School District No. 57
(Prince George)

Statement of Financial Information

2021-2022

BRITISH COLUMBIA | Ministry of Education

SCHOOL DISTRICT
STATEMENT OF FINANCIAL INFORMATION
(SOFI)

6049

SCHOOL DISTRICT NUMBER	NAME OF SCHOOL DISTRICT	YEAR
57	School District No. 57 (Prince George)	2021-2022

OFFICE LOCATION(S)	TELEPHONE NUMBER
2100 Ferry Avenue	250-561-6800

MAILING ADDRESS
2100 Ferry Avenue

CITY	PROVINCE	POSTAL CODE
Prince George	BC	V2L 4R5

NAME OF SUPERINTENDENT	TELEPHONE NUMBER
Cindy Heitman	250-561-6800

NAME OF SECRETARY TREASURER	TELEPHONE NUMBER
Darleen Patterson	250-561-6800

DECLARATION AND SIGNATURES

We, the undersigned, certify that the attached is a correct and true copy of the Statement of Financial Information for the year ended June 30, 2022 *for School District No.* 57 *as required under Section 2 of the Financial Information Act.*

SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION	DATE SIGNED
[redacted] Original signed by Board Chair	2022.12.29
Original signed by Superintendent	2022.12.29
Original signed by Secretary Treasurer	2022.12.29

EDUC. 6049 (REV. 2008/09)

Statement of Financial Information for Year Ended June 30, 2022

Financial Information Act-Submission Checklist

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

School District Number & Name: School District 57 (Prince George)

School District No. 57
(Prince George)

Management Report

2021-2022

School District
Statement of Financial Information (SOFI)

School District No. 57 (Prince George)

Fiscal Year Ended June 30, 2022

MANAGEMENT REPORT

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

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

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

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

On behalf of School District No. 57 (Prince George)

[redacted]

Original signed by Superintendent

Original signed by Secretary Treasurer

Date: 2022.12.29

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

School District No. 57
(Prince George)

Audited Financial Statements

2021-2022

Audited Financial Statements of

School District No. 57 (Prince George)

And Independent Auditors' Report thereon

June 30, 2022

September 26, 2022 17:27

School District No. 57 (Prince George)
June 30, 2022

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School District No. 57 (Prince George)

MANAGEMENT REPORT

Version: 1033-9288-7305

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 57 (Prince George) have been prepared by management in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of British Columbia, supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

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

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and reliable financial information is produced.

The Board of Education of School District No. 57 (Prince George) (called the "Board") is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Board. The Board reviews internal financial statements on a monthly basis and externally audited financial statements yearly.

The external auditors, KPMG LLP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of School District No. 57 (Prince George) and meet when required. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the School District's financial statements.

On behalf of School District No. 57 (Prince George)

[redacted]

Sept 27, 2022
Date Signed

20220929
Date Signed

20220908
Date Signed

Original signed by Board Chair / Superintendent / Secretary Treasurer

KPMG LLP
177 Victoria Street, Suite 400
Prince George BC V2L 5R8
Canada
Telephone (250) 563-7151
Fax (250) 563-5693

INDEPENDENT AUDITORS' REPORT

To the Board of Education of the School District No. 57 (Prince George)
To the Minister of Education and Child Care, Province of British Columbia

Opinion

We have audited the financial statements of School District No. 57 (Prince George) (the Entity), which comprise:

- the statement of financial position as at June 30, 2022
- the statement of operations for the year then ended
- the statement of changes in net debt for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements as at and for the year ended June 30, 2022 of the Entity are prepared, in all material respects, in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "***Auditors' Responsibilities for the Audit of the Financial Statements***" section of our auditors' report.

We are independent of the Entity 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.

KPMG LLP, an Ontario limited liability partnership and member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee.
KPMG Canada provides services to KPMG LLP.

Emphasis of Matter – Financial Reporting Framework

We draw attention to note 2 to the financial statements which describes the applicable financial reporting framework and the significant differences between the financial reporting framework and Canadian public sector accounting standards.

Our opinion is not modified in respect of this matter.

Emphasis of Matter – Comparative Information

We draw attention to Note 22 to the financial statements which explains that certain comparative information presented for the year ended June 30, 2021 has been restated. Note 22 explains the reason for the restatement and also explains the adjustments that were applied to restate certain comparative information.

Our opinion is not modified in respect of this matter.

Other Matter – Comparative Information

As part of our audit of the financial statements for the year ended June 30, 2022, we also audited the adjustments that were applied to restate certain comparative information presented for the year ended June 30, 2021. In our opinion, such adjustments are appropriate and have been properly applied.

Other Information

Management is responsible for the other information. Other information comprises:

- Information, other than the financial statements and the auditors' report thereon, included in Unaudited Schedules 1-4 attached to the audited financial statements

Our opinion on the financial statements does not cover the other information and we do not and will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

We obtained the information, other than the financial statements and the auditors' report thereon, included in the Unaudited Schedules 1-4 attached to the audited financial statements as at the date of this auditors' report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in the auditors' report.

We have nothing to report in this regard.

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

Management is responsible for the preparation of the financial statements in accordance with the financial reporting provisions of Section 23.1 of the Budget and Transparency and Accountability Act of the Province of British Columbia and for such internal control as

management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity'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 Entity or to cease operations, or has no realistic alternative but to do so.

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

Auditors' 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 auditors' 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 the 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 Entity'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 Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.

- 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.

KPMG LLP

Chartered Professional Accountants

Prince George, Canada
September 27, 2022

School District No. 57 (Prince George)

Statement of Financial Position
As at June 30, 2022

	2022 Actual	2021 Actual (Restated - Note 22)
	$	$
Financial Assets		
Cash and Cash Equivalents	19,787,109	22,882,590
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	1,950,888	2,301,200
Other (Note 3)	947,964	1,001,679
Portfolio Investments (Note 4)	4,712,011	5,913,785
Total Financial Assets	27,397,972	32,099,254
Liabilities		
Accounts Payable and Accrued Liabilities		
Due to Province - Ministry of Education and Child Care	-	50,690
Other (Note 5)	2,503,841	3,380,886
Unearned Revenue	162,369	195,882
Deferred Revenue (Note 6)	3,007,537	3,343,846
Deferred Capital Revenue (Note 7)	105,080,239	106,692,056
Employee Future Benefits (Note 8)	2,297,385	2,357,369
Other Liabilities (Note 10)	13,267,365	14,256,717
Total Liabilities	126,317,856	130,277,446
Net Debt	(98,919,884)	(98,178,192)
Non-Financial Assets		
Tangible Capital Assets (Note 11)	144,713,981	143,196,191
Prepaid Expenses	223,409	329,441
Total Non-Financial Assets	144,937,390	143,525,632
Accumulated Surplus (Deficit)	46,017,506	45,347,440

Contractual Obligations (Note 14)

Contractual Rights (Note 15)

Contingent Liabilities (Note 16)

Approved by the Board

[redacted] Sept 27, 2022
Date Signed

[redacted] 2022 09 29
Date Signed

[redacted] 2022 09 28
Date Signed

Signature of the Secretary Treasurer

Original signed by Board Chair / Superintendent / Secretary Treasurer

The accompanying notes are an integral part of these financial statements.

School District No. 57 (Prince George)

Statement of Operations

Year Ended June 30, 2022

	2022 Budget	2022 Actual	2021 Actual (Restated - Note 22)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	165,876,079	168,048,718	170,915,126
Other	404,097	560,320	427,180
Tuition	12,000	59,210	56,500
Other Revenue	3,542,188	4,513,944	3,379,760
Rentals and Leases	500,000	587,176	523,233
Investment Income	272,000	251,689	260,320
Amortization of Deferred Capital Revenue	4,246,987	4,254,887	3,777,234
Total Revenue	174,853,351	178,195,864	179,339,353
Expenses			
Instruction	138,296,681	136,253,971	133,795,231
District Administration	7,331,211	7,262,828	6,938,119
Operations and Maintenance	30,375,091	29,667,595	28,762,325
Transportation and Housing	4,709,184	4,341,404	3,960,722
Total Expense	180,712,167	177,525,798	173,456,397
Surplus (Deficit) for the year	(5,858,816)	670,066	5,882,956
Accumulated Surplus (Deficit) from Operations, beginning of year		45,347,440	39,464,484
Accumulated Surplus (Deficit) from Operations, end of year		46,017,506	45,347,440

The accompanying notes are an integral part of these financial statements.

School District No. 57 (Prince George)

Statement 4

Statement of Changes in Net Debt
Year Ended June 30, 2022

	2022 Budget	2022 Actual	2021 Actual (Restated - Note 22)
	$	$	$
Surplus (Deficit) for the year	(5,858,816)	670,866	5,882,956
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(1,360,576)	(8,087,538)	(9,460,359)
Amortization of Tangible Capital Assets	6,513,331	6,569,748	6,012,366
Write-down carrying value of Tangible Capital Assets			1,780,600
Total Effect of change in Tangible Capital Assets	5,152,755	(1,517,790)	(1,667,393)
Acquisition of Prepaid Expenses		(223,409)	(329,441)
Use of Prepaid Expenses		329,441	326,426
Total Effect of change in Other Non-Financial Assets	-	106,032	(3,015)
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	(706,061)	(741,692)	4,212,548
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		(741,692)	4,212,548
Net Debt, beginning of year		(98,178,192)	(102,390,740)
Net Debt, end of year		(98,919,884)	(98,178,192)

The accompanying notes are an integral part of these financial statements.

School District No. 57 (Prince George)

Statement 5

Statement of Cash Flows
Year Ended June 30, 2022

	2022 Actual	2021 Actual (Restated - Note 22)
	$	$
Operating Transactions		
Surplus (Deficit) for the year	678,066	5,882,956
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	404,027	201,183
Prepaid Expenses	106,032	(3,015)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	(928,535)	(2,302,537)
Unearned Revenue	(33,513)	(77,698)
Deferred Revenue	(336,389)	720,850
Employee Future Benefits	(60,064)	17,882
Other Liabilities	(989,352)	1,812,907
Amortization of Tangible Capital Assets	6,569,748	6,012,366
Amortization of Deferred Capital Revenue	(4,254,807)	(3,777,234)
Recognition of Deferred Capital Revenue Spent on Sites	(3,260,878)	(3,366,890)
Deferred Contributions in Support of Maintenance	(1,909,429)	(3,161,472)
Total Operating Transactions	(4,023,814)	1,959,298
Capital Transactions		
Tangible Capital Assets Purchased	(8,887,538)	(8,202,874)
Tangible Capital Assets -WIP Purchased		(1,257,485)
Total Capital Transactions	(8,887,538)	(9,460,359)
Financing Transactions		
Capital Revenue Received	7,813,297	10,246,900
Total Financing Transactions	7,813,297	10,246,900
Investing Transactions		
Investments in Portfolio Investments	1,201,774	(96,223)
Total Investing Transactions	1,201,774	(96,223)
Net Increase (Decrease) in Cash and Cash Equivalents	(3,895,481)	2,649,616
Cash and Cash Equivalents, beginning of year	22,882,590	20,232,974
Cash and Cash Equivalents, end of year	19,787,109	22,882,590
Cash and Cash Equivalents, end of year, is made up of:		
Cash Equivalents	19,787,109	22,882,590
	19,787,109	22,882,590

The accompanying notes are an integral part of these financial statements.

NOTE 1 AUTHORITY AND PURPOSE

School District No. 57 (Prince George) ("the School District"), established on April 15, 1946, operates under authority of the School Act of British Columbia as a corporation under the name of "The Board of Education of School District No. 57 (Prince George)", and operates as "School District No. 57 (Prince George)". A board of education ("Board") elected for a four-year term governs the School District. The School District provides educational programs to students enrolled in schools in the district, and is principally funded by the Province of British Columbia through the Ministry of Education. School District No. 57 (Prince George) is exempt from federal and provincial corporate income taxes.

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Basis of Accounting

These financial statements have been prepared in accordance with Section 23.1 of *the Budget Transparency and Accountability Act of the Province of British Columbia* supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board. This Section requires that the financial statements be prepared in accordance with the set of standards and guidelines that comprise generally accepted accounting principles for senior governments in Canada, or if the Treasury Board makes a regulation, the set of standards and guidelines that comprise generally accepted accounting principles for senior governments in Canada as modified by the alternate standard or guideline or part thereof adopted in the regulation.

Regulation 257/2010 requires that all tax-payer supported organizations in the Schools, Universities, Colleges and Hospitals sectors prepare their financial statements in accordance with Canadian public sector accounting standards.

Regulation 198/2011 requires that restricted contributions received or receivable for acquiring or developing a depreciable tangible capital asset or contributions in the form of a depreciable tangible capital asset are to be deferred and recognized in revenue at the same rate that amortization of the related tangible capital asset is recorded. For British Columbia tax-payer

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

a) Basis of Accounting *(continued)*

supported organizations, these contributions include government transfers and externally restricted contributions. The accounting policy requirements under Regulation 198/2011 are significantly different from the requirements of Canadian public sector accounting standards which requires that

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

As a result, revenue recognized in the statement of operations and certain related deferred capital revenue would be recorded differently under Canadian Public Sector Accounting Standards. The impact of this difference on the financial statements of the School District is as follows:

	June 30, 2022	June 30, 2021
Decrease in Annual Surplus	$ 66,694	$ 21,460
Increase in Accumulated Surplus	$ 105,080,239	$ 108,794,862
Decrease in Deferred Contributions	$ 105,080,239	$ 108,794,862

b) Cash and Cash Equivalents

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

c) Accounts Receivable

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

d) Portfolio Investments

The School District has investments in guaranteed investment certificates and term deposits that have a maturity date of greater than 3 months at the time of acquisition. GICs and term deposits not quoted in an active market are reported at cost or amortized cost.

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

d) Portfolio Investments *(continued)*

Detailed information regarding portfolio investments is disclosed in note 4.

e) Unearned Revenue

Unearned revenue includes receipt of proceeds for services or products to be delivered in a future period. Revenue will be recognized in that future period when the courses, services, or products are provided.

f) Deferred Revenue and Deferred Capital Revenue

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

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

g) Employee Future Benefits

The School District provides certain post-employment benefits including vested and non-vested benefits for certain employees pursuant to certain contracts and union agreements. The School District accrues its obligations and related costs including both vested and non-vested benefits under employee future benefit plans. Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime and death benefits. The benefits cost is actuarially determined using the projected unit credit method pro-rated on service and using management's best estimate of expected salary escalation, termination rates, retirement rates and mortality. The discount rate used to measure obligations is based on the cost of borrowing. The cumulative unrecognized actuarial gains and losses are amortized over the expected average remaining service lifetime (EARSL) of active employees covered under the plan.

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

g) Employee Future Benefits *(continued)*

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

h) Liability for Contaminated Sites

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

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

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

i) Tangible Capital Assets

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost also includes overhead directly attributable to construction as well as interest costs that are directly attributable to the acquisition or construction of the asset.
- Donated tangible capital assets are recorded at their fair market value on the date of donation, except in circumstances where fair value cannot be reasonably determined, which are then recognized at nominal value. Transfers of capital assets from related parties are recorded at carrying value.
- Work-in-progress is recorded as an acquisition to the applicable asset class at substantial completion.
- Tangible capital assets are written down to residual value when conditions indicate they no longer contribute to the ability of the School District to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. The write-downs are accounted for as expenses in the Statement of Operations.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

i) Tangible Capital Assets *(continued)*

- Buildings that are demolished or destroyed are written-off.
- Works of art, historic assets and other intangible assets are not recorded as assets in these financial statements.
- The cost, less residual value, of tangible capital assets (excluding sites), is amortized on a straight-line basis over the estimated useful life of the asset. It is management's responsibility to determine the appropriate useful lives for tangible capital assets. These useful lives are reviewed on a regular basis or if significant events initiate the need to revise.
- Estimated useful life is as follows:

Buildings	40 years
Furniture & Equipment	10 years
Vehicles	10 years
Computer Hardware & Software	5 years

j) Capital Leases

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

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

k) Prepaid Expenses

Prepaid insurance and prepaid subscriptions, courses, seminars and travel are included as a prepaid expense and stated at acquisition cost and are charged to expenses over the periods expected to benefit from it.

l) Funds and Reserves

Certain amounts, as approved by the Board are set aside in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are an adjustment to the respective fund when approved. (see Note 12 - Interfund Transfers and Note 19 - Internally Restricted Surplus)

m) Revenue Recognition

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

m) Revenue Recognition *(continued)*

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

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

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

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

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

Revenue related to fees or services received in advance of the fee being earned or the service being performed is deferred and recognized when the fee is earned or the service is performed.

Investment income is reported in the period earned. When required by the funding party or related Act, investment income earned on deferred revenue is added to the deferred revenue balance.

n) Expenditures

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

Categories of Salaries

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

n) Expenditures *(continued)*

Allocation of Costs

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

o) Financial Instruments

A contract establishing a financial instrument creates, at its inception, rights and obligations to receive or deliver economic benefits. The financial assets and financial liabilities portray these rights and obligations in the financial statements. The School District recognizes a financial instrument when it becomes a party to a financial instrument contract.

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

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

Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the statement of re-measurement gains and losses. Upon settlement, the cumulative gain or loss is reclassified from the statement of re-measurement gains and losses and recognized in the statement of operations. Interest and dividends attributable to financial instruments are reported in the statement of operations. There are no measurement gains or losses during the periods presented; therefore, no statement of remeasurement gains or losses is included in these financial statements.

All financial assets except derivatives are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the statement of operations. A write-down of a portfolio investment to reflect a loss in value is not reversed for a subsequent increase in value.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

o) Financial Instruments *(continued)*

For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenue or expense.

p) Measurement Uncertainty

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

q) Future Changes in Accounting Policies

PS 3280 Asset Retirement Obligations issued August 2018 establishes standards for recognition, measurement, presentation and disclosure of legal obligations associated with the retirement of tangible capital assets and is effective for the year beginning July 1, 2022. A liability will be recognized when, as at the financial reporting date:

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

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

A modified retroactive application has been recommended by Government pending approval in the Fall of 2020. Management is in the process of assessing the impact of adopting this standard on the School District's financial results.

PS 3400 Revenue issued November 2018 establishes standards on how to account for and report on revenue and is effective July 1, 2023. Specifically, it differentiates between revenue arising from transactions that include performance obligations, referred to as "exchange transactions", and transactions that do not have performance obligations, referred to as "non-exchange transactions".

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

q) Future Changes in Accounting Policies *(continued)*

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

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

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

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

NOTE 3 ACCOUNTS RECEIVABLE - OTHER RECEIVABLES

	2022	2021
Due from City of Prince George	$ 11,313	$ -
Due from City of Engage Sport North	35,402	45,051
Due from Federal Government	179,075	245,516
Due from School District No. 93	225,068	423,822
Due from Takla Nation	284,993	-
Due from University of Northern British Columbia	-	40,000
Trade and Other	194,635	233,661
Accrued Interest	17,478	13,629
	$ 947,964	$ 1,001,679

NOTE 4 PORTFOLIO INVESTMENTS

Investments at cost:	2022	2021
Guaranteed Investment Certificates		
o April 1, 2024, interest at 1.41%	$ 100,000	$ 100,000
o April 1, 2024, interest at 1.40%	100,000	100,000
o April 1, 2024, interest at 1.45%	100,000	100,000
o March 31, 2025, interest at 1.73%	100,000	100,000
o March 30, 2026, interest at 1.92%	100,000	100,000
o June 8, 2027, interest at 4.46%	800,000	-
Term deposits	-	-
o July 25, 2021 interest at 0.30%	-	100,223
o January 4, 2022, interest at 0.20%	-	12,011
o June 8, 2022, interest at 2.40%	-	700,006
o November 4, 2022, interest at 0.40%	100,000	-
o January 17, 2023, interest at 0.30%	12,011	-
o June 8, 2023, interest at 2.75%	700,000	700,000
o June 17, 2023, interest at 1.70%	200,000	200,000
o June 8, 2024, interest at 2.00%	800,000	800,000
o June 8, 2025, interest at 2.30%	800,000	800,000
o June 14, 2025, interest at 1.60%	-	1,301,545
o June 14, 2026, interest at 1.10%	800,000	800,000
	$ 4,712,011	$ 5,913,785

No impairment has been identified by management and no investments were reclassified between the cost and fair value categories during the year.

NOTE 5 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES - OTHER

		2022		2021
Trade payables	$	1,658,918	$	2,234,954
Accrued payables		625,368		686,149
Contract holdbacks		214,535		455,303
Other		4,220		4,480
	$	2,503,041	$	3,380,886

NOTE 6 DEFERRED REVENUE

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

		2022		2021
Deferred revenue, beginning of year	$	3,343,846	$	2,622,996
Add:				
Provincial grants		15,950,589		20,730,840
Other		2,507,916		1,331,066
Investment income		24,242		25,856
		21,826,593		24,710,758
Less:				
Allocated to revenue		(18,789,975)		(21,366,912)
Recovered		(29,081)		-
	$	3,007,537	$	3,343,846

NOTE 7 DEFERRED CAPITAL REVENUE

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

NOTE 7 DEFERRED CAPITAL REVENUE *(continued)*

	2022	2021 (Restated - Note 22)
Unspent deferred capital revenue, beginning of year	$ 360,326	$ 381,786
Add:		
Provincial grants	7,810,895	10,199,856
Other income	-	45,000
Investment income	2,402	2,044
	8,173,623	10,628,686
Less:		
Transferred to deferred capital revenue - capital additions	(2,709,684)	(2,482,513)
Transferred to deferred capital revenue - work in progress	-	(1,257,485)
Transferred to revenue - site purchases	(3,260,878)	(3,366,890)
Deferred contribution in support of maintenance	(1,909,429)	(3,161,472)
Unspent deferred capital revenue, end of year	$ 293,632	$ 360,326
Deferred capital revenue, beginning of year	$ 106,331,730	$ 77,298,185
Prior period adjustment	-	(1,784,413)
Deferred capital revenue, beginning of year, as restated	106,331,730	75,513,772
Transferred from deferred revenue - capital additions	2,709,684	2,482,513
Transferred from deferred revenue - work in progress	-	33,893,279
Amortization of deferred capital revenue	(4,254,807)	(3,777,234)
Revenue recognized on write-off of building	-	(1,780,600)
Deferred capital revenue, end of year	$ 104,786,607	$ 106,331,730
Work in progress, beginning of year	$ -	$ 32,635,794
Transferred from deferred revenue - work in progress	-	1,257,485
Transferred to deferred capital revenue	-	(33,893,279)
Work in progress, end of year	$ -	$ -
Total deferred capital revenue, end of year	$ 105,080,239	$ 106,692,056

NOTE 8 EMPLOYEE FUTURE BENEFITS

Benefits include vested sick leave, accumulating non-vested sick leave, vacation and overtime. Funding is provided when the benefits are paid and accordingly, there are no plan assets. Although no plan assets are uniquely identified, the School District has provided for the payment of these benefits.

	2022	2021
Reconciliation of accrued benefit obligation		
Accrued benefit obligation - April 1	$ 2,055,163	$ 2,074,986
Service cost	170,599	171,206
Interest cost	53,058	48,280
Benefit payments	(250,139)	(166,901)
Decrease in obligation due to plan amendment	(71,231)	
Actuarial loss (gain)	73,379	(72,408)
Accrued benefit obligation - March 31	$ 2,030,829	$ 2,055,163

	2022	2021
Reconciliation of funded status at end of fiscal year		
Accrued benefit obligation - March 31	$ 2,030,829	$ 2,055,163
Market value of plan assets - March 31	-	-
Funded status - deficit	(2,030,829)	(2,055,163)
Employer contributions after measurement date	7,496	52,755
Benefits expense after measurement date	(55,549)	(55,914)
Unamortized net actuarial loss (gain)	(218,423)	(299,047)
Accrued benefit liability - June 30	$ (2,297,305)	$ (2,357,369)

	2022	2021
Reconciliation of change in accrued benefit liability		
Accrued benefit liability - July 1	$ 2,357,369	$ 2,339,487
Net expense for fiscal period	144,815	217,007
Employer contributions	(204,879)	(199,125)
Accrued benefit liability - June 30	$ 2,297,305	$ 2,357,369

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

	2022	2021
Discount rate - April 1	2.50%	2.25%
Discount rate - March 31	3.25%	2.50%
Long term salary growth - April 1	2.50% + seniority	2.50% + seniority
Long term salary growth - March 31	2.50% + seniority	2.50% + seniority
EARSL - March 31	10.8	10.6

NOTE 9 EMPLOYEE PENSION PLANS

The school district and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trusteed pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2021, the Teachers' Pension Plan has about 50,000 active members and approximately 40,000 retired members. As of December 31, 2021, the Municipal Pension Plan has about 227,000 active members, including approximately 29,000 from school districts.

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

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

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

The school district paid $12,408,440 for employer contributions to the plans for the year ended June 30, 2022 (2021: $12,146,325).

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

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.

NOTE 10 OTHER LIABILITIES

	2022	2021
Payroll	$ 1,816,625	$ 2,808,629
Accrued vacation	2,267,989	2,383,382
Teacher summer savings plan	5,390,141	5,090,483
Other	3,792,610	3,974,223
	$ 13,267,365	$ 14,256,717

NOTE 11 TANGIBLE CAPITAL ASSETS

Net Book Value:	2022	2021 (Restated - Note 22)
Sites	$ 23,690,324	$ 20,429,447
Buildings	113,736,505	115,430,898
Furniture & equipment	4,022,146	4,186,171
Vehicles	110,444	-
Computer hardware	3,152,562	3,149,675
Total	$ 144,713,981	$ 143,196,191

June 30, 2022

Cost:	Opening	Additions	Disposals	Total 2022
Sites	$ 20,429,447	$ 3,260,877	$ -	$ 23,690,324
Buildings	226,239,284	2,955,562	-	229,194,846
Furniture & equipment	6,880,171	531,597	379,496	7,032,272
Vehicles	-	116,257	-	116,257
Computer hardware	5,982,662	1,223,245	984,991	6,220,916
Total	$ 259,531,564	$ 8,087,538	$ 1,364,487	$ 266,254,615

Accumulated Amortization:	Opening (Restated - Note 22)	Amortization	Disposals	Total 2022
Sites	$ -	$ -	$ -	$ -
Buildings	110,808,386	4,647,955	-	115,456,341
Furniture & equipment	2,694,000	695,622	379,496	3,010,126
Vehicles	-	5,813	-	5,813
Computer hardware	2,832,987	1,220,358	984,991	3,068,354
Total	$ 116,335,373	$ 6,569,748	$ 1,364,487	$ 121,540,634

NOTE 11 TANGIBLE CAPITAL ASSETS *(continued)*

June 30, 2021

Cost:	Opening	Additions	Disposals	Transfers (WIP)	Total 2021
Sites	$ 17,062,557	$ 3,366,890	$ -	$ -	$ 20,429,447
Buildings	203,095,561	2,319,888	14,039,619	34,863,654	$ 226,239,284
Buildings - WIP	33,606,169	1,257,485	-	(34,863,654)	$ -
Furniture & equipment	5,985,145	1,393,267	498,241	-	$ 6,880,171
Computer hardware	5,884,972	1,122,629	1,025,139	-	$ 5,982,662
Total	$ 265,634,404	$ 9,460,359	$ 15,563,199	$ -	$ 259,531,564

Accumulated Amortization:	Opening (Restated - Note 22)	Amortization (Restated - Note 22)	Disposals		Total 2021 (Restated - Note 22)
Sites	$ -	$ -	$ -	$ -	$ -
Buildings	118,885,269	4,182,336	12,259,219	-	110,808,386
Furniture & equipment	2,548,975	643,266	498,241	-	2,694,000
Computer hardware	2,671,362	1,186,764	1,025,139	-	2,832,987
Total	$ 124,105,606	$ 6,012,366	$ 13,782,599	$ -	$ 116,335,373

NOTE 12 INTERFUND TRANSFERS

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2022, were as follows:

- A transfer in the amount of $336,283 (2021 - $724,379) was made from Special Purpose Funds to the Capital Fund for the purchase of capital assets.
- A transfer in the amount of $1,780,693 (2021 - $1,629,092) was made from the Operating Fund to the Capital Fund for the purchase of capital assets.
- A transfer in the amount of $921,978 (2021 – nil) was made from the Operating Fund to the Capital Fund to fund certain future capital asset acquisition reserves.

NOTE 13 RELATED PARTY TRANSACTIONS

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

NOTE 14 CONTRACTUAL OBLIGATIONS

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

	2023	2024	2025	2026	2027
Student transportation contract	$ 5,512,630	$ 5,659,832	$ 5,772,786	$ 5,875,896	$ 5,993,414
Shas Tl Kelly Road Construction	2,155,040	-	-	-	-
Vehicle operating leases	184,674	78,855	27,467	27,467	1,629
Property lease	105,626	105,626	-	-	-
Copier leases	219,737	-	-	-	-
	$ 8,177,707	$ 5,844,313	$ 5,800,253	$ 5,903,363	$ 5,995,043

NOTE 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 School District's contractual rights arise from contracts entered into for shared use agreements and property rentals and leases. The following table summarizes the contractual rights of the School District for future assets:

	2023	2024	2025	2026	2027
Shared use agreement	$ 137,500	$ -	$ -	$ -	$ -
Lease revenue	237,217	235,007	59,800	61,300	31,280
	$ 374,717	$ 235,007	$ 59,800	$ 61,300	$ 31,280

NOTE 16 CONTINGENT LIABILITIES

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

NOTE 16 CONTINGENT LIABILITIES *(continued)*

Legal liabilities may exist for the removal or disposal of asbestos in schools that will undergo major renovations or demolition. The fair value of the liability for asbestos removal or disposal will be recognized in the period in which it is incurred if a reasonable estimate or fair value can be made. As at June 30, 2022, the amounts and timing of any such liabilities are not reasonably determinable.

NOTE 17 BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board through the adoption of an amended annual budget on February 22, 2022. Reconciliation to the original approved budget is presented below:

	Original Approved Budget	Amendments	Amended Approved Budget
Revenue:			
Provincial Grants			
Ministry of Education and Child Care	$ 161,439,704	4,436,375	$ 165,876,079
Other	98,197	305,900	404,097
Tuition	-	12,000	12,000
Other revenue	3,104,785	437,403	3,542,188
Rentals and leases	640,500	(140,500)	500,000
Investment income	277,000	(5,000)	272,000
Amortization of deferred capital revenue	3,459,994	786,993	4,246,987
	169,020,180	5,833,171	174,853,351
Expenses:			
Instruction	132,239,369	6,057,312	138,296,681
District administration	7,371,322	(40,111)	7,331,211
Operations and maintenance	29,029,177	1,345,914	30,375,091
Transportation and housing	4,676,634	32,550	4,709,184
	173,316,502	7,395,665	180,712,167
Annual deficiency	(4,296,322)	(1,562,494)	(5,858,816)
Budgeted allocation of surplus	2,602,215	2,350,833	4,953,048
Budgeted annual surplus for the year	$ (1,694,107)	$ 788,339	$ (905,768)
Comprised of:			
Operating fund surplus	$ -	$ -	$ -
Special purpose fund surplus	-	-	-
Capital fund surplus (deficit)	(1,694,107)	788,339	(905,768)
Budgeted annual surplus for the year	$ (1,694,107)	$ 788,339	$ (905,768)

NOTE 18 EXPENSE BY OBJECT

	2022	2021 (Restated - Note 22)
Salaries and benefits	$ 145,598,881	$ 143,939,583
Services and supplies	25,357,169	23,504,448
Amortization	6,569,748	6,012,366
	$ 177,525,798	$ 173,456,397

NOTE 19 INTERNALLY RESTRICTED SURPLUS – OPERATING FUND

Internally Restricted by Board due to:	2022	2021
Operations Spanning the School Year		
School surpluses	$ 1,350,446	$ 2,732,534
School capital projects	454,373	854,009
Future years' operating budgets	308,345	269,623
Facility reserves	595,000	681,392
Technology, equipment and capital projects	-	1,295,884
Department and program surpluses	539,970	346,367
Nature of Constraints on the Funds		
Ministry of Education and Child Care		
Indigenous Education	943,350	653,169
Special Advisory Committee	75,000	75,000
2020/2021 Operating Holdback Carryover	224,120	396,173
Specific Purpose Grant Funding	496,596	675,600
Recreation trusts and other funds	173,702	145,976
Anticipated Unusual Expenses Identified		
Building Stronger Schools	-	350,000
Total Available for Future Operations	$ 5,160,902	$ 8,475,727

NOTE 20 COMPARATIVE FIGURES

The financial statements have been reclassified, where applicable, to conform to the presentation used in the current year. The changes do not affect prior year operating fund surplus.

NOTE 21 ECONOMIC DEPENDENCE

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

NOTE 22 PRIOR PERIOD ADJUSTMENT

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

	Previously Reported	Adjustment	Restated
Statement of Financial Position			
Deferred Capital Revenue	$ 108,794,862	$ (2,102,806)	$ 106,692,056
Tangible Capital Assets	146,450,698	(3,254,507)	143,196,191
Accumulated surplus	46,499,141	(1,151,701)	45,347,440
Statement of Operations			
Revenues - Amortization of Deferred Capital Revenue	3,458,841	318,393	3,777,234
Expenses - Operations and Maintenance - Asset Amortization	28,402,642	359,683	28,762,325
Accumulated Surplus, Beginning of Year, July 1, 2020	40,574,895	(1,110,411)	39,464,484

NOTE 23 RISK MANAGEMENT

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

a) Credit risk:

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

The School District is exposed to credit risk in the event of non-performance by a borrower. This risk is mitigated as most amounts receivable are due from the Province and are collectible.

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

NOTE 23 RISK MANAGEMENT *(continued)*

b) Market risk:

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

- Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the foreign exchange rates. It is management's opinion that the School District is not exposed to significant currency risk, as amounts held and purchases made in foreign currency are insignificant.
- Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. The School District is exposed to interest rate risk through its investments. It is management's opinion that the School District is not exposed to significant interest rate risk as they invest solely in guaranteed investment certificates, term deposits and bonds that have a maturity date of no more than 5 years.

c) Liquidity risk:

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

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

Risk Management and insurance services for all School Districts in British Columbia are provided by the Risk Management Branch of the Ministry of Finance.

School District No. 57 (Prince George)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund

Year Ended June 30, 2022

	Operating Fund	Special Purpose Fund	Capital Fund	2022 Actual	2021 Actual (Restated - Note 22)
	$	$	$	$	$
Accumulated Surplus (Deficit), beginning of year	8,475,727		36,871,713	45,347,440	40,574,895
Prior Period Adjustments					(1,110,411)
Accumulated Surplus (Deficit), beginning of year, as restated	8,475,727	-	36,871,713	45,347,440	39,464,484
Changes for the year					
Surplus (Deficit) for the year	(612,154)	336,283	945,937	670,066	5,882,956
Interfund Transfers					
Tangible Capital Assets Purchased	(1,780,693)	(336,283)	2,116,976	-	
Local Capital	(921,978)		921,978	-	
Net Changes for the year	(3,314,825)	-	3,984,891	670,066	5,882,956
Accumulated Surplus (Deficit), end of year - Statement 2	5,160,902	-	40,856,604	46,017,506	45,347,440

School District No. 57 (Prince George)

Schedule 2 (Unaudited)

Schedule of Operating Operations
Year Ended June 30, 2022

	2022 Budget	2022 Actual	2021 Actual (Restated - Note 22)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	146,330,655	146,667,242	144,505,630
Other	404,097	560,328	427,180
Tuition	12,000	59,210	56,500
Other Revenue	1,458,816	1,959,380	1,919,838
Rentals and Leases	500,000	507,176	523,233
Investment Income	250,000	227,447	234,464
Total Revenue	148,955,568	149,980,775	147,666,845
Expenses			
Instruction	120,297,087	118,646,428	113,934,927
District Administration	7,233,440	7,165,057	6,829,178
Operations and Maintenance	20,439,854	20,535,274	18,921,270
Transportation and Housing	4,577,659	4,246,170	3,954,651
Total Expense	152,548,040	150,592,929	143,640,026
Operating Surplus (Deficit) for the year	(3,592,472)	(612,154)	4,026,819
Budgeted Appropriation (Retirement) of Surplus (Deficit)	4,953,048		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(1,360,576)	(1,780,693)	(1,629,092)
Local Capital	-	(921,978)	-
Total Net Transfers	(1,360,576)	(2,702,671)	(1,629,092)
Total Operating Surplus (Deficit), for the year	-	(3,314,825)	2,397,727
Operating Surplus (Deficit), beginning of year		8,475,727	6,078,000
Operating Surplus (Deficit), end of year		5,160,902	8,475,727
Operating Surplus (Deficit), end of year			
Internally Restricted		5,160,902	8,475,727
Total Operating Surplus (Deficit), end of year		5,160,902	8,475,727

School District No. 57 (Prince George)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source
Year Ended June 30, 2022

	2022 Budget	2022 Actual	2021 Actual (Restated - Note 22)
	$	$	$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	143,792,719	144,073,515	137,630,326
ISC/LEA Recovery	(441,144)	(686,293)	(441,144)
Other Ministry of Education and Child Care Grants			
Pay Equity	2,271,692	2,271,692	2,271,692
Funding for Graduated Adults		92,426	115,467
Student Transportation Fund	687,663	687,663	687,663
Support Staff Benefits Grant		198,514	195,756
Teachers' Labour Settlement Funding			3,726,145
Early Career Mentorship Funding			300,000
FSA Scorer Grant	15,693	15,693	15,693
Anti-racism in Early Care and Learning		10,000	
Early Learning Framework	4,032	4,032	4,032
Total Provincial Grants - Ministry of Education and Child Care	146,330,655	146,667,242	144,505,630
Provincial Grants - Other	404,097	560,320	427,180
Tuition			
Continuing Education		15,710	
International and Out of Province Students	12,000	43,500	56,500
Total Tuition	12,000	59,210	56,500
Other Revenues			
Other School District/Education Authorities	320,000	301,246	423,822
Funding from First Nations	441,144	686,293	441,144
Miscellaneous			
Administration Fees	97,771	97,771	108,941
After School Sports Initiative			-
Cafeteria Recoveries	40,000	140,743	86,936
Miscellaneous	519,901	698,999	831,262
Municipal Purchasing Group Mastercard Rebate	20,000	34,328	27,733
Career Education Society Grant	20,000	-	-
Total Other Revenue	1,458,816	1,959,380	1,919,838
Rentals and Leases	500,000	507,176	523,233
Investment Income	250,000	227,447	234,464
Total Operating Revenue	148,955,568	149,980,775	147,666,845

School District No. 57 (Prince George)

Schedule of Operating Expense by Object
Year Ended June 30, 2022

	2022 Budget	2022 Actual	2021 Actual (Restated - Note 22)
	$	$	$
Salaries			
Teachers	57,302,455	57,499,968	56,940,262
Principals and Vice Principals	9,983,727	9,926,878	9,813,888
Educational Assistants	15,141,906	15,873,283	13,393,027
Support Staff	12,165,145	12,114,867	12,019,724
Other Professionals	7,782,403	7,740,779	7,014,840
Substitutes	4,000,478	4,247,322	3,030,331
Total Salaries	106,376,114	106,602,289	102,212,072
Employee Benefits	23,982,798	24,687,651	24,236,192
Total Salaries and Benefits	130,358,912	131,289,940	126,448,264
Services and Supplies			
Services	5,864,437	4,228,661	3,771,526
Student Transportation	4,521,359	4,164,554	3,831,394
Professional Development and Travel	1,636,162	1,252,607	952,015
Rentals and Leases	488,077	478,446	489,751
Dues and Fees	86,098	98,916	94,058
Insurance	335,705	325,657	292,756
Supplies	6,247,080	5,295,138	4,781,257
Utilities	3,010,210	3,467,010	2,979,005
Total Services and Supplies	22,189,128	19,302,989	17,191,762
Total Operating Expense	152,548,040	150,592,929	143,640,026

School District No. 57 (Prince George)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2022

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	$	$	$	$	$	$	$
1 Instruction							
1.02 Regular Instruction	46,059,910	510,354	165,304	54,902		3,289,157	50,079,627
1.03 Career Programs	647,694		11,079	225		2,356	661,354
1.07 Library Services	1,240,289	27,766		468,738		17,897	1,754,690
1.08 Counselling	1,878,599	16,982				30,325	1,925,906
1.10 Special Education	5,088,829	299,090	12,169,104	140,569	2,009,507	125,775	19,832,874
1.30 English Language Learning	1,477,898					4,931	1,482,829
1.31 Indigenous Education	416,858	363,600	2,695,352	45,599	803,183	9,986	4,334,578
1.41 School Administration		7,964,981		2,846,621	468,852	454,484	11,734,938
1.60 Summer School	10,304					1,335	11,639
1.64 Other	93,011	2,358	32,444	93,635		18,080	239,528
Total Function 1	56,913,392	9,185,131	15,073,283	3,650,289	3,281,542	3,954,326	92,057,963
4 District Administration							
4.11 Educational Administration	586,568	595,444		161,142	1,110,390	19,638	2,473,182
4.40 School District Governance					136,690		136,690
4.41 Business Administration		146,303		801,396	1,410,223	13,932	2,371,854
Total Function 4	586,568	741,747	-	962,538	2,657,303	33,570	4,981,726
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				97,875	837,414		935,289
5.50 Maintenance Operations				6,735,020	931,847	211,705	7,878,572
5.52 Maintenance of Grounds				605,057		45,660	650,717
5.56 Utilities							-
Total Function 5	-	-	-	7,437,952	1,769,261	257,365	9,464,578
7 Transportation and Housing							
7.41 Transportation and Housing Administration				52,517	32,673	2,061	87,251
7.70 Student Transportation				10,771			10,771
7.73 Housing							-
Total Function 7	-	-	-	63,288	32,673	2,061	98,022
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	57,499,960	9,926,878	15,073,283	12,114,067	7,740,779	4,247,322	106,602,289

School District No. 57 (Prince George)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2022

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2022 Actual	2022 Budget	2021 Actual (Restated - Note 22)
	$	$	$	$	$	$	$
1 Instruction							
1.02 Regular Instruction	50,879,627	11,705,358	61,784,985	2,557,699	64,342,684	64,527,294	61,841,956
1.03 Career Programs	661,354	147,625	808,979	362,256	1,171,235	1,072,368	1,253,139
1.07 Library Services	1,754,690	431,614	2,186,304	166,241	2,352,545	2,350,779	2,330,703
1.08 Counselling	1,925,906	434,740	2,360,646	963	2,361,609	2,099,518	2,424,136
1.10 Special Education	19,832,874	4,821,818	24,654,692	361,277	25,015,969	25,818,043	22,766,448
1.30 English Language Learning	1,482,829	351,289	1,834,118	3,805	1,837,923	2,115,240	2,261,833
1.31 Indigenous Education	4,334,578	1,038,302	5,372,880	608,189	5,981,069	6,595,474	5,221,384
1.41 School Administration	11,734,938	2,535,112	14,270,050	275,273	14,545,323	14,733,639	15,117,972
1.60 Summer School	11,639	2,450	14,089	3,751	17,840	17,840	
1.64 Other	239,528	58,259	297,787	722,444	1,020,231	966,892	717,356
Total Function 1	92,857,963	21,526,567	113,584,530	5,061,898	118,646,428	120,297,087	113,934,927
4 District Administration							
4.11 Educational Administration	2,473,182	539,367	3,012,549	423,409	3,435,958	3,569,524	3,165,441
4.40 School District Governance	136,690	7,701	144,391	280,244	424,635	376,759	292,916
4.41 Business Administration	2,371,854	483,885	2,855,739	448,725	3,304,464	3,287,157	3,370,821
Total Function 4	4,981,726	1,030,953	6,012,679	1,152,378	7,165,057	7,233,440	6,829,178
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	935,289	188,732	1,124,021	436,522	1,560,543	1,585,085	1,411,778
5.50 Maintenance Operations	7,878,572	1,769,570	9,648,142	3,663,706	13,311,848	13,557,011	12,233,703
5.52 Maintenance of Grounds	650,717	150,524	801,241	925,236	1,726,477	1,766,574	1,873,453
5.56 Utilities	-		-	3,936,406	3,936,406	3,531,184	3,402,336
Total Function 5	9,464,578	2,108,826	11,573,404	8,961,870	20,535,274	20,439,854	18,921,270
7 Transportation and Housing							
7.41 Transportation and Housing Administration	87,251	18,689	105,940	3,109	109,049	105,015	131,602
7.70 Student Transportation	10,771	2,616	13,387	4,123,734	4,137,121	4,460,644	3,816,749
7.73 Housing	-		-		-	12,000	6,300
Total Function 7	98,022	21,305	119,327	4,126,843	4,246,170	4,577,659	3,954,651
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	106,602,289	24,687,651	131,289,940	19,302,989	150,592,929	152,548,040	143,640,026

School District No. 57 (Prince George)

Schedule of Special Purpose Operations

Year Ended June 30, 2022

	2022 Budget	2022 Actual	2021 Actual (Restated - Note 22)
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	16,776,662	16,256,169	19,881,134
Other Revenue	2,083,372	2,509,564	1,459,922
Investment Income	22,000	24,242	25,856
Total Revenue	18,882,034	18,789,975	21,366,912
Expenses			
Instruction	17,999,594	17,687,543	19,860,304
District Administration	97,771	97,771	108,941
Operations and Maintenance	653,144	653,144	667,217
Transportation and Housing	131,525	95,234	6,071
Total Expense	18,882,034	18,453,692	20,642,533
Special Purpose Surplus (Deficit) for the year	-	336,283	724,379
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(336,283)	(724,379)
Total Net Transfers	-	(336,283)	(724,379)
Total Special Purpose Surplus (Deficit) for the year	-	-	-
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		-	-

School District No. 57 (Prince George)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2022

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	$	$	$	$	$	$	$	$	$
Deferred Revenue, beginning of year		155,918	846,474	1,224,985	48,936	36,997	119,380	511,848	
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	653,144	491,986			320,000	78,400	197,921	2,197,842	395,411
Other			34,033	2,452,952					
Investment Income			23,754	488					
	653,144	491,986	57,787	2,453,440	320,000	78,400	197,921	2,197,842	395,411
Less: Allocated to Revenue	653,144	586,350	58,178	2,455,597	311,335	70,548	286,358	2,397,798	395,411
Recovered									
Deferred Revenue, end of year	-	61,554	846,083	1,222,828	57,601	44,849	30,943	311,092	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	653,144	586,350			311,335	70,548	286,358	2,397,798	395,411
Other Revenue			34,424	2,455,109					
Investment Income			23,754	488					
	653,144	586,350	58,178	2,455,597	311,335	70,548	286,358	2,397,798	395,411
Expenses									
Salaries									
Teachers						15,643	50,302	226,503	
Educational Assistants		468,514			216,643	10,795	21,989	223,283	
Support Staff	132,615							188,814	117,649
Other Professionals	67,427							927,494	
Substitutes					10,455		2,546	382	192,481
	200,042	468,514	-	-	227,098	26,438	75,837	1,566,476	310,130
Employee Benefits	15,416	117,836			59,185	7,141	18,864	378,423	71,665
Services and Supplies	437,686		58,178	2,362,273	20,955	36,969	193,257	434,539	13,616
	653,144	586,350	58,178	2,362,273	307,238	70,548	286,358	2,379,438	395,411
Net Revenue (Expense) before Interfund Transfers	-	-	-	93,324	4,097	-	-	18,360	-
Interfund Transfers									
Tangible Capital Assets Purchased				(93,324)	(4,097)			(18,360)	
	-	-	-	(93,324)	(4,097)	-	-	(18,360)	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 57 (Prince George)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2022

	Classroom Enhancement Fund - Staffing	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Safe Return to School / Restart: Health & Safety Grant	Federal Safe Return to Class / Ventilation Fund	PRP Regional Hospital	PRP Two Wolves Centre	PRP FASD Outreach
	$	$	$	$	$	$	$	$	$
Deferred Revenue, beginning of year		102,331	51,800	31,882	44,550	85,196	8,216	-	50,596
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	9,417,824	29,194	120,482	6,000	341,931	306,550	352,661	259,059	782,184
Other									
Investment Income									
	9,417,824	29,194	120,482	6,000	341,931	306,550	352,661	259,059	782,184
Less: Allocated to Revenue	9,417,824	95,234	171,482	-	356,288	288,079	349,662	259,059	617,597
Recovered							7,216		
Deferred Revenue, end of year	-	36,291	-	37,882	30,193	103,667	3,999	-	215,183
Revenues									
Provincial Grants - Ministry of Education and Child Care	9,417,824	95,234	171,482		356,288	288,079	349,662	259,059	617,597
Other Revenue									
Investment Income									
	9,417,824	95,234	171,482	-	356,288	288,079	349,662	259,059	617,597
Expenses									
Salaries									
Teachers	7,691,159		14,289				212,157	191,717	248,380
Educational Assistants			69,158			5,819	30,387		
Support Staff					120,962	170		9,313	13,765
Other Professionals			16,992						123,507
Substitutes			17,841			592	1,120		1,116
	7,691,159	-	118,280	-	120,962	6,581	243,584	201,030	386,768
Employee Benefits	1,726,665		29,841		29,336	34,013	56,233	34,692	88,332
Services and Supplies		95,234	23,361		201,859	44,602	49,845	23,337	129,009
	9,417,824	95,234	171,482	-	352,157	85,196	349,662	259,059	604,109
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	4,131	202,883	-	-	13,488
Interfund Transfers									
Tangible Capital Assets Purchased					(4,131)	(202,883)			(13,488)
	-	-	-	-	(4,131)	(202,883)	-	-	(13,488)
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 57 (Prince George)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2022

	PRP Camp Trapping	FASD - Other	Community LINK - Other	TOTAL
	$	$	$	$
Deferred Revenue, beginning of year	21,865	4,472		3,343,846
Add: Restricted Grants				
Provincial Grants - Ministry of Education and Child Care				15,950,589
Other		900	20,031	2,507,916
Investment Income				24,242
	-	900	20,031	18,482,747
Less: Allocated to Revenue	-	-	20,031	18,789,975
Recovered	21,865			29,081
Deferred Revenue, end of year	-	5,372	-	3,007,537
Revenues				
Provincial Grants - Ministry of Education and Child Care				16,256,169
Other Revenue			20,031	2,509,564
Investment Income				24,242
	-	-	20,031	18,789,975
Expenses				
Salaries				
Teachers				8,650,350
Educational Assistants				1,946,508
Support Staff				583,288
Other Professionals				1,135,420
Substitutes				226,533
	-	-	-	11,642,099
Employee Benefits				2,666,842
Services and Supplies			20,031	4,144,751
	-	-	20,031	18,453,692
Net Revenue (Expense) before Interfund Transfers	-	-	-	336,283
Interfund Transfers				
Tangible Capital Assets Purchased				(336,283)
	-	-	-	(336,283)
Net Revenue (Expense)	-	-	-	-

School District No. 57 (Prince George)

Schedule 4 (Unaudited)

Schedule of Capital Operations
Year Ended June 30, 2022

	2022 Budget	2022 Actual Invested in Tangible Capital Assets	2022 Actual Local Capital	2022 Actual Fund Balance	2021 Actual (Restated - Note 22)
	$	$	$	$	$
Revenues					
Provincial Grants					
Ministry of Education and Child Care	2,768,762	5,125,307		5,125,307	6,528,362
Other Revenue		45,000		45,000	
Amortization of Deferred Capital Revenue	4,246,987	4,254,807		4,254,807	3,777,234
Total Revenue	7,015,749	9,425,114	-	9,425,114	10,305,596
Expenses					
Operations and Maintenance	2,768,762	1,909,429		1,909,429	3,161,472
Amortization of Tangible Capital Assets					
Operations and Maintenance	6,513,331	6,569,748		6,569,748	6,012,366
Total Expense	9,282,093	8,479,177	-	8,479,177	9,173,838
Capital Surplus (Deficit) for the year	(2,266,344)	945,937	-	945,937	1,131,758
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	1,360,576	2,116,976		2,116,976	2,353,471
Local Capital			921,978	921,978	
Total Net Transfers	1,360,576	2,116,976	921,978	3,038,954	2,353,471
Total Capital Surplus (Deficit) for the year	(905,768)	3,062,913	921,978	3,984,891	3,485,229
Capital Surplus (Deficit), beginning of year		36,871,713		36,871,713	34,496,895
Prior Period Adjustments					
Prior Period Adjustments					(1,110,411)
Capital Surplus (Deficit), beginning of year, as restated		36,871,713	-	36,871,713	33,386,484
Capital Surplus (Deficit), end of year		39,934,626	921,978	40,856,604	36,871,713

School District No. 57 (Prince George)

Tangible Capital Assets
Year Ended June 30, 2022

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	$	$	$	$	$	$	$
Cost, beginning of year	20,429,447	226,239,284	6,880,171			5,982,662	259,531,564
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw	3,215,877	2,563,827	86,986				5,866,690
Deferred Capital Revenue - Other	45,000	54,453	4,419				103,872
Operating Fund		110,400	407,945	116,257		1,146,091	1,780,693
Special Purpose Funds		226,882	32,247			77,154	336,283
	3,260,877	2,955,562	531,597	116,257	-	1,223,245	8,087,538
Decrease:							
Deemed Disposals			379,496			984,991	1,364,487
	-	-	379,496	-	-	984,991	1,364,487
Cost, end of year	23,690,324	229,194,846	7,032,272	116,257	-	6,220,916	266,254,615
Work in Progress, end of year							-
Cost and Work in Progress, end of year	23,690,324	229,194,846	7,032,272	116,257	-	6,220,916	266,254,615
Accumulated Amortization, beginning of year		108,496,152	2,349,994			2,234,720	113,080,866
Prior Period Adjustments							
Prior Period Adjustments		2,312,234	344,006			598,267	3,254,507
Accumulated Amortization, beginning of year, as restated		110,808,386	2,694,000	-	-	2,832,987	116,335,373
Changes for the Year							
Increase: Amortization for the Year		4,647,955	695,622	5,813		1,220,358	6,569,748
Decrease:							
Deemed Disposals			379,496			984,991	1,364,487
		-	379,496	-	-	984,991	1,364,487
Accumulated Amortization, end of year		115,456,341	3,010,126	5,813	-	3,068,354	121,540,634
Tangible Capital Assets - Net	23,690,324	113,738,505	4,022,146	110,444	-	3,152,562	144,713,981

School District No. 57 (Prince George)

Schedule 4C (Unaudited)

Deferred Capital Revenue
Year Ended June 30, 2022

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	$	$	$	$
Deferred Capital Revenue, beginning of year	102,661,871	2,735,268	3,037,397	108,434,536
Prior Period Adjustments				
Prior Period Adjustments	(1,997,224)	(52,403)	(53,179)	(2,102,806)
Deferred Capital Revenue, beginning of year, as restated	100,664,647	2,682,865	2,984,218	106,331,730
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	2,650,812	54,453	4,419	2,709,684
	2,650,812	54,453	4,419	2,709,684
Decrease:				
Amortization of Deferred Capital Revenue	4,045,017	105,507	104,283	4,254,807
	4,045,017	105,507	104,283	4,254,807
Net Changes for the Year	(1,394,205)	(51,054)	(99,864)	(1,545,123)
Deferred Capital Revenue, end of year	99,270,442	2,631,811	2,884,354	104,786,607
Work in Progress, beginning of year				-
Changes for the Year				
Net Changes for the Year	-	-	-	-
Work in Progress, end of year	-	-	-	-
Total Deferred Capital Revenue, end of year	99,270,442	2,631,811	2,884,354	104,786,607

School District No. 57 (Prince George)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2022

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	$	$	$	$	$	$
Balance, beginning of year	73,967		112,906		173,453	360,326
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	7,798,977		11,918			7,810,895
Investment Income	572		654		1,176	2,402
	7,799,549	-	12,572	-	1,176	7,813,297
Decrease:						
Transferred to DCR - Capital Additions	2,650,812		54,453		4,419	2,709,684
Transferred to Revenue - Site Purchases	3,215,878				45,000	3,260,878
Deferred Contribution in Support of Maintenance	1,909,429					1,909,429
	7,776,119	-	54,453	-	49,419	7,879,991
Net Changes for the Year	23,430	-	(41,881)	-	(48,243)	(66,694)
Balance, end of year	97,397	-	71,025	-	125,210	293,632

School District No. 57
(Prince George)

Schedule of Debt

2021-2022

School District

Statement of Financial Information (SOFI)

School District No. 57 (Prince George)

Fiscal Year Ended June 30, 2022

SCHEDULE OF DEBT

School District No. 57 (Prince George) does not have long term debt as disclosed in the School District Audited Financial Statements.

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

School District No. 57
(Prince George)

Schedule of Guarantee and Indemnity Agreements

2021-2022

School District

Statement of Financial Information (SOFI)

School District No. 57 (Prince George)

Fiscal Year Ended June 30, 2022

SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS

School District No.57 (Prince George) has not given any guarantee or indemnity under the Guarantees and Indemnities Regulation.

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

School District No. 57
(Prince George)

Schedule of Remuneration and Expenses

2021-2022

YEAR ENDED JUNE 30,2022

NAME	POSITION	REMUNERATION	EXPENSE
ELECTED OFFICIALS :			
Bekkering, Beatrice	Trustees	20,811.00	3,086.74
Bennett, Timothy	Trustees	20,811.00	656.49
Derrick, Trent	Trustees	4,640.51	
Mahoney, Milton	Trustees	8,700.54	1,729.54
Polillo, Ron	Trustees	21,319.55	2,829.02
Thompson, Robert	Trustees	20,811.00	9,056.99
Valimohamed, Shuirose	Trustees	4,394.59	463.04
Warrington, Sharel	Trustees	22,524.10	3,840.39
Weber, Rachael	Trustees	8,700.54	2,077.98
TOTAL ELECTED OFFICIALS		132,712.83	23,740.19
DETAILED EMPLOYEES > 75,000.00 :			
Abra, Patrick	Teacher 10 Month	97,524.38	16.24
Abra, Robin	Teacher 10 Month	90,652.82	3,065.10
Abriel, Rebecca	Teacher 10 Month	98,243.28	55.55
Addison, Sarah	Teacher 10 Month	77,088.57	48.34
Alderson, Kristy	Teacher 10 Month	96,592.64	20.97
Allen, Cherie	Teacher 10 Month, Te	80,417.94	83.28
Allen, Yvon	Teacher 10 Month	96,006.74	
Alton, Alyson	Teacher 10 Month	87,416.22	32.23
Amaral, Lucia	Teacher 10 Month	96,824.87	238.99
Anderson, Brenda	Administrative Offic	136,954.33	1,070.44
Anderson, Christine	Teacher (Temp 10 Mon	89,624.46	3,343.21
Anderson, Frances	Teacher 10 Month	76,498.66	16.19
Anderson, Shelley	DTA Associates (10 M	90,983.70	4,224.41
Apolczer, Brett	Exempt Administratio	140,756.61	3,706.36
Appler, Kristin	Teacher 10 Month	85,864.68	
Archer, Britany	DTA Associates (10 M	77,039.76	4,050.13
Arnold, Liza	Administrative Offic	135,909.33	212.65
Aussem, Catherine	Teacher 10 Month	89,756.66	15.89
Babulal, Leann	Teacher 10 Month	78,098.18	16.20
Bagley, Jennifer	Teacher 10 Month	95,433.79	
Bahia, Sukhbir	Exempt Administratio	98,733.45	8,110.85
Baker, Stephen	Teacher 10 Month	98,483.87	15.90
Balazs, Frank	Teacher 10 Month	89,197.84	20.98
Baldridge, Tracy	Administrative Offic	137,265.33	590.38
Barker, Erin	Teacher 10 Month	78,025.69	
Barker, Lucas	Teacher 10 Month	83,228.04	46.24
Barnes, Christa	Administrative Offic	140,584.46	1,502.46
Barnett, Christopher	Teacher 10 Month	98,209.91	20.98
Barnett, Shelby	Teacher 10 Month	88,121.72	20.97
Barrio, Susan	Teacher 10 Month	89,704.13	
Barwise, Kenneth	Teacher 10 Month	99,919.75	15.90
Bast, Dawn	Teacher 10 Month, Te	75,697.42	1,717.08
Bast, Laura	Teacher 10 Month	98,646.09	
Baumbach, Nicole	Teacher 10 Month	96,006.34	201.10
Beach, Nicole	Teacher 10 Month, Te	76,327.14	
Beattie, Carmen	Teacher 10 Month	81,735.19	15.18
Beauchesne, Tracy	Teacher 10 Month	98,032.00	2,097.20

YEAR ENDED JUNE 30,2022

NAME	POSITION	REMUNERATION	EXPENSE
Beaulieu, Eric	Teacher 10 Month	75,242.80	
Beauregard, Daryl	Teacher 10 Month	98,243.19	
Beauregard, Robyn	Teacher 10 Month	98,249.97	2,433.04
Beckett, Debbie	Teacher 10 Month, Te	98,209.92	33.14
Begin, Tanya	Teacher 10 Month	89,329.73	20.97
Bellavance, Dreanne	Teacher 10 Month	92,030.66	
Bellavance, Scott	Teacher 10 Month	89,647.26	20.24
Bennett, Heather	Teacher 10 Month, Te	82,094.12	18.62
Bennett, Richard	Teacher 10 Month	90,084.18	
Bennett, Robert	Teacher 10 Month	96,825.68	
Benoit, Shendah	Administrative Offic	136,519.04	3,837.85
Bepple, Barry	Exempt Administratio	104,609.24	120.00
Bernard, Maizie	Teacher 10 Month	82,525.44	48.14
Bernard, Sean	Teacher 10 Month	76,929.43	
Berra, Monica	Education Administra	147,586.42	2,703.96
Berra, Renzo	Teacher 10 Month	108,307.28	15.90
Berry, Leanne Joy	Teacher 10 Month	88,752.18	1,538.76
Blakely, Marnie	DTA Associates (10 M	78,880.74	1,391.14
Bleecker, Jerry	Teacher 10 Month	98,363.45	300.00
Blokland, Johanna	Teacher 10 Month	89,648.09	32.14
Bond, Andrew	Administrative Offic	139,343.35	77.35
Bond, Erin	Teacher 10 Month	96,006.34	
Bonin, Jessica	Teacher 10 Month	82,258.12	
Bordeleau, Steven	Teacher 10 Month	90,046.91	15.90
Borden, Douglas	Teacher 10 Month	105,825.39	2,176.83
Borowski, Kari	Teacher 10 Month	95,973.82	18.62
Bourque, Raymond	Teacher 10 Month	97,292.94	16.24
Bourque, Tracy-Lee	Teacher 10 Month	89,647.53	106.52
Bracey, Glenda	Teacher 10 Month	96,006.74	
Branco, Juliet	Teacher 10 Month	98,228.54	15.89
Brandle, Andrea	Teacher 10 Month	97,240.71	31.20
Branigan, Cynthia	Teacher 10 Month	88,345.14	21.26
Brbot, Denise	Teacher 10 Month	96,006.85	16.94
Brears, Chandelle	Teacher 10 Month	82,055.53	40.80
Brennan, K. Craig	Administrative Offic	135,909.33	77.35
Briggs, Kimberly	Teacher 10 Month	98,482.23	20.97
Brochu, Kim	Teacher 10 Month	99,077.03	
Broderick, Natalie	Teacher (Temp 10 Mon	94,209.13	
Brown, Alison	Teacher 10 Month	98,243.23	
Brown, Andrea	Teacher 10 Month, Te	98,001.42	
Brown, Hannah	Exempt Administratio	161,627.87	5,684.41
Brown, Leah	Teacher 10 Month	89,160.02	
Brown, Marianne	Teacher 10 Month	96,006.57	85.58
Brown, Stacey	Teacher 10 Month	84,440.27	1,117.50
Brown, Terry Lynn	Teacher 10 Month	88,344.38	16.20
Browne, Amber	DTA Associates (10 M	78,098.19	2,638.86
Bruce, Janice	Teacher 10 Month, Te	78,818.11	
Bruce, Richard	Administrative Offic	121,750.48	522.17
Brulotte, Karen	Teacher 10 Month	89,616.62	
Bryant, Gwen	Teacher 10 Month	89,616.62	45.68
Bryce, Laurie	Administrative Offic	136,954.33	1,056.69
Bryden, Tamara	Teacher 10 Month	100,157.91	
Bucci, Bryan	Teacher 10 Month, Ad	115,547.73	308.41

YEAR ENDED JUNE 30,2022

NAME	POSITION	REMUNERATION	EXPENSE
Budac, Christopher	Teacher 10 Month	97,259.50	16.24
Buljevic, Nicholas	MTNC 12 Mth (8 Hrs)	75,808.80	3,806.75
Burns, Maria	Teacher 10 Month	96,176.21	
Butchart, Janice	Teacher 10 Month	89,647.21	
Buydens, Kathy	Teacher 10 Month	78,487.89	20.24
Byman, Debbie	Teacher 10 Month	98,243.51	
Caldwell, Michael	Teacher 10 Month	89,646.97	18.63
Callaghan, Helen	Teacher 10 Month, Te	78,373.75	
Campbell, Barbara	Teacher 10 Month, Te	81,328.90	1,306.86
Campbell, Jonathan	Teacher 10 Month	88,215.57	16.24
Campbell, Skye	Teacher 10 Month	99,309.72	
Carlaw, Christine	Teacher 10 Month	78,408.28	33.14
Carlson, Rebecca	Teacher 10 Month	89,646.66	120.24
Carver, Lillian	Exempt Administratio	76,405.77	
Cawsey, Cheryl	Teacher 10 Month	99,561.26	20.97
Chaisson, Lisa	Teacher 10 Month	90,489.65	
Chapman, Michelle	Teacher 10 Month	96,630.96	255.67
Charest, Eric	Teacher 10 Month, Te	98,243.75	61.58
Chidiac, Gerald	Teacher 10 Month, Co	96,743.20	643.09
Child, Parrish	Administrative Offic	139,343.35	2,622.25
Chivilo, Trina	Teacher 10 Month	98,004.96	1,506.12
Chouinard, Marnie	DTA Associates (10 M	78,488.54	367.39
Chow, Wah Oy	Exempt Administratio	83,302.11	
Christensen, Anne-Marie	Exempt Administratio	94,555.70	2,182.06
Christie, Michael	Teacher 10 Month, Te	112,553.38	15.90
Clark, Gaylene	Teacher 10 Month	98,483.07	53.94
Clasper, Shelaine	Teacher 10 Month	89,647.37	35.56
Cleaveley, Megan	Teacher 10 Month	89,714.00	864.12
Clifford, Dylan	Teacher 10 Month, Ad	84,467.67	4,758.17
Clough, Tim	Teacher 10 Month	96,006.34	20.24
Coelho, Rosa	Teacher (Temp 10 Mon	77,322.21	
Cole, Tracy	Administrative Offic	136,569.32	590.41
Coles Mohns, Corinne	Teacher 10 Month, Te	89,605.45	
Colthorp, Rebeka	Teacher 10 Month	86,637.44	
Comas, Maria-Belen	Teacher 10 Month	89,647.21	
Connell, Tenneil	Teacher 10 Month	90,298.94	143.51
Connell, Tracy	Teacher 10 Month	99,480.45	20.97
Cooke, Michelle	Teacher 10 Month	95,521.88	367.50
Corcoran, Marian	Teacher 10 Month, Te	96,002.18	
Cote, Tara	Teacher 10 Month, Te	77,179.66	83.18
Coulling, Holly	Teacher 10 Month	96,006.33	
Coupe, Paul	Teacher 10 Month	96,007.81	40.80
Cousins, Christina	Teacher 10 Month	89,648.18	98.63
Couture, Melissa	Teacher 10 Month	97,313.09	44.76
Coverdale, Tess	Teacher 10 Month	78,161.02	
Cramer, Bradley	Teacher 10 Month	90,385.59	16.24
Crobar, Jeanette	Teacher 10 Month	89,646.97	164.65
Crobar, Robert	Teacher 10 Month, Te	104,552.88	
Culling, Darcy	Exempt Administratio	84,165.13	365.00
Daines, Shannon	Administrative Offic	135,909.33	120.89
Dalla Lana, Ersilia (Silia)	Teacher 10 Month	98,243.71	
Dalla Lana, Steven	Administrative Offic	136,605.33	526.17
Dar, Breanne	Teacher 10 Month, Te	89,646.53	2,557.42

NAME	POSITION	REMUNERATION	EXPENSE
David, Michele	DTA Associates (10 M	109,891.10	2,541.60
Davidson, Cheryl	Teacher 10 Month	98,243.28	
Davies, Stephanie	Administrative Offic	139,649.47	2,624.25
Davis, D'Arcy	Teacher 10 Month	95,648.19	1,516.20
Davis, Eva	Administrative Offic	140,603.75	4,144.96
Dawson, Melody	Teacher 10 Month	90,162.26	20.97
DeFord, Tamara	Teacher 10 Month	78,857.78	16.55
Dent, Kristy	Teacher 10 Month, Te	99,022.17	
Derksen, Scott	Exempt Administratio	75,493.79	3,724.93
Desjarlais, Manon	Teacher 10 Month	97,981.62	120.00
Devlin, Megan	Teacher (Temp 10 Mon	80,575.46	1,768.05
Dionne, Jennifer	Teacher 10 Month	103,503.99	3,341.66
Dmitrasinovic, David	Teacher 10 Month	89,616.62	
Doll, Anne	Teacher 10 Month	87,664.16	20.24
Doran, Dawn	Teacher 10 Month	89,646.65	185.41
Doucette, Lorie	Teacher 10 Month, Te	98,236.68	16.68
Doucette, Nicole	Teacher 10 Month	90,049.85	255.67
Douglas, Sherrie	Teacher 10 Month	98,646.50	16.94
Douglas, Tammy	Teacher 10 Month	97,995.77	
Doyle, Nadine	Teacher 10 Month	91,075.07	5,373.47
Doyon, Joseph	Teacher 10 Month, Te	98,243.28	94.66
Drake, Ellisa	Teacher 10 Month	75,790.98	
Dreher, Elizabeth	Teacher 10 Month	98,243.72	630.24
Driedger, Tara	Teacher 10 Month	77,633.73	99.32
Duerksen, Carolyn	Teacher 10 Month	98,243.67	20.24
Dugan, Martin	Administrative Offic	149,550.62	1,836.98
Dunkley, Heidi	Teacher 10 Month, Te	96,004.97	16.94
Durfeld-Pritchard, Guido	Teacher 10 Month, Te	86,532.20	24.56
Durward, Barry	Teacher (Temp 10 Mon	89,686.87	16.24
Eberle, Steven	DTA Associates (10 M	78,880.58	183.44
Edwards, Keri	Teacher 10 Month	92,195.04	1,127.92
Elliot, Heather	Teacher 10 Month	89,647.45	128.70
Elliot, Kirk	Teacher 10 Month	98,243.47	39.28
Elsenheimer, Janice	Teacher 10 Month	78,881.34	144.63
Elson, Evan	Teacher 10 Month	83,165.35	49.75
Empey, Michael	Teacher 10 Month	90,302.88	
Emsley, Melanie	Teacher 10 Month, Te	87,419.24	
Engert, Monique	Administrative Offic	132,166.60	278.39
Erickson, Grant	Teacher 10 Month	90,192.10	
Evans, Gloria	Teacher 10 Month	90,418.95	31.24
Eveneshen, Lynn	Teacher 10 Month	98,243.64	17.14
Fanshaw, Marie	Teacher 10 Month, Ad	117,276.93	874.84
Fast, Chelsea	Teacher 10 Month, Te	86,545.79	15.00
Ferguson, Mark	Teacher 10 Month	98,240.20	
Fillion, Jamie	Teacher 10 Month	99,190.38	20.97
Fillion, Mary	Teacher 10 Month	80,244.41	20.25
Finch, Karen	Teacher 10 Month	96,442.74	
Finger, Dirk	Teacher 10 Month	76,914.82	
Finnie, Gurbux	Teacher 10 Month	89,746.45	2,434.16
Fisher, Julie	Teacher 10 Month, Te	90,234.33	3,036.31
Flavel, Joseph	Teacher 10 Month	91,367.26	6,505.68
Fleming, Amy-Lee	Teacher 10 Month	86,021.91	112.48
Florell, Jasen	Teacher 10 Month	98,601.89	15.90

NAME	POSITION	REMUNERATION	EXPENSE
Floyd, Melanie	Teacher 10 Month	95,528.50	20.97
Forbes, John	Teacher 10 Month, Ad	108,293.45	555.53
Forrest, Kimberly	Teacher 10 Month, Ad	112,505.88	2,478.41
Franke, Lisa	Teacher 10 Month, Ad	125,203.97	1,354.05
Friesen, David	Teacher 10 Month	78,615.46	5,575.94
Friesen, Jacqueline	Teacher (Temp 10 Mon	86,838.17	80.00
Froese, Tracy	Teacher 10 Month	78,551.46	
Frost, Amanda	Teacher 10 Month	76,949.62	96.58
Frost, Nathan	Teacher 10 Month	89,640.58	49.88
Furlan, Christina	Teacher 10 Month, Te	76,054.74	
Gabriel, Nadine	Teacher 10 Month	89,647.21	21.26
Gallagher, Alison	Teacher 10 Month, Te	77,643.32	
Garland, Pamela	Teacher 10 Month	98,243.43	117.97
Gattrell, Tanja	Teacher 10 Month	85,383.51	
Gehloff, Terra	Teacher 10 Month	87,349.26	
Geisler, Leon	Teacher 10 Month	98,646.01	21.26
Ghosh, Pamela	Teacher 10 Month	98,403.54	518.97
Giesbrecht, Jodi	Teacher 10 Month	89,647.21	
Gilbert, Corinna	Teacher 10 Month	96,558.78	208.95
Gilbert, Rhonda	Teacher 10 Month	98,209.91	117.97
Gilday, Laura	Teacher 10 Month	98,243.52	16.20
Giroux, Shirley	Teacher 10 Month, Te	106,104.81	1,435.93
Glennen, Ashley	Teacher 10 Month	79,953.83	17.64
Glover, Melissa	Administrative Offic	107,826.61	232.60
Goodwin, Christopher	Teacher 10 Month	76,837.88	
Goudal, Sarah	Teacher 10 Month, Te	90,489.65	
Gowan, Tana	Teacher 10 Month	97,264.70	333.57
Graboski, Stephen	Teacher 10 Month	83,203.70	
Graf, Kevin	MTNC 12 Mth (8 Hrs)	83,657.90	2,164.64
Graham, Marla	Teacher 10 Month	78,881.41	
Grattan, Miranda	DTA Associates (10 M	95,812.21	5,197.56
Gray, Danielle	Teacher 10 Month	83,092.25	17.14
Green, Kenton	Teacher 10 Month	89,646.81	
Green, Miriam	Teacher 10 Month	84,972.84	78.74
Greenfield, Kristy	Administrative Offic	133,391.89	1,089.19
Gregoire, Myriam	Teacher 10 Month, Te	83,175.28	209.28
Gregory, Mark	Teacher 10 Month	79,142.26	15.89
Griffiths, Cecelia	Teacher (Temp 10 Mon	75,892.81	
Griffiths, Patrick	Teacher 10 Month	77,721.47	417.50
Grisedale, Tyler	Administrative Offic	123,166.14	162.78
Guillet, Jean-Claude	Teacher 10 Month	104,431.83	
Gunderson, Alexis	Teacher 10 Month	98,600.50	44.00
Gurney, Colleen	Teacher 10 Month	89,915.80	15.95
Gwilliam, Brenda	Teacher 10 Month	81,522.90	1,696.63
Hadfield, Nicholas	Teacher 10 Month	98,243.24	15.95
Hadfield, Shelien	Teacher 10 Month	96,855.28	1,898.19
Hadi, Shazia	Teacher (Temp 10 Mon	78,783.40	16.24
Hagblom, Kara	Teacher 10 Month	84,626.07	
Halpape, Randy	Administrative Offic	147,568.93	574.11
Hanlon, Belinda	Teacher 10 Month	98,646.10	321.13
Hannigan, Amber	Teacher 10 Month	91,985.98	1,381.42
Hannigan, Robert	Teacher 10 Month	90,301.99	5,557.17
Hanson, Liane	Teacher 10 Month, Te	76,245.09	1,105.84

YEAR ENDED JUNE 30,2022

NAME	POSITION	REMUNERATION	EXPENSE
Hapke, Joanne	Teacher 10 Month	108,062.12	97.19
Harman, Megan	Exempt Administratio	89,617.26	2,375.39
Harms, Valerie	Teacher 10 Month	89,646.97	
Harrhy, Katherine	Teacher 10 Month	80,746.34	32.64
Harris, Geoffrey	MTNC 12 Mth (8 Hrs)	75,710.36	3,390.79
Harris, Nicole	Teacher 10 Month	75,872.82	
Harrop, Brendan	Teacher 10 Month	96,105.40	16.24
Harrop, Laura	Teacher 10 Month, Te	82,135.14	70.00
Hartshorne, Tracy	Teacher 10 Month	90,519.90	1,485.90
Hauk, Lorne	Teacher 10 Month, Ad	101,772.10	91.30
Hawes, Margaret	Teacher 10 Month, Te	95,973.82	
Hawkins, Justin	Administrative Offic	131,212.09	1,948.32
Heal, Richard	Administrative Offic	125,780.54	164.04
Heighington, Stacey	Teacher 10 Month	96,006.38	17.14
Heinzelman, Krista	Teacher 10 Month	101,426.18	1,328.45
Heinzelman, Thomas	Teacher 10 Month	81,859.98	
Heitman, Cindy	Education Administra	226,286.06	18,320.18
Helfrich, Kristen	Teacher 10 Month, Ad	117,968.62	505.94
Hellam, Virginia	Teacher 10 Month	89,616.62	163.42
Henderson, Barbara	Administrative Offic	135,603.14	618.11
Henderson, David	Teacher 10 Month	96,006.33	65.86
Hendrickson, April	DTA Associates (10 M	108,681.03	2,211.45
Hendry, Catherine	Teacher 10 Month	89,200.38	
Heppner, Sara	Teacher 10 Month, Ad	97,905.93	989.89
Herd, Darlene	Teacher 10 Month	98,209.92	16.20
Hickey, Tamara	Teacher 10 Month	96,550.47	30.90
Hicks, Denise	Administrative Offic	125,298.74	77.36
Hill, Nannette	Teacher 10 Month	100,016.14	3,061.68
Hofferd, Christen	Teacher 10 Month	86,932.76	
Hoffman, Jody	Teacher 10 Month	96,006.89	
Hogan, Nona	Teacher 10 Month	78,880.86	344.88
Hogg, Ian	Teacher 10 Month	76,453.31	220.40
Hollett, Sarah	Teacher 10 Month	85,099.26	16.94
Hollybow, Garrett	Teacher 10 Month	88,480.04	20.24
Holmes, David	Administrative Offic	123,195.69	316.28
Holmes, Louise	Teacher 10 Month	94,018.80	859.34
Hood, Deanna	Administrative Offic	136,844.33	845.33
Hood, Trevor	Teacher 10 Month	99,646.79	1,423.42
Hope, Deanna	Teacher 10 Month	89,648.15	60.00
Horswell, Craig	Teacher 10 Month	89,975.48	
Horswell, Diana	Teacher 10 Month	96,240.67	16.24
Horswell, Lisa	Education Administra	153,397.29	8,138.64
House, Danielle	Teacher 10 Month	85,438.81	
Hulme, Rachel	Teacher 10 Month	98,243.24	155.00
Hunter, Mark	Teacher 10 Month	90,621.71	
Hurren, Jennifer	Teacher 10 Month	98,530.56	6,036.55
Hutchinson, Kimberley	Teacher 10 Month, Te	84,567.64	116.24
Huzar, Brandi	Teacher 10 Month	96,006.57	
Hyll, Shendah	Teacher 10 Month	98,881.16	15.00
Hynd, Karen	Teacher 10 Month	103,173.39	2,425.72
Iorns, Debbie	Teacher 10 Month	95,776.61	116.20
Iselmoe, Karrie	Teacher 10 Month	102,857.09	839.28
Jackson, Eugene	MTNC 12 Mth (8 Hrs)	75,468.22	1,350.30

YEAR ENDED JUNE 30,2022

NAME	POSITION	REMUNERATION	EXPENSE
Jackson, Jill	Administrative Offic	135,909.31	2,124.43
Jameson, Shayne	MTNC 12 Mth (8 Hrs)	75,370.70	2,526.31
Jancicka, Leah	Teacher 10 Month	96,006.21	255.67
Jandric, Sandra	Teacher 10 Month	79,800.91	100.97
Jaswal, Olivia	DTA Associates (10 M	96,773.31	1,396.71
Jawanda, Sudeep	Administrative Offic	143,084.27	522.17
Jeffery, Joseph	Teacher 10 Month, Ad	105,249.34	2,776.54
Jensen, Amanda	Teacher 10 Month	77,107.97	15.89
Jex, Andrea	Teacher 10 Month	81,549.42	
Johansen, Kelly	Administrative Offic	139,649.49	77.35
Johnson, Carly	Teacher (Temp 10 Mon	95,929.73	1,859.29
Johnson, Serenity	Teacher 10 Month, Te	78,425.30	90.00
Jones, Phillip	Teacher 10 Month	99,840.36	
Jones, Shay	Teacher 10 Month, Te	89,656.94	1,077.80
Joneson, Jenessa	Teacher 10 Month	99,163.92	135.97
Jorgensen, Kenneth	Teacher 10 Month	89,872.71	
Kaban, Debbie	Education Administra	158,025.71	6,713.70
Kailay, Harminder	Administrative Offic	129,777.75	526.90
Kandola, Leena	Teacher 10 Month	89,646.77	1,485.90
Karpenko, Lee	Education Administra	179,564.14	18,101.23
Kashmark, Anita	Teacher 10 Month	98,243.51	33.14
Kather, Laurel	Teacher 10 Month	98,243.27	
Katsipodas, Steven	Teacher 10 Month	96,004.77	315.90
Kavanaugh, Holly Anne	DTA Associates (10 M	76,765.57	1,302.04
Kehl, Jessie	Teacher 10 Month, Te	89,057.04	777.87
Kelsh, Stacey	Teacher 10 Month	105,499.83	3,374.97
Kemp, Donna	Teacher 10 Month	90,489.31	16.24
Kennedy, Jodie	Teacher 10 Month	99,963.50	15.90
Keppler, Kerry	Teacher 10 Month	89,647.37	
Kettles, Tracy	Administrative Offic	136,605.33	544.58
Kimpton, Stefan	Teacher 10 Month, Ad	116,870.92	4,973.01
King, Emily	DTA Associates (10 M	98,460.15	2,454.18
Klein, Susan	Teacher 10 Month	89,865.47	20.97
Knechtel, Erin	Teacher 10 Month	96,006.34	621.23
Knoedler, Helena	Teacher 10 Month	78,099.48	15.89
Knudsgaard, Colleen	Teacher 10 Month, Te	93,740.41	421.95
Kolb, Stephanie	DTA Associates (10 M	83,686.98	121.89
Kondratuk, James	Teacher 10 Month	96,522.57	
Koon, Rena	Teacher 10 Month	98,635.91	784.72
Kotsch, Melinda	Teacher 10 Month, Te	88,725.47	
Kozak, Janice	Teacher 10 Month	89,864.89	20.97
Krause, Timothy	Teacher 10 Month	78,881.26	50.87
Krauskopf, Tabitha	Teacher 10 Month	78,054.64	21.27
Kuc, Todd	Teacher 10 Month, Ad	115,485.70	528.97
Kugler, Karrie	Teacher 10 Month	96,005.98	291.65
Kurtz, Shelly	Teacher 10 Month	89,646.97	15.00
L'Arrivee, Jennifer	Teacher 10 Month	103,787.47	164.31
LaMarre, Mary	Teacher 10 Month	96,123.44	38.93
Labonte, Michelle	Teacher 10 Month	90,049.81	112.48
Lacharite, Lara	Teacher 10 Month, Te	76,744.75	262.50
Lafleur, Mark	Teacher 10 Month	99,633.67	16.24
Lamb, Tyler	MTNC 12 Mth (8 Hrs)	76,221.95	967.77
Lambert, Sherri	Teacher 10 Month	98,241.40	

NAME	POSITION	REMUNERATION	EXPENSE
Lang, Curtis	Teacher 10 Month	96,006.85	
Langlais, Edward	Administrative Offic	134,587.58	952.85
Larkin, Lori	DTA Associates (10 M	98,209.91	4,787.46
Larsen, Angela	Teacher 10 Month	80,683.62	
Larue-Madill, Corinne	Administrative Offic	127,521.53	3,660.05
Laurin, Veronika	Teacher 10 Month, Te	89,890.83	
Lawless, Daniel	Teacher 10 Month	105,230.69	19.09
Lawless, Shelley	Teacher 10 Month	96,255.46	573.59
Lawrence, Allan	Teacher 10 Month	89,616.62	155.00
Lawrence, Jonathan	Teacher 10 Month	97,718.43	
Lawrence, Ramona	Teacher 10 Month	89,616.62	
Leamy, Andrew	Teacher 10 Month	96,357.03	16.24
Leavens, Jema	Teacher 10 Month	89,646.97	
Lee, Andrew	Administrative Offic	121,016.86	145.63
Lee, Jennifer	Teacher 10 Month	84,102.50	329.15
Lennox, Anita	Teacher 10 Month	94,541.09	75.00
Leone, Aisha	Teacher 10 Month	79,980.19	
Lewis, Marla	Teacher 10 Month	98,244.03	23.03
Lewis, Robert	Teacher 10 Month, Ad	126,208.00	2,981.40
Linton, Gavyn	Teacher 10 Month	98,602.94	
Liske, Carol	Teacher 10 Month	75,362.39	
Lloyd, Russel	Teacher 10 Month	82,464.64	32.81
Lockhart, Randolph	Teacher (Temp 10 Mon	81,357.39	
Logan, Anika	Teacher 10 Month	98,602.72	69.71
Logan, Matthew	Teacher 10 Month	84,111.03	258.74
Logan, Nicole	Teacher 10 Month, Te	76,946.42	278.74
Logan, Sara	Teacher 10 Month	94,447.15	
Logan, William	Teacher 10 Month	89,646.97	
Lowe, Tanya	Teacher 10 Month	84,290.41	
Lu, Mingchuan	Exempt Administratio	81,894.07	1,116.10
Lund, Rebecca	Teacher 10 Month	79,755.39	20.97
Lutz, Kaitlin	Teacher 10 Month	87,540.92	21.27
Lynds, L'Donna	Administrative Offic	121,394.60	574.21
MacDermott, Sharon	Teacher 10 Month	96,288.46	129.61
MacDonald, Kyla	Teacher 10 Month	98,243.67	120.00
MacLeod, Amanda	Teacher 10 Month	95,528.75	124.19
Mack, Daniel	Teacher 10 Month, Te	102,233.38	
Madsen, Shirley	Teacher 10 Month	98,243.51	
Mahoney, Marlo	Teacher 10 Month	89,864.73	
Maloney, Lisa	Teacher 10 Month	95,528.56	145.99
Maloney, Mandy	Teacher 10 Month	96,166.55	513.61
Mamic, Steve	Teacher 10 Month, Te	96,285.49	1,359.28
Mangan, James	Teacher 10 Month, Te	76,385.69	1,446.11
Manhas, Harminder	Teacher (Temp 10 Mon	89,707.58	
Manhas, Inder	Teacher 10 Month	96,006.86	
Manhas, Kapaldev	Administrative Offic	184,688.67	18,532.32
Manhas, Reeta	Teacher 10 Month	98,209.91	23.03
Mann, Surbjit	Teacher 10 Month	83,566.40	124.26
Marchlewitz, Peter	Teacher 10 Month	96,006.33	
Marren, Kathleen	Administrative Offic	126,336.86	5,360.21
Martin, Cindy	Teacher 10 Month	98,243.43	75.00
Martin, John	Teacher 10 Month	89,646.97	993.33
Masich, Corine	Teacher 10 Month	96,356.97	

YEAR ENDED JUNE 30,2022

NAME	POSITION	REMUNERATION	EXPENSE
Masich, William	Teacher 10 Month	96,592.13	
Mathiscyk, Navid	Teacher 10 Month	75,595.03	182.80
Matte, Alison	Teacher 10 Month, Te	82,189.16	80.78
Matyas, Pamela	Teacher 10 Month	78,881.19	
McArthur, Danika	Teacher 10 Month	90,221.31	
McBain, Jennifer	Teacher 10 Month	89,618.58	174.20
McBain, John	Teacher 10 Month	89,783.24	33.33
McCormick, Amy	Teacher 10 Month	79,457.10	37.21
McDonald, Kristen	Teacher 10 Month	85,079.15	255.67
McDonald, Maureen	Teacher 10 Month	98,209.92	112.48
McDonnell, Allison	Teacher 10 Month	99,648.68	6,741.92
McElroy, Michelle	Teacher 10 Month	78,880.81	
McFayden, Andrew	Teacher 10 Month	100,878.24	55.89
McGowan, Holly	Teacher 10 Month	94,151.78	1,092.50
McGraw, Linda	Administrative Offic	136,844.33	954.34
McGregor, Lindsay	Teacher 10 Month, Te	84,353.61	258.25
McGuffie, Sarah	Teacher 10 Month	98,243.68	
McGuire, Sondra	Teacher 10 Month, Ad	110,051.66	2,658.02
McKay, Scott	Teacher 10 Month	98,243.19	
McLachlan, Donna	Teacher 10 Month	89,646.49	
McLean, Cathy	Teacher 10 Month	89,158.26	
McLean, Erica	DTA Associates (10 M	96,196.63	276.50
McLeod, Ronald	Teacher 10 Month	89,974.10	
McManus, Jenna	Teacher 10 Month	96,942.83	238.99
McMullen, Carri	Teacher 10 Month, Te	89,113.10	
McNeill, Alison	Teacher 10 Month	98,243.68	
McWhinnie, Kelsey	Teacher 10 Month, Ad	118,949.99	77.36
Meier, Clint	Teacher 10 Month	98,841.79	20.97
Mercer, Nicole	Teacher 10 Month	90,491.84	1,298.57
Mercuri, Janice	Teacher 10 Month	95,214.63	
Miller, Scott	Teacher 10 Month	96,006.33	
Miners, Nancy	Teacher 10 Month	96,351.76	
Minhas, Pritpal	Teacher 10 Month	85,641.32	
Mitchell, Arlette	Teacher 10 Month	89,616.62	117.61
Mitchell, Aubrey	Administrative Offic	125,512.00	860.12
Mohns, Michael	Teacher 10 Month	96,474.01	
Molcak, Chris	Administrative Offic	147,827.30	984.07
Moller, Karen	Teacher 10 Month	96,006.13	76.88
Monahan, Dian	Teacher 10 Month	79,185.12	
Monai, Steven	Exempt Administratio	78,549.61	
Monroe, Brenda	Teacher 10 Month, Te	95,335.00	386.52
Moore, Kim	Teacher 10 Month	97,266.78	1,658.18
Morey, Henry	MTNC 12 Mth (8 Hrs)	75,243.00	215.25
Moroz, Jennifer	Teacher 10 Month, Te	80,243.98	
Moulder, Kristine	Teacher 10 Month	96,591.09	
Mulligan, Paul	Teacher 10 Month	75,956.80	96.86
Murguly, Carmen	Teacher 10 Month	92,894.70	16.24
Murguly, David	Teacher 10 Month	101,191.49	
Murphy, Andrew	Administrative Offic	75,585.88	48.44
Murrell, Deanna	Teacher 10 Month	97,344.60	149.00
Neil, Nadine	Exempt Administratio	85,952.26	200.00
Nelles, Samuel	Teacher 10 Month	99,679.23	15.89
Neville, Elizabeth	Teacher 10 Month, Te	98,243.55	587.14

NAME	POSITION	REMUNERATION	EXPENSE
Ng, Ivan	Teacher 10 Month	98,209.92	
Nicholson, Chanel	Teacher 10 Month	90,056.09	
Nicholson, Lisa	Teacher 10 Month	98,329.69	44.00
Nicolas, Laurie	Teacher 10 Month	78,881.22	
Niederegger, Melanie	Teacher 10 Month, Te	85,716.80	2,409.73
Nielson, Josie	Teacher 10 Month	90,884.04	161.24
Nipp, Marcus	Teacher 10 Month	89,616.62	
Norbeck, Dana	Teacher 10 Month	95,500.98	18.63
Norn, Brodie	Exempt Administratio	90,303.67	206.05
Northey, Caroline	DTA Associates (10 M	97,266.06	2,231.97
Northey, Philippa	DTA Associates (10 M	78,095.25	3,111.12
Northrop, Bruce	Teacher 10 Month	96,009.19	
Norum, Royce	Exempt Administratio	156,478.68	5,724.29
Nygaard, Diane	Exempt Administratio	97,557.43	437.10
O'Brien, Kevin	Teacher 10 Month	89,646.22	32.09
Olexyn, Jason	Teacher 10 Month, Te	98,848.75	
Olson, Melinda	Teacher 10 Month	101,529.01	
Ostritchenko, Lindsay	Teacher 10 Month	86,505.21	
Painter, Amber	Teacher 10 Month	89,647.21	
Pakenham, Patricia	Teacher 10 Month	98,024.92	
Parker, Alaina	Teacher 10 Month	105,676.96	2,426.26
Parker, Ann	Teacher 10 Month	78,881.89	23.03
Parkinson, Ian	Teacher 10 Month	83,262.14	767.24
Pataky, Brian	Teacher 10 Month	99,319.75	15.89
Patenaude, Christine	Teacher 10 Month	89,645.89	124.19
Patterson, Darleen	Exempt Administratio	207,997.37	19,715.20
Pauls, Simone	Teacher 10 Month	98,243.79	
Pearce, Sherrie	Teacher 10 Month, Te	96,591.52	584.95
Pearen, Trevor	Teacher 10 Month, Co	93,360.28	1,026.99
Pearse, Kirby	Teacher 10 Month, Te	76,189.16	30.89
Peeters, Heather	Teacher 10 Month	103,942.13	
Pereira, Jose	Teacher 10 Month, Te	90,666.89	20.97
Petrisor, Daniel	Administrative Offic	125,780.53	286.22
Petrisor, Sarah	Administrative Offic	139,343.35	918.85
Pickens, Kelsie	Teacher 10 Month, Ad	112,500.67	657.17
Picton-Bryce, Linda	Administrative Offic	139,774.35	2,577.71
Pidhaichuk, Lynne	Teacher 10 Month, Te	95,752.51	44.04
Pighin, Jennifer	Administrative Offic	126,208.01	5,117.41
Pillipow, Rennae	Teacher 10 Month	90,613.26	1,768.55
Pirillo, Elena	Teacher 10 Month	77,450.72	
Pittmann, Christina	Teacher 10 Month	90,330.86	129.55
Polhuis, Nicole	Teacher 10 Month, Ad	106,447.84	98.08
Polnik, Wendy	Teacher 10 Month	78,684.99	428.40
Ponto, Shawn	Teacher 10 Month	89,605.97	32.24
Porter, Stephen	Teacher 10 Month	83,824.04	367.50
Prenger, Daniel	Teacher 10 Month	89,616.62	1,259.58
Price, Lisa	Teacher 10 Month	96,319.84	1,959.44
Pride, Shannon	Teacher 10 Month	101,529.17	
Prins, Allison	Teacher 10 Month, Te	76,351.27	1,298.81
Prouse, Kevin	DTA Associates (10 M	117,978.11	5,741.78
Quarenghi, Michael	Teacher 10 Month	96,668.59	
Quesnel, Kelly	Teacher 10 Month	89,649.04	
Raby, Sophia	Teacher 10 Month	76,795.33	

YEAR ENDED JUNE 30,2022

NAME	POSITION	REMUNERATION	EXPENSE
Radway, Krista	Teacher 10 Month	95,014.35	430.61
Ramirez, Michelle	Teacher 10 Month	96,255.79	132.40
Rankin, Jennifer	Education Administra	147,840.03	1,178.19
Raskob, Brandon	Teacher 10 Month	75,138.95	272.08
Raycraft, Amber	Teacher 10 Month	89,647.45	100.00
Ree, Daniel	MTNC 12 Mth (8 Hrs)	75,673.41	2,254.65
Reed, Terri-Lee	Teacher 10 Month	90,520.32	384.18
Reid, Nancy	Teacher 10 Month	107,087.05	3,615.43
Reinheimer, Breanne	Teacher 10 Month, Ad	100,629.68	32.24
Rempel, Alvin	Teacher 10 Month	95,997.88	88.97
Repo, Leila	Teacher 10 Month	95,973.82	
Reusch, Aron	Teacher 10 Month	89,541.59	70.25
Reynolds, Wilton	Teacher 10 Month	96,006.33	88.63
Rice, Kathryn	Teacher 10 Month, Te	78,227.82	
Rice, Philip	Teacher 10 Month	78,716.68	145.89
Richardson, Anita	Education Administra	232,663.19	6,871.63
Rickards, Andrew	Teacher 10 Month, Co	97,719.06	277.71
Ritenburg, Christine	Teacher 10 Month	91,921.51	
Roberts, Reid	Teacher 10 Month	89,647.09	8,135.41
Robson, Dawn	Teacher 10 Month, Te	80,442.06	
Robson, Kimberly	Teacher 10 Month	77,122.70	
Rock, Sonya	Teacher 10 Month, Ad	95,173.63	503.10
Rogers, Derek	MTNC 12 Mth (8 Hrs)	77,087.75	2,307.13
Rose, Jaime	Teacher 10 Month	98,722.08	16.24
Rowell, Audrey	Teacher 10 Month	95,870.86	458.10
Rudolph, Kurt	Teacher 10 Month	96,240.09	
Rudolph, Lana	Teacher 10 Month	98,395.65	
Russell Janecke, Kairyn	Administrative Offic	146,283.28	4,013.24
Rustad, Leanne	Exempt Administratio	78,026.58	
Sacher, Jason	Teacher 10 Month	99,890.79	244.76
Sagiorgis, Dimitri	MTNC 12 Mth (8 Hrs)	79,308.26	2,005.84
Samborsky, Richard	Teacher 10 Month, Te	99,287.93	
Samyciawood, Claire	Teacher 10 Month	100,878.53	91.27
Sawatsky, Alicia	Teacher 10 Month, Te	77,439.67	
Sawchuk, Althea	Teacher 10 Month	98,364.09	239.00
Sayle, Jodee	Teacher 10 Month	112,139.42	2,323.25
Scarpino, Morris Alan	Exempt Administratio	108,920.81	1,287.74
Schade, Gordon	Teacher 10 Month	86,033.93	
Scheck, Kent	Teacher 10 Month	98,209.92	15.96
Schinkel, Shannon	Teacher 10 Month	96,747.95	254.88
Schubert, Tony	Teacher 10 Month	89,974.84	15.89
Schulte, David	Teacher 10 Month	98,209.92	
Schulz, Colin	Teacher 10 Month	91,254.34	259.97
Schulz, Jennifer	Teacher 10 Month	98,363.09	60.97
Schwartz, Jason	Administrative Offic	132,606.60	574.20
Scott, Danniel	Teacher 10 Month	91,267.18	
Scott, Michelle	Teacher 10 Month	91,792.04	1,470.00
Scott, Tennys	Teacher 10 Month	96,505.30	2,626.41
Sdoutz, Christian	Teacher 10 Month	89,647.37	
Seiter, Tracy	Teacher 10 Month	96,006.58	124.19
Shaqiri, Angelina	Teacher 10 Month, Te	94,254.25	339.86
Shaw, Derrick	Administrative Offic	150,854.79	1,504.36
Shaw, Jennifer	Teacher 10 Month	75,512.90	129.97

YEAR ENDED JUNE 30,2022

NAME	POSITION	REMUNERATION	EXPENSE
Shaw, Joanne	Teacher 10 Month, Te	100,557.12	297.23
Shaw, Karen	Teacher 10 Month, Ad	86,303.44	831.20
Shimoyama, Chelsea	Teacher 10 Month	98,243.31	121.24
Sillence, Travis	Teacher 10 Month	96,240.55	32.24
Silver, Peta-Susan	Teacher 10 Month, Te	80,607.82	
Sinclair, Mary	Teacher 10 Month	103,010.42	1,608.37
Skilliter, Dana	Teacher 10 Month	94,925.94	
Smith, Carol	Teacher 10 Month	89,657.08	18.63
Smith, Holly	Teacher 10 Month	80,267.06	1,994.82
Smith, Leslie	DTA Associates (10 M	97,755.04	2,275.30
Spooner, Pamela	Education Administra	159,419.11	8,158.44
St. Denis, Luc	Teacher 10 Month	98,243.48	167.61
Stampoli, Eleni	Teacher (Temp 10 Mon	78,824.09	463.95
Stauffer, Jennifer	Teacher 10 Month	93,456.69	1,470.00
Stedeford, Kathryn	Teacher 10 Month	97,605.27	17.64
Stelmaschuk, Lauren	Teacher 10 Month, Te	76,220.26	80.00
Stengler, Ingrid	Teacher 10 Month, Te	81,755.33	406.24
Stewart, Jenny	Teacher 10 Month	96,589.64	70.00
Stewart, Sandra	Teacher 10 Month	96,006.33	32.15
Stratton, Sarah	Teacher 10 Month	85,933.91	124.19
Sullivan, Tracey	Exempt Administratio	78,722.59	82.30
Sutton, Roberta	Teacher 10 Month	89,646.81	
Svendsen, Aaron	Teacher 10 Month	98,363.01	45.53
Swanson, Tracy	Teacher 10 Month	94,655.19	
Switzer, Darcy	Teacher 10 Month, Te	98,378.08	809.54
Switzer, Melanie	Teacher 10 Month	89,887.64	991.30
Switzman, Lynn	Teacher 10 Month	98,200.32	15.89
Takach, Peter	Teacher 10 Month	84,300.26	3,032.56
Tapper, Kyle	Teacher 10 Month	77,145.92	4,738.95
Tesoriere, Shandrea	Teacher 10 Month, Te	79,037.18	238.99
Thakkar, Tiger	Teacher 10 Month	98,482.88	15.89
Therrien, Nicolle	DTA Associates (10 M	88,532.15	236.38
Thibeault, Sonia	Teacher 10 Month	98,854.12	88.14
Thibodeau, Alison	DTA Associates (10 M	80,848.04	17.49
Thiessen, Jennifer	DTA Associates (10 M	76,507.89	2,380.08
Third, Stacey	DTA Associates (10 M	79,130.87	930.34
Thomas, Erin	Teacher 10 Month	106,449.70	3,277.17
Thomson, Matthew	Teacher 10 Month	98,170.67	15.89
Tidsbury, Candace	Teacher 10 Month	76,140.31	117.97
Tisdale, Terry	Administrative Offic	132,862.60	931.77
Tobin, Marnie	Teacher 10 Month	96,006.61	16.94
Toma, Jonny	Teacher 10 Month	75,290.36	
Tomlinson, Andrew	Teacher 10 Month	90,217.97	
Tomlinson, Katie	Teacher 10 Month, Te	83,607.13	100.89
Tomson, Trisha	Teacher 10 Month	84,426.44	
Trepanier, Katherine	Teacher 10 Month	98,243.23	245.51
Truant, Margaret	Teacher 10 Month, Te	94,924.44	15.89
Truant, Talya	Teacher 10 Month	77,904.84	
Turcotte, Lynette	Teacher 10 Month	89,647.36	1,948.50
Turmel, Diana	Exempt Administratio	82,792.38	228.08
Turner, Conrad	Administrative Offic	135,603.14	2,174.53
Tusek, Maja	Teacher 10 Month	91,514.04	
Tyndall, Majal	Teacher 10 Month	82,254.02	16.01

YEAR ENDED JUNE 30,2022

NAME	POSITION	REMUNERATION	EXPENSE
Unger, Lori	Teacher 10 Month	96,006.89	112.48
Vagt, Callista	Teacher 10 Month	98,563.37	265.42
Van Aalst, Audrey	Teacher 10 Month	93,227.72	326.19
Van Der Meer, Joshua	DTA Associates (10 M	106,413.38	3,484.01
Van Dijk, Donna	Teacher 10 Month	97,292.24	20.97
Van Dijk, Eduardo	Teacher 10 Month	97,947.09	
Wadson, Christopher	Teacher 10 Month	77,286.39	568.40
Walchuk, Marlene	Teacher 10 Month	83,716.43	455.04
Waldie, Clifford	Teacher 10 Month, Ad	115,935.92	77.36
Wallden, Marie	Teacher 10 Month, Te	96,371.21	419.86
Waller, Marcia	DTA Associates (10 M	98,493.72	2,201.95
Ward, Holly	Teacher 10 Month	93,978.32	
Warkentin, Keith	Teacher 10 Month	89,972.90	555.60
Warkentin, Lea	Teacher 10 Month, Ad	113,440.91	998.16
Warner, Robin	Administrative Offic	118,950.00	234.68
Warren, Susan	Teacher 10 Month	89,866.57	4,816.84
Watson, Darren	Exempt Administratio	95,650.53	165.00
Watt, Daniel James	Administrative Offic	122,916.84	
Watts, Harmony	Teacher 10 Month	96,006.33	
Waughtal, Jennifer	Teacher 10 Month, Te	84,216.01	15.89
Wells, Denee	Teacher 10 Month	96,591.86	20.97
Wells, Sarah	Teacher 10 Month	96,474.31	980.00
Westaway, Kelsey	Teacher 10 Month	77,469.09	105.00
Westfall, Allison	Teacher 10 Month	79,121.48	
Whetter, Shauna	Teacher 10 Month	103,770.44	391.59
White, Corina	Teacher 10 Month	98,609.47	330.22
Whitehead, Shandee	Administrative Offic	132,862.60	77.36
Wickes, Cathy	Teacher 10 Month	76,936.22	33.69
Wiegand, Janice	Teacher 10 Month	89,647.01	17.14
Wilkins, Angela	Teacher 10 Month	75,110.12	
Wilkinson, Karen	Teacher 10 Month	89,201.46	15.89
Williams, Adria	Teacher 10 Month	76,464.16	
Williams, Chris	Teacher 10 Month	89,974.84	15.89
Williams, Tracy	Teacher 10 Month	95,136.90	235.97
Willows, Joyce	Administrative Offic	134,201.86	2,419.60
Wilson, Cherise	DTA Associates (10 M	104,404.89	1,965.82
Wilson, Denise	Teacher 10 Month	98,242.95	
Wilson, Erin	Teacher 10 Month	95,645.66	15.89
Wincure, Paris	Teacher 10 Month	98,436.78	
Wintemute, Clayton	Teacher 10 Month	97,581.48	
Withey, Joelle	Teacher 10 Month, Te	97,997.21	
Wittmack, Kyla	Teacher 10 Month	90,183.90	15.89
Wittmeier, Donald	Teacher 10 Month	89,646.57	15.89
Wogan, Jodi	Teacher 10 Month	78,408.72	75.00
Wolfenden, Lindsay	Teacher 10 Month	97,141.47	
Wood, Clare	DTA Associates (10 M	97,754.98	3,239.73
Wood, Keith	Teacher 10 Month, Ad	123,195.68	94.33
Woolgar, Greg	Teacher 10 Month	96,942.01	
Woolgar, Rhea	Teacher 10 Month	78,338.31	1,162.50
Worthington, Jeff	Teacher 10 Month	98,243.51	1,851.14
Worthington, Vanessa	Teacher 10 Month	112,672.37	3,270.59
Wyer, Carlye	Teacher 10 Month	89,646.97	17.64
Young, Clinton	Teacher 10 Month	92,166.51	150.21

YEAR ENDED JUNE 30,2022

NAME	POSITION	REMUNERATION	EXPENSE
Young, Wendy	DTA Associates (10 M	98,242.51	1,413.73
Zahn, Joel	Teacher 10 Month	95,214.33	
Zellman, Thomas	Teacher 10 Month	96,006.85	
Zenzen, Marie	Teacher 10 Month, Te	93,334.67	
Zerr, Darryl	Exempt Administratio	87,234.36	1,218.81
Zogas, Kirsten	Teacher 10 Month	96,006.34	21.26
Zolli, Cortney	Teacher 10 Month	96,006.61	
Zummack, Angela	Administrative Offic	136,844.33	2,667.85
TOTAL DETAILED EMPLOYEES > 75,000.00		65,682,114.34	531,445.68
TOTAL EMPLOYEES <= 75,000.00		54,578,835.41	532,767.07
TOTAL		120,393,662.58	1,087,952.94

TOTAL EMPLOYER PREMIUM FOR CPP/EI 6,808,512.54

School District No. 57
(Prince George)

Statement of Severance

2021-2022

School District
Statement of Financial Information (SOFI)

School District No. 57 (Prince George)

Fiscal Year Ended June 30, 2022

STATEMENT OF SEVERANCE AGREEMENTS

There were no severance agreements made between School District No.57 (Prince George) and its non-unionized employees during fiscal year 2022.

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

School District No. 57
(Prince George)

Schedule of Payments for Provision of Goods and Services

2021-2022

YEAR ENDED JUNE 30,2022

DETAILED VENDORS > 25,000.00 :

VENDOR NAME	EXPENSE
3P LEARNING CANADA LIMITED	26,656.32
A PLUS AUTOMATIC DOOR & STORE FRONT	59,131.54
AASE ROOF INSPECTION LTD	58,573.15
ABC COMMUNICATIONS	25,396.14
ACME JANITOR SERVICE LTD.	55,088.36
ALL DOLLAR STORES	34,691.44
ALL PRO PLUMBING & HEATING	458,490.51
ALLPOINTS FIRE PROTECTION LTD.	83,449.93
ALLRITE HEATING & VENTILATION LTD	1,079,455.30
AMAZON.COM	172,699.36
ANDREW SHERET LTD	345,588.02
ART KNAPP PLANTLAND	33,690.26
ARTSTARTS IN SCHOOLS	50,094.00
AV SOLUTIONS	86,923.64
B C HYDRO	1,566,348.25
BARAGAR ENTERPRISES LTD	33,521.25
BC SCHOOL TRUSTEES ASSOCIATION	58,191.17
BELL MACHINERY LTD	79,112.32
BEST BUY FOR BUSINESS	31,484.06
BGE INDOOR AIR QUALITY SOLUTIONS	44,574.56
BOOKS AND COMPANY	132,100.30
CALIBER SPORT SYSTEMS INC	33,621.00
CANADIAN TIRE	35,497.64
CANGAS PROPANE INC.	182,183.03
CAPCO CONSTRUCTION SERVICES LTD.	55,965.00
CAPITAL BUILDING SUPPLIES LTD	31,959.17
CATHERINE MCGREGOR	25,353.37
CAYENTA SCHOOLS	101,199.77
CDW CANADA INC.	49,012.55
CENTER CITY PAVING & AGGREGATE	113,609.83
CITY OF PG	49,466.08
CITY OF PRINCE GEORGE	133,592.28
CITY OF PRINCE GEORGE - UTILITIES	213,792.53
CLEAR SECURITY SOLUTIONS INC.	107,663.10
COLLEGE OF NEW CALEDONIA	326,917.65
COMMISSIONER OF MUNICIPAL PENSION	3,171,639.66
COMMISSIONER OF TEACHERS PENSIONS	9,333,592.34
COPPERSIDE FOODS LTD	266,586.33
COSTCO WHOLESALE CANADA	251,660.55
CROSSROADS CONSTRUCTION CO LTD	60,526.81
CUSTOM WRKS,DIV LONDONDRUGS/TLDCOMP	28,187.43
D & T INDUSTREES	35,161.88
DELL CANADA INC	33,937.52
DG MACLACHLAN LTD	36,315.05
DIAMOND INTERNATIONAL TRUCKS LTD	38,606.68
DIGGERS IMPACT ENTERPRISES LTD	26,336.32
DIVERSIFIED TRANSPORTATION	4,391,515.98
DR DUSTIN LOUIE	57,753.51
DRIVING FORCE LEASING	218,267.88
EDUCAN SCHOOL FURNITURE	26,325.60
EECOL ELECTRIC (SASK) LTD	91,344.22

VENDOR NAME	EXPENSE
ENVIRO-EX CONTRACTING LTD	2,982,942.05
EPHEMERAL ENTERPRISES LTD.	63,503.11
EQUITY PLUMBING & HEATING LTD	802,789.06
FALCON ENGINEERING LTD	77,388.42
FINNING INTERNATIONAL INC.	133,515.49
FLAGHOUSE INC	28,299.87
FOCUSED EDUCATION RESOURCES SOCIETY	40,987.96
FORTE LAW	59,047.52
FORTIS BC	808,882.29
FULCRUM MANAGEMENT SOLUTIONS LTD	28,224.00
GLACIER GLASS PG LTD.	33,131.59
GLOBAL ROADWAY MAINTENANCE INC.	119,765.95
GRAND & TOY	190,857.44
HALFORD'S	59,205.03
HARMONY INDUSTRIAL PAINTING 1983 LT	58,422.00
HARRIS & COMPANY	33,204.02
HOME DEPOT CANADA	61,522.76
HONDA CANADA FINANCE INC	30,957.90
HOULE ELECTRIC LIMTED	73,296.69
ICBC	34,967.00
IDL PROJECTS INC	159,944.36
INLAND CONTROL & SERVICES INC	129,170.64
INSIGHT CANADA INC.	47,036.53
INTERIOR OFFROAD EQUIPMENT	25,381.96
JIM PATTISON LEASE	97,292.16
K.M.S. TOOLS AND EQUIPMENT LTD.	33,680.73
KODE CONTRACTING LTD	39,181.15
KONICA MINOLTA BUSINESS (CANADA)LTD	409,279.80
KPMG LLP	31,920.00
L & M ENGINEERING LIMITED	222,613.92
LHEIDLI TENNEH FIRST NATION	112,303.00
LOVEDAY'S FLOORING LTD	88,567.50
MAJESTIC MANAGEMENT IN TRUST MCLEOD	114,667.34
LAKE INDIAN BAND	82,136.75
MICHAELS	28,771.68
MIDWAY PURNEL (PG) LTD	564,928.55
MILLS PRINTING & STATIONERY CO LTD	194,216.86
MINISTER OF FINANCE	144,532.50
MINISTER OF FINANCE	63,222.09
MINISTRY OF FINANCE EHT	2,330,145.83
MIRROR IMAGE PRODUCTIONS	42,798.25
MYBUDGETFILE INC.	28,350.00
N R S ENGINEERING LTD	87,740.58
NAPP ENTERPRISES LTD	160,429.09
NELSON EDUCATION LTD	43,671.41
NORTHERN ELECTRICAL CONT.(1981)LTD	143,042.04
NORTHERN FOOD EQUIPMENT	26,077.83
NORTHWAY GLASS INC	109,822.68
P G & DISTRICT ELIZABETH FRY PACIFIC	106,339.96
BLUE CROSS	490,889.30
PACIFIC BLUE CROSS	2,467,553.05
PEAK ENVIRONMENTAL LTD.	52,106.20
PEARSON EDUCATION CANADA	97,791.56
PIQ INC	25,801.16

VENDOR NAME	EXPENSE
PRINCE GEORGE COMMUNITY FOUNDATION	30,538.69
PRINCE GEORGE FLOOR FASHIONS LTD	88,419.93
PRINCE SHEET METAL & HEATING	1,244,951.47
PROSTOCK ATHLETIC SUPPLY LTD	35,807.88
PUBLIC EDUC BENEFITS TRUST FUND	1,655,029.15
QUADIENT CANADA LIMITED	29,270.80
R H JONES & SON MECHANICAL LTD	41,505.45
REAL CANADIAN SUPERSTORE	138,961.08
RIGHT CHOICE FLOORING LTD.	43,430.95
ROCKY POINT ENGINEERING LTD	92,802.08
RODERICK ALLEN	31,943.48
ROLLINS MACHINERY LIMITED	25,225.26
RUBICON PUBLISHING INC	129,471.20
SAVE ON FOODS	35,868.25
SCHOOLHOUSE PRODUCTS INC	87,459.00
SHELL ENERGY NORTH AMERICA (CA) INC	422,651.91
SHOWTECH AVL	31,292.13
SIRSIDYNIX	60,831.83
SOFTCHOICE LP	1,305,866.06
SPORTFACTOR INC	77,133.84
STAPLES - PRINCE GEORGE	39,828.06
STAPLES PROFESSIONAL INC	218,919.38
SUBARU OF PRINCE GEORGE	27,618.29
SUNCOR ENERGY PRODUCTS PARTNERSHIP	239,790.59
SWING TIME DISTRIBUTORS LTD	156,661.45
SYSCO KELOWNA LTD	143,159.34
TC MEDIA LIVRES INC	38,071.13
TECHNICAL SAFETY BC	55,821.12
TELUS COMMUNICATIONS	117,631.52
TELUS COMMUNICATIONS INC	57,978.83
TELUS CUSTOM SECURITY SYSTEMS	33,046.80
TELUS MOBILITY	64,753.69
TIANI TRUCKING	29,362.00
TRL TRANSPORT LTD	32,685.62
TWIN RIVERS DEVELOPMENTS 1981 LTD	100,086.26
UNBC	30,388.99
UNITED RENTALS OF CANADA	36,098.56
UP THE CREEK GARMENT CO CORP	31,269.57
UPPER CANADA FOREST PRODUCTS LTD	44,393.90
VWR INTERNATIONAL CO	32,845.35
WAL-MART CANADA CORP #01-3651	39,361.55
WALMSLEY	311,472.49
WASTE MANAGEMENT	197,134.17
WESCO DISTRIBUTION	87,029.59
WESTERN CAMPUS RESOURCES INC	60,701.34
WHITE SPRUCE ENTERPRISES	66,030.53
WOOD WHEATON CHEVROLET	30,738.33
WORKSAFE BC	1,222,698.22
TOTAL DETAILED VENDORS > 25,000.00	47,719,204.36
TOTAL VENDORS <= 25,000.00	4,236,153.61

VENDOR NAME	EXPENSE
TOTAL PAYMENTS FOR THE GOODS AND SERVICES	51,955,367.97

School District No. 57
(Prince George)

Reconciliation of Scheduled Payments to Audited Financial Statements

2021-2022

School District
Statement of Financial Information (SOFI)

School District No. 57 (Prince George)

Fiscal Year Ended June 30, 2022

RECONCILIATION OF PAYMENTS (SOFI) TO THE AUDITED FINANCIAL STATEMENTS

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

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

- The Schedule of Remuneration and Expenses is prepared on a cash basis and salary and benefits in the audited financial statements are on an accrual basis.
- The Schedule of Payments for Goods and Services is prepared on a cash basis and expenditures in the audited financial statements are on an accrual basis.
- Included in the expenses of the audited financial statements is amortization of the capital assets which would not be included in either the Schedule of Remuneration and Expenses or the Schedule of Payments for Goods and Services.
- Included in the audited financial statements are expenses paid by way of reductions in funding received from the provincial government, such as insurance premiums. These amounts are not included in the Schedule of Payments for Goods and Services.
- Included in the Schedule of Payments for Goods and Services are payments to contractors and other suppliers for services and supplies which have been capitalized in the audited financial statements and would not be reflected in the expenses of the district.
- Included in the Schedule of Remuneration and Expenses are payments to employees for salaries and benefits which have been capitalized in the audited financial statements and would not be reflected in the expenses of the district.
- Payments to suppliers on the Schedule of Payments for Goods and Services include 100% of Goods and Services Tax (GST) while expenditures recorded in the audited financial statements are net of the GST rebate of 68%.
- The Schedule of Payments of Goods and Services includes payment made on behalf of third parties such as Parent Advisory Councils (PAC's). The third party recovery of the expenses would be netted against the expenses in the audited financial statements and the expense would not be reflected.
- Payments to benefit suppliers include taxable benefit amounts shown as remuneration on the Schedule of Remuneration and Expenses. Also, travel expenditures paid directly to suppliers may be duplicated in the employee expenses category.
- Other miscellaneous cost recoveries may not have been deducted from the payment schedules.

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