, 2022, the Teachers' Pension Plan has about 51,000 active members and approximately 41,000 retired members. As of December 31, 2022, the Municipal Pension Plan has about 240,000 active members, including 30,000 from school districts.

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

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

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2021, indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis.

The School District No. 73 (Kamloops-Thompson) paid \$15,265,346 (2022 - \$ 14,299,591) for employer contributions to these plans in the year ended June 30, 2023.

The next valuation for the Teachers' Pension Plan will be as at December 31, 2023. The next valuation for the Municipal Pension Plan will be as at December 31, 2024, with results available in 2025.

# School District No. 73 (Kamloops-Thompson)

## Notes to the Financial Statements

June 30, 2023

**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, 2022	Increases	Decreases	Balance at June 30, 2023
<b>Internally Restricted Future School Years</b>				
Utility Fuel Budget	400,000	-	(400,000)	-
Strategic Plan Refresh	22,078	-	(5,478)	16,600
Future of Schools Project	66,900	-	(400)	66,500
Department Carry Forward	380,617	-	28,597	409,214
School Supply Carry Forward	1,903,148	-	(467,719)	1,435,429
General Reserve - COVID-19	-	-	-	-
Ministry of Education Holdback	-	-	-	-
School Evacuation Plan	-	-	-	-
Parkcrest Elementary Rebuild - District Portion	300,000	-	(300,000)	-
Staffing Pressures and Relief Costs	1,414,128	-	(1,414,128)	-
CUPE3500 - Job Evaluation	-	131,728	-	131,728
	4,486,871	131,728	(2,559,128)	2,059,471
<b>Internally Restricted - Funds with Constraints</b>				
SD73BC Management Fee	485,872	-	-	485,872
Aboriginal Education	1,583,108	-	(681,827)	901,281
AFG Other	80,906	-	(17,112)	63,794
	2,149,886	-	(698,939)	1,450,947
<b>Total Operating Reserve Balances</b>	<b>6,636,757</b>	<b>131,728</b>	<b>(3,258,067)</b>	<b>3,510,418</b>

# School District No. 73 (Kamloops-Thompson)

## Notes to the Financial Statements

June 30, 2023

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### 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 utility/fuel reserve previously allowed the District to budget for an average year as it relates to the consumption of utilities and fuel. The annual budget is set at the average price of a specific product or service. In years where volume or price exceed historical averages, over expenditures may be covered by utilizing this operating reserve. This reserve was fully utilized in the year as the District incurred greater than expected expenditures in all utilities due to the 2022-2023 winter being colder than the past several years, an unseasonably hot spring, and utility rate increases.

The BC Ministry of Education and Child Care require school boards to have multi-year district strategic plans. The District Strategic Plan 2022-2027 has been rewritten under the leadership of the Superintendent and was approved by the Board of Education on June 27, 2022. The balance remaining in this reserve is for the completion of this work.

The Capital Planning Reserve, formerly called the Future of Schools Project, while started in the 2021-2022 school year is directly related to the multi-year District Strategic Plan process to meet requirements of the Ministry of Education and Child Care and to ensure synergy between financial, capital, facilities and learning plans.

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.

# School District No. 73 (Kamloops-Thompson)

## Notes to the Financial Statements

June 30, 2023

### Note 13 OPERATING FUND BALANCE (Continued)

The Parkcrest Elementary Rebuild Reserve was set up to meet the District's \$300,000 obligation to the Ministry of Education and Childcare for rebuilding Parkcrest Elementary with a larger capacity to meet rising student enrolment. The District has fulfilled this obligation to the Ministry.

The Staffing Pressures and Relief Costs reserve was set up during the 2021-2022 school year when the District experienced greater than anticipated employee absenteeism across most classifications. The high levels of absenteeism continued to be seen in the 2022-2023 school year and the reserve was fully utilized in this school year.

During the year, the District received funds from BCPSEA for the purpose of reviewing Support Staff job description evaluations. As of June 30, the evaluation process is still in progress and the funds have not been used for their intended purpose.

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.

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

	Balance at June 30, 2022	Increases	Decreases	Balance at June 30, 2023
Ministry of Education	1,235,972	19,051,275	18,712,128	<b>1,575,119</b>
School Generated Funds	2,950,399	4,856,245	4,579,376	<b>3,227,268</b>
Other Special Purpose Funds	2,085,449	882,247	1,165,739	<b>1,801,957</b>
	<b>6,271,820</b>	<b>24,789,767</b>	<b>24,457,243</b>	<b>6,604,344</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, Student and Family Affordability Fund, Official Languages in Education Protocol (OLEP) French, Special Education Technology (SET) BC, Mental Health in Schools and the First Nation Student Transportation 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 School Generated Funds, Scholarships, Vancouver Foundation, and Contributor Restricted funds.

# School District No. 73 (Kamloops-Thompson)

## Notes to the Financial Statements

June 30, 2023

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

	Balance at June 30, 2022	Increases	Decreases	Balance at June 30, 2023
Local Capital Reserve	\$1,476,847	2,147,693	(2,777,617)	<b>\$846,923</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, 2022	Increases	Decreases	Balance at June 30, 2023
Other Provincial Capital Reserve	\$2,689,936	(378,363)	(2,902,432)	<b>\$165,867</b>

Other Provincial Capital is a capital reserve fund representing grants and contributions received for specific programs from provincial Ministries. This fund includes funding from the Ministry of Jobs, Tourism and Skills Training (JTST), the Ministry of Children and Family Development (MCFD), the Ministry of Education and Child Care (MECC) and Skilled Trades BC (STBC) (previously the Industry Trades Authority (ITA)).

Ministry of Jobs, Tourism and Skills Training (JTST) and Skilled Trades BC combined efforts to create a joint venture called Youth Trades Capital Equipment Program (YTCEP) which enables schools to purchase trades training equipment needed to support the delivery of one of the STBC's Youth Trades Programs. JTST requested the Ministry of Education and Child Care assist by acting as the administrator of the YTCEP. Upon approval, funds were provided to school districts directly by STBC.

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 \$120,308 (2022 - \$534,256).

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 \$219,905 (2022 - \$nil).

**Note 17 RELATED PARTY TRANSACTIONS**

The School District, as a Government Reporting Entity, is related 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.



# School District No. 73 (Kamloops-Thompson)

## Notes to the Financial Statements

June 30, 2023

**Note 18      BUDGET FIGURES**

Budget figures used in these financial statements were approved by the Board through the adoption of an amended annual budget on February 27, 2023. 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	\$183,822,670	\$12,439,383	\$196,262,053
Other Grants	55,440	-	55,440
Tuition	4,407,500	549,350	4,956,850
Other Revenue	8,322,667	1,424,162	9,746,829
Rental and Lease	50,000	3,365	53,365
Investment Income	275,500	335,000	610,500
Income from Government Business Enterprise	250,000	(128,125)	121,875
Amortization of Deferred Capital Revenue	3,763,415	311,202	4,074,617
	200,947,192	14,934,337	215,881,529
<b>Expenses</b>			
Instruction	158,654,278	16,952,975	175,607,253
District Administration	6,306,968	47,885	6,354,853
Operation and Maintenance	32,239,145	1,346,018	33,585,163
Transportation and Housing	6,187,181	308,939	6,496,120
	203,387,572	18,655,817	222,043,389
<b>Net Revenue (Expenses)</b>	(2,440,380)	3,721,480	(6,161,860)
<b>Budget allocation (retirement) of surplus</b>	-	3,716,227	3,716,227
<b>Budgeted deficit for the year</b>	\$(2,440,380)	\$7,437,707	\$(2,445,633)

**Note 19      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, 2023, 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, 2023

**Note 20            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 21            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, 2022	Additions	Disposals	June 30, 2023
<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 22            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, 2023 - \$2,050,400 was transferred from the Operating Fund to the Capital Fund (2022 - \$1,804,562).

**Note 23            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, 2023	June 30, 2022 (restated - Note 27)
<b>Expense:</b>		
Salaries and Benefits	\$179,965,640	\$166,224,527
Services and Supplies	33,573,360	30,092,854
Amortization	6,625,598	6,148,642
	<b>\$220,164,598</b>	<b>\$202,466,023</b>

# School District No. 73 (Kamloops-Thompson)

## Notes to the Financial Statements

June 30, 2023

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### Note 24 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, 2023

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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 25 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, 2023 and June 30, 2022, the facility was unused.

### **Note 26 ASSET RETIREMENT OBLIGATION**

Legal liabilities exist for the removal and disposal of asbestos and other environmentally hazardous materials within some district owned buildings that will undergo major renovations or demolition in the future. A reasonable estimate of the fair value of the obligation has been recognized using the modified retroactive approach as at July 1, 2022 (see Note 27 - Prior Period Adjustment - Change in Accounting Policy). The obligation has been measured at current cost as the timing of future cash flows cannot be reasonably determined. These costs have been capitalized as part of the assets' carrying value and are amortized over the assets' estimated useful lives.

	<u>2023</u>
Balance, beginning of the year	<u>\$8,369,730</u>
Changes for the year	
Settlements during the year	<u>(99,339)</u>
Balance, end of the year	<u>\$8,270,391</u>

# School District No. 73 (Kamloops-Thompson)

## Notes to the Financial Statements

June 30, 2023

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**Note 27      PRIOR PERIOD ADJUSTMENT - CHANGE IN ACCOUNTING POLICY**

On July 1, 2022 the School District adopted Canadian public sector accounting standard PS 3280 Asset Retirement Obligations. This new standard addresses the recognition, measurement, presentation and disclosure of legal obligations associated with the retirement of certain tangible capital assets such as asbestos removal in buildings that will undergo major renovation or demolition in the future (see Note 26). This standard was adopted using the modified retroactive approach.

On July 1, 2022 the School District recognized an asset retirement obligation relating to several owned buildings that contain asbestos and other hazardous materials. The liability has been measured at current cost as the timing and amounts of future cash flows cannot be estimated. The associated costs have been reported as an increase to the carrying value of the associated tangible capital assets. Accumulated amortization has been recorded from the later of, the date of acquisition of the related asset or April 1, 1988 (effective date of the *Hazardous Waste Regulation (April 1, 1988) - Part 6 - Management of Specific Hazardous Wastes*).

The impact of the prior period adjustment on the June 30, 2022 comparative amounts is as follows:

	<u>Increase / (Decrease)</u>
Asset Retirement Obligation (liability)	\$ 8,369,730
Tangible Capital Assets - Cost	\$ 8,369,730
Tangible Capital Assets - Accumulated Amortization	\$ 8,369,730
Amortization Expense of Tangible Capital Asset	\$ 2,388
Accumulated Surplus - Invested in Capital Assets	\$ (8,363,096)

# School District No. 73 (Kamloops-Thompson)

Schedule I (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund

Year Ended June 30, 2023

	Operating Fund	Special Purpose Fund	Capital Fund	2023 Actual	2022 Actual (Restated - Note 27)
	\$	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	6,636,757	2,344,375	22,427,162	<b>31,408,294</b>	41,021,822
Prior Period Adjustments					(8,363,096)
<b>Accumulated Surplus (Deficit), beginning of year, as restated</b>	<b>6,636,757</b>	<b>2,344,375</b>	<b>22,427,162</b>	<b>31,408,294</b>	<b>32,658,726</b>
<b>Changes for the year</b>					
Surplus (Deficit) for the year	(1,075,939)	312,854	(2,261,454)	<b>(3,024,539)</b>	(1,250,432)
Interfund Transfers					
Tangible Capital Assets Purchased		(235,086)	235,086	-	
Local Capital	(1,990,107)		1,990,107	-	
Other	(60,293)	(39,046)	99,339	-	
<b>Net Changes for the year</b>	<b>(3,126,339)</b>	<b>38,722</b>	<b>63,078</b>	<b>(3,024,539)</b>	<b>(1,250,432)</b>
<b>Accumulated Surplus (Deficit), end of year - Statement 2</b>	<b>3,510,418</b>	<b>2,383,097</b>	<b>22,490,240</b>	<b>28,383,755</b>	<b>31,408,294</b>

# School District No. 73 (Kamloops-Thompson)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2023

	2023 Budget (Note 18) \$	2023 Actual \$	2022 Actual (Restated - Note 27) \$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	173,133,015	175,064,689	164,575,837
Other	55,440	248,194	368,897
Tuition	4,956,850	5,120,472	5,005,065
Other Revenue	3,821,287	3,719,783	3,663,564
Rentals and Leases	53,365	154,263	129,017
Investment Income	600,000	1,018,000	272,768
<b>Total Revenue</b>	<u>182,619,957</u>	<u>185,325,401</u>	<u>174,015,148</u>
<b>Expenses</b>			
Instruction	150,625,543	149,123,118	139,289,242
District Administration	6,354,853	6,397,803	5,637,830
Operations and Maintenance	23,188,053	24,885,753	22,331,859
Transportation and Housing	6,167,735	5,994,666	5,410,966
<b>Total Expense</b>	<u>186,336,184</u>	<u>186,401,340</u>	<u>172,669,897</u>
<b>Operating Surplus (Deficit) for the year</b>	<u>(3,716,227)</u>	<u>(1,075,939)</u>	<u>1,345,251</u>
<b>Budgeted Appropriation (Retirement) of Surplus (Deficit)</b>	<u>3,716,227</u>		
<b>Net Transfers (to) from other funds</b>			
Local Capital		(1,990,107)	(1,804,562)
Other		(60,293)	
<b>Total Net Transfers</b>	<u>-</u>	<u>(2,050,400)</u>	<u>(1,804,562)</u>
<b>Total Operating Surplus (Deficit), for the year</b>	<u>-</u>	<u>(3,126,339)</u>	<u>(459,311)</u>
<b>Operating Surplus (Deficit), beginning of year</b>		6,636,757	7,096,068
<b>Operating Surplus (Deficit), end of year</b>		<u>3,510,418</u>	<u>6,636,757</u>
<b>Operating Surplus (Deficit), end of year</b>			
Internally Restricted		3,510,418	6,636,757
<b>Total Operating Surplus (Deficit), end of year</b>		<u>3,510,418</u>	<u>6,636,757</u>

# School District No. 73 (Kamloops-Thompson)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source  
Year Ended June 30, 2023

	2023 Budget (Note 18) \$	2023 Actual \$	2022 Actual (Restated - Note 27) \$
<b>Provincial Grants - Ministry of Education and Child Care</b>			
Operating Grant, Ministry of Education and Child Care	169,632,769	<b>169,439,366</b>	165,634,643
ISC/LEA Recovery	(2,824,922)	<b>(2,686,998)</b>	(2,824,922)
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>76,707</b>	85,198
Student Transportation Fund	666,817	<b>666,817</b>	666,817
Support Staff Benefits Grant	190,000	<b>194,272</b>	190,965
FSA Scorer Grant	17,944	<b>17,944</b>	20,194
Early Learning Framework (ELF) Implementation	2,293	<b>2,293</b>	3,630
Labour Settlement Funding	4,552,155	<b>6,562,809</b>	
Extreme Weather			7,833
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>173,133,015</b>	<b>175,064,689</b>	<b>164,575,837</b>
<b>Provincial Grants - Other</b>	<b>55,440</b>	<b>248,194</b>	<b>368,897</b>
<b>Tuition</b>			
International and Out of Province Students	4,956,850	<b>5,120,472</b>	5,005,065
<b>Total Tuition</b>	<b>4,956,850</b>	<b>5,120,472</b>	<b>5,005,065</b>
<b>Other Revenues</b>			
Funding from First Nations	2,824,922	<b>2,686,998</b>	2,824,922
Miscellaneous			
Course Fees		<b>29,350</b>	33,850
Student Paid Meals		<b>129,054</b>	197,681
Career Development Program	188,750	<b>143,417</b>	62,128
Miscellaneous	807,615	<b>730,964</b>	544,983
<b>Total Other Revenue</b>	<b>3,821,287</b>	<b>3,719,783</b>	<b>3,663,564</b>
<b>Rentals and Leases</b>	<b>53,365</b>	<b>154,263</b>	<b>129,017</b>
<b>Investment Income</b>	<b>600,000</b>	<b>1,018,000</b>	<b>272,768</b>
<b>Total Operating Revenue</b>	<b>182,619,957</b>	<b>185,325,401</b>	<b>174,015,148</b>



# School District No. 73 (Kamloops-Thompson)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object  
Year Ended June 30, 2023

	2023 Budget (Note 18)	2023 Actual	2022 Actual (Restated - Note 27)
	\$	\$	\$
<b>Salaries</b>			
Teachers	77,777,767	76,724,300	72,382,777
Principals and Vice Principals	11,666,276	11,381,490	10,627,516
Educational Assistants	9,849,561	10,346,210	9,774,281
Support Staff	20,474,811	20,998,882	19,746,897
Other Professionals	5,291,272	5,091,019	4,581,443
Substitutes	6,423,919	8,468,642	8,166,870
<b>Total Salaries</b>	<b>131,483,606</b>	<b>133,010,543</b>	<b>125,279,784</b>
<b>Employee Benefits</b>	<b>28,968,246</b>	<b>30,633,923</b>	<b>26,966,306</b>
<b>Total Salaries and Benefits</b>	<b>160,451,852</b>	<b>163,644,466</b>	<b>152,246,090</b>
<b>Services and Supplies</b>			
Services	5,525,425	4,730,221	5,168,621
Student Transportation	611,753	363,836	382,531
Professional Development and Travel	1,945,601	1,486,061	1,251,774
Dues and Fees	133,036	99,921	93,702
Insurance	547,049	617,371	396,758
Supplies	13,947,511	11,833,920	9,993,715
Utilities	3,173,957	3,625,544	3,136,706
<b>Total Services and Supplies</b>	<b>25,884,332</b>	<b>22,756,874</b>	<b>20,423,807</b>
<b>Total Operating Expense</b>	<b>186,336,184</b>	<b>186,401,340</b>	<b>172,669,897</b>

# School District No. 73 (Kamloops-Thompson)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object  
Year Ended June 30, 2023

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	60,025,855	1,647,577		1,384,705		5,836,405	68,894,542
1.03 Career Programs	318,462	137,298				32,802	488,562
1.07 Library Services	2,026,575	137,298		1,295,769		263,079	3,722,721
1.08 Counselling	1,930,071			555,329		213,108	2,698,508
1.10 Special Education	8,154,553	411,894	9,079,447	92,555		1,077,815	18,816,264
1.30 English Language Learning	289,511					27,650	317,161
1.31 Indigenous Education	1,185,545	123,051	1,266,763	26,128	836,278	81,033	3,518,798
1.41 School Administration		8,237,882		1,110,659		200,757	9,549,298
1.60 Summer School	115,265						115,265
1.61 Continuing Education	302,822	411,894		92,555		11,956	819,227
1.62 International and Out of Province Students	1,169,347	137,298		26,443		3,757	1,336,845
1.64 Other	1,206,294	137,298		138,832		124,790	1,607,214
<b>Total Function 1</b>	<b>76,724,300</b>	<b>11,381,490</b>	<b>10,346,210</b>	<b>4,722,975</b>	<b>836,278</b>	<b>7,873,152</b>	<b>111,884,405</b>
<b>4 District Administration</b>							
4.11 Educational Administration				393,233	1,312,680		1,705,913
4.40 School District Governance					230,282		230,282
4.41 Business Administration				765,014	1,537,621		2,302,635
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,158,247</b>	<b>3,080,583</b>	<b>-</b>	<b>4,238,830</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				80,276	667,824		748,100
5.50 Maintenance Operations				10,873,797	295,706	436,400	11,605,903
5.52 Maintenance of Grounds				1,096,976		39,482	1,136,458
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,051,049</b>	<b>963,530</b>	<b>475,882</b>	<b>13,490,461</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				135,818	210,628		346,446
7.70 Student Transportation				2,930,793		119,608	3,050,401
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,066,611</b>	<b>210,628</b>	<b>119,608</b>	<b>3,396,847</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>76,724,300</b>	<b>11,381,490</b>	<b>10,346,210</b>	<b>20,998,882</b>	<b>5,091,019</b>	<b>8,468,642</b>	<b>133,010,543</b>

# School District No. 73 (Kamloops-Thompson)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object  
Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Actual	2023 Budget	2022 Actual
	\$	\$	\$	\$	\$	(Note 18)	(Restated - Note 27)
<b>1 Instruction</b>							
1.02 Regular Instruction	68,894,542	16,229,403	85,123,945	4,067,236	89,191,181	90,308,236	82,557,755
1.03 Career Programs	488,562	109,664	598,226		598,226	593,395	566,939
1.07 Library Services	3,722,721	883,530	4,606,251	345,529	4,951,780	4,962,143	4,898,254
1.08 Counselling	2,698,508	643,820	3,342,328		3,342,328	3,270,769	3,224,675
1.10 Special Education	18,816,264	4,462,247	23,278,511	1,405,408	24,683,919	23,885,247	23,240,232
1.30 English Language Learning	317,161	75,436	392,597		392,597	380,872	421,622
1.31 Indigenous Education	3,518,798	799,736	4,318,534	1,070,813	5,389,347	6,290,628	4,463,834
1.41 School Administration	9,549,298	1,882,836	11,432,134	489,329	11,921,463	12,263,976	11,221,406
1.60 Summer School	115,265	55,070	170,335		170,335	116,844	110,963
1.61 Continuing Education	819,227	161,464	980,691	707,075	1,687,766	2,104,753	1,990,788
1.62 International and Out of Province Students	1,336,845	365,757	1,702,602	2,934,848	4,637,450	4,406,775	4,611,684
1.64 Other	1,607,214	376,231	1,983,445	173,281	2,156,726	2,041,905	1,981,090
<b>Total Function 1</b>	<b>111,884,405</b>	<b>26,045,194</b>	<b>137,929,599</b>	<b>11,193,519</b>	<b>149,123,118</b>	<b>150,625,543</b>	<b>139,289,242</b>
<b>4 District Administration</b>							
4.11 Educational Administration	1,705,913	211,080	1,916,993	346,431	2,263,424	2,105,396	2,165,739
4.40 School District Governance	230,282	23,028	253,310	127,458	380,768	465,662	527,742
4.41 Business Administration	2,302,635	552,390	2,855,025	898,586	3,753,611	3,783,795	2,944,349
<b>Total Function 4</b>	<b>4,238,830</b>	<b>786,498</b>	<b>5,025,328</b>	<b>1,372,475</b>	<b>6,397,803</b>	<b>6,354,853</b>	<b>5,637,830</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	748,100	159,110	907,210	464,661	1,371,871	1,502,201	1,165,675
5.50 Maintenance Operations	11,605,903	2,604,766	14,210,669	3,688,969	17,899,638	16,459,176	16,088,297
5.52 Maintenance of Grounds	1,136,458	254,367	1,390,825	597,055	1,987,880	2,060,719	1,948,288
5.56 Utilities	-	-	-	3,626,364	3,626,364	3,165,957	3,129,599
<b>Total Function 5</b>	<b>13,490,461</b>	<b>3,018,243</b>	<b>16,508,704</b>	<b>8,377,049</b>	<b>24,885,753</b>	<b>23,188,053</b>	<b>22,331,859</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration	346,446	77,519	423,965	125,818	549,783	785,282	448,806
7.70 Student Transportation	3,050,401	706,469	3,756,870	1,688,013	5,444,883	5,382,453	4,962,160
<b>Total Function 7</b>	<b>3,396,847</b>	<b>783,988</b>	<b>4,180,835</b>	<b>1,813,831</b>	<b>5,994,666</b>	<b>6,167,735</b>	<b>5,410,966</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>133,010,543</b>	<b>30,633,923</b>	<b>163,644,466</b>	<b>22,756,874</b>	<b>186,401,340</b>	<b>186,336,184</b>	<b>172,669,897</b>

# School District No. 73 (Kamloops-Thompson)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2023

	2023 Budget (Note 18) \$	2023 Actual \$	2022 Actual (Restated - Note 27) \$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	20,231,488	18,662,677	15,981,651
Other Revenue	5,925,542	5,745,115	4,552,404
Investment Income	500		
Income (Loss) from Investments in Government Business Enterprises	121,875	38,722	(82,848)
<b>Total Revenue</b>	<u>26,279,405</u>	<u>24,446,514</u>	<u>20,451,207</u>
<b>Expenses</b>			
Instruction	24,981,710	23,267,929	19,425,931
Operations and Maintenance	847,435	725,804	963,385
Transportation and Housing	328,385	139,927	144,739
<b>Total Expense</b>	<u>26,157,530</u>	<u>24,133,660</u>	<u>20,534,055</u>
<b>Special Purpose Surplus (Deficit) for the year</b>	<u>121,875</u>	<u>312,854</u>	<u>(82,848)</u>
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased		(235,086)	
Other		(39,046)	
<b>Total Net Transfers</b>	<u>-</u>	<u>(274,132)</u>	<u>-</u>
<b>Total Special Purpose Surplus (Deficit) for the year</b>	<u>121,875</u>	<u>38,722</u>	<u>(82,848)</u>
<b>Special Purpose Surplus (Deficit), beginning of year</b>		2,344,375	2,427,223
<b>Special Purpose Surplus (Deficit), end of year</b>		<u>2,383,097</u>	<u>2,344,375</u>
<b>Special Purpose Surplus (Deficit), end of year</b>			
Related Entities		2,232,972	2,194,250
Endowment Contributions		150,125	150,125
<b>Total Special Purpose Surplus (Deficit), end of year</b>		<u>2,383,097</u>	<u>2,344,375</u>

# School District No. 73 (Kamloops-Thompson)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2023

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	Special Education Technology	School Generated Funds	Related Entities	Strong Start	Ready, Set, Learn	OLEP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	145,451		109,344		2,950,399			35,340	26,427
<b>Add: Restricted Grants</b>									
Provincial Grants - Ministry of Education and Child Care	701,984	587,432		143,543			224,000	85,750	196,408
Other			14,532		4,856,245				
Investment Income			2,180						
	701,984	587,432	16,712	143,543	4,856,245	-	224,000	85,750	196,408
<b>Less: Allocated to Revenue Recovered</b>	764,850	587,432	10,750	143,543	4,579,376		224,000	121,090	222,835
<b>Deferred Revenue, end of year</b>	<b>82,585</b>	<b>-</b>	<b>115,306</b>	<b>-</b>	<b>3,227,268</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	764,850	587,432		143,543			224,000	121,090	222,835
Other Revenue			10,750		4,579,376				
Income (Loss) from Investments in Government Business Enterprises						38,722			
	764,850	587,432	10,750	143,543	4,579,376	38,722	224,000	121,090	222,835
<b>Expenses</b>									
Salaries									
Teachers				107,099					63,015
Principals and Vice Principals									
Educational Assistants		481,700							
Support Staff							139,803		
Substitutes								17,254	13,993
	-	481,700	-	107,099	-	-	139,803	17,254	77,008
Employee Benefits		105,732		23,241			60,858	3,928	8,675
Services and Supplies	725,804		10,750	13,203	4,579,376		23,339	99,908	137,152
	725,804	587,432	10,750	143,543	4,579,376	-	224,000	121,090	222,835
<b>Net Revenue (Expense) before Interfund Transfers</b>	<b>39,046</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>38,722</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased									
Other	(39,046)								
	(39,046)	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>38,722</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, 2023

	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	Seamless Day Kindergarten	Student & Family Affordability
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	651,296			41,225	146,079	167,218	8,276		
<b>Add: Restricted Grants</b>									
Provincial Grants - Ministry of Education and Child Care	1,640,492	481,029	12,758,306	61,627	182,306	51,000	6,750	55,400	1,656,248
Other Investment Income									
	1,640,492	481,029	12,758,306	61,627	182,306	51,000	6,750	55,400	1,656,248
<b>Less: Allocated to Revenue Recovered</b>	2,027,871	481,029	12,758,306	39,876	139,927	94,376	11,258	55,400	760,236
				49,451					
<b>Deferred Revenue, end of year</b>	<b>263,917</b>	<b>-</b>	<b>-</b>	<b>13,525</b>	<b>188,458</b>	<b>123,842</b>	<b>3,768</b>	<b>-</b>	<b>896,012</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	2,027,871	481,029	12,758,306	39,876	139,927	94,376	11,258	55,400	760,236
Other Revenue									
Income (Loss) from Investments in Government Business Enterprises									
	2,027,871	481,029	12,758,306	39,876	139,927	94,376	11,258	55,400	760,236
<b>Expenses</b>									
Salaries									
Teachers	1,166,480		10,680,051						
Principals and Vice Principals		34,500							
Educational Assistants									
Support Staff	17,071	50,891						35,871	
Substitutes	2,269	290,000		31,901		48,895			
	1,185,820	375,391	10,680,051	31,901	-	48,895	-	35,871	-
Employee Benefits	285,172	105,638	2,078,255	7,975		12,224		18,644	
Services and Supplies	556,879				139,927	33,257	11,258	885	760,236
	2,027,871	481,029	12,758,306	39,876	139,927	94,376	11,258	55,400	760,236
<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>									
Tangible Capital Assets Purchased									
Other									
	-	-	-	-	-	-	-	-	-
<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, 2023

Schedule 3A (Unaudited)

	JUST B4	SEY2KT (Early Years to Kindergarten)	ECL (Early Care & Learning)	Contributor Restricted	BCLCA/ E-Learning	TOTAL
	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	6,709	6,746		1,976,104	1,206	6,271,820
<b>Add: Restricted Grants</b>						
Provincial Grants - Ministry of Education and Child Care	25,000	19,000	175,000			19,051,275
Other				865,535		5,736,312
Investment Income						2,180
	25,000	19,000	175,000	865,535	-	24,789,767
<b>Less: Allocated to Revenue Recovered</b>	31,709	23,939	175,000	1,153,783	1,206	24,407,792
<b>Deferred Revenue, end of year</b>	-	1,807	-	1,687,856	-	6,604,344
<b>Revenues</b>						
Provincial Grants - Ministry of Education and Child Care	31,709	23,939	175,000			18,662,677
Other Revenue				1,153,783	1,206	5,745,115
Income (Loss) from Investments in Government Business Enterprises						38,722
	31,709	23,939	175,000	1,153,783	1,206	24,446,514
<b>Expenses</b>						
Salaries						
Teachers				99,172		12,115,817
Principals and Vice Principals			119,420			153,920
Educational Assistants						481,700
Support Staff	20,000			58,905		322,541
Substitutes		19,151	463	46,537		470,463
	20,000	19,151	119,883	204,614	-	13,544,441
Employee Benefits	11,709	4,788	22,930	26,964		2,776,733
Services and Supplies			32,187	687,119	1,206	7,812,486
	31,709	23,939	175,000	918,697	1,206	24,133,660
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	235,086	-	312,854
<b>Interfund Transfers</b>						
Tangible Capital Assets Purchased				(235,086)		(235,086)
Other						(39,046)
	-	-	-	(235,086)	-	(274,132)
<b>Net Revenue (Expense)</b>	-	-	-	-	-	38,722

# School District No. 73 (Kamloops-Thompson)

Schedule 4 (Unaudited)

Schedule of Capital Operations  
Year Ended June 30, 2023

	2023	2023 Actual			2022
	Budget (Note 18)	Invested in Tangible Capital Assets	Local Capital	Fund Balance	Actual (Restated - Note 27)
	\$	\$	\$	\$	\$
<b>Revenues</b>					
Provincial Grants					
Ministry of Education and Child Care	2,897,550	3,279,000		3,279,000	3,113,429
Investment Income	10,000		58,247	58,247	11,996
Amortization of Deferred Capital Revenue	4,074,617	4,030,897		4,030,897	3,623,811
<b>Total Revenue</b>	<b>6,982,167</b>	<b>7,309,897</b>	<b>58,247</b>	<b>7,368,144</b>	<b>6,749,236</b>
<b>Expenses</b>					
Operations and Maintenance	2,897,550	3,004,000		3,004,000	3,113,429
Amortization of Tangible Capital Assets					
Operations and Maintenance	6,652,125	6,625,598		6,625,598	6,148,642
<b>Total Expense</b>	<b>9,549,675</b>	<b>9,629,598</b>	<b>-</b>	<b>9,629,598</b>	<b>9,262,071</b>
<b>Capital Surplus (Deficit) for the year</b>	<b>(2,567,508)</b>	<b>(2,319,701)</b>	<b>58,247</b>	<b>(2,261,454)</b>	<b>(2,512,835)</b>
<b>Net Transfers (to) from other funds</b>					
Tangible Capital Assets Purchased		235,086		235,086	
Local Capital			1,990,107	1,990,107	1,804,562
Settlement of Asset Retirement Obligation			99,339	99,339	
<b>Total Net Transfers</b>	<b>-</b>	<b>235,086</b>	<b>2,089,446</b>	<b>2,324,532</b>	<b>1,804,562</b>
<b>Other Adjustments to Fund Balances</b>					
Tangible Capital Assets Purchased from Local Capital		2,378,278	(2,378,278)	-	
Tangible Capital Assets WIP Purchased from Local Capital		300,000	(300,000)	-	
Settlement of Asset Retirement Obligation		99,339	(99,339)	-	
<b>Total Other Adjustments to Fund Balances</b>		<b>2,777,617</b>	<b>(2,777,617)</b>	<b>-</b>	
<b>Total Capital Surplus (Deficit) for the year</b>	<b>(2,567,508)</b>	<b>693,002</b>	<b>(629,924)</b>	<b>63,078</b>	<b>(708,273)</b>
<b>Capital Surplus (Deficit), beginning of year</b>		<b>20,950,315</b>	<b>1,476,847</b>	<b>22,427,162</b>	<b>31,498,531</b>
Prior Period Adjustments					
To Recognize Asset Retirement Obligation					(8,363,096)
<b>Capital Surplus (Deficit), beginning of year, as restated</b>		<b>20,950,315</b>	<b>1,476,847</b>	<b>22,427,162</b>	<b>23,135,435</b>
<b>Capital Surplus (Deficit), end of year</b>		<b>21,643,317</b>	<b>846,923</b>	<b>22,490,240</b>	<b>22,427,162</b>



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

Tangible Capital Assets  
Year Ended June 30, 2023

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
<b>Cost, beginning of year</b>	11,105,862	175,652,722	15,281,921	11,637,891	486,993	3,190,259	217,355,648
Prior Period Adjustments							
To Recognize Asset Retirement Obligation		8,369,730					8,369,730
<b>Cost, beginning of year, as restated</b>	11,105,862	184,022,452	15,281,921	11,637,891	486,993	3,190,259	225,725,378
<b>Changes for the Year</b>							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		3,173,431	315,704	845,456			4,334,591
Deferred Capital Revenue - Other	275,000	296,000	139,760				710,760
Special Purpose Funds		235,086					235,086
Local Capital		916,325	620,874	229,791	2,195	609,093	2,378,278
Transferred from Work in Progress		1,287,535					1,287,535
	275,000	5,908,377	1,076,338	1,075,247	2,195	609,093	8,946,250
Decrease:							
Deemed Disposals							
	-	-	779,832	1,339,731	138,964	352,597	2,611,124
			779,832	1,339,731	138,964	352,597	2,611,124
<b>Cost, end of year</b>	11,380,862	189,930,829	15,578,427	11,373,407	350,224	3,446,755	232,060,504
<b>Work in Progress, end of year</b>		18,626,624					18,626,624
<b>Cost and Work in Progress, end of year</b>	11,380,862	208,557,453	15,578,427	11,373,407	350,224	3,446,755	250,687,128
<b>Accumulated Amortization, beginning of year</b>							
Prior Period Adjustments							
To Recognize Asset Retirement Obligation		8,365,484					8,365,484
<b>Accumulated Amortization, beginning of year, as restated</b>		112,176,857	7,391,964	6,080,874	257,076	1,360,939	127,267,710
<b>Changes for the Year</b>							
Increase: Amortization for the Year							
		3,184,593	1,543,017	1,150,565	83,722	663,701	6,625,598
Decrease:							
Deemed Disposals							
			779,832	1,339,731	138,964	352,597	2,611,124
			779,832	1,339,731	138,964	352,597	2,611,124
<b>Accumulated Amortization, end of year</b>		115,361,450	8,155,149	5,891,708	201,834	1,672,043	131,282,184
<b>Tangible Capital Assets - Net</b>	<b>11,380,862</b>	<b>93,196,003</b>	<b>7,423,278</b>	<b>5,481,699</b>	<b>148,390</b>	<b>1,774,712</b>	<b>119,404,944</b>

# School District No. 73 (Kamloops-Thompson)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress  
Year Ended June 30, 2023

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
<b>Work in Progress, beginning of year</b>	3,427,879				3,427,879
<b>Changes for the Year</b>					
Increase:					
Deferred Capital Revenue - Bylaw	11,201,120				11,201,120
Deferred Capital Revenue - Other	4,985,160				4,985,160
Local Capital	300,000				300,000
	<u>16,486,280</u>	-	-	-	<u>16,486,280</u>
Decrease:					
Transferred to Tangible Capital Assets	1,287,535				1,287,535
	<u>1,287,535</u>	-	-	-	<u>1,287,535</u>
<b>Net Changes for the Year</b>	<u>15,198,745</u>	-	-	-	<u>15,198,745</u>
<b>Work in Progress, end of year</b>	<u>18,626,624</u>	-	-	-	<u>18,626,624</u>

# School District No. 73 (Kamloops-Thompson)

Schedule 4C (Unaudited)

Deferred Capital Revenue  
Year Ended June 30, 2023

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
<b>Deferred Capital Revenue, beginning of year</b>	65,976,845	1,798,814	1,498,792	69,274,451
<b>Changes for the Year</b>				
Increase:				
Transferred from Deferred Revenue - Capital Additions	4,334,591	323,392	112,368	4,770,351
Transferred from Work in Progress		1,287,535		1,287,535
	<u>4,334,591</u>	<u>1,610,927</u>	<u>112,368</u>	<u>6,057,886</u>
Decrease:				
Amortization of Deferred Capital Revenue	3,810,793	162,458	57,646	4,030,897
	<u>3,810,793</u>	<u>162,458</u>	<u>57,646</u>	<u>4,030,897</u>
<b>Net Changes for the Year</b>	<u>523,798</u>	<u>1,448,469</u>	<u>54,722</u>	<u>2,026,989</u>
<b>Deferred Capital Revenue, end of year</b>	<u>66,500,643</u>	<u>3,247,283</u>	<u>1,553,514</u>	<u>71,301,440</u>
<b>Work in Progress, beginning of year</b>	3,333,635	94,244		3,427,879
<b>Changes for the Year</b>				
Increase				
Transferred from Deferred Revenue - Work in Progress	11,201,120	3,820,630	1,164,530	16,186,280
	<u>11,201,120</u>	<u>3,820,630</u>	<u>1,164,530</u>	<u>16,186,280</u>
Decrease				
Transferred to Deferred Capital Revenue		1,287,535		1,287,535
	<u>-</u>	<u>1,287,535</u>	<u>-</u>	<u>1,287,535</u>
<b>Net Changes for the Year</b>	<u>11,201,120</u>	<u>2,533,095</u>	<u>1,164,530</u>	<u>14,898,745</u>
<b>Work in Progress, end of year</b>	<u>14,534,755</u>	<u>2,627,339</u>	<u>1,164,530</u>	<u>18,326,624</u>
<b>Total Deferred Capital Revenue, end of year</b>	<u>81,035,398</u>	<u>5,874,622</u>	<u>2,718,044</u>	<u>89,628,064</u>

# School District No. 73 (Kamloops-Thompson)

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2023

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
<b>Balance, beginning of year</b>	159,857	1,632,844	2,689,936	53,436	135,102	4,671,175
<b>Changes for the Year</b>						
Increase:						
Provincial Grants - Ministry of Education and Child Care	18,539,711					18,539,711
Provincial Grants - Other			340,213			340,213
Other				159,661	1,172,796	1,332,457
Investment Income		19,830	38,150	5,917	38,150	102,047
	18,539,711	19,830	378,363	165,578	1,210,946	20,314,428
Decrease:						
Transferred to DCR - Capital Additions	4,334,591		323,392		112,368	4,770,351
Transferred to DCR - Work in Progress	11,201,120	1,241,590	2,579,040		1,164,530	16,186,280
Transferred to Revenue - Site Purchases		275,000				275,000
AFG Spent on Non-Capital Items	3,004,000					3,004,000
	18,539,711	1,516,590	2,902,432	-	1,276,898	24,235,631
<b>Net Changes for the Year</b>	-	(1,496,760)	(2,524,069)	165,578	(65,952)	(3,921,203)
<b>Balance, end of year</b>	159,857	136,084	165,867	219,014	69,150	749,972

**School District  
Statement of Financial Information (SOFI)  
School District No. 73 (Kamloops-Thompson)  
Fiscal Year Ended June 30, 2023**

**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, 2023**

**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, 2023

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

Name	Position	Remuneration	Expenses
AALTONEN, KARLA L.	TEACHER	\$ 90,911.08	\$ -
ABATE, JESSICA	TEACHER	\$ 98,910.23	\$ 163.71
ABRAHAM, MICHAEL GRAHAM	TEACHER	\$ 97,910.67	\$ -
ABRAHAM, STACEY	TEACHER	\$ 92,252.91	\$ 37.85
ACHESON, AMBER YOSE	TEACHER	\$ 76,995.74	\$ -
ADAMS, MARY ELIZABETH	TEACHER	\$ 92,384.37	\$ -
ADKINS, HOLLY AYAKO	TEACHER	\$ 92,384.43	\$ -
ALDRED, EMILY K.	TEACHER	\$ 101,206.03	\$ 112.34
ALLAN, KYLE	TEACHER	\$ 78,488.95	\$ -
ALLEN, DANICA	TEACHER	\$ 98,484.82	\$ 756.17
ALLEN, JO-ANNA L.	TEACHER	\$ 99,370.25	\$ 1,011.63
* ALLEN-INNIS, TERESA LENORE	KTTA 1 <sup>st</sup> VICE PRESIDENT	\$ 96,215.47	\$ -
ALM, NICOLE	TEACHER	\$ 89,210.14	\$ 314.86
ALPAUGH, JENNICA	TEACHER	\$ 79,415.31	\$ -
ANDERSON, MARY ELIZABETH	TEACHER	\$ 76,352.37	\$ 1,536.64
ANDERSON, MICHAEL	CARPENTER	\$ 79,254.37	\$ 11.18
ANDERSON, SHANNON	TEACHER	\$ 92,472.64	\$ -
ANDERSON, TANJA	TEACHER	\$ 96,896.10	\$ 207.52
ANNICCHIARICO, JOHN	TEACHER	\$ 79,182.77	\$ -
ANSLEY, JOSHUA THOMAS	TEACHER	\$ 101,206.02	\$ 594.00
APPLETON, NICOLETTA	TEACHER	\$ 78,189.27	\$ -
ARCURI, LES	ASSISTANT MANAGER - OPERATIONS	\$ 83,109.62	\$ 211.35
ARKINSTALL, PHILIP	TEACHER	\$ 86,508.89	\$ 75.00
**** ARMSTRONG, DAWN	CUPE 3500 UNION PRESIDENT	\$ 78,789.31	\$ 208.62
ASHMAN, KATHERINE	TEACHER	\$ 86,025.34	\$ 8.75
AVERY, JEREMY	TEACHER	\$ 98,910.14	\$ -
BABIN, CARMEN	TEACHER	\$ 102,361.00	\$ -
BACKMAN, JORDAN	TEACHER	\$ 95,835.25	\$ -
BADGER, ALLISSON	DISTRICT CO-ORDINATOR	\$ 107,823.96	\$ 8,037.99
BADGERO, BRIAN	TEACHER	\$ 85,839.71	\$ -
BAERG, SHARMANE	TEACHER	\$ 103,655.05	\$ 97.71
BAILEY, HELEN	TEACHER	\$ 79,496.32	\$ 300.01
BAKER, JESSICA	TEACHER	\$ 85,229.33	\$ -
BAKER, JORDAN	TEACHER	\$ 83,064.18	\$ -
BAKKER, DAVID	TEACHER	\$ 92,384.43	\$ -
BALDWIN, NICOLE	TEACHER	\$ 98,410.39	\$ 1,325.80
BALE, SHANNON RUTH	TEACHER	\$ 92,384.47	\$ -
BARENDREGT, REBEKAH SHIRLEY	TEACHER	\$ 79,004.84	\$ 907.02
BARKER, SCOTT	TEACHER	\$ 99,092.88	\$ 40.26
BARROW, RENEE LEANNE	TEACHER	\$ 98,711.79	\$ 121.21
BARTUCCI, MARIA	TEACHER	\$ 92,384.47	\$ -
BEAUDRY, ROBERT MICHEL	TEACHER	\$ 81,330.09	\$ 303.39
BEECHER-HAFELI, THERESA	TEACHER	\$ 98,910.33	\$ -
BEEDS, JAMES	TEACHER	\$ 84,775.88	\$ -
BEEDS, SHANNON	TEACHER	\$ 84,840.26	\$ 138.97
BEEDS, TANJA	TEACHER	\$ 79,182.77	\$ -
BEEKE, THOMAS JOEL	TEACHER	\$ 92,448.72	\$ 5,471.15
BELL, BRANDON	TEACHER	\$ 99,159.03	\$ 140.18
BELL, DIANNE	TEACHER	\$ 98,509.60	\$ 14.48
BELL, MICHELLE GAIL	TEACHER	\$ 96,683.02	\$ 477.70
BENTZ, LAURI MARIE	TEACHER	\$ 101,206.02	\$ -
BENZ, GRACE LOUISE	TEACHER	\$ 76,759.41	\$ -
BEREZOWSKI, JEFFREY DEAN	TEACHER	\$ 92,384.38	\$ 65.04
BERGERON, MONICA MARIE	DISTRICT CO-ORDINATOR	\$ 108,388.31	\$ 3,648.39
BERNES, JANET	TEACHER	\$ 103,111.63	\$ -
BEVERIDGE, THOMAS EDGAR	DISTRICT COUNSELLOR	\$ 109,480.04	\$ 5,245.54
BIG SORREL HORSE, AMANDA	ABORIGINAL FAMILY COUNSELLOR	\$ 90,273.55	\$ 3,862.79
BIGGAR, KYLE	MANAGER - CAPITAL PROJECTS	\$ 99,703.82	\$ 2,248.20
BLACQUIERE, SANDY MARINA	TEACHER	\$ 101,206.05	\$ 128.55
BLAIR, WILLIAM	TEACHER	\$ 98,998.43	\$ 60.00
BLAIS, ALAIN	PRINCIPAL	\$ 142,417.31	\$ 475.12
BLAIS, LANA	VICE PRINCIPAL	\$ 131,619.59	\$ -
BLAKLEY, JOHN	VICE PRINCIPAL	\$ 99,830.54	\$ 2,453.15
BLOHM, ALLEN	MANAGER - OPERATIONS	\$ 106,112.89	\$ 48.99
BLOHM, SUSANNE	TEACHER	\$ 91,889.68	\$ -

School District No. 73 (Kamloops-Thompson)  
Statement of Financial Information  
Fiscal Year Ended June 30, 2023

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

Name	Position	Remuneration	Expenses
BLOWER, JAMES	TEACHER	\$ 100,706.22	\$ 556.04
BLUHM, I-WEN	TEACHER	\$ 92,525.48	\$ 1,804.29
BODGER, SHAWN	TEACHER	\$ 100,401.15	\$ -
BOISVERT, MARJORIE	TEACHER	\$ 75,867.44	\$ -
BOJESEN, KIMBERLY	TEACHER	\$ 90,447.15	\$ 443.62
BOND, KRISTIN	TEACHER	\$ 101,325.25	\$ -
BONDERUD, RYAN	TEACHER	\$ 100,456.34	\$ -
BONE, JESSICA	TEACHER	\$ 80,730.86	\$ -
BORYSZKO, KAYLA JULIA	TEACHER	\$ 76,852.06	\$ 74.16
BOTTENFIELD, RAEANN	TEACHER	\$ 106,762.54	\$ 2,166.63
BOUDREAU, GERAMY	TEACHER	\$ 100,706.22	\$ 395.76
BOULTER, BALRAJ	TEACHER	\$ 93,165.58	\$ -
BOULTER, BRUCE	TEACHER	\$ 104,157.15	\$ -
BOURDEAU, RYAN JOSEPH	TEACHER	\$ 80,842.42	\$ -
BOWDEN, AMBER	TEACHER	\$ 91,972.81	\$ -
BOWDEN, MERVYN	TEACHER	\$ 101,336.64	\$ -
BOWDEN, MICHAEL EARL	DISTRICT PRINCIPAL	\$ 150,047.73	\$ 8,362.85
BOYLE, JENNIFER LYN	PRINCIPAL	\$ 138,602.37	\$ 2,442.63
BOZEK, RACHEL	TEACHER	\$ 89,291.66	\$ -
BRADSTOCK, LORI	PRINCIPAL	\$ 106,557.17	\$ 1,391.41
BRADY, DEANNA	DISTRICT PRINCIPAL	\$ 146,231.23	\$ 6,956.54
BRADY, JONATHAN	PRINCIPAL	\$ 148,494.44	\$ 498.64
BRAKE, JENNY	TEACHER	\$ 83,780.62	\$ -
BRAKE, JESSEE RALPH	TEACHER	\$ 78,327.81	\$ 413.51
BRAR, CECILIA CAROLINE	TEACHER	\$ 78,491.33	\$ 31.04
BRAUN, KRISTOFER JUSTIN	TEACHER	\$ 76,347.64	\$ 100.98
BREDEN, MORGAN	VICE PRINCIPAL	\$ 128,273.89	\$ 63.48
BREGOLISS, RYAN	TEACHER	\$ 75,181.13	\$ 43.39
BRENNAN, AMANDA	TEACHER	\$ 100,662.33	\$ -
*** BREWER, TREVOR	DISTRICT PRINCIPAL	\$ 150,047.73	\$ 12,199.61
BRKOVICH, BONNIE	TEACHER	\$ 79,727.83	\$ -
BROGAN, MIKEL JAMES	PRINCIPAL	\$ 138,484.63	\$ 1,107.09
BROWN, BEVERLEY	TEACHER	\$ 98,958.42	\$ 483.63
BROWN, SHEILA	DISTRICT CO-ORDINATOR	\$ 107,933.63	\$ 4,893.20
BRUIN, COURTNEY	TEACHER	\$ 97,428.40	\$ 765.03
BUBELA, DEAN	TEACHER	\$ 101,206.00	\$ 2,082.31
BUBELA, JENNY	TEACHER	\$ 101,206.35	\$ 25.00
BUCHER, LISA LEONNA	TEACHER	\$ 101,206.08	\$ 460.08
BUEMANN, BLAKE	PRINCIPAL	\$ 142,417.30	\$ 1,782.79
BUEMANN, KAREN	TEACHER	\$ 100,706.20	\$ -
BURNS, JULIE	TEACHER	\$ 79,727.76	\$ -
BUSH, SHAWN	TEACHER	\$ 92,665.78	\$ -
BUSSEY, CLAYTON	TEACHER	\$ 113,512.95	\$ -
BYMOEN, LINDA GAIL	TEACHER	\$ 92,439.23	\$ 28.29
CACACI, JENNIFER	TEACHER	\$ 95,335.45	\$ -
CAIL, TANYA MAUREEN	TEACHER	\$ 92,427.27	\$ -
CAMERON, MIKALA	TEACHER	\$ 92,384.41	\$ 178.99
CAMILLI, TINA	TEACHER	\$ 104,656.92	\$ -
CAMPBELL, JOCELYN RITA	DISTRICT COUNSELLOR	\$ 109,480.03	\$ 8,192.19
CAMPBELL, MELISSA	TEACHER	\$ 76,629.31	\$ 1,304.80
CANTIN, EMILY GRACE	TEACHER	\$ 75,576.87	\$ -
CAPUTO, MICHAEL	TEACHER	\$ 98,953.06	\$ 324.32
CAPUTO, ROSIE MARIA	PRINCIPAL	\$ 138,602.40	\$ 717.50
CARDINAL, TORY LINA	TEACHER	\$ 78,340.58	\$ 170.80
CARLSON, BARBARA LYNN	TEACHER	\$ 92,427.28	\$ 109.76
CARLSON, JULIA	TEACHER	\$ 93,117.12	\$ 581.68
CARMICHAEL, CORY	PRINCIPAL	\$ 149,464.86	\$ 2,056.91
CARRIGAN, BERNITA	TEACHER	\$ 99,540.55	\$ -
CARROLL, SHAWN	TEACHER	\$ 80,547.97	\$ -
CARSON, LISA	DIRECTOR - INSTRUCTION	\$ 176,267.99	\$ 3,945.48
CARSON, MICHAEL SHANNON	TEACHER	\$ 106,902.79	\$ 5,282.29
CARTER, TERA LOUISE	TEACHER	\$ 92,448.75	\$ 153.72
CARTIE, CLAY	TEACHER	\$ 93,220.34	\$ 473.45
CASH, FREDRICK	MANAGER - SYSTEMS ANALYST	\$ 88,562.90	\$ 529.42
CASPONI, RACHEL	TEACHER	\$ 104,667.70	\$ 108.55



School District No. 73 (Kamloops-Thompson)  
Statement of Financial Information  
Fiscal Year Ended June 30, 2023

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

Name	Position	Remuneration	Expenses
CASSIDY, TRINA	SECRETARY-TREASURER	\$ 206,620.70	\$ 10,269.32
CATTERMOLE, DIANA	TEACHER	\$ 92,960.67	\$ 33.43
CAVLEK, TRISHA LYNNE	TEACHER	\$ 93,288.00	\$ 284.88
CELESTA, BRENDA	TEACHER	\$ 103,062.05	\$ 1,103.63
CHAMBERS, MICHAEL	TEACHER	\$ 101,206.03	\$ -
CHAMPNESS, TARA	TEACHER	\$ 101,206.09	\$ -
CHAN, KRISTINE	TEACHER	\$ 102,361.02	\$ -
CHAPMAN, SHANNON	TEACHER	\$ 88,318.09	\$ 562.12
CHARRON, KELLY	VICE PRINCIPAL	\$ 124,928.70	\$ -
CHELSEA, IVY	TEACHER	\$ 82,825.94	\$ 519.72
CHERNOFF, KARLA DAWN	VICE PRINCIPAL	\$ 121,581.34	\$ 3,998.44
CHOW, KEVIN	TEACHER	\$ 101,206.07	\$ 425.25
CHRISTIAN, EVAN COLE	TEACHER	\$ 92,395.33	\$ -
CIMMARRUSTI, JOSEPH	TEACHER	\$ 101,205.99	\$ -
CINEL, RINO	TEACHER	\$ 92,384.38	\$ -
CLARE, ANDREW	TEACHER	\$ 92,460.73	\$ -
CLARE, LEAH	VICE PRINCIPAL	\$ 125,428.77	\$ 48.11
CLARK, DARREN	TEACHER	\$ 95,932.98	\$ -
CLARK, PAMELA	TEACHER	\$ 92,472.66	\$ -
CLARKE, STEPHEN	ASSISTANT MANAGER - TRANSPORATION	\$ 84,094.57	\$ 573.54
CLARKE, TRACY	TEACHER	\$ 100,956.07	\$ -
CLOET, JAYME LOUISE	TEACHER	\$ 92,448.75	\$ 355.02
COATES, ANDREW	TEACHER	\$ 76,473.13	\$ 45.85
COATES, DARREN	PRINCIPAL	\$ 146,232.27	\$ 4,917.69
COATES, JENNIFER LAUREN	TEACHER	\$ 92,427.24	\$ 178.97
COLEMAN, DAVID	TEACHER	\$ 91,482.89	\$ 214.06
COLLINS, JULIE ANNE	TEACHER	\$ 83,652.21	\$ -
COLLINS, RONALD GERALD	PRINCIPAL	\$ 146,232.28	\$ 7,342.95
COLTELLARO, GINO	DISTRICT CO-ORDINATOR	\$ 107,857.30	\$ 592.80
COMITA, DOMENIC	VICE PRINCIPAL	\$ 131,619.57	\$ 778.40
COMMANDEUR, DANIELLE	SPEECH PATHOLOGIST	\$ 91,529.10	\$ 4,682.89
CONNOLLY, ALESHA	TEACHER	\$ 92,384.43	\$ 177.23
CONNOLLY, SEAMUS	TEACHER	\$ 101,746.75	\$ -
CONNOR, DAVID	TEACHER	\$ 79,935.52	\$ 111.14
CONROY, DAVID ROBERT	VICE PRINCIPAL	\$ 131,793.68	\$ -
CONROY, WADE	MECHANIC	\$ 82,332.37	\$ 300.00
COOKE, VICTORIA	TEACHER	\$ 83,351.79	\$ 1,512.48
COOKSON, MARGARET THERESA	TEACHER	\$ 90,210.37	\$ 952.94
COOLURIS, WENDY	TEACHER	\$ 80,628.46	\$ -
COREA, SONJA	TEACHER	\$ 111,997.67	\$ 300.00
COVACEUSZACH, GINO	VICE PRINCIPAL	\$ 101,206.02	\$ 609.38
COVACEUSZACH, ROSANNA	TEACHER	\$ 92,472.65	\$ 15.00
COVINGTON, CLAIRE	TEACHER	\$ 96,852.36	\$ 209.56
COWAN, CONNIE	TEACHER	\$ 101,406.01	\$ 235.50
CRAIK, LINDA LOUISE	TEACHER	\$ 89,350.78	\$ -
CRAWFORD, KRISTEN	VICE PRINCIPAL	\$ 115,491.71	\$ 2,814.45
CROSS, TIFFANY	TEACHER	\$ 88,153.07	\$ -
CRUZ, KATHLEEN EMILY	TEACHER	\$ 83,826.47	\$ 26.33
CRUZELLE, DEAN	GAS FITTER	\$ 97,935.16	\$ 484.82
CRYDERMAN, TARA	TEACHER	\$ 92,384.40	\$ -
CUMMING, GORDON JOSEPH	PRINCIPAL	\$ 137,622.43	\$ 816.40
CUTHBERTSON, MIRANDA	TEACHER	\$ 100,525.32	\$ -
DABNER, ERIKA	TEACHER	\$ 103,561.84	\$ 350.13
DAGG, KELSEY	TEACHER	\$ 97,973.56	\$ 179.53
DAGG-HALL, MICHELLE KIYOMI	TEACHER	\$ 95,344.58	\$ 2,788.97
DALGLEISH, CHRISTINA	TEACHER	\$ 103,707.82	\$ 368.75
DALKE, BRADLEY	TEACHER	\$ 88,898.58	\$ -
DALSIN, JOSETTE	TEACHER	\$ 97,861.75	\$ -
DANIELS, JAYMI	TEACHER	\$ 107,507.67	\$ 232.83
DANYLUK, STEPHANIE	TEACHER	\$ 82,703.67	\$ -
DAVEY, ASHLEA	TEACHER	\$ 92,448.74	\$ 502.36
DAVY, KELSEY	TEACHER	\$ 101,206.05	\$ 71.65
DE JARDIN, LISA	TEACHER	\$ 101,206.03	\$ -
DEACON, ANN MARIE	TEACHER	\$ 89,035.48	\$ -
DEAN, STEPHANY	TEACHER	\$ 101,487.33	\$ -

School District No. 73 (Kamloops-Thompson)  
Statement of Financial Information  
Fiscal Year Ended June 30, 2023

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

Name	Position	Remuneration	Expenses
DEFEHR, CAROL CHRISTINE	PRINCIPAL	\$ 142,417.28	\$ 1,052.61
DELL, BRIAN	TEACHER	\$ 93,684.73	\$ -
DENBY, PAUL	TEACHER	\$ 101,206.03	\$ 281.31
DENISON, BEVERLY JEAN	TEACHER	\$ 92,384.41	\$ -
DENISON, JENNA	TEACHER	\$ 77,805.52	\$ -
DEPTUCK, WAYNE	TEACHER	\$ 92,384.41	\$ 628.54
DEVRIES, ELIZABETH	DISTRICT CO-ORDINATOR	\$ 107,138.66	\$ 3,729.58
DEVRIES, JUSTIN	PRINCIPAL	\$ 138,602.37	\$ 1,212.64
DHALIWAL, AJMAIR SINGH	TEACHER	\$ 92,384.38	\$ -
DHALIWAL, KASHMIR	TEACHER	\$ 101,126.90	\$ 1,663.95
DHANO, BALJINDER	TEACHER	\$ 98,910.16	\$ 70.76
DICKINSON, SONDR	TEACHER	\$ 102,335.24	\$ 518.98
DIEDERICH, EVELYNE	TEACHER	\$ 101,987.20	\$ -
DINSDALE, JOY FERN	TEACHER	\$ 79,216.09	\$ 51.59
DION, LINDA	TEACHER	\$ 83,476.94	\$ 458.08
DIXON, AMBER DAWN	TEACHER	\$ 78,737.55	\$ -
DOHERTY, ROB	DISTRICT CO-ORDINATOR	\$ 110,274.01	\$ 2,260.79
DOLHA, KRISTY	VICE PRINCIPAL	\$ 111,513.56	\$ 776.13
DOLSON, ROBERT	TEACHER	\$ 79,260.09	\$ 1,728.65
DONAGHY, LINDSAY	SPEECH PATHOLOGIST	\$ 75,061.18	\$ 6,589.30
DONAS, YOLANDE	TEACHER	\$ 98,910.15	\$ 41.10
DORAI, CROSBY	TEACHER	\$ 100,249.38	\$ -
DUBOIS PAYNTER, BARBARA	ABORIGINAL FAMILY COUNSELLOR	\$ 89,432.05	\$ 3,955.53
DUFOUR, HELENE	TEACHER	\$ 112,501.75	\$ -
DUMAS, MELANIE	PRINCIPAL	\$ 138,749.84	\$ 55.93
DUNDASS, JENNIFER	TEACHER	\$ 104,032.53	\$ 2,732.78
DUNN, MELISSA	TEACHER	\$ 98,024.59	\$ -
DUNSMORE, ALEXANDER	TEACHER	\$ 101,206.03	\$ -
DUNSTAN, MARY	TEACHER	\$ 101,298.95	\$ -
DUQUETTE, LISE-MARIE	TEACHER	\$ 101,206.00	\$ -
DWYER, ANDREA	TEACHER	\$ 99,814.95	\$ 41.10
DYMOND, CAROLYN	TEACHER	\$ 100,471.41	\$ 119.84
EACRETT, LORRY	TEACHER	\$ 98,910.18	\$ -
EARL, DOUGLAS JOHN	TEACHER	\$ 79,897.21	\$ 143.62
EDSTROM, KIMBERLEE	PRINCIPAL	\$ 143,564.74	\$ -
ELLINGSEN, CAROL MARGARET	TEACHER	\$ 92,472.62	\$ 312.61
ELLIOTT, JENNIFER	TEACHER	\$ 90,965.85	\$ 379.65
ELLIS, JACQUELINE	TEACHER	\$ 85,849.80	\$ -
ELWOOD, TANYA	TEACHER	\$ 81,756.14	\$ 44.79
EMERY, GILLIAN	TEACHER	\$ 89,619.08	\$ -
ENDACOTT, CLINT ROBERT	TEACHER	\$ 100,216.51	\$ -
ENDACOTT, SHARON	TEACHER	\$ 91,982.60	\$ -
ENDEAN, DEBORAH	TEACHER	\$ 101,891.22	\$ -
** ENGLESON, KRISTIN	DIRECTOR - GLOBAL EDUCATION	\$ 120,505.91	\$ 872.83
EPP, BRADLEY AUGUST	TEACHER	\$ 111,552.87	\$ 1,426.98
EPP, TRACEY LYNN	TEACHER	\$ 91,634.71	\$ 5.67
ERICHUK, LEAH	TEACHER	\$ 96,388.85	\$ -
ERNST, JENNIFER	TEACHER	\$ 92,384.44	\$ -
EVANS, RANDALL EDWARD	TEACHER	\$ 101,206.02	\$ -
EVANS, RHIANNON	TEACHER	\$ 95,899.07	\$ 113.40
EWERT, JENNA	DISTRICT CO-ORDINATOR	\$ 86,640.24	\$ 4,799.82
EWERT, SYDNEY	TEACHER	\$ 83,072.37	\$ -
FABBRO, GINA	TEACHER	\$ 100,261.22	\$ 171.24
FAIRBROTHER, TARA L.	TEACHER	\$ 94,109.86	\$ 536.58
FAISTHUBER, MICHAEL V.	VICE PRINCIPAL	\$ 131,619.57	\$ 1,119.65
FARBER, CATHERINE MARIE	TEACHER	\$ 92,439.21	\$ -
FARQUHAR, KIRSTEN ELIZABETH	PRINCIPAL	\$ 127,577.75	\$ 821.62
FAUTEUX, COURTNEY LEA	TEACHER	\$ 75,179.79	\$ 1,283.54
FEHST, AMY M.	TEACHER	\$ 98,974.71	\$ 135.16
FEHST, JEREMY SCOTT	TEACHER	\$ 98,965.04	\$ 644.11
FELL, EMILY L.	TEACHER	\$ 92,384.40	\$ 109.16
FENNELL, KIMBERLY A.	TEACHER	\$ 92,484.46	\$ 2,278.50
FERRIS, TAMMY L.	TEACHER	\$ 84,981.62	\$ 752.49
FIELDING, LIAM A. C.	TEACHER	\$ 89,492.03	\$ 1,024.41
FILEK, JENNIFER S.	TEACHER	\$ 99,249.01	\$ -

School District No. 73 (Kamloops-Thompson)  
Statement of Financial Information  
Fiscal Year Ended June 30, 2023

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

Name	Position	Remuneration	Expenses
FINCH, TERI LYNN	TEACHER	\$ 98,910.22	\$ 45.91
FINLEY, CHERYL	VICE PRINCIPAL	\$ 128,273.90	\$ 391.87
FLEMING, CANDICE	PAYROLL SUPERVISOR	\$ 79,446.67	\$ 3,534.71
FLETCHER, ERIN A.	TEACHER	\$ 85,507.83	\$ -
FLETCHER, WANDA R.	TEACHER	\$ 92,448.78	\$ 210.57
FONSECA, AMY ANNE	TEACHER	\$ 91,456.34	\$ 1,068.93
FORSEY, DAWN	EXECUTIVE ASSISTANT	\$ 82,876.97	\$ 260.85
FORTEMS, SANDRA JOAN	TEACHER	\$ 91,884.57	\$ -
FOSTER, ALISSA L.	TEACHER	\$ 85,580.07	\$ -
FRANCIS, ROBERTSON	TEACHER	\$ 92,384.38	\$ -
FRANCOISE, HUGUES	TEACHER	\$ 90,263.33	\$ -
FRASER, DAYTON	TEACHER	\$ 92,472.64	\$ 1,088.24
FRASER, LISA M.	TEACHER	\$ 104,357.77	\$ 1,168.96
FRIESEN, KATIE E.	TEACHER	\$ 81,048.34	\$ 838.14
FROESE, LORI JANE	TEACHER	\$ 98,910.28	\$ -
GADD, JASON	TEACHER	\$ 92,384.38	\$ 1,187.13
GAGNON, GEOFFREY	TEACHER	\$ 94,613.41	\$ -
GAIRDNER, KERRY	DISTRICT VICE PRINCIPAL	\$ 128,273.26	\$ 5,699.85
GALLOWAY, LISA-MARIE C	TEACHER	\$ 98,910.16	\$ 32.43
GALLOWAY, SCOTT R.	PRINCIPAL	\$ 134,787.53	\$ 1,076.35
GARDNER, JENNIFER ANNE	TEACHER	\$ 89,520.75	\$ -
GARTRELL, GREGORY CAMPBEL	PRINCIPAL	\$ 144,013.57	\$ 1,806.21
GARTRELL, RENAE MARIE	TEACHER	\$ 90,883.12	\$ 294.70
GATES, STEVEN	TEACHER	\$ 89,831.99	\$ 597.26
GAULEY, CHRISTINA L.	TEACHER	\$ 100,782.44	\$ -
GAVELIN, ARIANE PAMELA	TEACHER	\$ 101,206.04	\$ -
GAVIN, KIMBERLY ANNE	TEACHER	\$ 90,797.37	\$ 190.40
GENDRON, PAULETTE. G	TEACHER	\$ 104,656.98	\$ 444.40
GEOGHEGAN, KIMBERLY L.	TEACHER	\$ 99,213.52	\$ -
GIBBARD, KATHRYN	TEACHER	\$ 90,907.67	\$ -
GIBBONS, KATHARINE	TEACHER	\$ 79,672.01	\$ 1,095.45
GIESBRECHT, MARIE	TEACHER	\$ 101,869.73	\$ 1,745.35
GILLIS, CAROLE	TEACHER	\$ 102,361.04	\$ -
GILOWSKI, TYLER CRAIG	TEACHER	\$ 96,301.08	\$ 853.71
GIRODAT, CHARMAINE. R	TEACHER	\$ 92,494.04	\$ -
GLASSEL, KRISTIN	TEACHER	\$ 85,689.74	\$ -
GLEIS, PAUL H.	PLUMBER	\$ 76,825.16	\$ 120.00
GOBELLE, JASMINE	TEACHER	\$ 101,260.82	\$ 807.29
GODDARD, SHALYN DAWN	TEACHER	\$ 80,761.03	\$ 630.70
GOERTZEN, ASHLEY	TEACHER	\$ 85,313.23	\$ -
GOODRICH, JEFFREY ALLEN	TEACHER	\$ 101,435.67	\$ -
GOODRICH, LORI L.	TEACHER	\$ 87,683.41	\$ 34.79
GORMAN, CATHERINE M.	PRINCIPAL	\$ 142,173.72	\$ 73.59
GORMAN, NICOLE ELISE	TEACHER	\$ 91,965.42	\$ -
GOUIN, STEPHANIE MARIE	TEACHER	\$ 78,389.38	\$ -
GRAF, MICHELLE A.	TEACHER	\$ 92,384.45	\$ -
GRAFFUNDER, HEATHER	TEACHER	\$ 77,405.59	\$ -
GRAHAM, CARRIE	TEACHER	\$ 101,706.88	\$ 1,193.22
GRAHAM, DARLA J.	TEACHER	\$ 90,022.88	\$ -
GRAHAM, TODD E.	TEACHER	\$ 81,037.11	\$ -
GRANBERG, CARLA-MAY K.	MANAGER - PROGRAMMER ANALYST	\$ 112,034.32	\$ 107.22
GREEN, CHRISTINE ANN	TEACHER	\$ 91,884.63	\$ -
GREENWOOD, JESSICA L.	TEACHER	\$ 101,315.79	\$ 298.31
GREER, MEGHAN VICTORIA	TEACHER	\$ 81,582.30	\$ 202.50
GREGG, MELANIE T.	VICE PRINCIPAL	\$ 109,925.05	\$ 1,954.29
GREMAUD, CHRISTOPHER R.	TEACHER	\$ 98,660.32	\$ 27.82
GRESLEY-JONES, KELSEY TEGAN	TEACHER	\$ 79,453.97	\$ 204.09
GRIFFITHS, JAMIANN	TEACHER	\$ 101,987.16	\$ 320.86
GRINBERG, PETER ERIC	TEACHER	\$ 106,695.72	\$ 2,707.05
GUERCIO, ROBERTO	MANAGER - FINANCE	\$ 95,744.30	\$ 5,580.92
GUILLOU, AVERY	TEACHER	\$ 78,538.70	\$ -
GUNDEL, SARAH E.	TEACHER	\$ 81,033.35	\$ 155.04
GUNNLAUGSON, DYAN	VICE PRINCIPAL	\$ 128,273.90	\$ 633.84
GURNEY, ANDREW D.	TEACHER	\$ 98,910.18	\$ -
GURNSEY, RENEE	DISTRICT COUNSELLOR	\$ 109,077.96	\$ 3,199.21

**School District No. 73 (Kamloops-Thompson)**  
**Statement of Financial Information**  
**Fiscal Year Ended June 30, 2023**

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

Name	Position	Remuneration	Expenses
GURSKI, STACEY	TEACHER	\$ 90,126.64	\$ 193.15
HAFELI, GREGG NORMAN O.	TEACHER	\$ 96,388.84	\$ -
HAFFENDEN, ERIC MORGAN	TEACHER	\$ 104,657.01	\$ 771.15
HALL, ANDREW RICHARD	TEACHER	\$ 101,205.99	\$ -
HALL, LYNDA D.	TEACHER	\$ 101,206.04	\$ 310.00
HALLET, GRAEME	TEACHER	\$ 101,248.90	\$ 161.64
HALLIWELL, KERRI ANN	TEACHER	\$ 102,403.89	\$ -
HALLSTROM, KENDRA L.	TEACHER	\$ 104,656.92	\$ 446.95
HAMBLETT, BARBARA ELAINE	DISTRICT PRINCIPAL	\$ 150,018.26	\$ 238.72
HAMBLETT, WILLIAM M.	ASSISTANT SUPERINTENDENT	\$ 206,910.80	\$ 1,295.40
HAMMONDS, CHRISTINE	TEACHER	\$ 101,206.01	\$ 55.27
HANLON, LISA	TEACHER	\$ 87,765.95	\$ 44.37
HANSEN, BRADLEY G.	TEACHER	\$ 92,384.39	\$ 483.59
HANSEN, TERRI	TEACHER	\$ 92,872.63	\$ 571.87
HANSEN, TRACY N.	TEACHER	\$ 92,134.50	\$ -
HANSON, JUSTIN	TEACHER	\$ 95,890.05	\$ 149.69
HARASEMCHUK, QUINTON SHANE	MANAGER - GROUNDS	\$ 93,417.49	\$ 2,442.76
HARMATUK, KAREN	TEACHER	\$ 91,884.63	\$ -
HARPMAN, KELSEY	TEACHER	\$ 111,095.31	\$ 329.36
HARRIS, DANIELLE M.	TEACHER	\$ 102,425.34	\$ 170.25
HARVEY, TAYLOR-RAE	TEACHER	\$ 81,604.17	\$ 307.44
HASSALL, TARA LYNN	TEACHER	\$ 92,384.42	\$ -
HATCH, NADINE JENNIFER	TEACHER	\$ 92,384.38	\$ 751.99
HAW, SIERRA D.	DISTRICT COUNSELLOR	\$ 98,579.70	\$ 1,303.48
HAWKINGS, TERRIANNE	TEACHER	\$ 92,384.47	\$ -
HAWKINS, TIFFANY M.	PRINCIPAL	\$ 138,602.40	\$ 227.38
HAY, KATHRYN SUE	TEACHER	\$ 106,159.40	\$ 1,295.51
HEAL, PHILIP GORDON	TEACHER	\$ 92,384.44	\$ -
HELFRICH, STEPHANIE	TEACHER	\$ 79,901.39	\$ -
HEMBLING, PAUL E	PRINCIPAL	\$ 150,047.73	\$ 5,254.08
HENDERSON, LORI J.	TEACHER	\$ 92,167.95	\$ -
HENDRY, DEBRA A.	TEACHER	\$ 101,206.03	\$ 320.00
HENDRY, DENISE	TEACHER	\$ 92,472.57	\$ -
HENRY, GEORGE CARTER	TEACHER	\$ 83,531.78	\$ -
HERON, PAUL	TEACHER	\$ 76,999.82	\$ 88.37
HEYMAN, DANA	EXECUTIVE MANAGER	\$ 90,480.01	\$ 852.48
HICKEY, DOUGLAS S.	TEACHER	\$ 98,908.86	\$ -
HILL, EMILY ANN	TEACHER	\$ 83,558.40	\$ -
HILL, KAREN D.	TEACHER	\$ 90,447.10	\$ 183.61
HILL, MICHELLE L.	TEACHER	\$ 97,940.65	\$ 58.87
HILTON, AMELIA	TEACHER	\$ 102,676.05	\$ 554.01
HILTON, CODY T.	TEACHER	\$ 100,216.47	\$ 622.24
HINDLE, KIM STEWART	TEACHER	\$ 91,384.81	\$ 163.85
HINE, JUSTIN N.	TEACHER	\$ 91,230.47	\$ -
HNEEDA, LINDA	VICE PRINCIPAL	\$ 142,417.33	\$ -
HOFFER, SHERRI M.	TEACHER	\$ 98,573.97	\$ -
HOGAN, LIAM	TEACHER	\$ 98,909.32	\$ 12,541.87
HOGEEVEN, ROBERT	TEACHER	\$ 92,384.40	\$ 48.24
HOGG, CHRYSTAL PAULIN	CUSTODIAN	\$ 82,511.30	\$ -
HOLAT, SABRINA	TEACHER	\$ 82,499.38	\$ 691.69
HOLBROOK, MICHAEL	TEACHER	\$ 92,384.39	\$ 485.54
HOLMES, DARREN R.	TEACHER	\$ 93,689.06	\$ -
HOLMES, DEEANNA L.	VICE PRINCIPAL	\$ 124,928.79	\$ 2,388.50
HORNE, AMBER LYNN	TEACHER	\$ 90,293.10	\$ -
HORNING, RICHARD J.	MECHANIC	\$ 75,479.17	\$ -
HORSMAN, KAREN E.	TEACHER	\$ 92,384.42	\$ -
HORTON, CHRISTOPHER	VICE PRINCIPAL	\$ 146,232.27	\$ 259.59
HORTON, SHERENE DAWN	TEACHER	\$ 92,384.19	\$ -
HORVAT, MICHAEL E.	TEACHER	\$ 99,041.30	\$ 1,431.83
HOW, KEVIN MICHAEL	TEACHER	\$ 92,472.60	\$ 35.28
HOWARD, MICHAEL	TEACHER	\$ 99,007.93	\$ 1,775.69
HUFFMAN, PATRICIA E.	TEACHER	\$ 101,859.00	\$ 101.75
HUMMEL, JUSTIN R.	TEACHER	\$ 92,417.80	\$ -
HUMMEL, SARAH M.	TEACHER	\$ 98,943.32	\$ 352.70
HUMPHREY, JAMES E .	TEACHER	\$ 91,407.82	\$ 212.55

**School District No. 73 (Kamloops-Thompson)**  
**Statement of Financial Information**  
**Fiscal Year Ended June 30, 2023**

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

Name	Position	Remuneration	Expenses
HUMPHREY, LYNDA KAY	TEACHER	\$ 92,384.40	\$ -
HUNTER, JUDY M.	TEACHER	\$ 98,910.22	\$ 772.28
HUNTER, MELISA	TEACHER	\$ 98,910.17	\$ 136.50
HURREN, HAYLEY	VICE PRINCIPAL	\$ 98,672.22	\$ 974.42
HUVA, AMIE	TEACHER	\$ 98,910.23	\$ -
HUXLEY, NICOLE	TEACHER	\$ 92,445.18	\$ -
HYAM, LISE	DISTRICT CO-ORDINATOR	\$ 107,824.38	\$ 4,100.74
IADAROLA, ERIC MADISON	TEACHER	\$ 76,106.05	\$ -
ILIC, MARTIN	TEACHER	\$ 93,516.89	\$ 1,666.36
INGLIS, ALEXANDRA D.	DISTRICT CO-ORDINATOR	\$ 107,823.96	\$ 4,956.69
ISAKSON, ELAINE	TEACHER	\$ 92,384.41	\$ -
ISENOR, ASHLEY	TEACHER	\$ 84,747.06	\$ -
JACOBSON, SABRINA	TEACHER	\$ 92,384.42	\$ -
JAMES, STEVEN	TEACHER	\$ 82,018.42	\$ 121.48
JAUREGUI, JACQUELINE	TEACHER	\$ 102,931.48	\$ 11.15
JENKIN, ALANNA M.	TEACHER	\$ 93,415.68	\$ -
JENKINS, STEPHANIE M.	TEACHER	\$ 100,706.23	\$ 27.16
JENSEN, AMANDA L.	TEACHER	\$ 100,206.07	\$ -
JENSEN, ELIZABETH L.	TEACHER	\$ 85,300.66	\$ -
JENSEN, MANDY	VICE PRINCIPAL	\$ 111,910.65	\$ 600.00
JOHNSON, LARISA PAIGE	SPEECH PATHOLOGIST	\$ 78,102.23	\$ 4,489.46
JOHNSON, MICHAEL B.	PRINCIPAL	\$ 138,602.40	\$ 1,683.99
JOHNSON, SCOTT	TEACHER	\$ 92,494.06	\$ -
JOHNSTON, KATHLEEN ANN	TEACHER	\$ 88,313.66	\$ 34.59
JORGENSEN, FAUN MARIE	TEACHER	\$ 81,330.12	\$ 176.57
JUNGHEIM, ANIKA	TEACHER	\$ 76,395.35	\$ -
KABOTOFF, SUSAN A.	TEACHER	\$ 96,649.60	\$ 182.86
KACHEL, ALEASHA	TEACHER	\$ 104,157.13	\$ 1,773.51
KACZUR, STACEY	TEACHER	\$ 91,384.83	\$ 3,500.07
KANIGAN, CURTIS	TEACHER	\$ 93,409.31	\$ -
KANSKY, HEATHER L.	TEACHER	\$ 101,205.99	\$ -
KARLEN, FRANZISKA KATHARINA	DISTRICT CO-ORDINATOR	\$ 105,151.04	\$ 3,003.40
KARPLUK, NICOLAS	TEACHER	\$ 87,709.61	\$ 28.09
KARPUK, JASON	TEACHER	\$ 94,109.90	\$ 88.69
KAWA, TAMMY R.	TEACHER	\$ 106,483.61	\$ 871.52
KEHLER, SELINA VANESSA	TEACHER	\$ 78,229.91	\$ 146.26
KELLY, ANGELA	TEACHER	\$ 94,049.65	\$ -
KELTIE, CHRISTINE	TEACHER	\$ 101,206.03	\$ -
KENNEDY, CHEYENNE L.	TEACHER	\$ 75,588.91	\$ 506.50
KERSHAW, JEFFREY SEAN	TEACHER	\$ 92,384.38	\$ -
KERSLAKE, JENNIFER DAWN	DISTRICT COUNSELLOR	\$ 109,534.81	\$ -
KHELOUIATI, ERIN LOUISE	VICE PRINCIPAL	\$ 128,494.89	\$ -
KICIA, BRYCE KENNETH	TEACHER	\$ 78,313.98	\$ -
KIENLEIN, RICHARD	DIRECTOR - INSTRUCTION	\$ 175,152.17	\$ 4,590.01
KIETAIBL, LAUREN SYDNEY	TEACHER	\$ 92,384.39	\$ -
KILMARTIN, DINA	TEACHER	\$ 92,384.39	\$ 70.00
KINLEY, LYNDON S.	TEACHER	\$ 98,910.21	\$ -
KIPP, KELLY R.	TEACHER	\$ 98,910.26	\$ 142.26
KIRCHNER, LOUISE M.	TEACHER	\$ 93,014.82	\$ 2,015.44
KIRSCHNER, WALTER UWE	PRINCIPAL	\$ 150,047.73	\$ 284.48
KITAMURA, KEVIN T.	TEACHER	\$ 99,003.09	\$ -
KLASSEN, KATE D.	TEACHER	\$ 98,910.26	\$ -
KOLASA, MORGAN ASHLEY	TEACHER	\$ 77,193.73	\$ 203.17
KOLDEWIJN, ALICIA K.	TEACHER	\$ 91,404.45	\$ -
KOMARNISKI, DEL	TEACHER	\$ 101,206.04	\$ 502.03
KOMLJENOVICH, ALLAN DAVID	TEACHER	\$ 97,413.31	\$ 243.80
KOMLJENOVICH, KIM NICOLE	TEACHER	\$ 78,932.86	\$ 59.36
KOPPER, MAAIKE MARIA	TEACHER	\$ 80,658.60	\$ 563.69
KOPPE, MICHAEL A.	TEACHER	\$ 105,480.91	\$ -
KOSSEY, KAREN LESLIE	TEACHER	\$ 92,212.78	\$ -
KOTANI, ALLEN S.	TEACHER	\$ 91,439.59	\$ -
KOZORIS, GREGORY D.	TEACHER	\$ 98,410.48	\$ -
KREUTZER, JANEANE	TEACHER	\$ 91,473.01	\$ -
KRISTJANSON, JENNIFER T.	TEACHER	\$ 92,384.40	\$ 38.27
KRISTJANSON, SHERRY	DIRECTOR - TRANSPORTATION	\$ 129,035.94	\$ 1,290.62

School District No. 73 (Kamloops-Thompson)  
Statement of Financial Information  
Fiscal Year Ended June 30, 2023

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

Name	Position	Remuneration	Expenses
KRUISSELBRINK, SARAH	TEACHER	\$ 98,910.20	\$ 1,451.34
KUAN, ROBERTA	TEACHER	\$ 98,910.16	\$ -
KUBIN, LIA L.	TEACHER	\$ 102,463.51	\$ 421.31
KUROYAMA, MATTHEW IVO SHO	TEACHER	\$ 99,972.64	\$ -
LAFLEUR, SONIA	TEACHER	\$ 99,476.55	\$ -
LAM, DAVID	TEACHER	\$ 102,184.23	\$ -
LAM, STEPHANIE	TEACHER	\$ 95,529.48	\$ 297.51
LANE, SIOBHAN MARIE	TEACHER	\$ 111,552.90	\$ 949.96
LANYON, ANGELA	TEACHER	\$ 98,910.20	\$ -
LAPEYRE, BETTY SUE	TEACHER	\$ 101,315.66	\$ -
LAROCHE, ANNE-MARGARET	TEACHER	\$ 75,062.59	\$ 76.89
LATTA, ANGELLA JAYNE	VICE PRINCIPAL	\$ 129,370.18	\$ 801.86
LEARY, JONATHON	TEACHER	\$ 92,384.41	\$ 392.40
LEAVITT, RACHAEL	TEACHER	\$ 83,133.93	\$ 2,340.24
LEBEAU, ELAINE	TEACHER	\$ 101,206.01	\$ -
LEBOURDAIS, CORINE M.	TEACHER	\$ 101,287.18	\$ -
LECLERC, MATTHEW AJ.	TEACHER	\$ 101,129.26	\$ 820.42
LEGGETT, JOANNE ELIZABETH	VICE PRINCIPAL	\$ 124,928.69	\$ 2,693.15
LEHMAN, DAVID	TEACHER	\$ 92,467.80	\$ -
LEMON, STEPHEN C.	TEACHER	\$ 92,384.40	\$ -
LEMPRIERE, SHELLY A.	TEACHER	\$ 101,594.74	\$ -
LEONARD, JUSTIN R.	TEACHER	\$ 104,656.93	\$ 697.18
LETHAM, CHARLOTTE A.	TEACHER	\$ 99,188.54	\$ 499.88
LEVIN, DENARA JACQUILINE	TEACHER	\$ 78,427.76	\$ 281.82
LINDNER, LISA ANNE	TEACHER	\$ 79,182.77	\$ 41.10
LINFITT, BERNADETTE C.	PRINCIPAL	\$ 142,417.31	\$ 166.17
LINTHORNE, MELISSA	TEACHER	\$ 93,689.72	\$ -
LINTON, JEANNETTE	TEACHER	\$ 101,390.90	\$ -
LITT, ISHAR	TEACHER	\$ 98,910.16	\$ -
LLOYD, BLAIR E.	PRINCIPAL	\$ 146,232.26	\$ 796.64
LLOYD, WENDY	PRINCIPAL	\$ 101,477.24	\$ 284.06
LOFGREN, BREANNA	TEACHER	\$ 80,388.79	\$ -
LOVETT, PAMELA D.J.	TEACHER	\$ 101,205.99	\$ -
LOW, SHERRIE J.	TEACHER	\$ 98,910.26	\$ 35.13
LOWE, THOMAS A.	VICE PRINCIPAL	\$ 114,991.67	\$ 3,104.01
LOWNDES, ASHLEY N.	TEACHER	\$ 96,808.22	\$ 1,732.12
LOWRENOFF, STACY RENEE	TEACHER	\$ 91,074.16	\$ -
LUEHR, GEOFFREY	TEACHER	\$ 75,452.62	\$ -
LULU, DONNA M.	TEACHER	\$ 83,108.69	\$ 240.00
LUNN, PEGGY DIANE	TEACHER	\$ 92,131.60	\$ 835.68
MA, WAI LUN	TEACHER	\$ 96,438.79	\$ 1,182.94
MAARTMAN, CLEVELAND	TEACHER	\$ 89,635.29	\$ -
MAAS, PATRICIA JEAN	DISTRICT COUNSELLOR	\$ 109,477.72	\$ 17,237.56
MABEE, SUSAN B.	PRINCIPAL	\$ 142,417.29	\$ 1,145.44
MAC DONELL, EMILY L.	TEACHER	\$ 101,303.77	\$ -
MACDONALD, ALANNA LOGAN	TEACHER	\$ 78,878.92	\$ -
MACDONALD, DEAN E.	TEACHER	\$ 101,206.03	\$ 594.00
MACDONALD, SANDRA JENNIFER	TEACHER	\$ 92,384.41	\$ 40.61
MACDOUGALL, ASHLEY	TEACHER	\$ 88,661.74	\$ 1,910.52
MACFARLANE, KIRK	TEACHER	\$ 92,223.40	\$ 312.76
MACFARLANE, NICKY	TEACHER	\$ 99,012.68	\$ -
MACINNIS, KALEIGH D.	TEACHER	\$ 97,720.33	\$ -
MACKAY, STEPHANIE MARIE	TEACHER	\$ 91,095.68	\$ 429.89
MACKENZIE, ANDREA ANN	TEACHER	\$ 91,342.84	\$ -
MACLAUGHLIN, CAITLIN L.	TEACHER	\$ 98,396.29	\$ 1,533.47
MACLEOD, CLAIRE ELISABETH	EXECUTIVE ASSISTANT	\$ 76,446.92	\$ 875.79
MACPHERSON, JUDITH	TEACHER	\$ 96,923.65	\$ -
MACPHERSON, LAUREL H.	TEACHER	\$ 97,721.06	\$ -
MAGIEROWSKI, DEAN	TEACHER	\$ 86,171.29	\$ -
MAGLIOCCHI, MARIETTA	TEACHER	\$ 79,173.19	\$ -
MAHONEY, CHARLOTTE ROSE	TEACHER	\$ 91,147.89	\$ -
MALLAIS, JENNIFER E.	TEACHER	\$ 88,542.25	\$ -
MANGAN, TEENA D.	TEACHER	\$ 98,410.48	\$ 218.39
MANGELL, ANDREA A.	VICE PRINCIPAL	\$ 124,928.81	\$ 209.78
MARASCO, ANTHONY JOHN	TEACHER	\$ 101,294.16	\$ -

School District No. 73 (Kamloops-Thompson)  
Statement of Financial Information  
Fiscal Year Ended June 30, 2023

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

Name	Position	Remuneration	Expenses
MARCHESE, ROCCO CARLO	TEACHER	\$ 87,120.70	\$ -
MARCHI, AMANDA L.	TEACHER	\$ 95,389.37	\$ -
MARICAN, SHARLENE A.	TEACHER	\$ 90,470.66	\$ 40.00
MARKIN, TAMI NICOLE	TEACHER	\$ 98,910.19	\$ -
MARKO, MELANIE J.	TEACHER	\$ 91,972.79	\$ 209.24
MARRA, MATTHEW A.	TEACHER	\$ 101,206.07	\$ -
MARRIOTT, DAVID	TEACHER	\$ 94,344.65	\$ 72.80
MARSH, SHELLEY	TEACHER	\$ 90,197.17	\$ 1,424.89
MARTIN, ADAM ALEXANDER	TEACHER	\$ 98,965.01	\$ 487.69
MARTIN, CAILEY	TEACHER	\$ 105,726.63	\$ -
MARTIN, CHRISTOPHER J.	TEACHER	\$ 81,394.44	\$ 132.09
MARTIN, CLINTON JAMES	TEACHER	\$ 79,284.86	\$ -
* MARTIN, DARCY	KTTA PRESIDENT	\$ 111,390.83	\$ 25.00
MASON, ALANNA LORRAINE	TEACHER	\$ 85,889.63	\$ -
MASSEY, KEITH	TEACHER	\$ 100,919.30	\$ 411.77
MATHIEU, CARMELLA	VICE PRINCIPAL	\$ 132,977.46	\$ 4,993.09
MATTES, MICHELLE J.	PRINCIPAL	\$ 140,203.80	\$ 1,796.74
MATTHEWS, KATHY L.	TEACHER	\$ 92,384.42	\$ 179.13
MATUSCHEWSKI, NICOLA LEIGH	TEACHER	\$ 98,910.29	\$ 98.31
MAYER, JENNA JEAN	TEACHER	\$ 97,371.78	\$ -
MAYOH, STACY LYNN	TEACHER	\$ 101,298.99	\$ 37.82
MAZUR, LYNN M.	TEACHER	\$ 92,384.38	\$ -
MCBRIDE, DEVON B.	TEACHER	\$ 98,266.43	\$ -
MCCAFFREY, MEGAN	TEACHER	\$ 75,141.00	\$ -
MCCARTHY, KELSEY PAGE	TEACHER	\$ 85,005.20	\$ 300.00
MCCAUGHERTY, ELIZABETH	TEACHER	\$ 96,984.38	\$ 17.98
MCCAUGHERTY, JONATHON	TEACHER	\$ 77,451.86	\$ 104.51
MCCAULEY, CHRISTINE E.	TEACHER	\$ 100,299.63	\$ -
MCCLOY, JANET ELAINE	DISTRICT CO-ORDINATOR	\$ 85,178.35	\$ 1,781.59
MCCREA, MEAGAN	TEACHER	\$ 101,206.03	\$ -
MCDANIEL, MEGAN ELIZABETH	TEACHER	\$ 89,356.40	\$ -
MCDONALD, ARTHUR T.	DIRECTOR - FACILITIES	\$ 171,104.48	\$ 1,511.46
MCDOUGALL, GLENNA	TEACHER	\$ 101,206.04	\$ 111.98
MCFADDEN, JAMES M.	MANAGER - BUILDINGS	\$ 118,512.05	\$ 1,604.23
MCGARRY, MELISSA MARY	MANAGER - HEALTH AND SAFETY	\$ 109,454.01	\$ 4,388.53
MCGARRY, SEEMA	TEACHER	\$ 92,384.39	\$ -
MCGRAVEY, MARIE LYNN	TEACHER	\$ 92,384.40	\$ 690.99
MCINTOSH, CHAD	TEACHER	\$ 92,384.39	\$ 278.98
MCINTYRE, KEVIN	TEACHER	\$ 106,187.56	\$ 249.77
MCKENNA, SHAUN	PRINCIPAL	\$ 142,417.32	\$ -
MCLAREN, SAMANTHA E.	TEACHER	\$ 101,206.00	\$ -
MCLEAN, BRETT T.	TEACHER	\$ 97,905.75	\$ -
MCLEAN, SHAZ-MARIE	TEACHER	\$ 77,155.16	\$ 273.31
MCLEAN, TARA L.	TEACHER	\$ 91,353.80	\$ -
MCMAIN, JASON DONALD	TEACHER	\$ 101,206.06	\$ -
MCMILLAN, MAUREEN C.	TEACHER	\$ 101,968.63	\$ 134.35
MCMILLAN, TYSON	TEACHER	\$ 95,758.11	\$ -
MCQUARRIE, SHEILA	TEACHER	\$ 99,691.84	\$ -
MCRAE, MICHELLE A.	TEACHER	\$ 87,896.79	\$ 504.99
MCVITTIE, CECILE	VICE PRINCIPAL	\$ 100,366.09	\$ -
MCVITTIE, MARK EDWARD	VICE PRINCIPAL	\$ 128,273.90	\$ 1,180.06
MENARD, SYLVAIN	TEACHER	\$ 105,375.47	\$ 115.81
MICHEL, PETER	ABORIGINAL YOUTH AND FAMLY CONSULTANT	\$ 90,123.51	\$ 6,510.36
MILBURN, ANDREW JOHN	TEACHER	\$ 89,963.56	\$ -
MILBURN, PAMELA DAWN	TEACHER	\$ 92,384.40	\$ -
MILLER, ADEANA MAY	TEACHER	\$ 88,366.74	\$ 1,162.16
MILLER, RAYMOND H.	MANAGER - PURCHASING	\$ 116,092.10	\$ 2,473.67
MITCHELL, MELISSA ANN	TEACHER	\$ 98,420.39	\$ 695.22
MOCHIKAS, VESSY	ASSISTANT SUPERINTENDENT	\$ 188,239.77	\$ 8,529.80
MOHAMMED, DIONNE	ABORIGINAL YOUTH AND FAMLY CONSULTANT	\$ 90,123.53	\$ 4,856.17
MOORE, TERRY EUGENE	ELECTRICIAN	\$ 91,985.32	\$ 1,205.49
MORETTI, JENNIFER A.	TEACHER	\$ 90,687.24	\$ 174.17
MORGAN, BETH	TEACHER	\$ 144,477.89	\$ 241.45
MORGAN, WILLIAM D.	TEACHER	\$ 107,472.71	\$ 55.99
MORRIS, GORDON ANDREW	TEACHER	\$ 100,280.86	\$ 22.36

**School District No. 73 (Kamloops-Thompson)**  
**Statement of Financial Information**  
**Fiscal Year Ended June 30, 2023**

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

Name	Position	Remuneration	Expenses
MORRISON, JASMINE L.	TEACHER	\$ 89,559.06	\$ 100.00
MORRISON, JENNY D.	TEACHER	\$ 101,303.77	\$ 668.63
MORRISON, LEE ANNE	TEACHER	\$ 95,756.43	\$ 82.86
MORROW, CYNTHIA SUSAN	TEACHER	\$ 106,902.77	\$ 3,323.47
MUELLER, WESLEY T.	TEACHER	\$ 100,493.37	\$ -
MULHERN, TRACY CATHERINE	TEACHER	\$ 98,910.17	\$ 249.00
MULHOLLAND, AISLINN	TEACHER	\$ 101,294.20	\$ 59.74
MUNDEN, LACEY	TEACHER	\$ 93,043.42	\$ -
MURACA, SHAWNA	TEACHER	\$ 92,384.43	\$ 250.00
MURDOCH, HEATHER L.	TEACHER	\$ 92,384.44	\$ -
MURDOCH, RENA FAYE	TEACHER	\$ 98,910.18	\$ 54.73
MURRAY, STACI	TEACHER	\$ 85,323.14	\$ 49.52
NAYLOR, AMANDA D.	TEACHER	\$ 98,974.52	\$ 129.88
NAYLOR, GRANT ALLAN	PRINCIPAL	\$ 134,603.29	\$ 600.00
NEIGEL, ANDREA L.	TEACHER	\$ 90,051.77	\$ 281.68
NEIGHBOUR, LEANNE M.	TEACHER	\$ 90,437.28	\$ 41.10
NELSON, LORENA	TEACHER	\$ 79,450.60	\$ 1,939.07
NESSI, JASON A.	TEACHER	\$ 101,288.30	\$ 1,804.29
NESSMAN, ANNA BIRGITTE	TEACHER	\$ 85,401.09	\$ -
NEUBAUER, MELISSA ANNE	TEACHER	\$ 84,811.91	\$ 1,249.01
NEWMAN, DIONNE A.	TEACHER	\$ 86,024.76	\$ -
NGO, DACA	TEACHER	\$ 101,606.04	\$ 274.32
NGO, KELLY D.	TEACHER	\$ 101,606.01	\$ 452.93
NGUYEN, NICOLE	TEACHER	\$ 88,912.13	\$ -
NICHOL, KRISTI	TEACHER	\$ 98,715.04	\$ 1,748.65
NICHOLS, BARBARA	DISTRICT COUNSELLOR	\$ 108,490.50	\$ 3,294.75
NIELSEN, JENNIFER D.	TEACHER	\$ 102,127.72	\$ 1,804.29
NIELSEN, TRUDI	TEACHER	\$ 86,776.92	\$ 1,343.71
NIWA, BARBARA ROSE	TEACHER	\$ 79,030.32	\$ -
NIXON, AMANDA DAWN	VICE PRINCIPAL	\$ 101,848.38	\$ 379.38
NIXON, RHONDA LEE	SUPERINTENDENT	\$ 244,793.05	\$ 11,139.47
NOBLE, JULIE MARIA	TEACHER	\$ 91,884.64	\$ 11.20
NOBLE, TRACY G.	TEACHER	\$ 93,253.76	\$ -
NOMM, KATJA	TEACHER	\$ 94,927.54	\$ 451.46
NORMAN, CHARMAINE C.	TEACHER	\$ 92,384.43	\$ -
NUTINI, CHELSEA MARY	DISTRICT COUNSELLOR	\$ 84,942.81	\$ 1,908.25
ODOHERTY, ERIN ALEXANDRA	TEACHER	\$ 100,825.96	\$ -
O'DONOVAN, HEATHER AMANDA	TEACHER	\$ 75,509.38	\$ -
OLIVER, EMILY ANNE	TEACHER	\$ 81,439.15	\$ -
OLLEK, AMRITA	TEACHER	\$ 84,482.05	\$ 391.50
OLLEK, MAGGIE	TEACHER	\$ 92,384.46	\$ -
OLSON, AMANDA	TEACHER	\$ 92,384.51	\$ -
O'NEIL, RENEE ALLYSEN	TEACHER	\$ 85,535.64	\$ 391.26
O'NEILL, LAUREN	TEACHER	\$ 94,802.13	\$ 85.20
ONG, CHAI LIN GRACE	TEACHER	\$ 100,206.42	\$ 299.39
O'REILLY, STEVEN PATRICK	TEACHER	\$ 76,971.50	\$ 303.16
ORLANDO, SANDRA	TEACHER	\$ 104,754.64	\$ -
ORR, MARK D.	PRINCIPAL	\$ 142,417.32	\$ -
ORYSCHAK, SHERRI ANNE	TEACHER	\$ 92,384.46	\$ 235.62
PACCAGNELLA, MARIA LUISA	TEACHER	\$ 101,346.67	\$ 163.77
PAGNOTTA, DENA	TEACHER	\$ 78,830.26	\$ -
PALSON, NANCY	TEACHER	\$ 82,979.86	\$ 56.00
PARAVANTES, DEAN H.	TEACHER	\$ 85,021.01	\$ 1,394.84
PARKER, ADRIAN LAURENCE	TEACHER	\$ 96,388.96	\$ 214.24
PARKER, MELANIE LEE	DISTRICT COUNSELLOR	\$ 107,414.91	\$ 8,221.12
PARKER, SHARON LISA	TEACHER	\$ 98,910.17	\$ 22.72
PATTERSON, ALLISON	TEACHER	\$ 82,883.68	\$ -
PATTERSON, LORI BETH	TEACHER	\$ 90,202.12	\$ -
PATTERSON, PAUL B.	VICE PRINCIPAL	\$ 114,746.72	\$ 770.26
PATTON, ELENA	TEACHER	\$ 91,894.41	\$ -
PATTON, JENIPHER L.	TEACHER	\$ 75,585.36	\$ 380.18
PAVLOVIC, LIANA E.	TEACHER	\$ 102,171.38	\$ 40.00
PAWLIUK, KARLA L.	TEACHER	\$ 101,260.82	\$ -
PAWLOFF, LINDA MARIE	TEACHER	\$ 101,248.91	\$ 338.35
PEARCE, GREGORY D.	DISTRICT COUNSELLOR	\$ 109,480.06	\$ 7,745.77



School District No. 73 (Kamloops-Thompson)  
Statement of Financial Information  
Fiscal Year Ended June 30, 2023

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

Name	Position	Remuneration	Expenses
PEARSON, NATASHA A.	TEACHER	\$ 92,384.44	\$ 354.39
PEHOWICH, LISA MARIE	TEACHER	\$ 90,684.12	\$ -
PEINADO, ERICA ZIDANELIA	TEACHER	\$ 92,448.72	\$ -
PELLEY, JOCELYN	TEACHER	\$ 93,354.91	\$ -
PENDERGAST, DEANNA LEA AILE	TEACHER	\$ 98,998.42	\$ 980.85
PENDERGAST, TREVOR K.	TEACHER	\$ 101,337.17	\$ -
PENNEY, KATE	TEACHER	\$ 84,172.05	\$ 346.42
PERREN, MARCY	TEACHER	\$ 97,040.92	\$ -
PERRY, TONYA LOUISE	PRINCIPAL	\$ 146,232.27	\$ 464.49
PERSAD, PATRICIA	TEACHER	\$ 108,183.61	\$ 1,394.90
PERSAD, PETER	TEACHER	\$ 101,206.02	\$ -
PETCHNICK, KENDRA M.	TEACHER	\$ 98,960.19	\$ -
PETERSON, MONICA	TEACHER	\$ 87,120.96	\$ 85.40
PHILLIPS, LOREN F.	TEACHER	\$ 75,012.57	\$ -
PIERCE, NANCY J.	TEACHER	\$ 99,278.07	\$ -
PIGGIN, DEBORAH J.	PRINCIPAL	\$ 138,602.40	\$ 1,968.71
PINETTE, WAYNE D.	DIRECTOR - INFORMATION TECHNOLOGY	\$ 133,195.68	\$ 1,444.14
PIRODDI, SARA J.	TEACHER	\$ 90,220.09	\$ -
PITMAN, KRISTA M.	TEACHER	\$ 96,376.83	\$ -
PIVA, AMBER E.	TEACHER	\$ 80,365.92	\$ 113.09
PLESKOT, SHANNON D.	TEACHER	\$ 92,384.38	\$ 507.35
PLUMMER, CAMMY-JO	VICE PRINCIPAL	\$ 115,453.26	\$ 622.85
PLUT, MAUREEN IRENE	TEACHER	\$ 100,206.40	\$ -
POELZER, DONALD M.	PRINCIPAL	\$ 134,985.50	\$ -
POELZER, IONE	TEACHER	\$ 94,198.05	\$ 157.90
PORRIER, LEANNA	TEACHER	\$ 92,439.24	\$ -
PORTER, RYAN G.	TEACHER	\$ 93,963.27	\$ -
POWRIE, RHONDA LEIGH	TEACHER	\$ 92,134.59	\$ 192.64
PRATT, ANITA	TEACHER	\$ 99,168.39	\$ -
PRESTA, ROSS ANTHONY	TEACHER	\$ 77,126.78	\$ 30.00
PREYMAK, CHRISTOPHER	PRINCIPAL	\$ 146,232.27	\$ 621.31
PREYMAK, NICOLE L.	TEACHER	\$ 100,130.46	\$ -
PRICE, ERIN R.	TEACHER	\$ 79,209.24	\$ 354.92
PRIMUS, BARBARA A.	TEACHER	\$ 103,081.91	\$ 462.74
QUAST, ERIN	TEACHER	\$ 92,384.41	\$ 41.10
RAMUNNO, KIMBERLEY	TEACHER	\$ 101,206.00	\$ -
RATUSKI, INGE	TEACHER	\$ 81,330.10	\$ 521.80
RAY, RACHEL F.	TEACHER	\$ 92,384.42	\$ -
REDDEMAN, CHANTE D.	TEACHER	\$ 81,609.63	\$ 30.00
REED, LAUREL A.	TEACHER	\$ 83,385.41	\$ -
REED, SPENCER	TEACHER	\$ 85,629.13	\$ 315.20
REGAN, PATRICIA G.	TEACHER	\$ 92,417.74	\$ 261.33
REID, JEREMY	TEACHER	\$ 104,157.11	\$ 674.25
REID, JOHNATHAN	PLUMBER	\$ 83,942.59	\$ 70.34
REID, KAILEY	TEACHER	\$ 85,190.96	\$ 133.13
REILLY, GRANT T.	ASSISTANT SUPERINTENDENT	\$ 179,464.73	\$ 4,853.69
REILLY, JOANNE L.	TEACHER	\$ 92,515.52	\$ 157.67
REINKE, GWYNETH	TEACHER	\$ 95,835.23	\$ 123.38
REMESZ, STEVEN Q.	TEACHER	\$ 92,007.20	\$ -
REMPEL, JASMINE	TEACHER	\$ 92,384.47	\$ 508.74
REPKA, TRAVIS FRANK	TEACHER	\$ 76,106.08	\$ 221.77
REVES, SERENA J.	TEACHER	\$ 84,265.44	\$ 46.99
RHYNOLDS, RICHARD ROBERT	TEACHER	\$ 86,518.01	\$ 171.31
RICE, CHRISTOPHER	ELECTRICIAN	\$ 75,068.29	\$ 193.31
RICHARD, BRYAN	TEACHER	\$ 100,206.42	\$ -
RICHARD, JASON	TEACHER	\$ 92,384.40	\$ -
RICHARDS, SHARON	TEACHER	\$ 102,206.01	\$ 857.49
RICHARDSON, JENNIFER LEE	TEACHER	\$ 81,418.19	\$ -
RICHMOND, MICHELLE L.	TEACHER	\$ 91,884.64	\$ 241.44
RICHTER, LAURA E.	TEACHER	\$ 104,656.92	\$ 1,132.68
RIFE, SHERI L.	TEACHER	\$ 92,384.39	\$ 897.46
RIMMER, TRISHA	TEACHER	\$ 101,205.99	\$ 560.20
RINALDI, KIMBERLY D.	TEACHER	\$ 91,759.65	\$ -
ROBERTSON, ASHLEY DEAN	TEACHER	\$ 104,167.22	\$ -
ROBERTSON, BARBARA I.	TEACHER	\$ 92,151.44	\$ 1,732.17

School District No. 73 (Kamloops-Thompson)  
Statement of Financial Information  
Fiscal Year Ended June 30, 2023

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

Name	Position	Remuneration	Expenses
ROGERS, TANYA SUE	DISTRICT PRINCIPAL	\$ 145,431.30	\$ 3,239.66
ROHL, DANNY L.	TEACHER	\$ 102,166.02	\$ -
RONDINELLI, GIOVANNA	TEACHER	\$ 81,683.94	\$ -
ROOS, JAIMIE M.	TEACHER	\$ 98,986.49	\$ -
ROSS, CATHERINE	TEACHER	\$ 91,404.43	\$ -
ROSS, CHELCY D.	DISTRICT CO-ORDINATOR	\$ 103,873.07	\$ 2,407.50
ROSZMANN, JOANNA	TEACHER	\$ 89,049.84	\$ -
ROSZMANN, JUSTIN	TEACHER	\$ 97,570.70	\$ 1,808.93
ROWAT, ROBERT	MECHANIC	\$ 75,016.56	\$ 281.21
ROY, HAELEIGH SUZANNE	SPEECH PATHOLOGIST	\$ 78,950.10	\$ 11,587.47
ROY, HELENE	TEACHER	\$ 92,384.38	\$ -
ROYCE, DANIELLE D.	TEACHER	\$ 98,998.40	\$ -
RUBERG, ANDRES T.	TEACHER	\$ 100,706.24	\$ -
RUDDICK, JOSHUA A.	TEACHER	\$ 91,784.79	\$ 87.31
RUDDICK, LISA D.	TEACHER	\$ 99,310.18	\$ 421.66
RUSK, BRANDI LEE	TEACHER	\$ 95,694.99	\$ 194.08
RUSSELL-SHERWOOD, BEVERLEY	TEACHER	\$ 97,930.66	\$ -
RUSTAND, ERIC LLOYD	TEACHER	\$ 101,206.01	\$ 1,350.40
RUSTON, CHELSEY M.	TEACHER	\$ 92,384.40	\$ -
RYAN, PATRICK NEIL	TEACHER	\$ 75,765.46	\$ -
RYEO, MELISSA	TEACHER	\$ 86,387.69	\$ 162.02
SADHRA, SANDIP SINGH	TEACHER	\$ 101,205.88	\$ 1,619.23
SADIK, KARIM	TEACHER	\$ 82,323.62	\$ 179.16
SAEMEROW, JODI	TEACHER	\$ 89,532.63	\$ 536.86
SALITURO, CARLA MAY	TEACHER	\$ 103,956.01	\$ 651.38
SALLE, MICHELLE Y.	TEACHER	\$ 90,911.12	\$ 107.37
SAMPLE, STACEY L.	TEACHER	\$ 92,448.80	\$ -
SANDHU, HERMOHAN	TEACHER	\$ 95,335.42	\$ -
SANDHU, JASON C	TEACHER	\$ 101,206.02	\$ 306.96
SARRASIN, SOPHIA K.	TEACHER	\$ 104,236.19	\$ 75.98
SAUER, NICOLE	TEACHER	\$ 79,128.18	\$ -
SAWKA, STEPHEN A.	TEACHER	\$ 92,384.42	\$ -
SCALLON, SUSAN	TEACHER	\$ 99,870.09	\$ -
SCARR, RAELENE	TEACHER	\$ 88,968.87	\$ 41.70
SCHILL, JARRETT ANDREAS	TEACHER	\$ 94,109.87	\$ 101.82
SCHILL, LOREEN	TEACHER	\$ 78,105.34	\$ 25.15
SCHILLING, JODY M.	TEACHER	\$ 93,165.49	\$ 1,779.67
SCHMALZ, JILLIAN M.	TEACHER	\$ 99,382.05	\$ 216.92
SCHMIDT, JACOB J.	DISTRICT PRINCIPAL	\$ 150,047.73	\$ 1,101.77
SCHNEIDER, CHELSEY C.	TEACHER	\$ 98,953.20	\$ 19.03
SCOTT, KERILYN P.	TEACHER	\$ 99,400.14	\$ 598.86
SCOTT, STEPHEN	PRINCIPAL	\$ 127,020.09	\$ 752.61
SCOTT, VICTORIA	TEACHER	\$ 97,407.46	\$ 493.15
SDOUTZ, RACHAEL C.	PRINCIPAL	\$ 150,047.74	\$ 3,820.23
SEAFOOT, LAUREL J.	VICE PRINCIPAL	\$ 115,268.64	\$ 2,597.52
SEARS, LISA	TEACHER	\$ 78,821.17	\$ -
SEIBEL, DARREN D.	TEACHER	\$ 100,167.99	\$ 916.75
SEIBEL, MELISSA	TEACHER	\$ 79,128.25	\$ 581.40
SEMENOFF, RANDY J.	TEACHER	\$ 92,134.49	\$ -
SEWELL, KATRINA ANNE	PRINCIPAL	\$ 138,602.43	\$ 158.41
SHANNIK, VALERIE F. M.	TEACHER	\$ 102,415.78	\$ 4,824.58
SHANTZ, KATRINA T.	TEACHER	\$ 90,447.10	\$ -
SHOOK, ELIZABETH	TEACHER	\$ 92,482.14	\$ 156.77
SHOOK, NAOMI D.	TEACHER	\$ 98,026.95	\$ -
SHULL, KAREN JESSICA	TEACHER	\$ 83,228.59	\$ 71.90
SILVA, CLAUDETTE F.	TEACHER	\$ 102,133.24	\$ 241.66
SILVA, CRYSTAL M.	TEACHER	\$ 77,641.51	\$ 22.39
SIMOES, KATRINE BIANCA	TEACHER	\$ 101,248.64	\$ -
SIMPSON, BRANDY D.	TEACHER	\$ 95,976.46	\$ 273.67
SIMPSON, MEGHAN EILEEN	TEACHER	\$ 89,019.17	\$ 1,721.20
SIMPSON, SCOTT	VICE PRINCIPAL	\$ 131,619.61	\$ 600.00
SIMPSON, SHERI	TEACHER	\$ 98,986.44	\$ -
SINGH, AMEET	TEACHER	\$ 83,508.16	\$ -
SIRIANNI, JASON P.	SPEECH PATHOLOGIST	\$ 101,206.07	\$ 3,090.85
SJOKVIST, GRADY ROBERT	TEACHER	\$ 111,065.01	\$ 1,108.25

School District No. 73 (Kamloops-Thompson)  
Statement of Financial Information  
Fiscal Year Ended June 30, 2023

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

Name	Position	Remuneration	Expenses
SKOGLUND, DIANA	MANAGER - COMMUNICATIONS	\$ 116,114.35	\$ -
SMAILES, COLLEEN .N	TEACHER	\$ 91,894.45	\$ -
SMEATON, KATEE ELLEN	TEACHER	\$ 76,413.82	\$ 505.56
SMIGIELSKI, TODD	TEACHER	\$ 81,178.55	\$ 22.39
SMITH, DAVID BRIAN	TEACHER	\$ 90,290.72	\$ -
SMITH, JORDAN C.	TEACHER	\$ 103,404.28	\$ 1,141.80
SMITH, KIRK A.	TEACHER	\$ 101,206.05	\$ 157.50
SOFIAK, DEAN R.	TEACHER	\$ 89,996.93	\$ -
SORENSEN, SHELL.EY M	TEACHER	\$ 99,542.60	\$ -
SPANIS, CHRISTOPHER	TEACHER	\$ 92,480.86	\$ 1,804.29
ST LOUIS, APRIL D.	TEACHER	\$ 79,495.04	\$ -
STAGINNUS, DENNIS	TEACHER	\$ 85,101.22	\$ 272.83
STEFFENSON, MELODY D.	TEACHER	\$ 86,069.24	\$ 171.11
STELLA, SIMONE ROBERT J.	TEACHER	\$ 92,384.42	\$ 61.93
STEPTOE, DEANNA L.	PRINCIPAL	\$ 142,113.87	\$ -
STEWART, MEEGAN J.	TEACHER	\$ 101,294.21	\$ 94.97
STEWART, NIKKI	VICE PRINCIPAL	\$ 128,273.90	\$ 128.00
ST-HILAIRE, JINNY	TEACHER	\$ 83,594.76	\$ -
STONEHOUSE, TRUDY M.	TEACHER	\$ 97,930.64	\$ -
STOROZAK, HANNA	TEACHER	\$ 92,384.42	\$ -
STRAKER, AMANDA	TEACHER	\$ 87,426.26	\$ -
STRECHENIUK, MICAH	MANAGER - DISABILITY AND ATTENDANCE	\$ 93,401.96	\$ 1,031.72
STROM, JACQUELINE P.	TEACHER	\$ 101,206.01	\$ 474.67
STUCKEY, JENNIFER M.	TEACHER	\$ 97,910.55	\$ 149.46
STYLES, RONALD	PRINCIPAL	\$ 128,570.26	\$ 804.65
SULLIVAN, CLAIRE J.	PRINCIPAL	\$ 141,685.27	\$ 1,207.06
SVENSON, GURMALE M.	TEACHER	\$ 81,372.97	\$ 1,095.34
SWEENEY, JULIE	TEACHER	\$ 101,303.78	\$ 1,517.00
SWINT, BRYNDEN	TEACHER	\$ 77,656.30	\$ -
SWOBODA, HEATHER ELAINE	TEACHER	\$ 85,276.60	\$ 754.57
SWOBODA, MARK	ELECTRICIAN	\$ 79,782.00	\$ 279.20
SYMS, LAURA SUZANNE	TEACHER	\$ 75,036.89	\$ -
TALLON, ROBERT LIAM	DIRECTOR - FINANCE	\$ 137,693.67	\$ 10,368.82
TANNER, ALISSA	TEACHER	\$ 98,910.13	\$ -
TARLIT, ALLISON	SPEECH PATHOLOGIST	\$ 93,705.83	\$ 3,938.46
TASH, MICHAEL	TEACHER	\$ 92,384.38	\$ 56.07
TAYLOR, KARLA	TEACHER	\$ 76,819.41	\$ -
TELFORD, NICOLE E.	TEACHER	\$ 88,068.48	\$ 58.36
TESSOVITCH, MEGAN	TEACHER	\$ 79,427.85	\$ -
THEUNISSEN, ERIN	TEACHER	\$ 99,029.38	\$ 175.94
THOMAS, LINDA M.	TEACHER	\$ 98,410.40	\$ -
THOMAS, MELANIE MARY C.	TEACHER	\$ 101,206.05	\$ 3,725.31
THOMAS, TRACY L.	TEACHER	\$ 79,661.77	\$ 750.02
THOMPSON, CHRISTOPHER	TEACHER	\$ 76,132.57	\$ -
THOMPSON, KARLA M.	TEACHER	\$ 101,260.80	\$ 34.65
THOMPSON, SHELLEY	TEACHER	\$ 91,442.40	\$ -
THOMPSON, ZITA PAULINE	TEACHER	\$ 87,241.50	\$ 918.20
THOMS, MICHELE LEE	TEACHER	\$ 98,410.42	\$ 257.88
THOMSON, ANGELINA R.	TEACHER	\$ 100,216.47	\$ -
THOMSON, DONNA	TEACHER	\$ 99,019.80	\$ -
THOMSON, EVA	TEACHER	\$ 79,182.90	\$ 66.51
THOMSON, PAMELA J.	TEACHER	\$ 107,805.75	\$ 1,268.67
TOMM, NICOLE CANDACE	TEACHER	\$ 101,206.00	\$ 380.00
TOMMASINI, BRIAN	VICE PRINCIPAL	\$ 131,619.58	\$ 23.52
TOMPKINS, MELODY D.	TEACHER	\$ 85,453.00	\$ 428.08
TONDEVOLD, MICHELLE A.	TEACHER	\$ 76,580.11	\$ -
TOPOLOVEC, COLLEEN T.	PRINCIPAL	\$ 138,357.40	\$ 600.00
TORBOHM, KESLY L.	TEACHER	\$ 84,446.29	\$ 5,426.34
TORCHIA, RASHEL M.	TEACHER	\$ 96,301.08	\$ 99.71
TORRES, SHAWNNA LISA MARIE	TEACHER	\$ 95,516.09	\$ -
TRESTAIN, CHERYL	TEACHER	\$ 102,236.67	\$ 253.57
TRIBUTE, TARA	ABORIGINAL FAMILY COUNSELLOR	\$ 90,123.54	\$ 1,157.14
TRIMBLE, SEANA R.	TEACHER	\$ 95,333.26	\$ -
TURNER, BRANDY P.	TEACHER	\$ 104,707.34	\$ -
TURNER, DARBY	TEACHER	\$ 86,743.65	\$ 995.27

**School District No. 73 (Kamloops-Thompson)**  
**Statement of Financial Information**  
**Fiscal Year Ended June 30, 2023**

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

Name	Position	Remuneration	Expenses
TURNER, ROGER	TEACHER	\$ 92,384.48	\$ -
TWEED, KIMBERLY-ANN	TEACHER	\$ 91,894.50	\$ 41.10
TYLER, JOHN	PRINCIPAL	\$ 142,417.30	\$ -
UNDERHILL, LINDA	TEACHER	\$ 91,884.74	\$ -
UNDERWOOD, DENISE C.	TEACHER	\$ 96,849.56	\$ -
UNSWORTH, ASHLEY	TEACHER	\$ 91,751.88	\$ -
UNSWORTH, TRAVIS	TEACHER	\$ 88,478.40	\$ -
UPSHAW, DENISE MARIE	TEACHER	\$ 92,384.43	\$ -
UYEDA, BRYAN G.	TEACHER	\$ 95,885.25	\$ -
VAN BEERS, TYLER C.	DISTRICT COUNSELLOR	\$ 109,563.41	\$ 2,046.49
VAN DER VOSSEN, MAUREEN A.	TEACHER	\$ 78,839.16	\$ 31.80
VAN HEERDEN, KELLIE	TEACHER	\$ 91,394.62	\$ 188.36
VANDE POL, MARIANNE	DISTRICT CO-ORDINATOR	\$ 108,530.63	\$ 2,812.54
VANDERMEULEN, KIKI D.	TEACHER	\$ 104,656.93	\$ 701.74
VENABLES, PAMELA C.	TEACHER	\$ 80,998.23	\$ -
VILLENEUVE, HILARY ANN	TEACHER	\$ 100,934.54	\$ -
VIRGO, MARK EDWIN	TEACHER	\$ 92,838.74	\$ -
VOSPER, JODY	TEACHER	\$ 94,914.86	\$ -
WAAGE, CORINA	VICE PRINCIPAL	\$ 131,619.59	\$ -
WAGNER, GREGORY A.	TEACHER	\$ 97,360.75	\$ 1,131.34
WALKER, KERRY	TEACHER	\$ 97,667.95	\$ 180.63
WALLIN, ANDREA	DISTRICT CO-ORDINATOR	\$ 108,817.52	\$ 3,297.28
WALLIN, LISA SUANNE	TEACHER	\$ 104,560.83	\$ 34.77
WASSING, ALANA GAYE	TEACHER	\$ 100,716.27	\$ 164.98
WATERS, LESLEY	TEACHER	\$ 92,815.47	\$ -
WATSON, TESSICA	TEACHER	\$ 102,250.37	\$ -
WATTS, ANNEMARIE JOHAN	TEACHER	\$ 92,384.40	\$ 860.70
WEBB, REBECCA MARY HOPE	TEACHER	\$ 78,585.82	\$ 1,792.47
WEBBER, ELIZABETH ELAINE	TEACHER	\$ 105,244.24	\$ -
WEBER, TERESA G.	TEACHER	\$ 91,394.63	\$ -
WEBSTER, DEANNA L.	TEACHER	\$ 89,123.83	\$ 30.23
WEDGE, BENJAMIN FRANK	TEACHER	\$ 88,712.07	\$ 428.44
WEISGERBER, STEPHEN R.	TEACHER	\$ 101,315.64	\$ 182.23
WEISS, LORIELLE P.	TEACHER	\$ 99,019.87	\$ 76.47
WELCH, MARILEE	ABORIGINAL FAMILY COUNSELLOR	\$ 89,430.33	\$ 4,507.37
WERELEY, MARK G.	TEACHER	\$ 95,835.28	\$ -
WESSEL, APRIL T.	DISTRICT COUNSELLOR	\$ 109,589.77	\$ 1,500.47
WESSEL, SUSAN MAUREEN	TEACHER	\$ 90,018.28	\$ -
WHALEN, MARIE	TEACHER	\$ 92,384.43	\$ -
WHELAN, JOHN ALEXANDER	MECHANIC	\$ 85,549.40	\$ 1,137.95
WHELEN, DAVID WARREN	TEACHER	\$ 98,420.36	\$ 679.54
WHITEHOUSE, MORGAN L.	DISTRICT CO-ORDINATOR	\$ 108,454.34	\$ 4,401.46
WHITMORE, AMANDA MARIE	TEACHER	\$ 87,870.68	\$ -
WHITMORE, NEIL ALAN	TEACHER	\$ 80,964.79	\$ 14.87
WIEBE, CURTIS DAVID	TEACHER	\$ 121,905.75	\$ 288.40
WIEDRICK, JOHNATHON MARVIN	ASSOCIATE SUPERINTENDENT	\$ 157,863.28	\$ 586.23
WIGHT, TALIA R.	TEACHER	\$ 92,384.49	\$ -
WIGNESS, MELANIE D.	TEACHER	\$ 92,384.38	\$ -
WILDE, NOLA M.	TEACHER	\$ 84,988.15	\$ -
WILKES, RYAN GEORGE	TEACHER	\$ 81,686.77	\$ 154.94
WILKINSON, BRANDY L.	TEACHER	\$ 97,137.20	\$ 284.61
WILLIAMS, LINDSAY A.	TEACHER	\$ 99,961.06	\$ 116.94
WILLIAMS, MURRAY	TEACHER	\$ 101,206.01	\$ -
WILLS, KEVIN R.	TEACHER	\$ 92,477.37	\$ -
WILMOT, KARYN	TEACHER	\$ 97,491.39	\$ -
WILSHER, JENNIFER	TEACHER	\$ 75,710.13	\$ -
WILSON, DONALD J.	TEACHER	\$ 100,206.43	\$ -
WILSON, KEITH	TEACHER	\$ 81,960.09	\$ 108.01
WILSON, TERRI ANNE	TEACHER	\$ 101,205.98	\$ 577.78
WISHNOWSKI, JENNIFER	TEACHER	\$ 93,274.43	\$ 39.05
WIWCHAR, SHELLEY M.	TEACHER	\$ 99,784.22	\$ 226.93
WOOD, MICHAEL	TEACHER	\$ 99,691.26	\$ 1,804.29
WOODLEY, KELSEY	TEACHER	\$ 94,393.59	\$ 231.33
WOODS, CARMELINA	TEACHER	\$ 95,500.20	\$ 37.81
WORTHINGTON, CATHY MAE	TEACHER	\$ 92,420.28	\$ -

**School District No. 73 (Kamloops-Thompson)**  
**Statement of Financial Information**  
**Fiscal Year Ended June 30, 2023**

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

Name	Position	Remuneration	Expenses
WOURMS, JEANINE MARGARET	VICE PRINCIPAL	\$ 124,928.70	\$ 341.85
YACHIW, DEBORAH	TEACHER	\$ 100,226.55	\$ -
YAKURA, JANICE CHIEMI	TEACHER	\$ 101,205.99	\$ -
YAMAOKA, CHRISTINE	TEACHER	\$ 92,189.46	\$ 206.84
YAMAOKA, COREY	TEACHER	\$ 104,656.91	\$ 477.39
YAMAOKA, LISA ANNE	TEACHER	\$ 107,281.93	\$ 1,503.26
YOUNG, DERIN M.	TEACHER	\$ 81,330.08	\$ -
YOUNG, LISA A.	TEACHER	\$ 98,224.84	\$ -
ZAHIR, SUZANNA	TEACHER	\$ 101,205.99	\$ 10,041.70
ZANDER, DEANNA LYNNE	TEACHER	\$ 93,165.56	\$ -
ZELISKO, ANNA-LYNN	TEACHER	\$ 92,429.60	\$ 167.41
ZETTERGREEN, BRITTANY	TEACHER	\$ 86,851.97	\$ 1,239.03
ZIRNHELT, ALLISON D.	TEACHER	\$ 91,394.67	\$ 500.00
ZRYD, SALLY C.	PRINCIPAL	\$ 142,417.31	\$ 462.96
Total of Employees Whose Remuneration Exceeds \$75,000		\$ 90,829,694.57	\$ 642,161.23
Total of Employees Whose Remuneration Is Less Than \$75,000		\$ 56,347,269.37	\$ 379,259.43
Total Employee Remuneration Excluding Taxable Benefits		\$ 147,176,963.94	\$ 1,021,420.66
Employer Portion of CPP/EI		\$ 8,666,206.99	

\* 100% Reimbursed by Kamloops-Thompson Teachers Association

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

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

\*\*\*\* 100% Reimbursed by Canadian Union of Public Employees 3500

**School District No. 73 (Kamloops-Thompson)**  
**Statement of Financial Information**  
**Fiscal Year Ended June 30, 2023**

**Trustee Remuneration and Expense Reimbursement**

Name		Remuneration	Expenses
Grieve, Heather	<i>Chair (July 1, 2022 to June 30, 2023)</i>	\$ 28,496.08	\$ 4,696.43
* Hickson, Cole		\$ 16,674.65	\$ 3,107.89
Jules, Diane		25,011.98	\$ 7,994.89
* Kang, Jodhbir		16,674.65	\$ 1,995.78
Karpuk, Kathleen		25,011.98	\$ 5,524.34
Kershaw, Rhonda	<i>Vice Chair (July 1, 2022 to June 30, 2023)</i>	26,138.82	\$ 5,414.08
McKelvey, Cara		25,011.98	\$ 5,774.56
O'Fee, John H.		25,011.98	\$ 3,526.87
Sim, Shelley		25,011.98	\$ 5,355.12
** Small, Joseph Percy		8,337.33	\$ 37.05
** Wade, Meghan S		8,900.81	\$ -
		<b>\$ 230,282.24</b>	<b>\$ 43,426.99</b>

\* *Newly elected Trustee, November 1, 2022 to June 30, 2023*

\*\* *Retired Trustee, July 1, 2022 to October 31, 2023*

**School District  
Statement of Financial Information (SOFI)  
School District No. 73 (Kamloops-Thompson)  
Fiscal Year Ended June 30, 2023**

**Statement of Severance Agreements**

There was one severance agreement made between School District No.73 (Kamloops-Thompson) and a non-unionized employee during fiscal year 2022-2023.

This agreement represents 9 months' salary and accrued vacation time.

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, 2023

Amounts over \$25,000 Paid to Suppliers

Supplier	Reported:
1119469 BC LTD. DBA NAPA AUTO	28,058.47
1168944 BC LTD.	71,647.45
ADAMS LAKE INDIAN BAND	92,036.31
ALLMAR INC.	180,094.95
ALPHA ROOFING & SHEET METAL 2016 LTD.	349,009.81
AMAZON	248,203.30
APPLE CANADA INC-REMIT	43,294.45
ARCONA ROOFING & SHEET METAL	315,735.68
ART STARTS IN SCHOOL	71,961.85
ASPEN ELECTRIC LTD.	122,482.50
AVSHOP.CA	26,507.02
BA DAWSON BLACKTOP LTD.	142,613.61
BARAGAR ENTERPRISES LTD.	78,819.30
BARRIERE GROCERS	27,188.76
BC HYDRO & POWER AUTHORITY	1,563,494.32
BC AGRICULTURE IN THE CLASSROOM	28,996.80
BC FASTENERS & TOOLS LTD	43,940.55
BC SCHOOL TRUSTEE ASSOCIATION	70,316.05
BDO DUNWOODY LLP, C.A.	26,093.29
BEST BUY CANADA LTD.	33,929.24
BOYS AND GIRLS' CLUB OF KAMLOOPS	50,271.41
BRIDGEPORT THE FLOOR STORE LTD.	160,910.74
CALIBER SPORT SYSTEMS	128,399.25
CANADIAN GEORGRAPHIC	86,969.93
CANUEL CATERERS	319,626.84
CBS PARTS LTD.	35,439.37
CDW CANADA INC.	33,670.95
CHAPARRAL INDUSTRIES (86) INC.	2,002,684.03
CHECKMATE FIRE PREVENTION INC.	27,808.75
CHRIS ROSE THERAPY CENTRE	245,360.00
CLARE, FIONA	33,236.77
CNB COMPUTERS INC.	88,704.00
CO-OPERATORS LIFE	85,144.88
COMMUNITEK INC.	60,696.16
COMPUGEN INC.	81,256.00
CON-EX CIVIL CONTRACTORS LTD.	547,861.66
CONNOLLY, CLAUDIA	30,000.00
COSTCO WHOLESALE CANADA	206,679.79
CUSTOM PIPE SERVICES INC.	39,043.50
DAFCO FILTRATION GROUP	33,689.91
DAWSON INTERNATIONAL TRUCK CENTRE	72,091.67
DAWSON WALLACE CONSTRUCTION LTD.	15,635,286.82
DAY ONE TREATMENT SOCIETY	59,123.36
DEARBORN FORD	49,436.39
DELTA IRRIGATION LTD.	63,157.71
DESJARDINS FINANCIAL SECURITY	227,125.05
DISCOVERY CANADA ULC	71,614.48
DISTRICT OF CLEARWATER	69,506.76
DLR EXTERIORS AND REPAIR LTD.	43,575.00
EB HORSMAN & SON	227,585.65
EDUCAN INSTITUTIONAL FURNITURE	104,694.50
EECOL ELECTRIC (SASK) INC.	135,003.95
ELCO SYSTEMS INC.	119,426.54
EMCO LIMITED - REMIT	76,377.43
EMPLOYERS HEALTH TAX	2,128,132.64
ENGINEERED AIR	31,217.59
EVANS FIRE PROTECTION LTD.	51,572.60
FALCON ENGINEERING LTD.	34,427.02
FASTENAL CANADA - REMIT	28,571.44
FIRST CLASS PLANNERS	41,465.15
FIRST TRUCK CENTRE INC.	44,432.44
FISHER, APRIL	38,594.00
FOCUS COMMUNICATIONS	26,362.19



School District No. 73 (Kamloops-Thompson)  
Statement of Financial Information  
Fiscal Year Ended June 30, 2023

Amounts over \$25,000 Paid to Suppliers

Supplier	Reported:
FOCUSED EDUCATION RESOURCES	77,600.61
FOLLETT SCHOOL SOLUTIONS, LLC	38,659.95
FORT MODULAR INC.	321,033.29
FORTISBC - NATURAL GAS	1,277,731.85
GARAVENTA (CANADA) LTD.	35,130.00
GARTNER CANADA CO.	54,075.00
GHD DIGITAL	29,039.50
GILBERT SUPPLY CO LTD.	36,855.21
GK SOUND INC.	88,352.78
GRACE BAKER, C.MED.	25,702.28
GUARD.ME INTERNATIONAL INSURANCE	99,446.00
GUILLEVIN INTERNATIONAL CO.	32,986.94
HABITAT SYSTEMS INCORPORATED	311,364.20
HALFORDS DIVISION HALFORDS EXT	39,044.11
HANSPORT	68,803.11
HARDWOODS SPECIALTY PRODUCTS LTD.	29,318.82
HARPER MOUNTAIN LIFTS LTD.	32,734.19
HARRIS & COMPANY	28,458.98
HERNDIER, ERICA	40,132.00
HOME DEPOT	36,406.68
HOMEWOOD HEALTH INC.	42,680.94
HOULE ELECTRIC	395,309.94
HOWELL ELECTRIC LTD.	52,664.84
ICON SALON SYSEMS	26,084.30
ICS CLEAN SUPPLIES LTD.	416,638.74
INSIGHT SUPPORT SERVICES INC.	761,393.91
INSURANCE CORPORATION BRITISH COLUMBIA	136,331.92
INTER-CO DIVISION 10 INC.	46,217.15
INTERIOR COMMUNITY SERVICES	90,096.16
INTERNATIONAL BACCALAUREATE	44,457.32
INTRADO CANADA INC.	39,941.44
IRC BUILDING SCIENCES GROUP BC	72,099.00
JACKSON, INGRID	29,339.50
JILLS CAFE AND CATERING	35,044.70
JOHNSON, KIRSTEN	28,528.00
JORDANS RUGS LTD.	70,638.75
KAL TIRE	47,227.20
KAMLOOPS THOMPSON PRINCIPALS AND VICE PRINCIPALS ASSOCIATION	227,354.70
KAMLOOPS ABORIGINAL FRIENDSHIP	40,000.00
KAMLOOPS COMMUNITY Y	36,304.53
KAMLOOPS COMPUTER CENTRE	500,909.79
KAMLOOPS ELECTRIC MOTOR SALES	28,097.52
KAMLOOPS FOODBANK & OUTREACH	31,000.00
KAMLOOPS PAINT & WINDOW	115,311.32
KAMLOOPS THOMPSON TEACHERS ASSOCIATION	415,506.91
KAMLOOPS TIRE LTD.	27,177.64
KAMLOOPS, CITY OF	743,509.65
KEMP CONCRETE PRODUCTS LTD.	34,008.80
KEV SOFTWARE INC.	155,792.28
KMS TOOLS AND EQUIPMENT LTD.	132,185.64
KONICA MINOLTA BUSINESS SOLUTIONS	194,567.20
LEE'S MUSIC	25,043.24
LENNOX INDUSTRIES (CANADA) LTD.	179,729.05
LONG & MCQUADE MUSIC-REMIT	37,164.84
LORDCO AUTO PARTS	35,627.08
LOVEDAY'S FLOORING LTD.	39,270.00
M.E.T. ON-SITE	29,268.75
METRO RELOAD	63,322.94
MIKE'S WELDING	29,508.10
MILLS BASICS	49,181.86
MORELLI CHERTKOW BARRISTERS	66,008.72
MORELLI CHERTKOW-TRUST	275,000.00
MOSAIC BOOKS	26,176.47

School District No. 73 (Kamloops-Thompson)  
Statement of Financial Information  
Fiscal Year Ended June 30, 2023

Amounts over \$25,000 Paid to Suppliers

Supplier	Reported:
MUNICIPAL EMP SUPERANN COMSSN	3,038,326.79
MYBUDGETFILE INC.	30,429.00
NATURAL POD	33,187.29
NELSON EDUCATION	111,686.21
NEXBUILD	305,905.27
NUTECH SAFETY LTD.	27,056.76
OAKCREEK GOLF & TURF LP	26,468.91
OKANAGAN WORKPLACE SERVICE, INC.	26,302.60
ON SIDE RESTORATION	109,306.75
PACIFIC BLUE CROSS	2,011,196.22
PAYPAL	-
PCG CANADA ULC	85,997.33
PEARSON EDUCATION CANADA	96,165.38
PEBT IN TRUST	1,359,778.06
PETERBILT TRUCKS PACIFIC INC.	60,920.44
PHOENIX CENTRE	27,957.54
POWERSCHOOL CANADA ULC	148,333.74
PRESTIGE MONITORING STATION INC.	43,268.93
PROSTOCK ATHLETIC SUPPLY LTD.	31,564.12
QUALITY CLASSROOMS	25,366.26
REAL CANADIAN SUPERSTORE	25,921.87
RECEIVER GENERAL FOR CANADA	8,666,206.99
RICHELIEU HARDWARE LTD.	49,657.45
RICK KURZAC BUILDING MATERIALS	41,549.16
RIMKUS CONSULTING GROUP CANADA	93,219.79
RIVERMIST EXCAVATING LTD	1,520,807.98
RJAMES MANAGEMENT GROUP LTD.	78,580.50
ROBINSON SUPPLY	60,355.98
ROCKY POINT ENGINEERING LTD.	128,240.41
RONIK SECURITY PATROLS	105,985.43
ROONEY, SHEILA	31,113.50
ROYAL STEWART LTD.	87,416.70
SACDALAN, LEONORA	35,429.00
SAGEBRUSH ENVIRONMENTAL SYSINC	62,143.00
SASCO CONTRACTORS LTD.	131,411.44
SCHOEN, ROBERT	102,371.06
SCHOLASTIC CANADA LTD.	36,843.09
SCHOOL SPECIALTY CANADA	65,739.98
SCHOOLHOUSE PRODUCTS INC.	67,416.40
SD73 BUSINESS COMPANY	27,107.50
SIMPCW FIRST NATION	29,465.14
SMITH, MONIQUE GRAY	42,000.00
SOFTCHOICE LP	82,913.05
SOURCE OFFICE FURNISHINGS	152,464.85
SOUTHWEST GLASS LTD.	25,251.06
SPORTFACTOR INC.	71,634.89
STAPLES PROFESSIONAL INC.	752,865.06
STATION ONE ARCHITECTS	421,029.99
SUN PEAKS MUNICIPALITY	71,111.52
SUNCOR ENERGY PRODUCTS PARTNER	1,313,051.66
SUNLIFE ASSURANCE CO OF CANADA	44,780.00
SUPER SAVE ENTERPRISES LTD.	288,639.10
SYBERTECH WASTE REDUCTION LTD.	30,862.09
TAPESTRY MUSIC	61,051.21
TEACHERS PENSION PLAN	12,227,019.22
TELFORD GEOTECHNICAL	71,125.71
TELUS COMMUNICATIONS (BC) INC.	259,247.96
THE LEARNING BAR	40,687.50
THOMPSON NICOLA FAMILY RESOURCE SOCIETY	88,257.18
THOMPSON RIVERS UNIVERSITY	452,555.37
THOMPSON VALLEY AWARDS	38,549.92
THOMPSON VALLEY CHARTERS LTD.	43,265.98
THOMPSON VALLEY ROOFING LTD.	655,662.00

School District No. 73 (Kamloops-Thompson)  
Statement of Financial Information  
Fiscal Year Ended June 30, 2023

Amounts over \$25,000 Paid to Suppliers

Supplier	Reported:
TKEMLUPS TE SECWEPEMC	169,272.73
TOSHIBA TEC	54,479.06
TOTAL TURBO	27,655.50
TROPHY MOUNTAIN CONTRACTING LTD.	26,896.50
TRUE CONSTRUCTION LTD.	238,931.74
TRUE CONSULTING GROUP	206,721.35
TWIN RIVER PLUMBING & HEATING	270,957.75
UNITED LIBRARY SERVICES	45,295.22
UPPER CANADA FOREST PRODUCTS LTD.	35,168.16
VANCOUVER KIDSBOOKS	48,754.73
VANCOUVER PUBLIC EDUCATION ALL	74,975.00
VISUAL SIGNS & PRINTING	34,636.90
WASTE CONNECTIONS OF CANADA INC.	27,824.81
WATSON ENGINEERING LTD.	32,733.75
WESCO DISTRIBUTION CANADA INC.	129,945.22
WESTERN CAMPUS RESOURCES	44,219.41
WESTERN CANADA IC BUS INC.	876,239.63
WESTERN ROOFING MASTER ROOFERS	382,305.00
WESTWAY PLUMBING & HEATING	777,491.72
WILSON, MA FARRAH	28,000.00
WK CONTRACTING LTD.	315,995.91
WOLSELEY MECHANICAL GROUP	121,634.46
WOOD WYANT INC-REMIT	191,887.11
WORKSAFE BC	1,637,742.32
ZONAR SYSTEMS	66,955.10
Suppliers Paid Less Than \$25,000	8,089,720.51
<b>Grand Total</b>	<b>86,051,919.25</b>

**Statement of Financial Information (SOFI)  
School District No. 73 (Kamloops-Thompson)  
Fiscal Year Ended June 30, 2023**

**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 District's 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