Board of Education

Regular Public Meeting

September 27, 2022

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

4:00 p.m., Tuesday, September 27, 2022

Boardroom – 2100 Ferry Avenue

A G E N D A

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1. **CALL TO ORDER**

2. **ACKNOWLEDGEMENT OF TRADITIONAL TERRITORY (B. Bekkering)**

3. **APPROVAL OF AGENDA**

4. **SCHOOL DISTRICT NEWS**

5. **MINUTES OF PREVIOUS MEETINGS**

6. **BUSINESS ARISING FROM THE MINUTES**

7. **OLD BUSINESS**

8. **BUSINESS COMMITTEE**

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9. **ADVISORY COMMITTEE**

10. **NEW BUSINESS**

11. **DISTRICT ADMINISTRATION REPORTS**

11.1 Superintendent of Schools

12. **TRUSTEE REPORTS**

13. **CORRESPONDENCE**

14. **ADJOURNMENT**

UPCOMING MEETINGS:

Education Committee – October 4, 2022
Business Committee – October 11, 2022
Advisory Committee – October 18, 2022
Public Board Meeting – October 25, 2022

PUBLIC REMARKS:

In accordance with Policy 7 Board Operations:

- *There shall be a public remarks period of up to 30 minutes following the adjournment of every regularly scheduled public Board meeting, to provide an opportunity for members of the public to make comments to the Board. Public remarks shall be relevant to items on the evening's approved regular public agenda. The Board will listen respectfully to comments, however may not respond to questions during this time.*

- *Members of the public may submit written comments relevant to items on the evening's approved regular public agenda to the Board Chair by email at publicinput@sd57.bc.ca for consideration by the Board. Written submissions must be received by 5 p.m. on the Monday prior to the regular public meeting.*

- *Individuals or groups wishing to make public remarks must identify themselves and the issue(s) to be presented on a speakers' list which will be available following the adjournment of the regular public meeting.*

- *Each speaker from the public will be allowed five minutes to make comments. At the discretion of the Chairperson, additional time may be allotted.*

DRAFT Minutes Regular Public Meeting	Board of Education School District No. 57 (Prince George) 2100 Ferry Avenue, Prince George, B.C.	2022.06.22 6:00 p.m.

Present:

Sharel Warrington, Chair
Ron Polillo, Vice Chair
Betty Bekkering, Trustee
Tim Bennett, Trustee
Milton Mahoney, Trustee
Bob Thompson, Trustee
Rachael Weber, Trustee

Cindy Heitman, Superintendent of Schools
Darleen Patterson, Secretary Treasurer
Diane Nygaard, Executive Assistant (Recorder)

In Attendance:

Lee Karpenko, Assistant Superintendent
Kap Manhas, Assistant Superintendent
Pam Spooner, Indigenous Assistant Superintendent

1. **CALL TO ORDER**

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

2. **ACKNOWLEDGEMENT OF TRADITIONAL TERRITORY**

Trustee Bennett provided a formal acknowledgement of the ancestral lands, culture and people of the Lheidli T'enneh First Nation, McLeod Lake Indian Band and Simpcw Nation.

Trustee Bennett acknowledged the National Indigenous Peoples Day celebrations at the McLeod Lake Indian Band and the Lheidli T'enneh Memorial Park.

3. **APPROVAL OF AGENDA**

The agenda was approved as published.

4. PUBLIC INPUT

Joanne Hapke representing the Prince George District Teachers' Association referred to that the Framework for Enhancing Student Learning Report that was included in the agenda package, and requested that teachers be a part of the discussion when support processes and systems are created and enhanced. She asked that as the district is developing professional development opportunities to be mindful of in-service for all programs that teachers must know to do their jobs. Ms. Hapke commented on her work over the past five years as President and expressed appreciation for the collaborative work in support of students.

Laura Weller representing the District Parent Advisory Council provided an overview of the highlights of accomplishments and events over the past school year.

5. PRESENTATION

5.1 Local Schooling

Tiiu Noukas and Chris Nellis from the Prince George Teachers' Association Education Heritage Committee presented the publication *Local Schooling: A brief history of the first six decades of formal education in the Fraser Fort George Region* written by Tiiu Noukas to the Board. Ms. Noukas provided a verbal summary of the highlights of the publication.

6. SCHOOL DISTRICT NEWS

Trustee Thompson commented on the success of the Capstone presentations at McBride Secondary School.

Trustee Bekkering commented positively on her opportunity to attend the Dakelh Curriculum Sessions held at the House of Ancestors on June 20, 2022.

Trustee Bennett congratulated the District Student Advisory Council on its June 9th online event related to their anti-racism video series.

Trustee Polillo commented positively on the success of the Ecole Heather Park Elementary BBQ. Mr. Polillo congratulated the graduating students from the Intersect Program.

Trustee Mahoney commented positively on his recent opportunity to attend a performance at Ecole College Heights Elementary. Mr. Mahoney reported on the graduation ceremonies that he had the honour to attend and thanked staff for their hard work in support of students.

On behalf of the Board, the Board Chair acknowledged the following retiring Stakeholder Presidents and thanked them for their hard work and dedication representing their members along with their years of dedication to students.

- Karen Wong, President, CUPE 3742
- Andrea Beckett, President, District Parent Advisory Council
- Joanne Hapke, President, Prince George District Teachers' Association

Trustee Warrington expressed gratitude to graduating District Student Advisory Council students Harsh Dhaliwal and Chris Zimmerman for being excellent role models and leaders in the school district. Ms. Warrington expressed appreciation to Vice Principal Katie Marren for the support she provided to the District Student Advisory Council over the recent years.

7. MINUTES OF THE PREVIOUS MEETINGS

7.1 Regular Public Meeting of May 31, 2022

The minutes of the regular public meeting of May 31, 2022 were adopted as published.

7.2 Record of Minutes of Regular and In Camera Meetings

The report on the items discussed and decisions made at the regular in camera meeting of May 30, 2022 and Special In Camera Meetings of May 30, 2022 at 4 p.m. and 4:10 p.m., June 6 and 9, 2022 were approved.

8. BUSINESS ARISING FROM THE MINUTES

None.

9. NEW BUSINESS

9.1 Draft Framework for Enhancing Student Learning Report 2022-2023

The Superintendent provided a PowerPoint presentation summarizing the Framework for Enhancing Student Learning Report 2022-2023, Year 1 Summary of the 5-Year Strategic Plan that was included in the agenda package.

Ms. Daines, Mr. Manhas and the Superintendent responded to questions from the Trustees.

10. EDUCATION PROGRAMS AND PLANNING COMMITTEE

10.1 Committee Report

Trustee Polillo reviewed the June 2022 Education Programs and Planning Committee report that was provided as a handout.

MOVED and SECONDED

That the report of the Education Programs and Planning Committee meeting held on June 14, 2022 be received.

CARRIED

10.2 Choice Management Committee – Spruceland Traditional School

Shannon Daines, Principal, Spruceland Traditional School with Assistant Superintendent Kap Manhas in attendance provided a PowerPoint presentation from the Choice Management Committee. The presentation was provided in response to the Board's motion for the committee to review the philosophical, organizational and/or curricular uniqueness, need and primary objectives of Spruceland Traditional School as they pertain to education today.

The Superintendent responded to questions from the Trustees.

MOVED and SECONDED

That the Board of Education remove the word "Traditional" from Spruceland Elementary School to align the current educational practice of the school;

and

That the school remain a choice program with a focus on the community and the arts;

and

That Board engage in a process with community to establish a new name for the school.

CARRIED

A recess was called at 8:21 p.m. and was reconvened at 8:27 p.m.

11. MANAGEMENT AND FINANCE COMMITTEE

11.1 Committee Report

Trustee Bennett reviewed the June 2022 Management and Finance Committee Report that was included in the agenda package.

MOVED and SECONDED
That the report of the Management and Finance Committee meeting held on June 13, 2022 be received.
CARRIED

12. EDUCATION SERVICES COMMITTEE

12.1 Committee Report

Trustee Thompson reviewed the June 2022 Education Services Committee report that was provided as a handout.

MOVED and SECONDED
That the report of the Education Services Committee meeting held on June 6, 2022 be received.
CARRIED

12.2 2023/24 Five-Year Major Capital Plan

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

The Secretary Treasurer reviewed the 2023/24 Five-Year Capital Plan submission summary that was provided as a handout and responded to questions from the Trustees.

MOVED and SECONDED
That the 2023/24 Five-Year Capital Plan submission be approved as presented.
CARRIED

13. POLICY AND GOVERNANCE COMMITTEE

13.1 Committee Report

Trustee Bekkering reviewed the June 2022 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 7, 2022 be received.
CARRIED

13.2 Board Governance

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

MOVED and SECONDED
That the Board of Education rescind Policy - 1120 Access to the Board, Policy 8230 Trustee Remuneration and Expenses and Bylaw No. 1 - "A Bylaw to provide for the organization and operation of the Board" effective June 22, 2022.

And

That the Board of Education approves in principle Policy 1 – Foundational Statements; Policy 7 – Board Operations; Policy 8 – Board Committees and Policy 9 Board Representatives and distributes them for 60-days to Stakeholders and Rightsholders for input.

And

That the following Ad Hoc Committee's convened by the Board during the 2021/22 school year continue and report to the Advisory Committee in alignment with Policy 8 – Board Committees:

- Ad Hoc Language Planning Committee;
- Ad Hoc Long Range Facility Use Committee; and
- Ad Hoc Committee on Trustee Remuneration.

And

That the following Working Group convened by the Policy and Governance Committee during the 2021/22 school year continue and report to the Advisory Committee in alignment with Policy 8 – Board Committee:

- Whistleblower Policy Development Working Group

APPROVED

13.3 Role of the Board

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

MOVED and SECONDED
That the Board of Education rescind Policy - 1160 Role of the Board effective June 22, 2022.

And

That the Board of Education approves in principle Policy 2 – Role of the Board; Policy 5 – Role of the Board Chair and Policy 6 – Role of the Vice-Chair and distributes them for 60-days to Stakeholders and Rightsholders for input.
CARRIED

13.4 Role of the Trustee

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

MOVED and SECONDED
That the Board of Education rescind Policy - 1170 Rights and Responsibilities of Trustees effective June 22, 2022

And

That the Board of Education approves in principle Policy 3 – Role of the Trustee and Policy 4 – Trustee Code of Conduct and distributes them for 60-days to Stakeholders and Rightsholders for input.
CARRIED

13.5 Role of the Superintendent

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

MOVED and SECONDED
That the Board of Education rescind Policy - 2111 Role of the Superintendent effective June 22, 2022

And

That the Board of Education approves in principle Policy 12 – Role of the Superintendent and distribute it for 60-days to Stakeholders and Rightsholders for input.
CARRIED

13.6 Bylaw 2 - Indemnification

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

MOVED and SECONDED
That Bylaw 2 - Indemnification be given first reading.
CARRIED

MOVED and SECONDED
That Bylaw 2 - Indemnification be given second reading and distributed for 60-days to Stakeholders and Rightsholders for input prior to third and final reading.
CARRIED

13.7 Bylaw 3 – Elections

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

MOVED and SECONDED
That the Board of Education rescind Bylaw No.5 Elections – “A bylaw to provide for the determination of various procedures for the conduct of trustee elections” effective June 22, 2022.

And

That, in accordance with Section 68 (4) of the *School Act,* all three readings of Bylaw 3 - Elections be given at tonight’s meeting.
CARRIED

MOVED and SECONDED
That Bylaw 3 - Elections be given first reading.
CARRIED

MOVED and SECONDED
That Bylaw 3 - Elections be given second reading.
CARRIED

MOVED and SECONDED
That Bylaw 3 - Elections be given third and final reading.
CARRIED

13.8 Policy and Delegation of Authority

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

The Superintendent and Secretary Treasurer responded to questions from the Trustees.

The Secretary Treasurer will revised Policy 10 Policy and Policy Development as requested by the Trustees.

MOVED and SECONDED
That the Board of Education rescind Policy 8310 Policy and Policy Development effective June 22, 2022.
And
That the Board of Education approves in principle Policy 10 Policy and Policy Development and Policy 11 Board Delegation of Authority and distributes them for 60-days to Stakeholders and Rightsholders for input.
CARRIED

Trustee Weber voted in opposition to the motion.

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

MOVED and SECONDED
That the Board of Education receives the following Administrative Procedures as per Policy 10 Policy and Policy Development effective June 22, 2022 as presented:

- AP 120 Policy and Procedures Disseminations; and
- AP 121 Development and Review of Administrative Procedures.

CARRIED

Trustee Weber voted in opposition to the motion.

14. OLD BUSINESS

None.

15. DISTRICT ADMINISTRATION REPORTS

15.1 Superintendent of Schools

The Superintendent provided an overview of the district's accomplishment over the last school year and expressed gratitude to staff, Rightsholders and Stakeholders for their hard work in support of students.

16. TRUSTEE REPORTS

16.1 BC School Trustees' Association

Trustee Polillo drew attention to the report that was included in the agenda package.

16.2 BC Public School Employers' Association

Trustee Warrington provided an overview of the recent activities and the upcoming events of the BC Public School Employers' Association.

16.3 District Parent Advisory Council

Trustee Polillo drew attention to the report that was included in the agenda package.

16.4 District Student Advisory Council

Trustee Warrington congratulated the students on the success of the live event District Student Advisory Council related to the anti-racism learning series.

16.5 Indigenous Education Advisory Committee

Trustee Polillo drew attention to the report that was included in the agenda package.

16.6 Various Trustee Reports

16.6.1 Trustee Polillo

Trustee Polillo drew attention to the report included in the agenda package.

16.6.2 Other Trustees

None.

17. CORRESPONDENCE

The Board Chair drew the Board's attention to the following correspondence that was included in the agenda package:

- o Letter dated June 10, 2022 to the Minister of Finance and Minister of Education and Child Care regarding funding for the 2022/23 school year

18. ADJOURNMENT

The meeting adjourned at 9:50 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 20, 2022 Special In Camera Meeting

1. Acknowledgement of the Traditional Territories.
2. Approval of the agenda.
3. Adoption of the minutes of the special in camera meeting of May 30, 2022.
4. Adoption of the minutes of the special in camera meeting of June 9, 2022.

The meeting was called to order at 4:01 p.m. and adjourned at 4:05 p.m.

June 20, 2022 Special In Camera Meeting at 4:05 p.m.

1. Acknowledgement of the Traditional Territories.
2. Approval of the agenda.
3. Adoption of the minutes of the special in camera meeting of June 6, 2022.

The meeting was called to order at 4:07 p.m. and adjourned at 4:09 p.m.

June 20, 2022 Special In Camera Meeting at 4:10 p.m.

1. Acknowledgement of the Traditional Territories.
2. Approval of the agenda.
3. Adoption of the minutes of the special in camera meeting of May 30, 2022 at 4:10 p.m.
4. Receipt of an update regarding a personnel matter.

The meeting was called to order at 4:09 p.m. and adjourned at 4:17 p.m.

June 20, 2022 Regular In Camera Meeting

1. Acknowledgement of the Traditional Territories.
2. Approval of the agenda.
3. Adoption of the minutes of the regular in camera meeting of May 30, 2022.
4. Receipt of an update regarding personnel matters.
5. Review of draft Local Education Agreements.
6. Receipt of updates regarding property matters.

The meeting was called to order at 4:22 p.m. and adjourned at 4:40 p.m.

June 24, 2022 Special In Camera Meeting

1. Acknowledgement of the Traditional Territories.
2. Approval of the agenda.
3. Discussion and decision regarding a governance matter.

The meeting was called to order at 4:04 p.m. and adjourned at 4:47 p.m.

June 27, 2022 Special In Camera Meeting

1. Acknowledgement of the Traditional Territories.
2. Motion to Waive Written Notice.
3. Approval of the agenda.
4. Discussion regarding a governance matter.

The meeting was called to order at 1:02 p.m. and adjourned at 1:20 p.m.

June 30, 2022 Special In Camera Meeting.

1. Acknowledgement of the Traditional Territories.
2. Motion to Waive Written Notice.
3. Approval of the agenda.
4. Receipt of an update regarding personnel matters.
5. Review of draft Local Education Agreements.

The meeting was called to order at 7:47 a.m. and adjourned at 8:49 a.m.

July 12, 2022 Special In Camera Meeting

1. Acknowledgement of the Traditional Territories.
2. Motion to Waive Written Notice.
3. Approval of the agenda.
4. Receipt of an update regarding a legal matter.

The meeting was called to order at 2:03 p.m. and adjourned at 2:46 p.m.

July 27, 2022 Special In Camera Meeting

1. Acknowledgement of the Traditional Territories.
2. Motion to Waive Written Notice.
3. Approval of the agenda.
4. Receipt of an update regarding a legal matter.
5. Receipt of an update regarding a personnel matter.
6. Receipt of an update regarding a property matter.

The meeting was called to order at 4:01 p.m. and adjourned at 4:56 p.m.

August 22, 2022 Special In Camera Meeting

1. Acknowledgement of the Traditional Territories.
2. Approval of the agenda.
3. Receipt of an update and a discussion regarding a legal matter.

The meeting was called to order at 4:19 p.m. and adjourned at 4:20 p.m.

August 30, 2022 Special In Camera Meeting

1. Acknowledgement of the Traditional Territories.
2. Motion to Waive Written Notice.
3. Approval of the agenda.
4. Receipt of an update regarding personnel matters.
5. Receipt of a British Columbia Public Schools Employers' Association update.
6. Receipt of an update regarding a governance matter.

The meeting was called to order at 4:00 p.m. and adjourned at 5:28 p.m.

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)

September 13, 2022

MEMORANDUM

TO: Board of Education

FROM: Tim Bennett, Trustee
Business Committee

SUBJECT: **COMMITTEE REPORT – SEPTEMBER 2022**

RECOMMENDATION

That the report of the Business Committee meeting held on September 13, 2022 be received.

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REPORT:

1) The Business Committee met on September 13, 2022.

2) The Business Committee meeting's agenda items were:

   a) **2021-22 Financial Statements –** This item appears on this evening's agenda.

   b) **Minutes of the June 13, 2022 Management and Finance Committee Meeting** – The minutes of the meeting were approved as presented.

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

   d) **Personnel Update** – The Superintendent provided an update on the 2022-23 Administrative Appointments and responded to questions from the Trustees.

   e) **Transportation Update –** Assistant Superintendent Lee Karpenko provided the Committee with a Transportation update related to the transition to a new transportation system with First Student.

      Mr. Karpenko provided an overview of the transportation difficulties resulting from supply chain issues, bus certification challenges, a province-wide driver shortage and other contributing factors.

      He advised that these issues have resulted in the necessity to combine or cancel some routes. Mr. Karpenko reported that First Student is actively hiring and training drivers and is working cooperatively with the district to find solutions for the current transportation issues.

f) **Financial Statement Discussion and Analysis –** The Secretary Treasurer provided the Committee with a companion document to the 2021-22 Financial Statements which is included in this evening's agenda package.

g) **K – 12 Education – 2023 Budget Consultation Report from the Select Standing committee on Finance and Government Services** – The Committee received a copy of the report, which has been included with this report.

h) **Public Sector Executive Compensation Disclosure** – The Secretary Treasurer advised the Committee that the British Columbia K-12 sector is statutorily required to disclose all compensation that is both accrued and paid to the CEO and the next four highest ranking executives with decision-making authority who earn more than $125,000 annually. Ms. Patterson reviewed the information that will be provided to the Public Sector Employers' Council Secretariat.

i) **School Protection Plan Update** – The Secretary Treasurer provided the Committee with an update related to the School Protection Plan.

j) **Trustee Remuneration** – This item appears on this evening's agenda.

k) **Analysis of Trustee Travel -** A report was presented to the Committee on expenditures and/or reimbursements to date.

l) **Preview of Advisory Committee Meeting Format –** The Secretary Treasurer stated that at the regular public meeting held on June 22nd the Board approved in principle Policy 8 Board Committees which includes changes to the existing standing committees of the Board.

The Committee previewed the September 20th draft Advisory Committee agenda.

Ms. Patterson stated that the purpose of the committee is to provide perspective and advice to Trustees on matters referred to it by the Board, staff or by a Rightsholder or Stakeholder group.

The committee is comprised of all seven (7) Trustees and Rightsholder and Stakeholder groups have been invited to send representatives.

The public is welcome to observe either in person at the Library at Prince George Secondary School or through the YouTube link below:

The next Business Committee meeting will be held on October 11, 2022

K-12 EDUCATION

Challenges with operational and capital funding for K-12 education with respect to growth and maintenance were highlighted throughout the consultation. The Committee heard from numerous participants about the need to examine the current funding model, increase supports for students, especially the most vulnerable, and address recruitment and retention issues. Many organizations and individuals noted the challenges related to accessibility and affordability of child care.

CAPITAL FUNDING

Many school districts and organizations expressed concern about the chronic underfunding of capital projects in K-12 schools. School District No. 41 (Burnaby) noted that funding in the K-12 Education sector for major and minor capital projects is not keeping up with building needs. Similarly, BC School Trustees Association stated that the majority of BC public schools have reached the end of their life cycle, which has led to increased maintenance costs and these older buildings also require funds to address accessibility and equity concerns. They explained that school districts are asked to use their own funds to cost share projects and often, as that cost sharing is being determined, projects are delayed and costs increase. Additionally, one individual also highlighted that funding climate resiliency planning will enable schools to proactively take mitigative and adaptive action to avoid catastrophe. School District No. 42 (Maple Ridge-Pitt Meadows) highlighted that current capital funding allocations are not sufficient to support the proactive acquisition of school sites and the development and delivery of new school spaces for students attending BC public schools. They explained that the current capital funding model requires school districts to use local funds for the building of administrative or maintenance facilities required to support the delivery of educational services in school districts. One individual highlighted that investing in schools with the right facilities and amenities will attract more teachers, reduce maintenance costs and provide better outcomes for students.

Several school districts highlighted the need for maintenance funding. School District No. 5 (Southeast Kootenay) highlighted that the learning environment for students and the health and safety of employees suffers as a result of aging facilities. Furthermore, School District No.57 (Prince George) stated that the district's annual facility grant funding does not meet their full needs as the cost of maintenance is increasing between 25 percent and 33 percent this year. Additionally, Central Okanagan Public Schools has seen an increased use of portables year after year. They noted that portable costs are not funded within the capital budget, so the district ends up having to convert funding that should be going to support students.

Many school districts, individuals and parent advisory committees expressed concern about seismic upgrades for schools. For example, School District No. 38 (Richmond) noted that 37 Richmond schools were originally identified as having structural risks associated with a seismic event. But to date, the district has received support for only 13 schools. Nightingale Elementary Parental Advisory Committee (Vancouver) also shared that the Nightingale elementary school is an H1 seismic risk. They explained that there is concern it would not withstand an earthquake but despite this, the school is not currently a priority to upgrade. Similarly, Vancouver School Board also highlighted that there are 22,000 students in schools with a high seismic risk in the region. These organizations advocated for increased capital funding to accelerate the provincial seismic program.

The Committee also heard specific requests from Wells-Barkerville Parental Advisory Committee. They explained that the District of Wells community facility building, which houses the school, was purchased by the district in 2003. In 2020, an assessment of the building took place and identified the deferred maintenance, health and safety issues and upgrades needed over the next ten years. This amount totaled approximately $2.5 million. The community is at risk of having the building shut down and requested financial support for the upgrades needed for the Wells-Barkerville community facility building.

CHILD CARE AND EARLY CHILDHOOD DEVELOPMENT

Many organizations and individuals described challenges in the child care sector due to rising costs and lack of supply. School District No. 71 (Comox Valley) noted that child care is a serious challenge for families in the Comox Valley region as 75 percent of families do not have access to licensed child care. The district is building new child care facilities at Lake Trail and Cumberland, and have two more in the works; however, there is more demand than these new spaces will fill, and it will be a struggle to find adequate staffing. Burnaby Neighbourhood House Society stated that since 2014, staffing costs have risen by 49.5 percent and operating costs such as rent and utilities have gone up by 27.5 percent; program costs have gone up by 12.5 percent. Although, parent fees have increased by 12 percent over this time, the organization shared that they continue to be challenged with fee caps and keeping child care affordable. These organizations advocated for increased funding for child care spaces including increasing the Child Care Operating Fund daily rate per child to match the rate of inflation.

With respect to the recent incorporation of child care into the Ministry of Education, School District No. 60 (Peace River North) stated that child care is being added at a time when schools are facing cost pressures. They explained that their mandate in this area has increased without clear parameters around expectations for operational guidelines and the scope of many staff's daily responsibilities has increased with before- and after-school child care. Boys and Girls Clubs of Canada discussed the impact in terms of space and stated that the shift has put additional pressures on nonprofit child care providers in the province as the clubs have lost access to physical space to run programs, and face increased competition for staff as some school districts move to consolidate child care through their schools. Conversely, CUPE British Columbia shared that integrating child care with the existing public education system is a natural fit for the creation of a world-class system of child care that will strengthen the existing education system. Further, they stated that the most significant barrier to child care is the lack of physical space and qualified staff, and school districts have available space and a highly qualified workforce seeking additional hours.

The Committee heard recommendations surrounding the $10-a-day child care program. When asked how to improve cost of living and quality of life, many survey respondents emphasized the need to improve the cost of child care, including increasing the availability of the $10-a-day child care program. Association for Reformed Political Action Canada noted that the current federal-provincial funding arrangement subsidizes only institutional, licensed child care; therefore, although the $10-a-day child care system is touted as universal, it will likely benefit only a minority of Canadian families. To achieve the goal of $10-a-day child care, the Coalition of Child Care Advocates of BC stated that BC must replace the current competitive process of selecting sites with a planned transition of existing programs to $10-a-day while creating new $10-a-day sites. They advocated for a funding formula to provide sufficient public funds to bring parent fees down to a maximum of $10-a-day for full-day care with no fees for lower income families, and improve the quality of child care to support full implementation of BC's Early learning Framework.

In relation to early childhood educators, YMCAs of BC stated that to build a universal child care system, there is an urgent need to address the labour shortage of child care professionals. They also emphasized that wages must increase to attract and retain child care professionals including certified early childhood educators and other trained child care professionals that work as early childhood education assistants. They also advocated for school aged child care staff to be provided with the same wage enhancements as their colleagues working in early years. Similarly, the Coalition of Child Care Advocates of BC noted that, as part of an overall compensation strategy in the child care sector, government must develop, fund, and implement a provincial, competitive, and equitable wage grid as proposed in *Next Step: A Competitive, Publicly Funded Provincial Wage Grid is the Solution to BC's ECE Shortage*. Core Education and Fine Arts explained that the lack of accredited early childhood educators is a significant challenge. Many career colleges have intensive educational programs, reducing the quantum of time required to graduate; however, they are expensive. They explained that funding students attending this type of school along with traditional public colleges will reduce the educator shortfall more quickly. Additionally, Camosun College ELC second year class highlighted that Early Childhood Educators of BC offer bursaries to students, but it would be more efficient to provide the colleges with this money to subsidize tuition costs. They also advocated for paying for early childhood education students to do their practicum as it would help alleviate the costs for students and validates their practice.

INDEPENDENT AND PRIVATE SCHOOLS

Self Design Learning Foundation shared that for an independent online school, the per learner funding from the Ministry is 33 percent less than typical funding provided to public brick and mortar schools. In 2020, the Ministry cut per student funding by 21 percent. They explained that the majority of Self Design Learning Foundation's learners, especially those with special needs, do not thrive or do well in traditional schools and the decreased funding negatively affects the support they can provide the most vulnerable learners. They advocated for increasing per learner funding received by a public online school back to the level it was prior to the 21 percent cut in 2020. Additionally, one individual expressed concern about the possibility of losing the homeschooling benefits from the government and advocated for home education to be supported with adequate and fair funding.

Regarding private school funding, the BC Humanist Association conducted an analysis which found that 70 percent of independent school funding went to religious schools, the majority of which were Christian or Catholic. They shared their support for the principle of public funds for public education and called for a phase out of public funding to faith-based and private independent schools.

OPERATIONAL FUNDING

Several school districts advocated for increased operational funding that is tied to inflation. School District No. 57 (Prince George) shared that the district is facing stagnant enrolment and therefore, not seeing significant increases to funding levels, while costs associated with transportation and food continue to increase. School District No. 43 (Coquitlam) and School District No. 38 (Richmond) described similar challenges and stated that the operating grants are not adequate to support school districts in maintaining the appropriate levels of services in the classrooms. BC Confederation of Parent Advisory Councils echoed this concern, stating that unpredictable funding and unfunded cost increases require school districts to cut programs and supports instead of strategically planning the most effective use of funding to support student success. Additionally, School District No. 42 (Maple Ridge-Pitt Meadows) advocated for the budget allocated to the Ministry of Education and Child Care for operating expenses to be increased on an annual basis to reflect the increased number of students attending BC schools, the increased salary and benefit costs for all K-12 staff, cost increases related to legislative changes, like the *Employment Standards Act*, and the increased cost of goods, services and utilities.

The Committee heard from the Institute for Public Education British Columbia that enrollment in K-12 education has increased every year, leading to more investment in education; however, the percentage of GDP spent on education has been decreasing. They explained that maintaining the priority of education funding based on GDP rather than inflation would provide the flexibility and confidence for long term planning of the changes that are needed for a sustainable society and economy in the context of climate change. The institute recommended that the percentage of GDP spent on education be increased to 2.5 percent.

School District No. 60 (Peace River North) shared that the district has received the same per-pupil allocation for two years despite increased expectations placed on districts, as well as inflationary factors. They advocated for a consideration of the impacts of a flat per-pupil allocation and inflation on school districts as well as the factors that affect equity of opportunity for students in the north, especially as it relates to transportation, operations, recruitment, and retention.

With respect to anti-racism programming and curriculum, School District No. 41 (Burnaby) cited that a significant level of funding is required to support school districts to do anti-racism work at the district level. They stated that additional funding needs to be provided to school districts to fully cover the costs of assessment and engagement at the local level, determine what resources are required and to develop and implement an anti-racism strategy.

The Committee heard a presentation from Victoria Disability Resource Centre who stated that bringing awareness about people's diverse abilities decreases misconceptions and increases inclusivity and opportunities for people with disabilities. They advocated for expanding and funding school programs that bring awareness about living with a disability and accessibility, stating that education about barriers that prevent many from participating fully will help change the way the environment, buildings and devices are designed in the future.

With respect to arts programming, the Artist in Residence Studio Program highlighted the importance of arts programs in schools. They shared that even though the arts are a core curricular in public elementary schools from K-7, educators often do not have teaching expertise in this area nor is there funding to provide meaningful, sustained, knowledge-based experiences in the arts for all children. They explained that funding through the BC Arts Council is able to provide artist-in-classroom experiences for only 2.5 percent of the K-12 student population and public elementary schools are then reliant on parent fundraising and volunteerism to fill the gap. Therefore, they advocated for a strategic, supplemental incentive fund, by application, to enable school districts to develop and maintain innovative, high-quality arts programming to bridge the gap in access to the arts for all elementary students.

Regarding compensation, Peace River North Teachers' Association highlighted that teachers kept schools open during the pandemic which helped to keep the economy and BC going. They advocated for teachers' salaries to be increased.

CUPE Okanagan Mainline District Council and CUPE 728 informed the Committee of the need for more support and funding for custodial staff. CUPE 728 noted that expectations for custodial work increased due to the COVID-19 pandemic, and though additional custodial hours have now been eliminated, higher expectations continue. They further explained that the resulting increased workloads among custodians produce a higher risk of physical and mental injury, and ultimately a greater attrition among this workforce. Similarly, CUPE Okanagan Mainline District Council noted that through one-time pandemic funding, universal daytime custodial hours were implemented for all BC schools for the first time in 20 years. They shared that maintaining and expanding funds for full restoration of daytime custodial staff is a responsible direction that will enhance school health and help protect children, workers, and the public. Both organizations advocated for increased funding to school districts to maintain, expand and/or restore daytime custodial staff.

The Committee also received specific funding requests from school districts and organizations. The BC Principals' and Vice-Principals' Association requested funding to maintain their Student Voice program which provides an opportunity for youth in BC to engage with partners in the public sector.

RECRUITMENT AND RETENTION

Difficulty with recruiting and retaining teachers, especially for rural schools, was described by multiple school districts and organizations. School District No. 59 (Peace River South) stated that for nearly a decade, northern and remote school districts have identified staff recruitment and retention challenges as a real risk to the future of students. Correspondingly, the BC Teachers' Federation stated that the issue of recruitment and retention is more urgent in more rural areas of the province. They noted that the teaching shortage impacts inclusive education and programming for students with diverse learning needs or students with disabilities. These organizations advocated for dedicated funding to improve teacher recruitment and retention. Further, Peace River North Teachers' Association advocated for allowing school districts to provide incentives to attract teachers to come to the north, but also highlighted the importance of retention of teachers who have moved to the region as the cost of living and housing are increasing. The Association stated that a targeted pilot program would allow the Ministry of Education and school districts to create and measure the success of incentives that will attract people to new careers in education to the benefit of students across the province.

The Langley Teachers' Association shared that they have not been able to staff specialty programs like French Immersion, digital media and technology education and other elective programs. Additionally, in response to a recent survey, 46 percent of Langley teachers reported that they had serious or significant concerns with workload management which in turn affects their mental health. To address this issue, the Langley Teachers' Association advocated for an expedited process to recognize the credentials of teachers with international training and experience so they could work in the profession—especially in cases where there are commonalities in education systems.

Additionally, the BC Principals' and Vice-Principals' Association advocated for professional development for vice-principals and principals. They explained that having effective principals benefits student learning and attendance and teacher satisfaction and retention and noted that BC does not have a formalized leadership development strategy.

The Peace River North Teachers' Association also shared that they have difficulty attracting and retaining educational psychologists, who test students and assign designations, which results in students not getting the support they need in the classroom.

STUDENTS WITH SUPPORT NEEDS

Increased funding and resources for students with support needs was recommended by many school districts, parents, and organizations. Inclusion BC shared that they continue to be concerned by the number of students with disabilities who are excluded from full participation in schools. School District No. 5 (Southeast Kootenay) and School District No. 43 (Coquitlam) also described challenges in providing learning assistance to students with support needs due to lack of funding. Furthermore, the BC Confederation of Parent Advisory Councils noted that there is a gap in resources and supports for students with special needs and other vulnerable students, including early identification and programming, and long wait-times for formal assessments of students who have been identified as having a learning difference. The BC School Trustees Association echoed this concern, stating that the funding formula for the inclusion of students with diverse needs has never been sufficient.

Additionally, one individual described difficulties getting the necessary resources and support for two diverse learners and a child with autism and complex medical needs in the public school system which resulted in turning to the private school system instead.

Committee Members also heard about funding for education assistants. CUPE 728 highlighted that education assistants work under challenging conditions with some of the most vulnerable learners, and do so with limited resources, and an income that leaves them struggling to make ends meet. Similarly, CUPE Okanagan Mainline District Council explained that education assistants frequently cite both hours of work and unpaid time as the most significant negative aspects of the job, as unpaid time is a significant issue for this profession. Both organizations advocated for increased funding to school districts to expand working hours of education assistants. BCEdAccess Society also noted that there are currently no standards for education assistants, who are the key supports for students with disabilities in schools and advocated for an education assistant standard of practice.

The Committee heard a presentation from Deaf & Hard of Hearing Education - Council of Service Providers who recommended changes to the current de-centralized model of Deaf and Hard of Hearing education and annual language assessments. They explained that the current Deaf and Hard of Hearing education model is largely district-based which results in rural and remote districts, which serve fewer students, lacking qualified personnel to meet students' needs. They also discussed that there is currently no uniform approach to tracking assessments of Deaf and Hard of Hearing students, either at school entry or throughout their school years. This includes assessment and tracking of language development and performance, communication, social-emotional development, advocacy skills, and technology competency. Lastly, they advocated for the development of short- and long-term plans for assessing, addressing and meeting the current shortages of qualified professionals to support Deaf and Hard of Hearing students.

Down Syndrome Society of British Columbia advocated for the inclusion of learners with Down Syndrome in all classroom settings by increasing funding to the Supported Child Development program, hiring and retaining specialists within the education system, training new speech language pathologists, and providing opportunities for all educators to learn about supporting students with Down Syndrome. They cited the UN Convention on the Rights of People with Disabilities which requires that persons with disabilities have access to inclusive, quality, and free primary and secondary education and that individualized supports be provided to maximize academic and social development.

With regard to students with dyslexia, one individual stated that there is no supplemental special needs funding within the Ministry of Education for dyslexia. Dyslexia BC shared that the school system does not use the type of reading instruction, called the science of reading, that is needed to support students with dyslexia. They both called for making dyslexia a priority by funding it within the K-12 system.

VULNERABLE STUDENTS

Several organizations and individuals called for increased funding for school food programs. Nourish Cowichan Society and Kalum Community School Society noted that investing in a universal food program benefits the children, the community in general, and the families that are struggling with food insecurity. Further, the BC Chapter of the Coalition for Healthy

School Food shared that, when combined with poverty reduction strategies, school food programs can alleviate the burden of food insecurity felt at home, especially with rising food costs, and can support local economies and contribute to building resilient communities. These organizations, along with Capital Region Food and Agriculture Initiatives Roundtable, Fresh Roots, School Food Shift Coalition, Shuswap Food Action Society, and Jon Mills, advocated for funding to support school food programs. School District No. 46 (Sunshine Coast) shared that the district witnessed a dramatic 400 percent increase in food insecurity for their student population during the pandemic. As a result, they allocated a significant part of their discretionary budget and surplus funds to support food programs, despite not receiving any additional funding from the government. Further, the BC Chapter of the Coalition for Healthy School Food shared that research has shown that these programs are more likely to be effective when designed in partnership with the local community.

Some organizations called for expansion of existing programs. BC Agriculture in the Classroom Foundation highlighted that through the BC School Fruit and Vegetable Nutritional Program, fruits, vegetables, and milk are delivered directly to classrooms throughout the province 24 weeks of the school year. Aside from the benefit to students, they noted that the program is also important for the economic stability of BC farmers and provides stability in the provincial supply chain with distribution of fresh fruits, vegetables and milk. They advocated for continued investment in this program to enable it to expand. Additionally, Breakfast Club of Canada, LUSH Valley Food Action Society and Comox Valley Food Policy Council advocated for additional funding for their school food programs.

Regarding newcomer students, Committee Members heard that the current funding system is not set up for continuous intake when refugees come to BC schools. School District No. 41 (Burnaby) stated that, although the federal government provides financial support for the Settlement Worker in Schools program, which provides important programming for newcomers to Canada, the current provincial education funding supplements to newcomers and refugee students is not meeting the complex educational needs of students today including education gaps and mental health issues.

The Committee also heard from School District No. 57 (Prince George) about the need to address the silos that exist between ministries to ensure that complete wraparound supports are provided to students, especially those living in rural communities.

CONCLUSIONS

The Committee recognized issues with seismic upgrades and deferred maintenance and agreed that schools need capital funding to address these issues. With regards to aging facilities, Members stated that as schools age, funding should be increased to help with the increased maintenance. Members shared concerns about the use of portables, stating that they should only be a temporary solution, and noted that capital funding should be more reflective and proactive to population growth to limit the reliance on portables.

Committee Members recognized that K-12 education is underfunded, and the added pressure of inflation and the pandemic exacerbated existing issues. They discussed that K-12 education needs increased funding and recommended a new funding formula that is tied to increased operational costs, that is proactive, and that recognizes local needs. Similarly, the Committee agreed that when new curriculum and programs are introduced, they need to be fully funded and resourced to ensure success. Members also stated that funding should support value-added services such as custodial staff to ensure that schools are healthy and safe for students and staff. Reflecting on input surrounding recruitment and retention problems in K-12 education, the Committee discussed the many recommendations it received and recognized that proactive recruitment and retention programs are needed.

With respect to child care, Committee Members reflected on the level of input received and recognized that while progress has been made, more work needs to be done in this area as affordable, accessible child care is still unavailable for many. The Committee spoke about the desire to continue working towards a $10-a-day child care and noted that there may be opportunities to reduce strain on the child care system. Members discussed multiple measures to address this issue such as creating a balanced system with support for all types of child care, including family care givers. As many highlighted recruitment and retention challenges in this sector, the Committee discussed recognizing equivalency credentials to address staffing shortages so individuals, such as teachers, could work in child care centres without early childhood education certification. Members also highlighted the need to accommodate everyone that requires child care including those who work outside of traditional working hours.

Regarding students with support needs, the Committee heard about the importance of supports and the challenges with respect to long waitlists for assessments. Members discussed the importance of early assessments and consequences of delayed diagnosis. They stated that supports should be data driven and reflect the needs of individual districts. Members noted that education assistants could help address the challenges of providing before and after school child care, they added that the extended hours would also improve job stability, a frequently cited area of concern for education assistants.

Members also reflected on presentations regarding independent, online, and private schools. They recognized that independent schools often serve students with distinct learning needs and some Members also noted that these schools can take pressures off of public schools. Further, Members were cognizant of challenges in the public school system and acknowledged that more people turning to independent schools signals a need to improve public schooling. They also discussed how to balance private and public education funding, the desires of all British Columbians to have a good education, and allowing choice in this area.

The Committee discussed the importance of school food programs and their role providing healthy food to students and helping with food security. Members acknowledged that there is a lot of good work being done in this area and suggested that the province needs to undertake a review of the current programs to determine best practices, ensure coordination and identify areas in greater need. The Committee also highlighted the necessity for these programs to provide quality, culturally appropriate and local food for students.

Committee Members also reflected on issues raised with respect to supports for newcomer and refugee students and for student mental health. They acknowledged that these supports need to be fully funded.

RECOMMENDATIONS

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

Capital Funding

159. Re-examine capital funding with a view to being proactive and responsive to anticipated growth and local needs as well as recognizing the increased maintenance costs as schools age.

160. Review policies regarding portables, recognizing the challenges created by the fact that portables are funded from operating budgets.

Child Care and Early Childhood Development

161. Increase the Childcare Operating Fund daily rate per child to recognize inflationary pressures.

162. Ensure child care is accessible for those who do not hold regular working hours.

163. Act urgently to recruit and retain early childhood educators in BC’s child care system, including by allowing equivalency credits and providing paid practicums and tuition subsidies for early childhood educators, and by funding more child care spaces.

Operational Funding

164. Increase funding for K-12 education in recognition of increased operational costs and unique regional needs.

165. Improve funding and resources for new curriculum initiatives.

166. Consider factors that affect equity of opportunity for students in school districts that serve rural and remote communities, especially as it relates to transportation, operations, recruitment, and retention.

Recruitment and Retention

167. Explore measures to recruit and retain teachers, including by providing incentives, especially for teachers in rural and remote communities.

Students with Support Needs

168. Increase funding and supports for students with unique learning and development needs with earmarked funding for early identification and intervention.
169. Conduct an audit of the education of K-12 students with support needs to find ways to better support students and optimize resources.
170. Make pre-kindergarten wellness checks all-encompassing, including by integrating checklists to inform parents of further screening needs.
171. Utilize education assistants to help address the challenges of providing before and after school care.

Vulnerable Students

172. Collect data on current school food programs to inform a coordinated strategy, share best practices, and identify the greatest need.
173. Support the expansion of school meal programs to provide healthy, local, and culturally sensitive food to students.
174. Increase funding for mental health supports in K-12 schools.
175. Provide additional funding to support the significant educational needs of refugee and newcomer students.

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)

September 27, 2022

MEMORANDUM

TO: Board of Education

FROM: Business Committee

SUBJECT: **2021-2022 FINANCIAL STATEMENTS**

RECOMMENDATION

That the financial statements for the year ending
June 30, 2022, be approved.

* * * * * * * *

DP/dln

Audited Financial Statements of

School District No. 57 (Prince George)

And Independent Auditors' Report thereon

June 30, 2022

School District No. 57 (Prince George)

June 30, 2022

Table of Contents

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)

Si[illegible]ure of the [illegible]rpe[illegible] of the Bo[illegible] Educati[illegible] — Date Signe[illegible]

Si[illegible] Superint[illegible]nt — Date Signe[illegible]

Signature of the Secretary Treasurer — Date Signed

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

INDEPENDENT AUDITORS' REPORT

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

Opinion

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

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

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

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

Basis for Opinion

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

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Financial Reporting Framework

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

Our opinion is not modified in respect of this matter.

Emphasis of Matter – Comparative Information

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

Our opinion is not modified in respect of this matter.

Other Matter – Comparative Information

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

Other Information

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

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

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

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

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

We have nothing to report in this regard.

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

Management is responsible for the preparation of the financial statements in accordance with the financial reporting provisions of Section 23.1 of the Budget and Transparency and Accountability Act of the Province of British Columbia and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

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

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

  The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.

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

Chartered Professional Accountants

Prince George, Canada
September 27, 2022

School District No. 57 (Prince George)

Statement 1

Statement of Financial Position
As at June 30, 2022

	2022 Actual	2021 Actual (Restated - Note 22)
	$	$
Financial Assets		
Cash and Cash Equivalents	**19,787,109**	22,882,590
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	**1,950,888**	2,301,200
Other (Note 3)	**947,964**	1,001,679
Portfolio Investments (Note 4)	**4,712,011**	5,913,785
Total Financial Assets	**27,397,972**	32,099,254
Liabilities		
Accounts Payable and Accrued Liabilities		
Due to Province - Ministry of Education and Child Care	**-**	50,690
Other (Note 5)	**2,503,041**	3,380,886
Unearned Revenue	**162,369**	195,882
Deferred Revenue (Note 6)	**3,007,537**	3,343,846
Deferred Capital Revenue (Note 7)	**105,080,239**	106,692,056
Employee Future Benefits (Note 8)	**2,297,305**	2,357,369
Other Liabilities (Note 10)	**13,267,365**	14,256,717
Total Liabilities	**126,317,856**	130,277,446
Net Debt	**(98,919,884)**	(98,178,192)
Non-Financial Assets		
Tangible Capital Assets (Note 11)	**144,713,981**	143,196,191
Prepaid Expenses	**223,409**	329,441
Total Non-Financial Assets	**144,937,390**	143,525,632
Accumulated Surplus (Deficit)	**46,017,506**	45,347,440

Contractual Obligations (Note 14)

Contractual Rights (Note 15)

Contingent Liabilities (Note 16)

Approved by the Board

Signatu he Chairp f the of Educatio Signed

Signatu he Superinte Signed

Signature of the Secretary Treasurer Date Signed

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

Statement 2

School District No. 57 (Prince George)

Statement of Operations

Year Ended June 30, 2022

	2022 Budget	**2022 Actual**	2021 Actual (Restated - Note 22)
	$	**$**	$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	165,876,079	**168,048,718**	170,915,126
Other	404,097	**560,320**	427,180
Tuition	12,000	**59,210**	56,500
Other Revenue	3,542,188	**4,513,944**	3,379,760
Rentals and Leases	500,000	**507,176**	523,233
Investment Income	272,000	**251,689**	260,320
Amortization of Deferred Capital Revenue	4,246,987	**4,254,807**	3,777,234
Total Revenue	174,853,351	**178,195,864**	179,339,353
Expenses			
Instruction	138,296,681	**136,253,971**	133,795,231
District Administration	7,331,211	**7,262,828**	6,938,119
Operations and Maintenance	30,375,091	**29,667,595**	28,762,325
Transportation and Housing	4,709,184	**4,341,404**	3,960,722
Total Expense	180,712,167	**177,525,798**	173,456,397
Surplus (Deficit) for the year	(5,858,816)	**670,066**	5,882,956
Accumulated Surplus (Deficit) from Operations, beginning of year		**45,347,440**	39,464,484
Accumulated Surplus (Deficit) from Operations, end of year		**46,017,506**	45,347,440

School District No. 57 (Prince George)

Statement 4

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

	2022 Budget	**2022 Actual**	2021 Actual (Restated - Note 22)
	$	**$**	$
Surplus (Deficit) for the year	(5,858,816)	**670,066**	5,882,956
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(1,360,576)	**(8,087,538)**	(9,460,359)
Amortization of Tangible Capital Assets	6,513,331	**6,569,748**	6,012,366
Write-down carrying value of Tangible Capital Assets			1,780,600
Total Effect of change in Tangible Capital Assets	5,152,755	**(1,517,790)**	(1,667,393)
Acquisition of Prepaid Expenses		**(223,409)**	(329,441)
Use of Prepaid Expenses		**329,441**	326,426
Total Effect of change in Other Non-Financial Assets	-	**106,032**	(3,015)
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	(706,061)	**(741,692)**	4,212,548
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		**(741,692)**	4,212,548
Net Debt, beginning of year		**(98,178,192)**	(102,390,740)
Net Debt, end of year		**(98,919,884)**	(98,178,192)

School District No. 57 (Prince George)

Statement 5

Statement of Cash Flows
Year Ended June 30, 2022

	2022 Actual	2021 Actual (Restated - Note 22)
	$	$
Operating Transactions		
Surplus (Deficit) for the year	**670,066**	5,882,956
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	**404,027**	201,183
Prepaid Expenses	**106,032**	(3,015)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	**(928,535)**	(2,302,537)
Unearned Revenue	**(33,513)**	(77,698)
Deferred Revenue	**(336,309)**	720,850
Employee Future Benefits	**(60,064)**	17,882
Other Liabilities	**(989,352)**	1,812,907
Amortization of Tangible Capital Assets	**6,569,748**	6,012,366
Amortization of Deferred Capital Revenue	**(4,254,807)**	(3,777,234)
Recognition of Deferred Capital Revenue Spent on Sites	**(3,260,878)**	(3,366,890)
Deferred Contributions in Support of Maintenance	**(1,909,429)**	(3,161,472)
Total Operating Transactions	**(4,023,014)**	1,959,298
Capital Transactions		
Tangible Capital Assets Purchased	**(8,087,538)**	(8,202,874)
Tangible Capital Assets -WIP Purchased		(1,257,485)
Total Capital Transactions	**(8,087,538)**	(9,460,359)
Financing Transactions		
Capital Revenue Received	**7,813,297**	10,246,900
Total Financing Transactions	**7,813,297**	10,246,900
Investing Transactions		
Investments in Portfolio Investments	**1,201,774**	(96,223)
Total Investing Transactions	**1,201,774**	(96,223)
Net Increase (Decrease) in Cash and Cash Equivalents	**(3,095,481)**	2,649,616
Cash and Cash Equivalents, beginning of year	**22,882,590**	20,232,974
Cash and Cash Equivalents, end of year	**19,787,109**	22,882,590
Cash and Cash Equivalents, end of year, is made up of:		
Cash Equivalents	**19,787,109**	22,882,590
	19,787,109	22,882,590

NOTE 1 AUTHORITY AND PURPOSE

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

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Basis of Accounting

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

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

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

a) Basis of Accounting *(continued)*

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

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

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

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

b) Cash and Cash Equivalents

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

c) Accounts Receivable

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

d) Portfolio Investments

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

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

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

d) Portfolio Investments *(continued)*

Detailed information regarding portfolio investments is disclosed in note 4.

e) Unearned Revenue

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

f) Deferred Revenue and Deferred Capital Revenue

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

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

g) Employee Future Benefits

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

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

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

g) Employee Future Benefits *(continued)*

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

h) Liability for Contaminated Sites

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

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

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

i) Tangible Capital Assets

The following criteria apply:

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

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

i) Tangible Capital Assets *(continued)*

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

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

j) Capital Leases

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

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

k) Prepaid Expenses

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

l) Funds and Reserves

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

m) Revenue Recognition

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

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

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

m) Revenue Recognition *(continued)*

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

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

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

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

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

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

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

n) Expenditures

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

Categories of Salaries

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

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

n) Expenditures *(continued)*

Allocation of Costs

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

o) Financial Instruments

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

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

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

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

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

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

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

o) Financial Instruments *(continued)*

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

p) Measurement Uncertainty

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

q) Future Changes in Accounting Policies

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

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

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

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

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

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

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

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

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

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

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

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

NOTE 3 ACCOUNTS RECEIVABLE - OTHER RECEIVABLES

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

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 4 PORTFOLIO INVESTMENTS

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

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

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 5 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES - OTHER

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

NOTE 6 DEFERRED REVENUE

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

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

NOTE 7 DEFERRED CAPITAL REVENUE

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

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 7 DEFERRED CAPITAL REVENUE *(continued)*

		2022		2021 (Restated - Note 22)
Unspent deferred capital revenue, beginning of year	$	360,326	$	381,786
Add:				
Provincial grants		7,810,895		10,199,856
Other income		-		45,000
Investment income		2,402		2,044
		8,173,623		10,628,686
Less:				
Transferred to deferred capital revenue - capital additions		(2,709,684)		(2,482,513)
Transferred to deferred capital revenue - work in progress		-		(1,257,485)
Transferred to revenue - site purchases		(3,260,878)		(3,366,890)
Deferred contribution in support of maintenance		(1,909,429)		(3,161,472)
Unspent deferred capital revenue, end of year	$	293,632	$	360,326

		2022		2021
Deferred capital revenue, beginning of year	$	106,331,730	$	77,298,185
Prior period adjustment		-		(1,784,413)
Deferred capital revenue, beginning of year, as restated		106,331,730		75,513,772
Transferred from deferred revenue - capital additions		2,709,684		2,482,513
Transferred from deferred revenue - work in progress		-		33,893,279
Amortization of deferred capital revenue		(4,254,807)		(3,777,234)
Revenue recognized on write-off of building		-		(1,780,600)
Deferred capital revenue, end of year	$	104,786,607	$	106,331,730

		2022		2021
Work in progress, beginning of year	$	-	$	32,635,794
Transferred from deferred revenue - work in progress		-		1,257,485
Transferred to deferred capital revenue		-		(33,893,279)
Work in progress, end of year	$	-	$	-

		2022		2021
Total deferred capital revenue, end of year	$	105,080,239	$	106,692,056

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 8 EMPLOYEE FUTURE BENEFITS

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

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

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

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

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

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

NOTE 9 EMPLOYEE PENSION PLANS

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

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

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

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

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

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

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

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 10 OTHER LIABILITIES

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

NOTE 11 TANGIBLE CAPITAL ASSETS

Net Book Value:	2022	2021 (Restated - Note 22)
Sites	$ 23,690,324	$ 20,429,447
Buildings	113,738,505	115,430,898
Furniture & equipment	4,022,146	4,186,171
Vehicles	110,444	-
Computer hardware	3,152,562	3,149,675
Total	$ 144,713,981	$ 143,196,191

June 30, 2022

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

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

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 11 TANGIBLE CAPITAL ASSETS *(continued)*

June 30, 2021

Cost:	Opening	Additions	Disposals	Transfers (WIP)	Total 2021
Sites	$ 17,062,557	$ 3,366,890	$ -	$ -	$ 20,429,447
Buildings	203,095,561	2,319,888	14,039,819	34,863,654	$ 226,239,284
Buildings - WIP	33,606,169	1,257,485	-	(34,863,654)	$ -
Furniture & equipment	5,985,145	1,393,267	498,241	-	$ 6,880,171
Computer hardware	5,884,972	1,122,829	1,025,139	-	$ 5,982,662
Total	$ 265,634,404	$ 9,460,359	$ 15,563,199	$ -	$ 259,531,564

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

NOTE 12 INTERFUND TRANSFERS

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

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

NOTE 13 RELATED PARTY TRANSACTIONS

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

NOTE 14 CONTRACTUAL OBLIGATIONS

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

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

NOTE 15 CONTRACTUAL RIGHTS

Contractual rights are rights to economic resources arising from contracts or agreements that will result in revenues and assets in the future. The School District's contractual rights arise from contracts entered into for shared use agreements and property rentals and leases. The following table summarizes the contractual rights of the School District for future assets:

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

NOTE 16 CONTINGENT LIABILITIES

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

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 16 CONTINGENT LIABILITIES *(continued)*

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

NOTE 17 BUDGET FIGURES

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

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

NOTE 18 EXPENSE BY OBJECT

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

NOTE 19 INTERNALLY RESTRICTED SURPLUS – OPERATING FUND

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

NOTE 20 COMPARATIVE FIGURES

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

NOTE 21 ECONOMIC DEPENDENCE

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

NOTE 22 PRIOR PERIOD ADJUSTMENT

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

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

NOTE 23 RISK MANAGEMENT

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

a) Credit risk:

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

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

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

NOTE 23 RISK MANAGEMENT *(continued)*

b) Market risk:

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

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

c) Liquidity risk:

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

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

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

School District No. 57 (Prince George)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2022

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

School District No. 57 (Prince George)

Schedule 2 (Unaudited)

Schedule of Operating Operations
Year Ended June 30, 2022

	2022 Budget	**2022 Actual**	2021 Actual (Restated - Note 22)
	$	**$**	$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	146,330,655	**146,667,242**	144,505,630
Other	404,097	**560,320**	427,180
Tuition	12,000	**59,210**	56,500
Other Revenue	1,458,816	**1,959,380**	1,919,838
Rentals and Leases	500,000	**507,176**	523,233
Investment Income	250,000	**227,447**	234,464
Total Revenue	148,955,568	**149,980,775**	147,666,845
Expenses			
Instruction	120,297,087	**118,646,428**	113,934,927
District Administration	7,233,440	**7,165,057**	6,829,178
Operations and Maintenance	20,439,854	**20,535,274**	18,921,270
Transportation and Housing	4,577,659	**4,246,170**	3,954,651
Total Expense	152,548,040	**150,592,929**	143,640,026
Operating Surplus (Deficit) for the year	(3,592,472)	**(612,154)**	4,026,819
Budgeted Appropriation (Retirement) of Surplus (Deficit)	4,953,048		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(1,360,576)	**(1,780,693)**	(1,629,092)
Local Capital	-	**(921,978)**	-
Total Net Transfers	(1,360,576)	**(2,702,671)**	(1,629,092)
Total Operating Surplus (Deficit), for the year	-	**(3,314,825)**	2,397,727
Operating Surplus (Deficit), beginning of year		**8,475,727**	6,078,000
Operating Surplus (Deficit), end of year		**5,160,902**	8,475,727
Operating Surplus (Deficit), end of year			
Internally Restricted		**5,160,902**	8,475,727
Total Operating Surplus (Deficit), end of year		**5,160,902**	8,475,727

School District No. 57 (Prince George)

Schedule 2A (Unaudited)

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

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

School District No. 57 (Prince George)

Schedule 2B (Unaudited)

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

	2022 Budget	**2022 Actual**	2021 Actual (Restated - Note 22)
	$	**$**	$
Salaries			
Teachers	57,302,455	**57,499,960**	56,940,262
Principals and Vice Principals	9,983,727	**9,926,878**	9,813,888
Educational Assistants	15,141,906	**15,073,283**	13,393,027
Support Staff	12,165,145	**12,114,067**	12,019,724
Other Professionals	7,782,403	**7,740,779**	7,014,840
Substitutes	4,000,478	**4,247,322**	3,030,331
Total Salaries	106,376,114	**106,602,289**	102,212,072
Employee Benefits	23,982,798	**24,687,651**	24,236,192
Total Salaries and Benefits	130,358,912	**131,289,940**	126,448,264
Services and Supplies			
Services	5,864,437	**4,228,661**	3,771,526
Student Transportation	4,521,359	**4,164,554**	3,831,394
Professional Development and Travel	1,636,162	**1,252,607**	952,015
Rentals and Leases	488,077	**478,446**	489,751
Dues and Fees	86,098	**90,916**	94,058
Insurance	335,705	**325,657**	292,756
Supplies	6,247,080	**5,295,138**	4,781,257
Utilities	3,010,210	**3,467,010**	2,979,005
Total Services and Supplies	22,189,128	**19,302,989**	17,191,762
Total Operating Expense	152,548,040	**150,592,929**	143,640,026

School District No. 57 (Prince George)

Operating Expense by Function, Program and Object

Year Ended June 30, 2022

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

School District No. 57 (Prince George)

Operating Expense by Function, Program and Object

Year Ended June 30, 2022

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2022 Actual	2022 Budget	2021 Actual (Restated - Note 22)
	$	$	$	$	$	$	$
1 Instruction							
1.02 Regular Instruction	**50,079,627**	11,705,358	**61,784,985**	2,557,699	**64,342,684**	64,527,294	61,841,956
1.03 Career Programs	**661,354**	147,625	**808,979**	362,256	**1,171,235**	1,072,368	1,253,139
1.07 Library Services	**1,754,690**	431,614	**2,186,304**	166,241	**2,352,545**	2,350,779	2,330,703
1.08 Counselling	**1,925,906**	434,740	**2,360,646**	963	**2,361,609**	2,099,518	2,424,136
1.10 Special Education	**19,832,874**	4,821,818	**24,654,692**	361,277	**25,015,969**	25,818,043	22,766,448
1.30 English Language Learning	**1,482,829**	351,289	**1,834,118**	3,805	**1,837,923**	2,115,240	2,261,833
1.31 Indigenous Education	**4,334,578**	1,038,302	**5,372,880**	608,189	**5,981,069**	6,595,474	5,221,384
1.41 School Administration	**11,734,938**	2,535,112	**14,270,050**	275,273	**14,545,323**	14,733,639	15,117,972
1.60 Summer School	**11,639**	2,450	**14,089**	3,751	**17,840**	17,840	
1.64 Other	**239,528**	58,259	**297,787**	722,444	**1,020,231**	966,892	717,356
Total Function 1	**92,057,963**	**21,526,567**	**113,584,530**	**5,061,898**	**118,646,428**	120,297,087	113,934,927
4 District Administration							
4.11 Educational Administration	**2,473,182**	539,367	**3,012,549**	423,409	**3,435,958**	3,569,524	3,165,441
4.40 School District Governance	**136,690**	7,701	**144,391**	280,244	**424,635**	376,759	292,916
4.41 Business Administration	**2,371,854**	483,885	**2,855,739**	448,725	**3,304,464**	3,287,157	3,370,821
Total Function 4	**4,981,726**	**1,030,953**	**6,012,679**	**1,152,378**	**7,165,057**	7,233,440	6,829,178
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	**935,289**	188,732	**1,124,021**	436,522	**1,560,543**	1,585,085	1,411,778
5.50 Maintenance Operations	**7,878,572**	1,769,570	**9,648,142**	3,663,706	**13,311,848**	13,557,011	12,233,703
5.52 Maintenance of Grounds	**650,717**	150,524	**801,241**	925,236	**1,726,477**	1,766,574	1,873,453
5.56 Utilities	-		-	3,936,406	**3,936,406**	3,531,184	3,402,336
Total Function 5	**9,464,578**	**2,108,826**	**11,573,404**	**8,961,870**	**20,535,274**	20,439,854	18,921,270
7 Transportation and Housing							
7.41 Transportation and Housing Administration	**87,251**	18,689	**105,940**	3,109	**109,049**	105,015	131,602
7.70 Student Transportation	**10,771**	2,616	**13,387**	4,123,734	**4,137,121**	4,460,644	3,816,749
7.73 Housing	-		-		-	12,000	6,300
Total Function 7	**98,022**	**21,305**	**119,327**	**4,126,843**	**4,246,170**	4,577,659	3,954,651
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	**106,602,289**	**24,687,651**	**131,289,940**	**19,302,989**	**150,592,929**	152,548,040	143,640,026

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Schedule 3 (Unaudited)

School District No. 57 (Prince George)

Schedule of Special Purpose Operations
Year Ended June 30, 2022

	2022 Budget	**2022 Actual**	2021 Actual (Restated - Note 22)
	$	**$**	$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	16,776,662	**16,256,169**	19,881,134
Other Revenue	2,083,372	**2,509,564**	1,459,922
Investment Income	22,000	**24,242**	25,856
Total Revenue	18,882,034	**18,789,975**	21,366,912
Expenses			
Instruction	17,999,594	**17,607,543**	19,860,304
District Administration	97,771	**97,771**	108,941
Operations and Maintenance	653,144	**653,144**	667,217
Transportation and Housing	131,525	**95,234**	6,071
Total Expense	18,882,034	**18,453,692**	20,642,533
Special Purpose Surplus (Deficit) for the year	-	**336,283**	724,379
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		**(336,283)**	(724,379)
Total Net Transfers	-	**(336,283)**	(724,379)
Total Special Purpose Surplus (Deficit) for the year	-	**-**	-
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		**-**	-

School District No. 57 (Prince George)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2022

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	$	$	$	$	$	$	$	$	$
Deferred Revenue, beginning of year		155,918	846,474	1,224,985	48,936	36,997	119,380	511,048	
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	653,144	491,986			320,000	78,400	197,921	2,197,842	395,411
Other			34,033	2,452,952					
Investment Income			23,754	488					
	653,144	491,986	57,787	2,453,440	320,000	78,400	197,921	2,197,842	395,411
Less: Allocated to Revenue	653,144	586,350	58,178	2,455,597	311,335	70,548	286,358	2,397,798	395,411
Recovered									
Deferred Revenue, end of year	-	**61,554**	**846,083**	**1,222,828**	**57,601**	**44,849**	**30,943**	**311,092**	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	653,144	586,350			311,335	70,548	286,358	2,397,798	395,411
Other Revenue			34,424	2,455,109					
Investment Income			23,754	488					
	653,144	586,350	58,178	2,455,597	311,335	70,548	286,358	2,397,798	395,411
Expenses									
Salaries									
Teachers						15,643	50,502	226,503	
Educational Assistants		468,514			216,643	10,795	21,989	223,283	
Support Staff	132,615							188,814	117,649
Other Professionals	67,427							927,494	
Substitutes					10,455		2,546	382	192,481
	200,042	468,514	-	-	227,098	26,438	75,037	1,566,476	310,130
Employee Benefits	15,416	117,836			59,185	7,141	18,064	378,423	71,665
Services and Supplies	437,686		58,178	2,362,273	20,955	36,969	193,257	434,539	13,616
	653,144	586,350	58,178	2,362,273	307,238	70,548	286,358	2,379,438	395,411
Net Revenue (Expense) before Interfund Transfers	-	-	-	93,324	4,097	-	-	18,360	-
Interfund Transfers									
Tangible Capital Assets Purchased				(93,324)	(4,097)			(18,360)	
	-	-	-	(93,324)	(4,097)	-	-	(18,360)	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 57 (Prince George)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2022

Schedule 3A (Unaudited)

	Classroom Enhancement Fund - Staffing	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Safe Return to School / Restart: Health & Safety Grant	Federal Safe Return to Class / Ventilation Fund	PRP Regional Hospital	PRP Two Wolves Centre	PRP FASD Outreach
	$	$	$	$	$	$	$	$	$
Deferred Revenue, beginning of year		102,331	51,000	31,882	44,550	85,196	8,216	-	50,596
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	9,417,824	29,194	120,482	6,000	341,931	306,550	352,661	259,059	782,184
Other									
Investment Income									
	9,417,824	29,194	120,482	6,000	341,931	306,550	352,661	259,059	782,184
Less: Allocated to Revenue	9,417,824	95,234	171,482	-	356,288	288,079	349,662	259,059	617,597
Recovered							7,216		
Deferred Revenue, end of year	-	**36,291**	-	**37,882**	**30,193**	**103,667**	**3,999**	-	**215,183**
Revenues									
Provincial Grants - Ministry of Education and Child Care	9,417,824	95,234	171,482		356,288	288,079	349,662	259,059	617,597
Other Revenue									
Investment Income									
	9,417,824	95,234	171,482	-	356,288	288,079	349,662	259,059	617,597
Expenses									
Salaries									
Teachers	7,691,159		14,289				212,157	191,717	248,380
Educational Assistants			69,158			5,819	30,307		
Support Staff					120,962	170		9,313	13,765
Other Professionals			16,992						123,507
Substitutes			17,841			592	1,120		1,116
	7,691,159	-	118,280	-	120,962	6,581	243,584	201,030	386,768
Employee Benefits	1,726,665		29,841		29,336	34,013	56,233	34,692	88,332
Services and Supplies		95,234	23,361		201,859	44,602	49,845	23,337	129,009
	9,417,824	95,234	171,482	-	352,157	85,196	349,662	259,059	604,109
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	4,131	202,883	-	-	13,488
Interfund Transfers									
Tangible Capital Assets Purchased					(4,131)	(202,883)			(13,488)
	-	-	-	-	(4,131)	(202,883)	-	-	(13,488)
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 57 (Prince George)
Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2022

	PRP Camp Trapping	FASD - Other	Community LINK - Other	TOTAL
	$	$	$	$
Deferred Revenue, beginning of year	21,865	4,472		3,343,846
Add: Restricted Grants				
Provincial Grants - Ministry of Education and Child Care				15,950,589
Other		900	20,031	2,507,916
Investment Income				24,242
	-	900	20,031	18,482,747
Less: Allocated to Revenue	-	-	20,031	18,789,975
Recovered	21,865			29,081
Deferred Revenue, end of year	-	**5,372**	-	**3,007,537**
Revenues				
Provincial Grants - Ministry of Education and Child Care				16,256,169
Other Revenue			20,031	2,509,564
Investment Income				24,242
	-	-	20,031	18,789,975
Expenses				
Salaries				
Teachers				8,650,350
Educational Assistants				1,046,508
Support Staff				583,288
Other Professionals				1,135,420
Substitutes				226,533
	-	-	-	11,642,099
Employee Benefits				2,666,842
Services and Supplies			20,031	4,144,751
	-	-	20,031	18,453,692
Net Revenue (Expense) before Interfund Transfers	-	-	-	336,283
Interfund Transfers				
Tangible Capital Assets Purchased				(336,283)
	-	-	-	(336,283)
Net Revenue (Expense)	-	-	-	-

School District No. 57 (Prince George)

Schedule 4 (Unaudited)

Schedule of Capital Operations
Year Ended June 30, 2022

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

School District No. 57 (Prince George)

Tangible Capital Assets
Year Ended June 30, 2022

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

School District No. 57 (Prince George)

Schedule 4C (Unaudited)

Deferred Capital Revenue
Year Ended June 30, 2022

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

School District No. 57 (Prince George)

Changes in Unspent Deferred Capital Revenue
Year Ended June 30, 2022

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

School District No.57 (Prince George)
Surplus Analysis

	Surplus at June 30,2021	2021 / 2022 Use of Surplus	2021 / 2022 Increase in Surplus	2021 / 2022 Transfer of Surplus	Surplus at June 30,2022
Internally restricted due to nature of constraints on the funds	**1,945,918**	**(1,596,488)**	**1,469,587**	**93,751**	**1,912,768**
Ministry of Education					
Indigenous Education	653,169	(653,169)	943,350	-	943,350
Special Advisory Committee	75,000	(75,000)	-	75,000	75,000
2020/2021 Operating Holdback Carryover	396,173	(172,053)	-	-	224,120
Recreation trusts and other funds					
CUPE 3742, CUPE 4991 and PGDTA specific purpose funding	332,068	(332,068)	212,470	-	212,470
Specific purpose grants	343,532	(343,532)	284,126	-	284,126
Mackenzie Community Use	90,969	-	784	18,751	110,504
Harrower (Shas Ti Kelly Road)	16,745	-	144	-	16,889
BCSTA - Northern Internior Branch	20,748	(4,352)	-	-	16,396
BCASBO - Zone 3	1,200	-	10	-	1,210
Cultural Activities	16,314	(16,314)	28,703	-	28,703
Internally restricted due to anticipated unusual expenses identified by senior management	**350,000**	**(303,257)**	**-**	**(46,743)**	**-**
Building Stronger Schools	350,000	(303,257)	-	(46,743)	-
Internally restricted due to operations spanning the school year	**6,179,809**	**(4,597,558)**	**2,634,869**	**(968,986)**	**3,248,134**
Future Years' Operating / Budgets:					
Appropriated for future budgets	269,623	(223,554)	332,397	(70,121)	308,345
School Surpluses					
School based budgeting decisions	2,732,534	(2,732,534)	1,350,446		1,350,446
Department and Program Surpluses					
Inclusive Education	111,551	(111,551)	319,629	-	319,629
School Support Initiatives	100,000	(66,583)	-	-	33,417
Careers, Skills & Trades	1,042	(1,042)	62,793	-	62,793
Continuing Education / Distance Learning	75,542	(75,542)	115,231	-	115,231
International Program	58,232	-	-	(49,332)	8,900
Technology and Equipment					
Schools - equipment and capital projects	854,009	(854,009)	454,373	-	454,373
Facility lease commitment	276,392	(90,842)	-	4,450	190,000
Building renewal and landlord commitments	200,000	(87,411)	-	87,411	200,000
Snow Removal Reserve	205,000	-	-	-	205,000
Capital Reserves					
Facility Services capital equipment reserve	240,500	(138,470)	-	(102,030)	-
Energy management projects	351,505	(160,186)	-	(191,319)	-
Technology and telephone system renewal	703,879	(55,834)	-	(648,045)	-
Total Available for Future Operations	**8,475,727**	**(6,497,303)**	**4,104,456**	**(921,978)**	**5,160,902**

School District No.57

2021/22 Financial Statement Presentation

Statement of Financial Position

Statement 1	*as at June 30,*			
Financial Position	**2022**	**2021**	**$ variance**	**% variance**
Financial Assets	$ 27,397,972	$ 32,099,254	$ (4,701,282)	-14.65%
Liabilities	$ 126,317,856	$ 130,277,446	$ (3,959,590)	-3.04%
Net Financial Debt	$ (98,919,884)	$ (98,178,192)	$ (741,692)	0.76%
Non-Financial Assets	$ 144,937,390	$ 143,525,632	$ 1,411,758	0.98%
Accumulated Surplus	$ 46,017,506	$ 45,347,440	$ 670,066	1.48%

Accumulated Surplus

Schedule 1	*as at June 30,*				
Changes in Accumulated Surplus	**2022 Operating Fund**	**2022 Special Purpose Fund**	**2022 Capital Fund**	**2022 Total**	**2021 Total**
Beginning of Year	$ 8,475,727	$ -	$ 36,871,713	$ 45,347,440	$ 40,574,895
Prior Period Adjustments					$ (1,110,411)
Beginning of Year, restated	$ 8,475,727	$ -	$ 36,871,713	$ 45,347,440	$ 39,464,484
Surplus for the year	$ (612,154)	$ 336,283	$ 945,937	$ 670,066	$ 5,882,956
Tangible Capital Assets purchased	$ (1,780,693)	$ (336,283)	$ 2,116,976	$ 46,017,506	$ -
Transfer of Surplus	$ (921,978)		$ 921,978	$ -	$ -
End of Year	$ 5,160,902	$ -	$ 40,856,604	$ 46,017,506	$ 45,347,440

Statement of Operations

Statement 2	*for the year ended June 30,*			
Statement of Operations	2022	2021	$ variance	% variance
Revenue	$ 178,195,864	$ 179,339,353	$ (1,143,489)	-0.64%
Expenses	$ 177,525,798	$ 173,456,397	$ 4,069,401	2.35%
Surplus (deficit) for the year	$ 670,066	$ 5,882,956	$ (5,212,890)	-88.61%
Accumulated Surplus, opening	$ 45,347,440	$ 39,464,484	$ 5,882,956	14.91%
Accumulated Surplus, ending	$ 46,017,506	$ 45,347,440	$ 670,066	1.48%

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Schedule of Operations

Schedule 2	*for the year ended June 30,*			
Schedule of Operations	2022	2021	$ variance	% variance
Revenue	$ 149,980,775	$ 147,666,845	$ 2,313,930	1.57%
Expenses	$ 150,592,929	$ 143,640,026	$ 6,952,903	4.84%
Operating surplus (deficit)	$ (612,154)	$ 4,026,819	$ (4,638,973)	-115.20%
Tangible capital assets purchased	$ (1,780,693)	$ (1,629,092)	$ (151,601)	9.31%
Transfer to Local Capital	$ (921,978)			
Total operating surplus (deficit)	$ (3,314,825)	$ 2,397,727	$ (5,712,552)	-238.25%
Accumulated Surplus, beginning	$ 8,475,727	$ 6,078,000	$ 2,397,727	39.45%
Accumulated Surplus, ending	$ 5,160,902	$ 8,475,727	$ (3,314,825)	-39.11%

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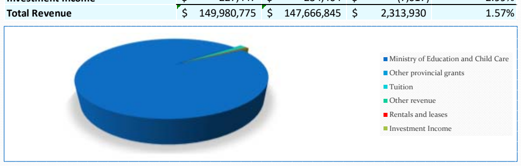
Total Operating Revenue

Schedule 2	*for the year ended June 30,*			
Schedule of Operations	2022	2021	$ variance	% variance
Ministry of Education and Child Care	$ 146,667,242	$ 144,505,630	$ 2,161,612	1.50%
Other provincial grants	$ 560,320	$ 427,180	$ 133,140	31.17%
Tuition	$ 59,210	$ 56,500	$ 2,710	4.80%
Other revenue	$ 1,959,380	$ 1,919,838	$ 39,542	2.06%
Rentals and leases	$ 507,176	$ 523,233	$ (16,057)	-3.07%
Investment Income	$ 227,447	$ 234,464	$ (7,017)	-2.99%
Total Revenue	$ 149,980,775	$ 147,666,845	$ 2,313,930	1.57%



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Operating Revenue

Schedule 2	budget	actual	$ variance	% variance
Revenue	$ 148,955,568	$ 149,980,775	$ 1,025,207	0.68%
			difference	
Ministry of Education and Child Care grants			$	336,587
Other provincial grants			$	156,223
Tuition			$	47,210
Other revenue			$	500,564
Rentals and leases			$	7,176
Investment income			$	(22,553)
			$	1,025,207

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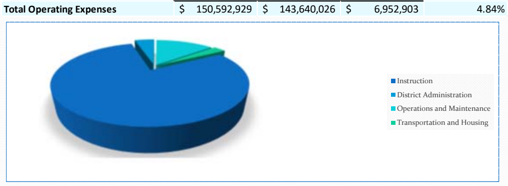
Operating Expenses by Function

Schedule 2	for the year ended June 30,			
Operating Expenses by Function	2022	2021	$ variance	% variance
Instruction	$ 118,646,428	$ 113,934,927	$ 4,711,501	4.14%
District Administration	$ 7,165,057	$ 6,829,178	$ 335,879	4.92%
Operations and Maintenance	$ 20,535,274	$ 18,921,270	$ 1,614,004	8.53%
Transportation and Housing	$ 4,246,170	$ 3,954,651	$ 291,519	7.37%
Total Operating Expenses	$ 150,592,929	$ 143,640,026	$ 6,952,903	4.84%



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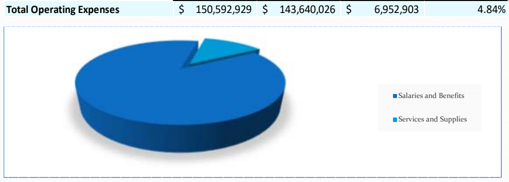
Operating Expenses by Object

Schedule 2B	for the year ended June 30,			
Operating Expenses by Object	2022	2021	$ variance	% variance
Salaries	$ 106,602,289	$ 102,212,072	$ 4,390,217	4.30%
Benefits (representing 23.2%)	$ 24,687,651	$ 24,236,192	$ 451,459	1.86%
Total Salaries and Benefits	$ 131,289,940	$ 126,448,264	$ 4,841,676	3.83%
Services and Supplies	$ 19,302,989	$ 17,191,762	$ 2,111,227	12.28%
Total Operating Expenses	$ 150,592,929	$ 143,640,026	$ 6,952,903	4.84%



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Operating Expenses

Schedule 2B	*for the year ended June 30,*			
Operating expenses	**2022 Actual**	**2022 Budget**	**$ variance**	**% variance**
Salaries				
Teachers	$ 57,499,960	$ 57,302,455	$ 197,505	0.34%
Principals & Vice Principals	$ 9,926,878	$ 9,983,727	$ (56,849)	-0.57%
Education Assistants	$ 15,073,283	$ 15,141,906	$ (68,623)	-0.45%
Support Staff	$ 12,114,067	$ 12,165,145	$ (51,078)	-0.42%
Other Professionals	$ 7,740,779	$ 7,782,403	$ (41,624)	-0.53%
Substitutes	$ 4,247,322	$ 4,000,478	$ 246,844	6.17%
Total Salaries	$ 106,602,289	$ 106,376,114	$ 226,175	0.21%
Benefits	$ 24,687,651	$ 23,982,798	$ 704,853	2.94%
Total Salaries & Benefits	$ 131,289,940	$ 130,358,912	$ 931,028	0.71%
Services & Supplies	$ 19,302,989	$ 22,189,128	$ (2,886,139)	-13.01%
Total Expenses	$ 150,592,929	$ 152,548,040	$ (1,955,111)	-1.28%

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Operating Expenses

Schedule 2B	*for the year ended June 30,*			
Operating expenses	**2022 Actual**	**2022 Budget**	**$ variance**	**% variance**
Salaries and Benefits	$ 131,289,940	$ 130,358,912	$ 931,028	0.71%
Services and Supplies				
Services	$ 4,228,661	$ 5,864,437	$ (1,635,776)	-27.89%
Student Transportation	$ 4,164,554	$ 4,521,359	$ (356,805)	-7.89%
Professional Development and Travel	$ 1,252,607	$ 1,636,162	$ (383,555)	-23.44%
Rentals and leases	$ 478,446	$ 488,077	$ (9,631)	-1.97%
Dues and fees	$ 90,916	$ 86,098	$ 4,818	5.60%
Insurance	$ 325,657	$ 335,705	$ (10,048)	-2.99%
Supplies	$ 5,295,138	$ 6,247,080	$ (951,942)	-15.24%
Utilities	$ 3,467,010	$ 3,010,210	$ 456,800	15.18%
Total Services and Supplies	$ 19,302,989	$ 22,189,128	$ (2,886,139)	-13.01%
Total Expenses	$ 150,592,929	$ 152,548,040	$ (1,955,111)	-1.28%

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Operating Fund Transfers to Capital Fund

Schedule 2	*for the year ended June 30,*
Operating fund transfers to Capital Fund	**2022**
Tangible Capital Assets Purcased	
Schools	
Building improvements	$ 110,400
Furniture and equipment	$ 231,193
Computer equipment	$ 1,003,600
	$ 1,345,193
Departments	
Furniture and equipment	$ 176,751
Vehicles	$ 116,257
Computer equipment	$ 142,491
	$ 435,499
	$ 1,780,692
Transfers to Local Capital	
Facility Services capital equipment replacement reserve	$ 200,000
Vehicle replacement reserve	$ 53,000
Technology and telephone system renewal reserve	$ 668,978
	$ 921,978

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Operating – Changes in Surplus in the current year

Schedule 2	for the year ended June 30,			
Surplus	**2022**	**2021**	**$ variance**	**% variance**
School surpluses	$ 1,350,446	$ 2,732,534	$ (1,382,088)	-50.58%
Future years' operating budgets	$ 308,345	$ 269,623	$ 38,722	14.36%
Department and program surplus	$ 539,970	$ 346,367	$ 193,603	55.90%
Indigenous Education - targeted	$ 943,350	$ 653,169	$ 290,181	44.43%
Special Advisory Committee	$ 75,000	$ 75,000	$ -	0.00%
2020/21 Operating Holdback	$ 224,120	$ 396,173	$ (172,053)	-43.43%
Specific Purpose Grants	$ 496,596	$ 675,600	$ (179,004)	-26.50%
Recreation trusts and other funds	$ 173,702	$ 145,976	$ 27,726	18.99%
Building Stronger Schools	$ -	$ 350,000	$ (350,000)	-100.00%
Technology, Equipment and Capital				
Facility reserves	$ 595,000	$ 681,392	$ (86,392)	-12.68%
School Capital Reserves	$ 454,373	$ 854,009	$ (399,636)	-46.80%
Other Capital Reserves *	$ -	$ 1,295,884	$ (1,295,884)	-100.00%
Total available for future operations	$ 5,160,902	$ 8,475,727	$ (3,314,825)	-39.11%

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Special Purpose Fund Revenue by Source

Schedule 3	for the year ended June 30,			
Special Purpose Revenue	**2022 Actual**	**2021 Actual**	**$ variance**	**% variance**
Ministry of Education Grants	$ 16,256,169	$ 19,881,134	$ (3,624,965)	-18.23%
Other Revenue	$ 2,509,564	$ 1,459,922	$ 1,049,642	71.90%
Investment Income	$ 24,242	$ 25,856	$ (1,614)	-6.24%
Total Revenue	$ 18,789,975	$ 21,366,912	$ (2,576,937)	$ 0

Schedule 3	for the year ended June 30,			
Special Purpose Revenue	**2022 Actual**	**2022 Budget**	**$ variance**	**% variance**
Ministry of Education Grants	$ 16,256,169	$ 16,776,662	$ (520,493)	-3.10%
Other Revenue	$ 2,509,564	$ 2,083,372	$ 426,192	20.46%
Investment Income	$ 24,242	$ 22,000	$ 2,242	10.19%
Total Revenue	$ 18,789,975	$ 18,882,034	$ (92,059)	$ 0

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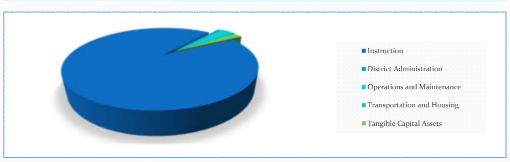
Special Purpose Fund Expenses by Function

Schedule 3	for the year ended June 30,			
Special Purpose Expenses	**2022**	**2021**	**$ variance**	**% variance**
Instruction	$ 17,607,543	$ 19,860,304	$ (2,252,761)	-11.34%
District Administration	$ 97,771	$ 108,941	$ (11,170)	-10.25%
Operations and Maintenance	$ 653,144	$ 667,217	$ (14,073)	-2.11%
Transportation and Housing	$ 95,234	$ 6,071	$ 89,163	1468.67%
Tangible Capital Assets	$ 336,283	$ 724,379	$ (388,096)	-53.58%
Total Expenses	$ 18,789,975	$ 21,366,912	$ (2,576,937)	1391%



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Capital Fund

Schedule 4	*for the year ended June 30,*			
Capital Revenues	**2022**	**2021**	**$ variance**	**% variance**
Ministry of Education and Child Care	$ 5,125,307	$ 6,528,362	$ (1,403,055)	-21%
Other Revenue	$ 45,000	$ -	$ 45,000	
Amortization of DCC	$ 4,254,807	$ 3,777,234	$ 477,573	13%
Total Revenue	$ 9,425,114	$ 10,305,596	$ (880,482)	-9%
Capital Expenses				
Operations and Maintenance	$ 1,909,429	$ 3,161,472	$ (1,252,043)	-40%
Amortization of Tangible Capital Assets	$ 6,569,748	$ 6,012,366	$ 557,382	9%
Total Expenses	$ 8,479,177	$ 9,173,838	$ (694,661)	-30%
Capital Transfers				
Tangible Capital Assets Purchased	$ 2,116,976	$ 2,353,471	$ (236,495)	-10%
Local Capital	$ 921,978	$ -	$ 921,978	
Total Transfers	$ 3,038,954	$ 2,353,471	$ 685,483	-10%
Capital Fund Surplus				
Total Capital Surplus for the year	$ 3,984,891	$ 3,485,229	$ 499,662	14%
Beginning of year	$ 36,871,713	$ 33,386,484	$ 3,485,229	10%
End of Year	$ 40,856,604	$ 36,871,713	$ 3,984,891	25%

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SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)

September 27, 2022

MEMORANDUM

TO: Board of Education

FROM: Business Committee

SUBJECT: **POLICY 7 BOARD OPERATIONS - TRUSTEE REMUNERATION**

RECOMMENDATION

That Policy 7 Board Operations Section 7.1 Trustee Remuneration, be revised, effective November 7, 2022, based on the same increment if any, as the grid lift directed by the British Columbia School Employers' Association (BCPSEA) for exempt staff.

And

That the terms of reference for the Ad Hoc Committee on Trustee Remuneration approved at the January 25, 2022 be revised as presented.

* * * * * * * *

BACKGROUND

1. Policy 7 Board Operations Section 7.2 Trustee Remuneration states that *the annual remuneration for trustees will be reviewed by the Business Committee on an annual basis prior to March 31, commencing in 2021, within the following guidelines:*

   - *Remuneration for the Chairperson will be increased based on the same increment as the grid lift directed by the British Columbia School Employers' Association (BCPSEA) for exempt staff.*
   - *Remuneration for the Vice-Chairperson will be $1,500 less than that of the Chairperson.*
   - *Remuneration for trustees will be $3,000 less than that of the Chairperson.*

2. At the February 22, 2022 Public Board Meeting the Board defeated the motion to revise trustee remuneration effective July 1, 2022.

3. Historically, the Board has reviewed trustee remuneration prior to the outcome of an election in order to make a revision to the policy effective the date the elected trustees take office.

DP/dln

4. To date, no direction has been received from British Columbia School Employers' Association regarding grid lift adjustments for exempt staff pending the ongoing collective bargaining for union groups in the district.

5. Policy 10 Policy and Policy Development Section 8 states that "The Board will determine whether further information or consultation is required for minor revisions to policies which to not substantively impact the policy, including housekeeping revisions."

6. At the January 25, 2022 Public Meeting the Board approved the creation of a committee comprised of representatives from senior staff, Rightsholders and stakeholder groups, and possibly a former trustee, with a mandate to review trustee remuneration and provide a recommendation to the Board through the Business Committee (formerly Management and Finance Committee) related to any changes to trustee remuneration and approved a terms of reference.

7. The terms of reference has been updated to adjust the timelines and reflect the new policy and committee structure.

DP/dln

DP/dln

BOARD OPERATIONS

The Board's ability to discharge its obligations in an efficient and effective manner is dependent upon the development and implementation of a sound organizational design. In order to discharge its responsibilities to the electorate of the District, the Board shall hold meetings as often as necessary. A quorum, which is a simple majority of the number of Trustees, must be present for every duly constituted meeting.

The Board has adopted policies so the business of the Board can be conducted in an orderly and efficient manner. All points of procedure not provided for in this Policy Handbook shall be decided in accordance with Robert's Rules of Order.

The Board's fundamental obligation is to preserve, if not enhance, the public trust in education, generally, and in the affairs of its operations in particular. Consistent with its objective to encourage the general public to contribute to the educational process, Board meetings and a number of committee meetings will be open to the public. Towards this end, the Board believes its affairs must be conducted in public to the greatest extent possible.

There are times when British Columbia Freedom of Information and Protection of Privacy Act legislation requires or when the Board determines that public interest is best served by private discussion of specific issues in "in-camera" sessions.

In order to carry out its responsibilities effectively, the Board will hold periodic meetings of several types. Formal meetings, at which all formal and legal business of the Board as a corporate body shall be done, may be designated as Inaugural, regular, special, or in-camera meetings. The Board may also hold informal meetings from time to time for the purposes of general discussion, workshops, meetings with other individuals or groups, or for information gathering and sharing.

The Board has adopted specific policy governing Board operation and the conduct of its formal meetings.

1. Board Composition and Elections

    1.1. By Ministerial Order dated April 6, 2018 School District No. 57 (Prince George) Board of Education consists of seven Trustees elected from three Trustee Electoral Areas see Appendix A Electoral Map as follows: five from the Prince George Trustee Electoral Area, one from the Mackenzie Trustee Electoral Area and one from the Robson Valley Trustee Electoral Area.

    1.2. Trustees on the SD57 Board of Education represent all students in the district regardless of the Trustee Electoral area in which they are elected.

2. Inaugural and Subsequent Annual Meetings of the Board

2.1. Inaugural Meeting

2.1.1. After the general local election of trustees, the Secretary Treasurer for the District shall convene a first meeting of the Board as soon as possible in accordance with Sections 49 and 67 of the School Act and, in any event, within thirty (30) days from the date that the new Board begins its term of office.

2.1.2. At the first meeting of the Board, the Superintendent shall announce the results of trustee elections and confirm that all trustees have taken the Oath of Office as required by the *School Act*, or cause to be administered, the Oath of Office for trustees present who have not taken it, attached hereto as Appendix B.

2.1.3. At the first meeting of the Board, the Superintendent shall cause to be administered the Trustee Code of Ethics for all trustees present who have not taken it, attached hereto as Appendix C.

2.1.4. At the first meeting of the Board, the Superintendent shall call for nominations for Board Chair, and, if there is more than one nominee, a vote by secret ballot will be conducted. If more than two nominations are made and if from the first ballot no nominee receives a clear majority, the nominee receiving the fewest votes shall be eliminated from the ballot. This procedure shall be continued until one candidate receives a clear majority, and that person shall preside for the ensuing year or until a new Chair is elected.

2.1.4.1. Any other Trustee may nominate any Trustee and no seconder shall be required.

2.1.4.2. Nominations shall be called three times.

2.1.4.3. All voting shall be by ballots, except where Trustees are attending the meeting through electronic means which would necessitate electronic voting.

2.1.5. The Chair so elected shall assume the chair for the remainder of the meeting.

2.1.6. The Board shall proceed to elect a Vice-Chair, a British Columbia School Trustees Association Provincial Councillor, a British Columbia School Trustees Association Provincial Alternate Councillor, a representative to the B.C. Public School Employer's Association and an alternate representative to the B.C. Public School Employer's Association in the same manner as the election of the Chair.

2.1.7. Following the elections of the Chair and Vice-Chair the order of business shall include:

2.1.7.1. Preliminary discussion of appointments of trustees to committees and as representatives to outside organizations.

2.2. Annual Meeting

2.2.1. Each year thereafter during the term of office the Board shall hold an annual meeting in November. The order of business shall include:

2.2.1.1. Election of Chairperson and Vice Chairperson;

2.2.1.2. Upon election, the Chairperson shall assume the chair and shall immediately conduct the election of a British Columbia School Trustees Association Provincial Councillor, British Columbia School Trustees Association Provincial Alternate Councillor, representative to the B.C. Public School Employer's Association and an alternate representative to the B.C. Public School Employer's Association in the same manner as the election of the Chair.

3. Board Meetings

3.1. The Board will publish a calendar of regular public meeting dates at the beginning of each school year. Ten regular meetings shall be scheduled throughout the year, beginning at 4:00 p.m. and ending at 6:00 p.m., while district schools are in session. After two hours have passed, the regular public meeting may be continued for up to two 30 minute periods with unanimous agreement of the trustees present.

3.2. In all meetings of the Board, procedures shall be guided by Robert's Rules of Order, except where provisions of the bylaws of the Board or the *School Act* may conflict, in which case the latter shall prevail.

3.3. All meetings of the Board will be recorded and recordings will be maintained for a period of twelve (12) months. Recordings of regular and special public meetings will be posted on the website.

3.4. A Trustee who states an intention to propose a motion at the next meeting, shall submit a recommendation and rationale, in the form of a proper written motion prior to the regular Board meeting it is to be debated at in order that it may be included in the agenda package for the meeting.

3.5. If a Board decision must be made urgently, a Trustee shall at the time provide a recommendation and rationale, in the form of a proper written motion to the Secretary Treasurer to be shared with Trustees for consideration to include the item in an amended agenda.

3.6. The Chairperson may enter into debate and vote as any other Trustee.

3.7. Prior to a decision being made on an issue, a Trustee may make a motion requesting that a public hearing, forum, focus group, task force, survey or poll or an ad hoc committee be formed to address the specific issue, or that the matter be referred to staff or the appropriate Committee.

3.8. Forty-eight hours’ notice in writing shall be given of each special meeting of the Board, such must be given to each Trustee by delivery to their school district email.

3.9. Written notice of any special meeting of the Board may be waived provided that reasonable steps have been taken to notify all Trustees of the meeting and that not less than the number of Trustees required to make a quorum agree to the waiving of the written notice.

3.10. A quorum shall be a majority of Trustees holding office at the time of the meeting. No decision may be made in the absence of a quorum except to adjourn or recess the meeting or to take steps to establish a quorum.

3.11. All matters coming before the Board shall be considered in public sessions except the following:

3.11.1. Personnel matters

3.11.1.1. Salary claims and negotiations

3.11.1.2. Efficiency, discipline or retirement of employees

3.11.1.3. Employee promotion or termination

3.11.2. Legal matters

3.11.2.1. Accident claims

3.11.2.2. Legal actions brought by or against the Board

3.11.2.3. Legal opinions respecting any matters which are to be considered in private session

3.11.3. Student matters

3.11.3.1. Indigent students

3.11.3.2. Student discipline

3.11.4. Property matters

3.11.4.1. Negotiations regarding purchase, lease or sale of property

3.11.4.2. Future site planning and designation

3.11.5. Investigations regarding possible school closures

3.11.6. Auditors' management letter

3.11.7. Medical matters respecting individual students or employees

3.11.8. Other matters that the Chairperson considers appropriate for initial discussion in camera

3.11.9. Such other matters as the Board may determine

3.12. No Trustee shall disclose to the public the proceedings of an in camera meeting unless a motion has been passed at the meeting to allow such disclosure.

3.13. A Trustee may make a motion to place an in camera item of business onto the agenda of the public session and, upon the motion being seconded and discussed, a simple majority vote in favour of the motion shall be sufficient cause to move the item into the public session.

3.14. Subject to appropriate sections of the *School Act*, its attendant regulations, and existing contracts, the Board may exclude from attendance at an in camera meeting an employee under consideration by the Board relative to the employee's salary, promotion or termination, efficiency, discipline, retirement or any other matter directly concerning the employee.

3.15. Development of Regular Public Meeting Agenda (Open)
a) Call to Order
b) Ancestral Land Acknowledgement
c) Approval of Agenda
d) School District News
e) Presentations
f) Minutes of Previous Meetings
g) Business Arising from the Minutes
h) Old Business
i) Business and Operations Committee
j) Board Education Committee
k) Advisory Committee
l) New Business
m) District Administration Reports
n) Trustee Reports
o) Correspondence
p) Adjournment
q) Public Remarks Related to the Board Meeting

3.16. In-Camera Board Meetings (Closed)

a) Call to Order
b) Ancestral Land Acknowledgement
c) Adoption of Minutes of Previous Meetings
d) Special Meeting Topic
e) Adjournment

3.17. Special Meetings (Open) and Special Confidential (Closed / In-Camera) Meetings

A special meeting of the Board may be called by:

a) The Chairperson.
b) The Secretary-Treasurer, upon written request of a majority of the Trustees holding office.
c) A majority of the Board at a meeting of the Board.
d) No business other than that for which the meeting was called shall be conducted at a special meeting.

4. Board Minutes

The Board shall maintain and preserve by means of minutes a record of its proceedings and resolutions.

4.1. The minutes shall record:

a) Date, time and place of meeting;
b) Type of meeting (public or in-camera; inaugural, annual, regular or special);
c) Name of presiding officer;
d) Names of those Trustees and administration in attendance;
e) Approval of preceding minutes;
f) Only motions will be recorded in the minutes. Preamble, rationale, or discussions will not be recorded in the minutes, unless directed by the Board through resolution;
g) Points of order;
h) Appointments;
i) Recommended motions proposed by Committees; and,
j) Trustee declaration pursuant to Section 56, 57 or 58 of the *School Act*.

4.2. The minutes shall:

a) Be prepared as directed by the Secretary Treasurer;
b) Be considered an unofficial record of proceedings until such time as adopted by a resolution of the Board; and
c) Upon adoption by the Board, be deemed to be the official and sole record of the Board's business.

4.3. The Secretary Treasurer shall ensure that, upon acceptance by the Board, appropriate initials are appended to each page of the minutes, and that appropriate signatures and the corporate seal of the District are affixed to the concluding page of the minutes.

4.4. The Secretary Treasurer shall establish a codification system for resolutions which will:

a) Provide for ready identification as to the meeting at which it was considered;
b) Provide for cross-referencing with resolutions of similar nature adopted by the Board at previous meetings; and
c) Establish and maintain a file of all Board minutes.

4.5. As part of its ongoing effort to keep staff and the public fully informed concerning its affairs and actions, the Board directs the Secretary Treasurer to institute and maintain effective and appropriate procedures for the prompt dissemination of information about decisions made at all Board meetings.

4.6. The approved minutes of a regular or special public meeting shall be posted to the website as soon as possible following approval. The Secretary Treasurer is responsible to distribute and post the approved minutes.

4.7. Upon adoption by the Board, the minutes of meetings other than Closed meetings shall be open to public scrutiny.

5. Public Participation

5.1. Formal Presentations

5.1.1. Individuals or groups may make presentations to the Board or its committees.

5.1.2. The Board Chairperson, in consultation with Trustees, may direct any formal presentation to one of the Board's committees.

5.1.3. The Board Chairperson, or the chairperson of a committee, in consultation with Trustees, reserves the right to decline any request to make a formal presentation.

5.1.4. Generally, the Board will defer any decision on a presentation until Trustees have had sufficient time for study and discussion. Presenters will be informed by the office of the Secretary Treasurer when the topic will be placed on a future Board meeting agenda.

5.1.5. Individuals or groups wishing to make a formal presentation to the Board must contact the Secretary Treasurer's office.

5.1.6. The Secretary Treasurer's office will notify the individual or groups of their inclusion on a Board agenda.

5.1.7. Once the presentation is completed and Trustees have had an opportunity for questions, it is in order for the group to remain or leave the meeting.

Policy 7

5.2. Informal Presentations

5.2.1. There shall be a public remarks period of up to 30 minutes following the adjournment of every regularly scheduled public Board meeting, to provide an opportunity for members of the public to make comments to the Board. Public remarks shall be relevant to items on the evening's approved regular public agenda. The Board will listen respectfully to comments, however may not respond to questions during this time.

5.2.2. Members of the public may submit written comments relevant to items on the evening's approved regular public agenda to the Board Chair by email at publicinput@sd57.bc.ca for consideration by the Board. Written submissions must be received by 5 p.m. on the Monday prior to the regular public meeting.

5.2.3. Individuals or groups wishing to make public remarks must identify themselves and the issue(s) to be presented on a speakers' list which will be available following the adjournment of the regular public meeting.

5.2.4. Each speaker from the public will be allowed five minutes to make comments. At the discretion of the Chairperson, additional time may be allotted.

6. Trustee Participation in Meetings through Electronic Means

A Trustee may participate in a meeting of the Board by electronic means or other communication facilities if the electronic means or other communication facilities enable the Trustees participating in the meeting and members of the public attending the meeting to hear each other.

6.1. The Chair of the Board may refuse to allow a Trustee to participate in a meeting by electronic means or other communication facilities where the required electronic equipment is not available or where Special meetings are held in private and or for the purpose of hearing appeals or conducting hearings related to employee matters, or any Board matters which attract the principles of natural justice.

6.2. Trustees who connect to a meeting of the Board by video conference, teleconference or other means of electronic transmission will be considered in attendance at the meeting and form part of the quorum.

6.3. Trustees attending a meeting remotely have full voting privilege, electronic votes shall be submitted to the Secretary Treasurer via text or alternate electronic arrangement.

7. Trustee Remuneration

Appropriate financial recognition shall be provided to Trustees as remuneration for their services.
Section 71 of the *School Act* provides for an annual remuneration to be paid to Trustees.

7.1. The annual remuneration for Trustees, as of July 1, 2021, shall be as follows:

7.1.1. Chairperson $23,115

7.1.2. Vice-Chairperson $21,615

7.1.3. Trustees $20,115

7.2. The annual remuneration for Trustees will be reviewed by the Business and Operations Committee on an annual basis prior to March 31, commencing in 2021, within the following guidelines:

7.2.1. Remuneration for the Chairperson will be increased based on the same increment as the grid lift directed by the British Columbia School Employers' Association (BCPSEA) for exempt staff.

7.2.2. Remuneration for the Vice-Chairperson will be $1,500 less than that of the Chairperson.

7.2.3. Remuneration for Trustees will be $3,000 less than that of the Chairperson.

7.3. Trustees will be reimbursed for in-district travel, in accordance with Appendix D, for attendance at meetings.

7.3.1. Mileage may be claimed for attendance at regular and special board meetings.

7.3.2. Mileage may be claimed for attendance at committee meetings, liaison meetings or other school district functions at which Trustee representation is required or requested.

7.3.3. Optional Trustee travel, including school visits, parent advisory council meetings and meetings of committees of which the Trustee is not an appointed member will not be eligible for reimbursement.

7.4. Trustees will be reimbursed for out-of-district travel in accordance with Appendix D.

Policy 7

7.5. While Trustee remuneration is intended to recognize the services of Trustees, from time to time Trustees may be required to attend exceptional, non-optional meetings (ie: Board Chair / Superintendent / Secretary Treasurer meetings called by the Ministry of Education). In the event the Trustee loses a day of pay or must use a vacation day, the Trustee may apply through the Secretary Treasurer to be appropriately compensated as approved by the Board.

7.6. An annual budget will be established for Trustee professional development.

7.6.1. Each Trustee will be entitled to $3,500 for their own professional development. Trustees will be encouraged to attend:

- The B.C. School Trustees Association's annual general meeting
- The B.C. School Trustees Association's Trustee Academies
- The BC. School Trustees Association's Northern Interior Branch meetings
- Off-site working sessions as organized by the school district

7.6.2. An additional $3,500 will also be used for Trustee professional development at the discretion of, and as directed by, the Board.

8. Trustee Expense Reimbursement

Trustees can recover reasonable out-of-pocket expenses when traveling on school district business in accordance with Appendix D.

9. Trustees will be provided services, materials and equipment in accordance with Appendix E.

10. Trustee Conflict of Interest

10.1. The Board considers conflict of interest to include:

10.1.1. Pecuniary interest – a matter that could monetarily affect a Trustee.

10.1.2. Indirect pecuniary interest – where the Trustee is a shareholder, officer or employee of a firm with a pecuniary interest in the matter; or in which the Trustee is a partner of a person, a member of a firm or is in the employment of a person or firm that has a pecuniary interest in the matter.

10.1.3. Deemed pecuniary interest – a matter in which the Trustee knows that their spouse, parent or child has a pecuniary interest.

Policy 7

10.1.4. Non-pecuniary conflict of interest – a matter in which the Trustee's interest in the matter is immediate and distinct from the public interest; where it can be reasonably determined that the Trustee's private interest in the matter will influence their vote on the matter; and where the Trustee's relations or associates stand to realize a personal benefit from a favourable decision on the matter.

10.2. A Trustee with a conflict of interest in a matter, who is present at a Board or committee meeting at which the matter is to be considered, must, at that meeting:

10.2.1. Disclose the general nature of the interest;

10.2.2. Refrain from any discussion or vote on the matter;

10.2.3. Not attempt in any way, before, during or after the meeting, to influence any vote relating to the matter.

10.3. If the meeting at which a Trustee discloses a conflict of interest is an in camera meeting, the Trustee, in addition to the requirements of 10.2 above must leave the meeting during the Board's consideration of the matter.

10.4. If a Trustee's conflict of interest is not disclosed at a meeting because the Trustee is not in attendance at the meeting, the Trustee shall disclose the interest at the next Board meeting and also comply with 10.2.2 and 10.2.3 above.

10.5. The duty to disclose a pecuniary, deemed pecuniary or indirect pecuniary interest does not apply where the interest is of a general, widespread or insignificant nature.

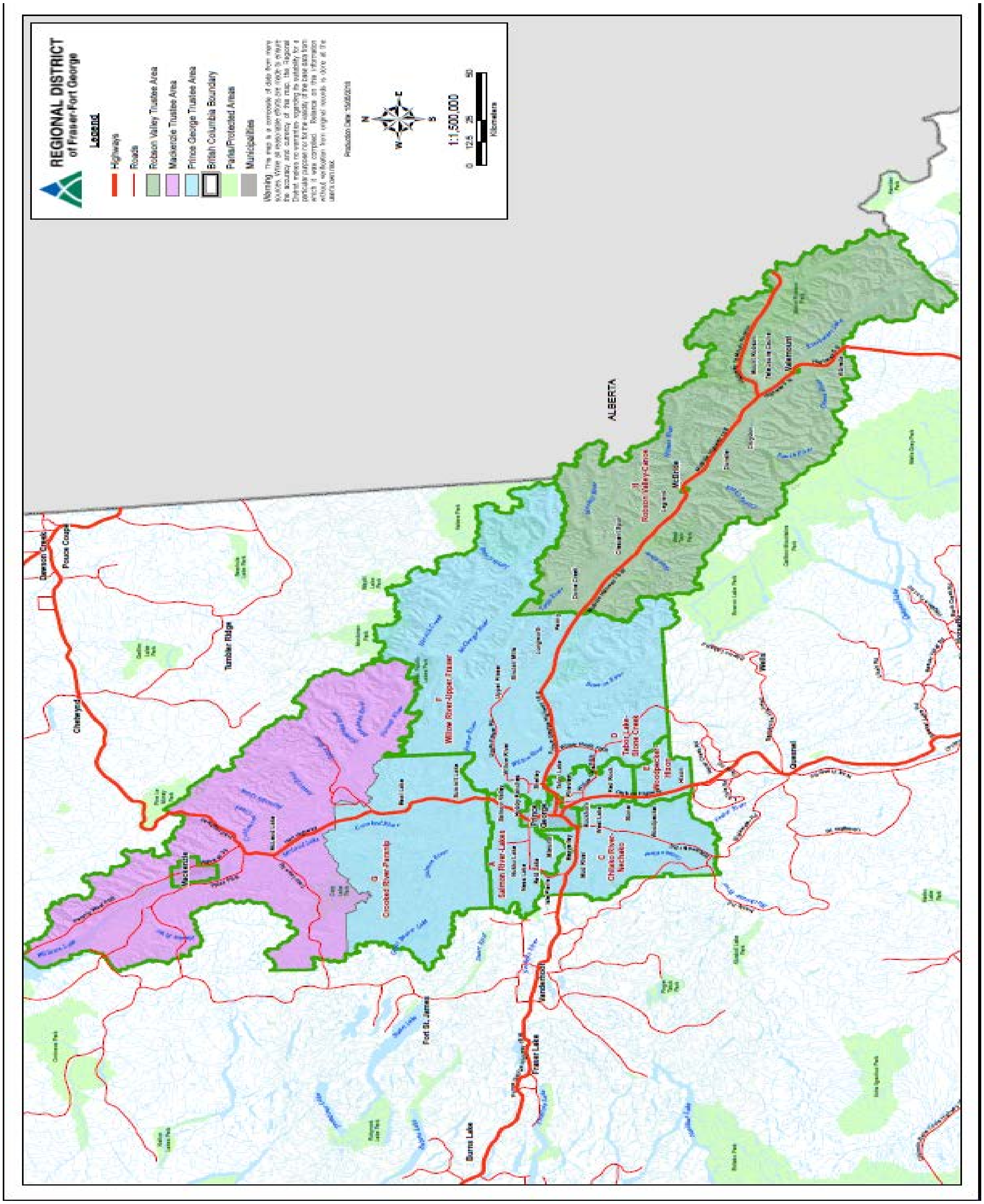
10.6. A Trustee with a direct or indirect pecuniary interest in teacher or support staff collective bargaining shall not participate or represent the Board in those activities.

Legal References: *School Act* 50, 56, 57, 58, 59, 66-71, 71(1), 72
Financial Disclosure Act
Income Tax Act

Related Policies:
Policy 1 – Foundational Statements
Policy 8 – Board Committees
Policy 9 – Board Representatives
Policy 16 – Indemnification Bylaw

Approved: 2022.06.22

Policy 7 Appendix A



Policy 7 Appendix B

OATH OF OFFICE FOR SCHOOL TRUSTEES

I, «Name», do «SwearAffirm» that:

- I am qualified to hold office as a trustee in School District No. 57 (Prince George) and meet the trustee qualification requirements set out in the *School Act*;

- I have not, by myself or any other person, knowingly contravened the *School Act* respecting vote buying, intimidation or other election offences in relation to my election as a trustee;

- I will abide by the *School Act* and will faithfully perform the duties of my office, and I will not allow any private interest to influence my conduct in public matters;

- I will comply with the requirements of the *School Act* that relate to conflict of interest and, in particular, I will comply with the requirements relating to disclosure of pecuniary and indirect pecuniary interest in a matter.

____
«Name»

«SwornAffirmed» before me in the City of Prince George, in the Province of British Columbia, this ___ day of November 20__.

CODE OF ETHICS

As an elected trustee on the Board,

I will devote time, thought and study to the duties and responsibilities so that I may render effective and creditable service.

I will recognize that the expenditure of school funds is a public trust and I will endeavour to see that all such funds shall be expended efficiently, economically and for the best interest of the students.

I will endeavour to work with my fellow trustees in a spirit of harmony and cooperation in spite of difference of opinion that may arise during debate. I will observe proper decorum and behaviour, encourage full and open discussions in all matters with my fellow trustees and treat them with respect and consideration and I will not withhold or conceal from them any information or matter with which they should be concerned.

I will base my personal decision upon all available facts in each situation, vote my honest conviction in every case, unswayed by partisan bias of any kind, and thereafter abide by and uphold the final majority decision of the board.

I will not use the schools or any part of the school program for my own personal advantage or for the advantage of my friends, I will do everything possible to maintain the integrity, confidence and dignity of the office of school trustees and I will resist every temptation and outside pressure to use my position as a trustee to benefit either myself or any other individual or agency.

I will remember at all times that as an individual, I have no legal authority outside the meetings of the board, unless the board has so delegated. My relationships with the school staff, the local citizenry and the media will be conducted on the basis of this fact.

I will not discuss the confidential business of the board outside of a school board meeting or a committee meeting thereof.

I will always bear in mind that the primary function of the board is to establish the policies by which the schools are to be administered, and that the daily administration of the educational program and conduct of school business shall be the responsibility of the Superintendent of Schools and staff.

I will attempt to understand the needs and aspirations of the entire school system and do my best to support effective educational programs for the students.

Signed November __, ____

____

REIMBURSEMENT OF TRAVEL AND MEETING EXPENSES

The Board requires an orderly procedure for ensuring that representatives of the Board and Trustees can recover reasonable out-of-pocket expenses when traveling on school district business.

Representatives of the Board and Trustees who are required to travel on school district business shall be reimbursed for appropriate expenses incurred in accordance with Policy 4133.1 Reimbursement of Travel Expenses.

SERVICES, MATERIALS AND EQUIPMENT PROVIDED TO TRUSTEES

1. A District owned cell phone and laptop in accordance with the following parameters:
   - The school district owns this equipment
   - The computer/peripherals will be used predominately for school district work/business.
   - All systems will be configured and maintained in accordance with the current district technology standards document.
   - The use of the computer will align with School District No. 57 (Prince George) Policy 6179 Acceptable Use of Networks related to acceptable use of network.
   - Data contained on the computer could be subject to a Freedom of Information and *Protection of Privacy Act* request.
   - The Trustee to whom this equipment is assigned is responsible for its safekeeping off school property. Any loss or damage to the equipment may result in the Trustee being responsible for up to 50% of the replacement cost. It is therefore strongly suggested that Trustees investigate coverage of equipment through their home insurance policy. This normally requires a rider to the existing policy. The school / department funding the purchase of the equipment is not responsible for any additional insurance costs incurred.
2. District Email Account
3. Access to the Central Administration Office is provided to Trustees from all electoral areas. Additionally, access to Mackenzie and Robson Valley Schools is provided to Trustees from those electoral areas. Access to facilities is provided in order for Trustees to discharge their duties under the role of a Trustee.
4. Supply of paper from the Central Administration Office and the ability to claim expenses for printer ink.

Approved: 2022.06.22

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)

September 20, 2022

MEMORANDUM

TO: Board of Education

FROM: Sharel Warrington, Board Chair
Advisory Committee

SUBJECT: **COMMITTEE REPORT – SEPTEMBER 2022**

RECOMMENDATION

That the report of the Advisory Committee meeting held on September 20, 2022 be received.

* * * * * * *

REPORT:

1. The Advisory Committee met on September 20, 2022.

2. The meeting's agenda included the following topics:

   a. **Norming Exercise -** The Superintendent advised that the Advisory Committee was to provide perspective and advice to Trustees on matters referred to it by the Board, staff or by a Rightsholder or Stakeholder groups and that it will be open to the public as observers. These matters may be related to any area of the District's operation and Board Policy. The Superintendent responded to questions from the committee.

   b. **Minutes of Previous Meetings -**
      - The minutes of the June 6, 2022 Education Services Committee meeting were approved as presented.
      - The minutes of the June 7, 2022 Policy and Governance Committee meeting were approved as presented.

   c. **Transportation Update -** Assistant Superintendent Karpenko provided the Committee with a Transportation update related to the transition to a new transportation system with First Student. Mr. Karpenko responded to questions from the committee.

   d. **2023-2024 Five Year Major Capital Plan -**This item appears on this evenings agenda.

   e. **Bylaw 4 – Appeals -** This item appears on this evenings agenda**.**

f. **Draft Policies and Administrative Procedures -** the Advisory Committee convened a working group for the purpose of researching and preparing a comprehensive plan for the adoption of the remaining draft Policies and Administrative Procedures to be presented back to this committee before recommendation to the Board.

g. **Call for agenda items** -The Superintendent advised the Rightsholder and Stakeholder groups to contact her office with their agenda items prior to the Thursday before each Advisory Committee meeting for consideration.

The next Advisory Committee meeting will be held on October 18, 2022.

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)

September 27, 2022

MEMORANDUM

TO: Board of Education

FROM: Secretary Treasurer

SUBJECT: **2023/24 FIVE-YEAR MINOR CAPITAL PLAN**

RECOMMENDATION

That the 2023/24 Five-Year Minor Capital Plan
Summary be approved.

RATIONALE:

1. The Ministry of Education requires school districts to prepare five-year capital plans.

2. The district's 2023/24 minor capital plan must be submitted to the Ministry by September 30, 2022.

3. The 2023/24 Five-Year Minor Capital Plan contains Carbon Neutral Capital Program submissions for HVAC boiler replacement projects at:

   a) Foothills Elementary School of $425,000; and
   b) Beaverly Elementary School of $425,000.

4. The 2023/24 Five-Year Minor Capital Plan contains Playground Equipment Program submissions for universally accessible playground equipment at:

   a) Springwood Elementary School $165,000; and
   b) Hixon Elementary School $165,000.

5. The 2023/24 Five-Year Minor Capital Plan contains School Enhancement Program submissions for projects at:

   a) Pineview Elementary School, HVAC Phase 2 upgrade to system of $580,000;
   b) Peden Hill Elementary School, HVAC Roof mechanical unit replacement of $455,000;
   c) Quinson Elementary School, HVAC Air handling unit replacement of $275,000;
   d) Edgewood Elementary School, Roofing replacement of $430,000; and
   e) College Heights Secondary, HVAC Roof mechanical unit replacement of $375,000.

DP/dln

Report run: Thursday, September 15, 2022
Run By: # Darleen Patterson

Submission Summary

Submission Summary:	Minor 2023/2024 | 2022-09-30
Submission Type:	Capital Plan
School District:	Prince George (SD57)
Open Date:	2022-04-01
Close Date:	2022-09-30
Submission Status:	Draft

Submission Category	Sum Total Funding Requested
SEP	$2,115,000
PEP	$330,000
CNCP	$850,000
Total	**$3,295,000**

	CNCP				
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	159302	Foothills Elementary	HVAC (CNCP)	Boiler Replacement Project.	$425,000
2	159303	Beaverly Elementary	HVAC (CNCP)	Boilers are failing as heat exchangers are plugged and they cannot achieve high	$425,000
				Submission Category Total:	**$850,000**

	PEP				
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	159377	Springwood Elementary	Replacement (PEP)	Play Equipment is past use of life, bringing health and safety concerns.	$165,000
2	159378	Hixon Elementary	Replacement (PEP)	aging playground equipment, can't source replacement equipment parts for repair.	$165,000
				Submission Category Total:	**$330,000**

	SEP				
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	159376	Pineview Elementary	HVAC (SEP)	Phase#2:classroom ventilator units are pass there lifecycle. Boilers were changed	$580,000
2	151664	Peden Hill Elementary	HVAC (SEP)	Roof top mechanical units are past their life expectancy.	$455,000
3	151665	Quinson Elementary	HVAC (SEP)	Gym air handling unit is past its life expectancy.	$275,000
4	159380	Edgewood Elementary	Roofing (SEP)	Roofing sections 1&2 are beyond there life cycle	$430,000
5	151659	College Heights Secondary	HVAC (SEP)	Industrial Education roof top units replacement	$375,000
				Submission Category Total:	**$2,115,000**

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)

September 27, 2022

MEMORANDUM

TO: Board of Education

FROM: Bylaw No. 4 Working Group

SUBJECT: **DRAFT BYLAW NO. 4**

RECOMMENDATION

That the draft Bylaw No. 4 “A bylaw to provide for an appeal procedure under Section 11 of the School Act” with edits from consultation and feedback be approved.

* * * * * * * *

RATIONALE:

1. At the Public Board Meeting held April 26, 2022 the Board approved the distribution of draft Bylaw No. 4 “A bylaw to provide for an appeal procedure under Section 11 of the School Act” for 60-days consultation to Stakeholder and Rightsholder groups for input.

2. The Board of Education met with the District Parent Advisory Council on October 18th and discussed the challenges faced by parents with the current bylaw and made recommendations for improvement.

3. At the October 26, 2021 regular public meeting the Board passed the following motion:

   That the Board direct the Acting Superintendent in consultation with the District Parent Advisory Council to develop a Terms of Reference for a working group to review Bylaw 4,

   and

   That the Board direct the Acting Superintendent to develop and implement a process to resolve concerns which is accessible to parents/guardians and minimizes barriers until such time as the working group has had an opportunity to bring forward recommendations to the Board regarding Bylaw 4.

4. At the December 14, 2021 regular public meeting the Board approved the Terms of Reference for the Bylaw No. 4 Working Group.

5. The working group met four times and identified challenges with current processes in Bylaw 4. The group reviewed other bylaws from district across the province and has recommended revisions to Bylaw 4 to ensure the steps to problem solving in School

District 57 is made public and accessible to the community, and is equitable, transparent, inclusive and respectful.

6. In accordance with Policy 8310 Policy and Policy Development, the Board policy in effect on April 26, 2022, a major revision to an existing policy approved by the board for consideration, it must be distributed for a 60-day public consultation period prior to final approval by the Board.

BYLAW NO. 4

APPEALS

"A bylaw to provide for an appeal procedure under section 11 of the school act".

The Board of Education recognizes that there may be times where parents, guardians and caregivers have concerns regarding a decision made by a district employee. We are committed to providing a fair and responsive opportunity for which parents and students can seek a review of decisions that significantly affect the education, health, or safety of a student. The Board strongly encourages parents and students to work together with their teachers and with school and Board administration to resolve disputes in an open and constructive manner both prior to and during the appeal process.

Employee decisions relating to individual students should be carried out in accordance with principles of fairness. The appeal process should encourage all parties in disputes to understand the concerns of the other parties and make good faith efforts to resolve disputes to mutual satisfaction. Unresolved disputes may be appealed to the Board of Education.

The Board will hear appeals on administrative decisions (or failure to make a decision) of an employee, submitted in accordance with section 11 of the School Act, that significantly affect the education, health or safety of a student.

The Board of Education recognizes the need to have a safe and confidential appeal process. This process should be free from any direct or indirect form of retaliation against parents, guardians, caregivers or students because of the initiation or outcome of an appeal.

The appeal process is based on the principle of administrative fairness and includes:

- The right to be treated with respect and dignity.
- The right to speak on your own behalf or to have an advocate speak for or with you.
- The right to be heard.
- The right to participate in decisions that affect you.
- The right to receive clear, complete and appropriate reasons for a decision.
- The right to obtain all information that led to the initial decision or is being considered in an appeal.
- The right to an impartial review of a decision that affects you, a review that is accessible, flexible, timely and easy to use.
- The right to an appeal procedure that has a built-in mechanism to protect against retribution.

1. The following decisions will normally be considered to be matters that significantly affect the education, health or safety of a student:

   1.1. Disciplinary suspension from school for a period in excess of five (5) consecutive days;

   1.2. Suspension from school for a health condition;

   1.3. Placement in an educational program, including class placement;

   1.4. Grade promotion and graduation;

BYLAW NO. 4

1.5. Refusal to offer an educational program to a student 16 years of age or older; distributed learning required as part of a disciplinary matter;

1.6. Bullying behaviours, including intimidation, harassment or threats of violence by a student against another student;

1.7. Failure to consult with families regarding the goals and content of an individual education plan;

1.8. Any other decision that, after receiving advice from the Superintendent, the Board believes significantly affects the education, health or safety of a student.

2. PRE-APPEAL DISPUTE RESOLUTION

2.1. Prior to a decision (or lack of decision) being appealed to the Board, it should be appealed to the Office of the Superintendent and the “Guidelines for Resolving Problems or Concerns” (Appendix A) should be followed.

2.2. If the Guidelines for Resolving Problems or Concerns process does not resolve the concern, an appeal is normally from the decision of the highest supervisory officer who dealt with the matter in that process.

3. STARTING AN APPEAL

3.1. A parent and/or student begins the Board appeal process by presenting a Notice of Appeal (Appendix B) in writing to the Secretary Treasurer within thirty (30) school days upon completion of Step 2.

3.2. The Notice of Appeal must include:

3.2.1. The name, address, phone number, date of birth and school placement of the student (including, where appropriate, grade level and home room teacher)

3.2.2. The name and mailing address, phone number of the person(s) making the appeal.

3.2.3. A description of the decision that is being appealed.

3.2.4. The date on which the student and/or parent/guardian bringing the appeal were informed of the decision.

3.2.5. The name of the Board employee(s) who made the decision being appealed

3.2.6. Particulars of the effect on the student’s education, health or safety.

3.2.7. The action requested, or resolution sought.

BYLAW NO. 4

3.2.8. A summary of the steps taken by the student and/or parent/guardian to resolve the matter.

3.2.9. Whether the person making an appeal requires any special accommodation. In order to proceed with the appeal (such as interpretation services at the hearing of the appeal).

Anyone requiring assistance in submitting a Notice of Appeal should contact the Office of the Superintendent of Schools.

3.3. The Secretary-Treasurer is responsible on behalf of the Board for:

3.3.1. Receiving Notices of Appeal and informing the Superintendent

3.3.2. Reviewing Notices of Appeal for completeness and timeliness.

3.3.3. Giving any notices required under collective agreements.

3.3.4. Receiving and distributing documents relevant to an appeal.

3.3.5. Communicating with the appellants and others on matters relating to an appeal hearing, including whether the person making an appeal will attend the hearing.

3.3.6. Arranging for any accommodation required.

3.3.7. Scheduling hearings.

The Secretary-Treasurer may designate another staff member to carry out these responsibilities. If the Secretary-Treasurer has participated in the dispute resolution steps or is the employee whose decision is being appealed, another staff member shall be designated.

3.4. If the Secretary Treasurer is of the opinion that:

3.4.1. An appeal is not timely;

3.4.2. An appeal is not an appeal of a decision of a Board employee; or

3.4.3. There is any other preliminary matter that should be settled before a hearing of an appeal on its merits,

the Secretary-Treasurer may meet with the appellant to clarify the appeal.

BYLAW NO. 4

4. PRE-HEARING RESPONSIBILITIES

4.1. If the appellant is a student under the age of 19 and no parent is named as an appellant, a parent will be notified.

4.2. A report of the meeting with the Superintendent or designate shall be included in the report prepared under 3.4. The report may include the Superintendent's recommendations as to whether the dispute should be referred to an outside mediator.

4.2.1. The Superintendent or designate responsible for the investigation and presentation on the appeal will prepare a report for the Board concerning the matter under appeal and is responsible for gathering the information to be presented to the Board.

4.2.1.1. A copy of the report prepared will be provided to the appellant no later than 48 hours before the time set for hearing.

4.3. If requested by the appellant, the Board may determine that an appeal will be decided on the basis of written submissions only.

4.4. The appellant is notified of the date, time and place for hearing of the appeal and of the requirement to provide any documents in advance.

4.5. The appellant is required to provide copies of any documents on which he or she intends to rely, or copies of written submissions, no later than 24 hours before the date set for hearing.

4.6. Parents, or students as above, when appealing a decision to the Board, have the right to be represented or assisted by a person of their choosing. The responsibility for engaging and paying for such assistance rests with the parents or students.

5. HEARING AND DECISION

5.1. The Board accepts its responsibility to exercise its independent judgment when hearing appeals. In particular, an employee of the Board who has participated in making the decision being appealed, who has attempted to mediate it or who has investigated it shall not participate in the deliberations of the Board of Education on the appeal.

5.2. Appeals and decisions on appeals will be held in closed session.

5.3. The Board may refuse to hear an appeal where

5.3.1. The appeal has not been commenced within the time set out under 3.1

5.3.2. The student and/or parent or guardian has not adhered to procedures in the "Guidelines for Resolving Problems or Concerns";

5.3.3. The student and/or parent or guardian has refused or neglected to discuss the decision under appeal with a person specified as directed by the Board; or

5.3.4. The decision does not, in the Board's opinion, significantly affect the education, health or safety of the student.

5.4. The Board may hear an appeal despite any technical deficiencies.

5.5. The Board will decide the appeal based on the oral and/or written submissions presented to it and, for an oral hearing, will determine the order of, and time allotted for, submissions.

5.6. At any time, the Board may request further information from the appellant or the Superintendent or designate and may adjourn in order that such information may be obtained.

5.7. The Board may make any interim decision it considers necessary pending the disposition of the appeal.

5.8. The Board may invite submissions from any person whose interests may be affected by the Board's decision on the appeal.

5.9. The Board will confirm that each party has received all documentation provided by the other party prior to the hearing.

5.10. At the end of each party's submission, trustees may ask questions.

5.11. When questioning by trustees is complete, the parties will leave the proceedings and the Board will meet to make a decision regarding the appeal.

5.12. The Board must make a decision within 45 days from receiving the Notice of Appeal, but will make every effort to make the decision as soon as possible

5.13. The parties will be promptly notified of the Board's decision. Written reasons will be provided within 48 hours following the conclusion of the hearing via a letter to the appellant.

5.14. Appellants who have appeal rights under School Act s.11.1 will be advised of those rights when they are notified of the Board's reasons for decision

5.15.

GUIDELINES FOR RESOLVING PROBLEMS OR CONCERNS

It is important that each step be given a chance to correct the problem before proceeding to the next step.

STEP ONE: Talk to the source of the conflict.
Schools are no different than our communities at large and sometimes conflicts occur between students or even between teachers and students. It is important that parents share concerns and hear all sides. Sometimes issues are more complex than they appear, while other times solutions are simpler than we might think. For additional support, resources or advocacy please see parent support, resources and advocacy on the School District Website.

Contact and book an appointment with the source of the conflict or concern

Talk privately with the source of the conflict or concern

STEP TWO: Talk to the immediate supervisor (this may be the school Vice-Principal or Principal)
If conversation with the source of the conflict does not bring about a resolution, then talk to the immediate supervisor (this may be the school Vice-Principal or Principal. Principals). School Principals have autonomy and authority to solve many different kinds of problems and can provide access to resources and supports that can help resolve issues.

If the problem is not solved or you are still dissatisfied, contact the school Principal or Vice Principal

Talk privately with the school Principal or Vice Principal

New information is available to solve the concern

yes

no

Principal or Vice Principal will meet with the teacher

Meeting will be held with all parties if necessary to resolve the concern

STEP THREE: Contact the Office of the Superintendent
If you feel you have thoroughly discussed your problem with staff at the school and you still have concerns, contact the Board of Education Office and ask to speak to one of the Assistant Superintendents or the Superintendent. You will be asked to provide information regarding the steps you have taken to date.

Bylaw No. 4 – Appendix A

If resolution is not reached contact the Office of the Superintendent
officeofthesuperintendent@sd57.bc.ca
250-561-6800

Meet or talk privately with appropriate District Staff member in the Office of the Superintendent

District staff will confer with the Principal or Vice Principal and parent

STEP FOUR: Appeal to the Board of Education
SD57 has a policy allowing parents to appeal directly to the Board of Education in cases that "are deemed to significantly affect the education, health or safety of a student" as long as you have followed the previous steps. Appeals Bylaw No.4 contains the full policy and sets out the process and criteria for an appeal to the Board.

If resolution is not reached
Complete the Notice of Appeal form and submit to the appeals@sd57.bc.ca
250-561-6800

See Appeals Bylaw 4 Section 3 for the process and details

STEP FIVE: Appeal to a provincial Superintendent of Appeals
You cannot make an appeal to the Superintendent of Appeals until you have completed an appeal to your Board of Education. B.C.'s School Act allows parents or students to appeal a decision of a Board of Education to a provincial Superintendent of Appeals in certain circumstances, as long as the matter falls within the scope of the Appeals Regulation and relates to:

- Placement in an educational program, including class placement;
- Grade promotion and graduation;
- Refusal to offer an educational program to a student 16 years of age or older; distributed learning required as part of a disciplinary matter;
- Bullying behaviours, including intimidation, harassment or threats of violence by a student against another student;
- Failure to consult with families regarding the goals and content of an individual education plan;
- Any other decision that, after receiving advice from the Superintendent, the Board believes significantly affects the education, health or safety of a student.

Email: EDUC.StudentAppeals@gov.bc.ca

sab_procedures_manual.pdf (gov.bc.ca)

Bylaw No. 4 – Appendix A

OTHER Resources:

BC Ombudsperson
BC's Ombudsperson also accepts complaints from the public regarding concerns about "unfair administrative decisions or actions, including lack of adequate reasons, unreasonable delay, unfair procedures, and arbitrary or unauthorized procedures."
www.bcombudsperson.ca

Approved 2022.06.22	Office of the Ombudsperson | Public Complaints - Office of the Ombudsperson (bcombudsperson.ca)

Appendix B

SCHOOL DISTRICT NO. 57
2100 Ferry Avenue, Prince George, BC, V2L 4R1 – Phone 250.561-6800/ Fax 250.561.6801

NOTICE OF APPEAL

Bylaw 4

A student is entitled to an educational program in the School District. A parent/guardian or student may appeal a decision of an employee of the Board of Education, non-school district staff or a volunteer when such decision significantly affects the education, health or safety of the student. See Board of Education Bylaw 4 for further details.

NAME OF STUDENT: ______________________
NAME OF PARENT: ______________________ **TELEPHONE:** ______________
ADDRESS: ______________________ **POSTAL CODE:** ______________
SCHOOL: ______________________ **GRADE:** ______________

Reason for the Appeal:

Date person making appeal was advised of decision:
Name of employee who made the decision:

Action Requested or Resolution Sought:

Steps Taken to Resolve the Issue to Date *(check all that apply)*:

- ☐ Step 1: Parent/Student contacted Employee — Date(s): ______________
- ☐ Step 2: Parent/Student contacted school Principal and/or Vice-Principal — Date(s): ______________
- ☐ Step 3: Parent/Student Meeting contacted Office of the Superintendent — Date(s):

Any additional information:

______________________ ______________________
Signature of Student Signature of Parent/Guardian

Please complete this Notice of Appeal form and sent it to:
Attn: Secretary-Treasurer at the School Board Office

Email: officeofthesuperintendent@sd57.bc.ca
Fax: 250.561.6801
Mail: 2100 Ferry Avenue, Prince George, BC, V2L 4R1

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)

2022-2023 SCHOOL CALENDAR

AUGUST

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

August 1: BC Day

SEPTEMBER

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

September 5: Labour Day
September 6: First Day of School
September 19: Federal Holiday Observed
September 20: First full day of Kindergarten
September 30: Day of Truth and Reconciliation

17

OCTOBER

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

October 3: Non-Instructional - Indigenous Day of Learning
October 10: Thanksgiving
October 21: Non Instructional Day - Provincial

18

NOVEMBER

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

November 11: Remembrance Day
November 25: Non Instructional Day

20

DECEMBER

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

December 19 - 30: Winter vacation
December 26: Christmas Day stat observed
December 27: Boxing Day stat observed

12

JANUARY

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

January 2: New Years Day stat observed
January 3: Back to school

21

FEBRUARY

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

February 1: Non Instructional Day
February 20: Family Day

18

MARCH

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

March 13-24: Spring break

13

APRIL

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

April 7 : Good Friday
April 10: Easter Monday
April 28: Non Instructional Day

17

MAY

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

May 22: Victoria Day
May 29: Non Instructional Day

21

JUNE

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

June 21: National Indigenous Peoples Day Events
June 29: Last day of school
June 30: Administrative day

21

JULY

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

July 3: Canada Day stat observed

LEGEND:

School/Statutory Holidays

Non-Instructional Days

Approved: 2022.03.08 /eb
Revised: 2022.09.20 / eb

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)

MEMORANDUM

September 22, 2022

TO: Board of Education

FROM: Trustee Polillo

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

2022 General Local Election day in British Columbia is Saturday October 15th from 8am to 8pm.

Trustee Orientation and Academy is December 1st- 3rd at Westin Bay Shore in Vancouver

PC Motion Deadline:
The deadline to submit a motion to Provincial Council is Saturday, **October 29th**.

Canadian School Boards Association Survey:
The **Canadian School Boards Association** is asking members to identify how best to meet the needs of trustees, school boards and member organizations through a member survey. Questions are in both French and English. The survey will close on Friday, **October 7**.

Letters:

- **BC Teachers Council re: Implementation of professional standards for educators**

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)

MEMORANDUM

September 22, 2022

TO: Board of Education

FROM: Trustee Polillo

SUBJECT: **TRUSTEE REPORT – SEPTEMBER 2022**

August 25th- Principal and Vice Principal Workshop/Meetings

August 26th- Principal and Vice Principal Workshop/Meetings

August 31st- Indigenous Education Leadership Table meeting and signing of Local Education Agreement with Lheidli T'enneh First Nation

September 1st – Back to School Breakfast at SD 57 District Office

September 6th - Welcomed students, parents and staff at Ecole Lac De Bois

September 13th- Business Committee meeting

September 20th- Agenda Setting meeting

September 20th- Advisory Committee meeting

September 27th – Attended Indigenous Dance performance by Grant West at Glenview Elementary

BRITISH
COLUMBIA

August 8, 2022

Ref: 255246

Mrs. Sharel Warrington, Chair
Board of Education
School District No. 57 (Prince George)
Email: swarrington@sd57.bc.ca

Dear Mrs. Warrington:

I am writing to you regarding matters I raised during our meeting on March 25, 2022. I am grateful to you and the Board for taking the time to meet with me during my visit to Prince George.

As you know, the Special Advisory Committee assigned to your district raised serious concerns regarding equity and outcomes of Indigenous students, as well as collaboration with local First Nations and stakeholders, leadership and culture, and financial planning. I have attached the final report for your reference. Several issues identified have been discussed with the Board and senior staff, and these are being addressed in a positive way. I am grateful for the positive tone and genuine commitment that has characterized this work, and the development of a positive working relationship with the Indigenous Education Leadership Table. This positive momentum is key to making progress on necessary improvements for students. The purpose of this letter is to outline continued supports and expectations required to continue the progress on improving student experience and outcomes and addressing persistent inequities for Indigenous students.

It is my expectation that the Board will:

- incorporate into its multi-year Strategic Plan, via a clearly designated appendix, the Work Plan described in Ministerial Order 334, dated August 27, 2021, and the recommendations of the previous special advisory committee set out in their reports from June 2021 and April 2022;
- integrate the recommendations from the Ministry Audit into its Budget and related operational plans; and,
- undertake this work collaboratively with the Indigenous Education Leadership Table as well as in accordance with the Ministry of Education and Child Care's Framework for Enhancing Student Learning Policy and the Enhancing Student Learning Reporting Order.

.../2

It is also expected that the Board will provide the following reports to the Ministry:

- by October 15, 2022, a summary report of student outcomes from 2021/22 school year in other areas identified in the April 2022 Special Advisors Report, including: the number of Indigenous students assessed as "not ready" for kindergarten and actions taken to increase readiness; the number of Indigenous students on partial attendance; the number of Indigenous students suspended; the number of Indigenous students enrolled in alternate programs; and the outcomes of the work of graduation coaches.
- progress reports on the status of addressing the Work Plan recommendations every two months for the duration of the 2022/23 school year.

Moving forward, it is my expectation that, over time, the Work Plan recommendations and related reporting specified above will be fully incorporated into your Board's multi-year strategic plan.

To support the Board and help ensure further positive momentum on these aspects, I am re-appointing Ms. Kory Wilson and Mr. Rod Allen as a special advisory committee (the "Committee"), in a monitoring role, for a term ending July 28, 2023. The Committee will be responsible for the following:

- Reviewing the Board's progress as the Board continues work on its multi-year district strategic plan ("Strategic Plan") in accordance with the Ministry of Education and Child Care's Framework for Enhanced Student Learning Policy to ensure that the Board's Strategic Plan incorporates the Strategic Work Plan described in Ministerial Order 334, dated August 27, 2021, as well as the recommendations of the previous special advisory committees set out in their reports from June 2021 and April 2022;
- Inspecting and evaluating the Board's progress towards implementing its Strategic Plan;
- Meeting with the Board four times during the appointment period;
- Working with the Board and with Ministry of Education and Child Care staff as necessary;
- Submitting reports to my attention (a) at least every two months, and (b) a final report, including any recommendations, on or before July 14, 2023.

In recognition of each advisor's expertise, I have asked that Ms. Wilson act as a liaison to facilitate communication between the Board and First Nations rightsholders and Indigenous partners as the Board revises and works towards implementing its Strategic Plan and that Mr. Allen be the primary lead on working with the Board, including attending Board meetings. The term of the appointment for the Committee will ensure continuity of their role in monitoring the Board both leading up to and following the next general school election in October 2022. The Board will be responsible for remuneration of the Committee, which is not to exceed a sum of $75,000.

Finally, the Ministry will also continue providing supports to the Board, including:

- Deploying the Framework for Enhancing Student Learning continuous improvement program to support strategic planning and use of evidence-based strategies;

- In partnership with the First Nations Education Steering Committee (FNESC), continued deployment of the First Nations Educational Outcome Improvement Team (FNEOIT);
- Connections to the BC School Superintendents Association and the BC Association of School Board Officials to continue mentorship and support for senior staff;
- Providing workshops through the Ministry's Resource Management Division (RMD) for senior staff on various topics;
- Providing advice through RMD (in collaboration with FNESC and Indigenous Services Canada) for senior staff on:
    - Funding flows for First Nations students who live in community and the use of such funding compared to provincial funding;
    - How to develop a local honorarium policy to compensate elders; and
- Dedicated data and analytics support through the Ministry's Education Analytics Office.

Thank you for your continued attention to these very important matters. I trust that these efforts will continue to move forward the work undertaken to date to improve student outcomes and address persistent inequities in outcomes for Indigenous students in the Prince George School District. It is my hope the district's delivery of education will be transformed so that Indigenous students see themselves and their communities reflected positively in it and are empowered to succeed. I look forward to being in touch with you.

Sincerely,

Jennifer Whiteside
Minister

Attachments:
Special Advisors Report
Ministerial Order M334

pc: Christina Zacharuk, Deputy Minister, Ministry of Education and Child Care
Denise Augustine, Superintendent of Indigenous Education (Secondee), Ministry of Education and Child Care
Cindy Heitman, Superintendent, School District No. 57 (Prince George)
Kory Wilson, Special Advisor
Rod Allen, Special Advisor

PROVINCE OF BRITISH COLUMBIA

Ministerial Order No. M239

ORDER OF THE MINISTER OF EDUCATION AND CHILD CARE

I, Jennifer Whiteside, Minister of Education and Child Care, make the order set out in the attached Schedule.

July 15, 2022
Date

Jennifer Whiteside
Minister of Education and Child Care

(This part is for administrative purposes only and is not part of the Order.)

Authority under which Order is made:

Act and section: *School Act*, R.S.B.C. 1996, c. 412, s. 171.1

SCHEDULE

1 Roderick Allen and Kory Wilson are appointed as of the date of this order as a special advisory committee to the Board of Education for School District No. 57 (Prince George) (the "Board").

2 The term of the appointment ends on July 28, 2023.

3 The special advisory committee will:

(a) review the Board's progress as the Board prepares its multi-year district strategic plan (the "Strategic Plan") in accordance with the Ministry of Education and Child Care's Framework for Enhanced Student Learning Policy to ensure that the Board's Strategic Plan incorporates:

i. the Strategic Work Plan described in Ministerial Order 334, dated August 27, 2021; and

ii. the recommendations of the previous special advisory committees set out in their reports from June 2021 and April 2022; and

(b) inspect and evaluate the Board's progress towards implementing its Strategic Plan.

4 In reviewing, inspecting and evaluating the matters as described in section 3, the special advisory committee will work with the Board and with Ministry of Education and Child Care staff as necessary, and will meet with the Board at least four times during the term of the appointment.

5 In reviewing, inspecting and evaluating the matters as described in section 3, Kory Wilson will, on behalf of the special advisory committee, act as a liaison to facilitate communication between the Board and First Nations rightsholders and Indigenous partners as the Board revises and works towards implementing its Strategic Plan.

6 The special advisory committee will submit reports to the Minister in respect of progress made in carrying out the duties set out in sections 3, 4 and 5 as follows:

(a) at least every two months, and

(b) a final report, including any recommendations, on or before July 14, 2023.

7 Remuneration for the special advisory committee – including any fees for employees, specialists, or consultants approved by the Minister under section 171.1(4) of the *School Act* – will be paid by the Board up to $75,000.

LEGISLATIVE ASSEMBLY
of BRITISH COLUMBIA

July 19, 2022 By email @ EDUC.Minister@gov.bc.ca and by surface mail

Hon. Jennifer Whiteside
Minister of Education and Child Care
PO Box 9045, STN Prov Govt,
Victoria, BC V8W 9E2

Dear Minister Whiteside,

Re: Mackenzie Elementary Demolition

I am writing you today regarding constituent concerns around the state of the old Mackenzie Elementary building, known as Mac 1 locally, in Mackenzie. The building has been left standing empty for many years now, and it is causing safety issues in Mackenzie. I have had multiple constituents come to me with concerns around this issue recently, and I trust this letter properly expresses their frustrations over the issue. I request the Ministry of Education fully fund the demolition of the derelict Mackenzie Elementary building at the earliest possible opportunity.

The most significant concern is the health and safety for the citizens of Mackenzie. The derelict building is constantly vandalized and break in attempts are a regular occurrence. Garbage, often created from the illegal use of the building, is often scattered in the area around the building. This is a major health and safety concern, as this building is in a beautiful park in Mackenzie, as such families with kids play there all the time. Children playing in the area around the derelict building are often confronted with broken glass, sharp metals and other hazardous objects that have no place in a public park, it is simply not acceptable that these families must deal with the risk of their child running through broken glass or mangled metal. At a recent municipal council meeting, the RCMP expressed concern over the public safety issues the building presents, and advised council they support the demolition of the building as soon as possible. The families of Mackenzie that use this park deserve better. It is my understanding that the local municipal government is waiting for the building to come down before taking possession of the land, as such the delay in demolishing is delaying the District of Mackenzie's ability to make an already beautiful park better.

On a secondary note, I want to note the burden the delay in demolition has put on tax payers. My understanding is the Board of Trustees for School District 57 has requested funding to demolish the building for many years now. In that time, the costs have increased. Just in the past year alone the costs increased by $450,000. That's $450,000 that could have been invested in our students in our schools getting an education, not covering inflation on demolition costs. I fear this will only get worse with future delays. The building needs to come down so we can better invest in our students.

Prince George:
#102, 1023 Central St. West
Prince George, BC V2M 3C9
Phone: 250-612-4194
Fax: 250-612-4191

Mackenzie
P.O. Box 2125 140 – 403 Mackenzie Blvd.
Mackenzie BC V0J 2C0
Phone: 250-997-5281
Fax: 250-997-5631

Legislative Office:
Room 201
Victoria, BC V8V 1X4
Phone: 250-356-6171
Website: mikemorrismla.ca

I am happy to discuss this issue in more depth with you, and my Mackenzie office is ready to assist with anything on the ground in Mackenzie you may need. I thank you for taking the time to consider my request.

Sincerely,

MIKE MORRIS MLA
Prince George-Mackenzie

cc Mayor Joan Atkinson
District of Mackenzie
cc Chair Sharel Warrington
School District 57, Board of Trustees
cc Christina Zacharuk
Deputy Minister of Education and Child Care

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)

2100 Ferry Avenue, Prince George, B.C. V2L 4R5
Phone: (250) 561-6800 • Fax (250) 561-6801
www.sd57.bc.ca

September 15, 2022

The Honourable Jennifer Whiteside
Minister of Education and Child Care
PO Box 9045, STN PROV GOVT
Victoria, B.C. V8W 9E2

By email: EDUC.Minister@gov.bc.ca

Dear Minister Whiteside:

RE: Mackenzie Elementary Demolition

We are writing to you regarding the demolition of a closed elementary school in one of the District's more remote communities, the District of Mackenzie. Mackenzie Elementary School, located at 32 Heather Crescent, opened in 1966 and closed in 2010. The school's operating capacity was 325 students. A Facility Condition Report performed for the Ministry of Education in 2015 rated the facility as being at end of life (generally 40 to 50 years).

Since the closure of Mackenzie Elementary School, the out-of-pocket cost to School District 57 of maintaining the facility and its surrounding property, to the end of June 2022, is just under $735,000.

Mackenzie Elementary School had an original footprint of 3,765.7 square metres. In 1980, through the addition of a gymnasium, it was expanded by 151 square metres. The facility sits on a 3.2-hectare parcel of land owned by School District No. 57.

Over the years, unauthorized access to the building has been a problem, and both the interior and exterior have been targets for vandals. School Principals at other sites in Mackenzie routinely attend the site after calls from security personnel, the RCMP and the fire department. The building has become a liability to the community.

The demolition of Mackenzie Elementary was first added to the District's Five Year Capital Plan submission in 2019 following consultation with the District of Mackenzie at an anticipated cost of $815,000. This addition coincided with the announcement by the Ministry of new funding for the demolition of schools in rural communities. Today, the estimated cost of demolition for this school, which is still on the District's Five Year Capital Plan, is $1,750,000.

At the Board's public Board Meeting held in Mackenzie this May, the Board and School District Senior Administration met with the District of Mackenzie Council. Mackenzie Elementary was discussed at length. It was agreed at this meeting that both the Board of Education and the District of Mackenzie would step up our advocacy to the Ministry to fully fund the demolition of this derelict building.

At the Board of Education's Public Meeting on June 22nd, the Board unanimously passed a recommendation to write a letter to the Ministry of Education and Child Care urging the Ministry to immediately address the need for this building to be demolished and for the Ministry to fully fund the demolition.

The building has, and continues to, create a significant financial and safety risk not only for School District 57 but also for the community of Mackenzie.

Sincerely,

S Warrington

Sharel Warrington, Chair
Board of Education

Respecting the beautiful unceded ancestral lands, culture and people of the Lheidli T'enneh First Nation, McLeod Lake Indian Band and Simpcw First Nation.