School District No. 57
(Prince George)

# Statement of Financial Information

## 2023-2024

**School District**
**Statement of Financial Information (SOFI)**

**School District No. 57 (Prince George)**

**Fiscal Year Ended June 30, 2024**

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Documents are arranged in the following order:

# SCHOOL DISTRICT
# STATEMENT OF FINANCIAL INFORMATION
# (SOFI)

6049

| SCHOOL DISTRICT NUMBER | NAME OF SCHOOL DISTRICT | | YEAR |
|---|---|---|---|
| 57 | School District No. 57 (Prince George) | | 2023-2024 |
| 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 |
| Jameel Aziz | | | 250-561-6800 |
| NAME OF SECRETARY TREASURER | | | TELEPHONE NUMBER |
| Lynda Minnabarriet | | | 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, 2024 *for School District No.* 57 *as required under Section 2 of the Financial Information Act.*

| | DATE SIGNED |
|---|---|
| SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION<br>Original signed by Craig Brennan | November 14, 2024 |
| SIGNATURE OF SUPERINTENDENT<br>Original signed by Jameel Aziz | November 14, 2024 |
| SIGNATURE OF SECRETARY TREASURER<br>Original signed by Lynda Minnabarriet | November 14, 2024 |

EDUC. 6049 (REV. 2008/09)

## Statement of Financial Information for Year Ended June 30, 2024

# 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 No. 57 (Prince George)

**School District**
**Statement of Financial Information (SOFI)**

**School District No. 57 (Prince George)**

**Fiscal Year Ended June 30, 2024**

## 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)

Original signed by Jameel Aziz

Jameel Aziz, Superintendent
Date: November 14, 2024

Original signed by Lynda Minnabarriet

Lynda Minnabarriet, Secretary Treasurer
Date: November 14, 2024

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

Audited Financial Statements of

# School District No. 57 (Prince George)

And Independent Auditors' Report thereon

June 30, 2024

# School District No. 57 (Prince George)

June 30, 2024

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# School District No. 57 (Prince George)

**MANAGEMENT REPORT**

Version: 7563-6817-4834

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 quarterly 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)

| Original signed by Craig Brennan , Board Chair | September 10, 2024 |
|---|---|
| Signature of the Chairperson of the Board of Education | Date Signed |
| Original signed by Jameel Aziz, Superintendent | September 11, 2024 |
| Signature of the Superintendent | Date Signed |
| Original signed by Lynda Minnabarriet, Secretary Treasurer | September 11, 2024 |
| Signature of the Secretary Treasurer | Date Signed |

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

# INDEPENDENT AUDITOR'S REPORT

To the Board of Education of School District No. 57 (Prince George), and
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, 2024
- 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, 2024 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 "Auditor's Responsibilities for the Audit of the Financial Statements" section of our auditor's 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.

**Emphasis of Matter – Financial Reporting Framework**

We draw attention to note 2(a) 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.

**Other Information**

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

- Information 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 included in the Unaudited Schedules 1-4 attached to the audited financial statements as at the date of this auditor's 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 auditor's 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.

**Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of 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 auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the 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 Accountant

Prince George, Canada

September 12, 2024

# School District No. 57 (Prince George)

Statement of Financial Position
As at June 30, 2024

| | 2024 Actual | 2023 Actual |
|---|---|---|
| | $ | $ |
| **Financial Assets** | | |
| Cash and Cash Equivalents | **24,449,211** | 23,772,670 |
| Accounts Receivable | | |
| Due from Province - Ministry of Education and Child Care | **1,511,859** | 1,679,017 |
| Due from First Nations | **293,866** | 189,479 |
| Other (Note 3) | **961,015** | 1,146,711 |
| Portfolio Investments (Note 4) | **13,805,332** | 4,600,000 |
| **Total Financial Assets** | **41,021,283** | 31,387,877 |
| **Liabilities** | | |
| Accounts Payable and Accrued Liabilities | | |
| Other (Note 5) | **1,678,322** | 3,374,148 |
| Unearned Revenue | **55,635** | 185,093 |
| Deferred Revenue (Note 6) | **4,073,218** | 3,296,611 |
| Deferred Capital Revenue (Note 7) | **107,639,440** | 104,275,255 |
| Employee Future Benefits (Note 8) | **2,236,484** | 2,251,780 |
| Asset Retirement Obligation (Note 9) | **7,513,788** | 8,223,906 |
| Other Liabilities (Note 11) | **15,397,922** | 14,090,614 |
| **Total Liabilities** | **138,594,809** | 135,697,407 |
| **Net Debt** | **(97,573,526)** | (104,309,530) |
| **Non-Financial Assets** | | |
| Tangible Capital Assets (Note 12) | **143,980,905** | 144,983,564 |
| Prepaid Expenses | **252,445** | 232,123 |
| **Total Non-Financial Assets** | **144,233,350** | 145,215,687 |
| **Accumulated Surplus (Deficit)** | **46,659,824** | 40,906,157 |

Contractual Obligations (Note 15)

Contractual Rights (Note 16)

Contingent Liabilities (Note 17)

Approved by the Board

| | |
|---|---|
| Original signed by Craig Brennan, Board Chair | September 10, 2024 |
| Signature of the Chairperson of the Board of Education | Date Signed |
| Original signed by Jameel Aziz, Superintendent | September 11, 2024 |
| Signature of the Superintendent | Date Signed |
| Original signed by Lynda Minnabarriet, Secretary Treasurer | September 11, 2024 |
| Signature of the Secretary Treasurer | Date Signed |



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

# School District No. 57 (Prince George)

Statement of Operations
Year Ended June 30, 2024

| | 2024 Budget | **2024 Actual** | 2023 Actual |
|---|---|---|---|
| | $ | **$** | $ |
| **Revenues** | | | |
| Provincial Grants | | | |
| Ministry of Education and Child Care | 193,210,787 | **193,151,181** | 177,195,365 |
| Other | 413,688 | **452,788** | 409,253 |
| Tuition | 40,765 | **77,000** | 12,750 |
| Other Revenue | 3,178,092 | **5,345,662** | 4,888,812 |
| Rentals and Leases | 740,000 | **834,712** | 774,093 |
| Investment Income | 652,000 | **1,011,549** | 681,294 |
| Amortization of Deferred Capital Revenue | 4,362,179 | **4,375,902** | 4,317,313 |
| **Total Revenue** | 202,597,511 | **205,248,794** | 188,278,880 |
| **Expenses** | | | |
| Instruction | 158,701,309 | **155,734,949** | 142,722,568 |
| District Administration | 6,979,346 | **7,192,368** | 7,074,382 |
| Operations and Maintenance | 32,550,448 | **31,127,559** | 29,883,609 |
| Transportation and Housing | 5,836,067 | **5,440,251** | 5,194,118 |
| **Total Expense** | 204,067,170 | **199,495,127** | 184,874,677 |
| **Surplus (Deficit) for the year** | (1,469,659) | **5,753,667** | 3,404,203 |
| **Accumulated Surplus (Deficit) from Operations, beginning of year** | | **40,906,157** | 37,501,954 |
| **Accumulated Surplus (Deficit) from Operations, end of year** | | **46,659,824** | 40,906,157 |



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

# School District No. 57 (Prince George)

Statement of Changes in Net Debt

Year Ended June 30, 2024

| | 2024 Budget | **2024 Actual** | 2023 Actual |
|---|---|---|---|
| | $ | **$** | $ |
| **Surplus (Deficit) for the year** | (1,469,659) | **5,753,667** | 3,404,203 |
| **Effect of change in Tangible Capital Assets** | | | |
| Acquisition of Tangible Capital Assets | (6,292,449) | **(5,643,181)** | (6,908,947) |
| Amortization of Tangible Capital Assets | 6,634,148 | **6,645,840** | 6,654,418 |
| **Total Effect of change in Tangible Capital Assets** | 341,699 | **1,002,659** | (254,529) |
| Acquisition of Prepaid Expenses | | **(252,445)** | (232,123) |
| Use of Prepaid Expenses | | **232,123** | 223,409 |
| **Total Effect of change in Other Non-Financial Assets** | - | **(20,322)** | (8,714) |
| **(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)** | (1,127,960) | **6,736,004** | 3,140,960 |
| **Net Remeasurement Gains (Losses)** | | | |
| **(Increase) Decrease in Net Debt** | | **6,736,004** | 3,140,960 |
| **Net Debt, beginning of year** | | **(104,309,530)** | (107,450,490) |
| **Net Debt, end of year** | | **(97,573,526)** | (104,309,530) |



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

# School District No. 57 (Prince George)



Statement of Cash Flows
Year Ended June 30, 2024

| | 2024 Actual | 2023 Actual |
|---|---|---|
| | $ | $ |
| **Operating Transactions** | | |
| Surplus (Deficit) for the year | **5,753,667** | 3,404,203 |
| Changes in Non-Cash Working Capital | | |
| Decrease (Increase) | | |
| Accounts Receivable | **248,467** | (116,355) |
| Prepaid Expenses | **(20,322)** | (8,714) |
| Increase (Decrease) | | |
| Accounts Payable and Accrued Liabilities | **(1,695,826)** | 871,107 |
| Unearned Revenue | **(129,458)** | 22,724 |
| Deferred Revenue | **776,607** | 289,074 |
| Employee Future Benefits | **(15,296)** | (45,525) |
| Asset Retirement Obligations | **(710,118)** | (306,700) |
| Other Liabilities | **1,307,308** | 823,249 |
| Amortization of Tangible Capital Assets | **6,645,840** | 6,654,418 |
| Amortization of Deferred Capital Revenue | **(4,375,902)** | (4,317,313) |
| Recognition of Deferred Capital Revenue Spent on Sites | **(1,432,704)** | (1,985,135) |
| Recognition of Deferred Capital Revenue Spent on Asset Retirement Obligation | **(710,118)** | (306,700) |
| Deferred Contributions in Support of Maintenance | **(2,763,694)** | (1,908,486) |
| **Total Operating Transactions** | **2,878,451** | 3,069,847 |
| | | |
| **Capital Transactions** | | |
| Tangible Capital Assets Purchased | **(5,292,167)** | (6,908,947) |
| Tangible Capital Assets -WIP Purchased | **(351,014)** | |
| **Total Capital Transactions** | **(5,643,181)** | (6,908,947) |
| | | |
| **Financing Transactions** | | |
| Capital Revenue Received | **12,646,603** | 7,712,650 |
| **Total Financing Transactions** | **12,646,603** | 7,712,650 |
| | | |
| **Investing Transactions** | | |
| Investments in Portfolio Investments | **(9,205,332)** | 112,011 |
| **Total Investing Transactions** | **(9,205,332)** | 112,011 |
| | | |
| **Net Increase (Decrease) in Cash and Cash Equivalents** | **676,541** | 3,985,561 |
| | | |
| **Cash and Cash Equivalents, beginning of year** | **23,772,670** | 19,787,109 |
| | | |
| **Cash and Cash Equivalents, end of year** | **24,449,211** | 23,772,670 |
| | | |
| **Cash and Cash Equivalents, end of year, is made up of:** | | |
| Cash | **24,449,211** | 23,772,670 |
| | **24,449,211** | 23,772,670 |



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.

## 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 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.

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

a) Basis of Accounting *(continued)*

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:

| | | 2024 | | 2023 |
|---|---|---|---|---|
| Increase in Annual Surplus | $ | 4,928,421 | $ | 138,745 |
| Increase in Accumulated Surplus | $ | 107,639,440 | $ | 104,275,255 |
| Decrease in Deferred Contributions | $ | 107,639,440 | $ | 104,275,255 |

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.

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

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

f) Deferred Revenue and Deferred Capital Revenue *(continued)*

Board. When restrictions are met, deferred revenue is recognized as revenue in the fiscal year in a manner consistent with the circumstances and evidence used to support the initial recognition of the contributions received as a liability as detailed in note 2 (n).

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

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.

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) Asset Retirement Obligations

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

- there is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- the past transaction or event giving rise to the liability has occurred;
- it is expected that future economic benefit will be given up; and

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

h) Asset Retirement Obligations *(continued)*

- a reasonable estimate of the amount can be made.

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

i) 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.

j) Tangible Capital Assets

The following criteria apply:

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

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

j) Tangible Capital Assets *(continued)*

- Tangible capital assets are written down to residual value when conditions indicate they no longer contribute to the ability of the School District to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. The write-downs are accounted for as expenses in the Statement of Operations.
- Buildings that are demolished or destroyed are written-off.
- Works of art, historic assets and other intangible assets are not recorded as assets in these financial statements.
- The cost, less residual value, of tangible capital assets (excluding sites), is amortized on a straight-line basis over the estimated useful life of the asset. 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 |

k) 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.

l) 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.

m) Funds and Reserves

Certain amounts, as approved by the Board are set aside in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are an adjustment to the respective fund when approved. (see Note 13 - Interfund Transfers and Note 20 - Internally Restricted Surplus)

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

n) Revenue Recognition

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

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

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

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

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

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

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

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

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

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

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

o) Expenditures

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

Categories of Salaries

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

Allocation of Costs

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

p) 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.

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

p) Financial Instruments *(continued)*

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.

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

q) Measurement Uncertainty

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

## NOTE 3 ACCOUNTS RECEIVABLE - OTHER RECEIVABLES

| | 2024 | 2023 |
|---|---|---|
| Due from Federal Government | $ 241,729 | $ 166,942 |
| Due from City of Prince George | 134,287 | 127,478 |
| Deposits | 43,625 | 195,508 |
| Accrued Interest | 87,581 | 49,337 |
| Trade and Other | 453,793 | 607,446 |
| | $ 961,015 | $ 1,146,711 |

## NOTE 4 PORTFOLIO INVESTMENTS *(continued)*

| Investments, at cost: | 2024 | 2023 |
|---|---|---|
| Term Deposits and Guaranteed Investment Certificates | | |
| January 3, 2024, interest at 4.55% | - | 100,000 |
| April 1, 2024, interest at 1.41% | - | 100,000 |
| April 1, 2024, interest at 1.40% | - | 100,000 |
| April 1, 2024, interest at 1.45% | - | 100,000 |
| June 8, 2024, interest at 2.00% | - | 800,000 |
| March 4, 2025, interest at 5.05% | 105,332 | - |
| March 31, 2025, interest at 1.73% | 100,000 | 100,000 |
| June 8, 2025, interest at 2.30% | 800,000 | 800,000 |
| June 13, 2025, interest at 5.15% | 2,000,000 | - |
| March 30, 2026, interest at 1.92% | 100,000 | 100,000 |
| June 14, 2026, interest at 1.1% | 800,000 | 800,000 |
| June 15, 2026, interest at 4.9% | 1,400,000 | - |
| June 15, 2026, interest at 4.93% | 100,000 | - |
| June 8, 2027, interest at 4.46% | 800,000 | 800,000 |
| June 14, 2027, interest at 4.70% | 2,000,000 | - |
| June 8, 2028, interest at 5.13% | 800,000 | 800,000 |
| June 13, 2028, interest at 4.53% | 2,000,000 | - |
| June 13, 2029, interest at 4.45% | 100,000 | - |
| June 13, 2029, interest at 4.50% | 100,000 | - |
| June 13, 2029, interest at 4.41% | 100,000 | - |
| June 13, 2029, interest at 4.40% | 1,600,000 | - |
| June 14, 2029, interest at 4.45% | 100,000 | - |
| June 25, 2029, interest at 4.35% | 800,000 | - |
| | $ 13,805,332 | $ 4,600,000 |

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

| | 2024 | 2023 |
|---|---|---|
| Trade payables | $ 1,081,173 | $ 1,221,680 |
| Accrued payables | 521,314 | 2,065,584 |
| Contract holdbacks | 71,714 | 82,764 |
| Other | 4,121 | 4,120 |
| | $ 1,678,322 | $ 3,374,148 |

## 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.

| | 2024 | 2023 |
|---|---|---|
| Deferred revenue, beginning of year | $ 3,296,611 | $ 3,007,537 |
| Add: | | |
| Provincial grants - Ministry of Education and Child Care | 19,668,619 | 17,368,188 |
| Provincial grants - Other | 194,000 | |
| Other | 3,430,690 | 3,460,636 |
| Investment income | 45,273 | 21,841 |
| | 26,635,193 | 23,858,202 |
| Less: | | |
| Allocated to revenue | (22,561,975) | (20,561,591) |
| | $ 4,073,218 | $ 3,296,611 |

## 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)*

| | 2024 | 2023 |
|---|---|---|
| Unspent deferred capital revenue, beginning of year | $ 432,377 | $ 293,632 |
| Add: | | |
| Provincial grants | 12,467,542 | 7,695,048 |
| Investment income | 179,061 | 17,602 |
| | 13,078,980 | 8,006,282 |
| Less: | | |
| Transferred to deferred capital revenue - capital additions | (2,460,908) | (3,373,584) |
| Transferred to deferred capital revenue - work in progress | (351,014) | |
| Transferred to revenue - site purchases | (1,432,704) | (1,985,135) |
| Transferred to revenue - settlement of asset retirement obligation | (710,118) | (306,700) |
| Deferred contribution in support of maintenance | (2,763,694) | (1,908,486) |
| Unspent deferred capital revenue, end of year | $ 5,360,542 | $ 432,377 |
| | | |
| Deferred capital revenue, beginning of year | $ 103,842,878 | $ 104,786,607 |
| Transferred from deferred revenue - capital additions | 2,460,908 | 3,373,584 |
| Amortization of deferred capital revenue | (4,375,902) | (4,317,313) |
| Deferred capital revenue, end of year | $ 101,927,884 | $ 103,842,878 |
| | | |
| Work in progress, beginning of year | $ - | $ - |
| Transferred from deferred revenue - work in progress | 351,014 | - |
| Work in progress, end of year | $ 351,014 | $ - |
| | | |
| Total deferred capital revenue, end of year | $ 107,639,440 | $ 104,275,255 |

## 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.

| | | 2024 | | 2023 |
|---|---|---|---|---|
| **Reconciliation of accrued benefit obligation** | | | | |
| Accrued benefit obligation - April 1 | $ | 1,982,183 | $ | 2,030,829 |
| Service cost | | 151,432 | | 155,225 |
| Interest cost | | 81,207 | | 66,970 |
| Benefit payments | | (162,874) | | (246,681) |
| Decrease in obligation due to plan amendment | | | | |
| Actuarial loss (gain) | | (78,113) | | (24,160) |
| Accrued benefit obligation - March 31 | $ | 1,973,835 | $ | 1,982,183 |

| | | 2024 | | 2023 |
|---|---|---|---|---|
| **Reconciliation of funded status at end of fiscal year** | | | | |
| Accrued benefit obligation - March 31 | $ | 1,973,835 | $ | 1,982,183 |
| Market value of plan assets - March 31 | | - | | - |
| Funded status - deficit | | (1,973,835) | | (1,982,183) |
| Employer contributions after measurement date | | 27,818 | | 4,075 |
| Benefits expense after measurement date | | (58,753) | | (58,159) |
| Unamortized net actuarial loss (gain) | | (231,714) | | (215,513) |
| Accrued benefit liability - June 30 | $ | (2,236,484) | $ | (2,251,780) |

| | | 2024 | | 2023 |
|---|---|---|---|---|
| **Reconciliation of change in accrued benefit liability** | | | | |
| Accrued benefit liability - July 1 | $ | 2,251,780 | $ | 2,297,305 |
| Net expense for fiscal period | | 171,321 | | 197,736 |
| Employer contributions | | (186,617) | | (243,261) |
| Accrued benefit liability - June 30 | $ | 2,236,484 | $ | 2,251,780 |

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

| | 2024 | 2023 |
|---|---|---|
| Discount rate - April 1 | 4.00% | 3.25% |
| Discount rate - March 31 | 4.25% | 4.00% |
| 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 | 10.8 |

## NOTE 9 ASSET RETIREMENT OBLIGATION

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

| | 2024 | 2023 |
|---|---|---|
| Asset Retirement Obligation, beginning of year | $ 8,223,906 | $ 8,530,606 |
| Settlements during the year | (710,118) | (306,700) |
| Asset Retirement Obligation, end of year | $ 7,513,788 | $ 8,223,906 |

## NOTE 10 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, 2023, the Teachers' Pension Plan has about 51,000 active members and approximately 42,000 retired members. As of December 31, 2023, the Municipal Pension Plan has about 256,000 active members, including approximately 31,000 from school districts.

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

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

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

The School District paid $12,244,721 for employer contributions to the plans for the year ended June 30, 2024 (2023: $12,499,671).

## NOTE 10 EMPLOYEE PENSION PLANS *(continued)*

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

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 11 OTHER LIABILITIES

| | 2024 | 2023 |
|---|---|---|
| Payroll | $ 7,035,860 | $ 6,288,390 |
| Accrued vacation | 2,251,023 | 2,194,030 |
| Teacher summer savings plan | 5,989,065 | 5,501,953 |
| Other | 121,974 | 106,241 |
| | $ 15,397,922 | $ 14,090,614 |

## NOTE 12 TANGIBLE CAPITAL ASSETS

| **Net Book Value:** | 2024 | 2023 |
|---|---|---|
| Sites | $ 27,108,163 | $ 25,675,459 |
| Buildings | 109,556,710 | 111,926,238 |
| Buildings - WIP (work in progress) | 351,014 | - |
| Furniture & equipment | 4,457,105 | 4,488,885 |
| Vehicles | 273,226 | 126,599 |
| Computer hardware | 2,234,687 | 2,766,383 |
| Total | $ 143,980,905 | $ 144,983,564 |

**June 30, 2024**

| Cost: | Opening | Additions | Disposals | Total 2024 |
|---|---|---|---|---|
| Sites | $ 25,675,459 | $ 1,432,704 | $ - | $ 27,108,163 |
| Buildings | 240,189,573 | 2,331,627 | - | 242,521,200 |
| Buildings - WIP | - | 351,014 | - | 351,014 |
| Furniture & equipment | 7,712,327 | 755,067 | 442,772 | 8,024,622 |
| Vehicles | 145,500 | 169,660 | | 315,160 |
| Computer hardware | 5,950,375 | 603,109 | 1,155,811 | 5,397,673 |
| Total | $ 279,673,234 | $ 5,643,181 | $ 1,598,583 | $ 283,717,832 |

| Accumulated Amortization: | Opening | Amortization | Disposals | Total 2024 |
|---|---|---|---|---|
| Sites | $ - | $ - | $ - | $ - |
| Buildings | 128,263,335 | 4,701,155 | - | 132,964,490 |
| Furniture & equipment | 3,223,442 | 786,847 | 442,772 | 3,567,517 |
| Vehicles | 18,901 | 23,033 | - | 41,934 |
| Computer hardware | 3,183,992 | 1,134,805 | 1,155,811 | 3,162,986 |
| Total | $ 134,689,670 | $ 6,645,840 | $ 1,598,583 | $ 139,736,927 |

## NOTE 12 TANGIBLE CAPITAL ASSETS *(continued)*

**June 30, 2023**

| Cost: | Opening | Additions | Disposals | Total 2023 |
|---|---|---|---|---|
| Sites | $ 23,690,324 | $ 1,985,135 | $ - | $ 25,675,459 |
| Buildings | 237,329,923 | 2,859,650 | - | $ 240,189,573 |
| Furniture & equipment | 7,032,272 | 1,203,969 | 523,914 | $ 7,712,327 |
| Vehicles | 116,257 | 29,243 | - | $ 145,500 |
| Computer hardware | 6,220,916 | 830,950 | 1,101,491 | $ 5,950,375 |
| Total | $ 274,389,692 | $ 6,908,947 | $ 1,625,405 | $ 279,673,234 |

| Accumulated Amortization: | Opening | Amortization | Disposals | Total 2023 |
|---|---|---|---|---|
| Sites | $ - | $ - | $ - | $ - |
| Buildings | 123,576,364 | 4,686,971 | - | 128,263,335 |
| Furniture & equipment | 3,010,126 | 737,230 | 523,914 | 3,223,442 |
| Vehicles | 5,813 | 13,088 | - | 18,901 |
| Computer hardware | 3,068,354 | 1,217,129 | 1,101,491 | 3,183,992 |
| Total | $ 129,660,657 | $ 6,654,418 | $ 1,625,405 | $ 134,689,670 |

- Buildings – work in progress having a value of $351,014 (2023: nil) have not been amortized. Amortization of these assets will commence when the asset is put into service.

## NOTE 13 INTERFUND TRANSFERS

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2024, were as follows:

- A transfer in the amount of $160,167 (2023 - $151,203) was made from Special Purpose Funds to the Capital Fund for the purchase of capital assets.
- A transfer in the amount of $997,209 (2023 - $1,147,407) was made from the Operating Fund to the Capital Fund for the purchase of capital assets.
- A transfer in the amount of $2,330,000 (2023 - $515,047) was made from the Operating Fund to the Capital Fund for future capital asset acquisitions.

## NOTE 14 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 15 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.

| | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|---|---|---|---|---|
| Student transportation contracts | $ 5,746,695 | $ 5,872,332 | $ 5,989,536 | $ 6,109,361 | $ 6,231,548 |
| Vehicle operating leases | 313,680 | 314,645 | 275,137 | 109,984 | 130,614 |
| Copier lease | 214,082 | 214,082 | 214,082 | 214,082 | - |
| Shared use agreement | 64,500 | 67,500 | 70,500 | 36,000 | - |
| | $ 6,338,957 | $ 6,468,559 | $ 6,549,255 | $ 6,469,427 | $ 6,362,162 |

## NOTE 16 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:

| | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|---|---|---|---|---|
| Shared use agreement | $ 215,000 | $ 225,000 | $ 235,000 | $ 120,000 | $ - |
| Lease revenue | 403,568 | 319,406 | 177,419 | 83,898 | 32,550 |
| | $ 618,568 | $ 544,406 | $ 412,419 | $ 203,898 | $ 32,550 |

## NOTE 17 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, 2024, 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 18 BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board through the adoption of an amended annual budget on January 30, 2024. Reconciliation to the original approved budget is presented below:

| | Original Budget | Amendments | Amended Budget |
|---|---|---|---|
| Revenue: | | | |
| Provincial Grants | | | |
| Ministry of Education and Child Care | $ 187,033,551 | 6,177,236 | $ 193,210,787 |
| Other | 241,380 | 172,308 | 413,688 |
| Tuition | - | 40,765 | 40,765 |
| Other revenue | 3,035,803 | 142,289 | 3,178,092 |
| Rentals and leases | 690,000 | 50,000 | 740,000 |
| Investment income | 602,000 | 50,000 | 652,000 |
| Amortization of deferred capital revenue | 4,332,762 | 29,417 | 4,362,179 |
| | 195,935,496 | 6,662,015 | 202,597,511 |
| Expenses: | | | |
| Instruction | 154,116,168 | 4,585,141 | 158,701,309 |
| District administration | 6,497,242 | 482,104 | 6,979,346 |
| Operations and maintenance | 31,967,125 | 583,323 | 32,550,448 |
| Transportation and housing | 6,110,123 | (274,056) | 5,836,067 |
| | 198,690,658 | 5,376,512 | 204,067,170 |
| Annual deficiency | (2,755,162) | 1,285,503 | (1,469,659) |
| Budgeted allocation of surplus | 1,112,642 | 1,747,204 | 2,859,846 |
| Budgeted annual surplus for the year | $ (1,642,520) | $ 3,032,707 | $ 1,390,187 |
| Comprised of: | | | |
| Operating fund surplus | $ - | $ - | $ - |
| Special purpose fund surplus | - | - | - |
| Capital fund surplus (deficit) | (1,642,520) | 3,032,707 | 1,390,187 |
| Budgeted annual surplus for the year | $ (1,642,520) | $ 3,032,707 | $ 1,390,187 |

## NOTE 19 EXPENSE BY OBJECT

| | 2024 | 2023 |
|---|---|---|
| Salaries and benefits | $ 164,621,761 | $ 150,755,677 |
| Services and supplies | 28,227,525 | 27,464,582 |
| Amortization | 6,645,840 | 6,654,418 |
| | $ 199,495,126 | $ 184,874,677 |

## NOTE 20 INTERNALLY RESTRICTED SURPLUS – OPERATING FUND

| | 2024 | 2023 |
|---|---|---|
| Internally Restricted by the Board due to: | | |
| Nature of Constraints on the Funds | | |
| Ministry of Education and Child Care | | |
| Indigenous Education | $ 539,285 | $ 445,542 |
| Specific Purpose grants | 504,117 | 436,138 |
| Recreation trusts and other funds | 152,738 | 142,801 |
| Anticipated Unusual Expenses Identified | | |
| Board meeting software | - | 20,000 |
| Communications support | 70,000 | - |
| Department optimization reviews | 60,000 | 30,000 |
| Long Range Facilities Plan | 35,000 | 75,000 |
| Policy review | 40,000 | 15,000 |
| Recruitment and retention | 100,000 | - |
| Superintendent search | - | 70,000 |
| Superintendent initiatives | 50,000 | 50,000 |
| YMCA program | 75,000 | - |
| Operations Spanning the School Year | | |
| 2023/24 operating budgets | - | 437,650 |
| 2023/24 staffing commitment | - | 139,837 |
| School surpluses | 1,600,599 | 1,298,901 |
| School capital projects | 586,714 | 315,453 |
| Department and program surpluses | 651,503 | 442,437 |
| Facility and technology reserves | 1,067,093 | 721,778 |
| Total Internally Restricted Operating Surplus | $ 5,532,049 | $ 4,640,537 |
| Unrestricted Operating Surplus - Contingency | $ 3,582,797 | $ 2,120,198 |
| Total Available for Future Operations | $ 9,114,846 | $ 6,760,735 |

## NOTE 21 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 22 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 24 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.

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.

## NOTE 24 RISK MANAGEMENT *(continued)*

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, 2024

| | Operating Fund | Special Purpose Fund | Capital Fund | 2024 Actual | 2023 Actual |
|---|---|---|---|---|---|
| | $ | $ | $ | $ | $ |
| **Accumulated Surplus (Deficit), beginning of year** | 6,760,735 | | 34,145,422 | **40,906,157** | 37,501,954 |
| **Changes for the year** | | | | | |
| Surplus (Deficit) for the year | 5,661,320 | 160,167 | (67,820) | **5,753,667** | 3,404,203 |
| Interfund Transfers | | | | | |
| Tangible Capital Assets Purchased | (977,209) | (160,167) | 1,137,376 | - | |
| Local Capital | (2,330,000) | | 2,330,000 | - | |
| **Net Changes for the year** | **2,354,111** | **-** | **3,399,556** | **5,753,667** | **3,404,203** |
| **Accumulated Surplus (Deficit), end of year - Statement 2** | **9,114,846** | **-** | **37,544,978** | **46,659,824** | 40,906,157 |

# School District No. 57 (Prince George)



Schedule of Operating Operations
Year Ended June 30, 2024

| | 2024 Budget | **2024 Actual** | 2023 Actual |
|---|---|---|---|
| | $ | **$** | $ |
| **Revenues** | | | |
| Provincial Grants | | | |
| Ministry of Education and Child Care | 168,784,172 | **169,418,097** | 155,637,660 |
| Other | 219,688 | **258,788** | 409,253 |
| Tuition | 40,765 | **77,000** | 12,750 |
| Other Revenue | 1,134,720 | **1,808,222** | 1,706,446 |
| Rentals and Leases | 740,000 | **834,712** | 774,093 |
| Investment Income | 630,000 | **948,286** | 623,470 |
| **Total Revenue** | 171,549,345 | **173,345,105** | 159,163,672 |
| | | | |
| **Expenses** | | | |
| Instruction | 138,139,699 | **134,205,506** | 123,326,487 |
| District Administration | 6,863,970 | **7,081,478** | 6,971,875 |
| Operations and Maintenance | 22,299,332 | **21,050,682** | 20,528,781 |
| Transportation and Housing | 5,692,829 | **5,346,119** | 5,074,242 |
| **Total Expense** | 172,995,830 | **167,683,785** | 155,901,385 |
| | | | |
| **Operating Surplus (Deficit) for the year** | (1,446,485) | **5,661,320** | 3,262,287 |
| | | | |
| **Budgeted Appropriation (Retirement) of Surplus (Deficit)** | 2,859,846 | | |
| | | | |
| **Net Transfers (to) from other funds** | | | |
| Tangible Capital Assets Purchased | (833,361) | **(977,209)** | (1,147,407) |
| Local Capital | (580,000) | **(2,330,000)** | (515,047) |
| **Total Net Transfers** | (1,413,361) | **(3,307,209)** | (1,662,454) |
| | | | |
| **Total Operating Surplus (Deficit), for the year** | - | **2,354,111** | 1,599,833 |
| | | | |
| **Operating Surplus (Deficit), beginning of year** | | **6,760,735** | 5,160,902 |
| | | | |
| **Operating Surplus (Deficit), end of year** | | **9,114,846** | 6,760,735 |
| | | | |
| **Operating Surplus (Deficit), end of year** | | | |
| Internally Restricted | | **5,532,049** | 4,640,537 |
| Unrestricted | | **3,582,797** | 2,120,198 |
| **Total Operating Surplus (Deficit), end of year** | | **9,114,846** | 6,760,735 |

# School District No. 57 (Prince George)



Schedule of Operating Revenue by Source
Year Ended June 30, 2024

| | 2024 Budget | **2024 Actual** | 2023 Actual |
|---|---|---|---|
| | $ | **$** | $ |
| **Provincial Grants - Ministry of Education and Child Care** | | | |
| Operating Grant, Ministry of Education and Child Care | 163,227,347 | **163,872,968** | 146,807,382 |
| ISC/LEA Recovery | (376,619) | **(484,760)** | (376,619) |
| Other Ministry of Education and Child Care Grants | | | |
| Pay Equity | 2,271,692 | **2,271,692** | 2,271,692 |
| Funding for Graduated Adults | | **74,669** | 64,134 |
| Student Transportation Fund | 687,663 | **687,663** | 687,663 |
| Support Staff Benefits Grant | 201,637 | **201,937** | 201,937 |
| FSA Scorer Grant | | **15,693** | 15,693 |
| Early Learning Framework (ELF) Implementation | | | 1,908 |
| Labour Settlement Funding | 1,961,392 | **1,961,392** | 5,963,870 |
| Management Labour Increase Funding | 803,060 | **803,060** | |
| Recruitment and Retention Funding | 5,000 | **10,783** | |
| Premier's Award | 3,000 | **3,000** | |
| **Total Provincial Grants - Ministry of Education and Child Care** | 168,784,172 | **169,418,097** | 155,637,660 |
| | | | |
| **Provincial Grants - Other** | 219,688 | **258,788** | 409,253 |
| | | | |
| **Tuition** | | | |
| International and Out of Province Students | 40,765 | **77,000** | 12,750 |
| **Total Tuition** | 40,765 | **77,000** | 12,750 |
| | | | |
| **Other Revenues** | | | |
| Other School District/Education Authorities | 320,000 | **340,493** | 290,203 |
| Funding from First Nations | 376,619 | **484,760** | 376,619 |
| Miscellaneous | | | |
| Administration Fees | 115,376 | **110,890** | 102,507 |
| Cafeteria Recoveries | 80,000 | **215,248** | 223,931 |
| Miscellaneous | 207,725 | **607,193** | 667,883 |
| Municipal Purchasing Group Mastercard Rebate | 35,000 | **49,638** | 45,303 |
| **Total Other Revenue** | 1,134,720 | **1,808,222** | 1,706,446 |
| | | | |
| **Rentals and Leases** | 740,000 | **834,712** | 774,093 |
| | | | |
| **Investment Income** | 630,000 | **948,286** | 623,470 |
| | | | |
| **Total Operating Revenue** | 171,549,345 | **173,345,105** | 159,163,672 |

# School District No. 57 (Prince George)



Schedule of Operating Expense by Object
Year Ended June 30, 2024

| | 2024 Budget | **2024 Actual** | 2023 Actual |
|---|---|---|---|
| | $ | **$** | $ |
| **Salaries** | | | |
| Teachers | 66,074,526 | **63,774,664** | 58,721,495 |
| Principals and Vice Principals | 10,726,826 | **10,741,364** | 10,307,852 |
| Educational Assistants | 19,107,116 | **18,457,303** | 16,557,151 |
| Support Staff | 13,433,057 | **13,269,901** | 12,576,676 |
| Other Professionals | 8,574,065 | **8,359,649** | 8,218,318 |
| Substitutes | 3,878,897 | **5,343,939** | 4,832,250 |
| **Total Salaries** | 121,794,487 | **119,946,820** | 111,213,742 |
| **Employee Benefits** | 28,618,956 | **27,942,058** | 24,837,003 |
| **Total Salaries and Benefits** | 150,413,443 | **147,888,878** | 136,050,745 |
| **Services and Supplies** | | | |
| Services | 4,925,208 | **4,449,331** | 4,443,689 |
| Student Transportation | 5,580,247 | **5,232,173** | 4,980,709 |
| Professional Development and Travel | 1,850,366 | **1,086,749** | 1,213,518 |
| Rentals and Leases | 532,069 | **461,931** | 466,009 |
| Dues and Fees | 107,585 | **109,461** | 94,661 |
| Insurance | 426,368 | **421,454** | 358,119 |
| Supplies | 5,850,761 | **4,949,171** | 5,166,988 |
| Utilities | 3,309,783 | **3,084,637** | 3,126,947 |
| **Total Services and Supplies** | 22,582,387 | **19,794,907** | 19,850,640 |
| **Total Operating Expense** | 172,995,830 | **167,683,785** | 155,901,385 |

# School District No. 57 (Prince George)



Operating Expense by Function, Program and Object

Year Ended June 30, 2024

| | 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 | 51,879,203 | 780,714 | 188,609 | 31,707 | | 4,075,432 | **56,955,665** |
| 1.03 Career Programs | 567,468 | | | 13,859 | | 1,403 | **582,730** |
| 1.07 Library Services | 1,405,505 | | | 477,340 | | | **1,882,845** |
| 1.08 Counselling | 1,790,433 | 8,546 | | | | 16,566 | **1,815,545** |
| 1.10 Special Education | 5,191,816 | 379,940 | 15,509,138 | 117,614 | 2,297,503 | 683,943 | **24,179,954** |
| 1.30 English Language Learning | 1,488,951 | | | | | 3,407 | **1,492,358** |
| 1.31 Indigenous Education | 865,329 | 254,480 | 2,759,556 | 45,168 | 1,049,482 | 4,770 | **4,978,785** |
| 1.41 School Administration | | 8,864,800 | | 3,176,235 | 410,703 | 162,227 | **12,613,965** |
| 1.64 Other | 7,081 | | | 106,957 | | - | **114,038** |
| **Total Function 1** | **63,195,786** | **10,288,480** | **18,457,303** | **3,968,880** | **3,757,688** | **4,947,748** | **104,615,885** |
| | | | | | | | |
| **4 District Administration** | | | | | | | |
| 4.11 Educational Administration | 578,878 | 291,297 | | 45,128 | 855,595 | 39,126 | **1,810,024** |
| 4.40 School District Governance | | | | | 152,839 | | **152,839** |
| 4.41 Business Administration | | 161,587 | | 838,829 | 1,652,101 | 23,556 | **2,676,073** |
| **Total Function 4** | **578,878** | **452,884** | **-** | **883,957** | **2,660,535** | **62,682** | **4,638,936** |
| | | | | | | | |
| **5 Operations and Maintenance** | | | | | | | |
| 5.41 Operations and Maintenance Administration | | | | 108,099 | 909,157 | | **1,017,256** |
| 5.50 Maintenance Operations | | | | 7,506,989 | 965,012 | 290,052 | **8,762,053** |
| 5.52 Maintenance of Grounds | | | | 729,676 | | 43,457 | **773,133** |
| 5.56 Utilities | | | | | | | **-** |
| **Total Function 5** | **-** | **-** | **-** | **8,344,764** | **1,874,169** | **333,509** | **10,552,442** |
| | | | | | | | |
| **7 Transportation and Housing** | | | | | | | |
| 7.41 Transportation and Housing Administration | | | | 55,629 | 67,257 | | **122,886** |
| 7.70 Student Transportation | | | | 16,671 | | | **16,671** |
| 7.73 Housing | | | | | | | **-** |
| **Total Function 7** | **-** | **-** | **-** | **72,300** | **67,257** | **-** | **139,557** |
| | | | | | | | |
| **9 Debt Services** | | | | | | | |
| **Total Function 9** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | | | | | | | |
| **Total Functions 1 - 9** | **63,774,664** | **10,741,364** | **18,457,303** | **13,269,901** | **8,359,649** | **5,343,939** | **119,946,820** |

# School District No. 57 (Prince George)



Operating Expense by Function, Program and Object

Year Ended June 30, 2024

| | Total Salaries | Employee Benefits | Total Salaries and Benefits | Services and Supplies | 2024 Actual | 2024 Budget | 2023 Actual |
|---|---|---|---|---|---|---|---|
| | $ | $ | $ | $ | $ | $ | $ |
| **1 Instruction** | | | | | | | |
| 1.02 Regular Instruction | **56,955,665** | 13,064,285 | **70,019,950** | 2,807,696 | **72,827,646** | 74,750,872 | 66,730,912 |
| 1.03 Career Programs | **582,730** | 125,774 | **708,504** | 342,074 | **1,050,578** | 1,005,122 | 901,651 |
| 1.07 Library Services | **1,882,845** | 434,999 | **2,317,844** | 238,521 | **2,556,365** | 2,842,805 | 2,339,555 |
| 1.08 Counselling | **1,815,545** | 411,422 | **2,226,967** | 480 | **2,227,447** | 2,107,832 | 2,081,848 |
| 1.10 Special Education | **24,179,954** | 6,100,606 | **30,280,560** | 493,551 | **30,774,111** | 31,395,376 | 26,676,635 |
| 1.30 English Language Learning | **1,492,358** | 359,635 | **1,851,993** | 7,475 | **1,859,468** | 2,291,097 | 1,639,434 |
| 1.31 Indigenous Education | **4,978,785** | 1,249,850 | **6,228,635** | 266,962 | **6,495,597** | 7,042,722 | 6,847,072 |
| 1.41 School Administration | **12,613,965** | 2,764,594 | **15,378,559** | 266,769 | **15,645,328** | 16,192,912 | 15,141,897 |
| 1.64 Other | **114,038** | 30,595 | **144,633** | 624,333 | **768,966** | 510,961 | 967,483 |
| **Total Function 1** | **104,615,885** | **24,541,760** | **129,157,645** | **5,047,861** | **134,205,506** | 138,139,699 | 123,326,487 |
| | | | | | | | |
| **4 District Administration** | | | | | | | |
| 4.11 Educational Administration | **1,810,024** | 359,026 | **2,169,050** | 333,784 | **2,502,834** | 2,735,168 | 2,981,068 |
| 4.40 School District Governance | **152,839** | 11,258 | **164,097** | 147,680 | **311,777** | 310,369 | 385,461 |
| 4.41 Business Administration | **2,676,073** | 563,761 | **3,239,834** | 1,027,033 | **4,266,867** | 3,818,433 | 3,605,346 |
| **Total Function 4** | **4,638,936** | **934,045** | **5,572,981** | **1,508,497** | **7,081,478** | 6,863,970 | 6,971,875 |
| | | | | | | | |
| **5 Operations and Maintenance** | | | | | | | |
| 5.41 Operations and Maintenance Administration | **1,017,256** | 215,781 | **1,233,037** | 528,781 | **1,761,818** | 1,930,067 | 1,649,025 |
| 5.50 Maintenance Operations | **8,762,053** | 2,032,041 | **10,794,094** | 2,827,020 | **13,621,114** | 14,571,319 | 13,214,169 |
| 5.52 Maintenance of Grounds | **773,133** | 186,463 | **959,596** | 1,082,067 | **2,041,663** | 1,948,163 | 2,055,850 |
| 5.56 Utilities | **-** | | **-** | 3,626,087 | **3,626,087** | 3,849,783 | 3,609,737 |
| **Total Function 5** | **10,552,442** | **2,434,285** | **12,986,727** | **8,063,955** | **21,050,682** | 22,299,332 | 20,528,781 |
| | | | | | | | |
| **7 Transportation and Housing** | | | | | | | |
| 7.41 Transportation and Housing Administration | **122,886** | 27,691 | **150,577** | | **150,577** | 157,085 | 115,021 |
| 7.70 Student Transportation | **16,671** | 4,277 | **20,948** | 5,173,544 | **5,194,492** | 5,528,744 | 4,952,921 |
| 7.73 Housing | **-** | | **-** | 1,050 | **1,050** | 7,000 | 6,300 |
| **Total Function 7** | **139,557** | **31,968** | **171,525** | **5,174,594** | **5,346,119** | 5,692,829 | 5,074,242 |
| | | | | | | | |
| **9 Debt Services** | | | | | | | |
| **Total Function 9** | - | - | - | - | - | - | - |
| | | | | | | | |
| **Total Functions 1 - 9** | **119,946,820** | **27,942,058** | **147,888,878** | **19,794,907** | **167,683,785** | 172,995,830 | 155,901,385 |

# School District No. 57 (Prince George)

Schedule of Special Purpose Operations
Year Ended June 30, 2024

| | 2024 Budget | **2024 Actual** | 2023 Actual |
|---|---|---|---|
| | $ | **$** | $ |
| **Revenues** | | | |
| Provincial Grants | | | |
| Ministry of Education and Child Care | 19,228,195 | **18,826,568** | 17,358,224 |
| Other | 194,000 | **194,000** | |
| Other Revenue | 2,043,372 | **3,537,440** | 3,181,526 |
| Investment Income | 22,000 | **3,967** | 21,841 |
| **Total Revenue** | 21,487,567 | **22,561,975** | 20,561,591 |
| **Expenses** | | | |
| Instruction | 20,561,610 | **21,529,443** | 19,396,081 |
| District Administration | 115,376 | **110,890** | 102,507 |
| Operations and Maintenance | 667,343 | **667,343** | 791,924 |
| Transportation and Housing | 143,238 | **94,132** | 119,876 |
| **Total Expense** | 21,487,567 | **22,401,808** | 20,410,388 |
| **Special Purpose Surplus (Deficit) for the year** | - | **160,167** | 151,203 |
| **Net Transfers (to) from other funds** | | | |
| Tangible Capital Assets Purchased | | **(160,167)** | (151,203) |
| **Total Net Transfers** | - | **(160,167)** | (151,203) |
| **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, 2024

| | 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** | | | 878,522 | 1,469,499 | 29,400 | 67,133 | 85,125 | 51,436 | |
| **Add:** Restricted Grants | | | | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 667,343 | 608,416 | | | 320,000 | 78,400 | 175,961 | 2,379,665 | 432,760 |
| Provincial Grants - Other | | | | | | | | | |
| Other | | | 45,637 | 3,372,097 | | | | | |
| Investment Income | | | 45,267 | 6 | | | | | |
| | 667,343 | 608,416 | 90,904 | 3,372,103 | 320,000 | 78,400 | 175,961 | 2,379,665 | 432,760 |
| **Less:** Allocated to Revenue | 667,343 | 556,989 | 3,967 | 3,525,134 | 349,400 | 74,611 | 235,067 | 2,301,792 | 432,760 |
| Recovered | | | | | | | | | |
| **Deferred Revenue, end of year** | **-** | **51,427** | **965,459** | **1,316,468** | **-** | **70,922** | **26,019** | **129,309** | **-** |
| **Revenues** | | | | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 667,343 | 556,989 | | | 349,400 | 74,611 | 235,067 | 2,301,792 | 432,760 |
| Provincial Grants - Other | | | | | | | | | |
| Other Revenue | | | | 3,525,134 | | | | | |
| Investment Income | | | 3,967 | | | | | | |
| | 667,343 | 556,989 | 3,967 | 3,525,134 | 349,400 | 74,611 | 235,067 | 2,301,792 | 432,760 |
| **Expenses** | | | | | | | | | |
| Salaries | | | | | | | | | |
| Teachers | | | | | | 19,581 | 41,332 | 472,500 | |
| Principals and Vice Principals | | | | | | | | | |
| Educational Assistants | | 440,977 | | | 255,697 | 18,388 | 11,906 | 201,200 | |
| Support Staff | 248,479 | | | | | | | 40 | 126,618 |
| Other Professionals | 86,377 | | | | | | | 1,177,841 | |
| Substitutes | | | | | 8,834 | 518 | 9,315 | | 210,911 |
| | 334,856 | 440,977 | - | - | 264,531 | 38,487 | 62,553 | 1,851,581 | 337,529 |
| Employee Benefits | 20,235 | 116,012 | | | 69,133 | 9,641 | 14,897 | 449,472 | 81,830 |
| Services and Supplies | 312,252 | | 3,967 | 3,493,214 | 15,736 | 26,483 | 129,793 | 739 | 13,401 |
| | 667,343 | 556,989 | 3,967 | 3,493,214 | 349,400 | 74,611 | 207,243 | 2,301,792 | 432,760 |
| **Net Revenue (Expense) before Interfund Transfers** | - | - | - | 31,920 | - | - | 27,824 | - | - |
| **Interfund Transfers** | | | | | | | | | |
| Tangible Capital Assets Purchased | | | | (31,920) | | | (27,824) | | |
| | - | - | - | (31,920) | - | - | (27,824) | - | - |
| **Net Revenue (Expense)** | - | - | - | - | - | - | - | - | - |

# School District No. 57 (Prince George)



Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2024

| | Classroom Enhancement Fund - Staffing | First Nation Student Transportation | Mental Health in Schools | Changing Results for Young Children | Seamless Day Kindergarten | Student & Family Affordability | SEY2KT (Early Years to Kindergarten) | ECL (Early Care & Learning) | Feeding Futures Fund |
|---|---|---|---|---|---|---|---|---|---|
| | $ | $ | $ | $ | $ | $ | $ | $ | $ |
| **Deferred Revenue, beginning of year** | | 42,663 | 25,672 | 40,369 | 55,400 | 280,751 | | 25,204 | |
| **Add:** Restricted Grants | | | | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 10,708,442 | 143,238 | 51,000 | 6,000 | 55,400 | 413,000 | 19,000 | 175,000 | 1,682,425 |
| Provincial Grants - Other | | | | | | | | | |
| Other | | | | | | | | | |
| Investment Income | | | | | | | | | |
| | 10,708,442 | 143,238 | 51,000 | 6,000 | 55,400 | 413,000 | 19,000 | 175,000 | 1,682,425 |
| **Less:** Allocated to Revenue | 10,708,442 | 94,132 | 46,654 | 16,643 | 1,175 | 258,944 | 2,335 | 187,784 | 1,412,821 |
| Recovered | | | | | | | | | |
| **Deferred Revenue, end of year** | **-** | **91,769** | **30,018** | **29,726** | **109,625** | **434,807** | **16,665** | **12,420** | **269,604** |
| **Revenues** | | | | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 10,708,442 | 94,132 | 46,654 | 16,643 | 1,175 | 258,944 | 2,335 | 187,784 | 1,412,821 |
| Provincial Grants - Other | | | | | | | | | |
| Other Revenue | | | | | | | | | |
| Investment Income | | | | | | | | | |
| | 10,708,442 | 94,132 | 46,654 | 16,643 | 1,175 | 258,944 | 2,335 | 187,784 | 1,412,821 |
| **Expenses** | | | | | | | | | |
| Salaries | | | | | | | | | |
| Teachers | 8,677,830 | | | | | | | | 21,411 |
| Principals and Vice Principals | | | | | | | | 153,588 | 117,930 |
| Educational Assistants | | | 17,301 | | | | | | |
| Support Staff | | | | | | 256 | | | 245,359 |
| Other Professionals | | | | | | | | | |
| Substitutes | | | 6,450 | 2,504 | | | 992 | | |
| | 8,677,830 | - | 23,751 | 2,504 | - | 256 | 992 | 153,588 | 384,700 |
| Employee Benefits | 2,030,612 | | 5,998 | 561 | | 28 | 174 | 32,911 | 92,335 |
| Services and Supplies | | 94,132 | 16,905 | 13,578 | 1,175 | 258,660 | 1,169 | 1,285 | 835,363 |
| | 10,708,442 | 94,132 | 46,654 | 16,643 | 1,175 | 258,944 | 2,335 | 187,784 | 1,312,398 |
| **Net Revenue (Expense) before Interfund Transfers** | - | - | - | - | - | - | - | - | 100,423 |
| **Interfund Transfers** | | | | | | | | | |
| Tangible Capital Assets Purchased | | | | | | | | | (100,423) |
| | - | - | - | - | - | - | - | - | (100,423) |
| **Net Revenue (Expense)** | - | - | - | - | - | - | - | - | - |

# School District No. 57 (Prince George)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2024

| | PRP Regional Hospital | PRP Two Wolves Centre | PRP FASD Outreach | FASD - Other | Feeding Futures - Other | After School Sports & Arts Initiative | Project Penny | Work Experience Enhancement | TOTAL |
|---|---|---|---|---|---|---|---|---|---|
| | $ | $ | $ | $ | $ | $ | $ | $ | $ |
| **Deferred Revenue, beginning of year** | 10,140 | 24,494 | 205,431 | 5,372 | | | | | 3,296,611 |
| **Add:** Restricted Grants | | | | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 497,500 | 249,700 | 824,740 | | | | 200,000 | 50,000 | 19,737,990 |
| Provincial Grants - Other | | | | | | 194,000 | | | 194,000 |
| Other | | | | 650 | 12,306 | | | | 3,430,690 |
| Investment Income | | | | | | | | | 45,273 |
| | 497,500 | 249,700 | 824,740 | 650 | 12,306 | 194,000 | 200,000 | 50,000 | 23,407,953 |
| **Less:** Allocated to Revenue | 472,608 | 161,070 | 845,998 | - | 12,306 | 194,000 | - | - | 22,561,975 |
| Recovered | 2,760 | 60,075 | 6,536 | | | | | | 69,371 |
| **Deferred Revenue, end of year** | **32,272** | **53,049** | **177,637** | **6,022** | **-** | **-** | **200,000** | **50,000** | **4,073,218** |
| **Revenues** | | | | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 472,608 | 161,070 | 845,998 | | | | | | 18,826,568 |
| Provincial Grants - Other | | | | | | 194,000 | | | 194,000 |
| Other Revenue | | | | | 12,306 | | | | 3,537,440 |
| Investment Income | | | | | | | | | 3,967 |
| | 472,608 | 161,070 | 845,998 | - | 12,306 | 194,000 | - | - | 22,561,975 |
| **Expenses** | | | | | | | | | |
| Salaries | | | | | | | | | |
| Teachers | 284,955 | 99,787 | 357,527 | | | 1,084 | | | 9,976,007 |
| Principals and Vice Principals | | | | | | | | | 271,518 |
| Educational Assistants | 38,730 | | | | | 34,111 | | | 1,018,310 |
| Support Staff | | 10,640 | 20,317 | | | | | | 651,709 |
| Other Professionals | | | 146,500 | | | | | | 1,410,718 |
| Substitutes | | 5,042 | 3,187 | | | | | | 247,753 |
| | 323,685 | 115,469 | 527,531 | - | - | 35,195 | - | - | 13,576,015 |
| Employee Benefits | 77,620 | 22,144 | 123,402 | | | 9,864 | | | 3,156,869 |
| Services and Supplies | 71,303 | 23,457 | 195,065 | | 12,306 | 148,941 | | | 5,668,924 |
| | 472,608 | 161,070 | 845,998 | - | 12,306 | 194,000 | - | - | 22,401,808 |
| **Net Revenue (Expense) before Interfund Transfers** | - | - | - | - | - | - | - | - | 160,167 |
| **Interfund Transfers** | | | | | | | | | |
| Tangible Capital Assets Purchased | | | | | | | | | (160,167) |
| | - | - | - | - | - | - | - | - | (160,167) |
| **Net Revenue (Expense)** | - | - | - | - | - | - | - | - | - |

# School District No. 57 (Prince George)

Schedule of Capital Operations

Year Ended June 30, 2024

| | 2024 Budget | 2024 Actual: Invested in Tangible Capital Assets | 2024 Actual: Local Capital | 2024 Actual: Fund Balance | 2023 Actual |
|---|---|---|---|---|---|
| | $ | $ | $ | $ | $ |
| **Revenues** | | | | | |
| Provincial Grants | | | | | |
| Ministry of Education and Child Care | 5,198,420 | **4,906,516** | | **4,906,516** | 4,199,481 |
| Other Revenue | | | | **-** | 840 |
| Investment Income | | | **59,296** | **59,296** | 35,983 |
| Amortization of Deferred Capital Revenue | 4,362,179 | **4,375,902** | | **4,375,902** | 4,317,313 |
| **Total Revenue** | 9,560,599 | **9,282,418** | **59,296** | **9,341,714** | 8,553,617 |
| **Expenses** | | | | | |
| Operations and Maintenance | 2,949,625 | **2,763,694** | | **2,763,694** | 1,908,486 |
| Amortization of Tangible Capital Assets | | | | | |
| Operations and Maintenance | 6,634,148 | **6,645,840** | | **6,645,840** | 6,654,418 |
| **Total Expense** | 9,583,773 | **9,409,534** | **-** | **9,409,534** | 8,562,904 |
| **Capital Surplus (Deficit) for the year** | (23,174) | **(127,116)** | **59,296** | **(67,820)** | (9,287) |
| **Net Transfers (to) from other funds** | | | | | |
| Tangible Capital Assets Purchased | 833,361 | **1,137,376** | | **1,137,376** | 1,298,610 |
| Local Capital | 580,000 | | **2,330,000** | **2,330,000** | 515,047 |
| **Total Net Transfers** | 1,413,361 | **1,137,376** | **2,330,000** | **3,467,376** | 1,813,657 |
| **Other Adjustments to Fund Balances** | | | | | |
| Tangible Capital Assets Purchased from Local Capital | | **261,179** | **(261,179)** | **-** | |
| **Total Other Adjustments to Fund Balances** | | **261,179** | **(261,179)** | **-** | |
| **Total Capital Surplus (Deficit) for the year** | 1,390,187 | **1,271,439** | **2,128,117** | **3,399,556** | 1,804,370 |
| **Capital Surplus (Deficit), beginning of year** | | **32,924,032** | **1,221,390** | **34,145,422** | 32,341,052 |
| **Capital Surplus (Deficit), end of year** | | **34,195,471** | **3,349,507** | **37,544,978** | 34,145,422 |

# School District No. 57 (Prince George)

Tangible Capital Assets
Year Ended June 30, 2024

| | Sites | Buildings | Furniture and Equipment | Vehicles | Computer Software | Computer Hardware | Total |
|---|---|---|---|---|---|---|---|
| | $ | $ | $ | $ | $ | $ | $ |
| **Cost, beginning of year** | 25,675,459 | 240,189,573 | 7,712,327 | 145,500 | | 5,950,375 | **279,673,234** |
| **Changes for the Year** | | | | | | | |
| Increase: | | | | | | | |
| Purchases from: | | | | | | | |
| Deferred Capital Revenue - Bylaw | 1,425,710 | 1,362,932 | 162,550 | | | | **2,951,192** |
| Deferred Capital Revenue - Other | 6,994 | 923,650 | 11,776 | | | | **942,420** |
| Operating Fund | | 38,794 | 407,728 | 29,755 | | 500,932 | **977,209** |
| Special Purpose Funds | | 6,251 | 116,009 | 31,927 | | 5,980 | **160,167** |
| Local Capital | | | 57,004 | 107,978 | | 96,197 | **261,179** |
| | 1,432,704 | 2,331,627 | 755,067 | 169,660 | - | 603,109 | **5,292,167** |
| Decrease: | | | | | | | |
| Deemed Disposals | | | 442,772 | | | 1,155,811 | **1,598,583** |
| | - | - | 442,772 | - | - | 1,155,811 | **1,598,583** |
| **Cost, end of year** | 27,108,163 | 242,521,200 | 8,024,622 | 315,160 | - | 5,397,673 | **283,366,818** |
| **Work in Progress, end of year** | | 351,014 | | | | | **351,014** |
| **Cost and Work in Progress, end of year** | 27,108,163 | 242,872,214 | 8,024,622 | 315,160 | - | 5,397,673 | **283,717,832** |
| | | | | | | | |
| **Accumulated Amortization, beginning of year** | | 128,263,335 | 3,223,442 | 18,901 | | 3,183,992 | **134,689,670** |
| **Changes for the Year** | | | | | | | |
| Increase: Amortization for the Year | | 4,701,155 | 786,847 | 23,033 | | 1,134,805 | **6,645,840** |
| Decrease: | | | | | | | |
| Deemed Disposals | | | 442,772 | | | 1,155,811 | **1,598,583** |
| | | - | 442,772 | - | - | 1,155,811 | **1,598,583** |
| **Accumulated Amortization, end of year** | | 132,964,490 | 3,567,517 | 41,934 | - | 3,162,986 | **139,736,927** |
| | | | | | | | |
| **Tangible Capital Assets - Net** | **27,108,163** | **109,907,724** | **4,457,105** | **273,226** | **-** | **2,234,687** | **143,980,905** |

# School District No. 57 (Prince George)

Tangible Capital Assets - Work in Progress
Year Ended June 30, 2024

| | Buildings | Furniture and Equipment | Computer Software | Computer Hardware | Total |
|---|---|---|---|---|---|
| | $ | $ | $ | $ | $ |
| **Work in Progress, beginning of year** | | | | | - |
| **Changes for the Year** | | | | | |
| Increase: | | | | | |
| Deferred Capital Revenue - Other | 351,014 | | | | **351,014** |
| | 351,014 | - | - | - | **351,014** |
| **Net Changes for the Year** | 351,014 | - | - | - | **351,014** |
| **Work in Progress, end of year** | **351,014** | **-** | **-** | **-** | **351,014** |

# School District No. 57 (Prince George)



Deferred Capital Revenue

Year Ended June 30, 2024

| | Bylaw Capital | Other Provincial | Other Capital | Total Capital |
|---|---|---|---|---|
| | $ | $ | $ | $ |
| **Deferred Capital Revenue, beginning of year** | 97,481,448 | 3,581,580 | 2,779,850 | **103,842,878** |
| | | | | |
| **Changes for the Year** | | | | |
| Increase: | | | | |
| Transferred from Deferred Revenue - Capital Additions | 1,525,482 | 935,426 | | **2,460,908** |
| | 1,525,482 | 935,426 | - | **2,460,908** |
| | | | | |
| Decrease: | | | | |
| Amortization of Deferred Capital Revenue | 4,107,386 | 164,012 | 104,504 | **4,375,902** |
| | 4,107,386 | 164,012 | 104,504 | **4,375,902** |
| | | | | |
| **Net Changes for the Year** | (2,581,904) | 771,414 | (104,504) | **(1,914,994)** |
| | | | | |
| **Deferred Capital Revenue, end of year** | 94,899,544 | 4,352,994 | 2,675,346 | **101,927,884** |
| | | | | |
| **Work in Progress, beginning of year** | | | | **-** |
| | | | | |
| **Changes for the Year** | | | | |
| Increase | | | | |
| Transferred from Deferred Revenue - Work in Progress | | 351,014 | | **351,014** |
| | - | 351,014 | - | **351,014** |
| | | | | |
| **Net Changes for the Year** | - | 351,014 | - | **351,014** |
| | | | | |
| **Work in Progress, end of year** | - | 351,014 | - | **351,014** |
| | | | | |
| **Total Deferred Capital Revenue, end of year** | **94,899,544** | **4,704,008** | **2,675,346** | **102,278,898** |

# School District No. 57 (Prince George)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2024

| | Bylaw Capital | MECC Restricted Capital | Other Provincial Capital | Land Capital | Other Capital | Total |
|---|---|---|---|---|---|---|
| | $ | $ | $ | $ | $ | $ |
| **Balance, beginning of year** | 250,824 | | 51,915 | | 129,638 | **432,377** |
| **Changes for the Year** | | | | | | |
| Increase: | | | | | | |
| Provincial Grants - Ministry of Education and Child Care | 6,159,717 | | 6,307,825 | | | **12,467,542** |
| Investment Income | 6,910 | | 165,057 | | 7,094 | **179,061** |
| | 6,166,627 | - | 6,472,882 | - | 7,094 | **12,646,603** |
| Decrease: | | | | | | |
| Transferred to DCR - Capital Additions | 1,525,482 | | 935,426 | | | **2,460,908** |
| Transferred to DCR - Work in Progress | | | 351,014 | | | **351,014** |
| Transferred to Revenue - Site Purchases | 1,425,710 | | 6,994 | | | **1,432,704** |
| Transferred to Revenue - Settlement of Asset Retirement Obligation | 596,752 | | 113,366 | | | **710,118** |
| Deferred Contribution in Support of Maintenance Expense | 2,763,694 | | | | | **2,763,694** |
| | 6,311,638 | - | 1,406,800 | - | - | **7,718,438** |
| **Net Changes for the Year** | (145,011) | - | 5,066,082 | - | 7,094 | **4,928,165** |
| **Balance, end of year** | **105,813** | **-** | **5,117,997** | **-** | **136,732** | **5,360,542** |

**School District**
**Statement of Financial Information (SOFI)**

**School District No. 57 (Prince George)**

**Fiscal Year Ended June 30, 2024**

## Schedule of Debt

Information on all long term debt is included in the School District Audited Financial Statements.

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

**School District**
**Statement of Financial Information (SOFI)**

**School District No. 57 (Prince George)**

**Fiscal Year Ended June 30, 2024**

## 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**
**Statement of Financial Information (SOFI)**

**School District No. 57 (Prince George)**

**Fiscal Year Ended June 30, 2024**

## Statement of Severance Agreements

There were three severance agreements under which payment commenced between the Board of Education of School District No. 57 (Prince George) and its non-unionized employees during the fiscal year 2024.

The agreements represented 3 to 12 months of compensation.

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

## School District No. 57 (Prince George)
## Schedule of Remuneration and Expense
## Year Ended June 30, 2024

| Name | Position | Remuneration | Expense |
|---|---|---|---|
| **Elected Officials:** | | | |
| Antrim, Cory | Trustee | 21,897.50 | 3,065.36 |
| Brennan, Craig | Trustee | 23,426.32 | 7,922.71 |
| Holland, Sarah | Trustee | 21,039.96 | 8,583.79 |
| McCrory, Sharleen | Trustee | 22,805.46 | 6,317.04 |
| McLean, Erica | Trustee | 21,926.32 | 3,236.04 |
| Thompson, Robert | Trustee | 21,735.96 | 9,502.25 |
| Weber, Rachael | Trustee | 24,637.24 | 11,691.57 |
| **Total, Elected Officials** | | 157,468.76 | 50,318.76 |
| | | | |
| **Employees with Remuneration Exceeding $75,000:** | | | |
| Abra, Robin | Teacher | 78,640.98 | 174.68 |
| Abriel, Rebecca | Teacher | 109,668.06 | 1,691.44 |
| Adams, Elizabeth | Teacher | 81,807.44 | 157.50 |
| Adams, Jacqueline | Social Worker | 87,304.71 | 500.00 |
| Addison, Sarah | Teacher | 89,833.29 | - |
| Alderson, Kristy | Teacher | 107,170.45 | 19.84 |
| Alton, Alyson | Teacher | 99,778.96 | 60.32 |
| Amaral, Lucia | Teacher | 91,850.91 | 37.43 |
| Andersen, Brent | Tradesperson | 77,980.32 | 5,591.01 |
| Anderson, Brenda | Principal | 155,586.67 | 1,374.74 |
| Anderson, Christine | Teacher | 98,409.90 | 5,444.50 |
| Anderson, Frances | Teacher | 91,363.84 | 794.60 |
| Anderson, Shelley | Clinician | 109,085.03 | 3,833.62 |
| Apolczer, Brett | Director, Facility Services | 162,934.63 | 2,369.25 |
| Appler, Kristin | Teacher | 107,798.65 | 73.35 |
| Arnett, Nicole | Teacher | 98,164.94 | 75.55 |
| Arnold, Liza | Principal | 154,266.67 | 258.10 |
| Aucoin, Andrew | Supervisor, Custodial | 98,495.19 | 1,820.42 |
| Aussem, Catherine | Teacher | 99,752.54 | - |
| Aziz, Jameel | Superintendent | 83,605.12 | 13,370.82 |
| Babstock, Emily | Teacher | 80,140.77 | 859.93 |
| Babulal, Leann | Teacher | 87,546.86 | 64.45 |
| Bagley, Jennifer | Teacher | 106,461.27 | 53.51 |
| Bahia, Sukhbir | Manager, Payroll | 115,336.58 | 4,071.25 |
| Baker, Stephen | Vice Principal | 109,790.78 | 66.08 |
| Bakermans, Laura | Teacher | 80,724.48 | 276.88 |
| Bakker, Kimberley | Teacher | 83,073.69 | 53.17 |
| Baldridge, Jenessa | Teacher | 112,500.35 | 19.84 |
| Baldridge, Tracy | Principal | 150,831.05 | 313.31 |
| Bankole, Abisola | Teacher | 76,261.39 | 42.10 |
| Banser, Michelle | Teacher | 89,020.43 | 163.37 |
| Barg, Jayne | Teacher | 99,449.20 | 17.00 |
| Barker, Erin | Teacher | 91,573.89 | 107.27 |
| Barker, Lucas | Teacher | 99,729.85 | - |
| Barnes, Christa | Principal | 158,399.79 | 890.52 |
| Barnett, Shelby | Teacher | 110,781.42 | 19.84 |
| Barone, Lucas | Technical Analyst | 75,813.69 | 604.59 |
| Barrio, Susan | Teacher | 99,799.69 | 605.63 |
| Barwise, Kenneth | Teacher | 112,500.95 | 21.79 |
| Bast, Laura | Teacher | 109,931.81 | 16.08 |
| Baumbach, Nicole | Teacher | 102,425.80 | 149.54 |
| Beach, Nicole | Teacher | 85,352.68 | 17.00 |
| Beattie, Carmen | Teacher | 104,489.76 | - |
| Beauchesne, Tracy | Teacher | 109,411.71 | 2,320.80 |

## School District No. 57 (Prince George)
## Schedule of Remuneration and Expense
## Year Ended June 30, 2024

| Name | Position | Remuneration | Expense |
|---|---|---|---|
| Beaudry, Elizabeth | Teacher | 86,723.00 | 1,426.59 |
| Beaulieu, Eric | Teacher | 90,220.80 | 188.44 |
| Beauregard, Daryl | Teacher | 108,216.18 | 152.98 |
| Beauregard, Robyn | Teacher | 109,134.09 | 2,861.95 |
| Bednarek, Karolina | Teacher | 76,241.23 | - |
| Beer, Amanda | Teacher | 77,082.65 | 1,097.19 |
| Begin, Tanya | Teacher | 110,590.65 | 19.84 |
| Bellavance, Dreanne | Teacher | 99,646.63 | 60.32 |
| Bellavance, Scott | Teacher | 99,629.95 | 769.92 |
| Bellwood, Melanie | Teacher | 75,529.56 | 1,990.54 |
| Bennett, Carli | Teacher | 77,684.78 | 1,625.39 |
| Bennett, David | Tradesperson | 80,604.13 | 1,340.13 |
| Bennett, Heather | Teacher | 87,550.23 | 16.08 |
| Bennett, Richard | Teacher | 99,874.01 | 37.43 |
| Bennett, Robert | Teacher | 107,576.86 | - |
| Benoit, Shendah | Principal | 75,269.63 | 54.27 |
| Bepple, Barry | Energy & Sustainable Conservation Coordinator | 111,275.94 | 257.41 |
| Bernard, Maizie | Teacher | 108,479.87 | 53.51 |
| Bernard, Sean | Teacher | 86,417.15 | 16.08 |
| Berra, Monica | District Principal | 164,086.27 | 5,560.73 |
| Berra, Renzo | Teacher | 120,545.56 | - |
| Berra, Rjay | Teacher | 83,882.64 | 566.52 |
| Berry, Leanne Joy | Teacher | 99,393.04 | 1,592.81 |
| Bhullar, Jeneva | Teacher | 91,083.03 | 23.95 |
| Billups, Carley | Occupational Therapist | 109,370.77 | 3,366.96 |
| Blabey, Luke | Teacher | 85,394.40 | - |
| Blackburn, Tamara | Teacher | 87,474.52 | 276.88 |
| Blais, Billy | Tradesperson | 78,032.73 | 2,238.71 |
| Blakely, Marnie | Social Worker | 87,723.94 | - |
| Blashill, Bruce | Teacher | 81,629.95 | - |
| Bleecker, Jerry | Teacher | 109,400.99 | - |
| Blokland, Johanna | Teacher | 100,016.73 | 133.32 |
| Bodnarchuk, Daylene | Teacher | 79,581.81 | 635.29 |
| Boef, Christine | Teacher | 91,864.74 | 92.07 |
| Bond, Andrew | Director, Curriculum & Innovation | 171,459.18 | 10,668.22 |
| Bond, Erin | Teacher | 106,283.23 | 53.51 |
| Bone, Thomas | Teacher | 109,124.14 | 37.43 |
| Bordeleau, Steven | Teacher | 100,477.83 | 95.61 |
| Borden, Douglas | Teacher | 117,563.17 | 2,849.37 |
| Born, Andrea | Director, Human Resources | 161,775.51 | 7,190.20 |
| Borowski, Kari | Teacher | 105,894.22 | 113.83 |
| Bouchard, Tamara | Teacher | 79,960.02 | 137.12 |
| Bourque, Raymond | Teacher | 109,400.99 | 1,148.35 |
| Bourque, Tracy-Lee | Teacher | 100,116.89 | 242.92 |
| Bowes, John | Teacher | 86,310.28 | 126.51 |
| Bracey, Christopher | Tradesperson | 78,630.83 | 3,719.24 |
| Bracey, Glenda | Teacher | 106,663.59 | 17.00 |
| Brady Cook, Sherilyn | Teacher | 84,353.49 | 69.00 |
| Branco, Juliet | Teacher | 108,479.54 | 82.36 |
| Brandle, Andrea | Teacher | 106,402.36 | 187.51 |
| Branigan, Cynthia | Teacher | 99,782.71 | 168.87 |
| Brbot, Denise | Teacher | 106,663.91 | 16.87 |
| Brears, Chandelle | Teacher | 95,078.40 | 1,095.76 |
| Bridge, Christopher | Teacher | 96,984.04 | 19.84 |
| Briggs, Kimberly | Teacher | 109,665.29 | 35.92 |

| Name | Position | Remuneration | Expense |
|---|---|---|---|
| Brkic, Anna Maria | Teacher | 86,600.88 | - |
| Brochu, Kim | Teacher | 113,257.41 | 1,185.75 |
| Broderick, Natalie | Teacher | 97,420.01 | 53.93 |
| Brough, Erica | Teacher | 104,245.47 | 60.32 |
| Brown, Amy | Teacher | 85,794.70 | 163.83 |
| Brown, Andrea | Teacher | 94,190.78 | 286.29 |
| Brown, Hannah | Director, Finance | 191,719.38 | 7,269.79 |
| Brown, Marianne | Teacher | 106,663.03 | 65.15 |
| Brown, Stacey | Teacher | 107,048.11 | 85.26 |
| Brown, Terry Lynn | Teacher | 99,131.77 | 97.75 |
| Browne, Amber | Social Worker | 107,907.60 | 439.99 |
| Bruce, Janice | Teacher | 87,724.90 | - |
| Bruce, Richard | Principal | 146,697.96 | 16.78 |
| Brulotte, Karen | Teacher | 100,042.82 | 113.83 |
| Bryant, Gwen | Teacher | 99,408.02 | 72.04 |
| Bryce, Laurie | Principal | 155,466.67 | 1,016.49 |
| Bryden, Ellen | Data Management & Privacy Officer | 76,104.25 | 5,963.61 |
| Bryden, Tamara | Teacher | 109,932.90 | 33.84 |
| Bucci, Bryan | Vice Principal | 118,457.58 | 76.40 |
| Buljevic, Nicholas | Tradesperson | 86,401.53 | 4,990.93 |
| Burgess, Emma | Teacher | 88,881.06 | 327.01 |
| Burns, Maria | Teacher | 106,423.94 | 1,436.66 |
| Burt, Candice | Teacher | 88,161.49 | 3,466.10 |
| Butchart, Janice | Teacher | 99,799.48 | 1,822.80 |
| Buydens, Kathy | Teacher | 86,411.81 | 131.62 |
| Byman, Debbie | Teacher | 108,909.85 | - |
| Caldwell, Michael | Teacher | 99,383.74 | 16.08 |
| Campbell, Barbara | Teacher | 100,364.33 | 8,501.59 |
| Campbell, Casey | Teacher | 90,122.20 | - |
| Campbell, Jonathan | Teacher | 109,652.78 | - |
| Carlaw, Christine | Teacher | 95,725.61 | 130.70 |
| Cartmell, Amanda | Teacher | 87,093.09 | 132.97 |
| Cartmell, Joslyn | Social Worker | 85,430.75 | 160.22 |
| Carver, Lillian | Purchaser | 88,046.60 | 661.90 |
| Cawsey, Cheryl | Teacher | 111,472.54 | 403.42 |
| Chadha, Karen | Teacher | 89,696.54 | 1,282.16 |
| Chaisson, Lisa | Teacher | 97,547.34 | - |
| Chapman, Michelle | Teacher | 106,400.68 | 58.48 |
| Charest, Eric | Teacher | 109,931.43 | 1,327.91 |
| Chidiac, Gerald | Teacher | 112,332.91 | 2,071.44 |
| Child, Parrish | Principal | 154,962.67 | 28.54 |
| Chiles, Stephanie | Teacher | 88,176.12 | 2,072.69 |
| Chivilo, Trina | Teacher | 120,275.06 | 7,874.17 |
| Chng, Mary Elizabeth | Teacher | 76,564.65 | 174.64 |
| Chouinard, Marnie | Social Worker | 107,971.98 | 473.64 |
| Christensen, Anne-Marie | Manager, Human Resources | 105,353.06 | 5,512.94 |
| Christie, Michael | Teacher | 96,247.80 | - |
| Clark, Denon | Teacher | 86,655.52 | - |
| Clark, Gaylene | Teacher | 109,134.64 | - |
| Clasper, Shelaine | Teacher | 99,631.04 | 53.51 |
| Cleaveley, Megan | Teacher | 109,300.22 | 2,582.81 |
| Clifford, Dylan | Vice Principal | 136,019.52 | 1,901.30 |
| Clough, Tim | Teacher | 106,662.55 | 143.22 |
| Coates, Stephanie | Vice Principal | 132,933.60 | 150.68 |
| Coelho, Rosa | Teacher | 100,277.05 | 1,402.45 |

| Name | Position | Remuneration | Expense |
|---|---|---|---|
| Cole, Tracy | District Principal | 155,328.67 | 3,439.25 |
| Coles Mohns, Corinne | Teacher | 99,622.04 | 1,218.78 |
| Colthorp, Rebeka | Teacher | 106,665.18 | 261.22 |
| Comas, Maria-Belen | Teacher | 100,357.71 | - |
| Connell, Tenneil | Teacher | 103,058.88 | 37.43 |
| Connell, Tracy | Teacher | 110,067.88 | 19.84 |
| Conway, Tanis | Teacher | 98,617.88 | 276.88 |
| Cook, Colin | Teacher | 83,495.95 | - |
| Cooke, Michelle | Teacher | 105,602.80 | 170.71 |
| Cooper, Richard | Teacher | 75,010.11 | 68.96 |
| Corcoran, Marian | Teacher | 102,582.42 | 53.51 |
| Cote, Janet | Executive Assistant | 76,660.27 | 1,267.60 |
| Cote, Tara | Teacher | 91,351.21 | 73.00 |
| Coulling, Holly | Teacher | 106,662.55 | 35.57 |
| Cousins, Christina | Teacher | 99,135.79 | 1,684.75 |
| Couture, Melissa | Teacher | 106,423.94 | 348.90 |
| Coyle, Benjamin | Teacher | 85,437.76 | 1,641.04 |
| Cramer, Bradley | Teacher | 100,335.92 | - |
| Creegan, Robert | Tradesperson | 84,657.59 | 4,534.28 |
| Creyke, Louise | Social Worker | 79,068.01 | 2,011.48 |
| Crobar, Jeanette | Teacher | 90,336.10 | 3,294.04 |
| Culling, Darcy | Human Resources Advisor | 95,265.07 | 173.53 |
| Da Silva, Bridget | Speech Pathologist | 91,141.41 | 4,261.31 |
| Daines, Shannon | Principal | 154,506.67 | 218.23 |
| Dalla Lana, Ersilia (Silia) | Teacher | 109,091.98 | 174.35 |
| Dalla Lana, Steven | Principal | 154,962.66 | 448.50 |
| Dar, Breanne | Teacher | 105,768.56 | 748.41 |
| Dass, Namrata | Teacher | 99,001.01 | 2,894.52 |
| David, Michele | Clinician | 120,286.48 | 2,740.65 |
| Davidson, Cheryl | Teacher | 109,133.29 | 23.95 |
| Davies, Stephanie | Principal | 154,962.66 | 584.61 |
| Davis, D'Arcy | Teacher | 106,734.03 | 194.73 |
| Dawson, Melody | Teacher | 100,742.19 | 19.84 |
| Derksen, Scott | Supervisor, General Trades | 90,069.00 | 1,188.43 |
| Desbiens, Eric | Tradesperson | 86,048.72 | 2,951.13 |
| Desjarlais, Manon | Teacher | 108,893.23 | 114.03 |
| Devlin, Heather | Teacher | 114,977.32 | 1,357.70 |
| Devlin, Megan | Teacher | 98,568.43 | - |
| Devlin, Nathan | Teacher | 94,129.58 | 467.20 |
| Dionne, Jennifer | Teacher | 118,165.05 | 5,112.25 |
| Dmitrasinovic, Alexandra | Teacher | 77,940.65 | 367.50 |
| Dmitrasinovic, David | Teacher | 99,730.97 | - |
| Doll, Anne | Teacher | 99,407.29 | - |
| Doran, Dawn | Teacher | 99,631.61 | 161.16 |
| Doucette, Lorie | Teacher | 107,374.74 | 16.08 |
| Dougherty, Rebeca | Teacher | 80,628.21 | 131.00 |
| Douglas, Robyn | Teacher | 89,664.55 | 143.72 |
| Douglas, Sherrie | Vice Principal | 109,266.74 | 53.51 |
| Douglas, Tammy | Teacher | 103,867.96 | - |
| Doyle, Nadine | Teacher | 106,966.18 | 185.17 |
| Drake, Ellisa | Teacher | 99,774.69 | 843.37 |
| Dreher, Elizabeth | Teacher | 110,242.16 | - |
| Driedger, Tara | Teacher | 87,329.76 | 34.56 |
| Duerksen, Carolyn | Teacher | 105,882.71 | 18.22 |
| Dugan, Martin | Principal | 165,195.28 | 4,140.08 |

**School District No. 57 (Prince George)**
**Schedule of Remuneration and Expense**
**Year Ended June 30, 2024**

| Name | Position | Remuneration | Expense |
|---|---|---|---|
| Dunbar, Kathleen | Teacher | 85,121.82 | 53.51 |
| Dunkley, Heidi | Teacher | 106,657.96 | 2,179.62 |
| Durfeld-Pritchard, Guido | Teacher | 112,401.51 | - |
| Eberle, Steven | Social Worker | 83,363.95 | 132.36 |
| Edamura, Jody | Occupational Therapist | 93,748.33 | 3,405.51 |
| Edelmann, Marc | Tradesperson | 82,653.74 | 450.74 |
| Edwards, Keri | Teacher | 106,662.67 | - |
| Elliot, Heather | Teacher | 99,590.37 | 2,543.54 |
| Elliot, Kirk | Teacher | 109,089.86 | 1,447.55 |
| Elsenheimer, Janice | Teacher | 87,724.90 | 113.83 |
| Elson, Evan | Teacher | 99,640.12 | 70.38 |
| Elson, Mark | Teacher | 84,014.88 | 2,152.68 |
| Empey, Michael | Teacher | 99,633.74 | 49.92 |
| Emsley, Melanie | Teacher | 98,625.29 | 37.43 |
| Engert, Monique | Principal | 150,135.06 | 1,529.14 |
| Erb, Leah | Teacher | 85,183.41 | 168.55 |
| Erickson, Diana | Teacher | 99,619.03 | 39.93 |
| Erickson, Grant | Teacher | 100,102.04 | - |
| Erickson, Leon | Vice Principal | 125,353.38 | 54.27 |
| Eveneshen, Lynn | Teacher | 106,424.92 | 60.32 |
| Fanshaw, Marie | Vice Principal | 129,607.83 | 292.57 |
| Fast, Monique | Teacher | 98,912.79 | 78.54 |
| Ferguson, Mark | Teacher | 109,135.19 | 109.12 |
| Ferris, Matthew | Technical Analyst | 75,232.84 | 242.06 |
| Fillion, Mary | Teacher | 89,674.91 | 144.22 |
| Finch, Karen | Teacher | 107,191.73 | - |
| Finger, Dirk | Teacher | 99,992.91 | 85.26 |
| Finnie, Gurbux | Teacher | 107,775.64 | 6,418.31 |
| Fisher, Julie | Teacher | 95,344.02 | 16.29 |
| Flavel, Joseph | Teacher | 114,473.72 | 1,293.41 |
| Fleming, Amy-Lee | Teacher | 106,827.96 | 131.62 |
| Florell, Jasen | Teacher | 116,643.69 | - |
| Floyd, Melanie | Teacher | 105,332.06 | 33.19 |
| Follack, Gary | Tradesperson | 83,617.03 | 1,269.44 |
| Forbes, John | Vice Principal | 130,430.91 | 80.05 |
| Forrest, Kimberly | Vice Principal | 135,323.52 | 857.54 |
| Forseth, Fransisce | Teacher | 88,244.48 | 137.54 |
| Foster, Steven | Teacher | 81,284.87 | 53.51 |
| Franke, Lisa | Vice Principal | 142,567.93 | 3,276.99 |
| Franzmann, Mariah | Teacher | 89,859.55 | 208.53 |
| Frederick, Brandon | Teacher | 82,501.03 | 169.71 |
| Friesen, David | Teacher | 100,515.09 | 41.63 |
| Friesen, Jacqueline | Teacher | 111,514.77 | - |
| Friesen, Tess | Teacher | 94,579.18 | 3,531.64 |
| Froese, Tracy | Teacher | 88,005.54 | 246.56 |
| Frost, Amanda | Teacher | 85,491.48 | 37.43 |
| Frost, Mercedes | Teacher | 78,323.52 | 53.51 |
| Frost, Nathan | Teacher | 99,461.19 | 86.18 |
| Furlan, Christina | Teacher | 99,401.98 | 1,494.35 |
| Gabriel, Nadine | Teacher | 99,630.67 | 39.36 |
| Gaiesky, Judith | Teacher | 99,596.59 | 78.06 |
| Gallagher, Alison | Teacher | 106,830.38 | 142.53 |
| Galloway, Sarah | Teacher | 106,234.13 | 2,038.57 |
| Garden, Rachel | Teacher | 89,413.88 | 131.62 |
| Garland, Pamela | Teacher | 109,134.10 | 748.34 |

## School District No. 57 (Prince George)
## Schedule of Remuneration and Expense
## Year Ended June 30, 2024

| Name | Position | Remuneration | Expense |
|---|---|---|---|
| Gehloff, Terra | Teacher | 106,042.14 | 202.42 |
| Geisler, Leon | Teacher | 109,134.13 | 96.24 |
| Ghosh, Pamela | Teacher | 110,066.45 | 141.48 |
| Giannisis, Ioannis | Social Worker | 86,843.20 | 6,664.94 |
| Giesinger, Mathew | Teacher | 86,741.66 | - |
| Gilbert, Sheryl | Teacher | 99,784.89 | 455.80 |
| Giroux, Shirley | Teacher | 117,839.05 | 1,796.14 |
| Glennen, Ashley | Teacher | 99,619.42 | 112.89 |
| Glover, Melissa | Principal | 117,681.97 | 1,633.65 |
| Goodwin, Christopher | Teacher | 92,296.24 | - |
| Goudal, Sarah | Teacher | 99,407.29 | 109.21 |
| Graboski, Stephen | Teacher | 96,711.12 | 3,447.61 |
| Graf, Kevin | Tradesperson | 87,439.09 | 307.39 |
| Graham, Marla | Teacher | 87,003.15 | 113.83 |
| Grant, Ashley | Teacher | 87,044.83 | 5,636.13 |
| Grattan, Miranda | Behavior Interventionist | 108,586.53 | 4,489.77 |
| Green, Kenton | Teacher | 99,131.96 | 69.80 |
| Green, Miriam | Teacher | 105,747.12 | 1,604.35 |
| Green, Rachel | Teacher | 77,150.19 | 53.51 |
| Greenfield, Kristy | Principal | 147,473.16 | (23.46) |
| Gregoire, Myriam | Teacher | 79,138.05 | 242.70 |
| Grisedale, Melissa | Teacher | 109,820.58 | 820.74 |
| Grisedale, Tyler | Principal | 143,484.14 | 222.69 |
| Guillet, Jean-Claude | Teacher | 111,676.89 | 37.43 |
| Gunderson, Alexis | Teacher | 111,524.97 | 94.51 |
| Gurney, Colleen | Teacher | 99,630.47 | 109.63 |
| Gwilliam, Brenda | Teacher | 106,772.31 | 170.24 |
| Hadfield, Nicholas | Teacher | 120,312.67 | 5,138.53 |
| Hadfield, Shelien | Teacher | 120,013.75 | 3,185.61 |
| Hadi, Shazia | Teacher | 80,550.67 | 58.26 |
| Hagblom, Kara | Teacher | 101,119.25 | 1,305.44 |
| Haines, Rodney | Tradesperson | 82,920.64 | 621.37 |
| Hall, Emma | Teacher | 75,793.39 | 80.53 |
| Hall, Maggi | Teacher | 89,522.17 | 817.00 |
| Halpape, Randy | Principal | 163,229.02 | 301.07 |
| Hamel, Nicole | Teacher | 92,878.58 | 80.53 |
| Hanes, Lance | Teacher | 89,445.73 | 1,126.01 |
| Hanlon, Belinda | Teacher | 109,577.10 | 74.10 |
| Hannigan, Amber | Teacher | 110,977.96 | 1,616.59 |
| Hannigan, Robert | Teacher | 109,131.42 | - |
| Hansen, Jenna | Social Worker | 86,634.65 | 265.16 |
| Hanson, Liane | Teacher | 86,212.80 | - |
| Hapke, Joanne | Teacher | 100,118.92 | 208.55 |
| Harman, Megan | Manager, Financial Services | 102,529.79 | 4,153.76 |
| Harms, Valerie | Teacher | 99,628.82 | 17.00 |
| Harris, Geoffrey | Tradesperson | 82,916.90 | 3,439.34 |
| Harris, James | Teacher | 109,187.69 | 765.61 |
| Harris, Joelle | Teacher | 80,409.24 | 77.32 |
| Harrop, Brendan | Teacher | 106,380.26 | 150.00 |
| Harrop, Laura | Teacher | 91,478.99 | 37.43 |
| Hartshorne, Tracy | Teacher | 107,308.98 | 53.51 |
| Hatch, Ryan | Teacher | 82,112.77 | 7,730.97 |
| Hauk, Lorne | Teacher | 110,384.51 | 221.75 |
| Hawkins, Justin | Principal | 157,626.00 | 6,683.58 |
| Heal, Richard | Vice Principal | 139,643.25 | 26.54 |

## School District No. 57 (Prince George)
## Schedule of Remuneration and Expense
## Year Ended June 30, 2024

| Name | Position | Remuneration | Expense |
|---|---|---|---|
| Heckley, Leah | Teacher | 83,832.23 | 74.47 |
| Hedley, Shauna | Teacher | 84,387.06 | 76.79 |
| Heighington, Stacey | Teacher | 104,011.79 | 60.32 |
| Heinrichs, Sarah | Teacher | 84,076.32 | 450.00 |
| Heinzelman, Krista | Teacher | 108,708.76 | 79.25 |
| Heinzelman, Thomas | Teacher | 98,871.69 | - |
| Helfrich, Kristen | Vice Principal | 128,767.82 | 1,391.54 |
| Hellam, Virginia | Teacher | 99,518.33 | 113.83 |
| Henderson, Barbara | Principal | 154,904.67 | 80.05 |
| Henderson, David | Teacher | 106,662.55 | 53.51 |
| Hendrickson, April | Social Worker | 122,175.58 | 297.66 |
| Hendry, Catherine | Teacher | 98,146.67 | 16.08 |
| Heppner, Sara | Vice Principal | 129,348.02 | 3,354.04 |
| Herd, Darlene | Teacher | 109,039.93 | 57.47 |
| Hernandez-Henriquez, Kimiko | Teacher | 91,022.50 | - |
| Hibberd, Sarah-Marie | Teacher | 97,902.90 | 53.51 |
| Hickey, Lisa | Teacher | 100,975.11 | - |
| Hickey, Tamara | Teacher | 106,772.84 | 84.49 |
| Hicks, Denise | Vice Principal | 139,538.80 | 92.62 |
| Hofferd, Christen | Teacher | 110,978.26 | 112.46 |
| Hoffman, Jody | Teacher | 106,664.48 | 1,764.47 |
| Hogan, Nona | Teacher | 87,686.51 | 373.13 |
| Hogg, Ian | Teacher | 104,987.80 | 268.20 |
| Hogue, Eric | Teacher | 89,030.97 | - |
| Hollett, Sarah | Teacher | 105,875.37 | 32.95 |
| Hollybow, Garrett | Teacher | 99,356.51 | 71.73 |
| Holmes, David | Vice Principal | 136,971.49 | 158.16 |
| Holmes, Louise | Teacher | 104,484.61 | - |
| Hood, Deanna | Principal | 154,266.67 | 99.50 |
| Hood, Trevor | Teacher | 112,871.80 | 1,486.02 |
| Hooker, Frank Roy | Teacher | 99,877.93 | 264.25 |
| Hope, Deanna | Teacher | 100,077.06 | 589.85 |
| Horita, Rachel | Teacher | 83,266.19 | 260.80 |
| Horswell, Craig | Teacher | 99,995.33 | - |
| Horswell, Diana | Teacher | 108,609.77 | 1,661.59 |
| Horswell, Lisa | Director, Inclusive Education | 178,988.72 | 7,047.77 |
| House, Danielle | Vice Principal | 121,878.76 | 3,997.92 |
| Huber-Service, Kortney | Teacher | 87,023.73 | 113.40 |
| Huggard, Katrina | Teacher | 77,997.76 | 1,417.68 |
| Hulme, Rachel | Teacher | 109,135.61 | 16.08 |
| Hunt, Dianne | Teacher | 106,801.81 | 94.77 |
| Hunter, Mark | Teacher | 101,438.32 | 37.43 |
| Hutchinson, Kimberley | Teacher | 95,282.17 | 652.39 |
| Huzar, Brandi | Teacher | 104,265.57 | 23.91 |
| Hyll, Shendah | Teacher | 109,125.00 | 16.79 |
| Hynd, Karen | Teacher | 110,305.46 | 1,221.96 |
| Ible, Monique | Teacher | 87,527.82 | 91.63 |
| Ingles, April | Teacher | 113,390.45 | 139.16 |
| Iorns, Debbie | Teacher | 108,287.45 | 149.48 |
| Iselmoe, Karrie | Teacher | 115,499.26 | 1,004.89 |
| Jackson, Jill | Principal | 150,135.06 | 26.54 |
| Jancicka, Leah | Teacher | 106,662.55 | 137.00 |
| Jaswal, Olivia | Psychologist | 108,438.28 | 3,324.48 |
| Jawanda, Sudeep | Principal | 163,229.02 | 213.53 |
| Jeffery, Joseph | Teacher | 117,405.76 | 7,230.93 |

**School District No. 57 (Prince George)**
**Schedule of Remuneration and Expense**
**Year Ended June 30, 2024**

| Name | Position | Remuneration | Expense |
|---|---|---|---|
| Jensen, Amanda | Teacher | 91,551.55 | 1,156.01 |
| Jex, Andrea | Teacher | 99,619.21 | 1,812.55 |
| Johansen, Kelly | Principal | 154,962.66 | 270.86 |
| Johnson, Carly | Teacher | 106,425.13 | 86.71 |
| Johnson, Daniela | Teacher | 96,429.28 | 16.08 |
| Johnson, Edson | Teacher | 77,387.80 | - |
| Johnson, Serenity | Teacher | 86,940.79 | 1,268.89 |
| Johnston, Faye | Teacher | 77,499.45 | - |
| Jones, Phillip | Teacher | 109,134.52 | 37.43 |
| Jones, Shay | Teacher | 84,539.53 | 19.50 |
| Jorgensen, Kenneth | Teacher | 100,358.17 | - |
| Josafatow, John | Teacher | 95,442.91 | - |
| Jull, Brittany-Anne | Teacher | 79,044.90 | - |
| Kaban, Debbie | Principal | 174,428.24 | 794.24 |
| Kailay, Harminder | Principal | 146,523.97 | 109.45 |
| Kandola, Leena | Teacher | 104,533.91 | - |
| Karpenko, Lee | Assistant Superintendent | 200,264.15 | 14,573.22 |
| Kashmark, Anita | Teacher | 109,134.26 | 86.36 |
| Kather, Laurel | Teacher | 109,815.19 | 1,166.40 |
| Katsipodas, Steven | Teacher | 108,744.76 | - |
| Kehl, Jessie | Teacher | 107,097.76 | 37.85 |
| Keim, Stanley | Principal | 139,837.94 | 2,899.22 |
| Kelly, Kathleen | Social Worker | 86,224.00 | 2,056.28 |
| Kelly, Sean | Teacher | 83,143.27 | 18.96 |
| Kelsh, Stacey | Teacher | 121,877.81 | 11,471.44 |
| Kemp, Donna | Teacher | 99,366.10 | 114.03 |
| Kennedy, Jodie | Teacher | 109,401.38 | 130.11 |
| Kenner, Bob | Technical Analyst | 75,232.85 | 1,193.28 |
| Kettles, Tracy | Principal | 124,181.91 | 42.62 |
| Kimpton, Stefan | Vice Principal | 129,842.74 | 3,711.60 |
| King, Emily | Speech Pathologist | 109,139.69 | 4,349.51 |
| King, Erica | Teacher | 80,084.92 | 76.40 |
| King, Samantha | Teacher | 108,687.34 | 197.51 |
| Kirtzinger, Cynthia | Teacher | 78,248.16 | - |
| Kissel, Randall | Tradesperson | 84,453.56 | 1,599.58 |
| Klein, Susan | Teacher | 99,597.65 | 1,079.68 |
| Knechtel, Erin | Teacher | 109,591.41 | 485.16 |
| Knight, Bobbi | Behavior Interventionist | 84,335.54 | 2,855.76 |
| Knudsgaard, Colleen | Teacher | 93,233.85 | 1,454.02 |
| Kobylka, Ryan | Tradesperson | 79,125.25 | 1,358.00 |
| Koehn, Andrea | Teacher | 86,797.07 | - |
| Kolb, Stephanie | Social Worker | 82,183.45 | 1,297.08 |
| Kondratuk, James | Teacher | 110,330.30 | - |
| Koon, Rena | Teacher | 109,057.52 | 153.83 |
| Kotsch, Melinda | Teacher | 80,936.96 | 23.95 |
| Kozak, Janice | Teacher | 81,833.55 | 57.27 |
| Krause, Timothy | Teacher | 108,883.73 | 37.43 |
| Kuc, Todd | Vice Principal | 136,019.52 | 26.54 |
| Kugler, Karrie | Teacher | 107,005.73 | 174.66 |
| Kurkiniemi, Byron | Teacher | 88,244.18 | 113.83 |
| Kurkiniemi, Tracy | Teacher | 87,550.28 | 113.83 |
| Kurtz, Shelly | Teacher | 99,629.90 | 966.17 |
| Labonte, Michelle | Teacher | 99,631.47 | 77.42 |
| Laboucan, Daphne | Social Worker | 85,209.25 | 2,109.93 |
| Lacharite, Lara | Teacher | 109,122.96 | 142.79 |

**School District No. 57 (Prince George)**
**Schedule of Remuneration and Expense**
**Year Ended June 30, 2024**

| Name | Position | Remuneration | Expense |
|---|---|---|---|
| Lafleur, Mark | Teacher | 112,259.55 | 1,212.06 |
| Lalonde, Kevin | Teacher | 75,537.18 | - |
| Lam, Winona | Teacher | 80,771.99 | 1,185.17 |
| LaMarre, Mary | Teacher | 107,008.47 | 78.43 |
| Lamb, Tyler | Tradesperson | 81,868.80 | 5,295.24 |
| Lambert, Sherri | Teacher | 109,726.97 | 113.83 |
| Landry, Alison | Teacher | 76,637.40 | 53.51 |
| Lang, Curtis | Teacher | 106,663.91 | 16.08 |
| Langlais, Edward | Vice Principal | 141,723.57 | 662.22 |
| Larkin, Lori | Clinician | 108,349.03 | 5,527.86 |
| Larsen, Angela | Teacher | 102,164.74 | 57.47 |
| Larsen, Christopher | Teacher | 78,469.74 | 492.65 |
| Larue-Madill, Corinne | Principal | 146,697.96 | 2,042.36 |
| Laupitz, Catherine | Teacher | 78,069.32 | 151.46 |
| Laurin, Joshua | Teacher | 86,250.03 | - |
| Laurin, Veronika | Teacher | 99,620.62 | 17.00 |
| Lawrence, Allan | Teacher | 99,407.28 | - |
| Lawrence, Jonathan | Teacher | 112,099.34 | 1,614.12 |
| Lawrence, Mary | Teacher | 89,047.69 | 93.51 |
| Lawrence, Ramona | Teacher | 99,407.27 | - |
| Le Blanc, Nicole | Teacher | 99,623.04 | 90.15 |
| Leavens, Jema | Teacher | 99,629.96 | 108.15 |
| Lee, Jennifer | Teacher | 78,898.37 | 3,752.81 |
| Lee, Raymond | Tradesperson | 82,280.58 | 1,877.21 |
| Lennox, Anita | Teacher | 84,102.09 | 23.95 |
| Leone, Aisha | Teacher | 96,351.11 | 174.66 |
| Lewis, Marla | Teacher | 109,132.30 | 20.17 |
| Lewis, Robert | Principal | 114,628.20 | 393.70 |
| Linton, Gavyn | Teacher | 110,595.49 | 837.64 |
| Liske, Carol | Teacher | 92,706.70 | 110.93 |
| Lloyd, Russel | Teacher | 99,120.57 | 11,094.10 |
| Lloyd, Steven | Technical Analyst | 83,580.47 | 191.88 |
| Lockhart, Randolph | Teacher | 102,152.23 | - |
| Lodge, Nicole | Teacher | 86,409.06 | 226.91 |
| Logan, Matthew | Teacher | 99,999.50 | 77.24 |
| Logan, Nicole | Vice Principal | 125,533.66 | 26.54 |
| Logan, Sara | Teacher | 105,381.59 | 16.08 |
| Logan, William | Teacher | 86,819.87 | 72.96 |
| Loutit, Kathi | Teacher | 91,517.63 | - |
| Lowe, Tanya | Teacher | 94,595.04 | 53.51 |
| Lu, Mingchuan | Technical Analyst | 87,724.81 | 278.08 |
| Lubbers, Sara | Teacher | 80,907.38 | 57.60 |
| Luke, Cheryl Ann | Teacher | 89,371.90 | 81.24 |
| Lund, Rebecca | Teacher | 104,891.63 | 35.92 |
| Luong, Joe | Teacher | 77,855.11 | 353.51 |
| Lynds, L'Donna | Vice Principal | 135,323.52 | 750.34 |
| MacDermott, Sharon | Teacher | 109,133.66 | 138.07 |
| MacDonald, Kyla | Teacher | 109,135.17 | 84.71 |
| MacInnis, Jamie | Teacher | 113,584.79 | 35.92 |
| Mack, Daniel | Teacher | 104,242.86 | 704.21 |
| MacLean, Bryan | Vice Principal | 122,608.69 | 2,017.00 |
| MacLeod, Amanda | Teacher | 105,602.32 | 113.40 |
| Maclise Stark, Christopher | Teacher | 85,495.85 | 250.00 |
| MacQueen-Denz, Aulden | Teacher | 86,103.51 | - |
| Madden, Andrew | Tradesperson | 79,463.17 | 4,560.70 |

# School District No. 57 (Prince George)
## Schedule of Remuneration and Expense
## Year Ended June 30, 2024

| Name | Position | Remuneration | Expense |
|---|---|---|---|
| Mahoney, Marlo | Teacher | 101,369.42 | 114.03 |
| Maloney, Lisa | Teacher | 106,618.83 | 1,395.57 |
| Maloney, Mandy | Teacher | 105,581.40 | 17.00 |
| Mamic, Steve | Teacher | 106,408.13 | 1,684.38 |
| Mangan, James | Teacher | 86,534.11 | 16.08 |
| Manhas, Harminder | Teacher | 103,363.90 | - |
| Manhas, Inder | Teacher | 106,836.68 | - |
| Manhas, Kapaldev | Assistant Superintendent | 200,889.20 | 19,614.67 |
| Manhas, Reeta | Teacher | 109,154.23 | 20.17 |
| Marchlewitz, Peter | Teacher | 105,603.43 | 17.00 |
| Martin, Cindy | Teacher | 109,134.85 | 93.10 |
| Martin, John | Teacher | 100,092.42 | 2,022.49 |
| Masich, Corine | Teacher | 106,662.55 | - |
| Masich, William | Teacher | 107,572.51 | 16.08 |
| Massini, Adrian | Teacher | 90,215.47 | - |
| Mathiscyk, Navid | Teacher | 90,067.99 | 280.84 |
| McArthur, Danika | Teacher | 111,670.12 | 318.02 |
| McBain, Jennifer | Teacher | 99,631.36 | 310.32 |
| McBain, John | Teacher | 98,247.56 | - |
| McCannon, Heather | Teacher | 84,799.81 | 20.04 |
| McCormick, Amy | Teacher | 88,151.03 | - |
| McDonald, Kristen | Teacher | 99,135.76 | - |
| McDonald, Maureen | Teacher | 108,889.93 | 35.23 |
| McDonnell, Allison | Teacher | 109,134.77 | 6,398.43 |
| McElroy, Michelle | Teacher | 107,382.76 | 79.77 |
| McFayden, Andrew | Teacher | 109,314.07 | 37.43 |
| McGowan, Holly | Teacher | 104,489.37 | 1,880.55 |
| McGuffie, Sarah | Teacher | 109,136.10 | 36.67 |
| McKay, Scott | Teacher | 108,946.20 | - |
| McKellar, Megan | Teacher | 86,238.13 | 1,250.50 |
| McLachlan, Donna | Teacher | 99,625.69 | 17.00 |
| McLean, Cathy | Teacher | 97,600.97 | 995.10 |
| McLeod, Megan | Teacher | 101,862.30 | 537.13 |
| McLeod, Ronald | Teacher | 99,872.83 | - |
| McManus, Jenna | Teacher | 114,526.57 | 944.19 |
| McMullen, Carri | Teacher | 106,850.93 | 53.51 |
| McNamara, Elizabeth | Teacher | 81,892.94 | 2,161.40 |
| McNeil, Sarah | Teacher | 89,685.84 | 210.82 |
| McNeill, Alison | Teacher | 109,135.17 | 72.96 |
| McWhinnie, Kelsey | Vice Principal | 134,967.14 | 65.78 |
| Meeks, Nicole | Teacher | 78,105.51 | 2,828.46 |
| Meier, Clint | Teacher | 112,464.00 | 19.84 |
| Mercer, Nicole | Teacher | 100,124.92 | 1,705.77 |
| Mercuri, Janice | Teacher | 105,772.34 | 53.51 |
| Merritt, Mik | Tradesperson | 77,849.22 | 1,145.89 |
| Miller, Erin | Teacher | 90,753.75 | 3,393.39 |
| Miller, Scott | Teacher | 106,133.39 | 160.34 |
| Millette, Nathalie | Teacher | 100,084.41 | 1,733.04 |
| Mills, Stephanie | Social Worker | 78,431.65 | 672.75 |
| Miners, Nancy | Teacher | 107,114.22 | 1,867.55 |
| Minhas, Pritpal | Teacher | 107,129.37 | - |
| Minnabarriet, Lynda | Secretary Treasurer | 97,692.08 | 37,970.59 |
| Mitchell, Aubrey | Principal | 146,639.97 | 61.15 |
| Mogus, Theresa | Business Manager | 83,636.36 | 26.53 |
| Mohns, Michael | Teacher | 106,788.77 | - |

## School District No. 57 (Prince George)
## Schedule of Remuneration and Expense
## Year Ended June 30, 2024

| Name | Position | Remuneration | Expense |
|---|---|---|---|
| Molcak, Chris | Principal | 163,229.02 | 213.53 |
| Moller, Karen | Teacher | 109,590.65 | 53.51 |
| Monagas, Talya | Teacher | 86,832.05 | 200.00 |
| Monahan, Dian | Teacher | 98,769.85 | 83.61 |
| Monai, Steven | Technical Analyst | 90,605.33 | 16.88 |
| Moore, Alex | Teacher | 98,137.25 | 398.13 |
| Moore, Heather | Teacher | 98,460.64 | 460.25 |
| Moore, Kim | Teacher | 118,679.14 | 2,349.69 |
| Moore, Lindsay | Teacher | 106,665.38 | 19.33 |
| Morey, Henry | Tradesperson | 84,439.46 | 94.39 |
| Moroz, Jennifer | Teacher | 80,194.46 | - |
| Morton, Mark | Teacher | 81,078.25 | - |
| Muise, Doris | Teacher | 108,746.19 | 3.96 |
| Mulligan, Erin | Teacher | 97,312.06 | 191.29 |
| Mulligan, Paul | Teacher | 102,059.73 | 17.00 |
| Murguly, Carmen | Teacher | 101,948.88 | - |
| Murguly, David | Teacher | 109,134.33 | 47.86 |
| Murray, Matthew | Teacher | 82,763.98 | 57.47 |
| Murrell, Deanna | Teacher | 107,107.03 | 59.88 |
| Myram, Laurie | Teacher | 87,585.65 | - |
| Neil, Nadine | Health & Safety Officer | 96,371.95 | 4,391.10 |
| Nelles, Samuel | Teacher | 109,933.74 | 2,042.09 |
| Nemitz, Janice | Teacher | 80,782.99 | 17.00 |
| Neville, Elizabeth | Teacher | 109,135.28 | - |
| Ng, Ivan | Teacher | 109,287.44 | - |
| Nicholson, Chanel | Teacher | 109,430.50 | 456.12 |
| Nicolas, Laurie | Teacher | 88,009.87 | 60.32 |
| Niederegger, Melanie | Teacher | 93,291.09 | 1,679.16 |
| Nielson, Paulina | Teacher | 77,856.56 | 34.61 |
| Nipp, Marcus | Teacher | 99,407.28 | 19.33 |
| Norman, Lisa | District Vice Principal | 142,712.08 | 2,127.24 |
| Norn, Brodie | Supervisor, Facility Services | 100,462.14 | 612.79 |
| Northey, Caroline | Speech Pathologist | 109,135.08 | 5,588.81 |
| Northrop, Bruce | Teacher | 106,885.49 | - |
| Novak, Nicholas | Teacher | 78,224.15 | - |
| Nygaard, Diane | Transportation Administrator, Executive Assistant | 111,079.87 | 757.27 |
| Olexyn, Jason | Teacher | 109,598.06 | 70.51 |
| Olivier, Christopher | Teacher | 75,012.10 | 1,364.30 |
| Olson, Melinda | Teacher | 113,267.36 | 37.43 |
| Osier, Michaela | Teacher | 77,101.67 | 160.22 |
| Ostafiew, Michael | Teacher | 91,846.22 | 53.51 |
| Ostritchenko, Lindsay | Teacher | 108,825.62 | 2,217.78 |
| Painter, Amber | Teacher | 99,954.36 | 3,089.01 |
| Parker, Alaina | Teacher | 117,559.01 | 1,029.80 |
| Parkinson, Holly | Teacher | 98,679.50 | 60.32 |
| Parkinson, Ian | Teacher | 107,048.11 | 37.43 |
| Pataky, Brian | Teacher | 109,219.78 | 167.54 |
| Patenaude, Christine | Teacher | 99,631.04 | 131.62 |
| Paterson, Devon | Teacher | 75,670.78 | 93.04 |
| Patterson, Darleen | Secretary Treasurer | 92,411.00 | 2,683.09 |
| Pauls, Simone | Teacher | 109,666.62 | 231.82 |
| Pearce, Kelly | Teacher | 86,176.46 | 23.28 |
| Pearce, Sherrie | Teacher | 94,508.89 | 53.51 |
| Pearen, Trevor | Teacher | 99,629.96 | 1,590.87 |
| Pearse, Daniel | Teacher | 85,632.06 | 652.72 |

## School District No. 57 (Prince George)
## Schedule of Remuneration and Expense
## Year Ended June 30, 2024

| Name | Position | Remuneration | Expense |
|---|---|---|---|
| Peeters, Heather | Teacher | 114,933.06 | - |
| Pereira, Amy | Teacher | 81,150.11 | 19.84 |
| Pereira, Emerson | Teacher | 82,586.36 | 19.84 |
| Perry, Denise | Teacher | 108,844.94 | 594.59 |
| Perry, Hannah | Teacher | 75,108.65 | 838.51 |
| Petrisor, Daniel | Vice Principal | 138,947.25 | 112.46 |
| Petrisor, Sarah | District Principal | 158,075.27 | 4,148.74 |
| Pickens, Kelsie | Vice Principal | 135,323.52 | 2,866.13 |
| Picton-Bryce, Linda | Principal | 154,962.67 | 846.48 |
| Piddocke, Cheryl | Teacher | 91,857.48 | 1,174.12 |
| Pighin, Jennifer | District Vice Principal | 141,060.43 | 3,972.93 |
| Pillipow, Rennae | Teacher | 100,239.25 | 1,202.65 |
| Pittmann, Christina | Teacher | 90,401.77 | - |
| Pledge, Mahgen | Teacher | 80,486.15 | 53.51 |
| Polhuis, Nicole | Principal | 144,787.41 | 154.03 |
| Polnik, Wendy | Teacher | 87,432.33 | 950.73 |
| Porter, Stephen | Teacher | 100,415.13 | 1,137.85 |
| Power, Andrew | Teacher | 90,478.04 | 72.04 |
| Prenger, Daniel | Teacher | 100,282.60 | 1,346.15 |
| Price, Lisa | Teacher | 107,009.27 | 2,353.68 |
| Price, Megan | Teacher | 88,398.84 | 2,591.70 |
| Pride, Shannon | Teacher | 113,418.04 | 53.51 |
| Primus, Timothy | Tradesperson | 78,353.16 | 3,606.84 |
| Prosofsky, Lea | Teacher | 84,657.74 | 60.32 |
| Prouse, Kevin | Clinician | 133,443.15 | 3,219.77 |
| Quarenghi, Michael | Teacher | 106,792.68 | - |
| Raby, Sophia | Teacher | 85,163.37 | - |
| Radway, Krista | Teacher | 111,160.74 | 97.53 |
| Rappel, Belinda | Business Manager | 79,844.53 | 130.47 |
| Raycraft, Amber | Teacher | 99,854.28 | 16.08 |
| Ree, Daniel | Tradesperson | 82,055.08 | 2,791.34 |
| Reed, Terri-Lee | Teacher | 107,094.52 | 157.50 |
| Reid, Nancy | Teacher | 119,550.76 | 3,435.06 |
| Reinheimer, Breanne | Vice Principal | 128,231.82 | 26.54 |
| Rempel, Alvin | Teacher | 107,173.05 | 74.56 |
| Repo, Leila | Teacher | 106,423.94 | 114.25 |
| Reusch, Aron | Teacher | 97,409.34 | 968.96 |
| Reynolds, Wilton | Teacher | 106,662.95 | 53.51 |
| Rice, Kathryn | Teacher | 95,119.66 | 72.96 |
| Rice, Philip | Teacher | 95,119.33 | 72.96 |
| Rickards, Andrew | Teacher | 113,688.15 | 556.58 |
| Ridley, Brittany | Teacher | 77,942.77 | 129.50 |
| Ritenburg, Christine | Teacher | 106,157.03 | 1,305.44 |
| Roberts, Reid | Teacher | 99,629.95 | 7,824.63 |
| Robichaud, Niki | Teacher | 87,697.65 | 111.58 |
| Robillard, Alyssa | Teacher | 103,913.67 | 70.30 |
| Robson, Dawn | Teacher | 96,255.64 | 60.52 |
| Robson, Kimberly | Teacher | 106,657.52 | 117.79 |
| Rochon, Katherine | Teacher | 90,026.03 | 77.32 |
| Rogers, Derek | Tradesperson | 85,486.13 | 2,894.36 |
| Rose, Jaime | Teacher | 109,399.92 | 307.63 |
| Rowell, Audrey | Teacher | 107,053.75 | 36.91 |
| Rudolph, Kurt | Teacher | 99,303.70 | 16.08 |
| Rudolph, Lana | Teacher | 109,311.11 | 548.69 |
| Rustad, Leanne | Manager, Purchasing | 87,906.56 | 16.88 |

## School District No. 57 (Prince George)
## Schedule of Remuneration and Expense
## Year Ended June 30, 2024

| Name | Position | Remuneration | Expense |
|---|---|---|---|
| Sacchetti, Rayan | Teacher | 108,500.69 | 739.38 |
| Sacher, Jason | Teacher | 109,397.87 | - |
| Sachs, Andrew | Teacher | 82,268.04 | 465.57 |
| Sagiorgis, Dimitri | Tradesperson | 78,571.93 | 2,194.24 |
| Samycia, Claire | Teacher | 109,198.22 | 1,865.98 |
| Saunders, Jennifer | Teacher | 93,049.30 | 123.35 |
| Sawatsky, Alicia | Teacher | 86,716.44 | 60.32 |
| Sayle, Jodee | Teacher | 78,947.88 | 72.96 |
| Scarpino, Morris Alan | Manager, District Technology Support | 123,587.57 | 6,674.40 |
| Schade, Gordon | Teacher | 99,629.64 | 37.43 |
| Scheck, Kent | Teacher | 108,889.93 | - |
| Schinkel, Shannon | Teacher | 106,922.23 | 3,109.29 |
| Schlabach, Krystal | Teacher | 75,350.23 | 1,837.20 |
| Schlick, Helen | Human Resources Advisor | 83,836.57 | 1,927.34 |
| Schubert, Tony | Teacher | 99,752.49 | 281.85 |
| Schulte, David | Teacher | 108,889.93 | 56.76 |
| Schulz, Colin | Teacher | 99,507.43 | 19.84 |
| Schulz, Jennifer | Teacher | 110,551.56 | 19.84 |
| Schwartz, Jason | Principal | 157,427.78 | 4,306.81 |
| Scott, Danniel | Teacher | 106,798.38 | 60.32 |
| Scott, Lee | Tradesperson | 78,091.71 | 1,729.38 |
| Scott, Michelle | Teacher | 107,433.10 | 80.53 |
| Scott, Tennys | Teacher | 106,663.11 | 643.69 |
| Sdoutz, Christian | Teacher | 99,631.04 | - |
| Seiter, Tracy | Teacher | 106,133.63 | 131.62 |
| Shaqiri, Angelina | Teacher | 105,979.68 | 773.68 |
| Shaw, Christopher | Teacher | 81,987.94 | 37.43 |
| Shaw, Derrick | Principal | 166,803.00 | 1,355.29 |
| Shaw, Jennifer | Teacher | 90,616.72 | 224.83 |
| Shaw, Karen | Teacher | 105,627.56 | 284.80 |
| Shimoyama, Chelsea | Teacher | 110,594.56 | - |
| Sidorov, Christina | Teacher | 88,864.22 | 53.51 |
| Sillence, Travis | Teacher | 105,063.66 | - |
| Silver, Peta-Susan | Teacher | 99,620.15 | 97.75 |
| Smith, Caitlin | Teacher | 76,840.73 | - |
| Smith, Carol | Teacher | 99,629.98 | 113.83 |
| Smith, Leslie | Occupational Therapist | 109,135.29 | 2,173.08 |
| Smith-Powell, Donya | Teacher | 80,916.87 | 72.04 |
| Spadaccini, Julia | Teacher | 80,465.41 | 870.91 |
| Spencer, Celena | Teacher | 108,178.32 | 37.43 |
| Spooner, Pamela | Assistant Superintendent | 234,642.89 | 31,170.71 |
| St. Denis, Luc | Teacher | 109,089.10 | 207.42 |
| Stampoli, Eleni | Teacher | 87,668.31 | 265.15 |
| Stauffer, Jennifer | Teacher | 106,663.59 | 97.75 |
| Stedeford, Kathryn | Teacher | 108,582.00 | 51.19 |
| Steinbach, Norman | Tradesperson | 78,149.70 | 69.39 |
| Stengler, Ingrid | Teacher | 98,870.49 | 241.02 |
| Stewart, Jenny | Teacher | 107,431.71 | 114.03 |
| Stewart, Sandra | Teacher | 106,667.09 | 53.51 |
| Stewart-Jose, Laura | Teacher | 109,306.58 | 114.03 |
| Stokes, Lisa | Teacher | 83,959.54 | 74.34 |
| Stratton, Sarah | Teacher | 100,560.92 | 277.20 |
| Striker, Emily | Teacher | 78,749.36 | - |
| Sullivan, Tracey | Business Manager | 90,765.01 | 357.09 |
| Sutton, Roberta | Teacher | 99,133.84 | - |

## School District No. 57 (Prince George)
## Schedule of Remuneration and Expense
## Year Ended June 30, 2024

| Name | Position | Remuneration | Expense |
|---|---|---|---|
| Svendsen, Aaron | Teacher | 109,797.54 | 19.84 |
| Swanson, Tracy | Teacher | 106,814.99 | 129.50 |
| Sylte, Jessica | Teacher | 94,734.59 | 223.37 |
| Takach, Peter | Teacher | 100,481.47 | 1,227.71 |
| Tanner, Ian | Teacher | 97,703.21 | 5,250.97 |
| Tapper, Kyle | Teacher | 100,297.16 | - |
| Tarling, Thomas | Teacher | 79,731.46 | 19.84 |
| Taylor, Melanie | Teacher | 79,059.15 | 337.20 |
| Tazelaar, Bronson | Teacher | 78,163.82 | - |
| Tegart, Maymie | Teacher | 97,216.30 | 1,376.84 |
| Teichman, Matthew | Technical Analyst | 75,642.84 | 22.00 |
| Tesoriere, Shandrea | Teacher | 99,941.15 | 100.75 |
| Thakkar, Tiger | Teacher | 114,046.54 | - |
| Therrien, Nicolle | Social Worker | 99,382.37 | 746.12 |
| Thibault, Kody | Tradesperson | 79,018.46 | 2,649.15 |
| Thibault, Mackenzie | Teacher | 86,092.33 | - |
| Thibeault, Sonia | Teacher | 110,481.96 | 535.58 |
| Thibodeau, Alison | Social Worker | 90,601.97 | 27.72 |
| Thiessen, Jennifer | Psychologist | 92,502.94 | 4,350.37 |
| Third, Stacey | Social Worker | 85,792.92 | 1,411.52 |
| Thomas, Erin | Teacher | 117,563.17 | 5,225.06 |
| Thompson, Charmine | Teacher | 88,529.90 | 104.41 |
| Thomson, Matthew | Teacher | 109,525.97 | - |
| Thun, Cjay | Teacher | 77,333.22 | 130.62 |
| Tidsbury, Candace | Teacher | 91,788.65 | 385.94 |
| Tisdale, Terry | Principal | 150,831.06 | 213.53 |
| Titchmarsh, Robert | Tradesperson | 81,816.37 | 2,099.35 |
| Tobin, Marnie | Teacher | 106,662.39 | 70.38 |
| Todd, Calvin | Teacher | 75,537.77 | - |
| Todd, Laurie | Teacher | 118,786.47 | 3,265.98 |
| Toledo, Jan Ray | Technical Analyst | 75,232.83 | 243.60 |
| Tomlinson, Andrew | Teacher | 110,735.87 | 3,447.22 |
| Tomlinson, Katie | Teacher | 102,660.69 | 75.00 |
| Tomson, Trisha | Teacher | 103,610.52 | 932.97 |
| Tonge, Tanya | Teacher | 85,653.27 | 2,678.95 |
| Trahan, Moira | Teacher | 84,526.45 | 86.70 |
| Traynor, Morgan | Teacher | 80,070.34 | 594.00 |
| Trembley, Kathleen | Teacher | 79,456.18 | 665.06 |
| Trepanier, Katherine | Teacher | 110,221.92 | 114.03 |
| Trombley, Hannah | Teacher | 79,187.55 | 158.27 |
| Turay, Maria | Social Worker | 106,424.08 | 1,230.77 |
| Turcotte, Lynette | Teacher | 110,128.97 | 5,408.20 |
| Turkington, Maja | Teacher | 111,048.82 | 76.61 |
| Turmel, Diana | Business Manager | 87,051.22 | 338.57 |
| Turner, Conrad | Principal | 154,788.66 | 62.18 |
| Tusek, Adriana | Social Worker | 87,716.83 | 1,270.40 |
| Tyndall, Majal | Teacher | 98,729.65 | 170.30 |
| Unger, Lori | Teacher | 105,073.46 | 1,706.98 |
| Vaale, Mitchell | Teacher | 77,219.88 | - |
| Vagt, Callista | Teacher | 109,135.66 | 1,283.23 |
| Van Aalst, Audrey | Teacher | 107,460.77 | - |
| Van Der Meer, Joshua | Behavior Interventionist | 106,951.12 | 4,410.23 |
| Van Dijk, Eduardo | Teacher | 108,664.93 | 53.51 |
| Van Eendenburg, Katrijn | Speech Pathologist | 109,121.07 | 6,597.78 |
| Van Leeuwen, Sarah | Psychologist | 87,248.93 | 3,767.00 |

## School District No. 57 (Prince George)
## Schedule of Remuneration and Expense
## Year Ended June 30, 2024

| Name | Position | Remuneration | Expense |
|---|---|---|---|
| Van Spengen, Tammy | Facilities Technologist | 81,929.37 | 733.68 |
| Vliegenthart, Erik | Teacher | 79,512.23 | - |
| Wadson, Chiho | Teacher | 79,506.66 | 189.75 |
| Wadson, Christopher | Teacher | 91,522.23 | 53.51 |
| Waldie, Clifford | Vice Principal | 129,091.82 | 264.30 |
| Wallace, Tyler | Tradesperson | 79,212.19 | 1,141.21 |
| Waller, Marcia | Speech Pathologist | 87,585.56 | 4,647.90 |
| Walser, Ruby | Teacher | 100,605.92 | 49.58 |
| Walters, Michele | Teacher | 78,937.29 | 53.51 |
| Ward, Holly | Teacher | 106,132.83 | 72.04 |
| Warkentin, Jaclyn | Teacher | 75,026.16 | 53.51 |
| Warkentin, Keith | Teacher | 99,005.40 | 74.56 |
| Warkentin, Lea | Vice Principal | 135,323.51 | 1,451.70 |
| Warner, Robin | Teacher | 129,667.52 | 177.23 |
| Warren, Melissa | Teacher | 98,787.60 | - |
| Warren, Susan | Teacher | 99,452.97 | 4,962.12 |
| Watson, Darren | Manager, Capital Planning and Projects | 109,268.12 | 697.60 |
| Watt, Daniel James | Principal | 150,135.06 | 122.78 |
| Watts, Harmony | Teacher | 106,244.57 | 89.84 |
| Waughtal, Jennifer | Teacher | 93,556.00 | 1,518.44 |
| Welch, Kristene | Teacher | 87,186.97 | 161.24 |
| Wells, Denee | Teacher | 106,906.82 | 7,687.98 |
| Westaway, Kelsey | Teacher | 86,140.80 | - |
| Westfall, Allison | Teacher | 95,173.07 | 72.66 |
| Whetter, Shauna | Teacher | 115,897.95 | 72.47 |
| White, Corina | Teacher | 109,597.26 | 3,997.41 |
| Whitehead, Shandee | Principal | 150,831.06 | 45.68 |
| Whittaker, Natalie | Teacher | 92,505.57 | 16.29 |
| Wickes, Cathy | Teacher | 94,235.08 | 52.73 |
| Wiegand, Janice | Teacher | 99,629.95 | 795.32 |
| Wiens, Myriam | Teacher | 99,543.33 | - |
| Wilkins, Angela | Teacher | 106,662.55 | 114.75 |
| Williams, Adria | Teacher | 99,721.10 | 72.96 |
| Williams, Chris | Teacher | 99,246.58 | 72.96 |
| Williams, Tracy | Teacher | 109,285.42 | 735.43 |
| Willows, Joyce | Principal | 154,962.66 | 1,018.59 |
| Wilson, Cherise | Psychologist | 86,817.39 | 4,893.80 |
| Wilson, Christie | Teacher | 79,724.75 | - |
| Wilson, Erin | Teacher | 106,117.22 | - |
| Wincure, Paris | Teacher | 92,816.95 | - |
| Winzer, Dustin | Teacher | 89,874.28 | - |
| Withey, Joelle | Teacher | 108,890.75 | 3,221.33 |
| Wittmack, Kyla | Teacher | 100,358.18 | 1,156.01 |
| Wittmeier, Donald | Teacher | 105,582.35 | 89.22 |
| Wium, Jodi | Teacher | 107,700.91 | 671.72 |
| Wogan, Jodi | Teacher | 95,885.06 | 108.34 |
| Wong, Jory | Teacher | 79,109.57 | 72.47 |
| Wood, Keith | Vice Principal | 139,643.25 | 41.85 |
| Woolgar, Greg | Teacher | 106,868.70 | - |
| Worthington, Vanessa | Teacher | 121,875.91 | 13,758.06 |
| Wyer, Carlye | Teacher | 106,652.92 | 384.50 |
| Yamaguchi, Amy | Teacher | 76,993.02 | 383.51 |
| Yeoman, Annice | Teacher | 75,518.71 | 1,960.57 |
| Young, Clinton | Teacher | 106,659.64 | 2,786.26 |
| Young, Wendy | Speech Pathologist | 109,131.18 | 5,762.95 |

**School District No. 57 (Prince George)**
**Schedule of Remuneration and Expense**
**Year Ended June 30, 2024**

| Name | Position | Remuneration | Expense |
|---|---|---|---|
| Yue, Michael | Teacher | 90,077.59 | - |
| Zahn, Heather | Teacher | 115,782.48 | 882.26 |
| Zahn, Joel | Teacher | 84,675.27 | - |
| Zellman, Thomas | Teacher | 106,662.55 | 85.26 |
| Zerr, Darryl | Supervisor, Facility Services | 96,996.48 | 304.32 |
| Zogas, Kirsten | Teacher | 106,663.99 | 23.29 |
| Zolli, Cortney | Teacher | 107,182.33 | 79.90 |
| Zummack, Angela | District Principal | 159,719.77 | 4,681.70 |
| Total for Employees with Remuneration Exceeding $75,000 | | 84,247,372.38 | 858,990.53 |
| Total for Employees with Remuneration less than $75,000 | | 51,347,360.47 | 344,768.21 |
| **Total, Employees and Elected Officials** | | **135,752,201.61** | **1,254,077.50** |
| **Total employer premiums for Canada Pension Plan and Employment Insurance** | | | **8,193,624.69** |

# School District No. 57 (Prince George)
## Schedule of Payments Made for the Provision of Goods and Services
## Year Ended June 30, 2024

| Supplier | Aggregate Payment |
|---|---|
| **Suppliers, aggregate payments in excess of $25,000:** | |
| A PLUS AUTOMATIC DOOR & STORE FRONT | 46,374.15 |
| AASE ROOF INSPECTION LTD | 99,057.39 |
| ACME JANITOR SERVICE LTD. | 42,278.07 |
| ALL DOLLAR STORES | 33,609.81 |
| ALL PRO PLUMBING & HEATING | 561,609.27 |
| ALLPOINTS FIRE PROTECTION LTD. | 46,063.82 |
| AMAZON.COM | 287,687.32 |
| ANDREW SHERET LTD | 122,944.42 |
| APPLY TO EDUCATION | 55,245.03 |
| ART KNAPP PLANTLAND | 29,275.30 |
| ARTSTARTS IN SCHOOLS | 47,995.00 |
| AV SOLUTIONS | 125,439.28 |
| AXANTO GROUP INC | 32,860.46 |
| B C HYDRO | 1,469,814.19 |
| BATER ELECTRIC LTD | 37,297.42 |
| BC SCHOOL TRUSTEES ASSOCIATION | 61,872.42 |
| BELFOR PROPERTY RESTORATIONS | 65,168.55 |
| BEST BUY FOR BUSINESS | 29,619.64 |
| BGE INDOOR AIR QUALITY SOLUTIONS | 37,563.05 |
| BOYDEN CANADA (WEST) INC | 63,177.11 |
| BRAULT & BOUTHILLIER (1977) | 25,851.69 |
| BRIDGES CANADA | 35,950.22 |
| CANADIAN TIRE | 54,814.22 |
| CANGAS PROPANE INC. | 189,519.74 |
| CAPCO CONSTRUCTION SERVICES LTD. | 181,475.00 |
| CAPITAL BUILDING SUPPLIES LTD | 28,074.99 |
| CARRIER ENTERPRISE CANADA LP | 70,413.22 |
| CAYENTA SCHOOLS | 134,754.86 |
| CENTENNIAL FOOD SERVICE | 34,480.41 |
| CENTER CITY PAVING & AGGREGATE | 128,952.50 |
| CITY OF PRINCE GEORGE | 169,589.55 |
| CITY OF PRINCE GEORGE - UTILITIES | 226,373.34 |
| CLEAR SECURITY SOLUTIONS INC. | 75,990.07 |
| COLLEGE OF NEW CALEDONIA | 334,062.41 |
| COLLIERS PROJECT LEADERS INC | 81,033.75 |
| COMMISSIONER OF MUNICIPAL PENSIONS | 3,363,881.58 |
| COMMISSIONER OF TEACHERS PENSIONS | 9,971,823.77 |
| COPPERSIDE FOODS LTD | 422,970.31 |
| COSTCO WHOLESALE CANADA | 398,700.05 |
| CROSSROADS CONSTRUCTION CO LTD | 160,176.54 |
| DELL CANADA INC | 840,366.08 |

**School District No. 57 (Prince George)**
**Schedule of Payments Made for the Provision of Goods and Services**
**Year Ended June 30, 2024**

| Supplier | Aggregate Payment |
|---|---:|
| DG MACLACHLAN LTD | 92,309.76 |
| DIAMOND INTERNATIONAL TRUCKS LTD | 33,256.56 |
| DIGGERS IMPACT ENTERPRISES LTD | 51,702.66 |
| DISTRICT OF MACKENZIE | 57,375.09 |
| DIVERSIFIED TRANSPORTATION | 1,305,285.35 |
| DOUBLETHINK INC | 25,239.37 |
| DRIVING FORCE LEASING | 187,010.12 |
| ECCO SUPPLY LTD. | 34,076.57 |
| EDUCAN SCHOOL FURNITURE | 53,294.16 |
| EECOL ELECTRIC (SASK) LTD | 76,288.66 |
| ELCO SYSTEMS INC. | 28,094.26 |
| EPHEMERAL ENTERPRISES LTD. | 120,032.59 |
| FALCON ENGINEERING LTD | 96,763.68 |
| FIRST CANADA ULC | 5,417,798.43 |
| FOCUSED EDUCATION RESOURCES SOCIETY | 43,379.43 |
| FORTIS BC | 611,459.49 |
| GLACIER GLASS PG LTD. | 33,515.79 |
| GLOBAL ROADWAY MAINTENANCE INC. | 106,661.10 |
| GRAND & TOY | 173,884.23 |
| GUNN CONSULTANTS INC | 113,033.50 |
| H AHKING & CO | 41,678.79 |
| HALFORD'S | 26,536.59 |
| HEARTLAND STEEL DOORS LTD | 59,496.43 |
| HOLIDAY INN | 61,070.15 |
| HOME DEPOT CANADA | 50,811.49 |
| HONDA CANADA FINANCE INC | 33,861.09 |
| HOULE ELECTRIC LIMTED | 33,572.25 |
| IBM CANADA | 57,750.00 |
| ICBC | 28,079.00 |
| IDL PROJECTS INC | 282,369.21 |
| INLAND CONTROL & SERVICES INC | 136,490.65 |
| IQ BUILDERS LTD | 67,402.32 |
| JIM PATTISON LEASE | 108,393.67 |
| K.M.S. TOOLS & EQUIPMENT LTD. | 45,390.80 |
| KODE CONTRACTING LTD | 32,433.91 |
| KONICA MINOLTA BUSINESS (CANADA)LTD | 414,271.87 |
| KPMG LLP | 39,375.00 |
| L & M ENGINEERING LIMITED | 38,523.53 |
| LASER PAVEMENT SOLUTIONS LTD. | 57,910.47 |
| LEAVITT MACHINERY HEAD OFFICE | 59,623.95 |
| LHEIDLI T'ENNEH BAND | 50,000.00 |
| LOAD EM UP CONTRACTING LTD. | 34,114.76 |

**School District No. 57 (Prince George)**
**Schedule of Payments Made for the Provision of Goods and Services**
**Year Ended June 30, 2024**

| Supplier | Aggregate Payment |
|---|---|
| LOVEDAY'S FLOORING LTD | 45,303.09 |
| MACKENZIE CONSUMER'S COOPERATIVE | 33,450.69 |
| MAJESTIC MANAGEMENT IN TRUST | 121,019.34 |
| MC COMMERCIAL INC | 28,770.60 |
| MIDWAY PURNEL (PG) LTD | 465,506.48 |
| MILLS PRINTING & STATIONERY CO LTD | 262,617.42 |
| MINISTER OF FINANCE | 186,913.71 |
| MINISTRY OF FINANCE EHT | 2,588,479.83 |
| MYBUDGETFILE INC. | 31,617.60 |
| NAPP ENTERPRISES LTD | 1,921,116.32 |
| NELSON EDUCATIONAL | 27,807.64 |
| NORTHWAY GLASS INC | 34,883.81 |
| OPEN PARACHUTE | 159,243.00 |
| P G & DISTRICT ELIZABETH FRY | 113,749.95 |
| PACIFIC BLUE CROSS | 2,885,992.91 |
| PALADIN SECURITY GROUP LTD. | 34,402.97 |
| PEAK ENVIRONMENTAL LTD. | 120,722.89 |
| PEARSON CANADA INC. | 35,694.33 |
| PIQ INC | 26,653.95 |
| PRAIRIECOAST EQUIPMENT | 26,409.83 |
| PRINCE GEORGE FLOOR FASHIONS LTD | 88,984.35 |
| PRINCE SHEET METAL & HEATING | 1,717,473.09 |
| PRINCESS AUTO LTD | 27,918.83 |
| PUBLIC EDUC BENEFITS TRUST FUND | 2,240,740.20 |
| QUADIENT CANADA LIMITED | 27,237.83 |
| R H JONES & SON MECHANICAL LTD | 1,113,933.56 |
| REAL CANADIAN SUPERSTORE | 262,645.94 |
| REDNECK CONTRACTING | 73,748.74 |
| REGAL HOME DECOR | 51,130.66 |
| RIGHT CHOICE FLOORING LTD. | 151,995.20 |
| ROCKY POINT ENGINEERING LTD | 48,545.97 |
| SAHURI + ASSOCIATES ARCHITECTURE IN | 240,609.15 |
| SAVE ON FOODS | 72,729.25 |
| SBO SOLUTIONS LTD | 26,853.75 |
| SCHOOLHOUSE PRODUCTS INC | 49,312.07 |
| SHELL ENERGY NORTH AMERICA (CA) INC | 284,337.68 |
| SIRSIDYNIX | 67,214.50 |
| SOFTCHOICE LP | 132,812.24 |
| SPECTRUM EDUCATIONAL SUPPLIES LTD | 26,574.28 |
| SPORTFACTOR INC | 119,701.21 |
| STAPLES - PRINCE GEORGE | 35,205.49 |
| SUBARU OF PRINCE GEORGE | 31,748.78 |

**School District No. 57 (Prince George)**
**Schedule of Payments Made for the Provision of Goods and Services**
**Year Ended June 30, 2024**

| Supplier | Aggregate Payment |
|---|---|
| SUNCOR ENERGY PRODUCTS PARTNERSHIP | 242,129.60 |
| SWING TIME DISTRIBUTORS LTD | 162,977.05 |
| SYSCO KELOWNA LTD | 213,961.99 |
| TAKLA NATION | 30,185.00 |
| TECHNICAL SAFETY BC | 39,770.62 |
| TELUS COMMUNICATIONS INC | 117,442.85 |
| TELUS MOBILITY | 55,098.88 |
| TODORUK HOLDINGS LTD | 45,822.00 |
| TRL TRANSPORT LTD | 45,140.16 |
| TURNING POINT RESOLUTIONS INC | 175,346.04 |
| TWIN RIVERS DEVELOPMENTS 1981 LTD | 129,060.17 |
| UNBC | 31,334.06 |
| UPPER CANADA FOREST PRODUCTS LTD | 34,741.28 |
| VALLEN CANADA INC | 28,614.84 |
| VILLAGE OF MCBRIDE | 26,083.04 |
| VWR INTERNATIONAL CO | 27,791.31 |
| WAL-MART CANADA CORP #01-3651 | 70,516.25 |
| WALMSLEY | 237,616.23 |
| WASTE MANAGEMENT | 239,376.68 |
| WESCO DISTRIBUTION | 99,620.12 |
| WEST ROCKIES SERVICES LTD | 25,672.50 |
| WESTCANA ELECTRIC INC. | 52,552.50 |
| WESTERN CAMPUS RESOURCES INC | 34,407.88 |
| WESTERN NOISE CONTROL (2015) LTD | 45,410.05 |
| WHITE SPRUCE ENTERPRISES | 71,108.74 |
| WOOD WHEATON HONDA | 86,792.58 |
| WORKSAFE BC | 1,705,082.36 |
| X10 TECHNOLOGIES INC | 30,924.37 |
| Total Payments to Suppliers Exceeding $25,000 | 50,790,211.01 |
| Total Payments to Suppliers $25,000 or less | 6,814,198.20 |
| **Total Payments for Goods and Services** | **57,604,409.21** |

**School District**
**Statement of Financial Information (SOFI)**

**School District No. 57 (Prince George)**

**Fiscal Year Ended June 30, 2024**

## 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 (SOFI) 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 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 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.*