

Annual Financial Report



To Okanagan Indian Band Chief and Council

Year to June 30, 2025

The accompanying statements have been prepared by management as required by section 14.2 of the Local Education Agreement between the Okanagan Indian Band ('OKIB') and the Board of Education of School District No. 22 (Vernon) ('the Board').

Section 4.1a of the Local Education Agreement states that the Board agrees to:

Provide access and opportunity to OKIB students in a manner consistent with the BC Ministry of Education's Framework for Enhancing Student Learning and Board practices for all students enrolled in education programs in the School District and to continue to strive towards high levels of success in educational programs for OKIB students.

The statements illustrate, in financial terms, how the Board has used nominal roll funding from OKIB to implement this requirement.

The notes to the statements describe how management estimate how much of the Board's total expenditure relates to the education of nominal roll students.

In summary, OKIB paid the Board \$ 1,192,506 in tuition for the 2024/25 school year. The Board spent an estimated \$ 1,778,236 on educating nominal roll students, including facility and administration costs. The Board used some of its general operating grant for the \$ 585,730 difference.

In September 2024, there were 115 children on the nominal roll living on OKIB reserve and attending SD22 schools. OKIB paid tuition fees for 85 of these children and the Provincial Government paid tuition for the other 30 children.

Statement 1: Nominal Roll Tuition and Expenditures

Year to June 30, 2025

	\$
Tuition from OKIB	1,192,506
Expenditures	
Classroom Instruction	692,981
Special Education	396,586
Indigenous Education	144,380
Counselling	27,546
Other Educational Programs	43,429
Total Direct Educational Expenditure	1,304,922
Transportation	237,646
Facilities, custodial and utilities	110,805
School Administration	79,162
District Administration	45,701
Total Support Expenditure	473,314
Total Expenditure	1,778,236
Excess of Expenditure over Tuition from OKIB (contribution from Board operating grant)	585,730

Statement 2: Alignment with Schedule A of the LEA

The LEA requires this report to consider, to the extent practical, Schedule A of the LEA.

Schedule A section		Alignment with Statement of Nominal Roll Tuition and Expenditures
1. Advertised tuition costs		
a) access to all elementary and secondary instructional programs	OKIB nominal roll students have access to all elementary and secondary instructional programs.	
2. Support services for the Students		
a) seasonal and special transportation	Core transportation costs are reflected in transportation expenditure. Enhanced transportation expenditure is funded directly by the First Nations Transportation Fund, not through nominal roll funding.	
b) specialized education programs	Included within Special Education, Indigenous Education and Other Educational Programs	
c) guidance and counseling	Included within Guidance and Counselling.	
d) school liaison	School District 22’s Indigenous Outreach Workers are part of the Indigenous targeted program, reflected within Indigenous Education expenditure.	
e) financial assistance allowance	Transportation financial assistance is funded directly by the First Nations Transportation Fund (BCTEA), not through nominal roll funding.	
f) comprehensive instructional services	All expenditures in the table above cover comprehensive instructional services.	
g) services that support the unique language and cultural needs of the Students	Included in Indigenous Education Expenditure and Classroom Instruction – see note 4.	
3. High-cost special education programs		
a) Inclusive of education assessments	Included within Special Education.	

Notes to the Statements

Note 1: Key Statistics and Assumptions

It is not easy to figure out exactly how much it costs to teach a specific group of students. For example, a student in 11th grade might have eight different teachers, and each class has a different number of students. So, it is challenging to say exactly how much of a teacher's salary, or of other classroom instruction costs, to allocate to that student.

We can use information we already know and make some general estimates to give a rough idea of how much it costs to teach a student. This report does that for the 2024-25 school year.

This table shows the estimates used. The last column 'Calc ref' is used in conjunction with **note 2** on the next page.

Statistic	All SD 22 students	OKIB students	Ratio	Used to estimate	Calc ref
Average student FTE	8,825	85.7	0.97%	General instruction, administration, maintenance, and capital asset costs	A
Number of students with Special Needs designations on September 30, 2023	1,499	27	1.80%	Special education costs	B
Number of self-identified Indigenous students on September 30, 2023	1,311	85.7	6.53%	Targeted Indigenous program costs.	C
Average class size (2021-22 figures)	21.68	19.24	113%	Classroom instruction costs (in combination with total student FTE)	D
Transportation costs in BCTEA	-	-	-	Directly allocate base costs per BCTEA (Note 3)	E
\$0 allocation	-	-	-	No OKIB nominal roll students participating in related instructional activity	F
\$0 allocation - Out of scope	-	-	-	Expenditures funded through other targeted monies, such as scholarships and school field trips.	G

Note 2: Calculation of Nominal Roll Expenditure and Reconciliation to Board Financial Statements

The Board's annual financial statements are available on the Board's website. Schedule 2C on page 33, schedule 3A on page 35 and schedule 4 on page 39 of the Board's financial statements provide details on the Boards' expenses for the year.

In the table below, the 'Board Amount' line is taken directly from the expense line in the schedule indicated. It is the total expense incurred for all students in the School District.

The table below takes this 'Board amount' and applies an estimate from **note 1** to estimate how much of the 'Board amount' is spent on nominal roll students.

The nominal roll allocation is then summarized into the expenditure line items shown to create the statement of nominal roll tuition and expenditures.

Statement 1 line	Sch.	Schedule line	Note 1 ref	Board Amount \$	Nom. Roll allocation \$
Classroom instruction	2C	Regular Instruction	D	53,967,689	590,388
	3A	Learning Improvement Fund	B	386,907	6,969
	3A	CEF - Overhead	D	794,583	8,692
	3A	CEF - Staffing	D	7,811,177	85,452
	3A	CEF - Remedies	D	135,328	1,480
Classroom instruction Total				63,095,684	692,981
Indigenous Education	2C	Indigenous Education	C	2,209,374	144,380
Indigenous Education Total				2,209,374	144,380
Not applicable	4	Amortization of Capital Assets	G	7,549,038	0
	2C	Early Learning and Child Care	F	688,686	0
	2C	English Language Learning	F	1,271,143	0
	2C	International Students	F	6,227,162	0
	2C	Ops and Maintenance - ELCC	F	28,800	0
		Changing Results for Young			
	3A	Children	G	6,628	0
	3A	ECE dual credit	G	139,194	0
		First Nation Student			
	3A	Transportation	G	122,605	0
	3A	French Immersion Growth	G	56,441	0
	3A	Health Care grants	G	49,481	0
	3A	Integrated Inquiry Project	G	841,874	0
	3A	Just B4	G	15,338	0
	3A	OLEP	G	208,465	0
	3A	Other grants	G	1,404	0
	3A	Ready, Set, Learn	G	36,750	0

Statement 1 line	Sch.	Schedule line	Note 1 ref	Board Amount \$	Nom. Roll allocation \$
	3A	Related Entities	G	111,765	0
	3A	Scholarships and Bursaries	G	216,474	0
	3A	School Generated Funds	G	3,391,681	0
	3A	Seamless day Kindergarten	G	71,111	0
	3A	Strong Start	G	128,000	0
	3A	Dual Credit Program Expansion	G	14,996	0
Not applicable Total				21,177,036	0
Other educational programs	2C	Career Programs	A	1,196,920	11,620
	2C	Library Services	A	1,796,637	17,443
	3A	Early Care and Learning	A	175,000	1,699
	3A	Feeding Futures Fund	A	1,023,877	9,940
	3A	Mental Health in Schools	A	52,000	505
	3A	Affordability	A	228,933	2,223
Other educational programs Total				4,473,367	43,429
Special Education	2C	Special Education	B	21,668,012	390,284
	3A	Community Link	A	649,093	6,302
Special Education Total				22,317,105	396,586
Transportation	2C	Student Transportation	E	2,459,879	237,646
	2C	Transportation Administration	G	352,692	0
Transportation Total				2,812,571	237,646
School administration	2C	School Administration	A	8,153,908	79,162
School administration Total				8,153,908	79,162
District administration	2C	Business Administration	A	2,502,059	24,291
	2C	Educational Administration	A	1,930,556	18,743
	2C	School District Governance	A	274,757	2,667
District administration Total				4,707,372	45,701
Facilities, custodial and utilities	2C	Maintenance of Grounds	A	398,799	3,872
	2C	Maintenance Operations	A	7,472,709	72,548
		Operations and Maintenance			
	2C	Administration	A	1,146,657	11,132
	2C	Utilities	A	2,364,805	22,959
	3A	Annual Facility Grant	A	30,347	295
Facilities, custodial and utilities Total				11,413,317	110,805
Counselling	2C	Counselling	A	2,837,372	27,546
Counselling Total				2,837,372	27,546
Grand Total				143,197,106	1,778,236

Note 3: Transportation

The BC Tripartite Agreement (BCTEA) provides additional funding through the First Nation Student Transportation Fund. This funds the Board to provide an enhanced level of transportation for nominal roll students.

Statement 1 reflects the Board's base (before BCTEA enhancements) cost of transportation of nominal roll students of about \$237,646. The incremental expenditure of \$128,665 is not included as an expense in statement 1 as it is funded separately.

Note 4: Activities specific to the Local Education Agreement

The Local Education Agreement between OKIB and the Board contains additional commitments. These include commitments related to:

- sharing information on the educational progress of each nominal roll student;
- providing professional development focused on syilx and OKIB history, language and culture; and
- the development and implementation of language programs.

The Board does not track separately the cost of these additional commitments. They are generally included within the Classroom Instruction and Indigenous Education lines on the Statement of Nominal Roll Tuition and Expenditures (Statement 1), with the costs prorated between nominal roll and other students.