Board of Education

Regular Public Meeting

September 24, 2019

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)

School District No. 57 (Prince George)

BOARD OF EDUCATION

CHARTER

Our mission, as a Board of Education, is to create a culture of trust and integrity by adhering to the highest standards of ethical behaviour and fiduciary responsibility.

We, the Board of Education, individually and collectively, in the conduct of our duties, will be:

- Transparent
- Open-minded
- Consultative
- Committed
- Respectful of Diversity

BOARD OF EDUCATION AND SENIOR ADMINISTRATION

GUIDING PRINCIPLES

The Board of Education and senior administration believe we are accountable to the families and communities we serve. We respect their diversity and support their involvement.

We further believe that all children can learn, achieve and succeed, and that by working together with our employees, students, parents, and our communities, we will enable our students to reach their greatest academic potential.

We believe our students have the right:

- To a safe and respectful learning environment.
- To be valued.
- To have the opportunity to explore and develop their potential.
- To have their intellectual, emotional, physical and social needs met

We also believe that with these rights come responsibilities with respect to their school, classroom and work habits.

We believe our employees have the following rights and responsibilities:

- To be treated fairly and work in a safe environment.
- To be respected, trusted, included and valued.
- To explore, collaborate and develop to their potential.
- To treat others fairly, work cooperatively, and create a safe working and learning environment.

Together, we affirm that these guiding principles provide the foundation for the decisions we make in School District No. 57.

BOARD OF EDUCATION

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)

REGULAR PUBLIC MEETING

6:00 p.m., Tuesday, September 24, 2019

Boardroom – 2100 Ferry Avenue

AGENDA

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1. **CALL TO ORDER**

2. **APPROVAL OF AGENDA**

3. **PUBLIC INPUT**

   Thirty minutes maximum; limit of five minutes per speaker

4. **SCHOOL DISTRICT NEWS**

5. **MINUTES OF PREVIOUS MEETINGS**

   5.1 Regular Public Meeting of June 18, 2019 — Page 1

   5.2 Record of Minutes of Regular In Camera Meeting of June 18, 2019 and Special In Camera Meetings of June 26, July 24, August 20, September 3, 10, and 16, 2019 — Page 9

6. **BUSINESS ARISING FROM THE MINUTES**

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7. MANAGEMENT AND FINANCE COMMITTEE

8. EDUCATION SERVICES COMMITTEE

9. EDUCATION PROGRAMS AND PLANNING COMMITTEE

10. DISTRICT ADMINISTRATION REPORTS

11. TRUSTEE REPORTS

12. **NEW BUSINESS**

13. **CORRESPONDENCE**

13.1 Letter from the Ministry of Children and Family Development dated July 15, 2019 regarding Childcare BC — Page 71

14. **ADJOURNMENT**

UPCOMING MEETINGS:

Education Services Committee – October 7, 2019
Management and Finance Committee – October 21, 2019
Education Programs and Planning Committee – October 22, 2019
Public Board Meeting – October 29, 2019

DRAFT Minutes Regular Public Meeting	Board of Education School District No. 57 (Prince George) 2100 Ferry Avenue, Prince George, B.C.	2019.06.18 6:00 p.m.

Present:

Tim Bennett, Chair
Sharel Warrington, Vice-Chair
Betty Bekkering, Trustee
Trent Derrick, Trustee
Ron Polillo, Trustee
Bob Thompson, Trustee
Shuirose Valimohamed, Trustee

Rod Allen, Superintendent of Schools
Darleen Patterson, Secretary Treasurer
Diane Nygaard, Executive Assistant (Recorder)

1. CALL TO ORDER

The meeting was called to order at 6:00 p.m.

2. APPROVAL OF AGENDA

The agenda was approved as published.

3. PUBLIC INPUT

Joanne Hapke representing the Prince George District Teachers' Association provided an overview of the Role of the Board. Ms. Hapke commented on the collective bargaining between the British Columbia Teachers' Association and the British Columbia Public School Employers' Association and requested that the Board ask questions regarding the proposal.

4. SCHOOL DISTRICT NEWS

Trustee Valimohamed reported that Mackenzie Secondary School will be holding its graduation ceremony on June 22nd.

5. PRESENTATIONS

5.1 A Jingle Dress Dance

Caitlyn McCarville a student at Duchess Park Secondary School performed a traditional Jingle Dress Dance for the Board of Education.

5.2 Canadian Education Researchers' Association – Todd Rogers Research Award

The Board Chair and Assistant Superintendent Heitman congratulated Trina Chivilo, Teacher at Harwin Elementary School on being the recipient of the Canadian Education Researchers' Association (CERA) Todd Rogers Research Award. Trustee Bennett stated that the award is given to an individual in recognition of their achievements and contributions in providing leadership in the field of evidence based research. Ms. Heitman provided an overview of Ms. Chivilo's work within the school district.

6. MINUTES OF PREVIOUS MEETINGS

6.1 Regular Public Meeting of May 28, 2019

The minutes of the regular public meeting of May 28, 2019 were adopted as published.

6.2 Record of In Camera Meeting Minutes

The report on the items discussed and decisions made at the regular in camera meeting of May 28, 2019 and the special in camera meetings of May 27 and June 4, 2019 was approved.

7. OLD BUSINESS

None.

8. BUSINESS ARISING FROM THE MINUTES

None.

9. MANAGEMENT AND FINANCE COMMITTEE

9.1 Committee Report

Trustee Warrington reviewed and discussed the June 2019 Management and Finance Committee of the Whole Report that was included in the agenda package.

MOVED and SECONDED
That the report of the Management and Finance Committee of the Whole meeting held on June 10, 2019 be received.
CARRIED

All Trustees voted in favour of the motion.

9.2 Draft Policy 8230 Trustee Remuneration and Expenses

Trustee Warrington reviewed the recommendation and rationale that was included in the agenda package.

The Secretary Treasurer responded to questions from the Trustees.

MOVED and SECONDED
That Policy 8230 Trustee Remuneration and Expenses, Regulation 1, be revised, effective July 1, 2019, reflect the annual remuneration for trustees as follows:

1.1 Chairperson - $21,571
1.2 Vice- Chairperson - $20,071
1.3 Trustees $18,571

And

That Policy 8230, Regulation 2.1 be revised to link the remuneration increase to the British Columbia Public School Employers' Association exempt grid increases.
CARRIED

All Trustees voted in favour of the motion.

10. EDUCATION SERVICES COMMITTEE

10.1 Committee Report

Trustee Polillo reviewed the June 2019 Education Services Committee Report that was included in the agenda package.

MOVED and SECONDED
That the report of the Education Services Committee meeting held on June 3, 2019 be received.
CARRIED

All Trustees voted in favour of the motion.

10.2 2020-2021 Five-Year Capital Plan Summary

Trustee Polillo reviewed the recommendation and rationale that was included in the agenda package.

The Secretary Treasurer responded to questions from the Trustees.

MOVED and SECONDED
That the 2020/21 Five-Year Capital Plan Summary be approved.
CARRIED

All Trustees voted in favour of the motion.

11. POLICY AND GOVERNANCE COMMITTEE

11.1 Committee Report

Trustee Bekkering reviewed the June 2019 Policy and Governance Committee Report that was included in the agenda package.

MOVED and SECONDED
That the report of the Policy and Governance Committee meeting held on June 11, 2019 be received.
CARRIED

All Trustees voted in favour of the motion.

11.2 Draft Policy 6145 Student Transportation and Travel

Trustee Bekkering reviewed the recommendation and rationale that was included in the agenda package.

MOVED and SECONDED
That the proposed minor revisions to Policy 6145 Student Transportation and Travel be approved.
CARRIED

All Trustees voted in favour of the motion.

11.3 Draft Policy 4133.1 Reimbursement of Travel and Meeting Expenses

Trustee Bekkering reviewed the recommendation and rationale that was included in the agenda package.

The Secretary Treasurer responded to questions from the Trustees.

MOVED and SECONDED
That the proposed minor revisions to Policy 4133.1 Reimbursement of Travel and Meeting Expenses be approved.
CARRIED

All Trustees voted in favour of the motion.

11.4 Draft Policy 4147.5 School District Vehicles

Trustee Bekkering reviewed the recommendation and rationale that was included in the agenda package.

MOVED and SECONDED
That the proposed minor revisions to Policy 4147.5 School District Vehicles be approved.
CARRIED

All Trustees voted in favour of the motion.

12. DISTRICT ADMINISTRATION REPORTS

12.1 Superintendent of Schools

The Superintendent welcomed the guests in the gallery visiting the school district, the Assistant Deputy Minister from the Ministry of Education and the British Columbia Tripartite Education Agreement Outcomes Team which is comprises of a representative from the First Nations Education Steering Committee (FNESC) and the Ministry of Education:

- Jennifer McCrea, Assistant Deputy Minister Learning Division
- Jo-Anne Chrona, Curriculum Coordinator for the First Nations Education Steering Committee
- Denise Augustine, Director of Aboriginal Education and Learner Engagement

The Superintendent stated that at the May 14, 2019 Special In Camera meeting the Board approved a proposed elementary summer school pilot to be self-funded through enrolment. Mr. Allen advised that the threshold of enrolment to offer the proposed pilot has not been met. He confirmed that the elementary summer school pilot will not be offered during 2019.

The Superintendent reported that staff will develop a communication plan earlier in the next school year to bring awareness to a 2020 Elementary Summer School Pilot.

13. TRUSTEE REPORTS

13.1 Aboriginal Education Committee

Trustee Warrington reviewed the report of the Aboriginal Education Committee meeting held on June 10, 2019 that was included in the agenda package.

13.2 BC Public School Employers' Association Update

Trustee Bekkering reported on the British Columbia Public School Employers' Association 2019 Regional Meeting held in Prince George on June 4, 2019. Ms. Bekkering noted that she will be participating in a BCPSEA conference call on June 19th.

13.3 BC School Trustees' Association

No Report.

13.4 District Parent Advisory Council

Trustee Bekkering reviewed the report on the District Parent Advisory Council meeting held on June 3, 2019 that was included in the agenda package.

13.5 District Student Advisory Council

Trustee Polillo reviewed the report on the District Student Advisory Council meeting held on June 3, 2019 that was included in the agenda package.

13.6 Liaison Updates

13.6.1 Trustee Bekkering

Trustee Bekkering reviewed the report of Trustee Liaison update that was included in the agenda package.

13.6.2 Trustee Bennett

Trustee Bennett drew attention to the report of Trustee Liaison update that was included in the agenda package.

13.6.3 Trustee Polillo

Trustee Polillo reviewed the report of Trustee Liaison update that was included in the agenda package.

13.6.4 Trustee Warrington

Trustee Warrington reviewed the report of Trustee Liaison update that was included in the agenda package.

14. NEW BUSINESS

None.

15. CORRESPONDENCE

Mr. Bennett drew the Board's attention to the items of correspondence included in the agenda for information, which were:

- Letter dated June 4, 2019 to the Honourable Rob Fleming, Minister of Education regarding the Report of the Funding Model Review Panel
- Letter of Response dated June 12, 2019 from the Honourable Rob Fleming Minister of Education regarding the feedback provided in response to the Funding Model Panel Recommendations

16. **ADJOURNMENT**

The meeting adjourned at 8:17 p.m.

Chairperson

Secretary Treasurer

BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)

RECORD PURSUANT TO SECTION 72 OF THE *SCHOOL ACT*

MATTERS DISCUSSED AND DECISIONS REACHED AT THE SPECIAL AND REGULAR IN CAMERA MEETINGS HELD SINCE THE LAST SUCH REPORT

June 18, 2019 Regular In Camera Meeting

1. Adoption of the minutes of the special in camera meeting of May 27, 2019.
2. Adoption of the minutes of the regular in camera meeting of May 28, 2019.
3. Adoption of the minutes of the special in camera meeting of June 4, 2019.
4. Discussion and decisions regarding personnel matters.
5. Receipt of updates regarding personnel matters.
6. Receipt of an update regarding a submission to the Select Standing Committee on Finance and Government Services.
7. Review and discussion of a draft Terms of Reference of the Ad Hoc Committee – Truth and Reconciliation and United Nations Declaration on the Rights of Indigenous People.
8. Discussion and decision regarding governance matters.
9. Receipt of updates regarding a property matter.
10. Receipt of an update regarding collective bargaining.
11. Receipt of an update from the Superintendent regarding an elementary summer school pilot.
12. Receipt of a British Columbia Public School Employers' Association update.

The meeting was called to order at 3:00 p.m. and adjourned at 5:02 p.m.

June 26, 2019 Special In Camera Meeting

1. Ratification in principle the Memorandum of Agreement between the Board of Education and the Canadian Union of Pubic Employees, Local 3742.
2. Ratification in principle the Memorandum of Agreement between the Board of Education and the Canadian Union of Pubic Employees, Local 4991.
3. Ratification in principle the Local Matters Agreement between the Board of Education and the Prince George District Teachers' Association.

The meeting was called to order at 4:00 p.m. and adjourned at 4:47 p.m.

July 24, 2019 Special In Camera Meeting

1. Motion to waive written notice.
2. Discussion and decision regarding personnel matters.
3. Receipt of an update regarding a personnel matter.

The meeting was called to order at 5:06 p.m. and adjourned at 5:40 p.m.

August 20, 2019 Special In Camera Meeting

1. Motion to waive written notice.
2. Discussion and decision regarding personnel matters.

The meeting was called to order at 4:06 p.m. and adjourned at 4:22 p.m.

September 3, 2019 Special In Camera Meeting

1. Discussion and decision regarding a personnel matter.

The meeting was called to order at 7:50 a.m. and adjourned at 7:56 a.m.

September 10, 2019 Special In Camera Meeting

1. Discussion and decision regarding catchment and capacity matters.
2. Update regarding property matters.
3. Receipt of an update regarding a personnel matter.
4. Receipt of an update regarding legal matters.
5. Receipt of a British Columbia Public School Employers' Association bargaining update.
6. Receipt of an update regarding the Ministry of Education's Funding Model Review.

The meeting was called to order at 4:01 p.m. and adjourned at 5:04 p.m.

September 16, 2019 Special In Camera Meeting

1. Adoption of the minutes of the special in camera meeting of July 3, 2019.

2. Motion to move the minutes of the special in camera meeting of July 3, 2019 out of in camera.

APPROVED

Minutes Special In Camera Meeting	*Board of Education School District No. 57 (Prince George) 2100 Ferry Avenue, Prince George, B.C.*	*2019.07.03 7:00 p.m.*

Present:

Tim Bennett, Chair
Sharel Warrington, Vice-Chair
Betty Bekkering, Trustee
Trent Derrick, Trustee
Ron Polillo, Trustee
Bob Thompson, Trustee
(Video Conference)
Shuirose Valimohamed, Trustee

Darleen Patterson, Secretary Treasurer
Diane Nygaard, Executive Assistant (Recorder)

1. *Call to Order*

   The meeting was called to order at 7:55 p.m.

2. *Motion to Waive Written Notice*

   MOVED and SECONDED
   That written notice of this meeting be waived.
   CARRIED

3. *Policy Review – Sloan Consultants Ltd.*

   The Board Chair noted that on July 2, 2019 the Trustees received a presentation by Dr. Leroy Sloan, Sloan Consultants Ltd. on a proposed policy review and revision of school district policies.

   MOVED and SECONDED
   That the Board of Education enters into a contract with Dr. Leroy Sloan, Sloan Consultants Ltd. to conduct a review and revision of the school district policies.
   CARRIED

4. *Adjournment*

   The meeting adjourned at 8:10 p.m.

   The meeting was called to order at 6:05 p.m. and adjourned at 6:07 p.m.

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)

September 16, 2019

MEMORANDUM

TO: Board of Education

FROM: Management and Finance Committee

SUBJECT: **2018-2019 FINANCIAL STATEMENTS**

RECOMMENDATION

That the financial statements for the year ending June 30, 2019, be approved.

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DP/dln

Audited Financial Statements of

School District No. 57 (Prince George)

June 30, 2019

School District No. 57 (Prince George)

June 30, 2019

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School District No. 57 (Prince George)

MANAGEMENT REPORT

DRAFT

Management's Responsibility for the Financial Statements.

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

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

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

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

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

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

Signature of the Chairperson of the Board of Education | Date Signed

Signature of the Superintendent | Date Signed

Signature of the Secretary Treasurer | Date Signed

School District No. 57 (Prince George)

Statement 1

Statement of Financial Position
As at June 30, 2019

	2019 Actual	2018 Actual
	$	$
Financial Assets		
Cash and Cash Equivalents	**22,098,741**	30,641,071
Accounts Receivable		
Due from Province - Ministry of Education	**6,224,632**	1,332,404
Due from LEA Funding	**147,017**	159,239
Other (Note 3)	**854,661**	494,966
Portfolio Investments (Note 4)	**5,613,601**	5,620,858
Total Financial Assets	**34,938,652**	38,248,538
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 5)	**5,568,764**	4,563,103
Unearned Revenue	**100,750**	131,760
Deferred Revenue (Note 6)	**2,454,258**	2,373,101
Deferred Capital Revenue (Note 7)	**96,531,284**	85,021,250
Employee Future Benefits (Note 8)	**2,322,695**	2,248,700
Other Liabilities (Note 10)	**11,318,030**	10,273,956
Total Liabilities	**118,295,781**	104,611,870
Net Financial Assets (Debt)	**(83,357,129)**	(66,363,332)
Non-Financial Assets		
Tangible Capital Assets (Note 11)	**128,015,047**	114,694,512
Prepaid Expenses	**295,917**	182,749
Total Non-Financial Assets	**128,310,964**	114,877,261
Accumulated Surplus (Deficit)	**44,953,835**	48,513,929

Contractual Obligations (Note 14)

Contractual Rights (Note 15)

Contingent Liabilities (Note 16)

Approved by the Board

Signatur e Chairpers the B f Education | Dat ed

Signatur e Superinte | Dat ed

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 2

Statement of Operations
Year Ended June 30, 2019

	2019 Budget	2019 Actual	2018 Actual
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	151,117,711	**152,147,077**	148,725,298
Other		**34,143**	
Tuition	91,000	**104,500**	63,000
Other Revenue	4,490,478	**6,054,248**	5,867,310
Rentals and Leases	740,000	**799,707**	790,981
Investment Income	536,000	**638,336**	575,439
Amortization of Deferred Capital Revenue	3,506,524	**3,506,528**	3,485,456
Total Revenue	160,481,713	**163,284,539**	159,507,484
Expenses			
Instruction	131,468,738	**128,948,854**	120,920,921
District Administration	6,416,851	**6,550,059**	5,835,406
Operations and Maintenance	27,194,266	**27,331,627**	26,298,491
Transportation and Housing	4,862,128	**4,014,093**	4,051,036
Total Expense	169,941,983	**166,844,633**	157,105,854
Surplus (Deficit) for the year	(9,460,270)	**(3,560,094)**	2,401,630
Accumulated Surplus (Deficit) from Operations, beginning of year		**48,513,929**	46,112,299
Accumulated Surplus (Deficit) from Operations, end of year		**44,953,835**	48,513,929

School District No. 57 (Prince George)

Statement 4

Statement of Changes in Net Financial Assets (Debt)
Year Ended June 30, 2019

	2019 Budget	**2019 Actual**	2018 Actual
	$	$	$
Surplus (Deficit) for the year	(9,460,270)	**(3,560,094)**	2,401,630
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(2,320,839)	**(18,583,908)**	(7,230,776)
Amortization of Tangible Capital Assets	5,263,373	**5,263,373**	5,274,850
Total Effect of change in Tangible Capital Assets	2,942,534	**(13,320,535)**	(1,955,926)
Acquisition of Prepaid Expenses		**(295,917)**	(189,815)
Use of Prepaid Expenses		**182,749**	205,257
Total Effect of change in Other Non-Financial Assets	-	**(113,168)**	15,442
(Increase) Decrease in Net Financial Assets (Debt), before Net Remeasurement Gains (Losses)	(6,517,736)	**(16,993,797)**	461,146
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Financial Assets (Debt)		**(16,993,797)**	461,146
Net Financial Assets (Debt), beginning of year		**(66,363,332)**	(66,824,478)
Net Financial Assets (Debt), end of year		**(83,357,129)**	(66,363,332)

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

School District No. 57 (Prince George)

Statement 5

Statement of Cash Flows
Year Ended June 30, 2019

	2019 Actual	2018 Actual
	$	$
Operating Transactions		
Surplus (Deficit) for the year	**(3,560,094)**	2,401,630
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	**(5,239,701)**	(857,291)
Prepaid Expenses	**(113,168)**	15,442
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	**1,005,661**	2,230,105
Unearned Revenue	**(31,010)**	113,500
Deferred Revenue	**81,157**	(59,908)
Employee Future Benefits	**73,995**	53,275
Other Liabilities	**1,044,074**	616,735
Amortization of Tangible Capital Assets	**5,263,373**	5,274,850
Amortization of Deferred Capital Revenue	**(3,506,528)**	(3,485,456)
Recognition of Deferred Capital Revenue Spent on Sites	**(36,023)**	(403,484)
Deferred Contributions in Support of Maintenance	**(2,641,649)**	(2,587,189)
Total Operating Transactions	**(7,659,913)**	3,312,209
Capital Transactions		
Tangible Capital Assets Purchased	**(3,548,893)**	(4,403,922)
Tangible Capital Assets -WIP Purchased	**(15,035,015)**	(2,826,854)
Total Capital Transactions	**(18,583,908)**	(7,230,776)
Financing Transactions		
Capital Revenue Received	**17,694,234**	7,026,984
Total Financing Transactions	**17,694,234**	7,026,984
Investing Transactions		
Investments in Portfolio Investments	**7,257**	(120,697)
Total Investing Transactions	**7,257**	(120,697)
Net Increase (Decrease) in Cash and Cash Equivalents	**(8,542,330)**	2,987,720
Cash and Cash Equivalents, beginning of year	**30,641,071**	27,653,351
Cash and Cash Equivalents, end of year	**22,098,741**	30,641,071
Cash and Cash Equivalents, end of year, is made up of:		
Cash	**22,098,741**	30,641,071
	22,098,741	30,641,071

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

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.

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

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:

		June 30, 2019		June 30, 2018
Decrease in Annual Surplus	$	124,767	$	982,574
Increase in Accumulated Surplus	$	79,639,790	$	85,021,250
Decrease in Deferred Contributions	$	79,639,790	$	85,021,250

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, term deposits and bonds that have a maturity date of greater than 3 months at the time of acquisition. GICs, term deposits and bonds 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, 2019 and projected to March 31, 2022. The next valuation will be performed at March 31, 2022 for use at June 30, 2022. For the purposes of determining the financial position of the plans and the employee future benefit costs, a measurement date of March 31 was adopted for all periods subsequent to July 1, 2004.

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

h) Liability for Contaminated Sites

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

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

h) Liability for Contaminated Sites *(continued)*

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

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

i) Tangible Capital Assets

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement
- or betterment of the assets. Cost also includes overhead directly attributable to construction as well as interest costs that are directly attributable to the acquisition or construction of the asset.
- Donated tangible capital assets are recorded at their fair market value on the date of donation, except in circumstances where fair value cannot be reasonably determined, which are then recognized at nominal value. Transfers of capital assets from related parties are recorded at carrying value.
- Work-in-progress is recorded as an acquisition to the applicable asset class at substantial completion.
- Tangible capital assets are written down to residual value when conditions indicate they no longer contribute to the ability of the School District to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. The write-downs are accounted for as expenses in the Statement of Operations.
- 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
Computer Hardware & Software	5 years

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

j) Capital Leases

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

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

k) Prepaid Expenses

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

l) Funds and Reserves

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

m) Revenue Recognition

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

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.

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

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

m) Revenue Recognition *(continued)*

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

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

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

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

n) Expenditures

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

Categories of Salaries

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

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.

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

o) Financial Instruments

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

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

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

Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the statement of re-measurement gains and losses. Upon settlement, the cumulative gain or loss is reclassified from the statement of re-measurement gains and losses and recognized in the statement of operations. Interest and dividends attributable to financial instruments are reported in the statement of operations.

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.

p) Measurement Uncertainty

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

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 3 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES

	2019	2018
Due from Federal Government	$ 369,400	$ 156,692
Due from City of Prince George	56,379	63,195
Due from YMCA of Northern B.C.	-	5,592
Due from Schools Protection Program	80,029	-
Trade and Other	312,181	218,092
Accrued Interest	36,672	51,395
	$ 854,661	$ 494,966

NOTE 4 PORTFOLIO INVESTMENTS

Investments at cost:	2019	2018
Guaranteed Investment Certificates		
o June 1, 2020, interest at 2.80%	$ 100,000	$ 100,222
o June 1, 2020, interest at 2.80%	100,000	100,222
Term deposits		
o July 9, 2018, interest at 1.32%	-	100,000
o November 15, 2018, year 3 of 3 1st year 1.5%, 2nd year 2.0%, 3rd year 3.5%	-	1,227,452
o December 14, 2018, interest at 0.89%	-	12,000
o March 2, 2019, interest at 0.50%	-	73,785
o June 8, 2019, interest at 2.80%	-	700,000
o September 7, 2019, interest at 2.05%	100,000	-
o December 14, 2019, interest at 1.36%	12,012	-
o March 1, 2020, interest at 3.00%	1,277,989	-
o June 8, 2020, interest at 2.70%	719,600	-
o June 8, 2020, interest at 2.60%	700,000	700,000
o June 8, 2021, interest at 2.50%	700,000	700,000
o June 8, 2022, interest at 2.40%	700,000	700,000
o June 8, 2023, interest at 2.75%	700,000	700,000
Bonds		
o March 29, 2021, interest at 2.50%	504,000	507,177
	$ 5,613,601	$ 5,620,858

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

		2019		2018
Trade payables	$	3,547,376	$	4,026,713
Accrued payable		503,580		422,248
Contract holdbacks		1,500,388		98,912
Other		17,420		15,230
	$	5,568,764	$	4,563,103

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.

		2019		2018
Deferred revenue, beginning of year	$	2,373,101	$	2,433,009
Add: Restricted Grants				
Provincial grants - Ministry of Education		13,865,776		14,194,478
Other		3,729,182		3,423,331
Investment income		23,466		21,485
		19,991,525		20,072,303
Less:				
Allocated to revenue		(17,498,437)		(17,637,370)
Recovered		(38,830)		(61,832)
	$	2,454,258	$	2,373,101

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.

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 7 DEFERRED CAPITAL REVENUE *(continued)*

		2019		2018
Deferred capital revenue, beginning of year	$	80,943,150	$	82,284,803
Transferred from deferred revenue - capital additions		1,019,311		2,143,803
Amortization of deferred capital revenue		(3,506,528)		(3,485,456)
Deferred capital revenue, end of year		78,455,933		80,943,150
Work in progress, beginning of year		2,826,854		-
Transferred from deferred revenue - work in progress		14,064,640		2,826,854
Work in progress, end of year		16,891,494		2,826,854
Total deferred capital revenue, end of year	$	95,347,427	$	83,770,004

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.

		2019		2018
Reconciliation of accrued benefit obligation				
Accrued benefit obligation - April 1	$	1,933,339	$	1,960,323
Service cost		150,653		137,684
Interest cost		54,422		54,553
Benefit payments		(110,491)		(144,349)
Actuarial loss (gain)		33,528		(74,872)
Accrued benefit obligation - March 31	$	2,061,451	$	1,933,339

		2019		2018
Reconciliation of funded status at end of fiscal year				
Accrued benefit obligation - March 31	$	2,061,451	$	1,933,339
Market value of plan assets - March 31		-		-
Funded status - deficit		(2,061,451)		(1,933,339)
Employer contributions after measurement date		15,886		1,457
Benefits expense after measurement date		(53,745)		(51,269)
Unamortized net actuarial loss (gain)		(223,385)		(265,549)
Accrued benefit liability - June 30	$	(2,322,695)	$	(2,248,700)

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 8 EMPLOYEE FUTURE BENEFITS *(continued)*

		2019		2018
Reconciliation of change in accrued benefit liability				
Accrued benefit liability - July 1	$	2,248,700	$	2,195,425
Net expense for fiscal period		198,915		194,080
Employer contributions		(124,920)		(140,805)
Accrued benefit liability - June 30	$	2,322,695	$	2,248,700

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

	2019	2018
Discount rate - April 1	2.75%	2.75%
Discount rate - March 31	2.50%	2.75%
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	10.6	10.5

NOTE 9 EMPLOYEE PENSION PLANS

The school district and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trusteed pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2017, the Teachers' Pension Plan has about 46,000 active members and approximately 38,000 retired members. As of December 31, 2017, the Municipal Pension Plan has about 197,000 active members, including approximately 24,000 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.

NOTE 9 EMPLOYEE PENSION PLANS *(continued)*

The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2017, indicated a $1,656 million surplus for basic pension benefits on a going concern basis. As a result of the 2017 basic account actuarial valuation surplus, plan enhancements and contribution rate adjustments were made; the remaining $644 million surplus was transferred to the rate stabilization account.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2015, indicated a $2,224 million funding surplus for basic pension benefits on a going concern basis. As a result of the 2015 basic account actuarial valuation surplus and pursuant to the joint trustee agreement, $1,927 million was transferred to the rate stabilization account and $297 million of the surplus ensured the required contribution rate remained unchanged.

The school district paid $11,945,621 for employer contributions to the plans for the year ended June 30, 2019 (2018: $12,155,407)

The next valuation for the Teachers' Pension Plan will be as at December 31, 2020, with results available in 2021. The next valuation for the Municipal Pension Plan will be as at December 31, 2018, with results available in 2019.

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

NOTE 10 OTHER LIABILITIES

	2019	2018
Payroll	$ 2,671,296	$ 2,476,674
Accrued vacation	1,006,103	971,751
Teacher summer savings plan	4,567,945	4,277,092
Other	3,072,686	2,548,439
	$ 11,318,030	$ 10,273,956

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 11 TANGIBLE CAPITAL ASSETS

Net Book Value:	2019	2018
Sites	$ 16,975,386	$ 16,884,691
Buildings	86,676,311	89,179,065
Buildings - WIP (work in progress)	17,861,869	2,826,854
Furniture & equipment	3,351,284	2,926,419
Computer hardware	3,150,197	2,877,483
Total	$ 128,015,047	$ 114,694,512

June 30, 2019

Cost:	Opening	Additions	Disposals	Total 2019
Sites	$ 16,884,691	$ 90,695		$ 16,975,386
Buildings	198,365,185	1,350,826		199,716,011
Buildings - WIP	2,826,854	15,035,015		17,861,869
Furniture & equipment	6,223,525	951,561	1,339,529	5,835,557
Computer hardware	4,415,480	1,155,811	743,136	4,828,155
Total	$ 228,715,735	$ 18,583,908	$ 2,082,665	$ 245,216,978

Accumulated Amortization:	Opening	Amortization	Disposals	Total 2019
Sites	$ -	$ -	$ -	$ -
Buildings	109,186,120	3,853,580	-	113,039,700
Furniture & equipment	3,297,106	526,696	1,339,529	2,484,273
Computer hardware	1,537,997	883,097	743,136	1,677,958
Total	$ 114,021,223	$ 5,263,373	$ 2,082,665	$ 117,201,931

June 30, 2018

Cost:	Opening	Additions	Disposals	Total 2018
Sites	$ 16,468,512	$ 416,179	$ -	$ 16,884,691
Buildings	196,146,367	2,218,818	-	198,365,185
Buildings - WIP	-	2,826,854		2,826,854
Furniture & equipment	6,135,637	667,434	579,546	6,223,525
Computer hardware	4,634,235	1,101,491	1,320,246	4,415,480
Total	$ 223,384,751	$ 7,230,776	$ 1,899,792	$ 228,715,735

Accumulated Amortization:	Opening	Amortization	Disposals	Total 2018
Sites	$ -	$ -	$ -	$ -
Buildings	105,356,026	3,830,094	-	109,186,120
Furniture & equipment	3,358,744	517,908	579,546	3,297,106
Computer hardware	1,931,395	926,848	1,320,246	1,537,997
Total	$ 110,646,165	$ 5,274,850	$ 1,899,792	$ 114,021,223

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 11 TANGIBLE CAPITAL ASSETS *(continued)*

Buildings – work in progress having a value of $17,861,869 (2018: $2,826,854 have not been amortized. Amortization of these assets will commence when the asset is put into service.

NOTE 12 INTERFUND TRANSFERS

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2019, were as follows:

- A transfer in the amount of $108,625 (2018 - $251,557) was made from Special Purpose Funds to the Capital Fund for the purchase of capital assets.
- A transfer in the amount of $2,880,309 (2018 - $1,592,383) was made from the Operating Fund to the Capital Fund for the purchase of capital assets.

NOTE 13 RELATED PARTY TRANSACTIONS

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

NOTE 14 CONTRACTUAL OBLIGATIONS

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

	2020	2021	2022	2023	Thereafter
Student Transportation Contract	$ 4,400,000	$ 4,400,000	$ 4,400,000	$ 4,400,000	$ 4,400,000
Kelly Road Construction	17,609,536	6,000,000	-	-	-
	$ 22,009,536	$ 10,400,000	$ 4,400,000	$ 4,400,000	$ 4,400,000

NOTE 15 CONTRACTUAL RIGHTS

Contractual rights are rights to economic resources arising from contracts or agreements that will result in revenues and assets in the future. The School District's contractual rights arise because 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:

	2020	2021	2022	2023	Thereafter
Shared use agreement	$ 237,500	$ 252,500	$ 267,500	$ 277,750	$ 283,300
Lease revenue	480,000	480,000	480,000	480,000	480,000
	$ 717,500	$ 732,500	$ 747,500	$ 757,750	$ 763,300

NOTE 16 CONTINGENT LIABILITIES

The nature of the School District's activities is such that there is usually litigation pending or in process at any time. With respect to unsettled claims at June 30, 2019, 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.

Legal liabilities may exist for the removal or disposal of asbestos in schools that will undergo major renovations or demolition. The fair value of the liability for asbestos removal or disposal will be recognized in the period in which it is incurred if a reasonable estimate or fair value can be made. As at June 30, 2019, the amounts and timing of any such liabilities are not reasonably determinable.

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 17 BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board through the adoption of an amended annual budget on January 29, 2019. Reconciliation to the original approved budget is presented below:

	Original Approved Budget	Amendments	Amended Approved Budget
Revenue:			
Ministry of Education Provincial Grants	$ 150,302,436	$ 815,275	$ 151,117,711
Tuition	-	91,000	91,000
Other revenue	4,360,797	129,681	4,490,478
Rentals and leases	740,000	-	740,000
Investment income	452,000	84,000	536,000
Amortization of deferred capital revenue	3,448,161	58,363	3,506,524
	159,303,394	1,178,319	160,481,713
Expenses:			
Instruction	126,526,543	4,942,195	131,468,738
District administration	6,927,953	(511,102)	6,416,851
Operations and maintenance	26,115,687	1,078,579	27,194,266
Transportation and housing	4,695,696	166,432	4,862,128
	164,265,879	5,676,104	169,941,983
Annual deficiency	(4,962,485)	(4,497,785)	(9,460,270)
Budgeted allocation of surplus	5,001,213	6,708,047	11,709,260
Budgeted annual surplus for the year	$ 38,728	$ 2,210,262	$ 2,248,990

Comprised of:			
Operating fund surplus	$ -	$ -	$ -
Special purpose fund surplus	-	-	-
Capital fund deficiency	38,728	2,210,262	2,248,990
Budgeted annual surplus for the year	$ 38,728	$ 2,210,262	$ 2,248,990

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 18 EXPENSE BY OBJECT

		2019		2018
Salaries and benefits	$	134,602,417	$	125,065,346
Services and supplies		26,978,843		26,765,658
Amortization		5,263,373		5,274,850
	$	166,844,633	$	157,105,854

NOTE 19 INTERNALLY RESTRICTED SURPLUS – OPERATING FUND

Internally Restricted by Board due to:		2019		2018
Operations Spanning the School Year				
School surpluses	$	2,740,682	$	8,078,938
Future years' operating budgets		2,228,348		4,649,802
Technology, equipment and capital projects		4,166,637		1,669,203
Department and program surpluses		710,177		571,412
Nature of Constraints on the Funds				
Ministry of Education				
Education Plan		211,149		200,823
Aboriginal Education		25,000		279,292
Repurposed NGN funding - infrastructure		293,791		196,666
Recreation trusts and other funds		322,188		118,940
Anticipated Unusual Expenses Identified				
WIFI Refresh project		700,000		-
Building Stronger Schools		350,000		-
Kelly Road Construction Project		-		500,000
Portables		330,000		425,000
Asbestos Removal / Site remediation		150,000		350,000
MyEducationBC		-		20,000
Total Available for Future Operations	$	12,227,972	$	17,060,076

NOTE 20 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 21 RISK MANAGEMENT

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

NOTE 21 RISK MANAGEMENT *(continued)*

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.

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, 2019

	Operating Fund	Special Purpose Fund	Capital Fund	2019 Actual	2018 Actual
	$	$	$	$	$
Accumulated Surplus (Deficit), beginning of year	17,060,076		31,453,853	**48,513,929**	46,112,299
Changes for the year					
Surplus (Deficit) for the year	(1,951,867)	108,625	(1,716,852)	**(3,560,094)**	2,401,630
Interfund Transfers					
Tangible Capital Assets Purchased		(108,625)	108,625	-	
Local Capital	(2,880,309)		2,880,309	-	
Net Changes for the year	**(4,832,176)**	-	**1,272,082**	**(3,560,094)**	**2,401,630**
Accumulated Surplus (Deficit), end of year - Statement 2	**12,227,900**	-	**32,725,935**	**44,953,835**	48,513,929

School District No. 57 (Prince George)

Schedule 2 (Unaudited)

Schedule of Operating Operations
Year Ended June 30, 2019

	2019 Budget	2019 Actual	2018 Actual
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	134,401,005	**135,739,486**	131,906,625
Tuition	91,000	**104,500**	63,000
Other Revenue	1,370,478	**2,343,339**	2,079,425
Rentals and Leases	740,000	**799,707**	790,981
Investment Income	500,000	**610,900**	546,032
Total Revenue	137,102,483	**139,597,932**	135,386,063
Expenses			
Instruction	115,271,309	**112,338,525**	104,309,285
District Administration	6,302,745	**6,437,793**	5,728,446
Operations and Maintenance	18,379,722	**18,759,388**	17,769,235
Transportation and Housing	4,862,128	**4,014,093**	4,051,036
Total Expense	144,815,904	**141,549,799**	131,858,002
Operating Surplus (Deficit) for the year	(7,713,421)	**(1,951,867)**	3,528,061
Net Transfers (to) from other funds			
Local Capital	(3,995,839)	**(2,880,309)**	(1,592,383)
Total Net Transfers	(3,995,839)	**(2,880,309)**	(1,592,383)
Total Operating Surplus (Deficit), for the year	(11,709,260)	**(4,832,176)**	1,935,678
Operating Surplus (Deficit), beginning of year		**17,060,076**	15,124,398
Operating Surplus (Deficit), end of year		**12,227,900**	17,060,076
Operating Surplus (Deficit), end of year			
Internally Restricted		**12,227,900**	17,060,076
Total Operating Surplus (Deficit), end of year		**12,227,900**	17,060,076

School District No. 57 (Prince George)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source
Year Ended June 30, 2019

	2019 Budget	**2019 Actual**	2018 Actual
	$	**$**	$
Provincial Grants - Ministry of Education			
Operating Grant, Ministry of Education	131,659,447	**132,275,912**	128,061,034
ISC/LEA Recovery	(352,797)	**(316,652)**	(177,085)
Other Ministry of Education Grants			
Pay Equity	2,271,692	**2,197,408**	2,271,692
Funding for Graduated Adults	-	**90,987**	87,742
Transportation Supplement	687,663	**687,663**	687,663
Economic Stability Dividend	-	**149,250**	78,155
Return of Administrative Savings			622,656
Carbon Tax Grant	135,000	**155,406**	151,308
Employer Health Tax Grant	-	**334,336**	-
Strategic Priorities - Mental Health Grant	-	**31,000**	-
FSA & Monitored Marking	-	**15,693**	15,693
Indigenous Language Teaching	-	**-**	10,000
Benefit Funding	-	**103,983**	97,767
Other	-	**14,500**	-
Total Provincial Grants - Ministry of Education	134,401,005	**135,739,486**	131,906,625
Tuition			
International and Out of Province Students	91,000	**104,500**	63,000
Total Tuition	91,000	**104,500**	63,000
Other Revenues			
Other School District/Education Authorities	250,000	**322,788**	259,291
LEA Funding from First Nations	352,797	**316,652**	345,933
Miscellaneous			
Administration Fees	110,000	**113,163**	106,971
Cafeteria Revenue	90,000	**116,161**	132,557
Group Life Refund	260,000	**325,383**	176,000
Industry Training Authority	-	**224,400**	199,100
Miscellaneous	187,681	**790,251**	731,524
Municipal Purchasing Group Mastercard Rebate	20,000	**34,541**	28,049
Northern Development Initiative Trust - Trades Training	100,000	**100,000**	100,000
Total Other Revenue	1,370,478	**2,343,339**	2,079,425
Rentals and Leases	740,000	**799,707**	790,981
Investment Income	500,000	**610,900**	546,032
Total Operating Revenue	137,102,483	**139,597,932**	135,386,063

School District No. 57 (Prince George)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object
Year Ended June 30, 2019

	2019 Budget	2019 Actual	2018 Actual
	$	$	$
Salaries			
Teachers	53,636,942	**53,535,380**	51,013,124
Principals and Vice Principals	8,462,317	**8,220,973**	7,348,863
Educational Assistants	14,301,766	**14,135,159**	12,469,250
Support Staff	11,323,436	**11,534,007**	10,918,564
Other Professionals	6,485,586	**6,792,229**	5,987,655
Substitutes	4,067,046	**4,831,361**	3,807,980
Total Salaries	98,277,093	**99,049,109**	91,545,436
Employee Benefits	20,604,701	**23,004,531**	20,997,288
Total Salaries and Benefits	118,881,794	**122,053,640**	112,542,724
Services and Supplies			
Services	7,564,673	**4,246,079**	4,112,514
Student Transportation	4,856,190	**4,017,802**	4,070,473
Professional Development and Travel	1,517,408	**1,374,897**	1,376,114
Rentals and Leases	412,560	**448,257**	387,734
Dues and Fees	77,838	**85,571**	76,053
Insurance	322,950	**273,597**	310,295
Supplies	8,020,034	**6,175,425**	6,000,292
Utilities	3,162,457	**2,874,531**	2,981,585
Bad Debts	-	**-**	218
Total Services and Supplies	25,934,110	**19,496,159**	19,315,278
Total Operating Expense	144,815,904	**141,549,799**	131,858,002

School District No. 57 (Prince George)

Operating Expense by Function, Program and Object

Year Ended June 30, 2019

Schedule 2C (Unaudited)

	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	43,762,311	197,329	149,433	68,106	-	3,549,474	**47,726,653**
1.03 Career Programs	580,013	130,199	26,923	40,597	-	3,472	**781,204**
1.07 Library Services	1,061,185	53,252	-	465,864	-	5,411	**1,585,712**
1.08 Counselling	1,528,804	20,595	-	-	-	-	**1,549,399**
1.10 Special Education	4,664,968	146,962	11,710,986	116,735	1,676,370	145,298	**18,461,319**
1.30 English Language Learning	1,066,810	-	-	-	-	-	**1,066,810**
1.31 Aboriginal Education	214,518	48,572	2,162,606	71,562	948,507	13,844	**3,459,609**
1.41 School Administration	-	7,220,726	-	2,664,686	567,819	785,505	**11,238,736**
1.60 Summer School	30,665	6,438	-	1,572	-	3,152	**41,827**
1.62 International and Out of Province Students	-	-	-	8,092	-	-	**8,092**
1.64 Other	29,806	24,282	85,211	77,172	20,220	24,096	**260,787**
Total Function 1	**52,939,080**	**7,848,355**	**14,135,159**	**3,514,386**	**3,212,916**	**4,530,252**	**86,180,148**
4 District Administration							
4.11 Educational Administration	596,300	214,605	-	185,719	861,016	134,257	**1,991,897**
4.40 School District Governance	-	-	-	-	123,204	-	**123,204**
4.41 Business Administration	-	130,398	-	806,067	1,081,545	20,775	**2,038,785**
Total Function 4	**596,300**	**345,003**	-	**991,786**	**2,065,765**	**155,032**	**4,153,886**
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	-	-	-	99,550	624,816	770	**725,136**
5.50 Maintenance Operations	-	-	-	6,171,608	879,986	101,256	**7,152,850**
5.52 Maintenance of Grounds	-	-	-	659,600	-	44,051	**703,651**
5.56 Utilities	-	-	-	-	-	-	-
Total Function 5	-	-	-	**6,930,758**	**1,504,802**	**146,077**	**8,581,637**
7 Transportation and Housing							
7.41 Transportation and Housing Administration	-	27,615	-	81,962	8,746	-	**118,323**
7.70 Student Transportation	-	-	-	15,115	-	-	**15,115**
7.73 Housing	-	-	-	-	-	-	-
Total Function 7	-	**27,615**	-	**97,077**	**8,746**	-	**133,438**
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	**53,535,380**	**8,220,973**	**14,135,159**	**11,534,007**	**6,792,229**	**4,831,361**	**99,049,109**

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School District No. 57 (Prince George)

Operating Expense by Function, Program and Object

Year Ended June 30, 2019

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2019 Actual	2019 Budget	2018 Actual
	$	$	$	$	$	$	$
1 Instruction							
1.02 Regular Instruction	47,726,653	11,207,128	58,933,781	3,670,490	62,604,271	65,618,070	61,040,013
1.03 Career Programs	781,204	168,806	950,010	388,143	1,338,153	1,469,070	1,014,833
1.07 Library Services	1,585,712	379,703	1,965,415	239,511	2,204,926	2,175,041	2,036,869
1.08 Counselling	1,549,399	335,920	1,885,319	1,763	1,887,082	1,726,271	1,635,173
1.10 Special Education	18,461,319	4,558,404	23,019,723	416,249	23,435,972	23,815,625	20,242,752
1.30 English Language Learning	1,066,810	241,563	1,308,373	2,114	1,310,487	1,452,345	1,144,315
1.31 Aboriginal Education	3,459,609	786,397	4,246,006	496,427	4,742,433	4,822,822	4,559,098
1.41 School Administration	11,238,736	2,348,562	13,587,298	418,158	14,005,456	13,544,673	11,899,516
1.60 Summer School	41,827	7,210	49,037	244	49,281	48,255	44,513
1.62 International and Out of Province Students	8,092	1,920	10,012	10	10,022	-	7,408
1.64 Other	260,787	62,411	323,198	427,244	750,442	599,137	684,795
Total Function 1	86,180,148	20,098,024	106,278,172	6,060,353	112,338,525	115,271,309	104,309,285
4 District Administration							
4.11 Educational Administration	1,991,897	420,884	2,412,781	721,740	3,134,521	3,201,157	2,777,168
4.40 School District Governance	123,204	4,092	127,296	150,841	278,137	267,534	220,531
4.41 Business Administration	2,038,785	430,079	2,468,864	556,271	3,025,135	2,834,054	2,730,747
Total Function 4	4,153,886	855,055	5,008,941	1,428,852	6,437,793	6,302,745	5,728,446
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	725,136	155,407	880,543	399,520	1,280,063	1,210,629	1,192,401
5.50 Maintenance Operations	7,152,850	1,700,757	8,853,607	3,466,582	12,320,189	11,650,632	11,494,784
5.52 Maintenance of Grounds	703,651	165,167	868,818	1,002,612	1,871,430	1,679,338	1,767,284
5.56 Utilities	-	-	-	3,287,706	3,287,706	3,839,123	3,314,766
Total Function 5	8,581,637	2,021,331	10,602,968	8,156,420	18,759,388	18,379,722	17,769,235
7 Transportation and Housing							
7.41 Transportation and Housing Administration	118,323	26,839	145,162	4,673	149,835	163,428	100,393
7.70 Student Transportation	15,115	3,282	18,397	3,843,294	3,861,691	4,696,700	3,950,643
7.73 Housing	-	-	-	2,567	2,567	2,000	-
Total Function 7	133,438	30,121	163,559	3,850,534	4,014,093	4,862,128	4,051,036
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	99,049,109	23,004,531	122,053,640	19,496,159	141,549,799	144,815,904	131,858,002

School District No. 57 (Prince George)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations
Year Ended June 30, 2019

	2019 Budget	2019 Actual	2018 Actual
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	13,832,752	**13,765,942**	14,231,484
Other Revenue	3,120,000	**3,709,029**	3,384,401
Investment Income	26,000	**23,466**	21,485
Total Revenue	16,978,752	**17,498,437**	17,637,370
Expenses			
Instruction	16,197,429	**16,610,329**	16,611,636
District Administration	114,106	**112,266**	106,960
Operations and Maintenance	667,217	**667,217**	667,217
Total Expense	16,978,752	**17,389,812**	17,385,813
Special Purpose Surplus (Deficit) for the year	-	**108,625**	251,557
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	-	**(108,625)**	(251,557)
Total Net Transfers	-	**(108,625)**	(251,557)
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, 2019

Schedule 3A (Unaudited)

	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	-	79,037	754,567	1,399,041	-	-	-	51,084	16,422
Add: Restricted Grants									
Provincial Grants - Ministry of Education	667,217	508,326	-	-	320,000	78,400	196,648	2,089,151	443,587
Provincial Grants - Other			-	-					
Other	-	-	57,007	3,591,205	-	-	-	-	-
Investment Income	-	-	21,666	1,800	-	-	-	-	-
	667,217	508,326	78,673	3,593,005	320,000	78,400	196,648	2,089,151	443,587
Less: Allocated to Revenue	667,217	482,071	28,579	3,623,411	320,000	66,612	163,625	2,130,126	559,356
Recovered	-	-	-	-	-	-	-	-	16,420
Reallocation of Classroom Enhancement Funding	-	-	-	-	-	-	-	-	(115,767)
Deferred Revenue, end of year	-	**105,292**	**804,661**	**1,368,635**	-	**11,788**	**33,023**	**10,109**	-
Revenues									
Provincial Grants - Ministry of Education	667,217	482,071	-	-	320,000	66,612	163,625	2,130,126	559,356
Other Revenue	-	-	6,913	3,621,611	-	-	-	-	-
Investment Income	-	-	21,666	1,800	-	-	-	-	-
	667,217	482,071	28,579	3,623,411	320,000	66,612	163,625	2,130,126	559,356
Expenses									
Salaries									
Teachers	-	-	-	-	-	-	28,039	-	-
Principals and Vice Principals	-	-	-	-	-	-	-	-	123,376
Educational Assistants	-	382,373	-	-	204,082	1,551	16,757	673,284	-
Support Staff	132,157	-	-	-	-	-	-	186,168	102,648
Other Professionals	52,449	-	-	-	29,443	19,628	-	611,675	64,456
Substitutes	-	-	-	-	10,926	156	48	221	148,940
	184,606	382,373	-	-	244,451	21,335	44,844	1,471,348	439,420
Employee Benefits	25,231	99,698	-	-	67,236	4,228	11,162	338,459	102,373
Services and Supplies	457,380	-	28,579	3,518,241	8,313	41,049	107,619	320,319	17,563
	667,217	482,071	28,579	3,518,241	320,000	66,612	163,625	2,130,126	559,356
Net Revenue (Expense) before Interfund Transfers	-	-	-	105,170	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	-	-	-	(105,170)	-	-	-	-	-
	-	-	-	(105,170)	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 57 (Prince George)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2019

Schedule 3A (Unaudited)

	Classroom Enhancement Fund - Staffing	PRP Regional Hospital	PRP Two Wolves Centre	PRP FASD Outreach	PRP Camp Trapping	FASD - Other	Community LINK - Other	Strong Start & Ready, Set, Learn - Other	Attendance Support and Wellness
	$	$	$	$	$	$	$	$	$
Deferred Revenue, beginning of year	-	23,103	-	35,442	-	2,508	-	-	11,897
Add: Restricted Grants									
Provincial Grants - Ministry of Education	8,041,355	342,150	423,606	588,710	166,626	-	-	-	-
Provincial Grants - Other									
Other	-	-	-	-	-	1,600	59,165	20,205	-
Investment Income	-	-	-	-	-	-	-	-	-
	8,041,355	342,150	423,606	588,710	166,626	1,600	59,165	20,205	-
Less: Allocated to Revenue	7,879,180	327,759	408,660	589,674	159,765	1,135	59,165	20,205	11,897
Recovered	-	22,410	-	-	-	-	-	-	-
Reallocation of Classroom Enhancement Funding	115,767	-	-	-	-	-	-	-	-
Deferred Revenue, end of year	**46,408**	**15,084**	**14,946**	**34,478**	**6,861**	**2,973**	-	-	-
Revenues									
Provincial Grants - Ministry of Education	7,879,180	327,759	408,660	589,674	159,765	-	-	-	11,897
Other Revenue	-	-	-	-	-	1,135	59,165	20,205	-
Investment Income	-	-	-	-	-	-	-	-	-
	7,879,180	327,759	408,660	589,674	159,765	1,135	59,165	20,205	11,897
Expenses									
Salaries									
Teachers	6,401,043	199,161	256,651	271,743	87,723	-	-	-	-
Principals and Vice Principals	-	-	-	-	-	-	-	-	-
Educational Assistants	-	26,968	-	-	-	-	-	-	-
Support Staff	-	-	7,945	19,167	9,199	-	-	-	-
Other Professionals	-	-	17,166	61,519	17,166	-	-	-	9,517
Substitutes	-	4,558	18,047	156	-	156	-	-	-
	6,401,043	230,687	299,809	352,585	114,088	156	-	-	9,517
Employee Benefits	1,478,137	52,788	65,798	82,621	24,750	34	-	-	-
Services and Supplies	-	41,836	42,046	154,468	20,927	945	59,165	20,205	2,380
	7,879,180	325,311	407,653	589,674	159,765	1,135	59,165	20,205	11,897
Net Revenue (Expense) before Interfund Transfers	-	2,448	1,007	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	-	(2,448)	(1,007)	-	-	-	-	-	-
	-	(2,448)	(1,007)	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 57 (Prince George)
Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2019

	TOTAL
	$
Deferred Revenue, beginning of year	2,373,101
Add: Restricted Grants	
Provincial Grants - Ministry of Education	13,865,776
Provincial Grants - Other	-
Other	3,729,182
Investment Income	23,466
	17,618,424
Less: Allocated to Revenue	17,498,437
Recovered	38,830
Reallocation of Classroom Enhancement Funding	-
Deferred Revenue, end of year	**2,454,258**
Revenues	
Provincial Grants - Ministry of Education	13,765,942
Other Revenue	3,709,029
Investment Income	23,466
	17,498,437
Expenses	
Salaries	
Teachers	7,244,360
Principals and Vice Principals	123,376
Educational Assistants	1,305,015
Support Staff	466,801
Other Professionals	873,502
Substitutes	183,208
	10,196,262
Employee Benefits	2,352,515
Services and Supplies	4,841,035
	17,389,812
Net Revenue (Expense) before Interfund Transfers	108,625
Interfund Transfers	
Tangible Capital Assets Purchased	(108,625)
	(108,625)
Net Revenue (Expense)	-

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School District No. 57 (Prince George)

Schedule 4 (Unaudited)

Schedule of Capital Operations
Year Ended June 30, 2019

	2019 Budget	2019 Actual: Invested in Tangible Capital Assets	2019 Actual: Local Capital	2019 Actual: Fund Balance	2018 Actual
	$	$	$	$	$
Revenues					
Provincial Grants					
Ministry of Education	2,883,954	2,641,649		2,641,649	2,587,189
Other		34,143		34,143	
Other Revenue		1,880		1,880	403,484
Investment Income	10,000		3,970	3,970	7,922
Amortization of Deferred Capital Revenue	3,506,524	3,506,528		3,506,528	3,485,456
Total Revenue	6,400,478	6,184,200	3,970	6,188,170	6,484,051
Expenses					
Operations and Maintenance	2,883,954	2,641,649		2,641,649	2,587,189
Amortization of Tangible Capital Assets					
Operations and Maintenance	5,263,373	5,263,373		5,263,373	5,274,850
Total Expense	8,147,327	7,905,022	-	7,905,022	7,862,039
Capital Surplus (Deficit) for the year	(1,746,849)	(1,720,822)	3,970	(1,716,852)	(1,377,988)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	2,320,839	108,625		108,625	251,557
Local Capital	1,675,000		2,880,309	2,880,309	1,592,383
Total Net Transfers	3,995,839	108,625	2,880,309	2,988,934	1,843,940
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		2,384,934	(2,384,934)	-	
Tangible Capital Assets WIP Purchased from Local Capital		970,375	(970,375)	-	
Total Other Adjustments to Fund Balances		3,355,309	(3,355,309)	-	
Total Capital Surplus (Deficit) for the year	2,248,990	1,743,112	(471,030)	1,272,082	465,952
Capital Surplus (Deficit), beginning of year		30,931,760	522,093	31,453,853	30,987,901
Capital Surplus (Deficit), end of year		32,674,872	51,063	32,725,935	31,453,853

School District No. 57 (Prince George)

Tangible Capital Assets
Year Ended June 30, 2019

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	$	$	$	$	$	$	$
Cost, beginning of year	16,884,691	198,365,185	6,223,525			4,415,480	**225,888,881**
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw	34,143	912,023	90,000				**1,036,166**
Deferred Capital Revenue - Other	1,880		17,288				**19,168**
Special Purpose Funds		4,000	66,851			37,774	**108,625**
Local Capital	54,672	434,803	777,422			1,118,037	**2,384,934**
	90,695	1,350,826	951,561	-	-	1,155,811	**3,548,893**
Decrease:							
Deemed Disposals			1,339,529			743,136	**2,082,665**
	-	-	1,339,529	-	-	743,136	**2,082,665**
Cost, end of year	16,975,386	199,716,011	5,835,557	-	-	4,828,155	**227,355,109**
Work in Progress, end of year		17,861,869					**17,861,869**
Cost and Work in Progress, end of year	16,975,386	217,577,880	5,835,557	-	-	4,828,155	**245,216,978**
Accumulated Amortization, beginning of year		109,186,120	3,297,106			1,537,997	**114,021,223**
Changes for the Year							
Increase: Amortization for the Year		3,853,580	526,696			883,097	**5,263,373**
Decrease:							
Deemed Disposals			1,339,529			743,136	**2,082,665**
		-	1,339,529	-	-	743,136	**2,082,665**
Accumulated Amortization, end of year		113,039,700	2,484,273	-	-	1,677,958	**117,201,931**
Tangible Capital Assets - Net	**16,975,386**	**104,538,180**	**3,351,284**	-	-	**3,150,197**	**128,015,047**

School District No. 57 (Prince George)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress
Year Ended June 30, 2019

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	$	$	$	$	$
Work in Progress, beginning of year	2,826,854				**2,826,854**
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	14,035,015				**14,035,015**
Deferred Capital Revenue - Other	29,625				**29,625**
Local Capital	970,375				**970,375**
	15,035,015	-	-	-	**15,035,015**
Net Changes for the Year	15,035,015	-	-	-	**15,035,015**
Work in Progress, end of year	**17,861,869**	-	-	-	**17,861,869**

School District No. 57 (Prince George)

Schedule 4C (Unaudited)

Deferred Capital Revenue
Year Ended June 30, 2019

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	$	$	$	$
Deferred Capital Revenue, beginning of year	74,627,283	2,986,307	3,329,560	**80,943,150**
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	1,002,023	5,261	12,027	**1,019,311**
	1,002,023	5,261	12,027	**1,019,311**
Decrease:				
Amortization of Deferred Capital Revenue	3,302,644	101,491	102,393	**3,506,528**
	3,302,644	101,491	102,393	**3,506,528**
Net Changes for the Year	(2,300,621)	(96,230)	(90,366)	**(2,487,217)**
Deferred Capital Revenue, end of year	72,326,662	2,890,077	3,239,194	**78,455,933**
Work in Progress, beginning of year	2,826,854			**2,826,854**
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	14,035,015	29,625		**14,064,640**
	14,035,015	29,625	-	**14,064,640**
Net Changes for the Year	14,035,015	29,625	-	**14,064,640**
Work in Progress, end of year	16,861,869	29,625	-	**16,891,494**
Total Deferred Capital Revenue, end of year	**89,188,531**	**2,919,702**	**3,239,194**	**95,347,427**

School District No. 57 (Prince George)

Changes in Unspent Deferred Capital Revenue
Year Ended June 30, 2019

Schedule 4D (Unaudited)

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	$	$	$	$	$	$
Balance, beginning of year	1,035,075	29,625	66,655		119,891	**1,251,246**
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	17,636,856					**17,636,856**
Provincial Grants - Other			29,094			**29,094**
Other					25,000	**25,000**
Investment Income	998				2,286	**3,284**
	17,637,854	-	29,094	-	27,286	**17,694,234**
Decrease:						
Transferred to DCR - Capital Additions	1,002,023		5,261		12,027	**1,019,311**
Transferred to DCR - Work in Progress	14,035,015	29,625				**14,064,640**
Transferred to Revenue - Site Purchases	34,143				1,880	**36,023**
Deferred Contribution in Support of Maintenance Expenses	2,641,649					**2,641,649**
	17,712,830	29,625	5,261	-	13,907	**17,761,623**
Net Changes for the Year	(74,976)	(29,625)	23,833	-	13,379	**(67,389)**
Balance, end of year	**960,099**	-	**90,488**	-	**133,270**	**1,183,857**

School District No.57 (Prince George)

2018/2019 appropriated operating surplus	June 30, 2019	June 30, 2018
Internally restricted due to nature of constraints on the funds	**852,058**	**795,721**
Ministry of Education		
Aboriginal Education	25,000	279,292
Education Plan	211,149	200,823
Repurposed NGN funding - WIFI infrastructure	293,791	196,666
Recreation trusts and other funds		
Specific purpose grants in schools	193,726	-
Mackenzie Community Use	88,753	86,942
Harrower (Kelly Road)	16,337	16,004
BCSTA - Northern Internior Branch	20,816	-
Cultural Activities	2,486	4,348
Continuing Education	-	1,871
Vanier Hall	-	9,775
Internally restricted due to anticipated unusual expenses identified by senior management	**1,530,000**	**1,295,000**
Data Management - MyEducationBC data clean up	-	20,000
WIFI refresh project	700,000	-
Building Stronger Schools	350,000	-
Kelly Road School Project commitment	-	500,000
Portables	330,000	425,000
Asbestos Removal	90,000	250,000
Site Remediation	60,000	100,000
Internally restricted due to operations spanning the school year	**9,845,844**	**14,969,355**
Future Years' Operating / Budgets:		
Appropriated for future budgets	2,228,348	4,649,802
School Surpluses		
School based budgeting decisions - Secondary Schools	1,550,737	4,561,190
School based budgeting decisions - Elementary Schools	1,189,945	3,517,748
Department and Program Surpluses		
Special Education	311,604	277,359
Careers, Skills & Trades	251,462	215,829
Facility Services	-	20,000
International Program	147,111	58,224
Technology, Equipment and Capital Projects:		
Secondary School - equipment and capital projects	2,176,466	-
Elementary School - equipment and capital projects	459,108	-
Building renewal and landlord commitments	200,000	200,000
Snow Removal Reserve	205,000	205,000
Energy management projects	508,996	699,136
Technology and telephone system renewal	617,067	565,067
Unrestricted operating surplus	**-**	**-**
Future budgets > 3 years	-	-
Total Available for Future Operations	**12,227,902**	**17,060,076**

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)

September 17, 2018

MEMORANDUM

TO: Board of Education

FROM: Sharel Warrington, Trustee, and Chair
Expanded Management and Finance Committee

SUBJECT: **COMMITTEE REPORT – SEPTEMBER 2019**

RECOMMENDATION

That the report of the Expanded Management and Finance Committee Meeting held on September 16, 2019 be received.

* * * * * * *

REPORT:

1) An Expanded Management and Finance Committee met for the first time this school year on September 16, 2019.

2) The Expanded Management and Finance Committee meeting's agenda items were:

   a) **2018-19 Financial Statements -** The Secretary Treasurer presented the annual financial statements to the Committee. The Secretary Treasurer responded to the Trustees' questions related to items in the presentation.

      Corey Naphtali, Partner and Ben Campbell, Audit Manager at KPMG provided a handout and presented the audit findings report to the Committee. Mr. Naphtali answered questions from the Committee related to the report and the audit.

      A presentation of the audited Financial Statements will be made at this evening's public board meeting.

   b) **Surplus Appropriation** – The Secretary Treasurer reviewed and discussed a detailed breakdown of the $12 million operating fund surplus appropriations that was provided to the Committee for information. Surplus is included in Note 19 of the 2018-19 Financial Statements presented this evening.

   c) **Staffing Update** – The Director of Human Resources provided a staffing update to the Committee.

d) **BCSTA Capital Working Group – School Site Land Acquisition Issues and Solutions** – The committee reviewed and discussed BCSTA's request for feedback from Boards of Education regarding its Capital Working Group discussion paper on School Site Acquisition Issues and Solution. The committee has referred this agenda item to the Board's September 24, 2019 In Camera meeting.

e) **Select Standing Committee on Finance and Government Services Report on K – 12 Education** – The committee was provided with a copy of the Report from the Select Standing Committee on Finance on K-12 Education. This item appears on this evening's public agenda.

f) **Analysis of Trustee Travel Expenses** – A report on Trustee Travel Expenses to June 30, 2019 was reviewed.

3) The next Management and Finance Committee meeting is scheduled to be held on October 21, 2019.

K-12 Education

Parents, teachers and school districts drew attention to continued challenges with operational and capital funding for K-12 education. Submissions highlighted issues related to growth and maintenance, the adequacy of the funding formula, funding for student supports, and recruitment and retention, with a particular emphasis placed on students with special needs. The Committee also heard ideas for specific curriculum and partnership investments.

Education was the sixth most common theme in question one of the online survey (see Appendix A), with respondents particularly referencing a need to increase funding for public education. In question two regarding dividing up a dollar between programs and services, K-12 education received 6.7 cents, the fifth highest amount.

Capital Funding

School districts and parent organizations across the province advocated for increased capital funding for new school construction, maintenance, and seismic upgrades. The British Columbia Teachers' Federation stated that the pace for seismic upgrades and new school construction needs to be accelerated to address growth areas across the province with School District No. 30 (Richmond) highlighting that 34 out of 48 schools in their district have been evaluated to be at high seismic risk. School District No. 42 (Maple Ridge-Pitt Meadows) noted that deferred maintenance costs are accumulating while the condition of schools continues to deteriorate. School District No. 5 (Southeast Kootenay) illustrated the challenge with aging infrastructure in advocating for emergency funding for repairing the music and band rooms at Mount Baker Secondary while also noting a need to fully replace the decades-old school.

Growth and costs of portables was another common topic. School District No. 36 (Surrey) stated that the number of portables in the district continues to rise and will reach over 360 portables, representing nearly 9,000 students in the 2019-2020 school year; however, no additional funding is allocated to school districts to cover the cost of acquiring, placing or operating portables. Some submissions suggested funding for portables should come out of the capital budget rather than the operating budget as school districts are currently forced to reallocate funds from other areas, reducing their ability to provide services. Others advocated for the creation a special growth fund to pay for portables.

Several submissions discussed a need to revise ministry area standards. The B.C. Confederation of Parent Advisory Councils and the Parent Advocacy Network for Public Education argued that current standards are based on an outdated model of education delivery and should be updated to support flexible spaces and specialty rooms in alignment with learning principles in the new curriculum. The School District No. 41 (Burnaby) emphasized the importance of ensuring space is provided for the development of gender-neutral washrooms and change rooms.

The Committee also heard about challenges with the requirement for local school district contributions on capital projects. School District No. 43 (Coquitlam) explained this requirement results in funding being diverted from much-needed classroom resources and services, while School District No. 36 (Surrey) highlighted the particular burden this places on fast growing districts. They suggested eliminating the requirement and having capital projects fully funded by the provincial government.

Operational Funding and Funding Formula

The Committee received a number of requests to increase operational funding to ensure the costs of delivering education are adequately covered, including the costs of negotiated collective agreements, exempt-staff compensation increases, and inflation. Some organizations, including the Parent Advocacy Network for Public Education, expressed concern that operational costs are being downloaded onto districts with other submissions arguing for more flexibility and autonomy in budget setting. The British Columbia School Trustees Association stated that current policies, targeted allocations and other factors restrict the ability of boards to meet the needs of students.

Funding to successfully support the new curriculum was a common theme. School District No. 43 (Coquitlam) explained that successful implementation of the new curriculum requires an increased complement of staff as well as teacher mentoring and professional development while the Canadian Union of Public Employees British Columbia noted the need to increase staffing levels to implement culturally appropriate programming and the commitment to reconciliation. Both School District No. 43 (Coquitlam) and the B.C. Confederation of Parent Advisory Councils emphasized the importance of funding classroom resources and technology for the new curriculum. The reliance on parent advisory councils to fund the purchase of various technologies and equipment was also noted in submissions from the B.C. Confederation of Parent Advisory Councils, the Parent Advocacy Network for Public Education, and Advocates for SD73.

Investments in student supports was another point of emphasis, particularly with respect to students from immigrant and refugee families, Indigenous students, and youth facing mental health and substance-use challenges. The School District No. 41 (Burnaby) explained that refugee families have complex needs and face challenges with mental health, poverty, employment and language barriers, and further, students who have lived in refugee camps may arrive in school having never sat in a classroom or held a pencil.

School District No. 62 (Sooke) suggested targeted, sustained funding for student mental health and wellness, explaining that mental health and illness affects student success, graduation and life success. While the school district has undertaken initiatives in this regard and allocated a portion of their budget toward comprehensive school health, not all districts are able to do so. Take a Hike Foundation, a full-time alternate high school program that works with youths facing challenges with mental health care, advocated for increasing funding for public education programs that integrate early intervention and early prevention mental health supports for vulnerable youth.

With respect to support for Indigenous students, School District No. 39 (Vancouver) shared that the six-year completion rate of Indigenous students in the Vancouver school district has steadily increased in recent years; however, it is still significantly lower than the provincial average. They stated that funding needs to be provided at a provincial level to identify, share and implement best practices and strategies to support Indigenous students and improve the completion rate.

Several submissions discussed the funding formula and funding model review process. Some noted that per-student investments in BC are comparatively lower than the national average. Others, including School District No. 60 (Peace River North), highlighted a need to ensure rural and remote districts are adequately funded given the unique needs and characteristics of these districts.

Programming and Curriculum

The Committee also received suggestions for investing in specific programs, and introducing additional content into the curriculum. The Surrey Board of Trade emphasized how incorporating arts education into student learning helps students become more creative thinkers and improves their performance in other subject areas. The Applied Science Technologists and Technicians of B.C. discussed opportunities to increase interest in science, technology, engineering and mathematics across all grades. Another submission wanted to see support for Symbiosis, a BC-based network of people, resources, and technology for all learners which combines science, technology, engineering, art, design, and mathematics.

Committee Members also heard about the importance of sexual health, consent, and digital integrity. The Comox Valley Families for Public Education and the B.C. Confederation of Parent Advisory Councils argued that the current curriculum has three significant deficits: there is no mandatory sexual health education for grade 11 and 12 students; the word "consent" does not appear; and there is no content related to the interplay between sexual health and technology. They advocated adding the issue of consent and digital integrity to the BC curriculum for grades 11 and 12.

Several organizations highlighted partnerships that bring experts into the classroom and encourage underrepresented groups to participate in non-traditional roles. One example proposed by the Resource Municipalities Coalition involves bringing industry experts into classrooms as early as preschool to inform students of all aspects of the energy sector. Another proposal came from the Applied Science Technologists and Technicians of B.C. who suggested developing strategies to virtually connect with on-reserve classrooms and home-schooled individuals, enhancing their math, science and reading skills, and presenting them with opportunities to enter the technology-driven occupations.

Staffing, Recruitment and Retention

Teacher recruitment and retention emerged as a common challenge, with the British Columbia Teachers' Federation highlighting the need for a coordinated plan. Multiple organizations, including the Nanaimo District Teachers' Association, noted difficulties districts across the province are having filling positions, and referenced compensation as a key barrier. Recruitment is a particular challenge in communities in the north and the Interior. The Peace River North Teachers' Association referenced several additional barriers related to this, including cost of living, weather issues for teachers coming from milder climates, and certification from the Teacher Regulation Branch.

School District No. 60 (Peace River North) and the Canadian Union of Public Employees British Columbia emphasized the need to address hours, staffing levels and compensation for library staff, tradespersons, bus drivers, educational assistants and other support staff. School District No. 60 (Peace River North) highlighted that the cost of living in their communities is reflective of energy sector wages and compensation which makes it difficult to be competitive.

The B.C. Principals' and Vice-Principals' Association noted that BC is the only jurisdiction in Canada that does not allow principals and vice-principals to negotiate at the provincial level. They advocated supporting a provincial negotiating process to further the objective of the B.C. Principals' & Vice Principals' Association to serve as the provincial negotiating agent for all principals and vice-principals in BC.

Students with Special Needs

A lack of adequate funding and supports for students with special needs was emphasized as a key issue. School District No. 5 (Southeast Kootenay) shared that the complexity of students and their needs increases each year, and that the district uses basic allocation funding to supplement student supports. Class size and compositional limits were identified by the Peace River North Teachers' Association and the Nanaimo District Teachers' Association as important factors in supporting students with special needs. The latter noted that smaller class sizes and more support staff ensures classrooms and teachers are better able to support the needs of all learners, including students with special needs. The lack of adequate support was illustrated by First Call: B.C. Child and Youth Advocacy Coalition who reported that many children with special needs are sent home from school due to lack of staff to meet their needs.

Many organizations expressed concerns regarding a proposal to move to a prevalence-based model for special education. The Nanaimo District Teachers' Association and the Prince Rupert District Teachers' Union noted that under a prevalence model, school districts will be provided with funding based on the predicted needs of the student population at large as determined by third-party health and socioeconomic factors, rather than actual, identified needs. They indicated that this model would remove the link to services and information that families and teachers rely on from assessments and diagnostic tools to provide appropriate and consistent care tailored to the actual disability of the child. The SelfDesign Learning Foundation, which develops programs and initiatives focused on personalized and lifelong learning, noted that a prevalence funding model would eliminate their ability to provide individualized, flexible and personalized learning to learners with special needs.

Conclusions

Committee Members recognized the importance and value of K-12 education, and appreciated public input in this regard. They noted requests related to operational funding and the funding formula, classroom and curriculum resources, and recruitment and retention challenges. While the Committee supports investments in public education, they also acknowledged that collective bargaining negotiations are currently underway, and as such, focused their recommendations on two areas – capital funding and supports for Indigenous students and reconciliation.

Recognizing issues with aging facilities, seismic upgrades and deferred maintenance, the Committee recommended sustaining investments in capital projects. Committee Members discussed opportunities for more flexibility in funding envelopes to address the full range of capital needs and emphasized a need to incorporate safe spaces and gender diverse infrastructure.

The Committee also highlighted the importance of supports for Indigenous students. In their discussions, they referenced the Auditor General's recent report, *The Education of Aboriginal Students in the B.C. Public School System*, which found that progress has been made on recommendations to improve outcomes for Indigenous students. Committee Members recommended that government sustain investments to support reconciliation, including the implementation of culturally appropriate programming.

Committee Members also reflected on issues raised with respect to mental health and student supports, noting that the recently announced child and youth mental health strategy may address these issues. They further acknowledged challenges with the provision of supports for students with special needs as an ongoing complex challenge, focusing particularly on identifying and providing early intervention services before a child enters the school system. They also discussed the importance of introducing children early on in school to different career options and encouraging interests in non-traditional fields (e.g. encouraging girls to pursue trades and boys to pursue early childhood education).

RECOMMENDATIONS

The Committee recommends to the Legislative Assembly that the provincial government:

Capital Funding

65. Sustain capital investments in schools and ensure flexibility in the funding process for new builds, seismic upgrades and maintenance, including leveraging opportunities for modernizing facilities.

Operational Funding and Funding Formula

66. Ensure that K-12 funding is adequate in meeting the province's commitment to reconciliation, including ensuring adequate staffing for implementing culturally appropriate programming in BC schools.

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)

September 9, 2019

MEMORANDUM

TO: Board of Education

FROM: Ron Polillo, Trustee, Chair
Education Services Committee

SUBJECT: **COMMITTEE REPORT – SEPTEMBER 2019**

RECOMMENDATION

That the report of the Education Service Committee meeting held on September 9, 2019 be received.

* * * * * * *

REPORT:

1. The Education Services Committee met on September 9, 2019. The meeting's agenda included the following topics:

   a. **Minutes of Previous Meeting –** The minutes of the previous meeting were approved as presented.

   b. **2019 Summer Projects Update -** Nino Maletta, General Manager, Capital Projects and Brett Apolczer, General Manager, Operations provided the Committee with an overview of the 2019 Summer Projects undertaken by the Facility Services Department.

   c. **Kelly Road Secondary School Capital Project** – Nino Maletta, General Manager, Capital Projects an update on the Kelly Road Secondary Replacement School Capital Project. The update included progress pictures provided by Yellowridge Construction Ltd.

   d. **Purchase Orders over $25,000 to June 30, 2019 -** The Committee received the report of Purchase Orders in excess of $25,000 for the period from April 1 to June 30, 2019.

2. The next Education Services Committee meeting is scheduled for October 7, 2019.

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)

September 17, 2019

MEMORANDUM

TO: Board of Education

FROM: Trustee Derrick, Chair
Education Programs and Planning Committee

SUBJECT: **COMMITTEE REPORT – SEPTEMBER 2019**

RECOMMENDATION

That the report of the Education Programs and Planning Committee meeting held on September 17, 2019 be received.

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REPORT:

1. The Education Program and Planning Committee met on September 17, 2019.

2. The meeting's agenda items were:

   a. **Approval of the minutes of the previous meeting held.**

   b. **Ministry of Education Update:** Deb Kaban, District Principal Learning Innovations Department delivered a PowerPoint presentation which provided a Ministry of Education update that included an overview of the Ministry's updates such as *Core Competencies*, *What is new BC Curriculum* and a summary of Grades 10 to 12 BC Graduation Program and implementation schedule.

   c. **Student Learning 2018-2019:**

      - District Literacy Resource Teacher, Nancy Reid delivered a PowerPoint presentation on the school district's literacy initiatives and the ways in which she supports teachers in improving student learning. The presentation also provided information on the Comprehensive Academic Intervention Strategy program (CAIS) including the literacy resources and opportunities that are provided to support literacy

      - District Numeracy Resource Teacher Marie Fanshaw delivered a PowerPoint presentation on the school districts numeracy initiatives and the ways in which she supports teachers in improving student learning. The presentation provided information on the Comprehensive Academic Intervention Strategy program (CAIS) including numeracy resources and in-service opportunities that are provided to support numeracy.

d. **Student Learning 2019-2020:** Deb Kaban, District Principal Learning Innovations Department delivered a PowerPoint presentation that included the ways the Learning Innovations Department is supporting learning. Ms. Kaban advised some of the projects are to use the Standards Based Gradebook and the Parent Portal within the MyEdBC program and supporting Learning Team Innovation Grants.

e. **Mentorship Cohorts**: Monica Berra, Principal, Strategic Plan and Data Management provided an update on the Mentorship Cohort offered in the district.

f. **Learning Team Innovation Grants**: Monica Berra, Principal, Strategic Plan and Data Management informed the committee of the cross curricular applications allowing the opportunity for professionals to work together to promote learning.

g. **Yearly Plan**: Review and update of the yearly plan.

3. The next Education Programs and Planning Committee meeting will be held on October 22, 2019.

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)

September 24, 2019

MEMORANDUM

TO: Board of Education

FROM: Trustee Polillo

SUBJECT: **BRITISH COLUMBIA SCHOOL TRUSTEES' ASSOCIATION**

I'm looking forward to representing School District No. 57 at the fall meeting of the BC School Trustee Association in Vancouver on Friday, October 25th and Saturday, October 26th. A busy agenda is planned including an update on Funding Model Review Report. I will have a report for the board at our next regular public meeting on Tuesday October 29th.

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)

MEMORANDUM

TO: Board of Education

FROM: Trustee Polillo, Trustee Liaison

SUBJECT: **TRUSTEE REPORT – DISTRICT PARENT ADVISORY COUNCIL SEPTEMBER 2019**

REPORT:

On Monday September 9th, I attend the District Parents Advisory Council's monthly meeting along with Intern Superintendent Rod Allen and Assistant Superintendent Cindy Heitman. We had a positive and productive question and answer session. We discussed many items including our upcoming work to revamp and modernize the school district's policies and governance, catchment and capacity issues and the funding model review.

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)

September 24, 2019

MEMORANDUM

TO: Board of Education

FROM: Trustee Polillo, Trustee Liaison

SUBJECT: **TRUSTEE REPORT – DISTRICT STUDENT ADVISORY COUNCIL**

REPORT:

Reducing Waste Initiatives - October 2019 - June 2020

October & November –
"Look in your lunch kit" initiative

December –
What can we do LOCALLY - focus on Christmas (wrapping paper, packaging, etc.) - include paper use, straws and reusable cups

January & February –
What can we do GLOBALLY (oceans, rainforest etc.)

March & April –
Focus on Litter/Clean up and spring planting at our schools

Reusable Cups Initiative

- We plan to contact Tim Hortons about a reusable cup initiative
- We want to design our own school reusable mugs (school logo)
- Ask Tim Hortons if they can provide a discounted price for drinks purchased with these mugs/cups

Proposed Dates for meetings this school year:

- October 7
- November 4
- December 2
- January 6
- February 3
- March 4
- April 6
- May 4
- June 1

MEMORANDUM

TO: Board of Education

FROM: Trustee Bekkering

SUBJECT: **TRUSTEE REPORT – SEPTEMBER 2019**

July 27th
Attended Nusdeh Yoh Kindergarten/Grade 7 Grad ceremonies. A very touching ceremony of the Grade 7's accompanying the Kindergarten students up on stage and being a part of their "gifting". The Grade 7's leaving their handprints on the canoe that many helped carve, was a highlight! The canoe will be in the foyer of PGSS to welcome the Grade 7's when they arrive in September. Beautiful ceremony!

August 21st to 23rd
Attended VOWS in Valemount. What an enthusiastic, collaborative event! Great kick-off to a new school year. Congratulations to the organizers and to Dan Kenkel for hosting a super BBQ!

August 26th
Attended the school-based new employee welcome and orientation held at Van Bien Learning Centre. Very gratifying to see such a great turnout.

September 3rd
Attended the annual COWFLAPPP breakfast for all Central Administration Office Employees. Trustees were relegated to the role of "servers", aprons and all, and loved every minute! Inspiring words from our Interim Superintendent Allen.

September 13th
Attended first ever "Spirit Bowl" football game at Masich Stadium between PGSS and CHSS. The stands were packed!!! CHSS won but PGSS showed lots of grit and determination! Congratulations to both teams and all the spectators. Hopefully the start of a new tradition!

MEMORANDUM

TO: Board of Education

FROM: Trustee Derrick

SUBJECT: **TRUSTEE REPORT – SEPTEMBER 2019**

I attended the Heather Park Elementary First Day Café. It was a great opportunity to meet parents as they waited for the children at Heather Park Elementary on the first day of classes.

I was able to serve at the COWFLAPPP breakfast for the first day back to work at the start of the New School Year. Tradition!

MEMORANDUM

TO: Board of Education

FROM: Trustee Polillo

SUBJECT: **TRUSTEE REPORT – SEPTEMBER 2019**

As you'll read, a busy fall is ahead of us as we get the 2019/2020 school year fully underway!

I attended the meet and greet and orientation for new staff on Monday morning August 26th at the Van Bien Training Centre. Great to see a full room of excited and engaged new employees!

I took part in the interview process for our new Aboriginal Vice Principal on Friday, August 30th at the Board office.

Along with several of my fellow Trustees, we had an enjoyable time serving breakfast at "COWFLAPPP" on Tuesday September 3rd It's a long standing tradition in the school district to kick off the new school year with this fun and informative breakfast meeting!

I attended the Management and Finance Committee and Education Programs and Planning Committee meetings on September 16th and 17th.

I was a part of our first meeting on September 18th to short-list candidates for our new Superintendent for School District No. 57 (Prince George).

MEMORANDUM

TO: Board of Education

FROM: Trustee Warrington

SUBJECT: **TRUSTEE REPORT – AUGUST AND SEPTEMBER 2019**

August 21st to 23rd
Along with Trustee Bekkering, Trustee Valimohamed and I had the pleasure of attending VOWS (Valemount Offsite Working Session) and enjoyed three days of networking and teambuilding.

Congratulations to the organizing committee for another very successful event.

Over the three days, the sessions on "A Coach Approach to Leadership" provided each of us much food for thought and action. The presenters, Maeve Buckley and Norm Bradely lead us through coaching demonstrations, and the three stages of coaching "Discover, Explore and Commit".

Opportunities for networking during planned recreation time included: Dinner at Dan Kenkel's Ranch on the 21st, and following the coaching sessions on the 21st and 22nd, a range of options including fly fishing, yoga, rafting, golf, mountain biking, hiking, and canoeing.

Overall a most rewarding and enjoyable three days.

September 3rd
I along with Trustees Bekkering, Polillo, and Derrick attended COWFLAPPP (Central Office Working for Learning a Participatory Planning Process Breakfast gathering to welcome and begin the new year. Another enjoyable opportunity to network with our Central Office staff.

September 12th
I attended the Retired Teachers' Education Heritage Committee presentation at the public library, where Kris Nellis and Tiiu Noukas shared how the four volumes of the History of Schooling in and around Prince George were researched and produced. Currently the history is being preserved at Ecole Lac des Bois annex.

September 19th
On behalf of the Board, I had the privilege of attending the COIF (Council of Forest Industries) community dinner at the Courtyard Marriot. The reception and dinner provided an opportunity for elected officials, forest industry partners and community members including students in forestry related programs ant CNC and UNBC to network and discuss "today's challenges," "an industry in transition", "a vision for the future." and "a path forward".

BRITISH
COLUMBIA

VIA E-MAIL
Ref: 244245

July 15, 2019

Dear School Board Chair:

Since Childcare BC launched in 2018, we have taken great strides towards our vision of universal child care: a system that will provide parents with access to affordable, high-quality child care whenever and wherever they need it.

One of the key pillars of Childcare BC is accessibility. Under this pillar, the Childcare BC New Spaces Fund offers funding to create new licensed child care spaces for British Columbian families.

Today, we have good news to share. Public sector organizations, Indigenous Governments, and non-profit societies can now access more money through the Childcare BC New Spaces Fund to create spaces. Based on feedback from communities throughout British Columbia, we have tripled the funding maximums up to:

- **$3 million per facility** (previously $1 million) **for up to 100% of project costs** for public sector organizations and Indigenous Governments,
- **$1.5 million per facility** (previously $500,000) **for up to 100% of project costs** for Indigenous non-profit societies, and
- **$1.5 million per facility** (previously $500,000) **for up to 90% of project costs** for non-profit societies and Child Development Centres.

We are making this change to recognize that in many communities, high capital costs can be a barrier to creating child care spaces. Increasing funding maximums means that more communities can access the Childcare BC New Spaces Fund, and more families will benefit from access to licensed child care.

For a breakdown of applicant type, new funding maximums and provincial contribution levels, see attached table.

Looking ahead, the ministry is also creating a multi-project funding stream so that public sector organizations and established non-profit societies can submit a single proposal for multiple projects, or for large-scale projects that require more than the funding maximums. More information on this stream will be available in coming weeks.

.../2

Ministry of Children and Family Development | Office of the Minister | Mailing Address: Parliament Buildings Victoria BC V8V 1X4 | Location: Parliament Buildings Victoria

We hope you share this information with your colleagues, partners and clients, and apply for funding if you are an eligible organization. By working together, we can make life better for British Columbia's families by improving access to child care.

Childcare BC New Spaces Fund guidelines, application forms and FAQs are available at www.gov.bc.ca/childcare/newspacesfund. If you have any questions, you can contact the Childcare BC New Spaces Fund Program at MCF.CCCF@gov.bc.ca or 1 888 338-6622 (option 5).

Thank you.

Sincerely,

Katrine Conroy
Minister of Children and Family Development

Katrina Chen
Minister of State for Child Care

Appendix: Contribution Percentages and Funding Award Commitment by Applicant Type

Applicant Type	Required Organization Contribution	Provincial Contribution	Maximum Provincial Funding Amount*	Funding Award Commitment
Public sector organizations and Indigenous Governments	0%	100%	Up to $3,000,000	Up to 15 years
Indigenous Non-Profit Societies	0%	100%	Up to $1,500,000	Up to 15 years
Non-Profit Child Care Providers and Child Development Centres	10%	90%	Up to $1,500,000	Up to 15 years
For-profit child care organizations (Businesses and Incorporated Companies).	25%	75%	Up to $250,000	Up to 10 years

**The maximum provincial funding amount applies to a single physical location. Projects occurring within the same physical location are considered as a single project.*

BRITISH COLUMBIA

NEWS RELEASE

For Immediate Release
2019CFD0082-001418
July 15, 2019

Ministry of Children and Family Development

Bringing child care closer to home for families through new incentives for publicly funded child care

VICTORIA – A significant increase in funding will help public sector and non-profit organizations create more publicly owned and operated child care spaces in their communities, bringing child care closer to home and making life more affordable for British Columbian families.

The maximum funding amount available from the Childcare BC New Spaces Fund to public sector organizations, such as local governments, school districts, tribal councils and First Nations governments, is increasing to $3 million per project, up from $1 million. Additionally, non-profit organizations – including Indigenous organizations – will be eligible for up to $1.5 million per project, three times more than was previously available.

"Our government believes all families should have access to publicly supported child care just as they have access to public education – and the best way to make that happen is by working in partnership with public sector and non-profit organizations," said Katrine Conroy, Minister of Children and Family Development. "By offering incentives to these sectors, we can strengthen communities and give families access to the services they need right on their doorstep, meaning they no longer have to give up valuable family time to get to their child care centre far from where they live – and we know that for families, that positive change can't come soon enough."

As well as the funding increase, the ministry is introducing a new process to allow experienced public-sector and non-profit organizations to apply for funding for multiple projects at once. More information on this process will be available in the coming weeks.

"Child care has the ability to be the common ground that brings families in communities together," said Katrina Chen, Minister of State for Child Care. "We've seen the City of Vancouver and the School District of Victoria thinking outside the box to create hundreds of new licensed child care spaces, and we encourage other local governments and organizations, from large to small, to bring their ideas for solving the child care space shortage. Together, we will forge long-lasting partnerships to deliver publicly funded child care spaces that will be life-changing for families and communities for decades to come."

Under the Childcare BC New Spaces Fund, child care providers can apply for funding to create new child care spaces at any time throughout the year under a continuous application process. It is part of the Province's Childcare BC plan, designed to give British Columbian families access to affordable, quality child care when they want or need it. Since July 2018, the Province has funded approximately 9,000 new licensed child care spaces throughout British Columbia. More new spaces will be announced as projects are approved.

Investing in child care and early childhood education is a shared priority between government and the BC Green Party caucus, and is part of the Confidence and Supply Agreement.

Learn More:

For more about Childcare BC, visit: www.gov.bc.ca/childcare

To learn more about the Childcare BC New Spaces Fund and to apply, visit: www.gov.bc.ca/childcare/newspacesfund

To find child care in a community, view the online child care map: http://maps.gov.bc.ca/ess/hm/ccf/

Child care factsheet: https://news.gov.bc.ca/18430

Contact:

Ministry of Children and Family Development
Government Communications and Public Engagement
(250) 356-2028

Connect with the Province of British Columbia at: news.gov.bc.ca/connect