

## OPEN SESSION AGENDA

Tuesday, May 27, 2025

4:30 p.m. – 6:15 p.m.

**Room P303 Tenth Street Campus / Teams**

# BOARD OF GOVERNORS

### BOARD MEMBERS EXPECTED:

Amed Naqvi, Vice Chair	John Dutton
Christy Anderson	Ken Wyllie
Debbie Bird	Mary Austin
Bronwyn Krause	Kim Pham
Udayveer Miglani	Abina Thomas
Darcy Falkenhagen, EdCo Chair	Maggie Matear, President

### REGRETS:

Margaret Sutherland, Chair	Thompson Hickey
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### LEADERSHIP TEAM MEMBERS EXPECTED:

Taya Whitehead, VP Education & Students  
Lareena Rilkoff, VP College Services  
Brier Albano, Associate VP Student Success  
Stacey Matthews, Executive Director of HR  
Dianne Biin, Director Indigenous Ed. & Engagement

### OBSERVERS EXPECTED:

Pablo Pastor, SCFA  
TBC, PPWC

TIME	TOPIC	SPEAKER	OUTCOME
4:30	1. MEETING OPENING	Donna Wright	
	2. TERRITORIAL ACKNOWLEDGEMENT	Maggie Matear	
	3. ADDITIONS TO THE OPEN SESSION AGENDA OF MAY 27, 2025	Amed Naqvi	
	4. ADOPTION OF THE OPEN SESSION AGENDA OF MAY 27, 2025	Amed Naqvi	<b>Motion to adopt</b>
	5. ADOPTION OF THE CONSENT AGENDA OF MAY 27, 2025		
	a. Draft Open Session Minutes of March 25, 2025		
	b. Draft Finance & Audit Committee Minutes of May 15, 2025		
	c. Draft Governance Committee Minutes of May 12, 2025		
	d. Consolidated Financial Statements Ended March 31, 2025		
	e. Enrolment Dashboard – May 2025		
	f. EdCo Chair Report – May 2025		
	g. Draft Modern Slavery Report 2024		
	h. Learning Centre Motions April 10, 2025		
	i. Letter from Min. Kang to PSI Board Chairs		
	j. Motion to rescind the 2005 motion mandating the donation of board members' honorarium.		
	k. Grand Forks Campus lease (briefing note to follow)	Amed Naqvi	<b>Motion to adopt</b>
4:45	6. PRESENTATION (Strategic Plan Dimension #1 & #2)	Dianne Biin	Information
	• Indigenous Services & Indigenous Plan Update		
5:15	7. PRESIDENT'S REPORT (Strategic Plan Dimension #3)	Maggie Matear	Information
5:20	8. DRAFT 2025/2026 BUDGET (Strategic Plan Dimension #1)	Lareena Rilkoff	<b>Motion to approve</b>

5:35	9. DRAFT 2025/2026 BOARD BUDGET (Strategic Plan Dimension #1)	Lareena Rilkoff	<b>Motion to approve</b>
5:40	10. INSTITUTIONAL ACCOUNTABILITY REPORT & PLAN (Strategic Plan Dimensions #2 & #3)	Taya Whitehead	Update
5:45	11. AUDITED FTE REPORT 2024-2025 FISCAL YEAR (Strategic Plan Dimensions #1)	Brier Albano	Information
5:55	12. RESCIND EDUCATION COUNCIL INTERPRETATION TOOL	James Heth	<b>Motion to approve</b>
6:05	13. BOARD CHAIR'S/VICE CHAIR'S REPORT	Amed Naqvi	Information
	14. MEMBERS' REPORT	All Board members	Information
	15. STUDENTS' REPORT	Student Board member(s)	Information
6:15	16. CLOSED SESSION	Board Chair	<b>Motion to move into the closed session</b>

#### STRATEGIC PLAN DIMENSIONS:

1. Sustainability: Seven Generations and Beyond
2. Focus: Transformative, Distinctive Education
3. Deliver: A High Performance, High-Support Organization
4. Impact: Innovation for Thriving Communities

#### EVENTS INFORMATION:

Events linked [here](#).

## OPEN SESSION MINUTES

Tuesday, March 25, 2025

4:30 p.m. – 6:15 p.m.

Room 208, Trail Campus and Teams

# BOARD OF GOVERNORS

### BOARD MEMBERS PRESENT:

Margaret Sutherland, Chair	Amed Naqvi, Vice Chair
Christy Anderson	John Dutton
Debbie Bird	Ken Wyllie
Thompson Hickey	Kim Pham
Bronwyn Krause	Maggie Matear, President
Darcy Falkenhagen, EdCo Chair	

### REGRETS:

Udayveer Miglani	Abina Thomas
Mary Austin	

### LEADERSHIP TEAM MEMBERS PRESENT:

Taya Whitehead, VP Education & Students  
Lareena Rilkoff, VP College Services  
Brier Albano, Associate VP Student Success  
Stacey Matthews, Executive Director of HR  
Andrea Hall, Executive Director Finance/CFO  
Tammie Clarke, Dean  
James Heth, Registrar  
Nick Howald, CIO  
Donna Drover, Director Facilities & Business Services  
Dianne Biin, Director Indigenous Education & Engagement  
Maggie Keczan, Director of Communications & Public Engagement

### OBSERVERS PRESENT:

Ken Laing, SCFA

## TOPIC

1. MEETING OPENING
  - Debbie Bird opened the meeting in a good way.
2. TERRITORIAL ACKNOWLEDGEMENT
  - President Maggie Matear provided the territorial acknowledgment.
3. ADDITIONS TO THE OPEN SESSION AGENDA OF MARCH 25, 2025
  - There were no additions to the agenda.
4. ADOPTION OF THE OPEN SESSION AGENDA OF MARCH 25, 2025

**Motion:** “To adopt the open session agenda of March 25, 2025 as circulated.”

*Carried*

5. ADOPTION OF THE CONSENT AGENDA OF MARCH 25, 2025
  - a. Draft Open Session Minutes of February 25, 2025
  - b. Draft Finance & Audit Committee Minutes of Mar. 13, 2025
  - c. Enrolment Dashboard – March 2025
  - d. EdCo Chair Report – March 2025
  - e. Communication ADM Crown Agencies Secretariat Mar. 2025

**Motion:** “To adopt the consent agenda of March 25, 2025 as circulated.”

*Carried*

## 6. PRESENTATION

- Marketing & Communications Interim Plan (Winter/Spring 2025)
- Presenter: Maggie Keczan, Director Communications & Public Engagement
- Presentation slides are linked [here](#) for Board members' review.
- Topics included:
  - Marketing & Communication plan overview (winter/spring 2025)
    - Target Audiences
    - Media Channels
    - Repositioning Selkirk College
    - Looking ahead
- Discussion ensued regarding:
  - Efficiency and effectiveness of driving views to the website; maintains accuracy and integration with other college systems.
  - Ties to labour market needs is a strong strategy to hone outcomes and partnerships.
  - How Marketing & Communications supports the Recruitment Team.
  - Rebranding was planned as part of the strategic planning work to generate cost savings.
  - Recruiters (and faculty) visit high school classrooms and leverage relationships with high school councillors.

## 7. PRESIDENT'S REPORT

- The President referred to the circulated report and offered additional verbal updates:
  - Appreciation was expressed for the staff's understanding and forward-focused approach in these challenging times.
  - Acknowledgment of the hard work being done by employees and gratitude for the Board's support in decision-making.
  - Optimism for the future, with a goal of developing a more diverse financial model that welcomes all students without reliance on a single group.
  - Key findings from the public perceptions survey conducted for Colleges & Institutes Canada (CICan) were favourable.
  - CIP code movement may happen with move/continued advocacy.

## 8. 2025/2026 BUDGETING PROCESS

- The Executive Director Finance/CFO stated:
  - The Finance Team is working through the current changes to the budget and aligning the changes with the strategic plan.
  - Time and care are being taken with the changes.
  - With all the work and staff shortages within the Finance Team the request was made to present a draft budget to the Board in May.
  - The PSFS Ministry did not reduce the operating grant for the coming year and approved a \$4.7M deficit for 2026.

**MOTION:** "To approve the expenditure of the college resources in the amount not to exceed 25% of the last fiscal year's budget to cover operations for April and May of 2025 as an interim measure until the final 2025/26 budget is approved."

*Carried*

## 9. PRELIMINARY ENROLMENT PLAN

- The VP Education and Students reviewed the information in the circulated plan for 2025/26, noting:
- The complexity in completing the plan this year
  - A 2% increase in domestic enrolment is expected, consistent with last year and with current application rates. Planning for a 3% increase in domestic enrolment the following year.
  - International student FTEs are expected to decrease by 48% in 2025/26 and by 45% in 26/27
  - International applications for CIP-approved programs are better than expected at this time.
  - Anticipating Engineering and Rural Pre-Med programs to be full with waitlists next year.



#### 10. FACILITIES

- The Director Facilities & Business Services reviewed the circulated report noting:
  - Talented internal staff have completed much of the routine maintenance on all campuses.
  - Major completion of both student housing projects, with positive student feedback.
  - The water project on the Castlegar Campus is almost complete; student housing is tied into the City's water supply. The main campus building is to be tied in soon. New irrigation system is on well water.
  - Mindful of the ability to pivot when choosing projects (that also aligns with the strategic plan).
  - No new projects will be included in the 5-Year Capital Plan submitted to the Ministry as the Ministry's focus continues to be on student housing. The wastewater project will be resubmitted along with the Castlegar window replacement project.

#### 11. REGIONAL SECONDARY SCHOOL SCHOLARSHIP PRESENTATIONS

- Board members considered the circulated dates and volunteered to present scholarship awards at the upcoming regional secondary school graduation ceremonies.

#### 12. 2025 BOARD AWARDS

**Motion:** "To approve the nomination of Keiko Devaux as the recipient of the 2025 Distinguished Alumna Award as recommended by the Selection Committee."

*Carried*

#### 13. BOARD CHAIR'S REPORT

- A verbal report listing the Chair's activities over the past month was provided:
  - Attended the BC Board Chairs meeting
  - Completed the President's evaluation interview with the consultant
  - Held bi-weekly check-ins with the President
  - Attended the Finance and Audit Committee meeting
  - Attended the HR Committee meeting

#### 14. MEMBERS' REPORT

- Completed the President's evaluation interview with the consultant
- Helped with a CE course
- Attended the Business After Business event in Trail and will also attend the event in Castlegar this week
- Attended gathering of voices in Kamloops, 1600 Indigenous youth voices

#### 15. STUDENTS' REPORT

- Deferred

#### 16. CLOSED SESSION

**Motion:** "To move into the closed session."

*Carried*

## MINUTES

Thursday, May 15, 2025

11:00 a.m. – 12:00 p.m.

Teams ONLY



# FINANCE & AUDIT COMMITTEE

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### COMMITTEE MEMBERS ATTENDING:

Amed Naqvi, Committee Chair

Margaret Sutherland, Board Chair

Christy Anderson

Ken Wyllie

Thompson Hickey

Maggie Matear, President

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### EXECUTIVE LEADERSHIP ATTENDING

Lareena Rilkoﬀ, VP College Services

Andrea Hall, Executive Director of Finance / CFO

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### GUESTS:

Sinéad Scanlon, CPA, CA BDO Canada

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### TOPIC

#### 1. TERRITORIAL ACKNOWLEDGEMENT

- Provided by the Committee Chair to start the meeting.

#### 2. ADDITIONS TO THE AGENDA OF MAY 15, 2025

- There were no additions to the agenda of May 15, 2025.

#### 3. DISCLOSURE OF CONFLICTS OF INTEREST

- None were disclosed.

#### 4. ADOPTION OF THE AGENDA OF MAY 12, 2025

**Motion:** "To adopt the agenda of May 15, 2025, as circulated."

*Carried*

#### 5. ADOPTION OF THE FINANCE & AUDIT COMMITTEE MINUTES OF MARCH 13, 2025

**Motion:** "To adopt the minutes of March 13, 2025, as circulated."

*Carried*

## TOPIC

### 6. 2025 FINAL AUDIT REPORT & 2024/25 AUDITED FINANCIAL STATEMENTS

- The Executive Director Finance / CFO reviewed the circulated audited financial statements ending March 31, 2025 noting:
  - A small surplus of \$431,892 or approximately .5% of the overall budget at year end.
  - The College statements no longer include Foundation balances. The Foundation is now a separately registered organization governed by an independent board and operates independently of the College.
- Auditor, Sinéad Scanlon, CPA, CA, reviewed the Final Audit Report to the Board for the year ended March 31, 2025. The Auditor Report states, “In our opinion, the financial statements of Selkirk College for the year ended March 31, 2025, are prepared in all material respects in accordance with Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.”
- The Committee thanked the Auditors and the Finance Team for their confident audit report and accurate financial statements, and acknowledged the significant effort required to meet the extremely tight reporting deadline set by the Ministry and the Province.
- The College would greatly appreciate any advocacy by the Committee to the Ministry in support of extending the audit reporting timeline, even an additional 5 to 7 working days would make a meaningful difference.

**Motion:** “To recommend that the Board of Governors approve the Audited Financial Statements ending March 31, 2025 as presented.”

*Carried*

### IN-CAMERA

- Lareena Rilkoff, Andrea Hall and Catherine Harder left the meeting.
- No minutes were taken.

### ADJOURNMENT

- Next meeting: Date TBD

## MINUTES

Monday, May 12, 2025

10:00 a.m. – 11:30 a.m.

Rm S-118, Castlegar Campus & Teams (link available in the calendar invite)

# GOVERNANCE COMMITTEE

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## COMMITTEE MEMBERS ATTENDEES:

Amed Naqvi, Committee Chair

Margaret Sutherland, Board Chair

Ken Wyllie

Kim Pham

Bronwyn Krause

Darcy Falkenhagen, EdCo Chair

Maggie Matear, President

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## REGRETS

Abina Thompson

Uv Migiani

Christy Anderson

## TOPIC

### 1. TERRITORIAL ACKNOWLEDGEMENT

- Provided by Committee Chair, Amed Naqvi to open the meeting.

### 2. ADDITIONS TO THE AGENDA OF MAY 12, 2025

- No additions

### 3. DISCLOSURE OF CONFLICTS OF INTEREST

- None were disclosed

### 4. ADOPTION OF THE AGENDA OF MAY 12, 2025

- Adopted as circulated

### 5. ADOPTION OF THE GOVERNANCE COMMITTEE MINUTES OF JANUARY 20, 2025

- Adopted as circulated.

### 6. FALL 2025 RETREAT PLANNING

- Dates: Thursday, Oct 2<sup>nd</sup> & Friday, Oct. 3<sup>rd</sup>
  - Approved
- Topics for consideration:
  - The college's continuing transition and impacts on students, staff and community
  - How the new strategic plan is being operationalized
  - Understanding financial statements/reports 101, including the board's responsibility and the provincial workflow (Ministry, Treasury (Invite local MLA Kootenay-Monashee)); Cyber risk.
  - Dinner with the Foundation Board members/staff
- Location/venue: Mir Centre (TBC) (staff lounge as backup)
  - Approved (1<sup>st</sup> choice Mir, 2<sup>nd</sup> choice staff lounge)

### 7. DRAFT 2025/26 BOARD CALENDAR

- Reviewed and approved to be brought forward for the board to approve in June.

## TOPIC

### 8. MONTHLY MEETING START TIME

- A 4:00 P.M. meeting (open session) start time has been proposed.
- The Committee will recommend that the Board approve a 4:00 P.M. start time for regular meetings when approving the 2025/2026 Board calendar in June.
- The Committee discussed the current audio and visual regular meeting setup and its limitations. The President's Office will collaborate with IT to address and improve these issues.

### 9. BOARD PRESENTATION TOPICS FOR 2025/26

- AI: How it's impacting the post secondary sector
- Education Council processes/workflow and its sub-committee structure (Darcy/EdCo Chair)
- College organizational structure
- College grounds: How are they managed? How are students involved? (June 2025)
- History of the college (Bronwyn)
- Health Sciences

### 10. BOARD SELF-MANAGEMENT EVALUATION

- As information, 2024 evaluation process (question/responses attached):
  - Time provided during the June closed session meeting to complete the online survey (survey open for one week).
  - Use aggregated data for review and set new board goals.
- No changes to the process or the evaluation questions for 2025 were suggested or recommended.

### 11. BOARD AWARD NOMINATION & SELECTION PROCESS

- The Committee approved the following recommendations:
  - Nomination period: December 1<sup>st</sup> to February 14<sup>th</sup>
  - Selection Committee: 2 members of the Governance Committee, 2 Leadership Team members, and the President.
  - Communications Channels: Public-facing website, community newsletter, and employee newsletter. Post the nomination and selection process on the Board Committee page (public website).

### 12. FOUNDATION BOARD UPDATE

- College Board member appointed to the Foundation Board: Amed Naqvi

### 13. 2005 HONORARIUM DONATION MOTION:

- *On February 22, 2005, the board passed the following motion: "As a display of the leadership role that the Selkirk College board must play in fundraising for the benefit of the institution and the region, those members of the board who receive an honorarium, with the exception of the elected student representatives, are encouraged to donate their honorarium to the institution through the Selkirk College Foundation; such donation to be designated to the donor's area of choice." The hope of the current board is that this practice will continue with full board participation in perpetuity and new candidates to the board should be aware of the expected financial commitment.*
- The Committee recommends that the Board rescind the above 2005 motion (See May open session consent agenda).
- The Committee requests that the President include the following in the Board orientation presentation: While Board members are welcome to donate to the Foundation if they wish, there is no expectation or encouragement to contribute their honorarium.

## TOPIC

### 14. BOARD MEMBERS' PROFILES & PHOTOS

- The profile would align with the strategic plan, add to the current Board members' profiles on Selkirk.ca.
- On occasion a Board member's profile would be featured in the employee newsletter.
- Committee members are in favour.
- The President's Office will send the profile questions to the Board members for completion.

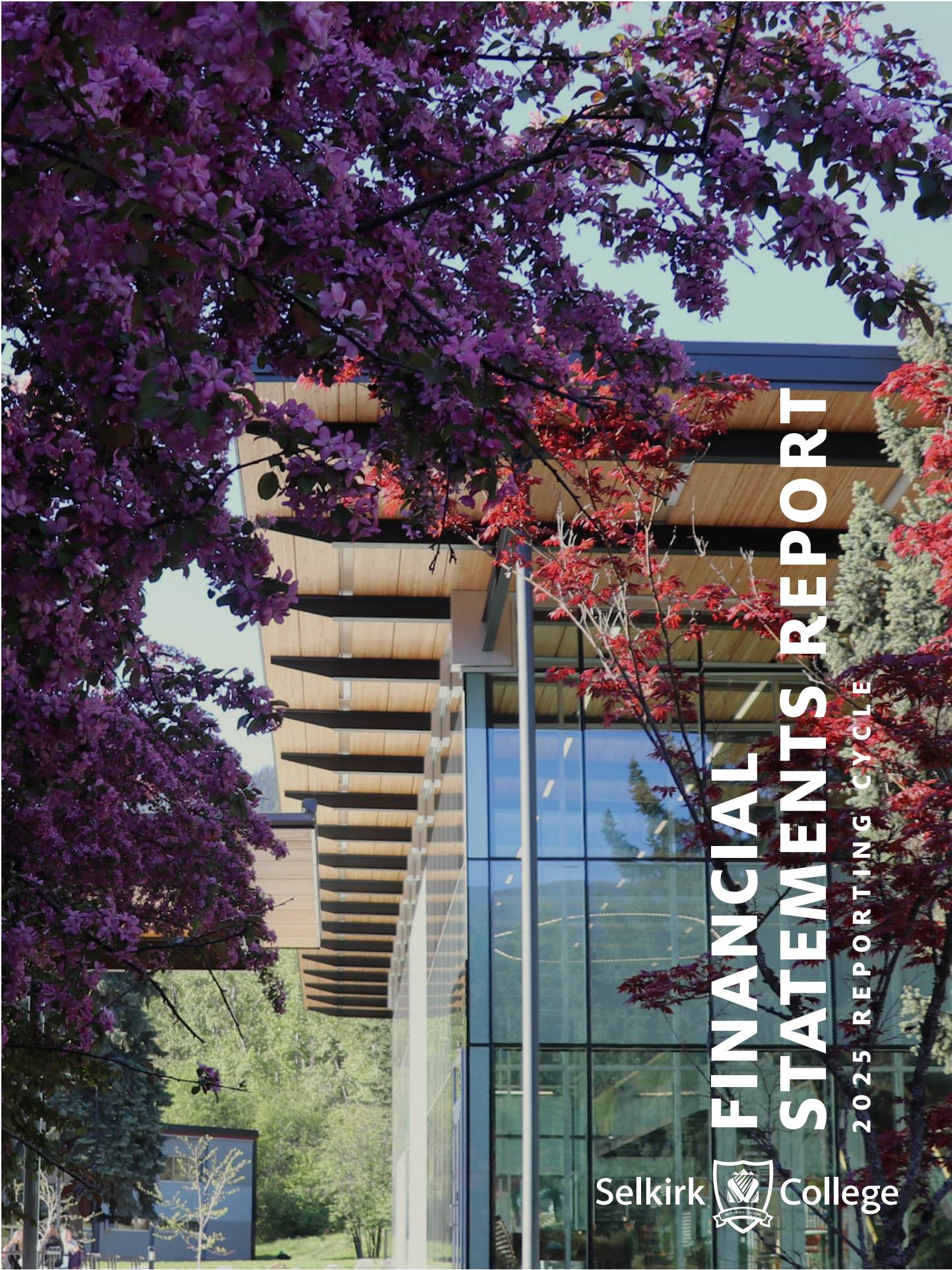
### 15. DRAFT 2025/26 BOARD BUDGET

- Reviewed the reduced budget (travel expenses reduced)
- The committee is in favour of the board approving the draft board budget for 2025/26

### 16. ADJOURNMENT

The meeting was adjourned at 11:15 a.m. The next meeting will be scheduled in the fall.





# FINANCIAL STATEMENTS REPORT

2025 REPORTING CYCLE



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**SELKIRK COLLEGE****INDEX TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED MARCH 31, 2025**

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	<b><u>Page</u></b>
<b>Management's Responsibility for Financial Reporting</b>	3
<b>Independent Auditor's Report</b>	4-5
<b>Financial Statements</b>	
Statement of Financial Position	6
Statement of Operations and Accumulated Surplus	7
Statement of Changes in Net Debt	8
Statement of Cash Flows	9
Statement of Remeasurement Gains and Losses	10
Notes to the Financial Statements	11-30



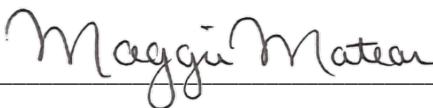
## Management's Responsibility for Financial Reporting

The accompanying financial statements and related financial information are the responsibility of Selkirk College management and have been approved by the Board of Governors of Selkirk College. The financial statements have been prepared by management in conformity with Canadian public sector accounting standards and Treasury Board direction outlined in note 2(a).

To discharge its responsibility for the integrity and objectivity of financial reporting, management maintains a system of internal accounting controls comprising written policies, standards and procedures, a formal authorization structure and satisfactory processes for reviewing internal controls. This system is designed to provide management with reasonable assurance that transactions are in accordance with governing legislation, are properly authorized, reliable financial records are maintained, and assets are adequately accounted for and safeguarded. The Board of Governors has established a code of ethics and corporate directives, which require communication of the code to the employees.

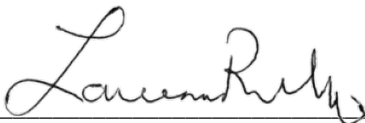
The Board of Governors carries out its responsibility for the financial statements through the Board Finance/Audit Committee. This Committee meets with management and the external auditor to discuss and review financial matters and recommends the financial statements to the Board for approval. The external auditor has full and free access to the Finance/Audit Committee.

The financial statements for the year ended March 31, 2025 have been reported on by BDO Canada LLP. The Independent Auditors' Report outlines the scope of the audit and provides the audit opinion on the financial statements.



Maggie Matear, President & CEO

May 15, 2025



Lareena Rilkoff, Vice President College Services

May 15, 2025



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1631 Dickson Avenue, Suite 400  
Kelowna, BC, V1Y 0B5

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## Independent Auditor's Report

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To the Board of Governors of Selkirk College and the Minister of Advanced Education and Skills Training of the Province of British Columbia

### Opinion

We have audited the financial statements of the Selkirk College (the "College"), which comprise the statement of financial position as at March 31, 2025, and the statements of operations and accumulated surplus, change in net debt, cash flows, and remeasurement gains and losses for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the financial statements of Selkirk College for the year ended March 31, 2025 are prepared in all material respects in accordance with Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

### Basis for Opinion

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

### Emphasis of Matter

Without modifying our opinion, we draw attention to Note 2(a) to the financial statements which describes the basis of accounting used in the preparation of these financial statements and to Note 19 which describes the significant differences between such basis of accounting and Canadian public sector accounting standards.

### Emphasis of Matter - Restated Comparative Information

Without modifying our opinion, we draw attention to Note 20 to the financial statements, which explains that certain comparative information presented for the year ended March 31, 2024 has been restated. Our opinion is not modified in respect of this matter.

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

Management is responsible for the preparation and presentation of these financial statements in accordance with Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia, which requires Canadian public sector accounting standards modified by B.C. Regulation 198/2011 "Restricted Contributions", and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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



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

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

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

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

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

*BDO Canada LLP*

Chartered Professional Accountants

Kelowna, British Columbia

May 15, 2025

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**SELKIRK COLLEGE****STATEMENT OF FINANCIAL POSITION**AS AT MARCH 31

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	2025	2024 (Restated - Note 20)
	<u>                    </u>	<u>                    </u>
<b>FINANCIAL ASSETS</b>		
Cash and cash equivalents (Note 3)	\$ 13,722,793	\$ 20,595,498
Restricted cash (Note 3)	5,139,759	-
Accounts receivable (Note 4)	5,378,892	4,016,742
Inventories for resale (Note 5)	<u>348,363</u>	<u>405,412</u>
	<u>24,589,807</u>	<u>25,017,652</u>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities (Note 6)	13,324,939	12,261,074
Deferred revenue (Note 7)	12,156,455	13,274,111
Employee future benefits (Note 8)	6,452,339	5,956,139
Asset retirement obligation (Note 9)	1,906,043	1,951,251
Deferred capital contributions (Note 10)	<u>92,194,469</u>	<u>89,696,234</u>
	<u>126,034,245</u>	<u>123,138,809</u>
<b>NET DEBT</b>	<u>(101,444,438)</u>	<u>(98,121,157)</u>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets (Note 11)	108,739,567	103,392,552
Investments (Note 12)	3,211,448	11,841,717
Prepaid expenses	<u>1,049,321</u>	<u>1,299,342</u>
	<u>113,000,336</u>	<u>116,533,611</u>
<b>ACCUMULATED SURPLUS (Note 13)</b>	<u>\$ 11,555,898</u>	<u>\$ 18,412,454</u>

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Chairperson, Board of Governors

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Vice President College Services

The accompanying notes form an integral part of these financial statements

# SELKIRK COLLEGE

## STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS

FOR THE YEAR ENDED MARCH 31

	Budget (Note 2m)	2025	2024
<b>REVENUE</b>			
Government grants	\$ 40,620,062	\$ 44,855,681	\$ 40,794,131
Skilled Trades BC funding	1,865,424	1,817,426	1,841,853
Tuition	14,925,764	16,685,879	15,510,604
Ancillary sales	3,350,500	2,751,791	2,438,934
Investment income	867,187	780,883	1,160,338
Donations	200,000	152,871	208,906
Amortization of deferred capital contributions	3,707,993	3,824,960	3,171,484
Capital contributions related to asset write-offs (Note 10)	-	1,509,274	-
Contracts and other revenue	<u>5,275,788</u>	<u>6,762,469</u>	<u>8,573,122</u>
	<u>70,812,718</u>	<u>79,141,234</u>	<u>73,699,372</u>
<b>EXPENSES (Note 17)</b>			
Education programming	34,689,261	36,076,130	34,200,511
Student support	7,487,753	9,083,768	8,190,291
Research and innovation	3,631,275	4,982,104	4,485,029
Administrative support	8,129,808	7,248,855	6,903,606
Facilities and infrastructure support	15,454,153	17,313,688	15,985,118
Ancillary services	2,839,581	2,044,677	2,068,942
Awards and related costs	<u>989,750</u>	<u>1,960,120</u>	<u>1,087,105</u>
	<u>73,221,581</u>	<u>78,709,342</u>	<u>72,920,602</u>
Annual surplus (deficit) before endowment contributions	(2,408,863)	431,892	778,770
Endowment contributions	<u>-</u>	<u>-</u>	<u>155,276</u>
<b>ANNUAL SURPLUS (DEFICIT)</b>	(2,408,863)	431,892	934,046
ACCUMULATED SURPLUS, beginning of year	<u>18,412,454</u>	<u>18,412,454</u>	<u>17,478,408</u>
Removal of Selkirk College Foundation equity (Note 18)	<u>-</u>	<u>(7,288,448)</u>	<u>-</u>
<b>ACCUMULATED SURPLUS, end of year</b>	<u>\$ 16,003,591</u>	<u>\$ 11,555,898</u>	<u>\$ 18,412,454</u>

The accompanying notes form an integral part of these financial statements

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**SELKIRK COLLEGE****STATEMENT OF CHANGES IN NET DEBT**FOR THE YEAR ENDED MARCH 31

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	<b>2025</b>	<b>2024</b>
	<hr/>	<hr/>
<b>ANNUAL SURPLUS</b>	\$ <u>431,892</u>	\$ <u>934,046</u>
Acquisition of tangible capital assets	(11,281,360)	(24,167,076)
Amortization of tangible capital assets	4,343,641	3,894,374
Revaluation of asset retirement obligation	(45,208)	136,270
Write-down of tangible capital assets	<u>1,590,704</u>	<u>-</u>
	<u>(5,392,223)</u>	<u>(20,136,432)</u>
Consumption of prepaids	250,021	95,869
Consumption of supplies inventories	57,049	-
Net effect of remeasurement gains (losses)	<u>1,329,980</u>	<u>(1,142,860)</u>
	<u>1,637,050</u>	<u>(1,046,991)</u>
<b>CHANGE IN NET DEBT</b>	(3,323,281)	(20,249,377)
<b>NET DEBT, beginning of year</b>	<u>(98,121,157)</u>	<u>(77,871,780)</u>
<b>NET DEBT, end of year</b>	\$ <u>(101,444,438)</u>	\$ <u>(98,121,157)</u>

The accompanying notes form an integral part of these financial statements

**SELKIRK COLLEGE**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED MARCH 31**

	<b>2025</b>	<b>2024</b> <b>(Restated)</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
<b>Annual Surplus</b>	\$ 431,892	\$ 934,046
<b>Changes in Non-Cash Items</b>		
Amortization of tangible capital assets	4,343,641	3,894,374
Deconsolidation of Selkirk College Foundation	(7,288,448)	-
Amortization of deferred capital contributions	(3,824,960)	(3,171,484)
Recovery of asset retirement obligation	<u>(45,208)</u>	<u>(92,031)</u>
	<u>(6,383,083)</u>	<u>1,564,905</u>
<b>Changes in Financial Assets and Liabilities</b>		
Accounts receivable	436,834	(1,102,422)
Prepaid expenses	250,021	95,869
Inventories for resale	57,049	98,800
Accounts payable and accrued liabilities	1,063,865	(3,412,112)
Deferred revenue	1,982,040	2,264,652
Employee future benefits	496,200	431,485
Deconsolidation of Selkirk College Foundation	(4,061,613)	-
Asset retirement obligation	<u>-</u>	<u>41,312</u>
	<u>224,396</u>	<u>(1,582,416)</u>
<b>CASH FLOWS USED IN CAPITAL ACTIVITIES</b>		
Acquisition of tangible capital assets	(11,281,360)	(24,167,076)
Write-down of tangible capital assets	1,590,704	-
Deferred capital contributions received	8,373,259	25,410,277
Adjustment of deferred capital contributions	<u>(2,050,064)</u>	<u>(1,918,143)</u>
	<u>(3,367,461)</u>	<u>(674,942)</u>
<b>CASH FLOWS (USED IN) FROM INVESTING ACTIVITIES</b>		
Deconsolidation of Selkirk College Foundation	8,249,586	-
Increase in investments, net	<u>(456,384)</u>	<u>(367,969)</u>
	<u>7,793,202</u>	<u>(367,969)</u>
<b>NET DECREASE IN CASH AND CASH EQUIVALENTS</b>	\$ <u>(1,732,946)</u>	\$ <u>(1,060,422)</u>
<b>CASH AND CASH EQUIVALENTS AND RESTRICTED CASH, beginning of year</b>	<u>20,595,498</u>	<u>21,655,920</u>
<b>CASH AND CASH EQUIVALENTS AND RESTRICTED CASH, end of year</b>	<u>\$ 18,862,552</u>	<u>\$ 20,595,498</u>

The accompanying notes form an integral part of these financial statements

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**SELKIRK COLLEGE****STATEMENT OF REMEASUREMENT GAINS AND LOSSES**FOR THE YEAR ENDED MARCH 31

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	<b>2025</b>	<b>2024</b>
	<hr/>	<hr/>
ACCUMULATED REMEASUREMENT GAINS, beginning of year	\$ 836,486	\$ 61,595
Deconsolidation of Selkirk College Foundation	(606,584)	-
Unrealized (loss) gain attributed to Investments	<u>(230,484)</u>	<u>774,891</u>
<b>ACCUMULATED REMEASUREMENT (LOSSES) GAINS, end of year</b>	<b>\$ <u>(582)</u></b>	<b>\$ <u>836,486</u></b>

The accompanying notes form an integral part of these financial statements



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# SELKIRK COLLEGE

## NOTES TO FINANCIAL STATEMENTS

### FOR THE YEAR ENDED MARCH 31, 2025

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#### 1. Authority and Purpose

Selkirk College (the College) is incorporated under the authority of the *College and Institute Act* of British Columbia. The College is a not-for-profit entity governed by a Board of Governors and is exempt from income tax under section 149 of the *Income Tax Act*.

The College is a comprehensive college offering a full range of undergraduate, graduate, continuing studies programs, and applied research.

The College is economically dependent on the Provincial Government's Ministry of Post-Secondary Education and Future Skills (PSEFS) for the provision of operating and capital funding.

#### 2. Summary of Significant Accounting Policies

##### (a) Basis of accounting

In 2010, directive was provided by the Province of British Columbia Treasury Board (Treasury Board) through Government Organization Accounting Standards Regulation 257/2010 requiring all tax-payer supported organizations in the Schools, Universities, Colleges and Hospitals sectors to adopt Canadian Public Sector Accounting Standards (PSAS) established by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada without any PS4200 elections from their first fiscal year commencing after January 1, 2012. Selkirk College's transition date was effective April 1, 2011.

In March 2011, PSAB released a new Canadian Public Sector Accounting Standard PS 3410 "Government Transfers". In November 2011, Treasury Board provided a directive in Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia and through Restricted Contributions Regulation 198/2011 providing direction for the reporting of restricted contributions whether they are received or receivable by the College before or after this regulation was in effect. The Treasury Board direction on the accounting treatment of restricted contributions is as described in Note 2(k)(i) and 2(k)(ii).

Further, the Office of the Comptroller General (OCG) provided direction in memorandum ref. 250955 on the treatment of endowment funds, financial instruments, pension plans and employee future benefits. The OCG direction requires:

- (i) the College to treat endowment contributions as described in Note 2(k)(iii);
- (ii) the College to implement PS 3450 Financial Instruments as at April 1, 2012; and
- (iii) the College to apply the discount rate for pension plans and/or employee future benefits at the next valuation date or within three years of transition to PSAS.

These financial statements have been prepared in accordance with the financial reporting framework described above.

**2. Summary of Significant Accounting Policies (continued)**

(b) Reporting entity

The reporting entity includes Selkirk College and all related entities, which are accountable for the administration of their financial affairs and resources to the College and are either owned or controlled by the College.

(c) Cash and cash equivalents

Cash and cash equivalents consist of cash-on-hand, bank balances, and guaranteed investment certificates or other highly liquid investments with a term to maturity of three months or less from the date of acquisition.

(d) Financial instruments

Financial instruments are classified into two categories: fair value or amortized cost.

- (i) Fair value category: Portfolio instruments that are quoted in an active market are reflected at fair market value as at the reporting date. Other financial instruments, which the College has designated to be recorded at fair market value, include cash and cash equivalents and restricted cash. Sales and purchases of investments are recorded on the trade date. Transaction costs related to the acquisition of investments is recorded as an expense. All financial instruments held by the College with unrealized gains and losses are endowment assets. Any unrealized gains and losses as a result of a change in fair market value for the period are reported as deferred revenue on the Statement of Financial Position and as unrealized losses attributed to Investments on the Statement of Remeasurement Gains and Losses. At the time of derecognition, the related realized gains and losses are recognized in the Statement of Operations and Accumulated Surplus as investment income, or on the Statement of Financial Position as deferred revenue if not yet spent as externally designated.

**2. Summary of Significant Accounting Policies (continued)**

(d) Financial instruments (continued)

The financial instruments measured at fair value held within investments are classified according to a hierarchy, which includes three levels, reflecting the reliability of the inputs involved in the fair value determination. The different levels are defined as follows:

- Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities;
- Level 2: inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices); and,
- Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

- (ii) Cost category: all other financial instruments held by the College are measured at cost or amortized cost and include accounts receivable, accounts payable and accrued liabilities. Gains and losses are recognized in the Statement of Operations and Accumulated Surplus when the financial asset is derecognized due to disposal or impairment. Sales and purchases of investments are recorded on the transaction date. Transaction costs related to the acquisition of investments is included in the cost of the related investments.

(e) Inventories for resale

Inventories held for resale, including books and college supplies, are recorded at the lower of cost and net realizable value. Cost includes the original purchase cost, plus shipping and applicable duties. Net realizable value is defined as the estimated selling price less any estimated costs necessary to make the sale.

(f) Non-financial assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

**2. Summary of Significant Accounting Policies (continued)**

(g) Tangible capital assets

Tangible capital assets are reported on the Statement of Financial Position as non-financial assets. Purchased capital assets are recorded at cost and include amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital asset, excluding land, is amortized on a straight-line basis over their estimated useful life as follows:

Asset	Rate
Buildings and major renovations	40 years
Furniture and equipment	5 years
Information technology (equipment, software and infrastructure)	5-15 years
Leasehold improvements	5-40 years
Siteworks	10 years

Amortization of assets under construction will not commence until the asset is put into service.

(h) Inventories held for use

Inventories held for use are reported on the Statement of Financial Position as non-financial assets and are recorded at the lower of cost and replacement cost.

Cost includes the original purchase cost, plus shipping and applicable duties. Replacement cost is the estimated current price to replace the items.

(i) Employee future benefits

Employee future benefits include vacation pay, banked overtime, sick leave benefits and other compensated absences, extended health benefits, retirement severance benefits, pension benefits, and post-retirement benefits available to the College's current and past employees. The benefits that accumulate and do not vest are actuarially determined and reflect management's best estimate of future trends associated with such benefits and interest rates. Adjustments to these costs arising from changes in estimates and experienced gains and losses are amortized over the estimated average remaining service life of the employee groups on a straight-line basis.

The College and its employees make contributions to the College Pension Plan and the Municipal Pension Plan. These plans are defined benefit plans, providing a pension on retirement based on the member's age, length of service, and earnings. As the assets and liabilities of the plans are not segregated by institution, the plans are accounted for as a defined contribution plan and any contributions made by the College to the plans are expensed as incurred.

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**SELKIRK COLLEGE**  
**NOTES TO FINANCIAL STATEMENTS**  
FOR THE YEAR ENDED MARCH 31, 2025

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**2. Summary of Significant Accounting Policies (continued)**

(j) Asset retirement obligations

Effective April 1, 2022, the College has adopted the PS 3280 Asset Retirement Obligations (ARO). This standard establishes when to recognize and how to measure an asset retirement obligation. This standard may be applied retroactively, prospectively, or following a modified retroactive approach.

The College has completed its review of legal obligations within the scope of PS 3280 Asset Retirement Obligations. Certain building assets owned by the College contain some asbestos, and it is the College's practice to, if necessary, remediate any asbestos upon disposal of a tangible capital building asset. The estimated fair value of an ARO is capitalized as part of the related tangible capital asset and depreciated on the same basis as the underlying asset. ARO is adjusted for the passage of time, which is recognized as accretion expense, and for revisions to the timing or the amount of the estimated liability. Actual costs incurred are charged against the ARO to the extent of the liability recorded. Differences between the actual costs incurred and the liability are recognized in the excess of revenues over expenses when remediation is completed. The calculation of the liability and the related assets has been provided in Note 9.

(k) Revenue recognition

Tuition, student fees, and the sale of goods and services are reported as revenue as the services are provided or at the time the products are delivered, and collection is reasonably assured.

Unrestricted donations and grants are recorded as revenue when receivable if the amounts can be estimated and collection is reasonably assured. Pledges from donors are recorded as revenue when payment is received by the College or the transfer of property is completed.

Restricted contributions and grants received or receivable are reported as revenue depending on the nature of the restrictions on the use of the funds by the contributors as follows:

- (i) Contributions for the purpose of acquiring or developing a depreciable tangible capital asset or in the form of a depreciable tangible capital asset, in each case for use in providing services are recorded as deferred capital contributions and recognized in revenue at the same rate that amortization of the tangible capital asset is recorded. The reduction of the deferred capital contributions and the recognition of the revenue are accounted for in the fiscal period during which the tangible capital asset is used to provide services.
- (ii) Contributions restricted for specific purposes other than for those to be held in perpetuity or the acquisition or development of a depreciable tangible capital asset are recorded as deferred contributions and recognized in revenue in the fiscal period in which the stipulation or restriction on the contribution have been met.
- (iii) Contributions restricted to be retained in perpetuity, allowing only the investment income earned thereon to be spent are recorded as direct increases to accumulated surplus for the portion to be held in perpetuity and as deferred contributions for any restricted investment income earned thereon.

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**SELKIRK COLLEGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED MARCH 31, 2025**

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**2. Summary of Significant Accounting Policies (continued)**

(k) Revenue recognition (continued)

Investment income includes interest recorded on an accrual basis and dividends recorded as declared, realized gains and losses on the sale of investments, and write-downs on non-portfolio investments where the loss in value is determined to be other-than-temporary.

For investments recorded at fair value, unrealized gains and losses on non-financial assets related to restricted investments are included in deferred revenue.

(l) Use of estimates

The preparation of the financial statements in accordance with Canadian Public Sector Accounting Standards requires management to make estimates and assumptions. These estimates and assumptions affect the reported amounts of assets, liabilities, and related disclosures. Key areas where management has made estimates and assumptions include those related to the fair value of financial instruments, useful life of tangible capital assets, and the present value of employee future benefits and commitments. Where actual results differ from these estimates and assumptions, the impact will be recorded in periods when the difference becomes known.

(m) Budget figures

Budget figures have been provided for comparative purposes and were approved by the Board of Governors of the College on March 26, 2024. The budget is reflected in the Statement of Operations and Accumulated Surplus.

**3. Cash and Cash Equivalents and Restricted Cash**

Cash and cash equivalents include \$68,864 (2024 - \$3,037,109) in restricted cash for use on future capital projects, \$8,587,752 (2024 - \$7,804,790) in restricted cash for use on future special projects and \$388,528 (2024 - \$4,079,101) in cash and unspent charitable activity revenue.

Restricted cash includes \$5,139,759 (2024 - \$0) for the Sons of Freedom Doukhobor Legacy Fund.

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**SELKIRK COLLEGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED MARCH 31, 2025**

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**4. Accounts Receivable**

Accounts receivable consists of the following:

	2025	2024 (Restated)
Federal government	\$ 360,886	\$ 419,170
Provincial government	1,693,868	2,594,949
Due From Selkirk College Foundation	2,603,427	-
Other	720,711	1,002,623
	<u>\$ 5,378,892</u>	<u>\$ 4,016,742</u>

Accounts receivable includes \$312,765 (2024 - \$330,709) receivable from the federal government for GST.

**5. Inventories for Resale**

	2025	2024
Bookstore	\$ 326,811	\$ 387,045
Cafeteria	21,552	18,367
	<u>\$ 348,363</u>	<u>\$ 405,412</u>

In 2025, a total of \$738,479 (2024 - \$716,704) of inventories were included in the Statement of Operations and Accumulated Surplus as an expense. None of the inventories are pledged as security for liabilities.

**6. Accounts Payable and Accrued Liabilities**

Accounts payable includes \$5,139,759 (2024 - \$0) for the Sons of Freedom Doukhobor Legacy Fund.

Accounts payable also includes \$590,875 (2024 - \$993,983) payable to the federal government for payroll deductions withheld and \$84,923 (2024 - \$45,735) for GST.

**SELKIRK COLLEGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED MARCH 31, 2025**

**7. Deferred Revenue**

<b>2025</b>	Balance	Gain / (Loss)	Additions	Recognized	Transfer	Ending Balance
Endowment funds	\$ 2,576,413	\$ (230,484)	\$ 636,879	\$ (163,966)	\$ (1,865,846)	\$ 952,996
Tuition	1,914,282	-	16,998,775	(16,685,879)	-	2,227,178
Skilled Trades BC	475,184	-	1,830,415	(1,817,426)	-	488,173
Provincial grants	3,848,591	-	43,198,683	(43,036,773)	-	4,010,501
Federal grants	771,932	-	1,759,859	(1,818,908)	-	712,883
Foundation and charitable activities	978,626	-	40,586	-	(630,684)	388,528
Other	2,709,083	-	2,057,442	(1,390,329)	-	3,376,196
	<u>\$ 13,274,111</u>	<u>\$ (230,484)</u>	<u>\$ 66,522,639</u>	<u>\$ (64,913,281)</u>	<u>\$ (2,496,530)</u>	<u>\$ 12,156,455</u>

<b>2024</b>	Balance	Gain / (Loss)	Additions	Recognized	Transfer	Ending Balance
Endowment funds	\$ 1,718,751	\$ 774,891	\$ 383,184	\$ (277,573)	\$ (22,840)	\$ 2,576,413
Tuition	1,568,466	-	15,856,420	(15,510,604)	-	1,914,282
Skilled Trades BC	466,380	-	1,850,657	(1,841,853)	-	475,184
Provincial grants	2,245,720	-	41,547,710	(39,944,839)	-	3,848,591
Federal grants	782,004	-	1,739,681	(1,749,753)	-	771,932
Foundation and charitable activities	783,637	-	295,924	(123,775)	22,840	978,626
Other	2,669,610	-	1,666,827	(1,627,354)	-	2,709,083
	<u>\$ 10,234,568</u>	<u>\$ 774,891</u>	<u>\$ 63,340,403</u>	<u>\$ (61,075,751)</u>	<u>\$ -</u>	<u>\$ 13,274,111</u>

**8. Employee Future Benefits**

(a) Accumulated sick leave benefit and other retirement benefit arrangements liability:

Employees of the College are entitled to sick leave in accordance with the terms and conditions of their employment contracts. Sick leave credits accumulate for employees of the College as they render services. The College recognizes a liability and an expense for sick leave in the period in which employees render services in return for the benefits.

Retirement benefit payments represent the College's share of the cost to provide employees with various benefits upon retirement. The accrued benefit obligation and the net periodic benefit cost were estimated by an actuarial valuation completed in April 2025. The accrued sick leave benefit liability is included as part of the employee future benefits.



**SELKIRK COLLEGE**  
**NOTES TO FINANCIAL STATEMENTS**  
 FOR THE YEAR ENDED MARCH 31, 2025

**8. Employee Future Benefits (continued)**

Information about the accrued employee future benefits liabilities for the College's employee benefit plans is as follows:

	2025	2024
Accrued benefit obligation		
Balance, beginning of year	\$ 1,015,100	\$ 1,082,500
Actuarial gain due to new valuation (net)	(204,700)	(137,700)
Current service cost	103,900	179,200
Interest cost	45,100	38,600
Benefits paid	(115,000)	(147,500)
Accrued benefit obligation, end of year	\$ 844,400	\$ 1,015,100

(b) Accrued payroll benefits

The College accrues retirement allowances, holiday pay and sick leave as they are earned by the employee, however, it is expected that these unfunded liabilities will be met on a continuous basis over the long-term. Payment of these amounts will be funded from revenues of the period in which they are settled.

	2025	2024
Holiday pay	\$ 4,423,999	\$ 4,200,634
Sick leave *	1,027,086	1,179,037
Banked overtime	34,712	47,731
Retirement allowance	966,542	528,737
	\$ 6,452,339	\$ 5,956,139

\* The balance includes estimated sick leave in addition to the accrued benefit obligation in Note 8(a).

(c) Pension liability

The College and its employees contribute to the College Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the plans, including investment of assets and administration of benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at August 31, 2024, the College Pension Plan has about 18,000 active members, and approximately 11,200 retired members. As at December 31, 2023, the Municipal Pension Plan has about 256,000 active members, including approximately 7,000 from colleges.

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**SELKIRK COLLEGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED MARCH 31, 2025**

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**8. Employee Future Benefits (continued)**

(c) Pension liability (continued)

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

The most recent actuarial valuation for the College Pension Plan as at August 31, 2021, indicated a \$202 million surplus for basic pension benefits on a going concern basis.

The most recent 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.

Selkirk College paid \$4,019,612 for employer contributions to the plans in fiscal 2025 (2024 - \$3,803,899).

The next valuation for the College Pension Plan will be as at August 31, 2024, with results available in 2025. The next valuation for the Municipal Pension Plan will be December 31, 2024, with results available in 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, assets and cost to individual employers participating in the plans.

**9. Asset Retirement Obligation**

In accordance with the adopted standard, PS 3280 Asset Retirement Obligations ("ARO") as outlined in Note 2(j), the College recognizes the liability for the fair value of an asset retirement obligation that can be reasonably estimated and is conditional on a future event. Management has identified certain building assets in the College's possession that contain asbestos and has performed fair value calculations for the abatement of the asbestos in those identified buildings. The College has applied the modified retrospective method in its recognition, which requires that the fair value of the ARO is recorded as a liability with a corresponding amount included in Tangible Capital Assets – Buildings on the accompanying Statement of Financial Position at the time the liability was incurred. The additional cost would be depreciated on a straight-line basis over 40 years. The assets would have been fully depreciated at this time, so there is \$Nil impact on the net asset value. The ARO liabilities are accreted over the estimated useful life of the obligation with corresponding credits recorded as accumulated depreciation and ARO liabilities, respectively.

The buildings have estimated remaining useful lives of 8 years.

**SELKIRK COLLEGE**  
**NOTES TO FINANCIAL STATEMENTS**  
 FOR THE YEAR ENDED MARCH 31, 2025

**9. Asset Retirement Obligation (continued)**

Key variables used in estimating the College's asset retirement obligations include the cost of capital (discount rate), inflation rate and timing of future costs. In 2025, estimated expenses were calculated at the net present value of future cash flows discounted using a weighted average cost of capital of 3.75% and inflated using an average inflation rate of 2.19%.

The impact on the balance sheet to add the ARO is as follows:

<b>Asset Retirement Obligation</b>	<b>2025</b>	<b>2024</b>
Balance, beginning of year	\$ 1,951,251	\$ 2,138,240
Accretion expense (recovery)	(45,208)	(92,031)
PS 3280 additions	-	41,312
Recoveries	-	(136,270)
Balance, end of year	<u>\$ 1,906,043</u>	<u>\$ 1,951,251</u>

The impact on the Tangible Capital Assets, Buildings is as follows:

<b>Impact on Tangible Capital Assets, Buildings</b>	<b>2025</b>	<b>2024</b>
Balance, beginning of year	\$ 92,922,710	\$ 79,932,147
PS 3280 additions	-	41,312
TCA additions	29,402,589	13,085,521
TCA recoveries	-	(136,270)
Balance, end of year	<u>\$ 122,325,299</u>	<u>\$ 92,922,710</u>

<b>Impact on Accumulated Amortization, Buildings</b>	<b>2025</b>	<b>2024</b>
Balance, beginning of year	\$ 32,682,479	\$ 30,879,206
Amortization	2,332,382	1,803,273
Balance, end of year	<u>\$ 35,014,861</u>	<u>\$ 32,682,479</u>

<b>Net book value, Buildings</b>	<u>\$ 87,310,438</u>	<u>\$ 60,240,231</u>
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**SELKIRK COLLEGE**  
**NOTES TO FINANCIAL STATEMENTS**  
FOR THE YEAR ENDED MARCH 31, 2025

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**10. Deferred Capital Contributions**

Contributions specified and used for the acquisition of tangible capital assets are referred to as deferred capital contributions. Amounts are recognized into revenue as the liability is extinguished over the useful life of the asset. Treasury Board provided direction on the accounting treatment as disclosed in Note 2. Changes in the deferred capital contributions balance are as follows:

	2025	2024 (Restated)
Balance, beginning of year	\$ 89,696,234	\$ 69,375,584
Contributions received during the year	8,373,259	25,410,277
Reallocate contributions for housing insurance costs	(540,790)	(1,918,143)
Revenue recognized from deferred capital contributions	(3,824,960)	(3,171,484)
Capital contributions related to asset write-off (Note 11)	(1,509,274)	
Balance, end of year	<u>\$ 92,194,469</u>	<u>\$ 89,696,234</u>

Selkirk College received contributions of \$68,864 that remain unspent at the end of fiscal year 2025 (2024 - \$1,243,202).

**11. Tangible Capital Assets**

The College has no direct insurance coverage against liability or loss of any of its property and equipment except vehicles. The Ministry of Post-Secondary Education and Future Skills ("PSEFS") University, College & Institute Protection Program provides the College with property insurance and claims for loss of college property must be submitted to the Province of British Columbia to be considered for compensation.

During the year ended March 31, 2025, Selkirk College completed a review of a software project that had been in progress in prior years and was previously capitalized as work-in-progress within tangible capital assets. Based on this assessment, it was determined that the project no longer met the criteria for recognition as a tangible capital asset under Public Sector Accounting Standard PS 3150 – Tangible Capital Assets.

In accordance with PS 3150, capitalized costs must be associated with assets that are expected to provide future economic benefits or service potential. The College determined that the software was no longer technically feasible or cost-effective to complete and implement, and would not be placed into service. As a result, the costs incurred no longer met the recognition criteria and were written off.

The total cost of the write-off recognized in the current year was \$1,590,704, which is presented as a reduction in tangible capital assets and as a corresponding loss on asset disposal within the financial statements. The cost of the write-off is included in the Facilities and Infrastructure Support functional expense line item on the Statement of Operations. The related deferred capital contributions of \$1,509,274 were also written off in the current year (Note 10).

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**SELKIRK COLLEGE****NOTES TO FINANCIAL STATEMENTS**FOR THE YEAR ENDED MARCH 31, 2025

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**11. Tangible Capital Assets (continued)**

	Land and land improvements	Buildings and major renovations	Furniture and equipment	Information technology	Leasehold improvements	Siteworks	Assets under- construction	2025 Total
<b>Cost</b>								
Opening balance	\$ 90,000	\$ 92,922,710	\$ 28,283,627	\$ 18,915,839	\$ 14,180,887	\$ 2,895,024	\$ 23,554,518	\$180,842,605
Additions	-	9,492,112	293,598	704,295	-	759,795	31,560	11,281,360
Disposals/Reductions	-	-	-	-	-	-	(1,590,704)	(1,590,704)
Transfers	-	19,910,477	-	-	-	2,053,337	(21,963,814)	-
Closing balance	90,000	122,325,299	28,577,225	19,620,134	14,180,887	5,708,156	31,560	190,533,261
<b>Accumulated amortization</b>								
Opening balance	-	32,682,479	27,209,845	6,674,289	8,498,577	2,384,863	-	77,450,053
Amortization	-	2,332,382	281,301	1,298,711	238,099	193,148	-	4,343,641
Closing balance	-	35,014,861	27,491,146	7,973,000	8,736,676	2,578,011	-	81,793,694
<b>Net book value</b>	<u>\$ 90,000</u>	<u>\$ 87,310,438</u>	<u>\$ 1,086,079</u>	<u>\$ 11,647,134</u>	<u>\$ 5,444,211</u>	<u>\$ 3,130,145</u>	<u>\$ 31,560</u>	<u>\$108,739,567</u>

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**SELKIRK COLLEGE****NOTES TO FINANCIAL STATEMENTS**FOR THE YEAR ENDED MARCH 31, 2025

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**11. Tangible Capital Assets (continued)**

	Land and land improvements	Buildings and major renovations	Furniture and equipment	Information technology	Leasehold improvements	Siteworks	Assets under- construction	2024 Total
<b>Cost</b>								
Opening balance	\$ 90,000	\$ 79,932,147	\$ 27,520,757	\$ 18,200,839	\$ 14,180,887	\$ 2,895,024	\$ 13,992,145	\$156,811,799
Additions	-	2,324,107	762,870	715,000	-	-	20,365,099	24,167,076
Disposals/Reductions	-	(136,270)	-	-	-	-	-	(136,270)
Transfers	-	10,802,726	-	-	-	-	(10,802,726)	-
Closing balance	90,000	92,922,710	28,283,627	18,915,839	14,180,887	2,895,024	23,554,518	180,842,605
<b>Accumulated amortization</b>								
Opening balance	-	30,879,206	26,817,898	5,361,700	8,260,478	2,236,397	-	73,555,679
Amortization	-	1,803,273	391,947	1,312,589	238,099	148,466	-	3,894,374
Closing balance	-	32,682,479	27,209,845	6,674,289	8,498,577	2,384,863	-	77,450,053
<b>Net book value</b>	<u>\$ 90,000</u>	<u>\$ 60,240,231</u>	<u>\$ 1,073,782</u>	<u>\$ 12,241,550</u>	<u>\$ 5,682,310</u>	<u>\$ 510,161</u>	<u>\$ 23,554,518</u>	<u>\$103,392,552</u>

**SELKIRK COLLEGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED MARCH 31, 2025**

**12. Investments**

The investment portfolio is invested through a professional portfolio manager and consists of Canadian equity, bond and income funds. Financial instruments recorded at market value are comprised of the following portfolio investments that are quoted in an active market:

		Cost		Market Value	
		2025	2024	2025	2024
Equities	Level 1	\$ 1,613,136	\$ 5,598,790	\$ 1,622,991	\$ 6,640,540
Fixed income	Level 2	1,598,894	5,406,441	1,588,457	5,201,177
		<u>\$3,212,030</u>	<u>\$11,005,231</u>	<u>\$ 3,211,448</u>	<u>\$11,841,717</u>

The College holds a beneficial interest in funds held by the Vancouver Foundation. The fund is held in perpetuity and controlled by the Vancouver Foundation. As these amounts are not controlled by the College and are not an asset owned by the College, these fund balances are not recorded in the financial statements. Investment income earned on the fund is paid to the College annually and recorded as interest income. Investment income received by the College from the fund was \$39,109 (2024 - \$33,802).

**13. Accumulated Surplus**

Accumulated surplus is comprised of the following:

	2025	2024 Restated
Investment in tangible capital assets	\$ 16,613,963	\$ 14,815,283
Endowment fund	2,581,980	10,024,699
Unrealized remeasurement gain/(loss)	(582)	836,486
Unrestricted	(1,187,124)	(1,307,875)
Unfunded employee future benefits	(6,452,339)	(5,956,139)
Balance, end of year	<u>\$ 11,555,898</u>	<u>\$ 18,412,454</u>

**14. Financial Instruments**

The College is exposed to risks of varying degrees of significance from its use of financial instruments which could affect its ability to achieve its strategic objectives. The Board of Governors ensures that the College has identified its major risks and ensures that management monitors and mitigates the risks.

(a) Liquidity risk

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

The College manages this risk by monitoring cash activities and expected outflows through budgeting and forecasting cash flows from operations and anticipated investing and capital activities. It is management's opinion that the College is not exposed to significant liquidity risk arising from its financial instruments.

(b) Market and interest rate risk

Market risk is the risk that changes in market prices, such as interest rates, will affect the College's income. The objective of market risk management is to control market risk exposures within acceptable parameters while optimizing the return on investments. The investment portfolios are governed by an investment policy which is monitored by management, the investment portfolio managers, and the Board of Governors of Selkirk College. Diversification techniques are used to minimize risk.

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

(c) Credit risk

Credit risk is the risk that a counterparty will not meet its obligations under a financial instrument or a customer contract, leading to a financial loss. The College is exposed to credit risk from its operating activities, which are primarily trade receivables, and its investing activities, which includes deposits with financial institutions and other financial instruments. Accounts receivables includes grant receivables from the Provincial Government, the Federal Government for GST rebates, and student receivables.

Credit risk on student receivables is mitigated by enrolment approval processes and ensuring that the majority of receivables are collected prior to the delivery of programs and other remedies such as withholding transcripts in the event of non-payment. The College undergoes continuous monitoring of amounts that are not collectible or realizable and accounts for a specific bad debt provision when management considers that the expected recovery is less than the amount receivable.

The College has deposited cash and investments held with reputable financial institutions and government programs and management believes the risk of loss is unlikely.



**SELKIRK COLLEGE**  
**NOTES TO FINANCIAL STATEMENTS**  
FOR THE YEAR ENDED MARCH 31, 2025

**14. Financial Instruments (continued)**

The following table provides cost and fair value information of financial instruments by category. The maximum exposure to credit risk would be the carrying value as shown below.

	Fair Value	Amortized Cost	2025
Cash and cash equivalents	\$ -	\$ 13,722,793	\$ 13,722,793
Restricted cash	-	5,139,759	5,139,759
Accounts receivable	-	5,378,892	5,378,892
Accounts payable and accrued liabilities	-	13,324,939	13,324,939
Investments	3,211,448	-	3,211,448

	Fair Value	Amortized Cost (Restated)	2024 (Restated)
Cash and cash equivalents	\$ -	\$ 20,595,498	\$ 20,595,498
Accounts receivable	-	4,016,742	4,016,742
Accounts payable and accrued liabilities	-	12,261,074	12,261,074
Investments	11,841,717	-	11,841,717

**15. 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 College has multi-year research and other funding agreements whereby it has the opportunity to earn revenue as the College incurs eligible expenditures as defined within the funding agreements. Annual contractual rights over the next two years are as follows:

	Total
2025/2026	\$ 1,000,000
2026/2027	\$ 1,000,000
	<u>\$ 2,000,000</u>

Columbia Basin Trust (CBT) Selkirk College project.

**SELKIRK COLLEGE**  
**NOTES TO FINANCIAL STATEMENTS**  
 FOR THE YEAR ENDED MARCH 31, 2025

**16. Contractual Obligations**

The College has annual contractual operating lease payments over the next five years and thereafter as follows:

	Facilities and infrastructure support
2025/2026	\$ 646,609
2026/2027	375,360
2027/2028	91,360
2028/2029	91,360
2029/2030	91,360
Thereafter	1,370,400
	<u>\$ 2,666,449</u>

**17. Expenses by Object**

The following is a summary of expenses by object:

	2025	2024
Salaries, wages and benefits	\$ 56,229,165	\$52,279,481
Supplies and services	13,943,996	15,066,193
Asset write-off (Note 11)	1,590,704	-
Operating lease payments	671,590	684,555
Student awards	1,923,320	1,001,691
Management fees	16,645	59,450
Amortization of tangible capital assets	4,343,641	3,894,374
(Recovery of ARO)/accretion	(45,208)	(92,031)
Bad debt expense, net of recovery	35,489	26,889
	<u>\$ 78,709,342</u>	<u>\$ 72,920,602</u>

**18. Deconsolidation of the Selkirk College Foundation**

During the year, it was determined that the Selkirk College Foundation no longer meets the criteria of a controlled entity as defined in the Public Sector Accounting Standards (PSAS), Section PS 1300 Government Reporting Entity. The Foundation is a separately registered not-for-profit organization that is governed by an independent board and operates independently of the College. As a result, beginning in the fiscal year ended March 31, 2025, the financial results of the Foundation are no longer consolidated with those of the College.

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**SELKIRK COLLEGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED MARCH 31, 2025**

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**18. Deconsolidation of the Selkirk College Foundation (continued)**

This change has been accounted for prospectively, in accordance with PSAS guidance. Comparative figures have not been restated.

As a result of the deconsolidation of the Foundation, the following adjustments were made to remove the Foundation's balances from the College's financial statements. These adjustments reflect the derecognition of assets, liabilities, and accumulated surplus related to the Foundation.

Impact of Deconsolidation on Consolidated Financial Position as at March 31, 2025:

Account	Increase / (Decrease)
Cash and Cash Equivalents (Bank - Foundation)	\$ (3,100,475)
Due from Selkirk College Foundation	\$ 1,178,163
Investments - Endowment	\$ (8,856,170)
Receivables and Accruals	\$ 620,822
Deferred Revenue (endowment/unrealized gains, contract)	\$ 2,869,212
Accumulated Surplus (Equity Accounts)	\$ 7,288,448

These changes represent the full derecognition of the Foundation's financial position, including cash, investments, receivables, deferred revenues, and all associated equity accounts.

**19. Impact of Accounting for Capital Contributions on a Deferral Basis**

As set out in Notes 2(a) and (k), the College is required to defer recognition of government transfers for capital and recognize them in revenue over the life of the funded asset. This policy is not in accordance with PSAS which requires that such transfers be deferred only if the funding agreements contain stipulations that create a liability and then to recognize revenue over the period that the liability is extinguished.

The impact of this difference from PSAS is as follows:

Year ended March 31, 2025	understate revenue and understate annual surplus by \$3,938,645.
Year ended March 31, 2025	overstate liabilities, overstate net debt and understate accumulated surplus by \$92,125,606.
Year ended March 31, 2024	understate revenue and understate annual surplus by \$19,201,686.
Year ended March 31, 2024	overstate liabilities, overstate net debt and understate accumulated surplus by \$88,577,270.

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**SELKIRK COLLEGE**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED MARCH 31, 2025**

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**20. Restatement of a Prior Year Statement of Financial Position**

Subsequent to the issuance of the financial statements for the year ended March 31, 2024, management became aware of information that required an adjustment to the previously reported balances of accounts receivable and deferred capital contributions. It was determined that certain amounts recorded as accounts receivable and corresponding deferred capital contributions for the capital housing project were in fact received and should have been applied to the expenses and not deferred.

As a result, the accounts receivable and deferred capital contributions as at March 31, 2024, have each been reduced by \$1,918,143. This adjustment has been recorded retrospectively and the comparative financial statements for the year ended March 31, 2024, have been restated accordingly.

The impact of the restatement on the previously reported financial position as at March 31, 2024, is as follows:

As at March 31, 2024	Previously Reported	Adjustment	Restated
Accounts Receivable	\$ 5,934,885	\$ (1,918,143)	\$ 4,016,742
Deferred Capital Contributions	\$ (91,614,377)	\$ 1,918,143	\$ (89,696,234)

There was no impact on the accumulated surplus of revenues over expenses for the year ended March 31, 2024, as the adjustment pertained solely to the recognition of asset and liability balances.

**21. Comparative Figures**

Comparative figures from the prior year have been reclassified to conform to the current year's presentation.

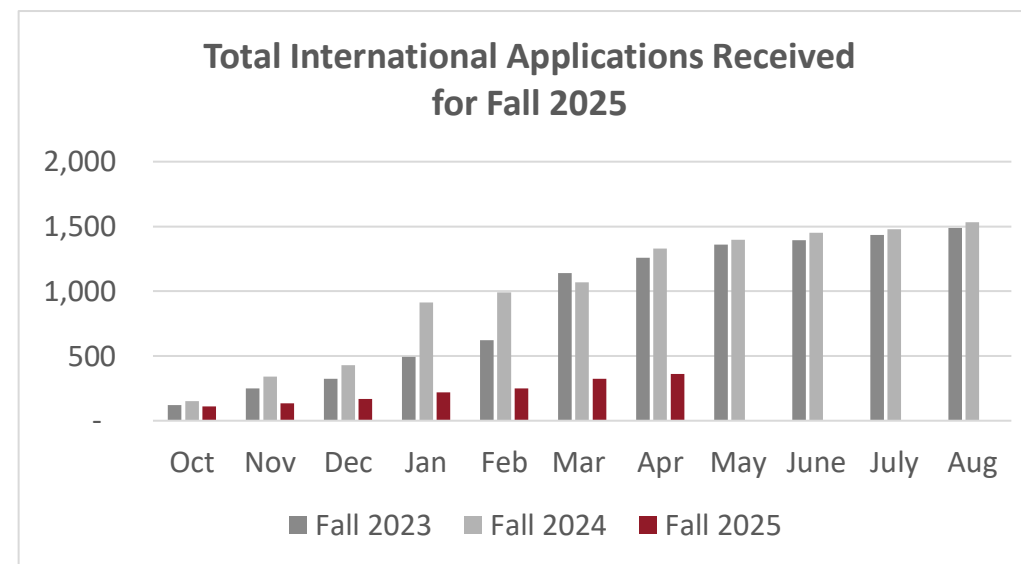
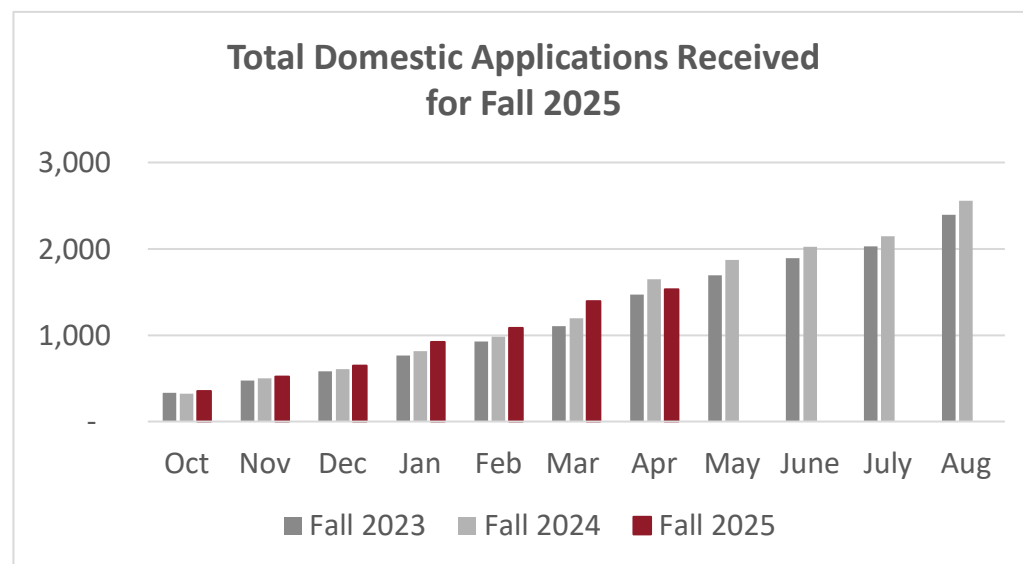
301 Frank Beinder Way,  
Castlegar, BC V1N 4L3  
*phone* **250.365.7292**  
*toll free* **1.888.953.1133**  
*email* **info@selkirk.ca**

**Early Application Statistics for Fall 2025  
as of May 1, 2025, 2024 and 2023**

Fall 2025	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25
Domestic	352	522	649	920	1,084	1,396	1,533				
International	111	133	167	218	250	323	362				
<b>Total Applications Received</b>	<b>463</b>	<b>655</b>	<b>816</b>	<b>1,138</b>	<b>1,334</b>	<b>1,719</b>	<b>1,895</b>	-	-	-	-

Fall 2024	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24
Domestic	321	499	606	817	983	1,194	1,649	1,873	2,023	2,146	2,559
International	150	342	430	913	992	1,067	1,328	1,397	1,452	1,479	1,533
<b>Total Applications Received</b>	<b>471</b>	<b>841</b>	<b>1,036</b>	<b>1,730</b>	<b>1,975</b>	<b>2,261</b>	<b>2,977</b>	<b>3,270</b>	<b>3,475</b>	<b>3,625</b>	<b>4,092</b>

Fall 2023	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23
Domestic	334	475	580	764	926	1,107	1,472	1,693	1,894	2,028	2,395
International	119	249	324	493	620	1,138	1,259	1,359	1,394	1,434	1,487
<b>Total Applications Received</b>	<b>453</b>	<b>724</b>	<b>904</b>	<b>1,257</b>	<b>1,546</b>	<b>2,245</b>	<b>2,731</b>	<b>3,052</b>	<b>3,288</b>	<b>3,462</b>	<b>3,882</b>



**Notes:**

- F25 Registration for year 2 students changed to May 31, 2025 (was April 11, 2024 for F24). This registration date change is reflective in the decrease for year 2 program application numbers (as of May 1, 2025)
- As of July 1, 2024, ELP falls under School of AUD. As of January 2, 2025, historic ELP stats are reported under School of AUD.

## **Selkirk College Education Council (EdCo) Chair Report**

For: Board of Governors  
From Darcy Falkenhagen – May 13, 2025

Education Council:

At the April 8 and April 29 Meetings, the following resolutions were duly passed:

Six updated courses from Health and Human Services:

- a. SSW 162 Community Resources
- b. PTEC 101 Introduction to Program & Online Learning for Success
- c. PTEC 102 Anatomy, Physiology and Medical Terminology
- d. PTEC 103 Introduction to Professional Practice
- e. PTEC 111 Interpersonal Communication in Pharmacy
- f. PTEC 117 Fundamentals of Product Distribution

Nine updated courses from Arts and Technology:

- a. DA 101 Foundations of Digital Art
- b. DA 233 Portfolio Development and Design
- c. MUSC 150X Private Lesson - Secondary Instrument
- d. MUSC 151X Private Lesson - Secondary Instrument
- e. MUSC 250B Mentorship
- f. MUSC 250X Private Lesson - Secondary Instrument
- g. MUSC 251X Private Lesson - Secondary Instrument
- h. MUSC 252X Private Lesson - Secondary Instrument
- i. MUSC 253X Private Lesson - Secondary Instrument

Two updated courses from Hospitality and Tourism:

- a. SROM 190 Field Study
- b. SROM 188 Ski Resort Winter Work Term

Six updated courses from Environment and Geomatics:

- a. ENVR 190 Computer Applications in Natural Resource Management
- b. GIS 329 GIS Programming
- c. AESP 250 Environmental Planning Applications I
- d. AESP 270 GIS Applications I
- e. AESP 270 GIS Applications II
- f. ENVR 160 Surveying and Field Measurements

Ten updated courses from the English Language Program:

- a. EASL 093C Tourism Communications
- b. EASL 091D Making Animation and Films
- c. EASL 015 Fundamental Grammar
- d. EASL 017 Fundamental Reading
- e. EASL 025 Intermediate Grammar – Verbs
- f. EASL 027 Intermediate Reading - Vocabulary and Meaning
- g. EASL 035 Intermediate Grammar – Structures
- h. EASL 037 Intermediate Reading - Current Ideas
- i. EASL 047 Advanced Reading - Contemporary Reading
- j. EASL 055 Advanced Grammar - Complex Structures

One updated course from Rural Pre-Medicine:

- a. RPM 321 Rural Health Applied Research Project

One updated course from Academic Upgrading and Development:

- a. PATH 99 Pathways to High-Demand Careers

Three new courses from Arts and Technology:

- b. CERM 301 Advanced Practice
- c. CERM 302 Advanced Practice
- d. CERM 303 Advanced Practice

Sixteen updated program policies from the following programs:

- a. Ski Resort Operations and Management Program
- b. Business Administration Advanced Diploma Program
- c. Recreation, Fish, and Wildlife Technology Program
- d. Applied Environmental Science and Planning Technology Program
- e. Forest Technology Program
- f. Rural Pre-Medicine Program
- g. Nursing – Bachelor of Science
- h. Hospitality Management – Postgraduate Diploma Program
- i. Resort and Hotel Management – Diploma Program
- j. Creative Writing – Associate of Arts Degree Program
- k. Elementary Education – Associate of Arts Degree Program
- l. English – Associate of Arts Degree Program
- m. General Studies – Associate of Arts Degree Program



- n. History – Associate of Arts Degree Program
- o. Psychology – Associate of Arts Degree Program
- p. Sociology – Associate of Arts Degree Program

Two new program policies from Arts and Technology and Business:

- a. Advanced Certificate in Ceramics
- b. Associate Certificate in Entrepreneurship

One program was granted Approval in Principle from Health and Human Services:

- a. Education Assistant and Community Support Worker Diploma Program

## Standing Committees

Program Quality Committee (PQC):

March 25, April 8, April 22 Meetings attended by Darcy Falkenhagen  
May 13, 2025 Meeting cancelled – no agenda items

Curriculum Committee (CC):

March 26 and April 16, 2025 Meetings attended by Darcy Falkenhagen  
April 30, 2025 Meeting cancelled – no agenda items

Circle for Inclusive Indigenous Education (CIIE):

May 1, 2025 attended by Maggie Keczan, EdCo Vice Chair

Education Policy Committee (EPC):

April 16, 2025 Meeting cancelled – no agenda items

Education Council Engagement Task Force: No meetings in April

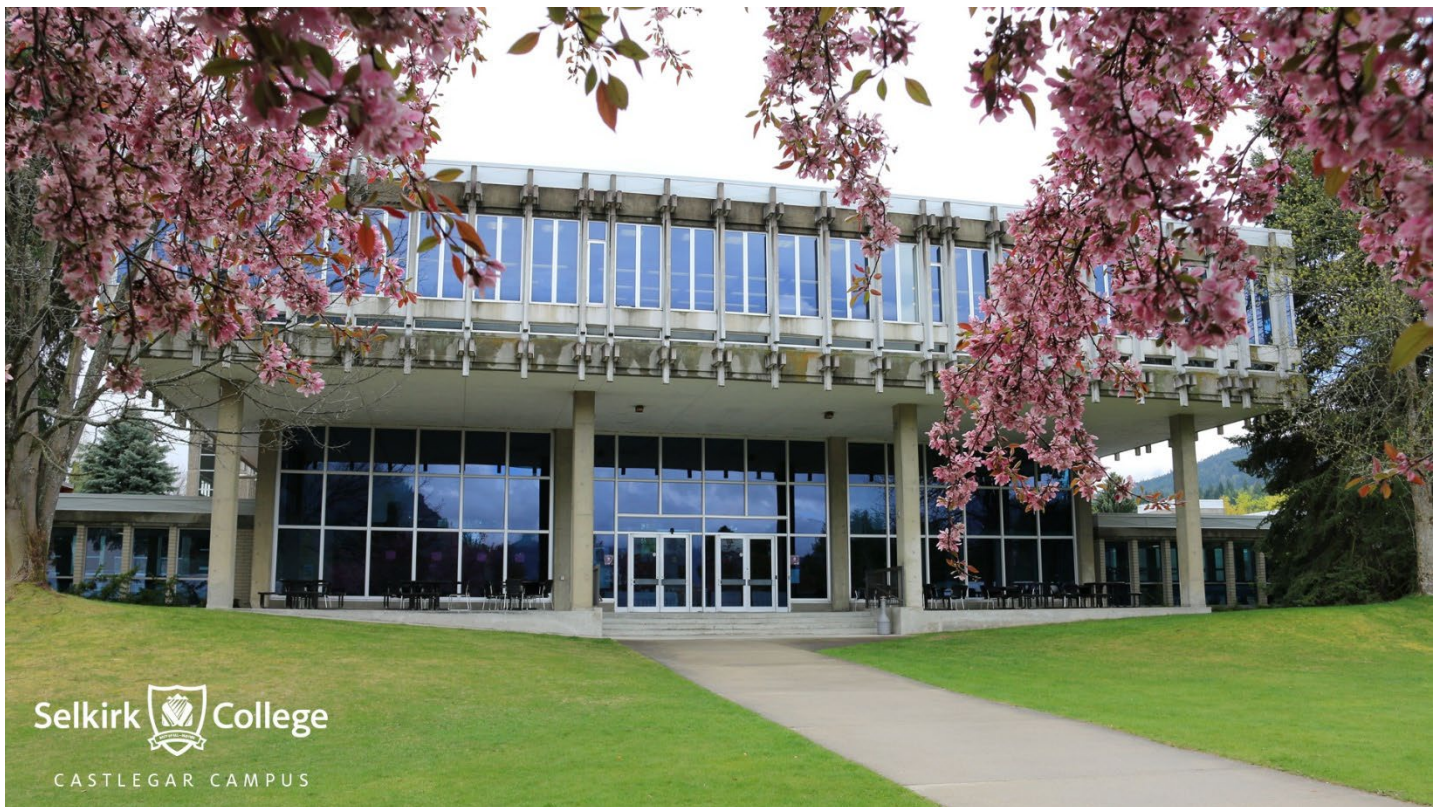
Board of Governors:

March 25, 2025 Open and Closed Meetings  
April 2, 2025 Marketing and Communication Meeting  
April 10, 2025 Special Board Meeting  
May 12, 2025 Governance Committee Meeting  
May 13, 2025 Visual Identity Phase I Update

**Reminder:** Board members are always welcome and encouraged to observe an Education Council meeting. Our next meeting is on our AGM on **Tuesday, June 10 at 9:00 AM in Castlegar**. If you are interested in attending the meeting, please contact Darcy Falkenhagen at [dfalkenhagen@selkirk.ca](mailto:dfalkenhagen@selkirk.ca) to RSVP.

# MODERN SLAVERY & HUMAN TRAFFICKING REPORT

FISCAL YEAR 2024-2025



# Selkirk College Modern Slavery and Human Trafficking Report

## TERRITORIAL ACKNOWLEDGEMENT

Selkirk College acknowledges the traditional territories of the First Nations of the West Kootenay and Boundary regions: the Sinixt (Lakes), the Syilx (Okanagan), the Ktunaxa, and the Secwépemc (Shuswap) peoples. The mountains, rivers, lakes, and lands of these territories have sustained life and human communities since time immemorial. Learning and education have been part of this land for millennia. Selkirk College is grateful to the keepers of these territories where we live and learn, and the wisdom and beauty that surrounds us.

## 1. Overview of Selkirk College

Selkirk College is a comprehensive college offering a full range of undergraduate, graduate, continuing studies programs, and applied research. The College employs approximately 600 staff, the majority of whom are located within a 180km radius of its nine campus locations in the West Kootenay – Boundary region of British Columbia. The primary focus of our business is student education, and that service is delivered through our faculty and instructors. That service is supported by the other college departments, and together, the wages paid make up approximately 72% of the annual budget. As a supporting service we offer ancillary services through Bookstores and Cafeterias. For the services the College imports, sells and distributes books for educational purposes, and produces and sells food service items to its staff and students while on campus. The College imports a small number of supplies for the facilities maintenance of a post-secondary institution. The College also has a research department that imports, produces, sells and distributes goods related to its research activities.

## 2. Reporting

Relating to the financial year April 1, 2024 through March 31, 2025, Selkirk College is submitting this new report in accordance with Bill S-211, Fighting Against Forced Labour and Child Labour in Supply Chains Act as a qualifying entity with the following criteria:

- having assets of at least \$20 million for at least one of its two most recent financial years;
- having generated at least \$40 million in revenue for at least one of its two most recent financial years; and
- employing an average of at least 250 employees for at least one of its two most recent financial years.

### 3. Practices, Policies and Training

#### Recruitment

Selkirk College has robust hiring practices and maintains internal controls to ensure that all employees are recruited voluntarily and have mechanisms available to them for grievances.

#### Activities

The College produces, sells and distributes limited quantities of goods via its Technology Access Centre related to its research activities. Distribution may be both within and outside Canada, and some goods used in these processes are imported from outside Canada.

#### Policies

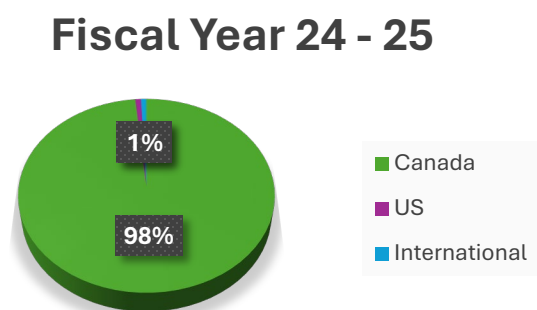
Selkirk College does not currently have any policies, due diligence or remediation measures in place related to forced labour and/or child labour, and has not yet started the process of identifying risks of forced labour or child labour being used in parts of its activities, supply chains, sectors or industries.

The College's Employee Code of Conduct applies to all employees, directors and leadership in their employment relationship with Selkirk College and highlights their responsibility to respect and promote human rights and equality. Additionally, the College's existing policies on Human Rights, Harassment & Discrimination, and Ethical Conduct of Research Involving Humans all speak to the requirement for the ethical treatment of all people.

#### Procurement

Selkirk College abides by the guiding principles of public sector procurement to ensure its purchase are made in an open, clear, fair and transparent manner. The College has commenced exploration on a Supplier Code of Conduct. As a member of BCNET, the College is able to leverage active product and service agreements and participate in community groups that advocate for the development of services and best practices in procurement.

The College has a centralized procurement department, ensuring procurement laws and standards are upheld throughout the procurement cycle, whilst also providing appropriate guidance and training to employees on these standards. The chart shows the values of purchases made from within Canada, from the US and from other countries in the 2024-2025 fiscal year.



## Training

At this time the College does not provide training to employees on forced labour and/or child labour.

## 4. Commitment to Sustainability, EDI and Indigenization

### Sustainability

The College has a strong commitment to Sustainability, Equity, Diversity and Inclusion, and Indigenization. Selkirk College was the first post-secondary institution in Canada to sign the Sustainable Development Goals Accord, the university and colleges' collective response to the United Nations Sustainable Development Goals (SDGs). One of the primary aims of the SDGs is to alleviate human suffering, as part of the goals relating to the “people” key areas.

<https://selkirk.ca/sites/default/files/documents/selkirk-college-sustainability-plan-2023.pdf>

<https://selkirk.ca/about-selkirk/sustainability/sustainable-development-goals>

### Equity, Diversity & Inclusion

Selkirk College strives to create an environment that celebrates diversity and where all feel a sense of belonging, requiring a deep commitment to addressing the impacts of colonialism, racism and injustice and the challenges they continue to present, both in our College community and beyond.

[https://selkirk.ca/sites/default/files/documents/2023\\_PLAN\\_SC\\_EDI\\_Online.pdf](https://selkirk.ca/sites/default/files/documents/2023_PLAN_SC_EDI_Online.pdf)

Employees are required to take annual training on creating and maintaining a respectful workplace.

### Indigenization and Reconciliation

Selkirk College is committed to reconciliation with Indigenous Peoples. Reconciliation, the intentional process of establishing and maintaining respectful and right relationships with Indigenous governments, organizations, families and learners, involves repairing damaged trust in education systems through respect and reciprocity. We are committed to the Indigenization and decolonization of education. Supporting traditional First Nations, Métis and Inuit approaches to learning, resolving conflict, repairing harm and restoring relationships will inform the reconciliation process.

<https://selkirk.ca/about-selkirk/leadership-governance/plans-reporting/indigenization-plan>

## 5. Financial Information

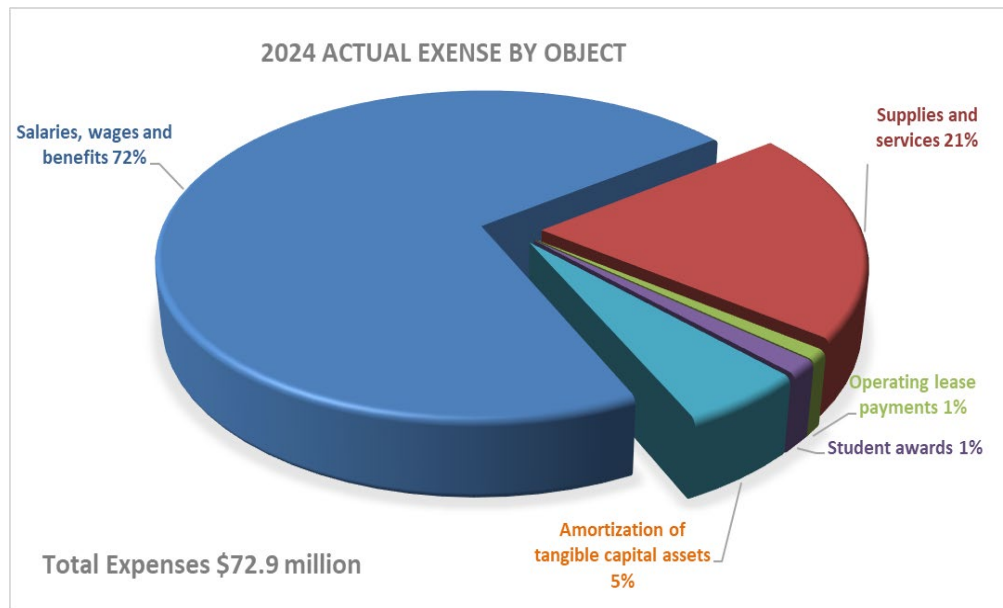


Figure 1 Needs to be replaced with FY25 information

## 6. Attestation

### Attestation pursuant to section 11 of the Canadian Act

In accordance with the requirements of the Canadian Act, and in particular section 11 thereof, I attest that I have reviewed the information contained in the report for the entity or entities subject to the Canadian Act. Based on my knowledge, and having exercised reasonable diligence, I attest that the information in the report is true, accurate and complete in all material respects for the purposes of the Act, for the reporting year listed above.

Signed by

Margaret Sutherland, Chair of the Board of Governors  
Selkirk College  
May XX, 2025



## LEARNING CENTRE MOTIONS

Thursday, April 10, 2025

12:00 p.m. – 1:00 p.m.

### Teams

## BOARD OF GOVERNORS

### BOARD MEMBERS ATTENDING:

Margaret Sutherland, Chair	Amed Naqvi, Vice Chair
Debbie Bird	Kim Pham
Thompson Hickey	Bronwyn Krause
Darcy Falkenhagen, EdCo Chair	Maggie Matear, President

### LEADERSHIP TEAM MEMBERS ATTENDING:

Lareena Rilkoff, VP College Services  
Stacey Matthews, Executive Director HR  
Andrea Hall, Executive Director Finance/CFO  
Donna Drover, Director Facilities & Business Services

### REGRETS:

Christy Anderson	John Dutton
Udayveer Miglani	Abina Thomas
Mary Austin	Ken Wyllie

### TOPIC

#### 1. CLOSURE OF NAKUSP AND KASLO COMMUNITY CAMPUSES

**MOTION:** Whereas Selkirk College faces unprecedented financial challenges as a result of federal policy changes to international student recruitment, the Board moves:

“To close Selkirk College’s Kaslo Community Learning Centre, effective June 30, 2025, and the Nakusp Community Learning Centre, effective December 31, 2025.”

*Carried*

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#### 2. SALE OF NAKUSP COMMUNITY CAMPUS

**MOTION:** Whereas the Board has authorized the closure of the Nakusp Community Learning Centre, the Board also moves:

“To sell Selkirk College’s Nakusp Community Learning Centre following its closure as programming will no longer be offered at this facility.”

*Carried*

## MOTION

Monday, May 12, 2025

10:00 a.m. – 11:30 a.m.

Rm S-118, Castlegar Campus & Teams (link available in the calendar invite)

# GOVERNANCE COMMITTEE

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## COMMITTEE MEMBERS ATTENDING:

Amed Naqvi, Committee Chair

Margaret Sutherland, Board Chair

Ken Wyllie

Kim Pham

Bronwyn Krause

Darcy Falkenhagen, EdCo Chair

Maggie Matear, President

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## REGRETS

Abina Thompson

Uv Migiani

Christy Anderson

## TOPIC

### 2005 HONORARIUM DONATION MOTION:

- *On February 22, 2005, the board passed the following motion: "As a display of the leadership role that the Selkirk College board must play in fundraising for the benefit of the institution and the region, those members of the board who receive an honorarium, with the exception of the elected student representatives, are encouraged to donate their honorarium to the institution through the Selkirk College Foundation; such donation to be designated to the donor's area of choice." The hope of the current board is that this practice will continue with full board participation in perpetuity and new candidates to the board should be aware of the expected financial commitment.*

**MOTION:** "To rescind the 2005 motion copied above as recommended by the Governance Committee on May 12, 2025, encouraging board members to donate their honorarium to the College Foundation.



## Briefing Note: Lease Renewal Grand Forks Campus

Date: May 21, 2025  
 Prepared by: Lareena Rilkoff, Vice President College Services  
 Subject: Lease extension of Grand Forks campus

### Key Messages

The lease for the Grand Forks campus at 486 72 Avenue, Grand Forks, BC expires July 31, 2025. We need Board of Governors approval to enter a new lease from August 1, 2025 onwards.

### Background/Situation

Selkirk College has operated on the Grand Forks Campus at 486 72 Avenue, Grand Forks, BC since 1981.<sup>1</sup> The campus property and building is owned by Zak's Body Shop Limited. Prior leases have been approved by the Ministry of Infrastructure for five-year terms. The Ministry reimburses Selkirk College for the lease costs which amounted to \$75,942 plus GST annually (\$9 per square foot) over the past five years. The lessor is proposing a rate of \$92,818 plus GST annually (\$11 per square foot). Selkirk College will request reimbursement from the Ministry for the proposed lease costs starting August 1, 2025, which we anticipate will be approved.

Domestic FTEs at the Grand Forks Campus have averaged 40 FTEs over the past five fiscal years, most of whom are in Academic Upgrading and SOAR programs.

Final FTEs by Campus  
 Fiscal Year

Campus	Fee Status	2020/21	2021/22	2022/23	2023/24	2024/25	Change	% Change
Grand Forks	Domestic	37.8	48.0	38.6	44.5	34.0	(10.5)	-24%
	International	0.0	0.6	0.1	0.3	0.3	-	0%
	<b>Total FTE</b>	<b>37.8</b>	<b>48.6</b>	<b>38.7</b>	<b>44.8</b>	<b>34.3</b>	<b>(10.5)</b>	<b>-23%</b>

The five year campus costs at Grand Forks averaged \$65,000 annually, net of lease reimbursements, with an additional \$420,000 average spent annually on Academic Upgrading and Continuing Education & Workplace Training programming. The total five year average cost of the campus and programming has been \$485,000.

### Recommended Motion for the Board of Governors to Approve

Whereas, Selkirk College continues to evaluate the viability of footprint consolidation as a means of supporting its sustainability goals,

*The Selkirk College Board of Governors moves to enter into a lease agreement with Zak's Body Shop Limited that extends the term of the existing lease agreement from August 1, 2025 for a maximum term of five years, subject to Ministry approval of the lease.*

### Next Steps

The college's contract lawyer and the University, College and Institute Protection Program (UCIPP) will review the lease agreement before it is submitted to the Ministry of Infrastructure for lease renewal. The college will sign the agreement with the lessor if it is approved by the Ministry.

<sup>1</sup> Programs at the Grand Forks campus include Academic Upgrading and Continuing Education & Workplace Training.

# Indigenous Services Update & Indigenization Plan Refresh

May 2025 – Leadership Team

Dianne Biin  
dbiin@Selkirk.ca

INDIGENOUS SERVICES



# Our team

4.9 FTE +  
.56 FTE Elders



Bargaining Unit	
Exempt	Blue
PPWC	Green
SCFA	Light Blue

# Key Roles

## Director of Indigenous Education and Engagement

- Leads systemic change, advises Nation engagement, informs strategic directions, administration and budget management

## Indigenous Projects Lead

- Connects with Nation partners for events and workshops; lead contact for Indigenization and decolonization projects

## Indigenous Education Developer

- Shared role with TLC; works with faculty on Indigenizing courses; supports course/program design with Nation partners; leads training

## Counsellor for Indigenous Students

- Works with students on educational planning, enrollment, transfers, and counselling support; contributes to recruitment

## Indigenous Student Navigator

- Promotes to prospective students and recruits; contact for students on campus and guides financial aid; supports marketing and logistics with Elders and knowledge keepers

## Cultural Activities & Elders Program Coordinator

- Organizes and delivers cultural activities at various campuses, supports Elders on campus, visiting artists and Nation Elders; oversees cultural spaces



# Achievements past year

## Students

Funding bootcamp (virtual & in person)

Ribbon skirts

Seven Sacred Teachings – Kaslo, Nakusp

Eagle Feather Grad gifts

Winter wellness baskets

Sage gathering

4 days a week for Elders on campus

Recruitment events & student visits





# Achievements past year

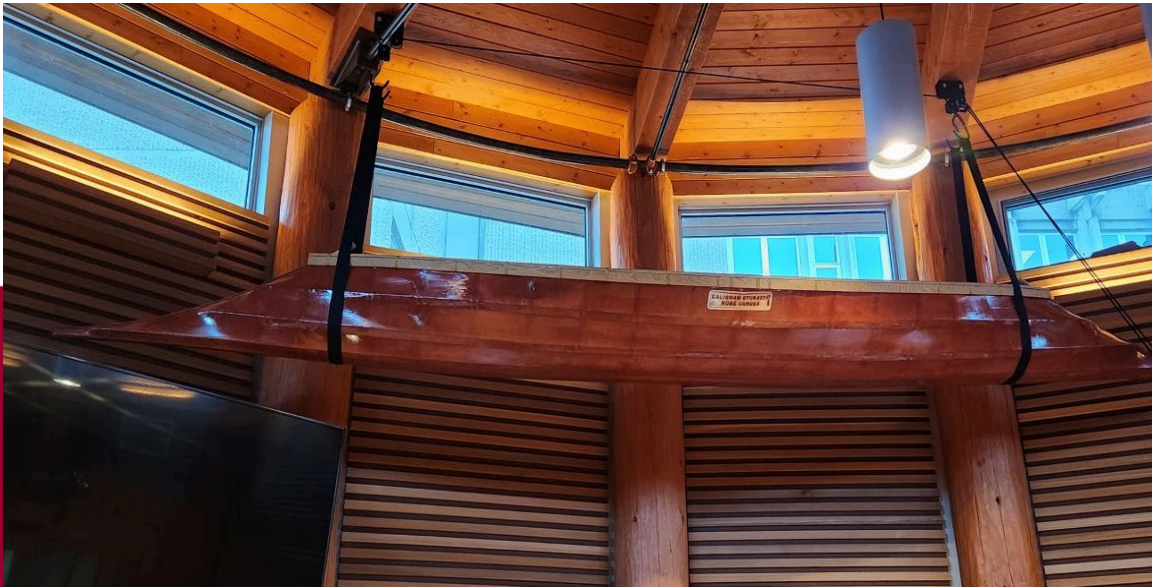
## Art & Spaces

Canoe move & refit

10<sup>th</sup> Street Indigenous Gathering Space murals

Tipi raising, pole harvest

Spirit Garden revitalizing/co-managing



# Planning & Capacity

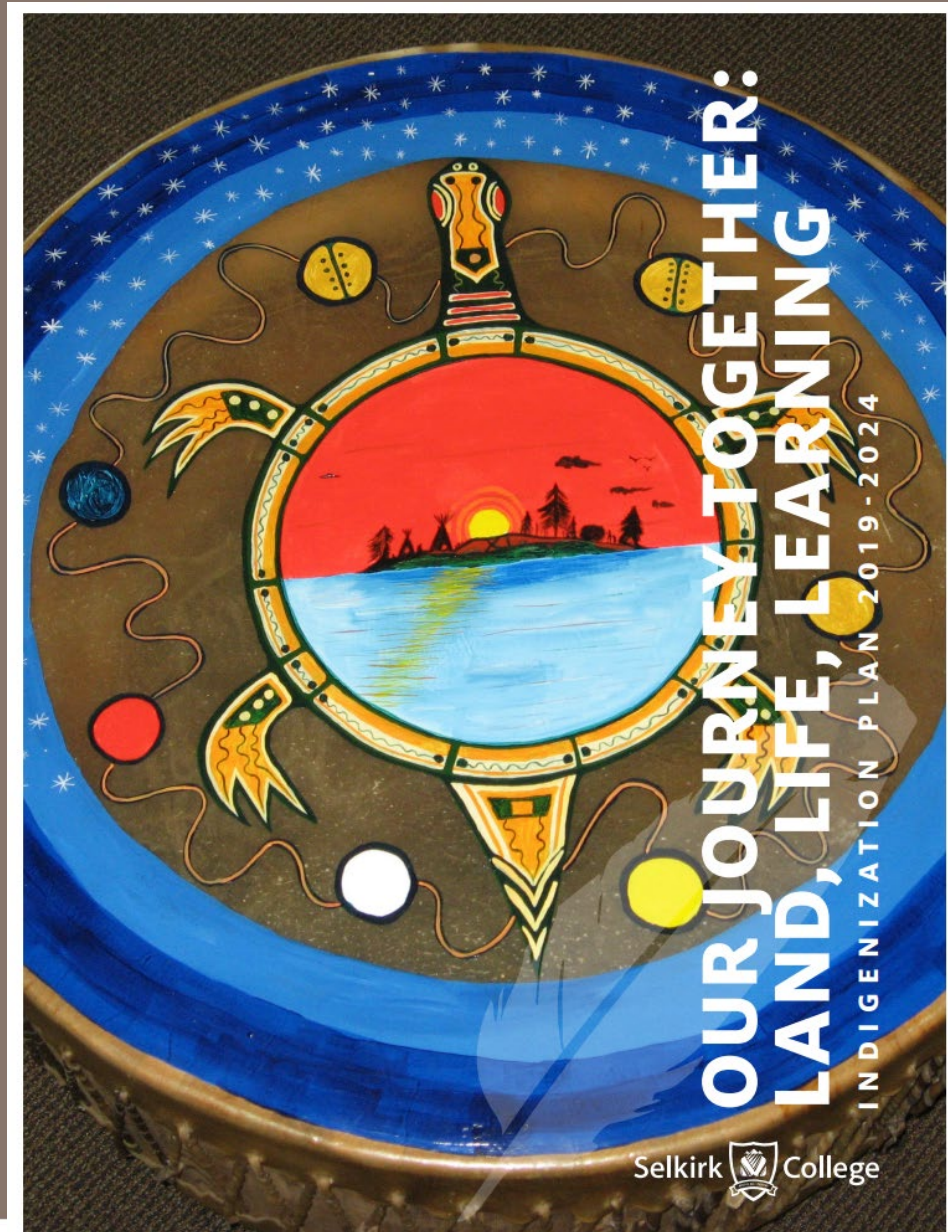
- Elder bookings increasing – classes, events
- Student financial support - more requests, giving days
- Applied learning increasing – blanket exercise, protocols, NDTR
- Recruitment events – building awareness of courses and college (eg. tuition free for INDG and language courses)
- Cultural Connections – more students engaging
- ISPARC – Real Deadly Challenges (Run Walk Wheel, Wellness)
- Systemic change – indigenizing, reconciliation training, decolonizing processes



# Indigenization Plan

Completed, Ongoing, Developing

INDIGENOUS SERVICES





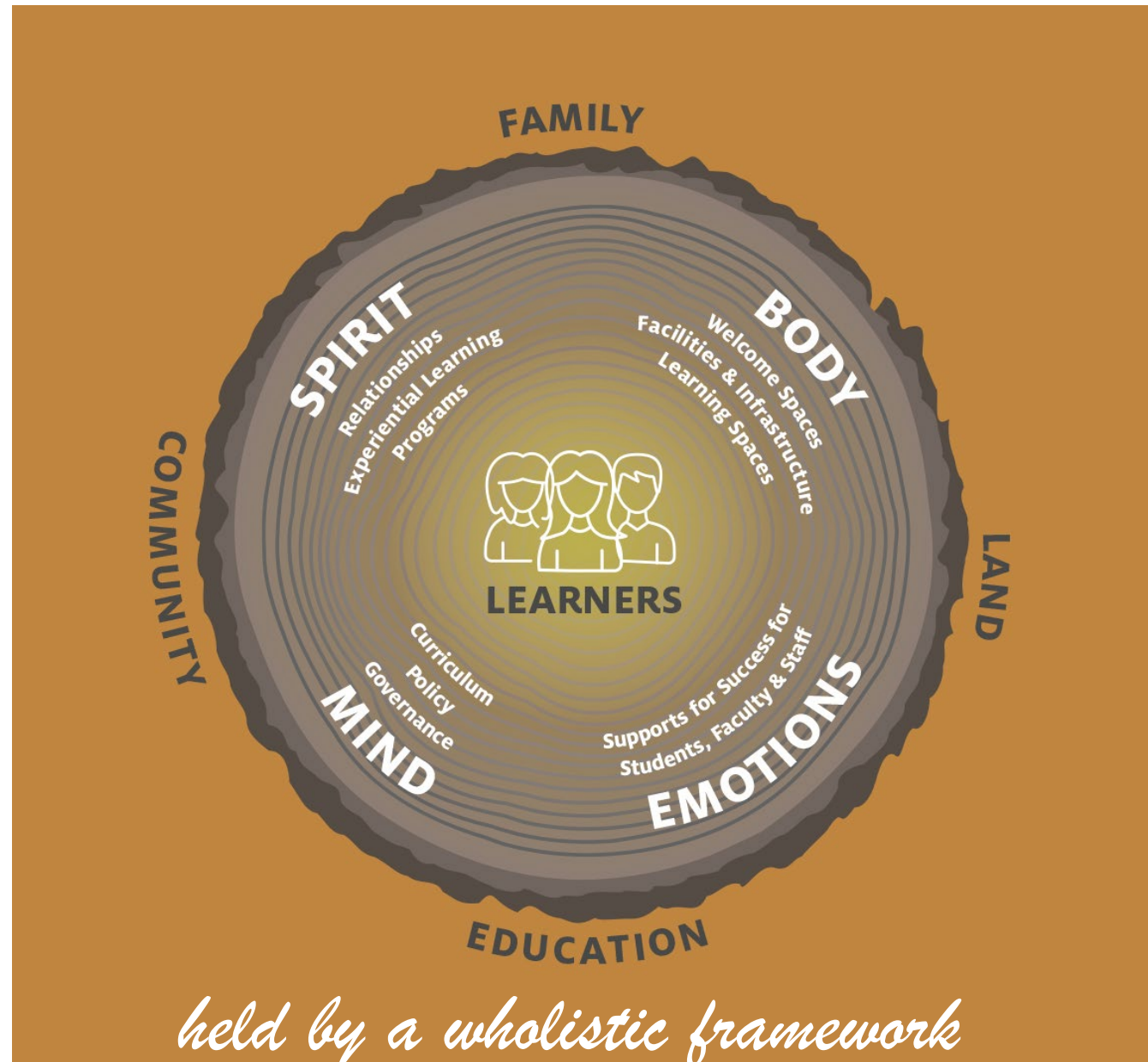
# Nation Relationships

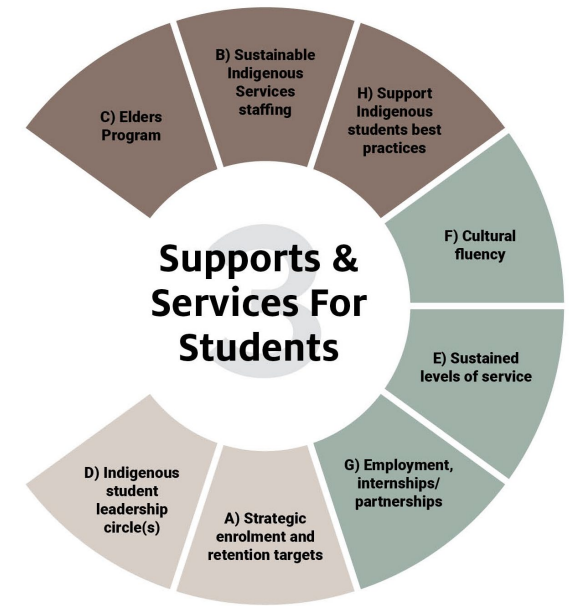
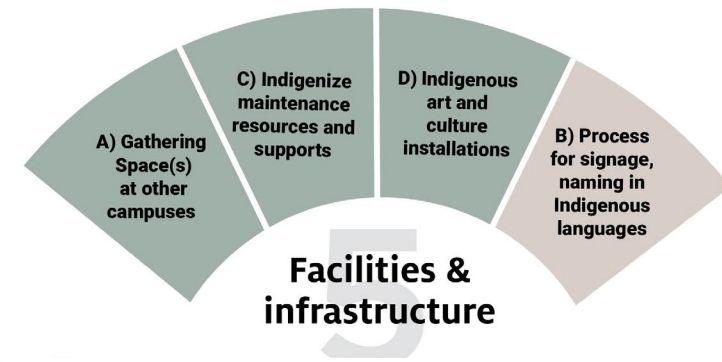
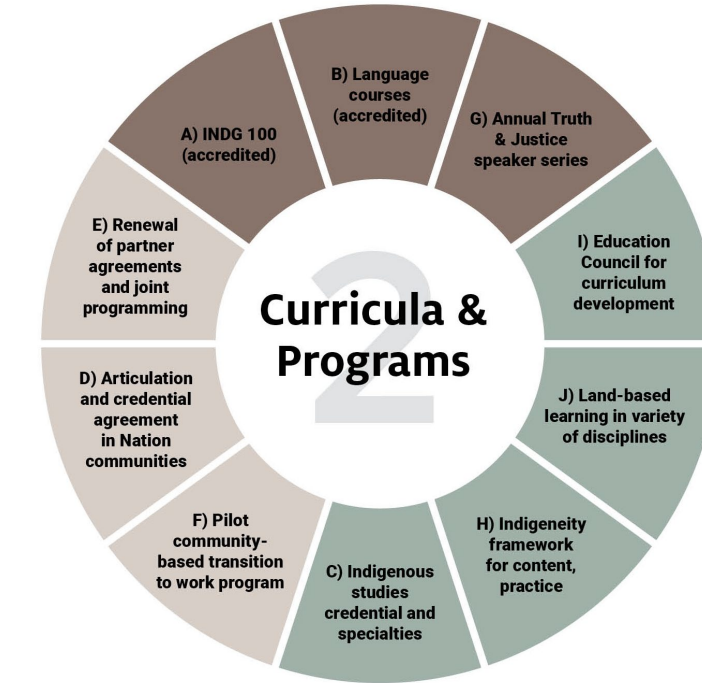
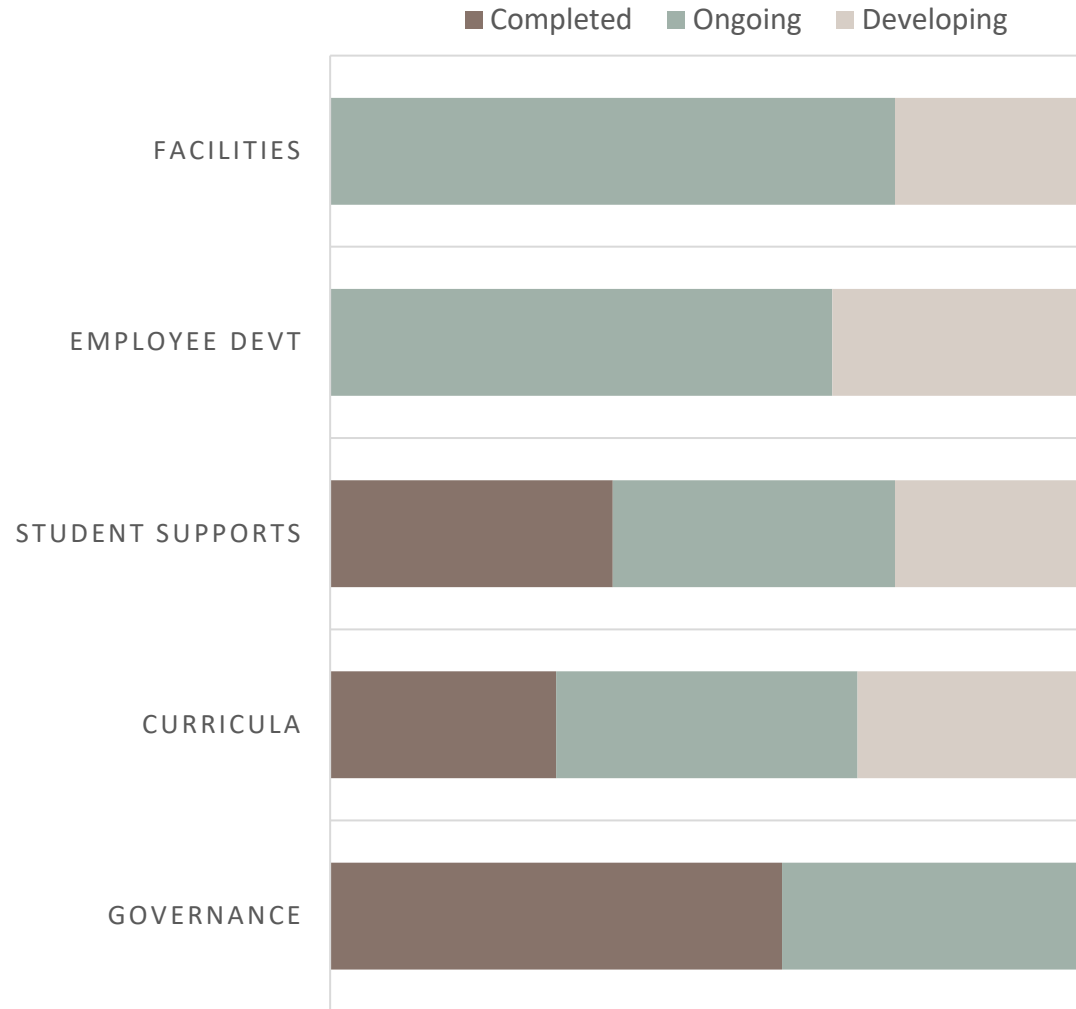
- Research – Viewpoints on Reconciliation – Ktunaxa, Metis, Syilx
- Course Instruction - INDG 100, NSLX 101, NSLX 102
- Applied learning – SEG field schools, INDG 102, ENVR 250, nursing practicums
- Speakers, Knowledge Keepers, Elders at college events – convocation, NDTR
- Events – Strengthening Connections Conference
- Educational Organization relationships – IndigenEYEZ, En'owkin
- Training – SEG faculty on the land, Intercultural training

INDIGENOUS SERVICES

# Indigenization Plan Goals

1. Governance & policy
2. Curricula & programs
3. Supports & Services for students
4. Employee development & tools
5. Facilities & infrastructure





**Communication and Relationship Building:**

- Welcomed attendees to the Castlegar Chamber of Commerce Business After Business Event
- Met with former Provincial Minister of Finance
- Met with visiting MP candidate
- Coffee with former college board member
- Coffee with former college presidents
- Conducted multiple media interviews
- Attended Business After Business Event at the Sandman Hotel
- Met with regional MLA
- Attended a Castlegar & District Economic Development Advisory Committee meeting

**Student Focus:**

- Enjoyed the UAS Student Excellence Awards
- Attended the Students for Sustainable Development Speakers Series
- Enjoyed a Music Showcase
- Took in the students' Business Plan Tradeshow
- Visited the Digital Arts and Digital Fabrication year-end show
- Joined the Post Grad Culinary Management students' year-end dinner
- Joined a Business Student For a Day event
- Participated in the 2025 Convocation Ceremonies

**Indigenization, Equity, Diversity, and Inclusiveness:**

- Met with two Ktunaxa Nation Council staff members to discuss renewing the MOU
- Completed EDI Journey course on Systemic Racism (UBC)
- Participated in Indigenization discussion at CIGAN event
- Observed Red Dress Day on May 5, 2025
- Contributed suggestions to address and mitigate unconscious bias for the national AI Protocols (Canadian Colleges AI

Consortium)

**Strategy, Creativity, and Innovation:**

- Attended a Strategic Enrolment Management & Brand Identity Town Hall
- Participated in the visual identity refresh project team meeting
- Joined a Human Services program team meeting
- Attended an AI Consortium meeting in Toronto
- Provide updates at the Academic Upgrading & Development planning meeting, the Music planning meeting, and the Health Care Assistant/Particle Nurse/Nursing Unit Clerk planning meeting
- Join weekly union executive and executive leadership team meetings
- Met virtually with Learning Centre staff
- Virtual meeting with Attorney General and staff
- Developed draft Foundation Fund Development plan for discussion with the advancement team

**Leadership and Professionalism:**

- Joined two CIGAN Presidents' Circle virtual meetings
- Leadership Team team-building game night
- CIGAN and BC Colleges planning meeting
- Attended the CIGAN Leaders Summit in Ottawa,
- Spoke on Expert Panel for session on Growing Domestic Enrollment
- Monthly meeting with BC College Council of Presidents
- Join a virtual PSI presidents' meeting with the PSFS Deputy Ministers
- As Skilled Trades Training Consortium Chair (STTC) conducted a performance appraisal with the STTC CEO
- Chaired an STTC Executive meeting and Board meeting

- Attended CIGan Board subcommittee meetings (Governance, Risk & Audit)
- Participated in a full-day virtual BC College Council of Presidents' strategy session
- Met virtually with the SAIT President to discuss trades issues
- As STTC Chair joined the BC Association of Trades and Technical Administrators meeting in Nelson
- Attended full day CIGan board meeting
- Met weekly with BCC college presidents

- Met bi-weekly with the Board Chair
- Attended the Selkirk College Finance & Audit Committee meeting and Governance Committee meeting
- Prepared documents for Special College Board meeting
- Engaged in evaluation meeting with the consultant, the Board Chair and the HR Committee Chair
- Attended a virtual Foundation Board meeting
- Participated in a Foundation Board strategic planning meeting

**Board Relations:**

## President and CEO Goals and Objectives Monitor

**Some objectives will be ongoing for the immediate future.** Objectives align with the following strategic plan (2025-40) dimensions:

- |   |  |
|---|--|
| 1. Sustainability: Seven Generations and Beyond           | 4. Impact: Innovation for Thriving Communities |
| 2. Focus: Transformative, Distinctive Education           | 5. Other – Government and Board Accountability |
| 3. Deliver: A High-Performance, High Support Organization | 6. Other – Leadership and Legitimacy           |

### Progress Indicators

On track



Somewhat delayed, barrier exists



Substantially delayed, may not achieve



Complete



Objective and Demonstration / Measurement	Strategic Alignment	Outcome or achievement indicator	President's Comments Comments/ Factors affecting performance	Months				Board Rating 1-3
				Jun	Sep	Dec	Mar	
1. Oversee launch & communication of new strategic plan	1-6	Launch events	Plan launched, communication ongoing with college community					
2. Oversee and monitor Strategic Plan implementation	1-6	Dashboard	Completed last meeting					
3. Continue/strengthen engagement with First Nations	2,3	In talks with Ktunaxa re:MOU	Continuing to reach out to other Nations to arrange discussions					
4. Oversee development of new college logo	3,3, 6	Process Underway	Brand story and promise draft versions completed; logo delayed					
5. Support achievement of Indigenization and EDI plan goals	2,3, 3,2	LT goals	Ongoing journey - we are all seeking continuous improvement					
6. Lead response to change resulting from international cap	1,3,5,6	Minimal impact to OCS <sup>1</sup>	IRCC policy changes continue to be announced without warning					
7. Oversee achievement of Institutional Accountability goals	1,1-6	IAPR accepted by PSFS	Continuing to collect data and refine processes in preparation					
8. Demonstrate progress on reducing budget deficit	1,3,3,1,4,4, 4,3	Financial reports	Presenting balanced budget for 2025/26					
9. Engage in sectoral advocacy and service	1,2, 5,6	3 prov/national committees	Advocacy efforts directed at IRCC, PSFS, BCTT, local gov't					
10. Support Foundation in establishing new operating model	1,3,2,2,4,3	Foundation operating plan	Support as needed –working on strategic plan with Foundation Board					
11. Monitors and reports on cybersecurity risk as needed.	1,2, 1,3,3,1	Information at meetings	Regular meetings with CIO					

<sup>1</sup> OCS is the Organizational Climate Survey, issued in winter 2025; Results will be available in June.

## Briefing Note: Decision Note

**Date:** May 15, 2025

**Prepared by:** President's Office

**Subject:** Draft 2025-2026 Board Budget

**Decision maker:** Board of Governors

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### Background/Situation

Selkirk College Board Budget			
Fiscal 2025/2026			
Account	FY25 Budget	FY26 Final	Difference (FY26 Budget to FY25 Budget)
Honorariums - non-service external	(20,500)	(20,500)	-
Honorariums - external service	(1,000)	(1,000)	-
<b>Personnel Expense</b>	<b>(21,500)</b>	<b>(21,500)</b>	<b>-</b>
Meals	(3,300)	(3,300)	-
Mileage	(2,500)	(3,500)	(1,000)
Travel	(35,000)	(13,000)	22,000
Supplies	(2,500)	(2,500)	-
Internal bookstore charges	(2,000)	(2,000)	-
Internal cafeteria charges	(1,200)	(1,200)	-
Professional fees	(5,000)	(5,000)	-
<b>Other Expenses</b>	<b>(51,500)</b>	<b>(30,500)</b>	<b>21,000</b>
	<b>(73,000)</b>	<b>(52,000)</b>	<b>21,000</b>

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### Recommendation

The Board of Governors approves the draft budget.

Motion: "To approve the 2025-2026 Board budget as circulated."

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## Briefing Note: Information Note

Date: May 16, 2025

Prepared by: Taya Whitehead

Subject: Institutional Accountability Plan & Report (IAPR)

Audience: Internal

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### Key Messages

- IAPR development for the 2024/2025 report is underway.
- The college will be presenting a new format for the IAPR report this year.
- IAPR Draft is due to the Ministry May 30, 2025, for initial review and feedback.
- The due date for IAPRs for Ministry review is July 11, 2025. Final IAPRs with Board sign off are due October 2025.
- The finalized IAPR will come to the October Board Meeting.

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### Background/Situation

The Accountability Framework is a set of planning and reporting processes for British Columbia's public post-secondary education system. The purpose of the Accountability Framework is two-fold:

- To ensure individual public post-secondary institutions are accountable to government, their boards and students, and the public for their performance related to ensuring students receive quality educational opportunities relevant to their needs and the needs of the labour market; and
- To ensure the Ministry is accountable to the public for the performance of the public post-secondary education system in B.C., with the aim that it should benefit all residents of the province by ensuring the system's ongoing contribution to social and economic development.

Progress and planning at B.C. public post-secondary institutions are reported through Institutional IAPRs. These annual reports include an accountability statement, strategic directions and context, mandate priority reporting, performance planning & reporting, financial information and reporting on lasting and meaningful reconciliation.

Reporting on strategic initiatives, as identified below, will continue to be required:

- Progress on the Truth and Reconciliation Calls to Action and UNDRIP
- Sexualized Violence Prevention and Response Initiatives
- Former Youth in Care - Supports for students who are former youth in care, including participation in the provincial tuition waiver program
- K-12 Transitions and Dual Credit Programming
- Work-Integrated Learning
- Developing and implementing protections for international students that support their fair treatment



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## Communications Plan

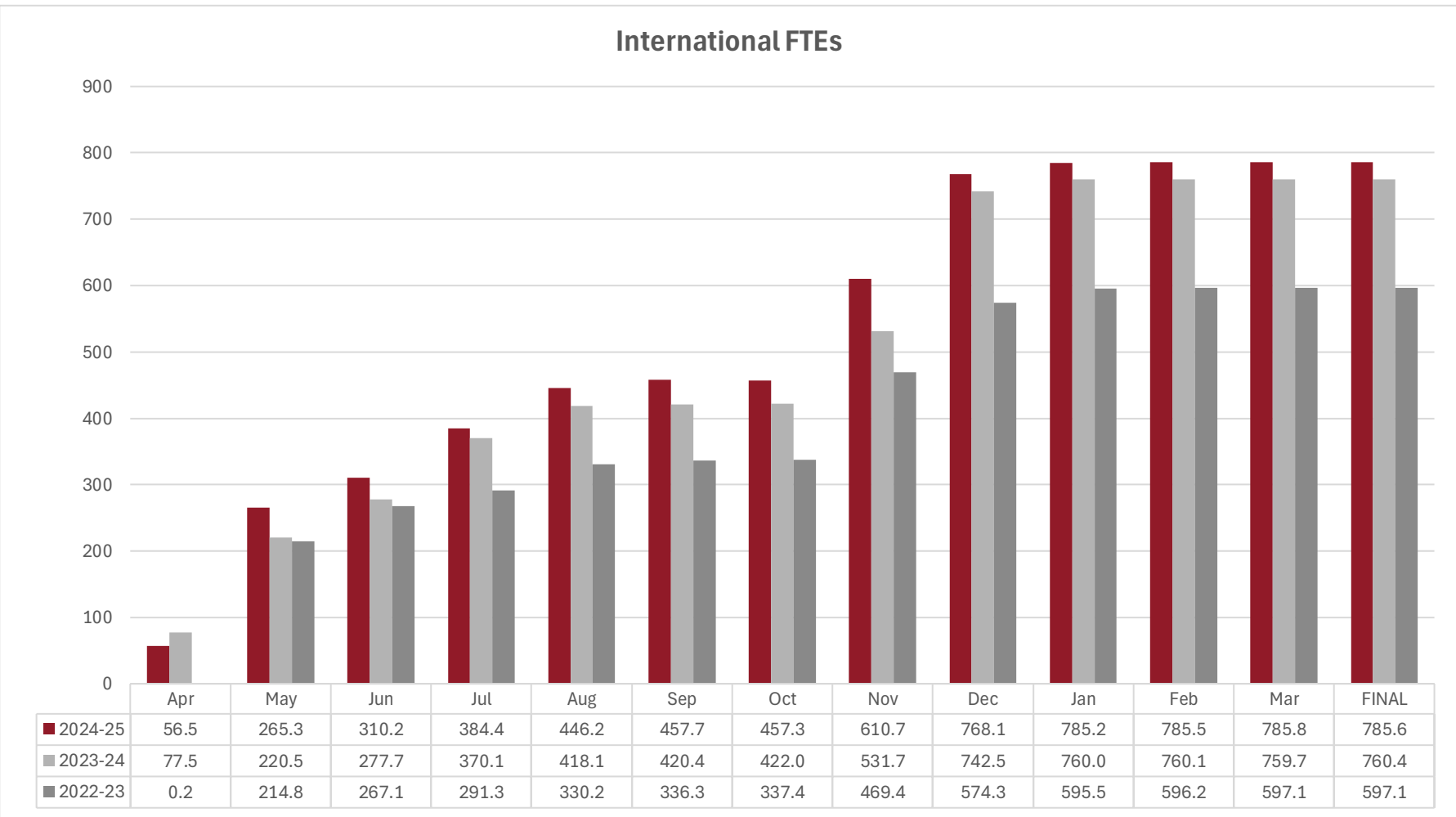
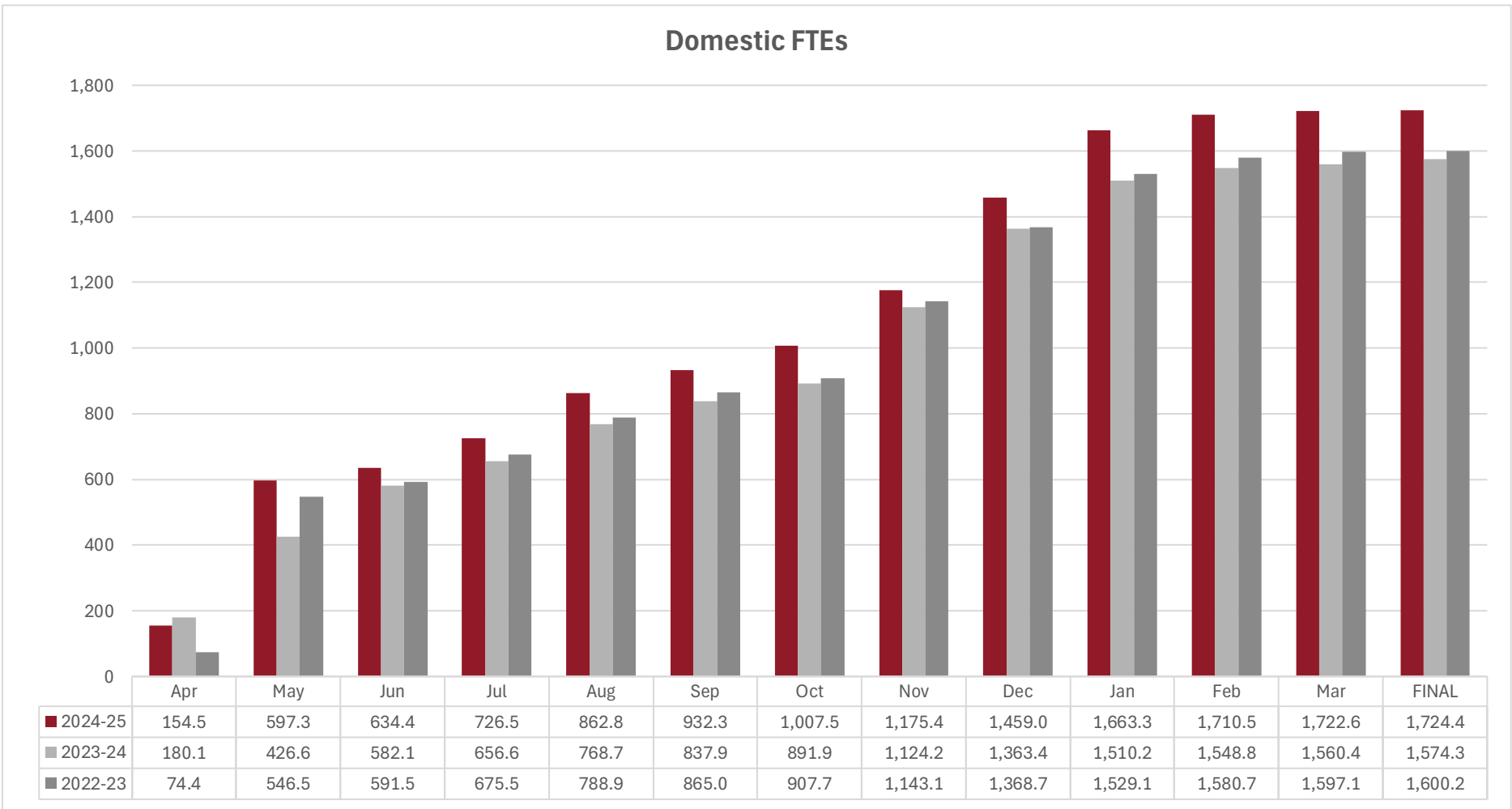
The final draft IAPR will come to the Board for approval in October. Following Board approval, the report will be submitted to the ministry and posted to the college website. Previous reports can be found here: <https://selkirk.ca/about-selkirk/leadership-governance/plans-reporting/reports>

Monthly FTE Report, Summary by Program Type  
2024/25 Fiscal Year

Monthly Report:	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25
Domestic FTE, as of:	May 1	Jun 12	Jul 2	Aug 1	Sep 3	Oct 1	Nov 1	Dec 2	Jan 2	Feb 3	Mar 3	Apr 1	Apr 15
Developmental	20.1	31.2	31.3	54.0	111.2	156.5	170.7	175.7	223.9	294.2	303.0	307.0	307.5
Health	65.0	173.7	178.8	202.5	235.8	236.2	278.4	294.5	330.8	362.2	360.8	360.1	360.3
Trades	24.3	120.3	131.1	158.3	169.2	178.2	183.7	255.4	285.4	367.4	401.1	406.1	406.6
Advanced Education	45.1	272.1	293.2	311.7	346.7	361.3	374.8	449.9	618.9	639.6	645.6	649.5	650.1
Domestic FTE Total	154.5	597.3	634.4	726.5	862.8	932.3	1,007.5	1,175.4	1,459.0	1,663.3	1,710.5	1,722.6	1,724.4

Monthly Report:	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25
International FTE, as of	May 1	Jun 12	Jul 2	Aug 1	Sep 3	Oct 1	Nov 1	Dec 2	Jan 2	Feb 3	Mar 3	Apr 1	Apr 15
Developmental	6.3	26.2	26.4	28.5	46.2	52.6	52.6	52.7	62.9	66.5	66.6	66.7	66.7
Health	4.0	13.4	13.9	14.4	18.3	21.0	21.0	22.0	34.6	34.9	34.9	34.9	34.6
Trades	0.0	0.0	0.5	0.5	0.5	0.5	0.5	1.0	2.0	2.0	2.0	2.0	2.0
Advanced Education	46.3	225.8	269.4	341.0	381.1	383.6	383.2	535.0	668.6	681.8	682.0	682.2	682.2
International FTE Total	56.5	265.3	310.2	384.4	446.2	457.7	457.3	610.7	768.1	785.2	785.5	785.8	785.6

Total FTEs 2024/25	211.0	862.6	944.6	1,110.9	1,309.0	1,390.0	1,464.8	1,786.1	2,227.1	2,448.4	2,496.0	2,508.4	2,510.0
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Historical FTEs:

Monthly Report:	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24
Domestic FTE, as of:	May 1	Jun 5	Jul 4	Aug 1	Sept 5	Oct 3	Nov 1	Dec 1	Jan 2	Feb 1	Mar 1	Apr 2	Apr 19
Developmental	14.4	26.6	36.2	52.6	102.5	151.4	164.2	174.8	227.0	292.9	307.1	310.6	324.9
Health	45.3	86.2	114.7	127.1	158.4	167.4	190.1	207.5	256.4	267.8	267.2	267.9	267.8
Trades	26.0	83.1	137.8	155.9	155.1	157.2	163.4	268.6	294.2	312.9	331.9	336.5	336.5
Advanced Education	94.4	230.6	293.5	321.0	352.6	361.8	374.2	473.3	585.8	636.7	642.5	645.4	645.1
Domestic FTE Total	180.1	426.6	582.1	656.6	768.7	837.9	891.9	1,124.2	1,363.4	1,510.2	1,548.8	1,560.4	1,574.3

Monthly Report:	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25
International FTE, as of	May 1	Jun 5	Jul 4	Aug 1	Sept 5	Oct 3	Nov 1	Dec 1	Jan 2	Feb 1	Mar 1	Apr 2	Apr 19
Developmental	3.3	8.6	8.8	13.5	33.6	36.1	36.9	36.9	42.3	54.7	54.8	54.9	55.6
Health	0.4	1.4	4.4	4.4	7.9	7.9	7.9	7.9	10.4	14.9	14.9	14.2	14.2
Trades	0.0	0.0	-	-	-	-	-	-	-	-	-	-	-
Advanced Education	73.8	210.4	264.5	352.2	376.6	376.4	377.2	486.9	689.8	690.4	690.4	690.6	690.6
International FTE Total	77.5	220.5	277.7	370.1	418.1	420.4	422.0	531.7	742.5	760.0	760.1	759.7	760.4

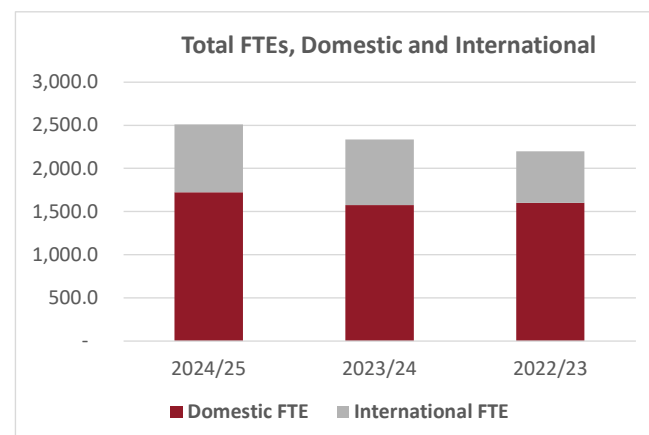
Total FTEs 2023/24	257.6	647.0	859.8	1,026.7	1,186.8	1,258.3	1,313.9	1,655.9	2,105.9	2,270.2	2,308.9	2,320.1	2,334.7
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## FTE Program Detail Comparison

Final as of April 15, 2025, April 19, 2024 and April 17, 2023

Summary, 5 Year	2024/25	2023/24	2022/23	2021/22	2020/21
Domestic FTE	1,724.4	1,574.3	1,600.2	1,741.9	1,686.1
International FTE	785.6	760.4	597.1	582.1	624.8
<b>Total FTE</b>	<b>2,510.0</b>	<b>2,334.7</b>	<b>2,197.3</b>	<b>2,324.1</b>	<b>2,310.8</b>
Domestic Students as a % of FTEs	69%	67%	73%	75%	73%
International Students as a % of FTEs	31%	33%	27%	25%	27%

Summary by School	Dom 24/25	Dom 23/24	Dom 22/23	Int 24/25	Int 23/24	Int 22/23
Academic Upgrading & Development	308.1	317.0	274.4	69.0	58.5	39.7
Arts & Technology	91.5	114.6	105.8	19.8	24.3	22.1
Business	50.7	46.3	44.1	258.4	275.3	205.1
Community Education & Workplace Training	105.0	103.5	140.3	3.7	3.3	1.9
Environment & Geomatics	150.4	144.2	142.0	5.4	7.5	11.4
Health & Human Services	408.1	305.6	287.5	119.9	83.9	59.9
Hospitality & Tourism	29.2	37.6	51.4	164.3	188.7	161.0
Industry & Trades Training	396.7	329.4	349.4	2.0	0.0	0.0
University Arts & Sciences	184.6	176.1	205.2	143.2	118.4	96.0
<b>Total FTE by School</b>	<b>1,724.3</b>	<b>1,574.3</b>	<b>1,600.2</b>	<b>785.6</b>	<b>760.0</b>	<b>597.1</b>



### Notes:

-Total FTE and Total FTE by School may differ due to rounding.

-As of July 1, 2024, ELP falls under School of AUD. As of January 2, 2025, historic ELP stats are reported under School of AUD.

**FTE Program Detail Comparison**
**Final as of April 15, 2025, April 19, 2024 and April 17, 2023**

<b>Academic Upgrading &amp; Development</b>	<b>Dom 24/25</b>	<b>Dom 23/24</b>	<b>Dom 22/23</b>	<b>Int 24/25</b>	<b>Int 23/24</b>	<b>Int 22/23</b>
Academic Upgrading - Castlegar	40.8	44.4	39.5	3.1	2.3	3.2
Academic Upgrading - Grand Forks	22.1	27.5	23.5	0.2	0.0	0.0
Academic Upgrading - Kaslo	13.0	15.5	11.2	0.0	0.0	0.0
Academic Upgrading - Nakusp	14.9	13.0	11.5	0.0	0.0	0.0
Academic Upgrading - Silverking	82.2	70.3	69.1	0.7	1.5	0.3
Academic Upgrading - Silverking - Summer	0.2	11.2	5.7	0.0	0.0	0.0
Academic Upgrading - 10th Street - Summer	0.0	0.7	~	0.0	0.5	~
Academic Upgrading - Trail	49.9	45.6	44.2	0.0	0.0	0.0
Adult Literacy Program	31.8	44.1	26.1	0.3	0.2	0.3
English Language Program	7.2	8.1	6.5	56.9	47.4	32.3
Steps to Opportunities, Academics & Readiness	36.7	34.8	35.8	~	0.0	0.0
*Developmental Activity in non-Developmental Programs	9.5	10.0	8.0	7.8	6.7	3.3
<b>Subtotal - Academic Upgrading &amp; Development</b>	<b>308.1</b>	<b>325.2</b>	<b>281.1</b>	<b>69.0</b>	<b>58.6</b>	<b>39.3</b>

<b>Arts &amp; Technology</b>	<b>Dom 24/25</b>	<b>Dom 23/24</b>	<b>Dom 22/23</b>	<b>Int 24/25</b>	<b>Int 23/24</b>	<b>Int 22/23</b>
Blacksmithing & Metal Art	5.4	6.8	6.6	0.0	1.0	1.0
Ceramics Studio	12.4	11.1	10.8	0.0	0.2	0.9
Contemporary Music & Technology - Advanced Diploma	2.2	10.4	1.0	0.0	0.0	0.0
Contemporary Music & Technology I	13.7	21.9	21.2	2.8	7.0	4.9
Contemporary Music & Technology II	20.0	13.2	21.8	7.2	2.6	3.9
Digital Arts I	6.6	13.2	12.0	2.5	5.1	3.5
Digital Arts II	10.6	10.3	7.1	3.3	3.0	5.0
Digital Fabrication & Design I	5.2	4.5	7.6	2.0	2.5	2.0
Digital Fabrication & Design II	4.0	6.0	4.1	2.0	2.0	1.0
Textiles Studio	6.9	7.8	2.5	0.0	0.0	0.0
Web Development Program	4.6	9.5	10.0	0.1	0.9	0.0
Web Development - Postgraduate Diploma I	~	~	~	0.0	~	~
Sculptural Metal Certificate (cancelled)	~	~	1.1	~	~	~
<b>Subtotal - Arts &amp; Technology</b>	<b>91.5</b>	<b>114.7</b>	<b>105.7</b>	<b>19.8</b>	<b>24.3</b>	<b>22.2</b>

<b>Business</b>	<b>Dom 24/25</b>	<b>Dom 23/24</b>	<b>Dom 22/23</b>	<b>Int 24/25</b>	<b>Int 23/24</b>	<b>Int 22/23</b>
Accounting - Postgraduate Diploma I	0.1	0.6	1.4	43.9	66.5	43.5
Accounting - Postgraduate Diploma II	0.9	0.1	2.0	56.7	28.6	14.1
Bookkeeping - Advanced Certificate	0.9	1.1	0.8	0.0	0.0	0.0
Bookkeeping Skills - Associate Certificate	4.7	0.0	0.0	0.0	0.0	0.0
Business Administration I	16.2	20.1	13.1	9.6	10.8	10.3
Business Administration II	13.4	9.9	13.4	9.1	6.8	7.6
Business Administration III	0.0	0.6	1.1	0.0	0.0	0.0
Business Management - Postgraduate Diploma I	0.0	0.0	0.0	57.3	106.1	74.9
Business Management - Postgraduate Diploma II	0.4	0.0	0.5	81.8	56.5	54.7
Office Administration & Technology - Bookkeeping	6.8	7.7	5.2	0.0	0.0	0.0
Office Administration & Technology Certificate	7.3	6.2	6.7	0.0	0.0	0.0
<b>Subtotal - Business</b>	<b>50.7</b>	<b>46.3</b>	<b>44.2</b>	<b>258.4</b>	<b>275.3</b>	<b>205.1</b>

<b>Community Education &amp; Workplace Training</b>	<b>Dom 24/25</b>	<b>Dom 23/24</b>	<b>Dom 22/23</b>	<b>Int 24/25</b>	<b>Int 23/24</b>	<b>Int 22/23</b>
BC Electrical Code	0.5	3.3	10.9	0.0	0.0	0.0
Community, Corporate, & International Development	94.9	87.9	112.1	3.6	3.2	1.9
Education to Go	1.1	2.1	2.4	0.0	0.1	0.0
Learning in Retirement	6.4	7.5	3.8	0.0	0.0	0.0
Refrigeration Plant Operator	0.0	0.0	1.1	0.0	0.0	0.0
Selkirk Innovates	1.0	1.4	10.0	0.0	0.0	0.0
Spectrum	1.0	1.3	0.0	0.0	0.1	0.0
<b>Subtotal - Community Education &amp; Workplace Training</b>	<b>105.0</b>	<b>103.5</b>	<b>140.3</b>	<b>3.7</b>	<b>3.4</b>	<b>1.9</b>

<b>Environment &amp; Geomatics</b>	<b>Dom 24/25</b>	<b>Dom 23/24</b>	<b>Dom 22/23</b>	<b>Int 24/25</b>	<b>Int 23/24</b>	<b>Int 22/23</b>
Applied Environmental Science & Planning Technology I	23.9	16.0	14.4	2.0	0.1	1.8
Applied Environmental Science & Planning Technology II	17.5	16.4	12.6	0.0	2.0	1.1
Forest Technology I	30.9	20.2	23.7	0.0	0.0	1.8
Forest Technology II	15.7	21.6	19.9	0.0	2.1	2.0
Geographic Information Systems - Advanced Diploma	12.4	11.1	8.1	1.1	1.3	0.0
Geographic Information Systems - Degree Year 3	3.3	2.9	2.0	0.0	0.0	0.2
Geographic Information Systems - Degree Year 4	1.3	3.3	3.3	0.0	0.0	0.7
Geomatics in the Workplace	4.9	3.4	4.1	0.0	0.0	0.0
Recreation, Fish & Wildlife I	24.9	21.0	26.4	1.7	0.1	1.8
Recreation, Fish & Wildlife II	15.6	28.3	27.5	0.6	1.9	2.1
<b>Subtotal - Environment &amp; Geomatics</b>	<b>150.4</b>	<b>144.2</b>	<b>142.0</b>	<b>5.4</b>	<b>7.5</b>	<b>11.4</b>

<b>Health &amp; Human Services</b>	<b>Dom 24/25</b>	<b>Dom 23/24</b>	<b>Dom 22/23</b>	<b>Int 24/25</b>	<b>Int 23/24</b>	<b>Int 22/23</b>
Early Childhood Care & Education	23.5	23.0	17.6	3.1	16.8	6.9
Early Childhood Care & Education - Inclusive Practice	4.1	~	~	0.0	~	~
Early Childhood Care & Education - Infant & Toddler	0.7	~	~	0.0	~	~
Early Learning & Childcare Diploma Year 1	0.0	~	~	20.6	~	~
Education Assistant & Community Support Worker	10.6	4.9	9.3	2.6	10.2	0.1
Gerontological Nursing - Postgraduate Diploma I	0.0	0.0	0.0	9.0	34.6	36.1
Gerontological Nursing - Postgraduate Diploma II	0.0	0.0	0.0	22.8	~	~
Health Care Assistant - Certificate	101.2	64.8	62.3	7.3	13.2	5.6
Health Care Assistant - Diploma I	0.0	~	~	25.1	~	~
Human Services Diploma - CYC I	0.0	0.0	0.3	3.6	0.0	0.0
Human Services Diploma - CYC II	2.5	4.5	4.5	5.0	0.0	0.5
Human Services Diploma - ECCE I	2.8	6.0	4.2	3.1	0.3	2.0
Human Services Diploma - ECCE II	4.1	3.5	5.1	10.1	2.0	2.7
Human Services Diploma - SSW I	5.3	12.2	11.2	3.6	2.4	1.9
Human Services Diploma - SSW II	13.4	10.7	11.8	2.3	1.9	1.0
Mental Health & Addictions Associate Certificate	0.3	1.1	1.7	0.0	0.0	0.0
Mental Health & Substance Use Certificate	24.3	~	~	0.0	~	~
Nursing I	30.1	24.9	27.5	0.0	0.0	0.0
Nursing II	26.6	33.6	23.6	0.0	0.0	0.0
Nursing III	25.1	19.5	22.1	0.0	0.0	0.0
Nursing Unit Clerk	38.2	19.3	27.8	0.8	0.0	0.0
Pharmacy Technician I	43.8	49.5	27.2	0.0	0.0	0.0
Pharmacy Technician II	29.0	14.8	22.8	0.0	0.0	0.0
Practical Nursing I	9.3	6.0	6.7	0.0	0.0	0.0
Practical Nursing II	5.9	3.0	~	0.0	0.0	~
Social Service Worker	7.1	4.1	0.4	1.1	2.5	3.2
Gerontology (cancelled)	~	0.2	1.6	~	0.0	
<b>Subtotal - Health &amp; Human Services</b>	<b>408.1</b>	<b>305.7</b>	<b>287.6</b>	<b>119.9</b>	<b>83.9</b>	<b>59.9</b>

<b>Hospitality &amp; Tourism</b>	<b>Dom 24/25</b>	<b>Dom 23/24</b>	<b>Dom 22/23</b>	<b>Int 24/25</b>	<b>Int 23/24</b>	<b>Int 22/23</b>
Culinary Management Diploma I	0.0	1.0	1.2	7.0	4.0	2.6
Culinary Management Diploma II	1.8	0.1	0.0	3.6	2.0	2.7
Culinary Management - Postgraduate Diploma I	0.0	0.0	0.0	27.1	0.0	0.0
Culinary Management - Postgraduate Diploma II	0.0	0.0	0.0	16.5	0.0	0.0
Hospitality Management - Postgraduate Diploma I	0.0	0.0	0.0	28.0	0.0	0.0
Hospitality Management - Postgraduate Diploma II	1.8	0.0	0.0	44.4	0.0	0.0
Professional Cook, Level I	5.0	7.5	5.5	0.0	0.0	0.0
Professional Cook, Level II	1.9	3.7	5.6	0.0	0.0	0.0
Professional Cook YTT	3.0	4.0	7.0	0.0	0.0	0.0
Resort & Hotel Management I	2.1	3.0	1.7	15.2	15.9	8.4
Resort & Hotel Management II	1.5	1.0	1.9	14.5	7.3	12.1
Ski Resort Operations & Management I	7.0	7.4	9.6	4.0	4.5	5.0
Ski Resort Operations & Management II	5.1	9.7	18.3	4.1	5.0	6.0
Ski Resort Operations & Management Distance	0.0	0.2	0.6	0.0	0.0	0.0
<b>Subtotal - Hospitality &amp; Tourism</b>	<b>29.2</b>	<b>37.6</b>	<b>51.4</b>	<b>164.3</b>	<b>38.8</b>	<b>36.8</b>

Industry & Trades Training	Dom 24/25	Dom 23/24	Dom 22/23	Int 24/25	Int 23/24	Int 22/23
Carpentry - Apprenticeship Level I	12.0	18.0	17.0	0.0	0.0	0.0
Carpentry - Apprenticeship Level II	16.0	16.0	26.0	0.0	0.0	0.0
Carpentry - Apprenticeship Level III	18.0	20.0	17.0	0.0	0.0	0.0
Carpentry - Apprenticeship Level IV	26.0	12.0	17.0	0.0	0.0	0.0
Carpentry Foundation	16.0	13.0	13.0	1.0	0.0	0.0
Carpentry Foundation YTT	16.0	9.0	12.0	0.0	0.0	0.0
Electrical - Apprenticeship Level I	14.0	11.0	8.0	0.0	0.0	0.0
Electrical - Apprenticeship Level II	36.0	18.0	21.0	0.0	0.0	0.0
Electrical - Apprenticeship Level III	25.0	16.0	33.0	0.0	0.0	0.0
Electrical - Apprenticeship Level IV	18.0	30.0	18.0	0.0	0.0	0.0
Electrical Foundation	19.0	21.0	13.0	0.0	0.0	0.0
Electrical Foundation YTT	15.0	10.0	13.0	0.0	0.0	0.0
Fine Woodworking	19.0	19.0	16.5	1.0	0.0	0.0
Fine Woodworking YTT	3.0	0.0	2.0	0.0	0.0	0.0
Hairstylist Foundation	16.2	9.8	12.4	0.0	0.0	0.0
Hairstylist - Apprenticeship Level II	6.0	0.0	9.0	0.0	0.0	0.0
Hairstylist Foundation YTT	6.0	4.3	3.2	0.0	0.0	0.0
Heavy Mechanical Foundation	3.8	4.0	7.0	0.0	0.0	0.0
Heavy Mechanical Foundation YTT	13.0	9.3	11.0	0.0	0.0	0.0
Metal Fabricator Foundation	2.7	3.3	1.7	0.0	0.0	0.0
Metal Fabricator Foundation YTT	11.8	6.2	6.0	0.0	0.0	0.0
Millwright/Machinist Foundation Condensed	3.0	7.0	5.0	0.0	0.0	0.0
Millwright/Machinist Foundation Condensed YTT	11.0	3.0	4.0	0.0	0.0	0.0
Millwright/Machinist Foundation	11.8	10.0	7.4	0.0	0.0	0.0
Millwright/Machinist Foundation YTT	3.0	2.0	1.0	0.0	0.0	0.0
Plant Operator	24.0	18.0	24.0	0.0	0.0	0.0
Welding - Apprenticeship Level 1	1.5	3.0	1.2	0.0	0.0	0.0
Welding - Apprenticeship Level 2	2.4	0.8	1.2	0.0	0.0	0.0
Welding - Apprenticeship Level 3	0.0	1.4	1.4	0.0	0.0	0.0
Welding A	0.5	1.1	0.5	0.0	0.0	0.0
Welding B	5.0	11.0	5.0	0.0	0.0	0.0
Welding Foundation	7.0	6.0	5.1	0.0	0.0	0.0
Welder Foundation YTT	10.0	8.0	9.3	0.0	0.0	0.0
Welding - Upgrading	0.9	0.3	1.0	0.0	0.0	0.0
Youth Explore Trades Sampler	4.2	~	~	0.0	~	~
<b>Subtotal - Industry &amp; Trades Training</b>	<b>396.7</b>	<b>321.3</b>	<b>342.9</b>	<b>2.0</b>	<b>0.0</b>	<b>0.0</b>



<b>University Arts &amp; Sciences</b>	<b>Dom 24/25</b>	<b>Dom 23/24</b>	<b>Dom 22/23</b>	<b>Int 24/25</b>	<b>Int 23/24</b>	<b>Int 22/23</b>
Associate of Arts Degree I	46.2	52.1	66.3	70.2	57.5	47.8
Associate of Arts Degree II	29.6	23.4	22.7	45.9	32.4	23.8
Associate of Science Degree I	29.0	25.9	37.1	16.1	20.3	12.2
Associate of Science Degree II	13.4	14.1	8.9	7.0	2.7	6.9
Engineering I	17.3	7.3	10.4	0.0	0.0	0.0
Liberal Arts Diploma - Law & Justice I	8.2	5.9	4.3	0.9	0.0	0.3
Liberal Arts Diploma - Law & Justice II	5.0	3.9	5.2	0.0	0.0	0.0
Liberal Arts Diploma - Peace & Conflict Studies I	0.0	0.0	0.0	0.0	0.0	1.0
Open Studies I	9.7	12.1	7.2	1.6	4.5	4.0
Rural Pre-Medicine - Advanced Diploma I	14.6	10.1	16.3	0.5	1.0	0.0
Rural Pre-Medicine - Advanced Diploma II	6.9	9.0	14.4	0.9	0.0	0.0
Rural Pre-Medicine - Advanced Diploma III	4.9	12.2	12.5	0.0	0.0	0.0
<b>Subtotal - University Arts &amp; Sciences</b>	<b>184.6</b>	<b>176.1</b>	<b>205.2</b>	<b>143.2</b>	<b>118.4</b>	<b>96.0</b>

## Briefing Note: Education Council Interpretation Tool

Date: May 27, 2025

Prepared by: James Heth, Registrar

Subject: Rescinding the Interpretation Tool for the Board, Education Council and President

Decision maker: Board of Governors

Sensitivity: N/A

Audience: Board of Governors

Date for Circulation (if applicable): N/A

### Background/Situation

1. The College and Institute Act (“**CIA**”) Interpretation Tool for the Board, Education Council and President (the “**Interpretation Tool**”) was approved by the Board on March 22, 2016, and updated in June 2021. Its purpose was to operationalize the CIA, and be “...a resource for the Board, Education Council, and the President to guide the application of statutory authority, advice gathering, reporting, and decision making.”
2. The Interpretation Tool refers to the powers of the Board, Education Council and the President set out in the CIA with some additional detail. It also sets out various delegations of those powers, and provides details that interpret the general powers set out in the CIA.

### Rationale

3. In effort to operationalize the CIA, the Interpretation Tool has:
  - (a) simplified CIA powers that’s led to allocations of powers that may not accurately reflect the intent of the statute;
  - (b) created delegations that may not be permitted under the statute; and
  - (c) established governance situations that create accountability gaps.

### Decision Requested

4. That the Board approve the following motion:

“That the Interpretation Tool approved by the Board on March 22, 2016, as amended, is rescinded and all delegations effected by the Interpretation Tool are revoked.”

### Considerations and Risks

5. College governance will be strictly governed by the CIA, which will also require policy and process updates where Interpretation Tool elements have been embedded. Registrar’s Office will undertake the required review along with policy committees, and in the interim, in cases of inconsistency between policy and the CIA, the CIA will prevail. All current delegations for policy approval will be rescinded, so the Board and EdCo will be the only policy-approving authorities under their respective CIA powers.

### Communications Plan

6. Education Council has been briefed that the Board will be considering rescission of the Interpretation Tool at this meeting. The Registrar will report the Board’s decision back to Education Council.