AGENDA of the **REGULAR MEETING**

of the Board of Education Rocky Mountain School District No. 6

Rocky Mountain School District resides in the traditional unceded territory of the Ktunaxa and Secwépemc Nations. We honour the cultures, languages, and First Nations people of these territories.

Location: McKim Middle School, Kimberley, BC

Date: September 9, 2025

Time: 6:00 p.m.

1. CALL TO ORDER

2. ACKNOWLEDGEMENT OF TERRITORY

3. APPROVAL OF AGENDA

4. APPROVAL OF THE MINUTES OF PRIOR MEETINGS

- 4.1. Regular Board Meeting of June 10, 2025*
- 4.2. Synopsis of In-Camera Meeting of June 10, 2025 (Alan Rice)*

5. PRESENTATIONS/DELEGATIONS

5.1. Draft Audited Financial Statements for the Year Ending June 30, 2025 and Auditors Report; Financial Statement Discussion and Analysis; Multi-Year Operating Surplus, Planning and Reporting (Appendix A); and Multi-Year Local Capital Surplus Planning and Reporting (Appendix B) (Alan Rice and Angela Spencer, BDO Canada LLP)*

6. MATTERS ARISING FROM THE MINUTES

7. STRATEGIC AND POLICY ISSUES

- 7.1. Policy Feedback*
- 7.2. Policies or District Practices for Review
 - 7.2.1. Policy 8350: BC Evergreen School Completion Certificate (housekeeping)
- 7.3. Third Reading
 - 7.3.1. Policy 6300 District Facilities and Equipment Used by Staff
 - 7.3.2. Policy 5250 Student Attendance
- 7.4. Second Reading NIL
- 7.5. First Reading NIL

8. INDIGENOUS EDUCATION GOVERNANCE

8.1. Information Sharing (Faye O'Neil and Chenoa Paccagnan)

9. OPERATIONAL ISSUES

- 9.1. 2024-25 Audited Financial Statements and Related Documents for Approval (Alan Rice)*
- 9.2. 2026-27 Five Year Minor Capital Plan (Al Ure)*
- 9.3. 2025-26 Calendar Update (Steve Wyer)*
- 9.4. Disposal of Columbia Valley Elementary School Bylaw (Alan Rice)*

10. REPORTS

- 10.1. Superintendent's Monthly Update (Aaron Callaghan)*
- 10.2. Operations Update (Al Ure)*
- 10.3. Early Learning & Childcare Update (Crystal MacLeod)*
- 10.4. Bussing Field Trip Report 2024-25 (Al Ure)*
- 10.5. Field Trip Report June 2025 (Steve Wyer)*
- 10.6. BC School Trustees Association (Scott King)
- 10.7. BC School Trustees Association, Kootenay Boundary Branch (Rhonda Smith)
- 10.8. BC Public Schools Employers Association (Jane Thurgood Sagal)

11. INFORMATION ITEMS

- 11.1. Correspondence NIL
- 11.2. September and October 2025 Calendar*

12. FORTHCOMING EVENTS

2025.09.22	Non-Instructional Day
2025.09.26-27	BCSTA Kootenay Boundary Branch AGM, Invermere
2025.09.30	National Day for Truth and Reconciliation (No school)
2025.10.07	Labour Relations Committee, Virtual 12:30 p.m.
2025.10.07	Policy Committee, Virtual 4:30 p.m.
2025.10.13	Thanksgiving (No school)
2025.10.14	Board of Education Meeting, Golden Secondary School

13. QUESTIONS FROM THE PUBLIC

14. ADJOURNMENT

^{*}attachment

Rocky Mountain School District No. 6

MINUTES of the **REGULAR MEETING** of the Board of Education of School District No. 6 (Rocky Mountain) held at Nicholson Elementary School, Nicholson, B.C. – **June 10, 2025.**

Present: Amber Byklum Chairperson

Jane Fearing Vice-Chairperson

Betty-Lou Barrett Trustee

Ron McRae* Vice-Chairperson

Scott King Trustee
Darryl Oakley Trustee
Rhonda Smith Trustee
Ryan Stimming Trustee
Jane Thurgood Sagal Trustee

Aaron Callaghan Superintendent

Steve Wyer Assistant Superintendent
Alan Rice Secretary Treasurer

Sharon Collin Director of Instruction, Instruction and Learning

Trent Dolgopol Director of Instruction, Technology and Innovative Learning

Amanda Garand Manager, Human Resources

Jacinda Harding Manager, Finance

Corinna Koss Executive & Communications Assistant

Regrets: Crystal MacLeod Director of Instruction, Early Learning and Child Care

Al Ure Director of Operations

1. CALL TO ORDER

Chairperson Byklum called the meeting to order at 18:01 hours.

2. ACKNOWLEDGEMENT OF TERRITORY

Chairperson Byklum acknowledged that Rocky Mountain School District resides in the traditional unceded territory of the Ktunaxa and Secwépemc Nations. We honour the cultures, languages, and First Nations people of these territories.

3. APPROVAL OF AGENDA

M/S FEARING / THURGOOD SAGAL

THAT the Board of Education of School District No. 6 (Rocky Mountain) approve the agenda as circulated.

APPROVED

4. APPROVAL OF THE MINUTES OF PRIOR MEETINGS

4.1. Regular Board Meeting of May 13, 2025

^{*}virtual

M/S SMITH / STIMMING

THAT the Board of Education of School District No. 6 (Rocky Mountain) Regular Meeting Minutes held on May 13, 2025, be approved as presented.

APPROVED

4.2. Synopsis of In-Camera Meeting of May 13, 2025

Alan Rice

Mr. Rice reviewed the synopsis of the Regular In-Camera Meeting on May 13, 2025:

- 4. NEW BUSINESS
 - 4.1 Property Matters: NIL
 - 4.2 <u>Legal Matters:</u> NIL
 - 4.3 <u>Employee Matters:</u>
 - 4.3.1 The Employee Information Report was received and filed as circulated.
 - 4.3.2 The Labour Relations Committee Minutes was received as presented.
 - 4.3.3 The Employee Report Pending Board Approval was received as presented and approved.
 - 4.3.4 Budget Update was discussed.
 - 4.3.5 Superintendent Performance review was discussed.
 - 4.4 Student Matters: Nil
- 5. PRESENTATIONS/DELEGATIONS NIL
- 6. MATTERS ARISING FROM THE MINUTES NIL
- 7. STRATEGIC AND POLICY ISSUES
 - 7.1. Policy Feedback NIL

7.2. Policies or District Practices for Review

7.2.1. Practice 10255 Communicable Diseases

Mr. Callaghan highlighted Practice 10255 as presented and added this is a proactive adoption of practices, roles and responsibilities of individuals throughout the district. Chairperson Byklum asked if this Practice was linked to a Policy and Mr. Wyer clarified that there are district practices that are not linked to policy and added that Interior Health has asked all school districts to have a communicable disease practice in the past.

7.2.2. Policy 8200 Home Schooling (housekeeping)

Mr. Callaghan highlighted the housekeeping item which is the changing of wording from no longer "distributed learning" to "online learning". No questions from Trustees.

M/S BARRETT / STIMMING

THAT the Board of Education of School District No. 6 (Rocky Mountain) approve all three readings for the proposed changes to Policy 8200 Home Schooling.

APPROVED

M/S BARRETT / THURGOOD SAGAL

THAT the Board of Education of School District No. 6 (Rocky Mountain) approve the first reading for the proposed changes to Policy 8200 Home Schooling.

APPROVED

M/S FEARING / STIMMING

THAT the Board of Education of School District No. 6 (Rocky Mountain) approve the second reading for the proposed changes to Policy 8200 Home Schooling.

APPROVED

M/S SMITH / OAKLEY

THAT the Board of Education of School District No. 6 (Rocky Mountain) approve the third and final reading for the proposed changes to Policy 8200 Home Schooling.

APPROVED

7.3. Third Reading - NIL

7.4. Second Reading

7.4.1. Policy 6300 District Facilities and Equipment Used by Staff

Mr. Wyer reminded the board that last month this policy was held at second reading to give the Policy Committee additional time to review and discuss. The Committee determined putting policy forward without restrictions will allow site-supervisors more control of implementing restrictions if needed. Commitment to review with PVP and other site supervisors. Discussion around use and facilities.

M/S OAKLEY / FEARING

THAT the Board of Education of School District No. 6 (Rocky Mountain) approve the second reading for Policy 6300 District Facilities and Equipment Used by Staff.

APPROVED

7.4.2. Policy 5250 Attendance Policy

Mr. Wyer stated that no feedback has been received in the past month. Formatting updates made to policy but no language changes. No discussion.

M/S THURGOOD SAGAL / SMITH

THAT the Board of Education of School District No. 6 (Rocky Mountain) approve the second reading for Policy 5250 Attendance Policy.

APPROVED

7.5. First Reading - NIL

8. INDIGENOUS EDUCATION GOVERNANCE

8.1. Information Sharing

Faye O'Neil

Ms. O'Neil greeted the Trustees in Ktunaxa. Ms. O'Neil shared the Indigenous Education Council update including council structure with the Trustees. No questions from the Trustees. Chairperson Byklum thanked Ms. O'Neil for joining tonight.

9. OPERATIONAL ISSUES

9.1.2025-2026 Annual Budget

Alan Rice

Mr. Rice stated budget struggles were discussed at May 2025 board of education meeting and goal of budget was to have least amount of impact to classroom as possible. Mr. Rice reviewed the budget in full. Budget Bylaw to be submitted of \$64,871,768. Questions from Trustees heard regarding International Student Program, and Special Education and Designations.

Chairperson Byklum stating we will be seeking three readings this evening to approve the budget and thanked senior staff for working on this. Chairperson Byklum acknowledged the letter from the RMTA regarding the budget.

M/S BARRETT / THURGOOD SAGAL

THAT the Board of Education of School District No.6 (Rocky Mountain) unanimously approve three readings of the 2025-2026 Annual Budget Bylaw.

APPROVED

M/S STIMMING / OAKLEY

THAT the Board of Education of School District No.6 (Rocky Mountain) approve first reading of the Annual Budget Bylaw for fiscal 2025-2026 in the amount of \$64,871,768.

APPROVED

M/S OAKLEY / SMITH

THAT the Board of Education of School District No.6 (Rocky Mountain) approve second reading of the Annual Budget Bylaw for fiscal 2025-2026 in the amount of \$64,871,768.

APPROVED

M/S STIMMING / BARRETT

THAT the Board of Education of School District No.6 (Rocky Mountain) approve third and final reading of the Annual Budget Bylaw for fiscal 2025-2026 in the amount of \$64,871,768.

APPROVED

9.2. Five Year Major Capital Plan Bylaw Spending

Alan Rice

Mr. Rice reviewed the Five Year Major Capital Plan Summary as presented which included a replacement school for Eileen Madson Primary in Invermere and major renovations to Selkirk Secondary School in Kimberley. Trustee questions on project costs and if they are updated annually.

M/S KING / FEARING

THAT the Board of Education of School District No.6 (Rocky Mountain) approve the 2026-2027 Five Year Capital Plan for Major Capital as presented.

APPROVED

9.3. Capital Bylaw Amendment

Alan Rice

In March, the Board approved Capital Budget Bylaw for 2025-26 year. The change that requires approval is the addition of two school buses which the ministry has approved. No questions heard from Trustees.

M/S THURGOOD SAGAL / KING

THAT the Board of Education of School District No. 6 (Rocky Mountain) unanimously agree to proceed with all three readings of the 2025-26 Five-Year Capital Plan cited as School District No. 6 (Rocky Mountain) Capital Plan Bylaw No. 2025/26-CPSD06-02.

APPROVED

M/S FEARING / STIMMING

THAT the Board of Education of School District No.6 (Rocky Mountain) approve first reading of the 2025-26 Five-Year Capital Plan cited as School District No. 6 (Rocky Mountain) Capital Plan Bylaw No. 2025/26-CPSD06-02.

APPROVED

M/S KING / OAKLEY

THAT the Board of Education of School District No.6 (Rocky Mountain) approve second reading of the 2025-26 Five-Year Capital Plan cited as School District No. 6 (Rocky Mountain) Capital Plan Bylaw No. 2025/26-CPSD06-02.

APPROVED

M/S STIMMING / KING

THAT the Board of Education of School District No.6 (Rocky Mountain) approve third reading of the 2025-26 Five-Year Capital Plan cited as School District No. 6 (Rocky Mountain) Capital Plan Bylaw No. 2025/26-CPSD06-02.

APPROVED

10. REPORTS

10.1. Superintendent's Monthly Update

Aaron Callaghan

Mr. Callaghan presented the Superintendent's Monthly Update for June 2025 highlighting stories from schools and worksites throughout our district.

10.2. Draft Operational Plan for 2025-2026

Steve Wyer

Mr. Wyer summarized the Draft Operational Plan as presented. Currently open for input from public and staff. Trustee Oakley asked about deadline being June 27th. Mr. Wyer stated he would like to present the final Operational Plan in September.

10.3. Spring Student Assessment Update

Steve Wyer

Mr. Wyer summarized the Spring Student Assessment Update. Summarized growth in literacy and numeracy from fall 2024 to spring 2025. Still work to expand on. Trustee Stimming asked for clarification on testing and what the students are being tested on. Mr. Wyer explained that testing is done at current grade so student might not have learned materials yet in fall but ideally will have by spring. Trustee Fearing asked around Graduation Literacy Results. Mr. Wyer provided clarification on measurements.

10.4. Budget Utilization Report

Alan Rice

Mr. Rice summarized the Budget Utilization Report from May 2025. No questions hard from Trustees.

10.5. Carbon Neutral Action Report

Alan Rice

Mr. Rice summarized the Carbon Neutral Action Report which is submitted to the provincial government annually. Trustee Oakley asked about heat pumps for large buildings. Mr. Rice stated retrofitting on existing buildings can be the issues. Both new childcare buildings have heat pumps.

10.6. Annual Facility Grant Plans

Alan Rice

Mr. Rice summarized the Annual Facility Grant Plans and highlighted the projects that the district intends to complete within the next 1-3 years. Trustee questions answered.

10.7. Public Information Disclosure Act Report

Aaron Callaghan

Mr. Callaghan summarized the Public Information Disclosure Act Report. Related to Policy 2850. 2024-2025 school year, one disclosure made during this period which was passed to human resources for their process.

10.8. Accessibility Report

Sharon Collin

Ms. Collin summarized Accessibility Report as presented. Next year the goal is for site accessibility assessment tools. Trustees asked clarifying questions.

10.9. Field Trip Report

Steve Wyer

Mr. Wyer summarized the Field Trip report from May 2025. Busier month for sporting events and outdoor education programs taking advantage of better weather. No questions.

10.10. Superintendent Professional Growth Plan

Aaron Callaghan

Mr. Callaghan shared his Professional Growth Plan for the 2025-2026 school year and highlighted his goals and competencies. Would like to bring learnings and developments back to the board over the next year as well.

10.11. BC School Trustees Association

Scott King

Trustee King provided a brief update to the Board.

10.12. BC School Trustees Association, Kootenay Boundary Branch

Rhonda Smith

Trustee Smith shared an update with Trustees via email. KBB AGM this coming September in Invermere; sub-committee meeting next week with staff to begin planning.

10.13. BC Public Schools Employers Association

Jane Thurgood Sagal

Trustee Thurgood Sagal shared an update with Trustees via email and summarized the updates.

11. INFORMATION ITEMS

11.1. Correspondence

11.1.1. Rocky Mountain Teachers Association Letter

- **11.2.** June 2025 Calendar
- **11.3.** 2025-2026 Board of Education Meeting Schedule

12. FORTHCOMING EVENTS

2025.06.10	Kimberley Alternative School Grad, Nordic Club Lodge, 5:30pm
2025.06.14	Selkirk Secondary Grad Ceremony, 3:00pm
2025.06.17	KZ: Retirement & Recognition – Trickle Creek Lodge, 4:30pm
2026.06.17	Open Doors Alternative School Grad, CPR Lodge, 5-7pm
2025.06.19	GZ: Retirement & Recognition – The Island Restaurant, 4:30pm
2025.06.19	Golden Alternative School Grad, Bowling Alley, 5-7pm
2025.06.24	WZ: Retirement & Recognition – Begginnings Restaurant, 4:30pm
2025.06.25	Golden Secondary Grad Ceremony, 7pm
2025.06.26	David Thompson Secondary Grad Ceremony, 4pm
2025.06.26	Last Day of Class for Students

13. QUESTIONS FROM THE PUBLIC

Caroline Carl, President of the Rocky Mountain Teacher Association, Golden Zone asked Mr. Rice to clarify in regard to the budget the decrease in funds for substitute teachers and education assistants. Mr. Rice stated that for substitute teachers, the funds can be claimed through a classroom enhancement fund, and this is not an actual decrease to funding substitutes as needed. Education Assistants are directly related to students that will have funding for Level 1, 2, and 3 designations and we anticipate a decrease in these designations in the coming year leading to a decrease in funding.

Ms. Carl asked in regard to the Student Attendance Policy if Mr. Wyer could clarify the roles and responsibilities of the district and resources to support families. Mr. Wyer said there are resources on the district website currently and schools can use them to inform their protocols. The district responsibilities are in the proposed policy and will work with schools to support and monitor if having an impact on reducing absentee rates.

Ms. Carl asked a clarifying question of if there will be direction to Principals and Teachers regarding the attendance policy. Mr. Wyer stated this is part of next years' work, which will be working with schools on best practices. Mr. Callaghan added this proposed policy will go to third reading in September and will be open for feedback until early September. Mr. Wyer concluded that district is not trying to solve through policy but rather create the foundations to be able to start the conversation and actions needed to solve this.

13. ADJOURNMENT

Meeting adjourned by consensus at 19:56 hours.

Rocky Mountain School District No. 6

Synopsis of In-Camera Meeting – June 10, 2025

4. **NEW BUSINESS**

- 4.1 Property Matters: NIL
- 4.2 <u>Legal Matters:</u> NIL
- 4.3 <u>Employee Matters:</u>
 - 4.3.1 The Employee Information Report was received and filed as presented.
 - 4.3.2 The Labour Relations Committee Minutes was received as presented.
 - 4.3.3 The Superintendent Performance Review was received as presented.
- 4.4 Student Matters: Nil

Audited Financial Statements of

School District No. 6 (Rocky Mountain)

And Independent Auditors' Report thereon

June 30, 2025

June 30, 2025

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MANAGEMENT REPORT

DRAFT

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 6 (Rocky Mountain) 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. 6 (Rocky Mountain) (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. 6 (Rocky Mountain) 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. 6 (Rocky Mountain)



Signature of the Secretary Treasurer

Date Signed

Statement of Financial Position

As at June 30, 2025

	2025	2024
	Actual	Actual
	\$	\$
Financial Assets		
Cash and Cash Equivalents	11,212,144	12,951,336
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	33,745	29,390
Due from First Nations	203,008	94,116
Other (Note 3)	523,644	374,868
Portfolio Investments (Note 4)	129,582	125,504
Total Financial Assets	12,102,123	13,575,214
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 5)	4,856,608	5,078,433
Unearned Revenue (Note 6)	3,537,510	2,911,046
Deferred Revenue (Note 7)	1,344,300	1,396,710
Deferred Capital Revenue (Note 8)	49,460,453	40,308,052
Employee Future Benefits (Note 9)	584,439	580,542
Asset Retirement Obligation (Note 10)	4,786,000	4,786,000
Capital Lease Obligations (Note 11)	323,331	381,611
Total Liabilities	64,892,641	55,442,394
Net Debt	(52,790,518)	(41,867,180)
Non-Financial Assets		
Tangible Capital Assets (Note 12)	74,981,006	65,812,830
Restricted Assets (Endowments) (Note 14)	54,030	54,030
Prepaid Expenses	276,456	86,620
Total Non-Financial Assets	75,311,492	65,953,480
Accumulated Surplus (Deficit)	22,520,974	24,086,300

Approved by the Board



Signature of the Secretary Treasurer

Date Signed

Statement of Operations Year Ended June 30, 2025

	2025 Budget	2025 Actual	2024 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	53,220,301	55,815,465	53,649,775
Other			2,640
Tuition	4,097,000	3,929,781	3,523,641
Other Revenue	1,210,470	2,334,556	2,200,763
Rentals and Leases	100,000	126,372	69,378
Investment Income	454,000	277,824	576,262
Amortization of Deferred Capital Revenue	2,192,207	2,201,524	2,043,608
Total Revenue	61,273,978	64,685,522	62,066,067
Expenses			
Instruction	47,791,527	50,866,463	48,549,206
District Administration	2,519,939	2,586,000	2,318,652
Operations and Maintenance	10,573,283	10,205,765	10,231,209
Transportation and Housing	2,503,346	2,560,599	2,418,110
Debt Services	28,800	32,021	33,771
Total Expense	63,416,895	66,250,848	63,550,948
Surplus (Deficit) for the year	(2,142,917)	(1,565,326)	(1,484,881)
Accumulated Surplus (Deficit) from Operations, beginning of year		24,086,300	25,571,181
Accumulated Surplus (Deficit) from Operations, end of year		22,520,974	24,086,300

Statement of Changes in Net Debt Year Ended June 30, 2025

	2025 Budget	2025 Actual	2024 Actual
	\$	\$	\$
Surplus (Deficit) for the year	(2,142,917)	(1,565,326)	(1,484,881)
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets		(12,991,707)	(9,341,484)
Amortization of Tangible Capital Assets		3,823,531	3,643,629
Total Effect of change in Tangible Capital Assets	<u>-</u>	(9,168,176)	(5,697,855)
Use of Prepaid Expenses		(276,456)	(86,619)
Acquisition of Supplies Inventory		86,620	91,252
Total Effect of change in Other Non-Financial Assets		(189,836)	4,633
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	(2,142,917)	(10,923,338)	(7,178,103)
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		(10,923,338)	(7,178,103)
Net Debt, beginning of year		(41,867,180)	(34,689,077)
Net Debt, end of year		(52,790,518)	(41,867,180)

Statement of Cash Flows Year Ended June 30, 2025

	2025	2024 Actual
	Actual S	\$
Operating Transactions	•	Ψ
Surplus (Deficit) for the year	(1,565,326)	(1,484,881)
Changes in Non-Cash Working Capital	, , ,	
Decrease (Increase)		
Accounts Receivable	(262,024)	(202,693)
Prepaid Expenses	(189,836)	4,630
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	(221,824)	1,013,796
Unearned Revenue	626,464	330,363
Deferred Revenue	(52,410)	105,744
Employee Future Benefits	3,897	(87,391)
Amortization of Tangible Capital Assets	3,823,531	3,643,629
Amortization of Deferred Capital Revenue	(2,201,524)	(2,043,608)
Recognition of Deferred Capital Revenue Spent on Sites	(197,327)	(305,822)
Total Operating Transactions	(236,379)	973,767
Capital Transactions	(5.547.407)	(2.002.504)
Tangible Capital Assets Purchased	(6,647,185)	(3,982,701)
Tangible Capital Assets -WIP Purchased	(6,119,079)	(5,358,783)
Capital Lease Purchases	(225,443)	
Total Capital Transactions	(12,991,707)	(9,341,484)
Financing Transactions		
Capital Revenue Received	11,551,252	2,919,021
Capital Lease Proceeds	225,443	, ,
Capital Lease Payments	(283,723)	(303,879)
Total Financing Transactions	11,492,972	2,615,142
T is the second of the second		
Investing Transactions		1 222 501
Proceeds on Disposal of Portfolio Investments	125,504	1,229,781
Investments in Portfolio Investments	(129,582)	(125,504)
Total Investing Transactions	(4,078)	1,104,277
Net Increase (Decrease) in Cash and Cash Equivalents	(1,739,192)	(4,648,298)
Cash and Cash Equivalents, beginning of year	12,951,336	17,599,634
Cash and Cash Equivalents, end of year	11,212,144	12,951,336
Cash and Cash Equivalents, end of year, is made up of:		
Cash	7,681,156	5,091,798
Cash Equivalents	3,530,988	7,859,538
•	11,212,144	12,951,336

1. AUTHORITY AND PURPOSE

The School District, established on December 2, 1996, operates under authority of the *School Act* of British Columbia as a corporation under the name of "The Board of Education of School District No. 6 (Rocky Mountain)", and operates as "School District No. 6 (Rocky Mountain)". A board of education ("board") elected for a four-year term governs the School District. The School District provides educational programs to students enrolled in schools in the district, and is principally funded by the Province of British Columbia through the Ministry of Education (the "Ministry"). School District No. 6 (Rocky Mountain) is exempt from federal and provincial corporate income taxes.

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 British Columbia*. This Section requires that the financial statements be prepared in accordance with Canadian public sector accounting standards except in regard to the accounting for government transfers as set out in Notes 2 (f) and 2 (m).

In November 2011, the Province of British Columbia Treasury Board ("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 (f) and 2 (m), Section 23.1 of the *Budget Transparency and Accountability Act* and its related regulations require the School District to recognize government transfers for the acquisition of capital assets into revenue on the same basis as the related amortization expense. As these transfers do not contain stipulations that create a liability, Canadian public sector accounting standards would require that:

- government transfers, which do not contain a stipulation that creates a liability, be recognized as revenue by the recipient when approved by the transferor and the eligibility criteria have been met in accordance with public sector accounting standard PS3410; and
- externally restricted contributions be recognized as revenue in the period in which the resources are used for the purpose or purposes specified in accordance with public sector accounting standard PS3100.

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

Year-ended June 30, 2024 – decrease in annual surplus by \$569,591 June 30, 2024 – increase in accumulated surplus and decrease in deferred capital revenue by \$40,308,052

Year-ended June 30, 2025 – decrease in annual surplus by \$7,934,427 June 30, 2025 – increase in accumulated surplus and decrease in deferred capital revenue by \$49,460,453

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(Continued)

b) Cash and Cash Equivalents

Cash and cash equivalents include cash and highly liquid securities that are readily convertible to known amounts of cash and that are subject to an insignificant risk of change in value. These cash equivalents generally have a maturity of three months or less at acquisition and are held for the purpose of meeting short-term cash commitments rather than for investing.

c) Accounts Receivable

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

d) Portfolio Investments

The School District has investments in guaranteed investment certificates and term deposits that have a maturity of greater than three months at the time of acquisition. Guaranteed investment certificates and term deposits not quoted in an active market are reported at cost. (Detailed information regarding portfolio investments is disclosed in Note 4).

e) 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.

f) Deferred Revenue and Deferred Capital Revenue

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

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

g) 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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(Continued)

g) Employee Future Benefits (continued)

vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime and death benefits. The benefits cost is actuarially determined using the projected unit credit method pro-rated on service and using management's best estimate of expected salary escalation, termination rates, retirement rates and mortality. The discount rate used to measure obligations is based on the cost of borrowing. The cumulative unrecognized actuarial gains and losses are amortized over the expected average remaining service lifetime (EARSL) of active employees covered under the plan.

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

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

h) Liability for Contaminated Sites

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

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

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

i) Tangible Capital Assets

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost also includes overhead directly attributable to construction as well as interest costs that are directly attributable to the acquisition or construction of the asset.
- Donated tangible capital assets are recorded at their fair market value on the date of donation, except in circumstances where fair value cannot be reasonably determined, which are then recognized at nominal value. Transfers of capital assets from related parties are recorded at carrying value.
- Work in progress is recorded as an acquisition to the applicable asset class at substantial completion.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(Continued)

i) Tangible Capital Assets (continued)

- 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 and commences the year following acquisition. 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 lives are as follows:

40 years
10 years
5 years
10 years
5 years
5 years
3-5 years

j) Capital Leases

Leases that, from the point of view of the lessee, transfer substantially all the benefits and risks incident to ownership of the property to the School District are considered capital leases. These are accounted for as an asset and an obligation. Capital lease obligations are recorded at the present value of the minimum lease payments excluding executor costs, e.g., insurance, maintenance cost, etc. The discount rate used to determine the present value of the lease payments is the lower of the School District's rate for incremental borrowing or the interest rate implicit in the lease.

All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

k) Prepaid Expenses

Prepaid insurance, maintenance fees, permits and other costs included as prepaid expenses are stated at acquisition cost and are charged to expense over the periods expected to benefit from them.

1) 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 15 – Interfund Transfers and Note 22 – Internally Restricted Surplus – Operating Fund).

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(Continued)

m) Revenue Recognition

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

Contributions received, or 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 asset 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 from transactions with performance obligations is recognized when (or as) the performance obligation is satisfied (by providing the promised goods or services to a payor).

Revenue from transactions with no performance obligations is recognized when the district:

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

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.

n) Expenditures

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

Categories of Salaries

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(Continued)

n) Expenditures (continued)

Allocation of Costs

- Operating expenses are reported by function, program, and object. Whenever possible, expenditures are
 determined by actual identification. Additional costs pertaining to specific instructional programs, such as
 special and aboriginal education, are allocated to these programs. All other costs are allocated to related
 programs.
- Actual salaries of personnel assigned to two or more functions or programs are allocated based on the time spent in each function and program. School-based clerical salaries are allocated to school administration and partially to other programs to which they may be assigned. Principals and Vice-Principals salaries are allocated to school administration and may be partially allocated to other programs to recognize their other responsibilities.
- Employee benefits and allowances are allocated to the same programs, and in the same proportions, as the individual's salary.
- Supplies and services are allocated based on actual program identification.

o) 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.

p) 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, capital lease obligations 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.

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.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(Continued)

q) 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.

Asset Retirement Obligations

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

- 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;
- it is expected that future economic benefits will be given up; and (c)
- 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 (Note 2(i)). Assumptions used in the calculations are reviewed annually.

3. ACCOUNTS RECEIVABLE - OTHER RECEIVABLES

		2025	2024
Due from Federal Government Other	\$	182,218 346,440	\$ 142,876 231,992
	\$	528,658	\$ 374,868
4. PORTFOLIO INVESTMENTS			

2025	2024		
\$ 129,582	\$	125,504	

The guaranteed investment certificates (GICs) earn interest annually. The GIC's have interest rates that range from 2.00% to 2.75% with maturity dates ranging from September 2025 to April 2026.

5. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES - OTHER

		2025	2024
	le payables ries and benefits payable	\$ 3,059,751 1,456,631	\$ 3,185,466 1,571,527
	rued vacation pay	349,556	321,440
		\$ 4,865,938	\$ 5,078,433
6.	UNEARNED REVENUE		
		2025	2024
Cha	ance, beginning of year nges for the year:	\$ 2,911,046	\$ 2,580,683
1110	Tuition fees	4,556,245	3,854,004
De	ecrease:		
	Tuition fees	(3,929,781)	(3,523,641)
Net	changes for the year	626,464	330,363
Bala	ance, end of year	\$ 3,537,510	\$ 2,911,046

7. **DEFERRED REVENUE**

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

	2025	2024
Deferred revenue		
Balance, beginning of year	\$ 1,396,710	\$ 1,290,966
Changes for the year		
Increases:		
Provincial grants - Ministry of Education and Child Care	6,481,969	6,080,427
Other	1,604,948	1,712,738
Investment income	10,080	14,322
Decrease:		
Allocated to revenue	(8,149,407)	(7,701,743)
Net changes for the year	(52,410)	105,744
Balance, end of year	\$ 1,344,300	\$ 1,396,710

8. DEFERRED CAPITAL REVENUE

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

	2025	2024
Deferred capital revenue - spent		
Balance, beginning of year	\$ 38,077,025	\$ 32,731,469
Increase:		
Capital additions	5,566,239	2,030,381
Transferred from work in progress	4,905,105	-
Transferred to work in progress	1,213,974	5,358,783
Decrease:		
Amortization	(2,201,524)	(2,043,608)
Net increase for the year	9,483,794	5,345,556
Balance, end of year	\$ 47,560,819	\$ 38,077,025
	2025	2024
Deferred capital revenue - unspent		
Balance, beginning of year	\$ 2,231,028	\$ 7,006,993
Increases:		
Provincial grants - Ministry of Education and Child Care	2,730,243	2,353,051
Provincial grants – Other	8,766,925	-
Columbia Basin Trust	30,000	440,000
Investment Income	24,084	125,970
Decrease:		
Transfer to deferred capital revenue - capital additions	(5,566,240)	(2,030,381)
Transfer to deferred capital revenue - WIP	(6,119,079)	(5,358,783)
Transfer to revenue - site additions	(197,327)	(305,822)
Net increase (decrease) for the year	(331,394)	(4,775,965)
Balance, end of year	1,899,634	2,231,028
Total deferred capital revenue balance, end of year	\$ 49,460,453	\$ 40,308,053

9. 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.

	2025	2024
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	\$ 635,103	\$ 628,029
Service Cost	47,232	48,252
Interest Cost	27,779	25,956
Benefit Payments	(106,626)	(91,722)
Actuarial (Gain) Loss	88,864	24,588
Accrued Benefit Obligation – March 31	\$ 692,352	\$ 635,103
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation – March 31	\$ 692,352	\$ 635,103
Market Value of Plan Assets – March 31	-	-
Funded Status – Surplus (Deficit)	(692,352)	(635,103)
Employer Contributions After Measurement Date	34,272	80,090
Benefits Expense After Measurement Date	(20,991)	(18,753)
Unamortized Net Actuarial (Gain) Loss	94,632	(6,776)
Accrued Benefit Asset (Liability) – June 30	\$ (584,439)	\$ (580,542)
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability – July 1	\$ 580,542	\$ 594,318
Net expense for Fiscal Year	64,706	59,838
Employer Contributions	(60,809)	(73,614)
Accrued Benefit Liability – June 30	\$ 584,439	\$ 580,542
Components of Net Benefit Expense		
Service Cost	\$ 55,800	\$ 47,998
Interest Cost	28,557	26,412
Amortization of Net Actuarial (Gain)/Loss	(4,951)	(14,572)
Net Benefit Expense (Income)	\$ 79,406	\$ 59,838

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

Discount Rate – April 1	4.25%	4.00%
Discount Rate – March 31	4.00%	4.25%
Long Term Salary Growth – April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth – March 31	2.50% + seniority	2.50% + seniority
EARSL – March 31	12.8	11.3

10. ASSET RETIREMENT OBLIGATION

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

Asset Retirement Obligation, July 1, 2024	\$ 4,786,000
Settlements during the year	-
Asset Retirement Obligation, closing balance	\$ 4,786,000

11. CAPITAL LEASE OBLIGATIONS

The School District has entered into capital leases for photocopier equipment from RCAP Leasing Inc. and for computer hardware from Macquarie Equipment Finance Ltd. with implicit interest rates of 2.39% to 11.01%, expiring July 21, 2024 to August 2, 2029.

Repayments are due as follows:

2026	\$ 213,291
2027	48,308
2028	48,308
2029	48,307
Total minimum lease payments	\$ 358,214
Less amounts representing interest	(34,883)
Present value of net minimum capital lease payments	\$ 323,331

Total interest on leases for the year was \$32,021 (2024 - \$33,771).

12. TANGIBLE CAPITAL ASSETS

Net Book Value:

	Net Book Value	Net Book Value
	2025	2024
Sites	\$ 9,599,062	\$ 9,384,390
Buildings	52,407,682	46,146,384
Buildings – WIP	6,572,757	5,358,783
Furniture & equipment	2,340,023	1,960,923
Furniture & equipment under capital lease	208,636	13,030
Vehicles	2,578,831	1,451,066
Computer software	535,224	568,576
Computer hardware	467,246	435,235
Computer hardware under capital lease	271,545	494,443
Total	\$ 74,981,006	\$ 65,812,830

12. TANGIBLE CAPITAL ASSETS

(Continued)

JUNE 30, 2025

	Opening			Total
	Cost	Additions	Disposals	2025
Sites	\$ 9,384,390	\$ 214,672	\$ -	\$ 9,599,062
Buildings	113,492,619	8,801,889	-	122,294,508
Buildings – WIP	5,358,783	6,119,079	(4,905,105)	6,572,757
Furniture & equipment	3,246,968	723,197	(335,207)	3,634,958
Furniture & equipment –				
under capital lease	53,812	225,443	(34,688)	244,567
Vehicles	2,791,753	1,456,357	(468,024)	3,780,086
Computer software	823,797	140,731	(47,495)	917,033
Computer hardware	834,498	215,444	(50,112)	999,830
Computer hardware –				
under capital lease	978,862	-	(24,645)	954,217
Total	\$136,965,482	\$17,896,812	\$(5,865,276)	\$148,997,018

	Opening			
	Accumulated			Total
	Amortization	Additions	Disposals	2025
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	67,346,235	2,540,591	-	69,886,826
Furniture & equipment	1,286,045	344,096	(335,207)	1,294,934
Furniture & equipment under				
capital lease	40,782	29,838	(34,688)	35,932
Vehicles	1,340,687	328,592	(468,024)	1,201,255
Computer software	255,221	174,083	(47,495)	381,809
Computer hardware	399,263	183,433	(50,112)	532,584
Computer hardware under				
capital lease	484,419	222,898	(24,645)	682,672
Total	\$ 71,152,652	\$ 3,823,531	\$ (960,171)	\$ 74,016,012

12. TANGIBLE CAPITAL ASSETS

(Continued)

JUNE 30, 2024

	Opening			Total
	Cost	Additions	Disposals	2024
Sites	\$ 9,036,613	\$ 347,777	\$ -	\$ 9,384,390
Buildings	111,039,607	2,453,012	-	113,492,619
Buildings – WIP	-	5,358,783	-	5,358,783
Furniture & equipment	2,640,255	795,080	(188,367)	3,246,968
Furniture & equipment –				
under capital lease	306,487	-	(252,675)	53,812
Vehicles	3,069,906	47,116	(325,269)	2,791,753
Computer software	552,559	276,724	(5,486)	823,797
Computer hardware	854,173	62,992	(82,667)	834,498
Computer hardware –				
under capital lease	1,472,184	-	(493,322)	978,862
Total	\$128,971,784	\$ 9,341,484	\$(1,347,786)	\$136,965,482

	Opening			
	Accumulated			Total
	Amortization	Additions	Disposals	2024
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	64,935,216	2,411,019	-	67,346,235
Furniture & equipment	1,180,051	294,361	(188,367)	1,286,045
Furniture & equipment under				
capital lease	257,427	36,030	(252,675)	40,782
Vehicles	1,372,873	293,083	(325,269)	1,340,687
Computer software	123,071	137,636	(5,486)	255,221
Computer hardware	313,063	168,867	(82,667)	399,263
Computer hardware under				
capital lease	675,108	302,633	(493,322)	484,419
Total	\$ 68,856,809	\$ 3,643,629	\$ (1,347,786)	\$ 71,152,652

13. EMPLOYEE PENSION PLANS

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trusteed pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits provided are based on a formula. As at December 31, 2023 the Teachers' Pension Plan has about 51,000 active members and approximately 42,000 retired members. As at December 31, 2021 the Municipal Pension Plan has about 217,000 active members, including approximately 31,000 from school districts, and approximately 118,000 retired members.

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

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

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

School District No. 6 (Rocky Mountain) paid \$4,193,428 for employer contributions to the plans for the year ended June 30, 2025 (2024 - \$4,017,327).

The next valuation for the Teachers' Pension Plan will be as at December 31, 2026, with results available in late 2027. The next valuation for the Municipal Pension Plan will be as at December 31, 2024, with results available in the last quarter of 2025.

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

14. RESTRICTED ASSETS - ENDOWMENT FUNDS

Donors have placed restrictions on their contributions to the endowment funds of the School District. One restriction is that the original contribution should not be spent. Another potential restriction is that any investment income of the endowment fund that is required to offset the eroding effect of inflation or preserve the original value of the endowment should also not be spent.

N 0F 1		Balance		Transfers		Balance
Name of Endowment J. Alfred and Mollie Laird	Ju	ine 30, 2024	Jur	ne 30, 2025	J	une 30, 2025
Bursaries	\$	43,161		_	\$	43,161
Other scholarships and	Ψ	13,101			Ψ	13,101
bursaries		10,870		-		10,870
T-4-1	¢	54.021	¢.		¢	54.021
Total	•	54,031	Ф	-	Э	54,031

15. INTERFUND TRANSFERS

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

- Operating funds transferred to capital funds \$279,485
- Special purpose funds transferred to capital funds \$484,217

16. RELATED PARTY TRANSACTIONS

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

17. CONTRACTUAL OBLIGATIONS

The School District has entered into a number of multiple-year contracts for the delivery of services and the construction of tangible capital assets. These contractual obligations will become liabilities in the future when the terms of the contracts are met. Disclosure relates to the unperformed portion of the contracts.

	2026
Contractual obligations:	
Invermere Childcare Centre – construction costs	\$ 942,488
Selkirk Secondary – interior renovation	849,500
David Thompson Secondary - HVAC upgrade	449,000
Kimberley Alternate School - renovation	776,093
	\$ 3,017,081

18. CONTRACTUAL RIGHTS

Contractual rights are rights to economic resources arising from contracts or agreements that will result in revenues and assets in the future. The School District's contractual rights arise because of contracts entered into for ongoing rental agreements. The School District has the right to receive annual rental revenue of \$406,144 for the foreseeable future.

19. CONTINGENT LIABILITIES

Liabilities may exist for the remediation of one contaminated School District site. The fair value of the liabilities for remediation will be recognized in the period in which a reasonable estimate can be made. As of June 30, 2025 the liability is not reasonably determinable and the School District has accordingly not made any provision in the financial statements to reflect the future remediation costs.

20. BUDGET FIGURES

Budget figures included in the financial statements are audited. They were approved by the board through the adoption of an annual budget on June 11, 2024.

2026

21. EXPENSE BY OBJECT

	2025	2024
Salaries and benefits	\$ 54,450,621	\$ 49,616,352
Services and supplies	7,944,675	10,257,194
Interest	32,021	33,771
Amortization	3,823,531	3,643,629
	\$ 66,250,848	\$ 63,550,946

22. INTERNALLY RESTRICTED SURPLUS – OPERATING FUND

Internally restricted (appropriated) by board for: Unrestricted operating surplus

\$ 156,088

23. ECONOMIC DEPENDENCE

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

24. RISK MANAGEMENT

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

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

a) Credit risk:

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

The School District is exposed to credit risk in the event of non-performance by a debtor. This risk is mitigated as, throughout the year, the accounts receivable are primarily due from the Province and the Federal Government, and are collectible.

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

24. RISK MANAGEMENT

(continued)

b) 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 portfolio investments. It is management's opinion that the School District is not exposed to significant interest rate risk as it invests solely in guaranteed investment certificates and term deposits that have a maturity date of no more than five years.

c) 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.

Risk management and insurance services for all school districts in British Columbia are provided by the Risk Management Branch of the Ministry of Finance. There have been no changes to risk exposure from 2024 related to credit, market or liquidity risks.

Schedule of Changes in Accumulated Surplus (Deficit) by Fund Year Ended June 30, 2025

	Operating	Special Purpose	Capital Fund	2025 Actual	2024 Actual
	Fund	Fund			
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	748,930	54,031	23,283,339	24,086,300	25,571,181
Changes for the year					
Surplus (Deficit) for the year	(313,357)	204,732	(1,456,701)	(1,565,326)	(1,484,881)
Interfund Transfers					
Tangible Capital Assets Purchased	(279,485)	(204,732)	484,217	-	
Net Changes for the year	(592,842)	-	(972,484)	(1,565,326)	(1,484,881)
Accumulated Surplus (Deficit), end of year - Statement 2	156,088	54,031	22,310,855	22,520,974	24,086,300

Schedule of Operating Operations Year Ended June 30, 2025

	2025	2025	2024	
	Budget	Actual	Actual	
Revenues	\$	\$	\$	
Provincial Grants				
Ministry of Education and Child Care	47,793,755	49,190,946	47,196,203	
Other	47,793,733	49,190,940		
Tuition	4 007 000	2 020 701	2,640	
Other Revenue	4,097,000 232,470	3,929,781	3,523,641	
	· · · · · · · · · · · · · · · · · · ·	616,419	657,001	
Rentals and Leases	100,000	126,372	69,378	
Investment Income	419,500	273,746	535,970	
Total Revenue	52,642,725	54,137,264	51,984,833	
Expenses				
Instruction	41,585,824	43,125,223	41,245,336	
District Administration	2,512,439	2,578,800	2,314,721	
Operations and Maintenance	7,157,203	6,524,333	6,846,791	
Transportation and Housing	2,197,783	2,222,265	2,118,097	
Total Expense	53,453,249	54,450,621	52,524,945	
•			<u> </u>	
Operating Surplus (Deficit) for the year	(810,524)	(313,357)	(540,112)	
Budgeted Appropriation (Retirement) of Surplus (Deficit)	810,524			
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased		(279,485)		
Total Net Transfers	-	(279,485)	-	
Total Operating Surplus (Deficit), for the year	-	(592,842)	(540,112)	
Operating Surplus (Deficit), beginning of year		748,930	1,289,042	
Operating Surplus (Deficit), end of year	<u>-</u> -	156,088	748,930	
				
Operating Surplus (Deficit), end of year		150,000	540.020	
Unrestricted		156,088	748,930	
Total Operating Surplus (Deficit), end of year	_	156,088	748,930	

Schedule of Operating Revenue by Source Year Ended June 30, 2025

	2025	2025	2024
	Budget	Actual	Actual
P. 1.110 1011 ADJ 1011.10	\$	\$	\$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	46,962,614	48,352,023	45,942,313
ISC/LEA Recovery	(75,270)	(324,945)	(135,486)
Other Ministry of Education and Child Care Grants			
Pay Equity	207,823	207,823	207,823
Funding for Graduated Adults		2,845	3,786
Student Transportation Fund	369,399	369,399	369,399
Support Staff Benefits Grant	46,822	46,822	46,822
FSA Scorer Grant	8,187	8,187	8,187
Labour Settlement Funding		457,169	748,359
Projected Enrolment Increase	274,180		-
Equity Scan Implementation			5,000
Indigenous Education Council		71,623	
Total Provincial Grants - Ministry of Education and Child Care	47,793,755	49,190,946	47,196,203
Provincial Grants - Other			2,640
Tuition			
International and Out of Province Students	4,097,000	3,929,781	3,523,641
Total Tuition	4,097,000	3,929,781	3,523,641
Other Revenues			
Other School District/Education Authorities		61,520	63,791
Funding from First Nations	75,270	324,945	135,486
Miscellaneous			
Artists in Education	7,200	7,200	
Donations	50,000	32,687	55,025
Other	100,000	190,067	402,699
Total Other Revenue	232,470	616,419	657,001
Rentals and Leases	100,000	126,372	69,378
Investment Income	419,500	273,746	535,970
Total Operating Revenue	52,642,725	54,137,264	51,984,833
			

Schedule of Operating Expense by Object Year Ended June 30, 2025

	2025	2025	2024
	Budget	Actual	Actual
	\$	\$	\$
Salaries			
Teachers	16,935,692	17,772,188	16,617,587
Principals and Vice Principals	3,712,791	3,810,595	3,983,887
Educational Assistants	3,376,314	3,712,479	3,632,264
Support Staff	4,849,494	4,796,517	4,940,059
Other Professionals	4,821,829	4,574,706	4,497,669
Substitutes	2,021,810	2,086,064	2,327,716
Total Salaries	35,717,930	36,752,549	35,999,182
Employee Benefits	8,899,446	9,104,741	8,569,423
Total Salaries and Benefits	44,617,376	45,857,290	44,568,605
Services and Supplies			
Services	1,493,905	1,763,925	1,378,196
Student Transportation	329,700	357,398	349,312
Professional Development and Travel	874,984	683,993	692,894
Rentals and Leases	12,200	1,415	43,759
Dues and Fees	2,483,215	2,382,351	2,253,819
Insurance	166,500	168,542	160,709
Supplies	2,531,869	2,269,737	2,111,009
Utilities	943,500	965,970	966,642
Total Services and Supplies	8,835,873	8,593,331	7,956,340
Total Operating Expense	53,453,249	54,450,621	52,524,945

Operating Expense by Function, Program and Object

Year Ended June 30, 2025

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	16,222,043	676,171	317	860,117	337,975	1,539,173	19,635,796
1.03 Career Programs							-
1.07 Library Services	146,040			115,144		1,986	263,170
1.08 Counselling	365,566						365,566
1.10 Inclusive Education	992,007	76,226	3,696,982		621,295	274,568	5,661,078
1.20 Early Learning and Child Care		128,837		426			129,263
1.30 English Language Learning	46,532						46,532
1.31 Indigenous Education		52,520	15,180		808,549	11,903	888,152
1.41 School Administration		2,868,561		432,709		43,463	3,344,733
1.61 Continuing Education		8,280					8,280
1.62 International and Out of Province Students				56,176	424,660		480,836
Total Function 1	17,772,188	3,810,595	3,712,479	1,464,572	2,192,479	1,871,093	30,823,406
4 District Administration 4.11 Educational Administration 4.20 Early Learning and Child Care 4.40 School District Governance 4.41 Business Administration Total Function 4 5 Operations and Maintenance 5.20 Early Learning and Child Care 5.41 Operations and Maintenance Administration 5.50 Maintenance Operations 5.52 Maintenance of Grounds 5.56 Utilities Total Function 5		-	-	2,376,483 46,117 2,422,600	413,828 142,702 1,025,531 1,582,061 306,262 276,678	1,932 1,932 4,892 101,973 3,092 109,957	413,828
500 A C 100							
7 Transportation and Housing 7.41 Transportation and Housing Administration					86,893		86,893
				000 245	,	102.002	,
7.70 Student Transportation Total Function 7	-			909,345	130,333	103,082	1,142,760
Total Function /		-	-	909,345	217,226	103,082	1,229,653
9 Debt Services Total Function 9		-		-	-	-	-
Total Functions 1 - 9	17,772,188	3,810,595	3,712,479	4,796,517	4,574,706	2,086,064	36,752,549

Operating Expense by Function, Program and Object

Year Ended June 30, 2025

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2025 Actual	2025 Budget	2024 Actual
	\$	\$	\$	\$	S	\$	\$
1 Instruction	•		•	•	•	·	·
1.02 Regular Instruction	19,635,796	4,812,924	24,448,720	1,405,691	25,854,411	24,852,767	25,212,902
1.03 Career Programs		, ,	-	282	282	9,934	5,617
1.07 Library Services	263,170	67,476	330,646	86,382	417,028	453,895	360,765
1.08 Counselling	365,566	90,321	455,887	5,220	461,107	544,549	334,865
1.10 Inclusive Education	5,661,078	1,480,726	7,141,804	220,857	7,362,661	7,115,831	7,156,886
1.20 Early Learning and Child Care	129,263	6,728	135,991	7,396	143,387		
1.30 English Language Learning	46,532	11,268	57,800	170	57,970	16,078	514
1.31 Indigenous Education	888,152	246,609	1,134,761	117,327	1,252,088	1,239,949	1,091,803
1.41 School Administration	3,344,733	750,689	4,095,422	130,448	4,225,870	4,102,466	4,027,526
1.61 Continuing Education	8,280	1,767	10,047	Ź	10,047	, ,	9,650
1.62 International and Out of Province Students	480,836	112,617	593,453	2,746,919	3,340,372	3,250,355	3,044,808
Total Function 1	30,823,406	7,581,125	38,404,531	4,720,692	43,125,223	41,585,824	41,245,336
4 District Administration							
4.11 Educational Administration	413,828	107,888	521,716	33,793	555,509	663,860	403,725
4.20 Early Learning and Child Care		ŕ	· -	ŕ	· -	ŕ	ŕ
4.40 School District Governance	142,702	7,324	150,026	127,385	277,411	267,413	246,819
4.41 Business Administration	1,027,463	236,291	1,263,754	482,126	1,745,880	1,581,166	1,664,177
Total Function 4	1,583,993	351,503	1,935,496	643,304	2,578,800	2,512,439	2,314,721
5 Operations and Maintenance							
5.20 Early Learning and Child Care	_		_	7,909	7,909		
5.41 Operations and Maintenance Administration	311,154	81,382	392,536	166,879	559,415	515,776	601,604
5.50 Maintenance Operations	2,755,134	792,788	3,547,922	1,112,479	4,660,401	5,188,157	4,909,244
5.52 Maintenance of Grounds	49,209	11,030	60,239	142,460	202,699	320,450	228,687
5.56 Utilities		ŕ	· -	1,093,909	1,093,909	1,132,820	1,107,256
Total Function 5	3,115,497	885,200	4,000,697	2,523,636	6,524,333	7,157,203	6,846,791
7 Transportation and Housing							
7.41 Transportation and Housing Administration	86,893	21,239	108,132	8,068	116,200	113,126	106,528
7.70 Student Transportation	1,142,760	265,674	1,408,434	697,631	2,106,065	2,084,657	2,011,569
Total Function 7	1,229,653	286,913	1,516,566	705,699	2,222,265	2,197,783	2,118,097
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	36,752,549	9,104,741	45,857,290	8,593,331	54,450,621	53,453,249	52,524,945

Schedule of Special Purpose Operations Year Ended June 30, 2025

	2025	2025	2024
	Budget	Actual	Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	5,426,546	6,427,192	6,147,751
Other Revenue	978,000	1,718,137	1,543,762
Investment Income	4,500	4,078	10,230
Total Revenue	6,409,046	8,149,407	7,701,743
Expenses			
Instruction	6,205,703	7,741,240	7,303,870
District Administration	7,500	7,200	3,931
Operations and Maintenance	16,667	186,493	33,872
Transportation and Housing	· -	9,742	6,930
Total Expense	6,229,870	7,944,675	7,348,603
Special Purpose Surplus (Deficit) for the year	179,176	204,732	353,140
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(179,176)	(204,732)	(353,140)
Total Net Transfers	(179,176)	(204,732)	(353,140)
Total Special Purpose Surplus (Deficit) for the year	<u> </u>	-	-
Special Purpose Surplus (Deficit), beginning of year		54,031	54,031
Special Purpose Surplus (Deficit), end of year		54,031	54,031
Special Purpose Surplus (Deficit), end of year			
Endowment Contributions		54,031	54,031
Total Special Purpose Surplus (Deficit), end of year		54,031	54,031

School District No. 6 (Rocky Mountain) Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2025

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	107,313	1,078,076	-	-	-	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	195,843	166,284	-		96,000	22,050	110,458	445,058	215,980
Other			2,490	1,602,458					
Investment Income			6,002	4,078					
	195,843	166,284	8,492	1,606,536	96,000	22,050	110,458	445,058	215,980
Less: Allocated to Revenue	195,843	166,284	7,200	1,715,015	96,000	22,050	110,458	445,058	215,980
Deferred Revenue, end of year		-	108,605	969,597	-	-	-	-	
Revenues									
Provincial Grants - Ministry of Education and Child Care	195,843	166,284			96,000	22,050	110,458	445,058	215,980
Other Revenue			7,200	1,710,937					
Investment Income				4,078					
	195,843	166,284	7,200	1,715,015	96,000	22,050	110,458	445,058	215,980
Expenses									
Salaries									
Teachers							32,254		
Principals and Vice Principals									
Educational Assistants		129,554						216,268	
Support Staff	132,464								
Other Professionals								107,910	29,835
Substitutes							8,310		139,623
	132,464	129,554	-	-	-	-	40,564	324,178	169,458
Employee Benefits	37,362	36,730					13,521	119,824	38,295
Services and Supplies	16,667		7,200	1,715,015	96,000	22,050	56,373	1,056	8,227
	186,493	166,284	7,200	1,715,015	96,000	22,050	110,458	445,058	215,980
Net Revenue (Expense) before Interfund Transfers	9,350	-	-	-	-	-	-	-	
Interfund Transfers									
Tangible Capital Assets Purchased	(9,350)								
	(9,350)	-	-	-	-	-	-	-	-
Net Revenue (Expense)		-	-	_	-	-			
,									

School District No. 6 (Rocky Mountain) Changes in Special Purpose Funds and Expense by Object Year Ended June 30, 2025

	Classroom Enhancement Fund - Staffing	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Student & Family Affordability	JUST B4	SEY2KT (Early Years to Kindergarten)	ECL (Early Care & Learning)	Feeding Futures Fund \$
Deferred Revenue, beginning of year	.	15,939		• -	.	3	.	- -	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care Other Investment Income	3,997,633	13,525	55,000	11,250			19,000	175,000	540,021
	3,997,633	13,525	55,000	11,250	_		- 19,000	175,000	540,021
Less: Allocated to Revenue	3,997,633	9,742	55,000	11,250	-		- 16,066	175,000	487,632
Deferred Revenue, end of year		19,722	-	<u> </u>	-		- 2,934	<u> </u>	52,389
Revenues									
Provincial Grants - Ministry of Education and Child Care Other Revenue Investment Income	3,997,633	9,742	55,000	11,250			16,066	175,000	487,632
investment income	3,997,633	9,742	55,000	11,250			- 16,066	175,000	487,632
Expenses Salaries Teachers	3,210,622	,, <u>-</u>		,			20,000	2,2,22	,
Principals and Vice Principals Educational Assistants Support Staff Other Professionals	-7 -17							144,919	109,917 11,533 64,327
Substitutes			18,554	5,976			4,807	144,919	04,327
Substitutes	3,210,622		18,554	5,976			- 4,807	144,919	185,777
Employee Benefits	787,011		2,881	1,078			748	30,081	50,132
Services and Supplies	, .	9,742	33,565	4,196			10,511		251,723
	3,997,633	9,742	55,000	11,250	-		- 16,066	175,000	487,632
Net Revenue (Expense) before Interfund Transfers		-	-	-	-			-	<u> </u>
Interfund Transfers Tangible Capital Assets Purchased									
	-	-	-	=	-			-	-
Net Revenue (Expense)		-	-	-	-			-	

School District No. 6 (Rocky Mountain) Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2025

	Dual Credit Program Expansion	Professional Learning Grant	Project Penny	TOTAL
Deferred Revenue, beginning of year	\$	\$	\$ 195,382	\$ 1,396,710
Deterred Revenue, beginning of year			193,382	1,390,710
Add: Restricted Grants				
Provincial Grants - Ministry of Education and Child Care	180,000	238,867	-	6,481,969
Other				1,604,948
Investment Income				10,080
	180,000	238,867	-	8,096,997
Less: Allocated to Revenue	180,000	47,814	195,382	8,149,407
Deferred Revenue, end of year		191,053		1,344,300
Revenues				
Provincial Grants - Ministry of Education and Child Care	180,000	47,814	195,382	6,427,192
Other Revenue				1,718,137
Investment Income				4,078
	180,000	47,814	195,382	8,149,407
Expenses				
Salaries				
Teachers				3,242,876
Principals and Vice Principals		32,209		32,209
Educational Assistants				455,739
Support Staff				143,997
Other Professionals	110,289			457,280
Substitutes	2,200	5,755		185,225
	112,489	37,964	-	4,517,326
Employee Benefits	18,297	7,858		1,143,818
Services and Supplies	49,214	1,992		2,283,531
	180,000	47,814	-	7,944,675
Net Revenue (Expense) before Interfund Transfers		-	195,382	204,732
Interfund Transfers				
Tangible Capital Assets Purchased			(195,382)	(204,732)
	-	-	(195,382)	(204,732)
Net Revenue (Expense)		-	-	

Schedule of Capital Operations Year Ended June 30, 2025

	2025	Invested in Tangible	Local	Fund	2024
	Budget	Capital Assets	Capital	Balance	Actual
	\$	\$	\$	\$	\$
Revenues					
Provincial Grants					
Ministry of Education and Child Care		197,327		197,327	305,821
Investment Income	30,000		-	-	30,062
Amortization of Deferred Capital Revenue	2,192,207	2,201,524		2,201,524	2,043,608
Total Revenue	2,222,207	2,398,851	-	2,398,851	2,379,491
Expenses					
Amortization of Tangible Capital Assets					
Operations and Maintenance	3,399,413	3,494,939		3,494,939	3,350,546
Transportation and Housing	305,563	328,592		328,592	293,083
Debt Services	•	,		ŕ	ŕ
Capital Lease Interest	28,800		32,021	32,021	33,771
Total Expense	3,733,776	3,823,531	32,021	3,855,552	3,677,400
Capital Surplus (Deficit) for the year	(1,511,569)	(1,424,680)	(32,021)	(1,456,701)	(1,297,909)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	179,176	484,217		484,217	353,140
Total Net Transfers	179,176	484,217	-	484,217	353,140
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital Principal Payment		399,401	(399,401)	-	
Capital Lease		283,723	(283,723)	_	
Total Other Adjustments to Fund Balances		683,124	(683,124)	-	
Total Capital Surplus (Deficit) for the year	(1,332,393)	(257,339)	(715,145)	(972,484)	(944,769)
Capital Surplus (Deficit), beginning of year		22,568,194	715,145	23,283,339	24,228,108
Capital Surplus (Deficit), end of year		22,310,855		22,310,855	23,283,339

Tangible Capital Assets Year Ended June 30, 2025

			Furniture and		Computer	Computer	
	Sites	Buildings	Equipment	Vehicles	Software	Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	9,384,390	113,492,619	3,300,780	2,791,753	823,797	1,813,360	131,606,699
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw	197,327	1,307,916	100,855	1,140,953			2,747,051
Deferred Capital Revenue - Other		2,554,719	461,797				3,016,516
Operating Fund	2,274			136,480	140,731		279,485
Special Purpose Funds		9,350				195,382	204,732
Local Capital	15,071	24,799	160,545	178,924		20,062	399,401
Acquired by Lease			225,443				225,443
Transferred from Work in Progress		4,905,105					4,905,105
	214,672	8,801,889	948,640	1,456,357	140,731	215,444	11,777,733
Decrease:							
Deemed Disposals			369,895	468,024	47,495	74,757	960,171
	-	-	369,895	468,024	47,495	74,757	960,171
Cost, end of year	9,599,062	122,294,508	3,879,525	3,780,086	917,033	1,954,047	142,424,261
Work in Progress, end of year		6,572,757					6,572,757
Cost and Work in Progress, end of year	9,599,062	128,867,265	3,879,525	3,780,086	917,033	1,954,047	148,997,018
Accumulated Amortization, beginning of year		67,346,235	1,326,827	1,340,687	255,221	883,682	71,152,652
Changes for the Year							
Increase: Amortization for the Year		2,540,591	373,934	328,592	174,083	406,331	3,823,531
Decrease:							
Deemed Disposals			369,895	468,024	47,495	74,757	960,171
•	_	-	369,895	468,024	47,495	74,757	960,171
Accumulated Amortization, end of year	=	69,886,826	1,330,866	1,201,255	381,809	1,215,256	74,016,012
Tangible Capital Assets - Net	9,599,062	58,980,439	2,548,659	2,578,831	535,224	738,791	74,981,006

Tangible Capital Assets - Work in Progress Year Ended June 30, 2025

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	5,358,783				5,358,783
Changes for the Year					
Increase:					
Deferred Capital Revenue - Other	6,119,079				6,119,079
	6,119,079	-	-	-	6,119,079
Decrease:					
Transferred to Tangible Capital Assets	4,905,105				4,905,105
Č ,	4,905,105	-	-	-	4,905,105
Net Changes for the Year	1,213,974	-	-	-	1,213,974
Work in Progress, end of year	6,572,757	-	-	-	6,572,757

Deferred Capital Revenue Year Ended June 30, 2025

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	30,972,506	1,745,735		32,718,241
Changes for the Year Increase:				
Transferred from Deferred Revenue - Capital Additions	2,549,724	3,016,516		5,566,240
Transferred from Work in Progress	, ,	4,905,105		4,905,105
•	2,549,724	7,921,621	-	10,471,345
Decrease:				
Amortization of Deferred Capital Revenue	2,032,497	169,027		2,201,524
•	2,032,497	169,027	-	2,201,524
Net Changes for the Year	517,227	7,752,594	-	8,269,821
Deferred Capital Revenue, end of year	31,489,733	9,498,329	-	40,988,062
Work in Progress, beginning of year	-	5,358,783		5,358,783
Changes for the Year Increase				
Transferred from Deferred Revenue - Work in Progress		6,119,079		6,119,079
· ·	-	6,119,079	-	6,119,079
Decrease				
Transferred to Deferred Capital Revenue		4,905,105		4,905,105
		4,905,105	-	4,905,105
Net Changes for the Year		1,213,974	-	1,213,974
Work in Progress, end of year	-	6,572,757	-	6,572,757
Total Deferred Capital Revenue, end of year	31,489,733	16,071,086		47,560,819

Changes in Unspent Deferred Capital Revenue Year Ended June 30, 2025

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	S	S	Capitai	S	S	S
Balance, beginning of year	17,808	Ψ	2,213,220	Ψ	Ψ	2,231,028
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	2,730,243		-			2,730,243
Provincial Grants - Other			8,796,925			8,796,925
Investment Income	-		24,084			24,084
	2,730,243	-	8,821,009	-	-	11,551,252
Decrease:						
Transferred to DCR - Capital Additions	2,549,724		3,016,516			5,566,240
Transferred to DCR - Work in Progress			6,119,079			6,119,079
Transferred to Revenue - Site Purchases	197,327					197,327
-	2,747,051	-	9,135,595	-	-	11,882,646
Net Changes for the Year	(16,808)	-	(314,586)	-	-	(331,394)
Balance, end of year	1,000		1,898,634		_	1,899,634





FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended June 30, 2025



The following Financial Statement Discussion and Analysis should be read in conjunction with the audited financial statements and accompanying notes for School District No. 6 (Rocky Mountain) (the "District) for the year ended June 30, 2025. The purpose of the Financial Statement Discussion and Analysis ("FS D&A") is to highlight information and provide explanations, which enhance the reader's understanding of the school district's financial statements as well as the factors that influenced the financial results presented in these statements. The preparation of the Financial Statement Discussion and Analysis is the responsibility of the management of the school district.

This FS D&A contains forward-looking information such as the planned use of local capital funds and accumulated surplus. The purpose of the forward-looking information is to provide management's expectations regarding results of operations, performance, and it may not be appropriate for other purposes.

The FS D&A information has not been audited.



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Overview of School District No. 6	1
Understanding the Financial Statements	2
Summary of Significant Events	3
Enrollment and Staffing	4
Statement of Financial Position	6
Capital Operations	9
Operating Operations	10



Overview of School District No. 6

School District 6 Rocky Mountain serves all communities from Golden to Kimberley. There are 14 schools and three alternate schools in three zones: Golden, including the community of Nicholson; Windermere, including Edgewater, Invermere, and Canal Flats; and Kimberley, including Marysville.

The District serves approximately 3,500 students and employs approximately 550 staff. Nine Trustees make up the Board of Education; three from each major community. The Board of Education engaged in the development of a strategic plan during 2023-24, building the vision, mission, values and priorities that set the stage for the next four years. The four priorities of the Board of Education, Equity and Inclusion, Success for Each Learner, Growing the Capacity of Self and Others, and Stewardship for the Future lay a solid foundation for continuous improvement.

School District 6 is committed to true and lasting reconciliation with Indigenous peoples. Our Indigenous partnerships are essential to the success of this plan and together we will journey toward a better future that acknowledges the past and paves the way for better future. The mission, vision and values guide all decisions, made by the Board of Education.







Understanding the Financial Statements

The District uses fund accounting and deferral accounting and each of its funds has specific restrictions in accounting for funds received and expended. These methods are primarily used in the public sector where the goal is to avoid budget deficits while providing the greatest benefit to the public by strategically allocating the resources that are available. In this respect, school districts are expected to ensure that resources are allocated in the most efficient way possible to achieve the goals for students.

The two key audited statements are:

- **Statement of Financial Position -** summarizes the combined assets and liabilities at June 30. This provides an indication of the financial health of the District;
- Statement of Operations- summarizes the combined revenues received and expenses incurred during the twelve months between July 1 and June 30. This provides an indication of the funding received by the District and how that funding was spent;

A Statement of Changes in Net Debt, Statement of Cash Flows and the Notes to the Financial Statements are also audited and provide further analysis of the financial situation of the District.

The schedules at the end of the financial statements are in a format prescribed by the Ministry of Education and Child Care (the "Ministry"). These schedules provide more detail specific to each of the three funds (Operating, Special Purpose and Capital funds). The balances in these schedules are consistent, when combined together, with the financial statements. These schedules are comprised of:

- **Schedule 1: Accumulated Surplus** summarizes the surplus for the year and accumulated surplus amounts from each of the three funds.
- Schedule 2: Operating accounts for District grants and other operating revenues as well as the District operating expenses. As the District must present a balanced Operating Fund budget, any surplus is carried forward to future years or deficits are reduced from unrestricted surplus.
- Schedule 3: Special Purpose accounts for grant and other contributions whereby spending is for specified activities. As these are targeted funding, any unspent funds are accounted as deferred revenue, not accumulated surplus. They carryforwards are typically available for the same purpose in the following year, although there are some amounts which are recovered back to the Ministry.
- **Schedule 4: Capital** accounts for District investment in capital assets, local capital as well as bylaw capital and Ministry of Education restricted capital.

Enrollment and Staffing

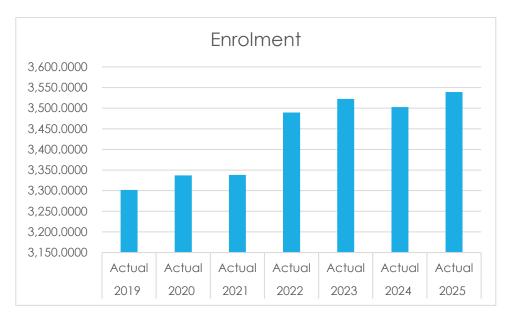
The operations of the District are dependent on continued grant funding from the Ministry primarily based on student enrolment, students identified with special needs and other demographic and geographical factors. Expenditures are primarily associated with staffing and related compensation and benefits. Student enrolment and staffing levels are reflected below.

Enrolment

Provincial grant funding is primarily based on student enrolment, unique student needs, and unique geographical requirements, with additional funding for adult and summer school education. The District continues to see a growth in enrolment, as illustrated in the chart below.

Forecasting Enrolment

The District uses local knowledge to forecast enrolment based on the information available. Up until 2021, the District encountered minimal growth. In 2022, the District realized a large growth in enrolment largely due to net migration to the area. This was a result of a combination of factors which included: a large, multi-year capital project near Golden along Highway 1 where hundreds of workers (and families) moved to the area; and a trend caused mainly from COVID-19 where smaller communities realized movement of people from larger cities such as Kelowna and Calgary. The enrolment decreased slightly in 2024. The District is assessing the long-term impact to the capacity of the facilities through the update of the long range facility plan completed in Fall 2024. The District continues to advocate for the replacement of Eileen Madson Primary (Invermere) and major renovation at Selkirk Secondary. Refer to the District website (Capital Planning) for more information on the current capital plans approved by the Board of Education.

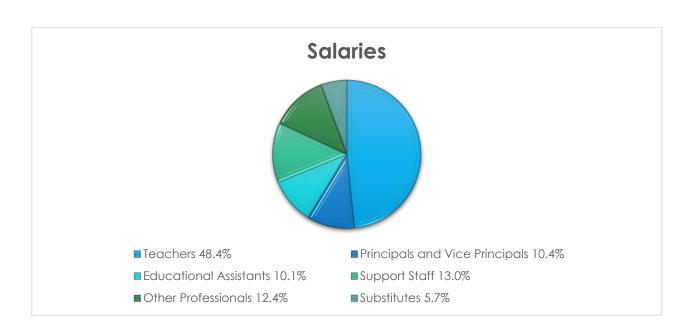


Staffing

Staffing is the most significant operational expenditure of school districts. During the Spring, the Administrators work with Finance and Human Resources to configure the schools for the following September. This process derives the number of classroom Teachers required. In addition, the configuration and student needs of each classroom are reviewed, and additional supports are allocated (Learning Services Teachers, Educational Assistants, Youth Care Workers and Indigenous Education Workers). This process determines a large part of the staffing complement and is finalized once enrolment numbers are confirmed in September.

The Staffing budget is summarized below:

	Fiscal 20)24/25	Fiscal 2023/24	Variance from E	Budget	Variance from I	Prior Year
	Amended Budget	Actual	Actual	\$	%	\$	%
Teachers	\$16,988,472	\$16,617,587	\$17,772,188	(\$370,885)	-2.18%	(\$1,154,601)	-6.95%
Principals and Vice Principals	\$3,722,046	\$3,983,887	\$3,810,595	\$261,841	7.03%	\$173,292	4.35%
Educational Assistants	\$3,635,057	\$3,632,264	\$3,712,479	(\$2,793)	-0.08%	(\$80,215)	-2.21%
Support Staff	\$4,936,957	\$4,940,059	\$4,796,517	\$3,102	0.06%	\$143,542	2.91%
Other Professionals	\$4,856,739	\$4,497,669	\$4,574,706	(\$359,070)	-7.39%	(\$77,037)	-1.71%
Substitutes	\$2,081,505	\$2,327,716	\$2,086,064	\$246,211	11.83%	\$241,652	10.38%
Total Salaries	\$36,220,776	\$35,999,182	\$36.752.549	(\$221.594)	-0.61%	(\$753,367)	-2.09%

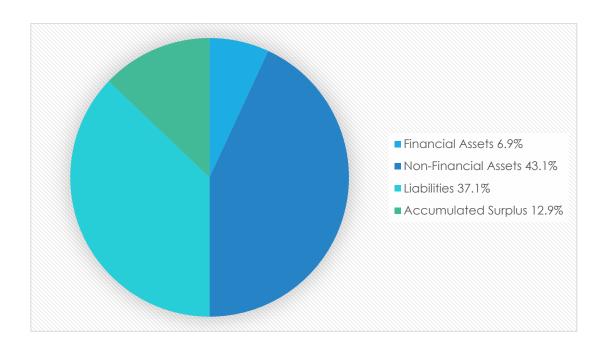




Statement of Financial Position

The following table provides a comparative analysis of the District's Net Financial Position for the fiscal years ended June 30, 2025 and 2024 with a review of the more significant year over year changes discussed below.

			Va	ariance
	2025	2024	\$	%
Financial Assets				
Cash and Cash Equivalents	11,212,145	12,951,336	(1,739,191)	-13%
Accounts Receivable	22.745	20.200	4.255	450/
Due from Ministry of Education	33,745	29,390	4,355	15%
Due from LEA/Direct Funding	203,008	94,116	108,892	100%
Other	528,658	374,868	153,790	41%
Portfolio Investments	129,582	125,504	4,078	3%
Total Financial Assets	12,107,138	13,575,214	(1,468,076)	-11%
Liabilities				
Trade Accounts and Other Payables	4,865,938	5,078,433	(212,495)	-4%
Unearned Revenue	3,537,510	2,911,046	626,464	22%
Deferred Revenue	1,344,300	1,396,710	(52,410)	-4%
Deferred Capital Revenue	49,460,453	40,308,053	9,152,400	23%
Employee Future Benefits	584,439	580,542	3,897	1%
Capital Lease Obligations	323,331	381,611	(58,280)	-15%
Asset Retirement Obligations	4,786,000	4,786,000	0	0%
Total Liabilities	64,901,971	55,442,395	9,459,576	17%
Net Debt	(52,794,833)	(41,867,181)	(10,927,652)	26%
Non-Financial Assets				
Tangible Capital Assets	74,981,006	65,812,830	9,168,176	14%
Restricted Assets	54,031	54,031	0	0%
Prepaid Expenses	280,771	86,620	194,151	224%
Total Non-Financial Assets	75,315,808	65,953,481	9,362,327	14%
Accumulated Surplus	22,520,975	24,086,300	(1,565,325)	-6%



Financial Assets are assets that can be used to discharge liabilities and provide working capital funds in the normal course of operations. The decrease in financial assets from prior year resulted mainly from cash used from the New Spaces Fund for development of facilities in Marysville and Invermere. The projects commenced in 2023/24 and the cash is beginning to draw down to historical levels.

Liabilities are obligations of the District to others arising from prior transactions, the settlement of which will require the use of current and future financial assets. The increase in liabilities from 2023/24 resulted from changes in the following accounts:

- Increase to deferred revenue related to funds received for the International Program
- Increase in deferred capital revenue related to receipt of New Spaces funds for the development of childcare centres as noted above in cash.

The current ratio is a liquidity ratio that measures the District's ability to pay off its current liabilities with current assets. A ratio greater than one is desirable as it means the District has the ability to pay current liabilities as they become due. A ratio of less than one indicates that the District would have to borrow to meet short-term obligations. The current ratio is calculated as current assets divided by current liabilities. The District's current ratio is healthy and well above 1:1 (2025 - 1.2:1; 2024 - 1.3:1).



Tangible capital assets (TCA) are non-financial assets used in providing the services of the District and include buildings, equipment, furniture, technology and vehicles purchased, constructed or contributed to the District. The balance in the financial statements is the historical cost of the assets less accumulated amortization to June 30. The increase in TCA is comprised of new assets purchased totaling \$11.7M, Work-in progress of \$1.2M, less amortization of \$3.8M.

Prepaid expenses result from the District making advanced payments for goods or services to be received in the future. The amount is initially recorded as an asset, but their value is expensed over time through the income statement.

Accumulated surplus or deficit represents the net assets or debt of the District. The District had a deficit for the 2024/25 fiscal year and continues to be in an accumulated surplus position.

	2025	2024
Accumulated Surplus, beginning of the year	24,086,300	25,571,181
Net Changes for the year	(1,565,326)	(1,484,881)
Accumulated Surplus, end of the year	22,520,974	24,086,300
Comprised of:		
Capital fund	22,310,855	23,283,339
Special Purpose fund	54,031	54,031
Operating fund	156,088	748,930
Total	22,520,974	24,086,300

The Capital fund surplus is comprised of \$22.3M invested in capital assets. Invested in capital assets in the net book value of the tangible capital assets less the balance of the deferred capital revenue.

Local capital is money that is set aside for future capital purchases. The District completed numerous projects during the year.

The balance of the local capital is as follows:

MULTI-YEAR LOCAL CAPITAL SURPLUS PLANNING AND REPORTING (in 000's)

			Bu	dgeted for	Pl	anned for	Planned for	Planned for
Local Capital	June	30, 2025		2026		2027	2028	2029
Opening Balance	\$	715	\$	-	\$	-	\$ 25	\$ 50
Total Sale of Property		-		-		-	-	-
	\blacksquare							
Transfer from Operating		_		498		500	500	500
Transfer from operating	_			430		300	300	300
Investment Income		-		-		5	5	5
Uses of Local Capital								
Operations Capital Projects				-				
School Use		255		50		50	50	50
Capital lease payment		284		310		300	300	300
Capital lease interest		32		30		30	30	30
Vehicles/equipment		75		-		50	50	50
ERP System		50		50				
IT		19		58		50	50	50
Total Assets Purchased	\$	715	\$	498	\$	480	\$ 480	\$ 480
Closing Balance	\$	-	\$	-	\$	25	\$ 50	\$ 75

The operating surplus and planned use for the next three years is as follows:

MULTI-YEAR OPERATING SURPLUS PLANNING AND REPORTING (in 000's)

				LKATING 3							- 1		_				_	
Schedule of Accumulated	d Operating	Opening		Planned	A	Actual		Closing								Expected		
Surplus		Bal	ance	Use		Use	Ad	ditions	Ba	lance	Pla	anned	Pla	anned	Planned		Bal	ance
		Ju	ly 1,	Current	Cı	ırrent			Jui	ne 30,								$\neg \neg$
		2024		Year		Year			2	025	2	2026	2	2027	2	028		
Internally Restricted Due t	to the																	
Nature of Contraints on th	ne Funds																	
None		\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
		\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
% of Operating Budget	\$ 52,500		0.0%							0.0%								0.0%
	•							,						,				
Internally Restricted Ope	rating Fund	\$		\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Unrestricted Operating	g Surplus	\$	749	\$ -	\$	(593)	\$	-	\$	156	\$	135	\$	150	\$	150	\$	591
% of Operating Budget	\$ 52,500		1.4%							0.3%								1.1%
Total Operating Fund	Surplus	\$	749	\$ -	\$	(593)	\$	-	\$	156	\$	135	\$	150	\$	150	\$	591
% of Operating Budget	\$ 52,500		1.4%							0.3%								1.1%

Per District Practice 3200, the unrestricted operating surplus should be no less than 1% and no more than 3%. The District is below this but has a planned surplus for 2025-26 and is planning to be within the Board approved parameters of the surplus guidelines over the next two fiscal years.

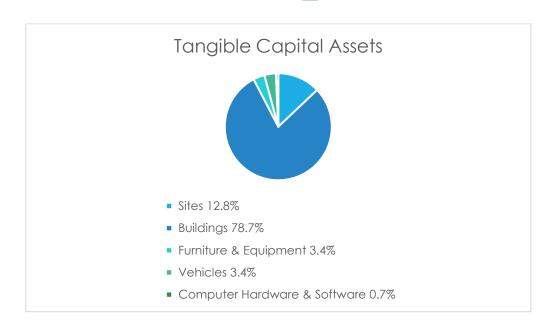
Capital Fund Balances are as Follows:

Capital Funds	June 30, 2025	June 30, 2024	Variance
Tangible Capital Assets	74,981,006	65,812,830	9,168,176
Other Provincial Capital	17,969,720	7,104,519	10,865,201
Local Capital Balance	-	715,145	(715,145)

(Ministry) Restricted capital are funds held on behalf of the Ministry of Education and require approval from the Ministry to be used. The balance at June 30, 2025 is \$nil.

Tangible Capital Assets are non-financial assets used in providing the services of the District and include sites, buildings, equipment, furniture, vehicles and technology purchased or constructed by the District. The balance in the financial statements is the historical cost of the assets less accumulated amortization to June 30.





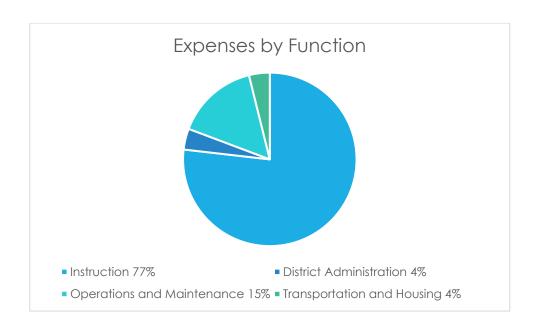
Other Provincial capital are funds provided for News Spaces Funding as well as funds received by the Ministry of Jobs, Tourism and Skills Training to purchase trades training equipment in support of Industrial Training Authority Youth Trades programs.

Operating Operations

The District's revenue is heavily reliant upon the Operating Grant from the Ministry. Approximately 90% of District operating revenue comes in the form of an operating grant which is based on enrolment levels and other student and geographical factors. Approximately 7% of revenue is generated from International Education programs and the balance through other revenue programs such as special purpose funding, facility rental and lease income, investment income and donations.

85% of District expenditures are associated with salaries and benefits. The balance of expenditures are related to supplies and services including utilities, professional development, transportation and maintenance.

	Amended			
	Budget	2025	2024	Variance
Revenue	61,096,221	64,685,522	62,066,067	2,619,455
Expenses	62,104,969	66,250,848	63,550,948	2,699,900
	(1,008,748)	(1,565,326)	(1,484,881)	(80,445)
Accumulated Surplus - Opening		24,086,300	25,571,181	(1,484,881)
Total Accumulated Surplus		22,520,974	24,086,300	(1,565,326)



	Fiscal 2024/2	.5	Fiscal 2023/24	Variance fro	om Budget	Variance fro	m Prior Year
	Amended Budget	Actual	Actual	\$	%	\$	%
Instruction	50,866,463	76.78%	48,549,206	49,003,342	1,863,121	3.66%	2,317,257
District Administration	2,586,000	3.90%	2,318,652	2,646,050	-60,050	-2.32%	267,348
Operations and Maintenance	10,205,765	15.40%	10,231,209	10,765,314	-559,549	-5.48%	-25,444
Transportation and Housing	2,560,599	3.87%	2,418,110	2,594,422	-33,823	-1.32%	142,489
Debt Services	32,021	0.05%	33,771	28,800	3,221	10.06%	-1,750
Total Expense	66,250,848	1.00	63,550,948	65,037,928	1,212,920	1.83%	2,699,900

Instruction expenses increased from 2023/24 mainly due to increases to staff wages and increases due to inflationary costs for supplies. The portion of salaries compared to total expenses increased from 84.85% in 2023/24 to 87.31% in 2024/25.

District Administration costs increased from prior year due to increases in wages, severance costs, additional supports targeted at supportive the development of child care within the district, and professional services and travel required for Ministry and association meetings.

Operations and Maintenance costs experiences a net decrease from prior year and budget due to a variety of factors including:

- Wage increases across all employee groups
- Decrease of supplies and materials usage.

Transportation costs increased from prior year and budgeted amounts due to salary increases across all employee groups. This was partially offset by lower than anticipated repairs to the bus fleet.



MULTI-YEAR LOCAL CAPITAL SURPLUS PLANNING AND REPORTING (in 000's)

			Bu	dgeted for	Plann	ed for	Planned for	Pla	nned for
Local Capital	June :	30, 2025		2026	20	27	2028		2029
Opening Balance	\$	715	\$	-	\$	-	\$ 25	\$	50
Total Sale of Property		-		-		-	-		-
	+								
Transfer from Operating		-		498		500	500		500
Investment Income		-		-		5	5		5
Uses of Local Capital									
Operations Capital Projects				-					
School Use		255		50		50	50		50
Capital lease payment		284		310		300	300		300
Capital lease interest		32		30		30	30		30
Vehicles/equipment		75		-		50	50		50
ERP System		50		50					
IT		19		58		50	50		50
Total Assets Purchased	\$	715	\$	498	\$	480	\$ 480	\$	480
Closing Balance	\$	-	\$	-	\$	25	\$ 50	\$	75

MULTI-YEAR OPERATING SURPLUS PLANNING AND REPORTING (in 000's)

		_											_ ,	,						
Schedule of Accumulated Operating Surplus		erating	Opening Balance		Use				Ad	ditions			PI	anned	Pl	anned	Planned		· ·	ected lance
			July 1,		Cı	urrent	Cı	urrent			Ju	ne 30,								
			2	2024	,	Year	,	Year				2025		2026		2027	2	028		
Internally Restricted Due t	to th	е																		
Nature of Contraints on th	ie Fu	ınds																		
None			\$	-	\$	1	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
			\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
% of Operating Budget	\$	52,500		0.0%								0.0%								0.0%
Internally Restricted Ope	ratin	ng Fund	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Unrestricted Operating	g Sur	rplus	\$	749	\$	-	\$	(593)	\$	-	\$	156	\$	135	\$	150	\$	150	\$	591
% of Operating Budget	\$	52,500		1.4%								0.3%								1.1%
Total Operating Fund	Surp	plus	\$	749	\$	-	\$	(593)	\$	-	\$	156	\$	135	\$	150	\$	150	\$	591
% of Operating Budget	\$	52,500		1.4%								0.3%								1.1%

Feedback - Policies Under Review September 2, 2025



Policy 6300 - Use of District Facilities and Equipment by Staff

2 Responses

1. Parent / Family Member of a Current RMSD Student

"It is not fair that the school employees get to use public paid equipment and schools for free and the community pays for rentals. This is public owned property and not owned by teachers. If they want to use a gym pay for a membership at one of the private owned businesses or let everyone use the gym for free. This is poor use of taxpayers dollars. Schools are for kids not the teachers."

2. RMSD Staff Member

"I think the changes make sense. If a staff member wants to use the weight room at lunch or afterschool when it does not conflict with students, for personal fitness etc and the PE dept is ok with this, they should be able to."

Policy 5250: Student Attendance

7 Responses

1. RMSD Staff Member

"Will there be a further course of action outline around the consequences of absenteeism? I have noticed that if there is no course of action outline then accountability from administration and school staff isn't unified in making and upholding consequences."

2. RMSD Staff Member

"This policy shifts responsibility without enforcing real consequences is ineffective. Right now, it only states that schools will inform parents about the "consequences of absenteeism," but in practice, there are none. The board needs to take a firm position and help enforce it.

With regard to this issue, district and school administration pass the responsibility to teachers. When teachers try to address chronic absenteeism, we're left without support—and in some cases, even reprimanded—while parents are backed by administration. Students can miss large portions of a course, and the expectation is that the teacher will somehow make up for it. That means adjusting course expectations, modifying assignments, reteaching material, and offering extra support. In reality, it's the teacher who ends up carrying the burden of truancy—not the student, and not the parent. For a high school teacher with 120 students, this adds several hours of work each week. We see elementary students arrive in high school having missed 3 – 4 years of school and being that far behind. Our academic standards in sd6 are being eroded as we try to twist things to accommodate the kids who spend all winter on the ski hill or in Hawaii rather than in the classroom.

Teachers are not given the authority to hold students or families accountable, and the district doesn't back them when they try.

Here are some steps the district should consider:

- Allow schools to withdraw students who consistently fail to attend.
- Support teachers in assigning failing grades when students don't meet learning outcomes.
- Stop expecting teachers to run a parallel distance learning program while teaching full-time in person.
- Require students who miss more than 40 days of instruction to repeat the course.
- Issue formal letters from the superintendent's office in cases of chronic absenteeism and require meetings with school and district administration.

Parents don't even read the emails from teachers – or they send back abusive replies. If a letter came for the Superintendent stating that District has noted Johnny's 30 days of truancy – they might listen. If the student and their parents had to face school admin, District admin, and the Board and explain their no compliance before being allowed to return to school, then they would rethink it – and change.

- 1. letter of warning to parents
- 2. Withdrawn from school until meeting with parent + student+admin + Superintendent + board member
- 3. Attendance contract signed and in place = wake up call.
- The public needs to see that the district is taking meaningful action. Otherwise, teachers will continue to shoulder the entire load—educator, behavior support, truancy officer—while policies exist only on paper and little is done to enforce them.

Would this be a lot of work for District Admin? yes. But it's work and responsibility that the teachers are currently shouldering all alone on top of their full 50-hour weeks.... and it shouldn't be ours alone. Don't just write policy - Enforce it and support us.

Other jurisdictions in Canada are standing up and trying to enforce the school act which states that children must attend school.

https://queenelizabeth.cbe.ab.ca/attendance

https://stepstojustice.ca/steps/education/1-understand-who-must-attend-school/ Thank you for taking this into consideration."

3. RMSD Staff Member

"We need clear and consistent consequences for absenteeism, as it has become an epidemic that significantly impacts learning. Teachers spend countless hours tracking down absent students, which detracts from the educational opportunities of those who are present. This situation is unfair and leads to lower outcomes for students in class. The district must communicate the steps and consequences for absenteeism so that they are uniform across all schools. Without this clarity, principals may not enforce the rules effectively.

For example:

- Upon 10% absenteeism: A letter will be sent home.
- Upon 20% absenteeism, an IE plan will be issued.

Upon 50% absenteeism, the student will be automatically withdrawn from or receive a failing grade for the course."

4. RMSD Staff Member

"Hello, I am both a RMSD Staff Member and a Parent, so I have seen this issue from both sides. This is my best attempt at an honest opinion, and I believe my only bias is for the betterment of the students. I am very glad to hear that you are considering doing more regarding this issue. Obviously, you must recognize this as an issue in our district however I doubt you can fully understand just how big of an issue this truly is. I hope you use this as an opportunity to bring about actual change and not miss the mark like we did with the flimsy cell phone policy that has brought about zero change. We need a clear and definitive policy in order to bring about actual change. Working inside DTSS this past semester has helped clarify this issue. First of all, as a parent I can tell you the automated system is completely useless and is almost always disregarded from parents. It is a lengthy automated process that gives the parent no useful specific information. Without taking extra time to search out this information every time it is easy for kids to make excuses or stretch the truth. "Oh, I was just late, We had a Sub, I was there, We weren't doing anything in class, I was working in another class". This quickly becomes a greater issue as the kids see it as normal behavior, even being late let alone absent makes it difficult for the students to keep up as they miss the lessons and entire assignments. They then become a disruption to the rest and even end up holding up the class when large numbers of students are late or absent. As a staff member I see a number of kids get on and off the bus each day and still rarely or even never show up for classes. As a staff member and a parent this bothers me! I feel it is our duty as a school to be responsible for these children and if we have no idea where they are I believe one-on-one phone conversations or even meetings should be a regular occurrence. If the issue persists, I think social wellness checks should be initiated. These are often higher risk kids or become higher risk kids because of these absences and where they alternatively end up spending their time and with who. The message has to be clear to both students and parents. If children are enrolled at DTSS it is their responsibility to be there, be on time and do their job as students so that staff can also do theirs effectively. I understand that this kind of follow up could be a full-time job. I think the issue is this BIG and this important that it warrants this kind of dedication and attention to get things back on track. Please consider doing all that we can to turn this around and do better for our students."

5. RMSD Staff Member

"The policy seems to state what we already know: attendance is important and parents need to know when their child is absent. The policy is more of a statement. An important statement but not policy. It would be far more supportive of teachers, school admin and students if you added a policy. "if kids more than 25% of classes they can be withdrawn from the class". As is, teachers feel a great amount of responsibility to assist students make up missed assignment and learning.

Obviously the consequences of a policy that insisted on better attendance (for at least 1-2 years until the culture of missing school changed) would be students not enrolled in classes and being a distraction in the school or in the community.

At this time, we have created spaces in the school that 'support' the kids that miss class and the unintended consequence of that is kids prefer to be in those spaces than in class. I understand this is a complicated issue and schools are being asked to provide a multitude

of services but if education is our most important function than we need to have clear policy that supports that."

6. RMSD Staff Member

"Attendance in Home room should be encouraged by SD6, it helps train students for the real world by showing up on time for school. It helps ease some students into their day, being on site 15 mins b4 their first class starts etc."

7. Parent / Family Member of a Current RMSD Student

"Remove the 'and' on the last bullet to keep the information uniform."



POLICY 8350

BRITISH COLUMBIA SCHOOL COMPLETION CERTIFICATE (EVERGREEN SCHOOL COMPLETION CERTIFICATE)

POLICY:

The Board of Education ("Board") will award <u>Evergreen School Completion Certificates (ESCC)</u> based upon Ministerial Orders <u>M302/04 (PDF)</u>and regulations under the <u>School Act, section 168 (2)</u> (b). Evergreen School Completion Certificates are intended to recognize the accomplishments of students with <u>special needsdisabilities</u> or <u>diverse abilities</u>, who have succeeded in meeting the goals of their educational program and who are not eligible for a Dogwood Graduation Certificate.

The Board is committed to ensure that processes are in place which:

- (a) Accurately identify students who require modifications to their educational program and involve the school based team and outside agencies when applicable;
- (b) Apply appropriate interventions to meet the educational needs of every student;
- (c) Communicate accurately and regularly with parents and/or guardians regarding the educational program and progress of every student.

The Board is committed to provide educational programs and services to students which:

- (a) Are characterized by inclusionary practices that promote participation and interaction for all students;
- (b) Allow those students to experience success and challenges them to strive toward their maximum potential;
- (c) Are organized to provide equitable access to all areas of the curriculum that are available to students in B.C.

DISTRICT PRACTICE 8350 EVERGREEN SCHOOL COMPLETION CERTIFICATE FORM 8350 EVERGREEN SCHOOL COMPLETION CERTIFICATE

REFERENCES: School Act, section 168, 2(b), Ministerial Order M302/04 (PDF)

ADOPTED: January 2012



POLICY 6300

USE OF DISTRICT FACILITIES AND EQUIPMENT BY STAFF

POLICY:

The Board of Education ("Board") will allow District employees to use District facilities and equipment (except vehicles), provided there is a written waiver of liability in place, that the District employee is competent to use those facilities and equipment, and that the use:

- a) does not conflict with District or community use;
- b) is considered a safe and appropriate use by the site supervisor;
- c) is occasional and personal, not commercial;
- d) does not consume materials and supplies without reimbursement;
- e) has no adverse effect on the condition of the facilities and/or equipment;
- f) does not threaten the security of buildings or the safekeeping of equipment;
- g) does not interfere with the regular work hours or job performance;

h) d;

i)h) does not include the use of auto, wood, or metal shops except by those with appropriate training;

<u>j}i)</u> receives the prior approval of the <u>individual responsible for the administration</u> of the facility on forms 6300.1 and 6300.2.

FORM 6300.1 USE OF DISTRICT FACILITIES AND BORROW EQUIPMENT APPLICATION 6300.2 USE OF DISTRICT FACILITIES AND EQUIPMENT BY STAFF APPLICATION

REFERENCES: LIST AND HYPERLINK APPROPRIATE REFERENCES

ADOPTED: June 2001 Amended: April 2020 Repealed March 8, 2022



POLICY 5250

STUDENT ATTENDANCE

POLICY:

It is important for students to regularly attend school and for school staff to maintain regular contact with students enrolled at school. Absent students miss valuable course work, instruction, and the continuity required to keep pace with the expectations leading to successful completion of school. There is abundant research to conclude that chronic or repeated absence from school, even as early as the primary grades, can be a predictor of poor outcomes during a student's graduation program.

With respect to the *School Act of BC* Part 6, Section 2, a student must participate in the educational program as directed by the Board of Education or the Principal of the school. Regular attendance at school is a requirement to satisfy this legislative requirement. Additionally, as set forth in Part 7 of *the Act*, parents guardians are to be kept well informed of a student's attendance record at school.

Upon enrollment and at the beginning of each school year, schools shall inform students, as well as their parents guardians and care givers, of:

- the expectation that students attend school;
- the benefits of regular school attendance;
- the consequences impact of absenteeism on learning;
- the role and responsibility of the district in regard to absenteeism,
- and resources available to assist the student and their parents and caregivers in supporting regular and consistent attendance at school.

Schools will establish an attendance protocol for responding to students who are chronically absent and review this protocol annually. The school will also make attendance protocols and resource information available online.

DISTRICT PRACTICE <INSERT HYPERLINK>
FORM <INSERT HYPERLINK>

REFERENCES: LIST AND HYPERLINK APPROPRIATE REFERENCES

REGULAR BOARD MEETING

DATE: September 9, 2025

TO: Board of Trustees

FROM: Aaron Callaghan, Superintendent of Schools

SUBJECT: 2024-25 Audited Financial Statements Approval

ORIGINATOR: Alan Rice, Secretary Treasurer

REFERENCE: Draft Audited Financial Statements for the Year Ending June 30, 2025 and

Auditors Report;

Financial Statement Discussion and Analysis;

Multi-Year Operating Surplus, Planning and Reporting (Appendix A); Multi-Year Local Capital Surplus Planning and Reporting (Appendix B)

MOTIONS

Financials:

THAT the Board of Education of School District No. 6 (Rocky Mountain) accepts the auditors' report and approves the audited Financial Statements for the year ended June 30, 2025 as per the recommendation from the Finance and Audit Committee of the Board.

Operating and Local Capital:

THAT the Board of Education of School District No. 6 (Rocky Mountain approve the June 30, 2025 transfers and final balances of the Multi-Year Operating Surplus Planning and Reporting, as presented in Appendix A, as per the recommendation from the Finance and Audit Committee of the Board.

THAT the Board of Education of School District No. 6 (Rocky Mountain approve the June 30, 2025 transfers and final balances of the Multi-Year Local Capital Surplus Planning and Reporting, as presented in Appendix B, as per the recommendation from the Capital Committee of the Board.

FSD&A:

THAT the Board of Education of School District No. 6 (Rocky Mountain approve the June 30, 2025 financial statement discussion and analysis.







DATE: September 9, 2025

TO: Board of Trustees

FROM: Al Ure, Director of Operations

SUBJECT: 2026-27 Five-Year Minor Capital Plan

ORIGINATOR: Al Ure, Director of Operations, Alan Rice, Secretary Treasurer



This report informs the Board of Trustees regarding the Ministry of Education Minor Capital Plan updates for 2026-27.

BACKGROUND

The School Act provides that the Minister of Education and Child Care (MOECC) may require a Board of Education to prepare and submit a capital plan. Five-year Capital Plans have been established as the appropriate time-period for Government capital planning purposes. The Ministry of Education utilizes a web-based Capital Asset Planning System (CAPS) which school districts must use for their annual Five-Year Capital Plan Submissions. The deadlines this year are as follows:

- Major Capital Programs (SMP, EXP, REP, RDP) June 30, 2025
- Minor Capital Programs (SEP, CNCP, PEP, BUS) September 30, 2025

CURRENT SITUATION

The Board of Education Capital Committee met September 2nd to discuss capital planning for the Minor programs. Recommended projects for the Five-Year Minor Capital Program were discussed. These projects and their relative construction budgets are listed on the appendix.

RECOMMENDATION

That the Board approves the Minor Capital Plan as follows:

- SEP:
 - o DTSS HVAC (heat pumps) upgrade \$700,000
 - SSS gender neutral changeroom upgrades \$500,000
 - DTSS Roofing membrane replacement \$970,000
- CNCP:
 - EES LED lighting upgrade \$200,000
- FIP
- Countertops and storage \$50,000
- o Traditional smokehouse \$40,000
- Delivery vehicle \$90,000



- Playground:
 - o MMS accessible playground \$200,000
- Busses:
 - o 2 bus replacements

POSSIBLE MOTION

That the Board of Education approve the 2026/27 - 5 Year Capital Plan for Minor Capital as presented.

School District No. 6 (Rocky Mountain)

2026/27 - Five Year Capital Plan Summary - Minor Capital Program

			Program					
School	Project Description	Program	Priority	Year One	Year Two	Year Three	Year Four	Year Five
	School Enhancement Program							
David Thompson Secondary School	HVAC Upgrade - Heat Pumps Lifecycle Replacement	SEP	1		\$ 700,000	\$700,000		
Selkirk Secondary School Gender neutral changeroom upgrade		Sep	2	\$500,000				
David Thompson Secondary School	Replace Roofing Membrane - Life Cycle Replacement	SEP	3	\$970,000				
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			40.000				
	Carbon Neutral Capital Funding							
Edgewater Elementary School	LED Lighting Upgrade - Energy Efficiency Upgrade	CNCP	1	\$200,000				
	Playground Enhancement Program							
McKim Middle School	Add accessible playground to site.	PEP	1	\$200,000				
	Bus Replacement Program							
A3060	Life Cycle Replacement of School Bus (Golden)	BUS	1	Capital Allowance				
A3061	Life Cycle Replacement of School Bus (Kimberley)	BUS	2	Capital Allowance				
	Feeding the Future							
Throughout District	Food safe countertops and movable storage units.	FIP		\$50,000				
Throughout District	Traditional smokehouse	FIP		\$40,000				
Invermere Zone	Delivery vehicle	FIP		\$90,000				

REGULAR BOARD MEETING

DATE: September 9, 2025

TO: Board of Trustees

FROM: Aaron Callaghan, Superintendent of Schools

SUBJECT: Calendar 2025-2026 NID Change

ORIGINATOR: Steve Wyer, Assistant Superintendent

REFERENCE: Calendar 2025-2026



ISSUE

The Board of Education is requested to change the April 20, 2026 NID to April 27, 2026 to match the calendar released by the School District No. 5 (Southeast Kootenay) for the Regional Specialist Day.

CURRENT SITUATION

The April Regional Specialists' Day is a Non-Instructional Day historically planned in collaboration with the Southeast Kootenay School District. Resources, space, and professional collaboration are shared between the two districts. In order to align the NID date between both districts, a change is required to one of the district calendars. By moving the April 20, 2026 NID to April 27, 2026, alignment would be achieved between the districts.

The Southeast Kootenay School District Calendar was not yet published at the time the Board approved the Rocky Mountain 2025-2026 Calendar.

RECOMMENDATION

MOTION: THAT the Board of Education of School District No. 6 (Rocky Mountain) change the April 20, 2026 Non-Instructional Day to April 27, 2026 in the FINAL Calendar for the 2025-2026 school year.





SCHOOL DISTRICT NO. 6 (Rocky Mountain)

620 - 4th Street, P.O. Box 430 Invermere, B.C. V0A 1K0

Corporate Board Office

P: (250) 342-9243 F: (250) 342-6966

2025-2026 SCHOOL CALENDAR Final

Note: NIDs may change as they are subject to agreement by RMTA

JULY

S	М	T	W	Т	F	S			
		1	2	3	4	5			
6	7	8	9	10	11	12			
13	14	15	16	17	18	19			
20	21	22	23	24	25	26			
27	28	29	30	31					
Canada	a Day: J	ul 1		Instru	ıctional l	Days: 0			

AUGUST

S	M	T	W	Т	F	S				
					1	2				
3	4	5	6	7	8	9				
10	11	12	13	14	15	16				
17	18	19	20	21	22	23				
24	25	26	27	28	29	30				
31										
Civic	Civic Holiday - Aug 4 Instructional Days: 0									

SEPTEMBER

S	M	Ţ	W	Т	F	S				
	1	(2)	3	4	5	6				
7	8	9	10	11	12	13				
14	15	16	17	18	19	20				
21	(22)	23	24	25	26	27				
28	29	30								
Non-Inst	Labour Day: Sep 1; Admin Day: Sep 2; Back to School: Sep 3 Non-Instructional Day: Sep 22 Ntl. Day for Truth and Reconciliation: Sep 30 Instructional Days: 18									

OCTOBER

S	М	Т	W	Т	F	S					
			1	2	3	4					
5	6	7	8	9	10	11					
12	13	14	15	16	17	18					
19	20	21	22	23	(24)	25					
26	27	28	29	30	31						
	Thanksgiving: Oct 13 Non-Instructional Day (PSA): Oct 24 Instructional Days: 21										

NOVEMBER

S	М	Т	W	Т	F	S				
						1				
2	3	4	5	6	7	8				
9	10	11	12	13	14	15				
16	17	18	19	20	21	22				
23	24	25	26	27	28	29				
30										
Remen	Remembrance Day: Nov 11									

DECEMBER

S	IVI	ı	W	ı	F	S			
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7	8	9	10	11	12	13			
14	15	16	17	18	19	20			
21	22	23	24	25	26	27			
28	29	30	31						
Christmas/Boxing Day - Dec 25&26 Winter Break: Dec 22 - Jan 5 Instructional Days: 15									

JANUARY

S	М	Т	W	T	F	S			
				1	2	3			
4	5	6	7	8	9	10			
11	12	13	14	15	16	17			
18	19	20	21	22	23	24			
25	(26)	27	28	29	30	31			
New Year's Day: Jan 1; School Reopens: Jan 5 Non-Instructional Day: Jan 26									
				Instruc	ctional D	ays: 19			

FEBRUARY

S	M	T	W	Т	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	(17)	18	19	20	21
22	23	24	25	26	27	28
	Day: Fe	b 16 al Day: l	Instruc	ctional D	ays: 18	

MARCH

S	М	Т	W	Т	F	S				
1	2	3	4	5	6	7				
8	9	10	11	12	13	14				
15	16	17	18	19	20	21				
22	23	24	25	26	27	28				
29	30	31								
Contract	Carina Breek, Mar 16, 27, Cabaal Baanana, Mar 20									

Spring Break: Mar 16 - 27; School Reopens: Mar 30 Instructional Days: 12

APRIL

S	М	Т	W	Т	F	S			
			1	2	3	4			
5	6	7	8	9	10	11			
12	13	14	15	16	17	18			
19	(20)	21	22	23	24	25			
26	27	28	29	30					
Good Friday: April 3; Easter Monday: April 6 Non-Instructional Day (for Pro-D- RSA): Apr 20 Instructional Days: 19									

MAY

S	М	Т	W	Т	F	S				
					1	2				
3	4	5	6	7	8	9				
10	11	12	13	14	15	16				
17	18	19	20	21	22	23				
24	25	26	27	28	29	30				
31										
Victoria	Victoria Day - May 18 Instructional Days: 20									

S	M	Т	W	Т	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						
Victoria	a Day - N	Лау 18				
	,	•		Instruc	tional D	ays: 20

JUNE

	S	M	T	W		F	S	
		1	2	3	4	5	6	
	7	8	9	10	11	12	13	
	14	15	16	17	18	19	20	
	21	22	23	24	(25)	(26)	27	
	28	29	30					
	Last Day of school for students: Jun 24 Non-Instructional Day: Jun 25 Administrative Day: Jun 2							
Ĺ			-		Instruc	tional da	ays: 18	

Days of Instruction: 179 Non-Instructional Days: 5 Ministry NID: 1 (June 25) Admin Days: 2 (Sep 2 & June 26)

LEGEND:

Instructional Days Non-Instructional Days

Statutory Holidays

Hours of Instruction Offered: Kindergarten: 853

Grades 1-7: 878 Grades 8-12: 952 **DATE:** September 9, 2025

TO: Board of Trustees

FROM: Alan Rice, Secretary Treasurer

SUBJECT: Columbia Valley Elementary School

ORIGINATOR: Al Rice

REFERENCE: Disposal of Real Property Bylaw No. 26-01



ISSUE

Disposal of Columbia Valley Elementary School ("CVES").

BACKGROUND

The CVES, which operated in Parson, has been closed for the last 20 years. The property presently consists of four classrooms, administrative offices, and general shared spaces. The bulk of the building was constructed in 1996 as an addition to a pre-existing gymnasium; while it has potential, many mechanical and structural systems are reaching the end of their current lifecycle.

During the public meeting of the Board on September 5, 2023, the following resolution was made:

"THAT the Board of Education accept the recommendation of the Capital Committee to begin the Ministry process for disposal of property of Columbia Valley Elementary School in Parson."

CURRENT SITUATION

The District has completed the Ministry's property disposal process and has received formal approval. As part of this process, consultations were carried out in the following order, with each party granted the opportunity to acquire the property at a nominal cost:

- Province of British Columbia
- Ministry of Education and Child Care
- Public school districts
- First Nation Bands

Through this consultation process, the Shuswap Band was interested in obtaining the property and the District has agreed to transfer the property for a nominal amount.



RECOMMENDATION

That the Board approve three readings of the Disposal of Real Property Bylaw No. 26-01 at this meeting, which will allow the Board Chair and Secretary Treasurer to enter into a purchase and sale agreement with the Shuswap Band.

POSSIBLE MOTIONS

THAT the Board of Education of School District No. 6 (Rocky Mountain) unanimously agree to proceed with all three readings of the property disposal cited as School District No. 6 (Rocky Mountain) Disposal of Real Property Bylaw No. 26-01.

THAT the Board of Education of School District No.6 (Rocky Mountain) approve first reading of the property disposal cited as School District No. 6 (Rocky Mountain) Disposal of Real Property Bylaw No. 26-01.

THAT the Board of Education of School District No.6 (Rocky Mountain) approve second reading of the property disposal cited as School District No. 6 (Rocky Mountain) Disposal of Real Property Bylaw No. 26-01.

THAT the Board of Education of School District No.6 (Rocky Mountain) approve third reading of the property disposal cited as School District No. 6 (Rocky Mountain) Disposal of Real Property Bylaw No. 26-01.



SCHOOL DISTRICT NO. 6 (ROCKY MOUNTAIN) DISPOSAL OF REAL PROPERTY BYLAW NO. 26-01

A BYLAW by the Board of Education of School District No. 6 (Rocky Mountain) (hereinafter called the "Board") to dispose of property pursuant to Section 65 (5) of the *School Act,* R.S.B.C. 1996, c. 412 as amended from time to time (called the "Act").

WHEREAS section 65 (5) of the *School Act* provides that a board of education may exercise a power with respect to the acquisition or disposal of property owned or administered by the board only by bylaw;

AND WHEREAS section 96 (3) of the *School Act* provides that a board of education may dispose of land or improvements, or both, subject to the orders of the minister;

AND WHEREAS section 3 of the Disposal of Land or Improvements Order provides that boards must not dispose of land or improvements by sale and transfer in fee simple or by way of lease of 10 years or more unless such disposal is to another board or an independent school for educational purposes or is approved by the Minister in accordance with section 5 of the Disposal of Land or Improvements Order;

AND WHEREAS section 5 of the Disposal of Land or Improvements Order provides that the Minister may approve, with any terms and conditions, a disposition of land or improvements;

NOW THEREFORE be it resolved that the Board of Education of School District No.6 (Rocky Mountain) hereby authorizes the disposal of Columbia Valley Elementary School located at 3628 Highway 95, Invermere, B.C., and more particularly described as:

Lot 1 Section 30 Township 24 range 19 West of the 5th Meridian Kootenay District Plan 4473

The Board of Education confirms that this disposal has received the necessary ministerial approvals pursuant to the Disposal of Land or Improvements Order and will have no adverse effect on the educational programs of School District No. 6 (Rocky Mountain) and will not require the land or improvements for future educational purposes.

This bylaw may be cited as School District No. 6 (Rocky Mountain) Disposal of Real Property Bylaw No. 26-01.

This bylaw may be cited as School District No. 6 (Nocky Wo	untain) Disposal of Real Property Bylaw No. 20-01.
Read a first time this 9 th day of September, 2025. Read a second time this 9 th day of September, 2025. Read a third and final time, passed and adopted this 9 th day	of September, 2025.
	Board Chairperson
(Corporate Seal)	
	Secretary Treasurer
HEREBY CERTIFY this to be a true and original School Property Bylaw No. 26-01 adopted by the Board of Educatio	
	Secretary Treasurer



TOGETHER WE CLIMB

A Rocky Mountain School District Update

Together We Climb reflects the collective journey of the Rocky Mountain School District community as they work to support each learner in reaching their full potential, one step at a time.

It's a pleasure to welcome you to the 2025-26 school year! As always, 'back to school' season is an exciting time of year, often bringing fresh energy and optimism as students, families and staff alike consider the many opportunities ahead for fun, connection and growth.

At all Rocky Mountain schools, relationships are a priority with personal connections forming the foundation of strong school communities. Whether it's a warm greeting at the bus stop, a moment of encouragement between colleagues, or a thoughtful phone call to a caregiver, every interaction matters. Together, these intentional moves help to build trusting relationships where people feel welcome and able to succeed.

September is a month where families and school staff settle into routines that support student learning and well-being. These daily practices at home and at school help to create safe, predictable and supportive environments for students. As the month unfolds, we encourage families to stay connected through informal conversations, classroom updates or school events as this partnership is essential for student success.

At the district level, team members are enthusiastic about the continued implementation of the Board's Strategic Plan, which guides efforts across four priority areas: Equity, Diversity & Inclusion; Success for Each Learner; Growing the Capacity of Self & Others; and Stewardship for the Future.



With this shared purpose and thoughtfully planned opportunities for collaboration, this year is shaping up to have many moments worth celebrating!

Finally, today we officially launch the monthly publication 'Together We Climb'. The title speaks to the collective nature of our work and the shared commitment of educators, support staff, families and community members in support of student achievement. Editions through the year will share school and student focused stories of success, highlights of key district and provincial initiatives, and articles introducing staff and school volunteers improving learner outcomes through their efforts.

With gratitude,

Aaron Callaghan, Superintendent

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FEATURED STORIES FROM OUR SCHOOLS

This month we acknowledge Rocky Mountain School District Custodial & Maintenance staff, as well as local community tradespeople, whose efforts over the summer months had schools well prepared to receive staff, students and families this September. Projects of all sizes were completed across the three zones, many of which are noted below.

SELKIRK SECONDARY SCHOOL

An extensive project was undertaken this summer at Selkirk Secondary School, with more than 90% of the school's flooring being replaced.





KIMBERLEY ZONE OFFICE

Significant electrical upgrades were completed at the Kimberley Zone Office, allowing for increased electrical capacity including winter plugins and E-Fleet charging.





UPCOMING DATES:

Monday September 22 – Non-Instructional Day (No Classes)

Monday September 29 – Orange Shirt Day

Tuesday September 30 – National Day for Truth & Reconciliation (Schools Closed)

Monday October 13 – Thanksgiving (Schools Closed)



EDGEWATER ELEMENTARY SCHOOL

With a growing student enrolment, renovations took place this summer at Edgewater Elementary School to ensure the availability of classroom space for incoming students.





KIMBERLEY ALTERNATE SCHOOL

Extensive renovations were completed at Kimberley Alternate School during the 2024-25 school year. The school houses not only KAS students but also has dedicated space on the first level for Kimberley children participating in StrongStart.

RMSD Maintenance and Custodial staff are pictured below as they prepare outdoor learning spaces for students and children participating in local programming.





TERRITORY ACKNOWLEDGEMENT

Rocky Mountain School District is located on the traditional unceded territories of the Ktunaxa and Secwépemc Nations. We honour the cultures, languages, and First Nations people of these territories.



LADY GREY ELEMENTARY SCHOOL



Summer renovations at Lady Grey Elementary School resulted in a much-needed facelift to the school's staff room.

ROCKY MOUNTAIN CHILDCARE - INVERMERE



The new purpose-built childcare facility in Invermere nears completion adjacent to Eileen Madson Primary School. Rocky Mountain Childcare is anticipated to open its doors to the public later this fall.

MARYSVILLE ELEMENTARY SCHOOL





With the support of provincial funding, a new accessible playground was constructed in July at Marysville Elementary School. The playground has already been used extensively by children in the local community with rave reviews for the new structures.

THE SUMMIT SPOTLIGHT

We're lifting up those individuals and teams whose contributions reflect the spirit of collaboration and excellence that drives Rocky Mountain School District forward!

MEET THE INFORMATION TECHNOLOGY TEAM

In this inaugural Summit Spotlight we feature the members of the district's Information Technology Team — Jason Effa, Dapo Asekun, Karsen Seel and Dinesh Gautam. These digital wizards work tirelessly behind the scenes to ensure every student and staff member are able to teach, learn and lead in an increasingly technological world. Whether it's safeguarding our data, troubleshooting devices or rolling out a new tool, their work is foundational to our school district's success.



Jason Effa, Dapo Asekun, Karsen Seel & Dinesh Gautam

Jason Effa
Tech System
Specialist

Q: What inspires you in your work with Rocky Mountain School District?

A: "Knowing what I do has a direct effect on our staff's ability to do their jobs, and for student success in completing their courses."

Dapo Asekun Tech System Specialist

Q: What does 'Together We Climb' mean to you?

A: "It reflects the way we approach challenges or life in general, not alone, but as a team working towards a common goal. Personally, it reminds me that progress isn't always immediate or easy but when we support each other, we move forward, step by step. And that's what makes the climb worthwhile."

Karsen Seel IT Coordinator

Q: How has your role evolved since you joined the district?

A: "My role has grown as technology continues to evolve. You have to adapt to taking on new responsibilities and learning continuously to keep things running. Recently, a major area of growth has been exploring and implementing AI across the district, which has expanded both my skills and the role itself."

Dinesh Gautam
Director of
Technology

Q: What's something you've learned from the land or community you work in?

A: "It is important to respect the land, where people have had a deep connection for thousands of years. Progress is strongest when it is rooted in respect and collaboration."

STRATEGIC PLAN IN ACTION

In 2023 the Board of Education released its visionary Strategic Plan 2023-2027. Annually, the Operational Plan identifies those actionable commitments across the four overarching priority areas: **Equity, Diversity & Inclusion**; Success for Each Learner; Growing the Capacity of Self & Others; and Stewardship for the Future.

THE OPERATIONAL PLAN FOR 2025-26

EQUITY, DIVERSITY & INCLUSION

- 1. Advance Truth & Reconciliation
 - Increase integration of Indigenous content, perspectives and Ways of Knowing in all learning environments
- 2. Create Safe & Healthy Spaces Across All School **Communities**
 - Implement district practices to improve the well-being of people of all identities & races
- 3. Elevate Student Agency in Organizational **Decisions & Processes**
 - Create District Student Advisory Council

SUCCESS FOR EACH **LEARNER**

- 1. Improve Student Connection
 - Improve student attendance
 - Improve student transitions throughout the system
- 2. Student Academic Growth
 - Improve student achievement in **Literacy and Numeracy**

GROWING THE CAPACITY OF SELF & OTHERS

- 1. Provide Meaningful Learning Opportunities
 - Collaborating with partners, create and deliver an evidence-informed. responsive professional learning calendar
- 2. Improve Health & Well-being for People in the Organization
 - Implement the initiatives of the District **Employee Wellness Committee**
 - Develop an employee attendance support program

STEWARDSHIP FOR THE FUTURE

- 1. Build Healthy School Communities
 - Implement school 'Action Grants' for climate healthy projects
 - Enhance food security and improve food literacy
- 2. Enhance Digital Citizenship
 - Implement the District Technology Plan, with emphasis on Artificial Intelligence, Cybersecurity, and access to instructional technology



ACROSS THE LANDSCAPE: A PROVINCIAL INITIATIVE

Highlighting initiatives, innovations and partnerships beyond our geographic boundaries that inspire and inform our journey in Rocky Mountain School District.

PROVINCIAL K-12 LITERACY SUPPORTS INITIATIVE

Rocky Mountain School District is proud to participate in the K-12 Literacy Supports Initiative, a province-wide effort to improve literacy outcomes for all students. The initiative has been developed by Ministry of Education & Child Care in partnership with educators, literacy experts, and Indigenous communities, and is being implemented with targeted funding primarily supporting professional learning and resource development. The initiative will encompass the 2025-26 and 2026-27 school years.



WHAT TO EXPECT IN ROCKY MOUNTAIN SCHOOLS

Rocky Mountain School District has submitted a detailed implementation plan to the Ministry of Education and Child Care to align with the provincial K-12 Literacy Supports Initiative. Over the next two school years, the school district will engage in:

- **Early Literacy Screening**: All students in K-3 will participate in early literacy screening using evidence-based tools to help identify students who may need additional support.
- Targeted Professional Learning: Educators and support staff will engage in professional development focused on structured literacy, inclusive practices, and strategies for supporting students with learning disabilities. Training will be delivered through a variety of formats.
- Enhanced Intervention Supports: Schools will expand access to intervention programs for students in Grades K-12 who require extra help with reading and writing.
- Collaboration & Capacity Building: The district will work closely with school teams to conduct literacy needs assessments and build capacity for sustainable literacy instruction.
- **Family Engagement**: Resources and learning opportunities will be shared with parents and caregivers to support literacy development at home.

The overall plan, crafted by a collaborative working group and using the new Change Management Framework, aligns with Rocky Mountain School District's Strategic Plan priority area 'Success for Each Learner'. It reflects the district's commitment to ensuring every student has the opportunity to thrive through strong literacy foundations.

Updates will be shared throughout the 2025-26 school year as the initiative progresses.

BY THE NUMBERS

The Rocky Mountain School District operates 30 school buses, 3 of which are electric, in transporting 1786 students to school daily.



PUBLIC BOARD MEETING

DATE: Sept 4, 2025

TO: Board of Trustees

FROM: Al Ure

SUBJECT: Project Update



ISSUE

SD6 Operations annually undertakes a range of projects funded by the Ministry, with summer being the peak period for activity. This report provides an update on projects initiated in April 2025, including both completed and ongoing work.

CURRENT SITUATION

The team took on 24 projects funded through AFG (Annual Facility Grant) as presented below. 15 of the 24 projects are now complete, with 10 items still ongoing with a deadline of March 31, 2026.

Mobile/Facility	Summary
Golden Zone Office and Maintenance Facility	Install New Facility Sign
Lady Grey Elementary	Staff Room Upgrade
Golden Zone Office and Maintenance Facility	Upgrade Hydro Service (EV Fleet Ready)
Alexander Park Elementary	Replace RTU 1 and RTU 2 at Alexander Park Elementary.
Nicholson Elementary	Design for NES HVAC system.
Golden Alternate School	foundation and stair repair.
Alexander Park Elementary	Paint Hallway
Golden Zone Office and Maintenance Facility	Replace charger in GZ for Electric Bus
Golden Zone Office and Maintenance Facility	Furnace and AC Replacement
Nicholson Elementary	Landscaping Repair
	Upgrade Hydro Service (EV Fleet Ready)
Kimberley Facilities	Kimberley Zone HVAC Equipment Assessment
Selkirk Secondary	Roof Top Unit 1 - Igniter Flame Rod & Burner PlatesAir Handler Unit 82 - Igniter Flame Rod
McKim Middle School	Boilers 1 & 2 Repairs,RTU-03 - Gas Valve
Edgewater Elementary	Classroom Addition
Multiple Facilities in District 6	Feasibility study for A/C throughout all schools.
District Administration Building	HVAC upgrade for server room.
Windermere Facilities	Invermere Zone HVAC Equipment Assessment.
J. Alfred Laird Elementary	Replace Dry Valve and Repair Leaks on Fire Suppression System
Multiple Facilities in District 6	Replace Alarm Panels at 23 Locations
Eileen Madson Primary	EMP Staff Room Flooring
District Administration Building	DAB Flooring Repairs
David Thompson Secondary	DTSS Flooring Replacement Grad Lounge
David Thompson Secondary	Door Closures for the Great Hall

The total estimated cost of these projects is 1.2 million dollars. The remaining AFG funding is allocated to supplemental funding for two other projects: the Kimberley Alternate School Renovation and the Selkirk Secondary Renovation.



In addition to the AFG projects, Operations were working on four minor capital projects over the summer. All four of these projects are nearing completion. The total estimated cost of these four projects is approximately 3.15 million.

- DTSS Heat Pump and HVAC Upgrade Phase 1 (3-year project)
- SSS Interior Renovation
- Kimberley Alternate School Renovation
- Marysville Elementary Accessible Playgroun Installation

Additionally, we were granted funding in the Food Infrastructure program to complete the purchase of more equipment, an electric van, and improve kitchen facilities. All of which are underway or completed and the total granted was \$162,000.00.

Finally, the childcare facility beside Eileen Madson Primary is also nearing completion, with the building estimated to be open in late December. The total estimated cost of the building and supplies is expected to be around 9 million.

CONCLUSION

SD6 Operations has made substantial progress across a wide range of capital and facility improvement projects. With 15 of 24 AFG-funded projects completed and the remainder on track for completion by March 2026, the team has demonstrated strong project execution and resource management. Minor capital projects and food infrastructure upgrades have also advanced significantly, contributing to improved learning environments and operational efficiency across the district. The scope and diversity of work completed reflect a continued commitment to maintaining and enhancing school facilities for students and staff.

PUBLIC BOARD MEETING

DATE: September 9, 2025

TO: Board of Trustees

FROM: Aaron Callaghan, Superintendent of Schools

SUBJECT: Early Learning and Child Care Update

ORIGINATOR: Crystal MacLeod

REFERENCE: RMSD Early Learning and Child Care Annual Report 2024-2025



ISSUE

The Rocky Mountain School District Early Learning and Child Care Annual Report for the 2024-2025 school year shares information publicly about all the initiatives that are funded by the Ministry of Education and Child Care as well as the district. The report explains each initiative, highlights data and information generated by actions related to the initiative, as well as next steps for the upcoming school year.

BACKGROUND

The first Rocky Mountain School District Early Learning and Child Care Annual Report was created in the summer of 2023 to capture the Early Learning and Child Care portfolio for the 2022-2023 school year. Every summer since then a report has been generated and all copies of the report can be found on the Early Learning Programs tile of the Early Learning and Child Care page of the district website.

CURRENT SITUATION

Rocky Mountain School District continues to work in partnership with third-party providers to offer school-age care on school grounds including:

- Summit Community Services Society (Kimberley)
- Eva Joseph Learning and Cultural Society (Windermere)
- Windermere Valley Child Care Society (Invermere and Edgewater)

The district will be adding a new program in Golden at Alexander Park Elementary School this September in partnership with Mountain Child Early Learning and Care Centre. As of September 2025, children and families in six of eight schools with kindergarten will now have access to after-school programs on school grounds. The two remaining schools do not have programs because there is not enough need and/or interest to provide this service at this time but that may change in the future.

Rocky Mountain School District continues to work in partnership with third-party providers in the area of preschool care as well. The new Rocky Mountain Childcare centre in Marysville welcomed children and families in March 2025. All classrooms are now open, including both Infant-Toddler rooms, and the centre continues to add staff while currently operating at 70% capacity.



The new Rocky Mountain Childcare centre in Invermere is nearing construction completion and all the classroom, office, and staffroom furniture has been delivered and assembled over the summer. Once the landscaping is completed, the third-party provider, Windermere Valley Child Care Society, can move ahead with licensing and then apply for government subsidies with the hope of opening in January 2026.

FINANCIAL IMPLICATIONS

The Ministry of Education and Child Care has made funding changes to the Early Learning Programs and Projects for the 2025-2026 school year. Changing Results for Young Children and Strengthening Early Years to Kindergarten Transitions pilot programs will no longer have Ministry funding in the upcoming school year. The Ministry has also indicated that funding for Early Learning and Child Care Leads will conclude at the end of the 2025-2026 school year.

Ready, Set, Learn funding will remain the same moving forward and StrongStart funding will be increased by \$2000.00 in each zone this school year. Additionally, the district will be allocating \$500 from Feeding Futures to each zone to help support the increased costs associated with providing snacks in StrongStart programs.

At the district level, there is no longer a District Principal of Early Learning position. Glenn Goslin is now the District Principal of Inclusive Education and Literacy Learning.

CONCLUSION

Early Learning and Child Care initiatives in Rocky Mountain continue to evolve based on the capacity of the district and in response to the needs of each community. While funding allotments will change this year and next, the district has created sustainable structures and processes that support early learning and child care, and these will continue to support a strong foundation that will benefit children, families, and communities.

You can stay up to date on all the programs, events, and stories of success throughout the school year by going to the <u>Early Learning and Child Care</u> page on the school district website.



PUBLIC BOARD MEETING

DATE: Sept 4, 2025

TO: Board of Trustees

FROM: Al Ure

SUBJECT: Bus Trips

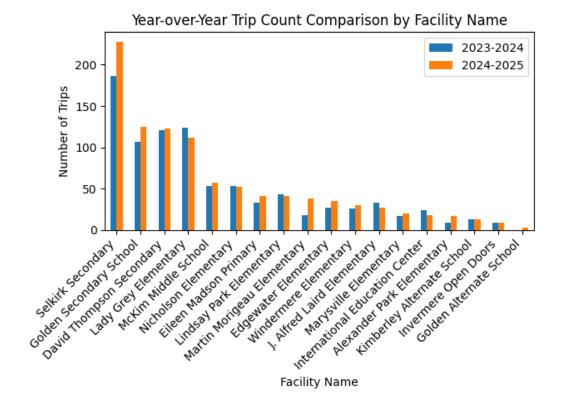


ISSUE

SD6 Operations services several bus trips in each zone annually. This report will summarize and provide a YOY comparison.

CURRENT SITUATION

During the 2024-25 school year Operations processed 1060 bus trip requests. Of that, 126 trips were cancelled, making the total number of completed trips **934**. For comparison, the 2023-24 school year saw 952 requests with 51 trips being cancelled for a total of 901 executed trips. This represents a **3.6%** increase in trips year-over-year. The number of trips by school with a year-over-year comparison is represented in the graph below:



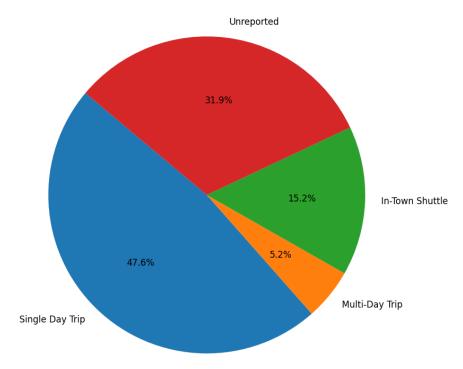
The trips were distributed across the district as follows:

Golden Zone: 274 tripsWindermere Zone: 284 tripsKimberley Zone: 359 trips

International Education: 17 trips (shared across zones)

Where data is available, we saw that the largest number of trips booked were recorded as a single day trip. The unreported category has missing or inaccurate trip data in that field. Trips varied in length from 3 kilometers to 1700 kilometers round trip.





CONCLUSION

This report highlights a continued reliance on bus transportation for curricular and extracurricular activities, with a modest increase in overall trip volume and a consistent preference for single-day travel formats.



DATE: September 3, 2025

TO: Board of Trustees

FROM: Steve Wyer, Assistant Superintendent

SUBJECT: May 2025 Approved Higher Care Field Trips

ORIGINATOR: Corinna Koss, Executive & Communication Assistant

REFERENCE: Policy and District Practice 8600

ISSUE

As per Policy and District Practice 8600, the Board of Education receives an annual report on field trips taken. It has been communicated that a monthly report on field trips will be presented to the Board of Trustees.

BACKGROUND

In 2022, the Board of Education approved changes to the Field Trip policy and district practice. One of the amendments was to provide an annual report on field trips.

There are two categories of field trips: high care field trips, and low care field trips. This report will only be reviewing the monthly high care field trips that have been approved to happen during the month.

HIGHER CARE FIELD TRIP

- Higher care field trips require special safety considerations (e.g. skiing, mountain biking, open water activities, outdoor rock or ice climbing, or back country activities).
- Higher care field trips that require special safety considerations require the teacher/leader and/or a third-party provider to be certified in the activity (e.g. taking students rock climbing require the teacher/leader to be ACMG certified or hire a certified professional and provide their certification. Evidence of certification is not required for well-established third-party business vendors).
- Once the principal approves the higher care field trip, the proposal is forwarded to the District Administration Building for Superintendent (or Assistant Superintendent) review and approval. In some cases, final approval rests with the Field Trip Committee.
- Higher care travel excursions are beyond British Columbia and Alberta, or the trip is within BC and in excess of two (2) days (i.e. two overnight) in duration.

PUBLIC BOARD MEETING

CURRENT SITUATION

School	High Care Field Trips (#)
David Thompson Secondary School	1
Columbia Valley Wetlands, Invermere, BC	
1 Day	
24 Students, Grade 9	
Golden Secondary School	3
Cedar Lake Rec Site/CBT Trail Network, Golden, BC	
Two 1 Day (two groups)	
55 Students, Grade 8 and 9	
Cedar Lake Rec Site/CBT Trail Network, Golden, BC	
1 Day	
23 Students, Grades 10-11-12	
Skaha Rock Climbing, Penticton, BC	
3 Days	
23 Students, Grades 10-11-12	
J.A. Laird Elementary School	1
Columbia Valley Wetlands, Invermere, BC	
Three 1-Day Trips	
84 Students, Grades 6-7	
Lady Grey Elementary School	2
Cedar Lake Rec Site/CBT Trail Network, Golden, BC	
2 Day	
54 Students, Grades 5-6	
Radium Hot Springs and Go Organic Sports Ranch, Parson, BC	
2 Days	
25 Students, Grades 5-6	
Selkirk Secondary School	1
Track and Field Provincials, Langley, BC	*
4 Days	
2 Students, Grade 8 and 11	
2 Students, Glade 6 and 11	
Rocky Mountain International School Program	1
Reciprocal Exchange Trip to France	
28 Days	
4 Students, Grade 9-10-11	

CONCLUSION

Rocky Mountain School District has approved nine (9) high care field trips for the month of June 2025.

	September 2025						
Sun	Mon	Tue	Wed	Thu	Fri	Sat	
	1 Labour Day	2 Administrative Day (no classes)	3 First Day of School for Students	4	5	6	
7	8	9 Board of Education Meeting – 6pm McKim Middle School	10	11	12	13	
14	15	16	17	18	19	20	
21	22 Pro-D Day (no classes)	23	24	25	26 KBB BCSTA AGM	27 KBB BCSTA AGM	
28	29	30 National Day for Truth and Reconciliation (schools closed)					

October 2025									
Sun									
			1	2	3	4			
5	6	7 Labour Relations Committee Meeting - 12:30pm Policy Committee Meeting - 4:30pm	8	9	10	11			
12	13 Thanksgiving (schools closed)	14 Board of Education Meeting – 6pm Golden Secondary School	15	16	17	18			
19	20	21	22	23	24 Pro-D Day (no classes)	25			
26	27	28	29	30	31 Hallowe'en				