Board of Education

Regular Public Meeting

September 26, 2023

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 26, 2023

Boardroom – 2100 Ferry Avenue

A G E N D A

The Board of Education is committed to providing a safe and respectful environment. The Board expects all participants to model respectful communication in order to foster positive relationships and build understanding between all school district partners.

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1. **CALL TO ORDER**

2. **ACKNOWLEDGEMENT OF TRADITIONAL TERRITORY**

3. **APPROVAL OF AGENDA**

4. **SCHOOL DISTRICT NEWS**

5. **PRESENTATIONS**

   5.1 Two Rivers Crime Prevention Society - Restorative Justice Grant

   Melissa Lang, Assistant Manager, Police Support Services

   5.2 Prince George Metis Community Association

   Amanda Sopel, Director

   5.3 CUPE 3742 – Inclusion

   Paula Bass, President

   5.4 Prince George District Teachers Association – Inclusion

   Daryl Beauregard, President

5.5 District Parent Advisory Council – Catchment and Capacity

Laura Weller, President

6. MINUTES OF PREVIOUS MEETINGS

7. BUSINESS ARISING FROM THE MINUTES

8. OLD BUSINESS

9. NEW BUSINESS

10. EDUCATION COMMITTEE

11. BUSINESS COMMITTEE

11.3	2023/24 Board of Education / Committee Work Plan	Page 112
11.4	Long Range Facilities Plan	Page 118
11.5	2024-25 Minor Capital Programs	
	• 2024/25 Minor Capital Programs	Page 119
	• 2024/25 Minor Capital Program – Food Infrastructure	Page 121
11.6	Facilities Department Update on Summer Projects	Page 123

12. **DISTRICT ADMINISTRATION REPORTS**

12.1 Acting Superintendent of Schools

13. **TRUSTEE REPORTS**

13.1 BC School Trustees' Association (E. McLean)

13.2 BC Public School Employers' Association (E. McLean)

14. **CORRESPONDENCE**

14.1	Indigenous Education Leadership Table – September 27 Meeting	Page 127
14.2	Correspondence from the Office of the Auditor General of British Columbia dated July 24, 2023	Page 128
14.3	Correspondence regarding Two Rivers Crime Prevention Society	Page 132
14.4	Correspondence regarding Salmon Valley Elementary School	Page 133

15. **ADJOURNMENT**

UPCOMING MEETINGS:

Education Committee – October 3, 2023
Business Committee –October 10, 2023
Advisory Committee – October 17, 2023
Regular Public Board – October 31, 2023

PUBLIC REMARKS:

In accordance with Policy 7 Board Operations:

- *There shall be a public remarks period of up to 30 minutes (Note – maximum of six (6) speakers) 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.*

Additional Notes:

- *The Board of Education has a legal responsibility to create and maintain a respectful workplace*
- *Respectful language and behaviour at all times*
- *Right to disagree but done in a respectful manner*
- *All individuals are entitled to their opinion but not at the expense of others' dignity*
- *Model the behaviour that you would want your children to engage in*
- *No signage is allowed in the meeting room*

DRAFT Minutes Regular Public Meeting	Board of Education School District No. 57 (Prince George) 2100 Ferry Avenue, Prince George, B.C.	2023.06.27 4:00 p.m.

Present:

Rachael Weber, Chair
Craig Brennan, Vice Chair
Cory Antrim, Trustee
Sarah Holland, Trustee
Erica McLean, Trustee
Shar McCrory, Trustee
Bob Thompson, Trustee

Pam Spooner, Acting Superintendent of Schools
Lynda Minnabarriet, Acting Secretary Treasurer
Diane Nygaard, Executive Assistant (Recorder)

In Attendance:

Kap Manhas, Assistant Superintendent
Lee Karpenko, Assistant Superintendent
Hannah Brown, Director of Finance

1. **CALL TO ORDER**

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

2. **ACKNOWLEDGEMENT OF TRADITIONAL TERRITORY**

The Board Chair 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.

3. **APPROVAL OF AGENDA**

MOVED and SECONDED

That the agenda be approved as published.

CARRIED

4. **GREETING AND WELCOME**

Darlene McIntosh, Elder, Lheidli T'enneh First Nation provided a traditional greeting and welcomed the newly elected Trustees Sarah Holland and Shar McCrory.

5. CONFIRMATION OF OFFICIAL BY-ELECTION RESULTS

The Board Chair drew attention to the Declaration of Official Election Results of the June 17, 2023 General Local By-Election that was included in the agenda package.

6. ADMINISTRATION OF OATHS OF OFFICE

The Board Chair reported that Trustees-Elect Sarah Holland and Shar McCrory were sworn in at a meeting earlier today. The Acting Secretary Treasurer confirmed the signing of the Oath of Office and Code of Ethics by Sarah Holland and Shar McCrory that was witnessed by the Executive Assistant to the Office of the Superintendent.

7. SCHOOL DISTRICT NEWS

7.1 Early Childhood Education Dual Credit Project

Tracy Cole, Principal Early Learning and Child Care provide an overview of the school district's Early Learning and Child Care programs.

Ms. Cole drew attention to the letter dated June 9, 2023 from the Ministry of Education and Child Care that was included in the agenda package.

Ms. Cole responded to questions from the Board.

8. PRESENTATION

8.1 Food All Year Round (ts'uyi ts'uyawh yusk'ut)

Joseph Jeffery, District Learning Commons Teacher-Librarian, Mackenzie Thibault, Teacher, Harwin Elementary and a Harwin Student provided an overview of their publication "Food All Year Route (ts'uyi ts'uyawh yusk'ut). The Trustees and senior staff were each presented with a copy of the publication.

8.2 CUPE 3742

Paula Bass, representing CUPE 3742, provided a presentation regarding Indigenous Education Workers in Schools.

8.3 Prince George District Teachers' Association

Daryl Beauregard, representing the Prince George District Teachers' Association, provided a presentation related to the draft Whistle-Blower Protection policy.

8.4 Prince George District Parent Advisory Council

Laura Weller, representing the Prince George District Parent Advisory Council, welcomed the newly elected Trustees and spoke to the letter from the District Parent Advisory Council dated May 31, 2023 included in the agenda package.

9. MINUTES OF THE PREVIOUS MEETINGS

9.1 Regular Public Meeting of May 30, 2023

MOVED and SECONDED

That the minutes of the regular public meeting of May 30, 2023 be approved as presented.

CARRIED

9.2 Record of Minutes of Regular and Special In Camera Meetings

MOVED and SECONDED

That the record of the in camera meetings be approved as presented:

- May 29, 2023 Regular In Camera
- May 29, 2023 Special In Camera
- June 12, 2023 Special In Camera
- June 13, 2023 at 6 p.m. Special In Camera
- June 13, 2023 at 6:30 p.m. Special In Camera
- June 22, 2023 Special In Camera

CARRIED

Trustee Holland abstained from the vote.

10. BUSINESS ARISING FROM THE MINUTES

None.

11. OLD BUSINESS

11.1 Final Approval of Policies

MOVED and SECONDED

That the following policies adopted in principle effective June 22, 2022 be given final approval:

Policy 3 – Role of the Trustee
Policy 5 – Role of the Board Chair
Policy 6 – Role of the Vice Chair
Policy 9 - Board Representation
Policy 11 - Board Delegation of Authority
Policy 12 - Role of the Superintendent
Policy 17 – School District Transportation Services
Policy 25 – Provision of Child Care

MOVED and SECONDED

To remove Policy 17 School District Transportation Services from the motion.

CARRIED

The Board voted on the following amended motion:

MOVED and SECONDED

That the following policies adopted in principle effective June 22, 2022 be given final approval:

Policy 3 – Role of the Trustee
Policy 5 – Role of the Board Chair
Policy 6 – Role of the Vice Chair
Policy 9 - Board Representation
Policy 11 - Board Delegation of Authority
Policy 12 - Role of the Superintendent
Policy 25 – Provision of Child Care

CARRIED

MOVED and SECONDED

That Policy 17 School District Transportation Services to go back to Committee for review in September.

CARRIED

11.2 Final Approval of Policies as Revised

MOVED and SECONDED

That the Policy 2 – Role of the Board adopted in principle effective June 22, 2022 be given final approval as revised.

CARRIED

MOVED and SECONDED

That the Policy 4 – Trustee Code of Conduct adopted in principle effective June 22, 2022 be given final approval as revised.

CARRIED

MOVED and SECONDED

That the Policy 7 – Board Operations adopted in principle effective June 22, 2022 be given final approval as revised.

MOVED and SECONDED

To refer Policy 7 – Board Operations to Committee and instruct the Committee to report back to the Board.

Amendment to the amended motion:

MOVED and SECONDED

To request that the Advisory Committee to add Policy 7 to the list of policies to be reviewed in the 2023/24 school year.

CARRIED

MOVED and SECONDED

That the Policy 8 – Board Committees adopted in principle effective June 22, 2022 be given final approval as revised.

CARRIED

11.3 Policy 10 Policy and Policy Development

The Board suggested revisions to Policy 10 – Policy and Policy Development and agreed to move the policy forward to Advisory Committee for discussion.

12. EDUCATION COMMITTEE

12.1 Committee Report

MOVED and SECONDED

That the report of the Education Committee meeting held on June 6, 2023 be received.

CARRIED

12.2 Schedule of Fees and Deposits

MOVED and SECONDED

That, in accordance with section 82(6) of the *School Act* and Ministerial Order 236/07, the Schedule of Fees and Deposits for the 2023-2024 school year be approved and published.

CARRIED

13. ADVISORY COMMITTEE

13.1 Committee Report

MOVED and SECONDED

That the report of the Advisory Committee meeting held on June 20, 2023 be received.

CARRIED

13.2 Draft Policy 26 Whistle-Blower Protection

MOVED and SECONDED

That draft Policy 26 Whistle-Blower Protection be distributed to Rightsholders / Stakeholders for a sixty (60) day consultation period for feedback.

CARRIED

14. BUSINESS COMMITTEE

14.1 Committee Report

MOVED and SECONDED

That the report of the Business Committee meeting held on June 13, 2023 be received.

CARRIED

14.2 2023-2024 Annual Budget

MOVED and SECONDED

That, in accordance with Section 68 (4) of the *School Act,* all three readings of Annual Budget Bylaw 2023-2024 be given at tonight's meeting.

CARRIED

MOVED and SECONDED

That the 2023-2024 Annual Budget Bylaw be read a first time the 27th day of June 2023.

CARRIED

MOVED and SECONDED

That the 2023-2024 Annual Budget Bylaw be read a second time the 27th day of June 2023.

CARRIED

MOVED and SECONDED

That the 2023/24 Annual Budget Bylaw be read a third time, passed and adopted the 27th day of June 2023.

CARRIED

MOVED and SECONDED

That the Board of Education extends this meeting by thirty (30) minutes.

CARRIED

14.3 2024-2025 Five-Year Major Capital Plan

MOVED and SECONDED

That the 2024/25 Five-Year Major Capital Plan Submission be approved as presented.

CARRIED

14.4 2023-2024 Board of Education / Committee Work Plan

MOVED and SECONDED

That the 2023/24 Board of Education / Committee Work Plan be approved.

CARRIED

14.5 2023-2024 Board Meeting Schedule

MOVED and SECONDED

That the 2023/24 Board of Education / Committee Meeting schedule be approved

CARRIED

15. DISTRICT ADMINISTRATION REPORTS

15.1 Acting Superintendent of Schools

The Acting Superintendent provided a PowerPoint presentation on the following:

- Strategic Plan
  - Learning
    - Climate Science Programming
    - Student Video – Waterways
- Report to the Ministry of Education and Child Care related to the Special Advisors' Report

16. TRUSTEE REPORTS

16.1 BC School Trustees' Association

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

16.2 BC Public School Employers' Association

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

16.3 District Parent Advisory Council

Trustee Antrim provided an overview of the June 5, 2023 DPAC meeting.

16.4 District Student Advisory Council

Trustee Thompson provided an overview of the June 5, 2023 DSAC meeting.

16.5 Indigenous Education Leadership Table / Indigenous Partners

Trustee McLean provided an overview of the June 14, 2023 Indigenous Education Leadership Table / Indigenous Partners meeting.

17. CORRESPONDENCE

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

- Email dated May 31, 2023 from the District Parent Advisory Council regarding follow-up related to the 2023-24 Budget
- Letter dated June 2, 2023 from CUPE 3742 and CUPE 4991 regarding recommendations for the 2023-24 Budget

18. **ADJOURNMENT**

The meeting adjourned at 6:30 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 26, 2023 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 29, 2023 and special in camera meetings held on May 29, June 12, June 13 at 6 p.m. and 6:30 p.m. and June 22, 2023.
4. Receipt of an update regarding personnel matters.
5. Receipt of an update regarding legal matters.

The meeting was called to order at 4:04 p.m. and adjourned at 5:08 p.m.

July 27, 2023 Special In Camera Meeting

1. Acknowledgement of the Traditional Territories.
2. Approval of the agenda.
3. Discussions and decision related to personnel matters.
4. Discussion and decisions related to property matters.
5. Discussion regarding a governance matter.

The meeting was called to order at 5:05 p.m. and adjourned at 5:56 p.m.

August 8, 2023 Special In Camera Meeting

1. Acknowledgement of the Traditional Territories.
2. Approval of the agenda.
3. Decisions related to a personnel matter.

The meeting was called to order at 5:05 p.m. and adjourned at 5:42 p.m.

September 12, 2023 Special In Camera Meeting

1. Acknowledgement of the Traditional Territories.
2. Approval of the agenda.
3. Decisions related to a property matter.

The meeting was called to order at 6:57 p.m. and adjourned at 7:12 p.m.

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)

September 25, 2023

Memorandum

TO: Board of Education

FROM: Trustee Holland

SUBJECT: **Ad Hoc Committee for Policy Review**

RECOMMENDED MOTION:

That the Board of Education forms an Ad Hoc Committee to review outstanding policies, focusing on policies 7, 8, and 10 on Board Operations, Committees, and Policy to start.

BACKGROUND:

Questions include:
The policy development process is unclear, and policy discussions are being held in multiple committees.

In addition, previously committees consisted of three trustees, which recommendations then going to the Board. Would this structure work better for this board?

We know there is a strong potential for our current Chair to take a leave of absence from the board, followed by a resignation and a by-election. Policy is silent on any process for a leave of absence, as well as what process is followed after a resignation regarding board positions such as chair, vice chair, and other internally election positions.

Terms of reference: Committee of the whole (all board members invited).

Committee to review and make suggestions regarding policy, which would then go to Advisory for review.

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)

September 25, 2023

Memorandum

TO: Board of Education

FROM: Rachael Weber, Chair

SUBJECT: **October Regular Public Meeting**

This item appears on the agenda for discussion whether the Board wishes to change the date for the regular public meeting scheduled for Tuesday, October 31, 2023.

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)

September 25, 2023

Memorandum

TO: Board of Education

FROM: District Staff

SUBJECT: **Letter of Support – Immigrant and Multicultural Services Society (IMSS)**

RECOMMENDED MOTION:

That the Board of Education approves the Letter of Support for the Immigrant and Multicultural Services Society as presented.

BACKGROUND:

The IMSS is applying for funding from the Ministry of Municipal Affairs to call for responses to provide immigrant settlement and integration services - Direct Services to Support Newcomers to BC – CFR24MUNI06 to help newcomers settle and adapt to life in Canada.

The Immigrant and Multicultural Services Society (IMSS) of Prince George's is a non-profit community-serving agency providing settlement and integration services to immigrants and refugees throughout Prince George's and the northern region of BC for the past forty-six years.

IMSS provides FREE settlement services, employment services, English Classes, Multicultural programs, youth, women and seniors programs, childminding programs, settlement workers in School Programs (SWIS), Anti-Racism programs, and more. As well as coordinating and implementing proactive projects in collaboration with other agencies in the area on issues related to immigration, promoting, preserving, and respect of Canada's cultural diversity.

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 26, 2023

Ministry of Municipal Affairs
Immigration Policy and Integration Branch
450 – 605 Robson Street
Vancouver, BC V6B 5J3

To Whom It May Concern:

The Board of Education of School District No. 57 (Prince George) is pleased to write in support of the Immigrant and Multicultural Services Society of Prince George (IMSS) response to the Ministry of Municipal Affairs call for responses to provide immigrant settlement and integration services - Direct Services to Support Newcomers to BC – CFR24MUNI06.

School District No. 57 has worked collaboratively with IMSS for many years, and we believe this project will support immigrants living in Northern BC to access settlement and integration services. Increased access to IMSS services in Northern BC will better support immigrant and multicultural community engagement, which will lead to making Northern BC a more diverse and vibrant community.

Prince George is positioned as the region's hub city for a range of services, including those provided by the IMSS to meet the diverse needs of immigrants. Their hub and spoke service provision is integral to the successful settlement of many immigrants.

The organization offers a full complement of highly regarded services that help immigrants orient themselves to Canadian life, learn the English language, find employment, connect with community organizations, settlement services, and access support services as necessary.

The school district has worked in partnership with IMSS on a number of initiatives to advance our shared interests, especially those in relation to economic development, positioning Prince George as an education destination, and helping immigrants understand and navigate services. We have appreciated this partnership and value the services they provide in our community.

IMSS has always been an important community partner, and please let me know if there is any additional support the school district can provide for your proposal.

Sincerely,

Rachael Weber, Chair
Board of Education

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)

September 5, 2023

MEMORANDUM

TO: Board of Education

FROM: Board Education Committee

SUBJECT: **COMMITTEE REPORT – SEPTEMBER 2023**

RECOMMENDATION

That the report of the Board Education Committee held on September 5, 2023 be received.

* * * * * * *

REPORT:

1. The Board Education Committee met on September 5, 2023. The agendas, handouts and a video archive are available on the districts website under **Our District / Board, Committee meetings**.

2. The meeting's agenda items were:

   a. **Approval of the minutes of the Previous Meeting –** The minutes of the June 6, 2023 meeting were approved as presented.

   b. **Child Care in School District No. 57 –** The Principal of Early Learning and Child Care provided a Power Point Presentation that provided an update on the district's work to support child care in School District No. 57

   c. **Equity, Diversity, Belonging, Inclusion (EDBI) -** The Assistant Superintendent, the Director of Instruction, Curriculum and Innovation and the Director of Instruction, Inclusive Education provided a PowerPoint presentation on the origin of the EDBI from the district's Strategic Plan outlined in the Direction of Wellness, raising awareness, data collection, overview of the Accessible BC Act, and Communication, Physical, and Environmental barriers and the Ministry of Education and Child Care's Inclusive Calendar Guide.

   d. **Framework for Enhanced Student Learning Report –** The Committee reviewed and discussed the 2022-2023 Framework for Enhanced Student Learning report as presented by the Acting Superintendent. The report is a summary of year Two (2) of the district's implementation of the Strategic Plan Direction and Goals 2021-2026. This item is referred to the Regular Board meeting for approval.

The next Education Committee meeting will be held on October 3, 2023

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)

September 26, 2023

MEMORANDUM

TO: Board of Education

FROM: Board Education Committee

SUBJECT: **FRAMEWORK FOR ENHANCING STUDENT LEARNING REPORT 2022-23**

Recommended Motion

That the Framework for Enhancing Student Learning Report 2022-2023 be approved.

* * * * * * * *

RATIONALE

The Ministry of Education and Child Care requires each school district to provide an annual report, due October 3, 2023, of the Framework for Enhancing Student Learning as part of the continuous improvement cycle.

The Framework for Enhancing Student Learning combines accountability with evidence-informed decision making to support a system-wide program of continuous improvement. It formalizes the planning and reporting expectations for all school districts with a focus on improving equity of learning outcomes and enhancing the intellectual, social and career development of all students in the K-12 system.

The attached Framework for Enhanced Learning Report is a summary of year Two (2) of Five (5) of the district's implementation of the Strategic Plan Direction and Goals 2021-2026 that included engagement with Partner and Rightsholder and Stakeholder groups.

PS/jc

FRAMEWORK FOR ENHANCED STUDENT LEARNING REPORT
2022-2023
Year 2 of our 5-year strategic plan

We respectfully acknowledge School District 57, resides on the unceded ancestral lands of the Lheidli T'enneh First Nations, McLeod Lake Indian Band and the Simpcw First Nation. It is our honour to walk alongside our Indigenous communities in the education of our students.

Preamble:

School District No. 57 has completed its second year in our 5-year Strategic Plan. We began year 2 of 5 in September 2022. This plan will be reviewed on an annual basis and adjusted based on the data presented in this report. The data is extracted from the 2020-21 school year. Some of the information has been masked as per the Protection of Personal Information when Reporting on Small Populations Policy. Numbers that are masked will not appear on the charts.

Annually the Strategic Plan, Implementation Plan and the Framework for Enhanced Student Learning (FESL) Report, will be reviewed through an engagement process with our rightsholders, stakeholders, students, staff, parents and community. The purpose of the engagement process will be to evaluate the impact of the implemented strategies and identify the adjustments needed in response to student outcomes.

About our District:

School District No.57 resides on the unceded ancestral lands of the Lheidli T'enneh First Nations, McLeod Lake Indian Band and the Simpcw First Nations. Geographically we expand from Mackenzie BC, through Prince George BC to McBride and Valemount BC. We serve 41 schools: 32 Elementary schools, 8 Secondary schools and 1 District Learning Support center for alternative and alternate learning opportunities. We provide educational programs for approximately over 13000 students inclusive of early learning, after school art and sports programing, trades programs, and dual credit programs with our local post-secondary schools. We support Lheidli T'enneh students, McLeod Lake students and Takla students living on reserve through our Local Education Agreements. With each Nation we co-construct the educational services provided to the students while attending a school within our school district.

Strategic Plan Consultation and Engagement:

Our engagement process was designed to gather feedback from our community on what was important for our students to learn, what is valued in education and what our priorities should be for the next 5 years. The engagement process, beginning in February 2021, provided us with input from over 2000 people and we recorded over 1500 specific ideas from our staff, students, parents, rightsholders, stakeholders and community at large. Our process included 3 online exchanges of ideas and thoughts, 14 focus group conversations with rightsholders, stakeholders and our local First Nations, and multiple workshops with our Board of Education and District Leaders.

After each online engagement session, a summary was provided to the Board of Education at the public meeting and presented online for additional feedback. Participants in the engagement process consistently expressed the importance of:

- *All students acquiring the skills necessary to be successful in life*
- *All students graduating with a Dogwood Graduation Certificate*
- *All students being provided with options and choice for courses and programs and their future*
- *All students learning the importance of local Indigenous history, culture and language*
- *All students having strong literacy and numeracy skills*
- *All students learning in safe, inclusive learning communities with a sense of belonging and purpose*

2022-2023 Framework for Enhanced Student Learning
Student Outcomes Report
School District No. 57 Prince George
August 30, 2023

School District 57 Strategic Plan 2021-2026

"The Pathway to a Diverse Learning Community with Purpose, Options and Choices for all"
Skeh Huhoont'i hodul'eh ti.

Our Vision:

All students are prepared for each step of their life's journey with the skills, knowledge, options and choices to be successful.

Our Mission:

Through innovation, high standards and culturally responsive care, we nurture and empower all students where they are to be proud, confident, and engaged lifelong learners.

Strategic Plan District Directions and Goals 2021-2026

District Directions

School District No. 57 has identified 4 district directions that set our priorities for the next 5 years. These directions will guide our work.

Truth and Reconciliation

Truth and Reconciliation Calls to Action are implemented throughout our system.

Equity of Access

Responsive systems providing accessible educational opportunities for all students to achieve their goals with specific focus for our Indigenous learners, our children and youth in care and our students with diverse abilities/disabilities.

Wellness

Culturally safe, caring, inclusive learning communities, where all students thrive with an emphasis on mental health, physical health and overall well-being for students, staff and families.

Learning

Engaging, innovative, learning communities with options and choice for all students to be successful. The explicit intention of increasing literacy, numeracy and graduation rates will be prioritized. Specific strategies will be implemented to support our Indigenous learners, our children and youth in care and our students with diverse abilities/disabilities.

Year 1 and 2 Goals

Truth and Reconciliation:

- Create a systems approach to ensure our staff and students know and understand the TRC Calls to Action as they are implemented in our system
- Enhance trauma informed and resilience approaches in our schools

Equity of Access

- Create a continuum of support throughout the district to ensure all students have access to personalized learning.
- Enhance our learning environments to build diverse supports for students to feel connected, engaged and safe to take learning risks.

Wellness

- Create a systems approach to support equity, diversity, inclusion and belonging
- Enhance Mental Health Literacy understanding and its implementation.

Learning

- Increase literacy, numeracy and graduation rates for all students and close the gap for Indigenous learners, children and youth in care and students with diverse abilities/disabilities.
- Create a system where all students develop a graduation success plan before leaving elementary school.
- Enhance the districts academic learning opportunities connected to people, place and land.

2022-2023 Framework for Enhanced Student Learning
Student Outcomes Report
School District No. 57 Prince George
August 30, 2023

Through the strategic planning process, School District No. 57 will focus on a holistic approach to supporting students reaching their goals and increasing academic results. The directions focused on Truth and Reconciliation, Equity for Access, Wellness and Learning provides us with the road map towards increasing results for our learners. By creating specific goals and measured objectives in our implementation plan, we will use this data to track our progress.

Results Review

Definitions:

All Registered Students	Refers to all students.
Indigenous students	Refers to students who have self-identified as Indigenous on an enrolment collection. This includes Metis, Status on Reserve, Status off Reserve, Non- Status and Inuit.
Status off Reserve	Refers to students who have identified as Status, not living on Reserve.
Status on Reserve	Refers to students who have identified as ever lived on reserve at least one time on an enrolment record. This includes students who no longer live on Reserve.
Children and Youth in Care (CYIC)	Refers to students who have been identified as Children/Youth in Care in the twelve months prior to September by the Ministry of Children and Family Development
Students with disabilities or diverse abilities	Refers to students with a designated category including Gifted.
Foundation Skills Assessment (FSA)	Provincial Assessment of Reading, Writing and Numeracy for Grades 4 and 7 students. Reported as students On Track or Extending Expectations.
Graduation Assessment	Provincial Assessment of Literacy and Numeracy administered in the students Grade 10 year. Reported as students Meeting and Exceeding Expectations
Grade to Grade Transition	Students who transition to the next grade in alignment with their graduation cohort.
Student Learning Survey	Provincial Survey given to students in Grades 4, 7, 10 and 12. At times grade 3s are included.
Dogwood Certificate	Refers to students who have achieved a Dogwood Graduation Certificate.
Post-Secondary Institute (PSI)	Refers to Post Secondary Schools in British Columbia only. Students who left the province for post-secondary are not included in this report

Intellectual Development

Educational Outcome: Students will meet or exceed literacy and numeracy expectations for each grade level

Strategies to support increased literacy and numeracy outcomes:

Student Learning

- Focus on balanced literacy strategies in the classrooms at all grade levels and targeting literacy intervention using programs such as Fountas and Pinnell
- Utilize BC performance standards to support student learning in literacy and numeracy
- Increased culturally responsive resources in classrooms and support by the district team (Review resources for literacy in all schools to ensure current and culturally responsive resources are being used with students)
- Focus on transitions into our schools, from grade to grade, between elementary and secondary school and from secondary to post-secondary

Adult Learning

- District-wide professional learning plan to support equity in our schools with professional development and supports for teachers to provide intervention in both literacy and numeracy
- Professional development for literacy instruction beyond the primary grades for classroom teachers, non-enrolling support teachers and education assistants
- Focus on data dialogue with schools to move from data as information to data that informs action
- Continue to implement the Rural Schools Network Project to build on educator's literacy instruction capacity

System and Structural Change

- Continuing to provide Indigenous Grad coaches in all secondary schools and adding grad coach time to offer more support for Indigenous students and guide additional academic support should it be needed.
- Review curriculum to Indigenize with local content and decolonize to allow academics to be learned through a cultural and inclusive lens
- Exploration of land based, project based instruction for literacy and numeracy
- Continue to implement and support English First Peoples course requirements as part of the English Language Arts requirement
- Continue to collect literacy and numeracy data using district assessment beyond the FSA
- Further development of differentiated instruction using UDL will be a focus for classroom teachers
- Administer a district numeracy assessment, SNAP (Student Numeracy Assessment & Practice) at grades K-8 to monitor students' progress and identify areas requiring further instruction
- Support the District Numeracy Advisory Committee to examine Numeracy Instruction in the district
- Engage in a focused 2022.2023 District Numeracy Inquiry Project K-8, with additional supported professional learning by Dr. Marion Small (Math up)

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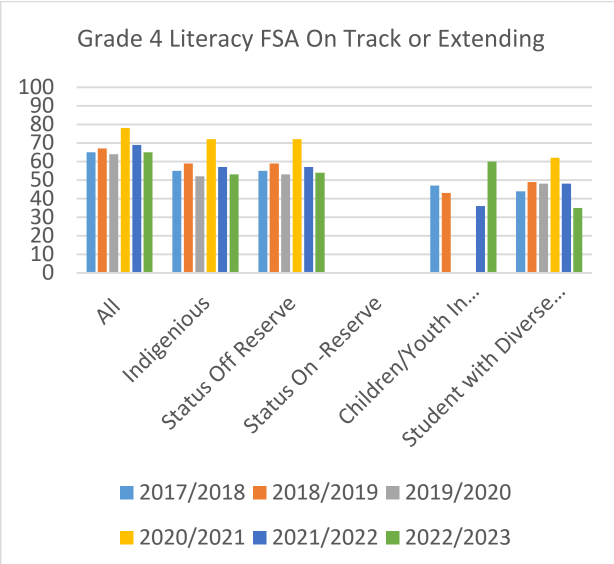
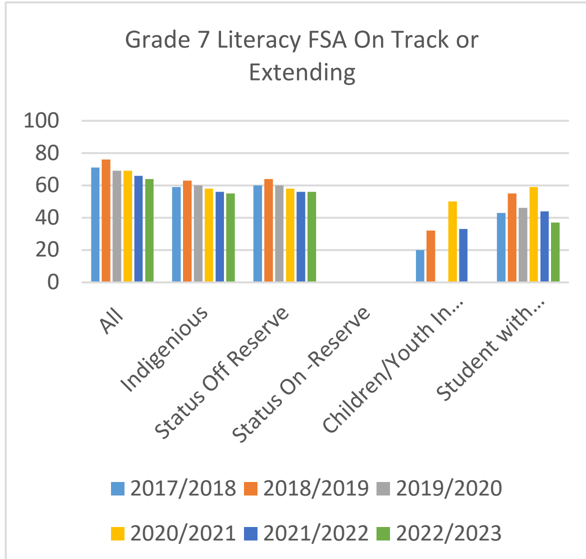
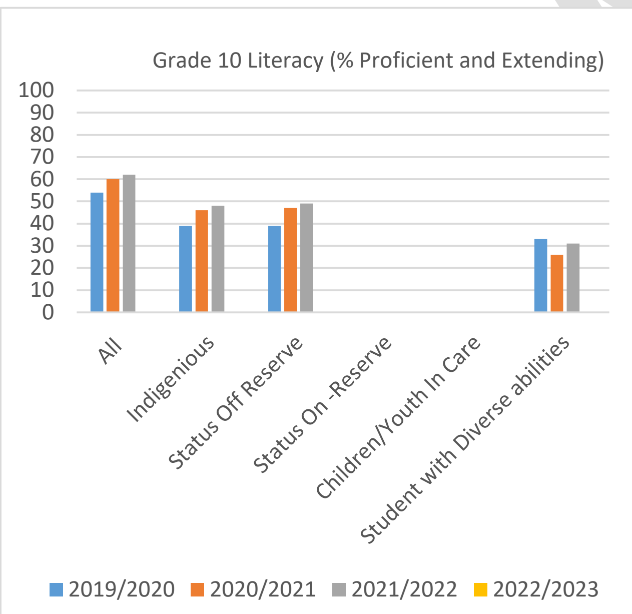
Literacy Outcomes for 2022-23







The FSA and Gr. 10 Literacy Graduation assessments continue to indicate a large percentage of learners are not reading at grade level. We are most concerned with the results of Indigenous learners, Children and Youth in Care (CYIC) and students with diverse abilities/disabilities. It is important to note, that due to lower populations some data has been masked. We had set a target to increase the percentage of students reading at grade level by 10% in the first two years of our new strategic plan. We did not reach this goal and our results remain relatively the same. We have adjusted our strategies to focus more on enhancing literacy instruction in classrooms, as well as offering more professional development in

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2023 Benchmark Assessment-Independent Literacy Reading (%)							
	All On Track	Indigenous -On Reserve - On track	Indigenous-Off Reserve-On Track	Non-Indigenous-On Track	Metis-On Track	First Nations-On Track	Diverse Abilities-On Track
1	46	msk	28	49	49	27	100
2	51	msk	28	54	51	30	16
3	60	msk	44	67	47	44	22
4	56	msk	35	62	57	34	37
5	55	msk	28	61	49	38	18
6	50	msk	41	51	48	43	31
7	57	msk	39	61	56	37	23

Universal Design for Learning. We also utilized a district collection of the Benchmark Assessment System (BAS) to look at another source of reading levels. This data is consistent with what we are noticing, in that a significant population of the students have not met a proficient level of reading. We will continue to review data in the coming year, and adjust plans to better meet the needs of the learners. **Our goal remains the same; seeing an increase of students reading at grade level expectations by 10%.**

FSA Literacy Cohort Data: Comparison of progress as students move from Grade 4-7			
2017/18	65	2020/21	69
2018/19	67	2021/22	66
2019/20	64	2022/23	64

The FSA cohort data also gives us a literacy story of the learners in the district. This data tells us we are not effective in our intervention strategies for struggling readers and need to continually evaluate the supports we have in schools, instructional strategies we are using, and offer more professional learning opportunities for the educators in our schools.

Adjustments to our strategies for 2023-24

- Focus on **comprehensive literacy strategies** in classrooms at all grade levels and targeting literacy intervention in all grades
  - Start a Phonics and Phonological Awareness assessment pilot with primary teachers (adding more strategies to their toolkits to address challenges in literacy)
  - Working with elementary educators to create an understanding of what a comprehensive literacy program looks like in a classroom
    - Outlining resources and assessments in the 5 big areas of literacy (phonics, phonological awareness, comprehension, fluency, vocabulary)
- District-wide professional learning plan to support equity in our schools with a focus on Universal Design for Learning (UDL), specifically in the areas of literacy and numeracy
  - Middle Years Intervention Project (Grades 4-9) with Leyton Schnellert
- Dive deeper into classrooms showing successful practice so it can be replicated

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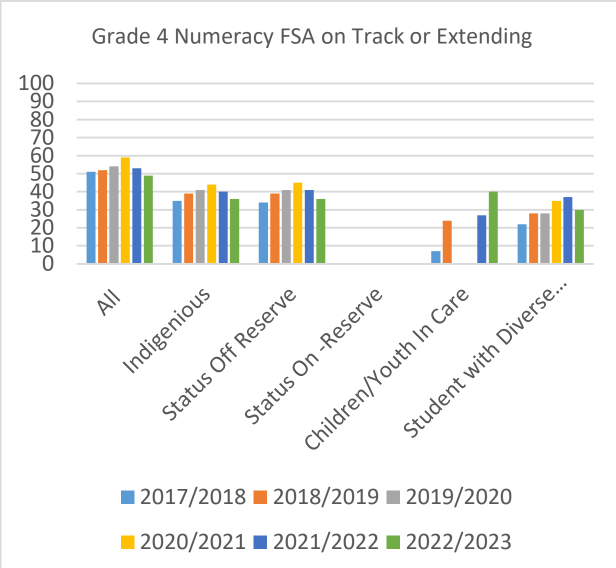
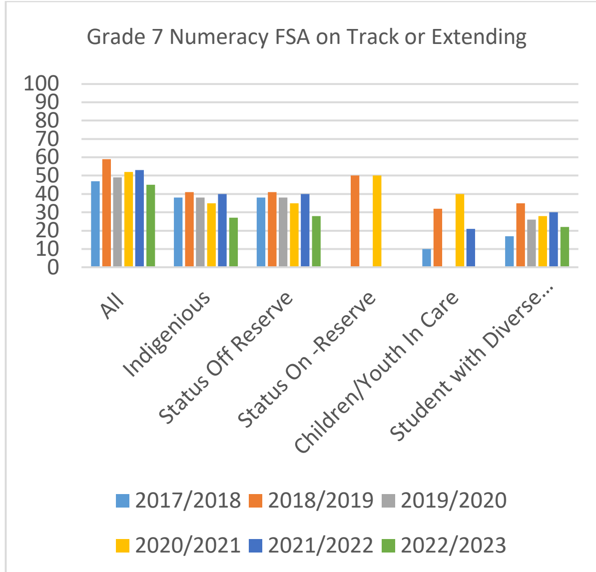
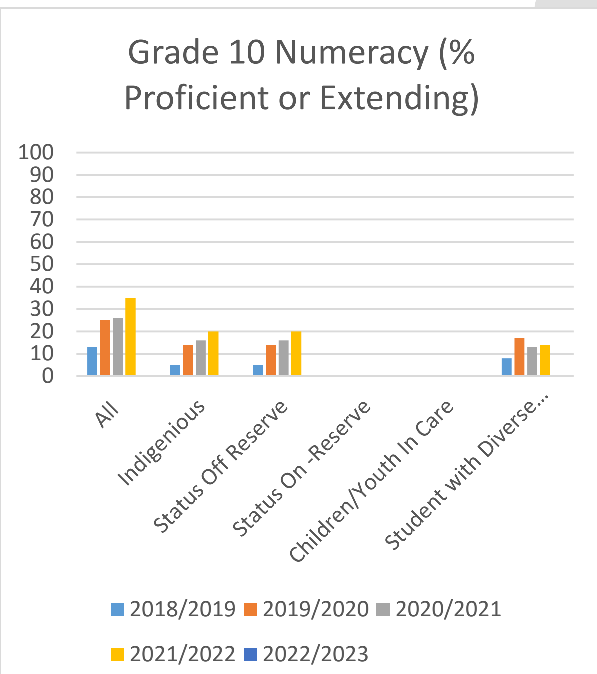
Numeracy Outcomes for 2022-23







The FSA numeracy data and Grade 10 Numeracy Assessment shows that, like literacy, a large percentage of our learners are not meeting a proficient level of expectations and there is significant work that needs to take place to support student learning in all areas of Numeracy. We need to shift what we are doing if we are going to increase Numeracy results and the success of our students in this area of their academics. A more comprehensive look into classroom instruction from grades k-12 will be explored through the district Numeracy Advisory Committee. This exploration will include a review of resources, instructional strategies, district assessments, and priorities of the BC Curriculum Learning Standards for Numeracy. We have not met our target of increasing the percentage of students at grade level in numeracy by 10%, and will continue with this goal in the upcoming school year.

FSA Numeracy Cohort Data: Comparison of progress as students move from Grade 4-7			
2017/18	51	2020/21	52
2018/19	52	2021/22	53
2019/20	54	2022/23	45

The FSA cohort data gives us a numeracy story of the learners in the district. This data also tells us we are not effective in our intervention strategies for struggling learners as the percentage of students on track or extending either decreases or remains the same.

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SNAP (2023)							
	All On Track	Indigenous - On Reserve - On track	Indigenous-Off Reserve-On Track	Non-Indigenous-On Track	Metis-On Track	First Nations-On Track	Diverse Abilities-On Track
1	61	Msk	40	65	59	39	45
2	61	Msk	39	66	52	40	39
3	61	Msk	45	65	55	46	43
4	53	Msk	33	58	51	33	25
5	49	Msk	24	55	43	23	31
6	46	Msk	33	48	48	31	31
7	46	Msk	27	51	47	25	28
8	48	Msk	46	48	23	37	37

SNAP (2022)						
	All On Track	Indigenous-On Track	Non-Indigenous-On Track	Metis-On Track	First Nations-On Track	Diverse Abilities-On Track
1	59	55	61	64	52	37
2	63	56	66	57	56	50
3	56	47	59	57	44	31
4	57	41	64	47	38	45
5	49	41	51	54	35	32
6	51	40	56	49	38	24
7	54	43	58	45	43	30
8	55	65	51	61	68	39

Our district SNAP data reaffirms the FSA and Grade 10 numeracy results that we need to adjust strategies to better meet the needs of our students. If you compare the 2022 and 2023 data, cohorts remain relatively consistent in their understanding of the concepts assessed, with slight decreased in some.

As outlined above, student progress will continue to be monitored in the coming year and the following strategies will be adjusted:

- Dive deeper into classrooms showing successful practice so it can be replicated
- Continue to administer a district numeracy assessment, SNAP (Student Numeracy Assessment & Practice) at grades K-8 to monitor students' progress and identify areas requiring further instruction
- Support the District Numeracy Advisory Committee to examine Numeracy Instruction in the district, as well as evaluating the current numeracy assessment being used for data collection to ensure it is providing the district and classroom teachers with appropriate data to inform decision making
- Engage in a focused 2023.2024 District Numeracy Inquiry Project, with additional supported professional learning by Carole Fullerton

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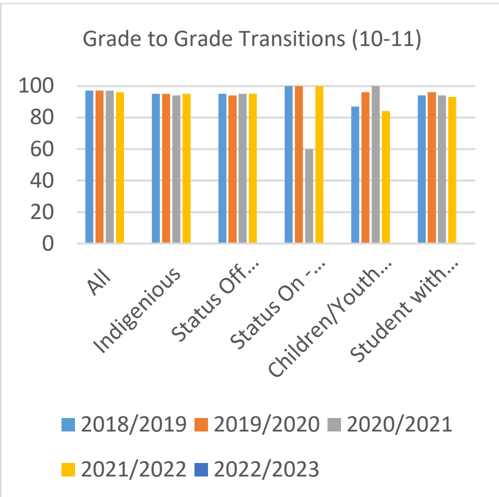
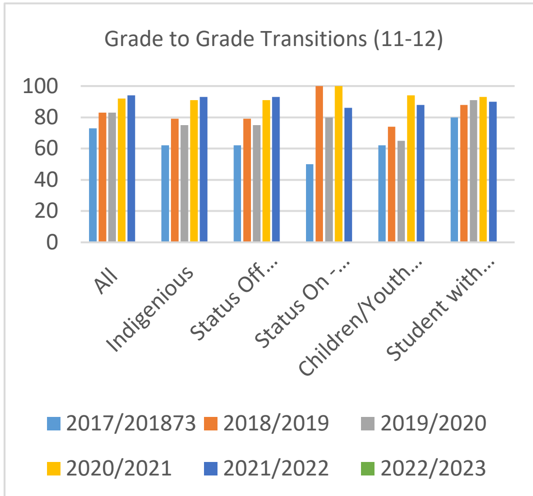
Grade to Grade Transitions





Keeping students in school is critical for the success of each learner. Over the past 3 years we have been working to determine where the students go and why they leave our schools. We know that many students are leaving our schools as a result of mental health, lack of connection, and not feeling successful. A focus on wellness and belonging will continue as we try new strategies to embed this philosophy into all aspects of our schools. When developing this implementation plan, our target was to see an increase in 10% in students transitioning from grades 11-12. Since the 2019-20 school year, we have seen an increase of 11% of students transitioning from grade 11-12. This is a promising result. With continued focus on struggling students, as well as paying more attention to building student connectedness through relationships (i.e. Indigenous Grad Coaches), we hope to see the number of students transitioning from grade to grade increase even more.

Adjustments to grade to grade transition strategies for the 2023-24 school year:

- Focus on Equity and Wellness for student learning, looking to ensure we know the learners and have provided the appropriate supports for student success
- Provide professional learning to staff about Continuums of Support at the school and district level
- Continue to provide staff training in trauma informed practices and Compassionate Systems supports to keep students in school leading to increased student outcomes.
    - Aligned our district report writing days to offer more professional learning for CUPE staff
- Increase the use of the MyBluePrint Education Planner to support students developing their graduation pathway before entering secondary.
- Provide up to date information to families in regards to graduation status for students in grades 10-12
- Continue to develop and refine District Learners Supports to provide alternative learning opportunities and interventions for students to personalize their learning paths
- Use the Grad Coach data and Equity Learner Profile tool to learn the education story of the Indigenous students, relationships matter

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Human and Social Development

Educational Outcome: Students will feel welcome, safe and connected to their school.

2022-2023 Strategies to Support

STUDENT LEARNING

- **District anti-racism projects lead by the District Student Advisory Council**
- **Robust Afterschool Sports and Arts Initiative in 8 elementary schools and 3 secondary schools**

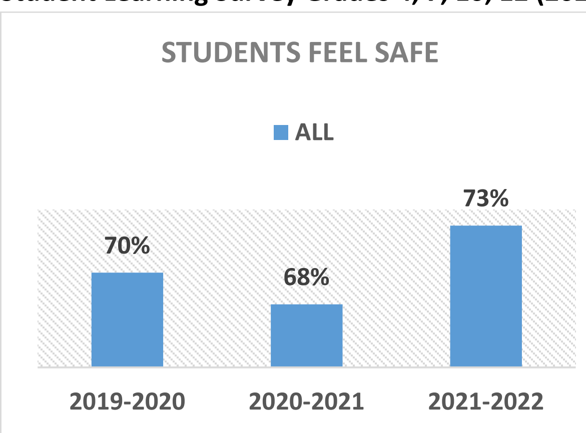
ADULT LEARNING

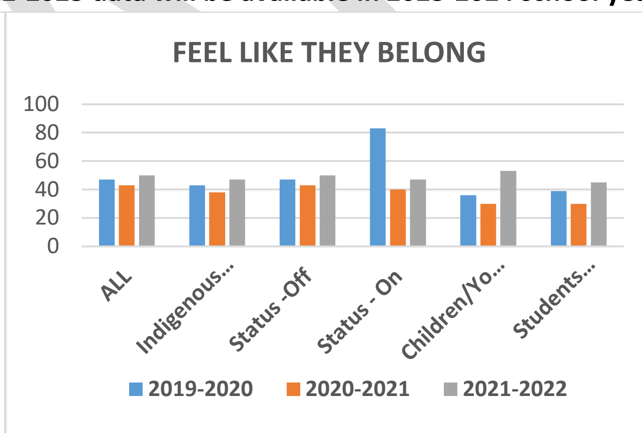
- **Intentional focus on Truth and Reconciliation in all of our schools as outlined in the District's Strategic Plan**

SYSTEMS and STRUCTURAL CHANGE

- **Increased community partnerships to support students' wellness in our schools**
- **Provide a District Wellness Center for students to access mental health supports**
- **Building Stronger Schools project focused on Compassionate Systems and Ensouling Our Schools**
- **Pilot partnership with Big Brothers and Big Sisters to provide program support to rural schools**
- **Additional evidence collection using Middle Years Instrument at Grade 5 and Grade 8 levels**
- **Survey to Indigenous families to measure how our parents feel in our schools**

Student Learning Survey Grades 4, 7, 10, 12 (2022-2023 data will be available in 2023-2024 school year)





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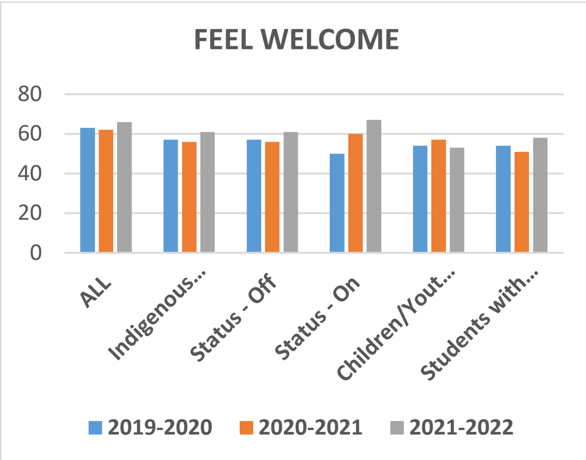

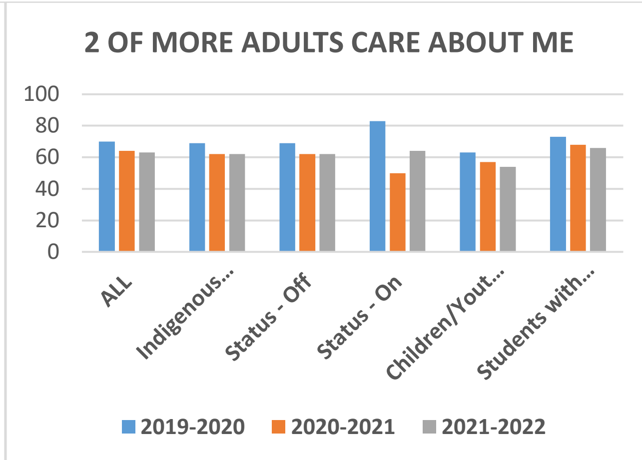

The 2021-2022 data shows we are making some progress in the area of Human and Social Development. Over the past 2 years we have increased our attention to student wellness especially in the area of mental health. Nonetheless, we would like to increase the gains in this area of student learning.

Our target for improvement is an overall increase of 12% in students feeling like they belong for the 2023-2024 school year. Also, we will be looking to increase students' feeling that 2 or more adults care about them and they have a network of support as we saw a slight decline in this area of development. Our overall measure of success will be students feeling safe while at school. We expect to see a 12% increase in all students feeling safe while at school within 2 years.

ADJUSTMENTS to our strategies for the 2023-2024 school year:

In addition to continuing with the strategies from the 2022-2023 school year in the following areas, we will:

STUDENT LEARNING

- **Continue work towards schools that provide a sense of belonging for all students through various strategies**
- **Diversity audit of resources, Afterschool Art and Sports Programming, etc.**
- **Continue to provide instruction for Mental Health Literacies to students through use of Open Parachute**
- **Implementation of a new course on Identity at the Grade 8 level**

ADULT LEARNING

- **Adopt the Dakelh Holistic Lifelong Learning Model and work with our other local First Nations to develop a model to support learners**
- **Explore the data from the MDI report with schools to review the effectiveness of the strategies in School Plans**
- **Develop an EDBI (equity, diversity, inclusion and belonging) team in each school to address racism and support anti-racism initiatives**
- **Provide professional learning to staff about Compassionate Systems leadership at the school and district levels**
- **Continue to provide instruction for Mental Health Literacies to staff use of Open Parachute**

SYSTEMS AND STRUCTURAL CHANGE

- **Continue to partner with Northern Health to develop stronger supports for students struggling with mental health and/or addictions**

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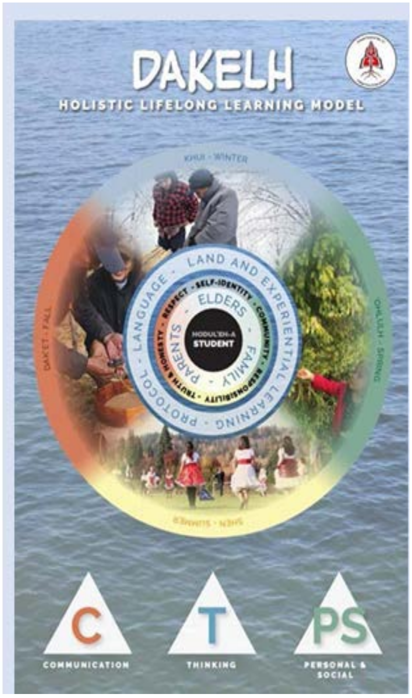

Dakelh Hodulh'eh-a: A Dakelh Lifelong Learning Model.

This poster and framework for education was developed in collaboration with our local Lheidli T'enneh and local Dakelh Elders, visually presented by Pam Spooner and created by Becky Dochstader. Dakelh people who travel by water/boat, and the environment which we are all a part of is represented by the all life-giving power of TOO (water). Students are centered and supported by our community, families and elders. Values based year-round learning occurs through language, with the land and protocols.

Safety and security don't just happen, they are the result of collective consensus and public investment. We owe our children, the most vulnerable citizen in our society a life free of violence and fear- *Nelson Mandela*

Educational Outcome: Students will Graduate with Purpose, Options and Choice.

Career Development

2022-2023 system and structural change strategies to increase graduation rates:

- **School Plans included a goal with a focus on Indigenous learners and students with diverse abilities/disabilities**
- **Regular Local Education Agreement meetings to identify students needing additional supports**
- **Continue to develop District Learners Supports to provide alternative learning opportunities for the students to personalize their learning paths**
- **Indigenous Grad Coaches in all secondary schools Identification of students who are not "on track" to graduate and plans to support**
- **Work with our Post-Secondary institutions on seamless transitions out of our system**
- **Partner with the newly formed Indigenous Education Leadership Table (IELT) to support Indigenous Education in School District 57**
- **Increase our communication with students and families while developing personalized learning supports to remove barriers for their success**
- **More use of the MyBluePrint to support students developing their graduation pathway before entering secondary school.**
- **Continue to identify systems and structures that are not equitable and adjust or create systems and structures of equity**
- **Additional Skills, Trades and Careers Programs through partnerships with post-secondary schools**

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Number of students accessing Myblueprint Education Planner

Grade	***% of students using the Planning Tool as of June 2023***
6	36%
7	54%
8	49%
9	20%
10	65%
11	38%
12	18%

The use of the Myblueprint Planning tool has been positive in the district. Students are engaged and starting to see themselves past high school. This also helps support the transition to the next grade. Our goal is to have all students using the Planning Tool in each secondary school to help them see their pathway to success.

We are looking at all options for students to participate in skills trades and careers. We celebrate our CTC program in partnership with CNC and are working to develop a Technology Dual Credit Program with both CNC and UNBC for the 2023-24 school year. As you can see in the table to the left – WEX and Career Events restarted as a result of coming out of COVID.

Skills Trades, Career Programs	**Participants 2022**	**Participants 2023**
Trades Dual Credit with CNC	77	68
Work Experience	188	364
Careers Exploration Events	28	6303
Trades Sampler	64	63

We would like to see more students accessing the programs in future years. Equity of access needs further exploration as we have a hunch that these programs have barriers resulting in not all students having access.

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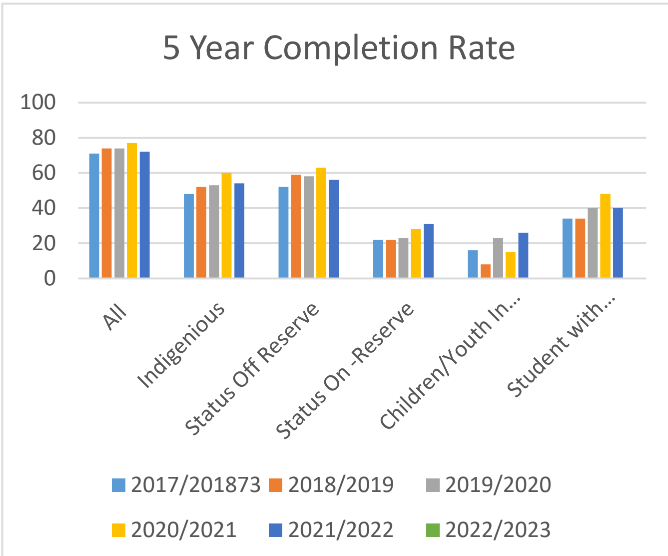
Students Graduate with a Dogwood Certificate within 5 years of entering Grade 8, 2021-22 (2022-23 data will be available in the 2023-24 school year)



We see a slight upward trend when looking at the 5-year completion rates for all students, but the gap still exists for Indigenous students, students in care and students with diverse abilities. We do acknowledge that more students are graduating with a regular Dogwood as opposed to the Adult Dogwood as reported in the [How Are We Doing Report](). **Status on Reserve includes all students who have ever lived on Reserve attending our schools.

Grade 10			Grade 11			Grade 12		
Fall	Spring		Fall	Spring		Fall	Spring	
2022	2023		2022	2023		2022	2023	
80	86	^ 6	88	74	v 14	79	77	v 2
60	58	v 2	48	46	^ 2	49	37	v 12
148	155	^ 7	130	149	^ 19	190	202	^ 12
							super 12's: 50	
288	299	11	266	269	3	318	316	2

With the addition of Indigenous Grad Coaches, we would like to see more students graduating within the 5-year cohort. We are adding Jr. Grad coaches to some schools to see if this will increase Graduation for Indigenous Students. The collection of progress of students moving from RED (at risk) to GREEN (on track) is encouraging.

Course	Indigenous	Non Indigenous
Workplace Math 10	40%	60%
Found. and Pre- Calc	19%	81%
Pre- Calculus 11	14%	86%

We are examining the courses students are taking in their Graduation Program years. Many courses, although meet graduation requirements, limit students access to post-secondary options. We see an over representation of Indigenous students in courses that limit options.

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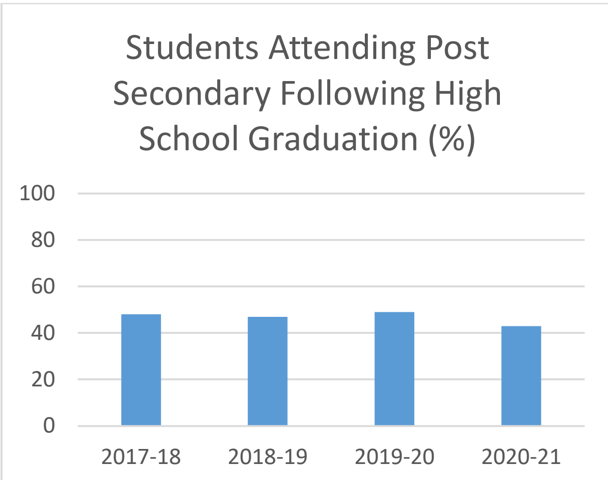
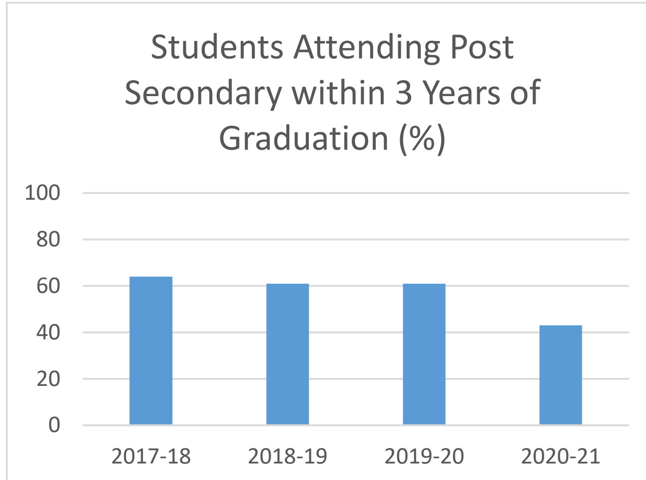
Post-Secondary Transitions (PSI) -*2020-2021 (2021-22 data will be available in the next school year)*





Although we are fairly stagnate as indicated by our 3 year trends, we continue to fall below the desired outcome of 100% of the students graduating. There is an indication that less students enter post-secondary within 3 years of graduating as opposed to attending immediately following high school. We do not know the reason and will be exploring that in the 2023-24 school year.

We will closely monitor the success of our goals. We will pay attention to the result of the students living in care, the students with diverse abilities/disabilities and the Indigenous learners. *By the end of year 3 of the strategic plan, we expect to see a 10% increase in the students who graduate with a Dogwood Certificate after 5 years of starting grade 8.*

Adjustments to our strategies for the 2023-24 school year:

In addition to continuing with the strategies from the 2022-23 school year we will amplify our work to:

- **Ongoing LEA program support for all PVP in August – with consistent and planned meetings focused on student success**
- **All Grade 6/7 students in district receive – myblueprint access and learning activities to improve transitions to secondary**
- **Jr Grad Coaches in our most vulnerable secondary schools- DPSS and PGSS**
- **Standardize Grad Coach Data**
- **Implement Tech Sampler with UNBC and CNC**
- **Develop more apprenticeship and work experience opportunities for students**

Continuous Improvement Cycle

Annually the Strategic Plan, Strategies and Results will be reviewed to ensure systems alignment is supporting the district directions.

September 2023
- School Plans and Operation Plans will be published
- Education Council with First Nations leaders begins

October 2023

- Engagement with Stakeholders and Rightsholders to review data and revised strategies for the 2023-24 year

November 2023
- Review of the 2022-23 data (tentative)
- Review FSA results 2022-23

January 2024
- Board of Education review of progress to date
- Engagement with Stakeholders and Rightsholders to review progress to date

March/April 2024
- Begin the budget consultation process to set priorities in alignment with the strategic plan
- School budgeting and staffing plans

May 2024
- Engagement with Stakeholders and Rightsholders to review progress to date and suggested updates for the next school year

June 2024
- Budget approved by the Board of Education
- Framework for Enhancing Student Learning Report approved by the Board of Education

Additional Links

School District 57 Strategic Plan and Implementation Strategies

School District 57 Annual Budget

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)

September 12, 2023

MEMORANDUM

TO: Board of Education

FROM: Business Committee

SUBJECT: **COMMITTEE REPORT – SEPTEMBER 2023**

RECOMMENDATION

That the report of the Business Committee meeting held on September 12, 2023 be received.

* * * * * * *

REPORT:

1) The Business Committee met on September 12, 2023.

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

   a) **Minutes of the Previous Meeting** – The minutes of the June 13, 2023 meeting were approved as presented.

   b) **2022/23 Financial Statements** – This item appears on this evening's agenda.

   c) **2023-2024 Board Education / Community Work Plan** – This item appears on this evening's agenda.

   d) **Long Range Facilities Plan Process** – This item appears on this evening's agenda.

   e) **Outstanding Policy Items** – The Committee reviewed a list of outstanding policies and discussed scheduling an alternative date for policy discussions.

   f) **2024/25 Minor Capital Programs** – These items appears on this evening's agenda.

   g) **Staffing Update –** The Director of Human Resources provided a staffing update to the Committee regarding the following:

      - Workforce Planning and Talent Development
      - Daily Absence Tracking for Teachers
      - Labour and Employment Relations

   h) **Facilities Department Update on Summer Projects** – This item appears on this evening's agenda.

The next Business Committee meeting will be held on October 10, 2023

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)

September 25, 2023

Memorandum

TO: Board of Education

FROM: District Staff

SUBJECT: **2022/23 Audited Financial Statements**

RECOMMENDED MOTIONS:

1. That the Board of Education approve the allocation of the internally restricted operating fund surplus as of June 30, 2023.

2. That the Board of Education approve the 2022/23 Financial Statements as presented.

BACKGROUND

1. Internally Restricted Operating Fund Surplus

On September 12, 2023, Business Committee reviewed the recommended allocation of the internally restricted operating fund surplus as of June 30, 2023. The recommended allocation is included in Note 20 of the 2022/23 Financial Statements on page 64.

2. 2022/23 Financial Statements

The attached draft 2022/23 Financial Statements were reviewed at the September 12, 2023 Business Committee meeting in the presence of the Board's auditing firm, KPMG. The auditor confirmed there were no issues or deficiencies noted in the audit testing, audit procedures, accounting policies and practices, and financial controls.

The Director of Finance will present the draft financial statements at the Regular Board meeting tonight. The 2023/24 Financial Statements must be approved by the Board of Education and sent to the Minister of Education and Child Care by September 30, 2023.

3. Financial Statement Discussion and Analysis Report (FSDA)

The Financial Statement Discussion and Analysis Report (FSDA) is a companion document to the 2022/23 Financial Statements. School District No. 57's draft FSDA is attached to the agenda for information and will be posted to the District's website following approval of the financial statements.

Audited Financial Statements of

School District No. 57 (Prince George)

And Independent Auditors' Report thereon

June 30, 2023

School District No. 57 (Prince George)

June 30, 2023

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MANAGEMENT REPORT

DRAFT

Management's Responsibility for the Financial Statements.

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

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

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

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

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

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

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

Signature of the Superintendent | Date Signed

Signature of the Secretary Treasurer | Date Signed

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

INDEPENDENT AUDITOR'S REPORT

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

Opinion

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

- the statement of financial position as at June 30, 2023
- 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, 2023 of the Entity are prepared, in all material respects, in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

Basis for Opinion

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

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

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

Emphasis of Matter – Financial Reporting Framework

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

Our opinion is not modified in respect of this matter.

Other Matter – Comparative Information

As part of our audit of the financial statements for the year ended June 30, 2023, we also audited the adjustments that were applied to restate certain comparative information presented for the year ended June 30, 2022. 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 included in Unaudited Schedules 1-4 attached to the audited financial statements

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

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

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

We have nothing to report in this regard.

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

We also:

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

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

Chartered Professional Accountant

Prince George, Canada

September 26, 2023

Statement 1

School District No. 57 (Prince George)

Statement of Financial Position
As at June 30, 2023

	2023 Actual	2022 Actual (Restated - Note 23)
	$	$
Financial Assets		
Cash and Cash Equivalents	**23,772,670**	19,787,109
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	**1,679,017**	1,950,888
Due from First Nations	**189,479**	284,993
Other (Note 3)	**1,146,711**	662,971
Portfolio Investments (Note 4)	**4,600,000**	4,712,011
Total Financial Assets	**31,387,877**	27,397,972
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 5)	**3,374,148**	2,503,041
Unearned Revenue	**185,093**	162,369
Deferred Revenue (Note 6)	**3,296,611**	3,007,537
Deferred Capital Revenue (Note 7)	**104,275,255**	105,080,239
Employee Future Benefits (Note 8)	**2,251,780**	2,297,305
Asset Retirement Obligation (Note 9)	**8,223,906**	8,530,606
Other Liabilities (Note 11)	**14,090,614**	13,267,365
Total Liabilities	**135,697,407**	134,848,462
Net Debt	**(104,309,530)**	(107,450,490)
Non-Financial Assets		
Tangible Capital Assets (Note 12)	**144,983,564**	144,729,035
Prepaid Expenses	**232,123**	223,409
Total Non-Financial Assets	**145,215,687**	144,952,444
Accumulated Surplus (Deficit)	**40,906,157**	37,501,954
Accumulated Surplus (Deficit) is comprised of:		
Accumulated Surplus (Deficit) from Operations	**40,906,157**	37,501,954
Accumulated Remeasurement Gains (Losses)		
	40,906,157	37,501,954

Contractual Obligations (Note 15)

Contractual Rights (Note 16)

Contingent Liabilities (Note 17)

Approved by the Board

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

Signature of the Superintendent — Date 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, 2023

	2023 Budget (Note 18)	**2023 Actual**	2022 Actual (Restated - Note 23)
	$	**$**	$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	175,598,081	**177,195,365**	168,048,718
Other	392,360	**409,253**	560,320
Tuition	6,375	**12,750**	59,210
Other Revenue	3,485,577	**4,888,812**	4,513,944
Rentals and Leases	765,000	**774,093**	507,176
Investment Income	522,000	**681,294**	251,689
Amortization of Deferred Capital Revenue	4,311,228	**4,317,313**	4,254,807
Total Revenue	185,080,621	**188,278,880**	178,195,864
Expenses			
Instruction	143,990,756	**142,722,568**	136,253,971
District Administration	7,151,701	**7,074,382**	7,262,828
Operations and Maintenance	30,166,184	**29,883,609**	29,674,853
Transportation and Housing	5,543,847	**5,194,118**	4,341,404
Total Expense	186,852,488	**184,874,677**	177,533,056
Surplus (Deficit) for the year	(1,771,867)	**3,404,203**	662,808
Accumulated Surplus (Deficit) from Operations, beginning of year		**37,501,954**	36,839,146
Accumulated Surplus (Deficit) from Operations, end of year		**40,906,157**	37,501,954

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

School District No. 57 (Prince George)

Statement 4

Statement of Changes in Net Debt
Year Ended June 30, 2023

	2023 Budget (Note 18)	**2023 Actual**	2022 Actual (Restated - Note 23)
	$	**$**	$
Surplus (Deficit) for the year	(1,771,867)	**3,404,203**	662,808
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(6,848,980)	**(6,908,947)**	(8,087,538)
Amortization of Tangible Capital Assets	6,608,361	**6,654,418**	6,577,006
Total Effect of change in Tangible Capital Assets	(240,619)	**(254,529)**	(1,510,532)
Acquisition of Prepaid Expenses		**(232,123)**	(223,409)
Use of Prepaid Expenses		**223,409**	329,441
Total Effect of change in Other Non-Financial Assets	-	**(8,714)**	106,032
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	(2,012,486)	**3,140,960**	(741,692)
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		**3,140,960**	(741,692)
Net Debt, beginning of year		**(107,450,490)**	(106,708,798)
Net Debt, end of year		**(104,309,530)**	(107,450,490)

Statement 5

School District No. 57 (Prince George)

Statement of Cash Flows
Year Ended June 30, 2023

	2023 Actual	2022 Actual (Restated - Note 23)
	$	$
Operating Transactions		
Surplus (Deficit) for the year	**3,404,203**	662,808
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	**(116,355)**	404,027
Prepaid Expenses	**(8,714)**	106,032
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	**871,107**	(928,535)
Unearned Revenue	**22,724**	(33,513)
Deferred Revenue	**289,074**	(336,309)
Employee Future Benefits	**(45,525)**	(60,064)
Other Liabilities	**823,249**	(989,352)
Amortization of Tangible Capital Assets	**6,654,418**	6,577,006
Amortization of Deferred Capital Revenue	**(4,317,313)**	(4,254,807)
Recognition of Deferred Capital Revenue Spent on Sites	**(1,985,135)**	(3,260,878)
Deferred Contributions in Support of Maintenance	**(1,908,486)**	(1,909,429)
Asset Retirement Obligation Decrease and Recognition of Deferred Capital Revenue	**(613,400)**	
Total Operating Transactions	**3,069,847**	(4,023,014)
Capital Transactions		
Tangible Capital Assets Purchased	**(6,908,947)**	(8,087,538)
Total Capital Transactions	**(6,908,947)**	(8,087,538)
Financing Transactions		
Capital Revenue Received	**7,712,650**	7,813,297
Total Financing Transactions	**7,712,650**	7,813,297
Investing Transactions		
Investments in Portfolio Investments	**112,011**	1,201,774
Total Investing Transactions	**112,011**	1,201,774
Net Increase (Decrease) in Cash and Cash Equivalents	**3,985,561**	(3,095,481)
Cash and Cash Equivalents, beginning of year	**19,787,109**	22,882,590
Cash and Cash Equivalents, end of year	**23,772,670**	19,787,109
Cash and Cash Equivalents, end of year, is made up of:		
Cash	**23,772,670**	19,787,109
	23,772,670	19,787,109

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

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

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. The ongoing impact of the pandemic presents uncertainty over future cash flows, 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 School 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

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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:

	2023	2022
Increase (Decrease) in Annual Surplus	$ 138,745	$ (66,694)
Increase in Accumulated Surplus	$ 104,275,255	$ 105,080,239
Decrease in Deferred Contributions	$ 104,275,255	$ 105,080,239

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 (n).

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

g) Employee Future Benefits

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

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

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) Asset Retirement Obligations

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

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

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

i) Liability for Contaminated Sites

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

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

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

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

j) Tangible Capital Assets

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost also includes overhead directly attributable to construction as well as interest costs that are directly attributable to the acquisition or construction of the asset.
- Donated tangible capital assets are recorded at their fair market value on the date of donation, except in circumstances where fair value cannot be reasonably determined, which are then recognized at nominal value. Transfers of capital assets from related parties are recorded at carrying value.
- Work-in-progress is recorded as an acquisition to the applicable asset class at substantial completion.
- Tangible capital assets are written down to residual value when conditions indicate they no longer contribute to the ability of the School District to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. The write-downs are accounted for as expenses in the Statement of Operations.
- Buildings that are demolished or destroyed are written-off.
- Works of art, historic assets and other intangible assets are not recorded as assets in these financial statements.
- The cost, less residual value, of tangible capital assets (excluding sites), is amortized on a straight-line basis over the estimated useful life of the asset. It is management's responsibility to determine the appropriate useful lives for tangible capital assets. These useful lives are reviewed on a regular basis or if significant events initiate the need to revise.
- Estimated useful life is as follows:

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

k) Capital Leases

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

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

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

l) Prepaid Expenses

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

m) Funds and Reserves

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

n) Revenue Recognition

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

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

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

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

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

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

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

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

n) Revenue Recognition *(continued)*

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.

o) Expenditures

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

Categories of Salaries

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

Allocation of Costs

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

p) Financial Instruments

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

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

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

p) Financial Instruments *(continued)*

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.

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

q) Measurement Uncertainty

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

r) Future Changes in Accounting Policies

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".

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.

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

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

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

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

	2023	2022
Due from Federal Government	$ 166,942	$ 179,075
Due from School District No. 93	-	225,068
Due from City of Prince George	127,478	11,313
Deposits	195,508	-
Accrued Interest	49,337	17,478
Trade and Other	607,446	230,037
	$ 1,146,711	$ 662,971

NOTE 4 PORTFOLIO INVESTMENTS

Investments, at cost:	2023	2022
Term Deposits and Guaranteed Investment Certificates		
November 4, 2022, interest at 0.40%	$ -	$ 100,000
January 17, 2023, interest at 0.30%	-	12,011
June 8, 2023, interest at 2.75%	-	700,000
June 17, 2023, interest at 1.70%	-	200,000
January 3, 2024, interest at 4.55%	100,000	-
April 1, 2024, interest at 1.41%	100,000	100,000
April 1, 2024, interest at 1.40%	100,000	100,000
April 1, 2024, interest at 1.45%	100,000	100,000
June 8, 2024, interest at 2.00%	800,000	800,000
March 31, 2025, interest at 1.73%	100,000	100,000
June 8, 2025, interest at 2.30%	800,000	800,000
March 30, 2026, interest at 1.92%	100,000	100,000
June 14, 2026, interest at 1.1%	800,000	800,000
June 8, 2027, interest at 4.46%	800,000	800,000
June 8, 2028, interest at 5.13%	800,000	-
	$ 4,600,000	$ 4,712,011

NOTE 4 PORTFOLIO INVESTMENTS *(continued)*

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

NOTE 5 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES - OTHER

	2023	2022
Trade payables	$ 1,221,680	$ 1,658,918
Accrued payables	2,065,584	625,368
Contract holdbacks	82,764	214,535
Other	4,120	4,220
	$ 3,374,148	$ 2,503,041

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.

	2023	2022
Deferred revenue, beginning of year	$ 3,007,537	$ 3,343,846
Add:		
Provincial grants	17,368,188	15,950,589
Other	3,460,636	2,507,916
Investment income	21,841	24,242
	23,858,202	21,826,593
Less:		
Allocated to revenue	(20,561,591)	(18,789,975)
Recovered	-	(29,081)
	$ 3,296,611	$ 3,007,537

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, 2023

NOTE 7 DEFERRED CAPITAL REVENUE *(continued)*

		2023		2022
Unspent deferred capital revenue, beginning of year	$	293,632	$	360,326
Add:				
Provincial grants		7,695,048		7,810,895
Investment income		17,602		2,402
		8,006,282		8,173,623
Less:				
Transferred to deferred capital revenue - capital additions		(3,373,584)		(2,709,684)
Transferred to revenue - site purchases		(1,985,135)		(3,260,878)
Transferred to revenue - settlement of asset retirement obligation		(306,700)		-
Deferred contribution in support of maintenance		(1,908,486)		(1,909,429)
Unspent deferred capital revenue, end of year	$	432,377	$	293,632
Deferred capital revenue, beginning of year	$	104,786,607	$	106,331,730
Transferred from deferred revenue - capital additions		3,373,584		2,709,684
Amortization of deferred capital revenue		(4,317,313)		(4,254,807)
Deferred capital revenue, end of year	$	103,842,878	$	104,786,607
Total deferred capital revenue, end of year	$	104,275,255	$	105,080,239

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

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.

		2023		2022
Reconciliation of accrued benefit obligation				
Accrued benefit obligation - April 1	$	2,030,829	$	2,055,163
Service cost		155,225		170,599
Interest cost		66,970		53,058
Benefit payments		(246,681)		(250,139)
Decrease in obligation due to plan amendment				(71,231)
Actuarial loss (gain)		(24,160)		73,379
Accrued benefit obligation - March 31	$	1,982,183	$	2,030,829

		2023		2022
Reconciliation of funded status at end of fiscal year				
Accrued benefit obligation - March 31	$	1,982,183	$	2,030,829
Market value of plan assets - March 31		-		-
Funded status - deficit		(1,982,183)		(2,030,829)
Employer contributions after measurement date		4,075		7,496
Benefits expense after measurement date		(58,159)		(55,549)
Unamortized net actuarial loss (gain)		(215,513)		(218,423)
Accrued benefit liability - June 30	$	(2,251,780)	$	(2,297,305)

		2023		2022
Reconciliation of change in accrued benefit liability				
Accrued benefit liability - July 1	$	2,297,305	$	2,357,369
Net expense for fiscal period		197,736		144,815
Employer contributions		(243,261)		(204,879)
Accrued benefit liability - June 30	$	2,251,780	$	2,297,305

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

	2023	2022
Discount rate - April 1	3.25%	2.50%
Discount rate - March 31	4.00%	3.25%
Long term salary growth - April 1	2.50% + seniority	2.50% + seniority
Long term salary growth - March 31	2.50% + seniority	2.50% + seniority
EARSL - March 31	10.8	10.8

NOTE 9 ASSET RETIREMENT OBLIGATION

Legal liabilities exist for the removal and disposal of asbestos within some district owned buildings that will undergo major renovations or demolition in the future. A reasonable estimate of the fair value of the obligation has been recognized using the modified retroactive approach as at July 1, 2022 (see Note 23 – Prior Period Adjustment). The obligation has been measured at current cost as the timing of future cash flows cannot be reasonably determined. These costs have been capitalized as part of the assets' carrying value and are amortized over the assets' estimated useful lives.

Asset Retirement Obligation, July 1, 2022 (see Note 23)		8,530,606
Settlements during the year		(306,700)
Asset Retirement Obligation, closing balance	$	8,223,906

NOTE 10 EMPLOYEE PENSION PLANS

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trusteed pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2022, the Teachers' Pension Plan has about 51,000 active members and approximately 41,000 retired members. As of December 31, 2022, the Municipal Pension Plan has about 240,000 active members, including approximately 30,000 from school districts.

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

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

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

The School District paid $12,499,671 for employer contributions to the plans for the year ended June 30, 2023 (2022: $12,408,440).

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 10 EMPLOYEE PENSION PLANS *(continued)*

The next valuation for the Teachers' Pension Plan will be as at December 31, 2023. The next valuation for the Municipal Pension Plan will be as at December 31, 2024, with results available in 2025.

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

NOTE 11 OTHER LIABILITIES

	2023	2022
Payroll	$ 2,148,923	$ 1,816,625
Accrued vacation	2,194,030	2,267,989
Teacher summer savings plan	5,501,953	5,390,141
Other	4,245,708	3,792,610
	$ 14,090,614	$ 13,267,365

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 12 TANGIBLE CAPITAL ASSETS

Net Book Value:	2023	2022 (Restated - Note 23)
Sites	$ 25,675,459	$ 23,690,324
Buildings	111,926,238	113,753,559
Furniture & equipment	4,488,885	4,022,146
Vehicles	126,599	110,444
Computer hardware	2,766,383	3,152,562
Total	$ 144,983,564	$ 144,729,035

June 30, 2023

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

Accumulated Amortization:	Opening (Restated - Note 23)	Amortization	Disposals	Total 2023
Sites	$ -	$ -	$ -	$ -
Buildings	123,576,364	4,686,971	-	128,263,335
Furniture & equipment	3,010,126	737,230	523,914	3,223,442
Vehicles	5,813	13,088	-	18,901
Computer hardware	3,068,354	1,217,129	1,101,491	3,183,992
Total	$ 129,660,657	$ 6,654,418	$ 1,625,405	$ 134,689,670

NOTE 12 TANGIBLE CAPITAL ASSETS *(continued)*

June 30, 2022

Cost:	Opening (Restated - Note 23)	Additions	Disposals	Total 2022 (Restated - Note 23)
Sites	$ 20,429,447	$ 3,260,877	$ -	$ 23,690,324
Buildings	234,374,361	2,955,562	-	$ 237,329,923
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	$ 267,666,641	$ 8,087,538	$ 1,364,487	$ 274,389,692

Accumulated Amortization:	Opening (Restated - Note 23)	Amortization (Restated - Note 23)	Disposals	Total 2022 (Restated - Note 23)
Sites	$ -	$ -	$ -	$ -
Buildings	118,921,151	4,655,213	-	123,576,364
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	$ 124,448,138	$ 6,577,006	$ 1,364,487	$ 129,660,657

NOTE 13 INTERFUND TRANSFERS

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2023, were as follows:

- A transfer in the amount of $151,203 (2022 - $336,283) was made from Special Purpose Funds to the Capital Fund for the purchase of capital assets.
- A transfer in the amount of $1,147,407 (2022 - $1,780,693) was made from the Operating Fund to the Capital Fund for the purchase of capital assets.
- A transfer in the amount of $515,047 (2022 - $921,978) was made from the Operating Fund to the Capital Fund to fund certain future capital asset acquisitions.

NOTE 14 RELATED PARTY TRANSACTIONS

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

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 15 CONTRACTUAL OBLIGATIONS

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

	2024	2025	2026	2027	2028
Student transportation contracts	$ 5,758,304	$ 5,884,231	$ 6,001,673	$ 6,109,361	$ 6,231,548
Vehicle operating leases	252,871	191,175	179,835	142,192	33,239
Property lease	119,574	-	-	-	-
Copier lease	215,216	215,216	215,216	215,216	215,216
Shared use agreement	61,500	64,500	67,500	70,500	36,000
	$ 6,407,465	$ 6,355,122	$ 6,464,224	$ 6,537,269	$ 6,516,003

NOTE 16 CONTRACTUAL RIGHTS

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

	2024	2025	2026	2027	2028
Shared use agreement	$ 205,000	$ 215,000	$ 225,000	$ 235,000	$ 120,000
Lease revenue	444,320	358,904	176,195	71,514	48,384
	$ 649,320	$ 573,904	$ 401,195	$ 306,514	$ 168,384

NOTE 17 CONTINGENT LIABILITIES

The nature of the School District's activities is such that there is usually litigation pending or in process at any time. With respect to unsettled claims at June 30, 2023, 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, 2023

NOTE 18 BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board through the adoption of an amended annual budget on February 28, 2023. 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	$ 164,511,893	11,086,188	$ 175,598,081
Other	241,380	150,980	392,360
Tuition	-	6,375	6,375
Other revenue	2,983,144	502,433	3,485,577
Rentals and leases	765,000	-	765,000
Investment income	253,000	269,000	522,000
Amortization of deferred capital revenue	4,283,966	27,262	4,311,228
	173,038,383	12,042,238	185,080,621
Expenses:			
Instruction	131,928,392	12,062,364	143,990,756
District administration	7,126,119	25,582	7,151,701
Operations and maintenance	30,219,906	(53,722)	30,166,184
Transportation and housing	5,757,854	(214,007)	5,543,847
	175,032,271	11,820,217	186,852,488
Annual deficiency	(1,993,888)	222,021	(1,771,867)
Budgeted allocation of surplus	335,854	2,694,656	3,030,510
Budgeted annual surplus for the year	$ (1,658,034)	$ 2,916,677	$ 1,258,643
Comprised of:			
Operating fund surplus	$ -	$ -	$ -
Special purpose fund surplus	-	-	-
Capital fund surplus (deficit)	(1,658,034)	2,916,677	1,258,643
Budgeted annual surplus for the year	$ (1,658,034)	$ 2,916,677	$ 1,258,643

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 19 EXPENSE BY OBJECT

		2023		2022 (Restated - Note 23)
Salaries and benefits	$	150,755,677	$	145,598,881
Services and supplies		27,464,582		25,357,169
Amortization		6,654,418		6,577,006
	$	184,874,677	$	177,533,056

NOTE 20 INTERNALLY RESTRICTED SURPLUS – OPERATING FUND

		2023		2022
Internally Restricted by the Board due to:				
Nature of Constraints on the Funds				
Ministry of Education and Child Care				
Indigenous Education	$	445,542	$	943,350
2020/2021 Operating Holdback Carryover		-		224,120
Specific Purpose Grant Funding		436,138		525,299
Recreation trusts and other funds		142,801		144,999
Anticipated Unusual Expenses Identified				
Superintendent search		70,000		-
Long Range Facilities Plan		75,000		-
Policy manual review		10,000		-
Board meeting software		20,000		-
Administrative procedures review		5,000		-
Department optimization review		30,000		-
Superintendent initiatives		50,000		33,417
Special Advisors		-		75,000
Operations Spanning the School Year				
2023/24 operating budgets		437,650		308,345
2023/24 staffing commitment		139,837		-
School surpluses		1,298,901		1,350,446
School capital projects		315,453		454,373
Department and program surpluses		442,437		506,553
Facility and technology reserves		721,778		595,000
Total Internally Restricted Operating Surplus	$	4,640,537	$	5,160,902
Unrestricted Operating Surplus - Contingency	$	2,120,198	$	-
Total Available for Future Operations	$	6,760,735	$	5,160,902

NOTE 21 COMPARATIVE FIGURES

The financial statements have been reclassified, where applicable, to conform to the presentation used in the current year. The changes do not affect prior year operating fund surplus, except as disclosed in Note 23 – Prior Period Adjustment.

NOTE 22 ECONOMIC DEPENDENCE

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

NOTE 23 PRIOR PERIOD ADJUSTMENT

On July 1, 2021 the School District adopted Canadian public sector accounting standard PS 3280 Asset Retirement Obligations. This new standard addresses the recognition, measurement, presentation and disclosure of legal obligations associated with the retirement of certain tangible capital assets such as asbestos removal in buildings that will undergo major renovation or demolition in the future (see Note 9). This standard was adopted using the modified retroactive approach.

On July 1, 2021 the School District recognized an asset retirement obligation relating to several owned buildings that contain asbestos. The liability has been measured at current cost as the timing and amounts of future cash flows cannot be estimated. The associated costs have been reported as an increase to the carrying value of the associated tangible capital assets. Accumulated amortization has been recorded from the later of, the date of acquisition of the related asset or April 1, 1988 (effective date of the Hazardous Waste Regulation (April 1, 1988) – Part 6 – Management of Specific Hazardous Wastes).

The impact of the prior period adjustment on the June 30, 2022 comparative amounts is as follows:

	Previously Reported	Adjustment	Restated
Asset Retirement Obligation	$ -	$ 8,530,606	$ 8,530,606
Tangible Capital Assets - cost	266,254,615	8,135,077	274,389,692
Tangible Capital Assets - accumulated amortization	121,540,634	8,120,023	129,660,657
Expenses - Operations and Maintenance - Asset Amortization	6,569,748	7,258	6,577,006
Capital Surplus, beginning of year	36,871,713	(8,508,294)	28,363,419

NOTE 24 RISK MANAGEMENT

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

a) Credit risk:

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

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

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

b) Market risk:

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

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

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, 2023

	Operating Fund	Special Purpose Fund	Capital Fund	2023 Actual	2022 Actual (Restated - Note 23)
	$	$	$	$	$
Accumulated Surplus (Deficit), beginning of year	5,160,902		32,341,052	**37,501,954**	45,347,440
Prior Period Adjustments					(8,508,294)
Accumulated Surplus (Deficit), beginning of year, as restated	**5,160,902**	**-**	**32,341,052**	**37,501,954**	36,839,146
Changes for the year					
Surplus (Deficit) for the year	3,262,287	151,203	(9,287)	**3,404,203**	662,808
Interfund Transfers					
Tangible Capital Assets Purchased	(1,147,407)	(151,203)	1,298,610	**-**	
Local Capital	(515,047)		515,047	**-**	
Net Changes for the year	**1,599,833**	**-**	**1,804,370**	**3,404,203**	**662,808**
Accumulated Surplus (Deficit), end of year - Statement 2	**6,760,735**	**-**	**34,145,422**	**40,906,157**	37,501,954

School District No. 57 (Prince George)

Schedule 2 (Unaudited)

Schedule of Operating Operations
Year Ended June 30, 2023

	2023 Budget (Note 18)	**2023 Actual**	2022 Actual (Restated - Note 23)
	$	**$**	$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	153,210,761	**155,637,660**	146,667,242
Other	392,360	**409,253**	560,320
Tuition	6,375	**12,750**	59,210
Other Revenue	1,402,205	**1,706,446**	1,959,380
Rentals and Leases	765,000	**774,093**	507,176
Investment Income	500,000	**623,470**	227,447
Total Revenue	156,276,701	**159,163,672**	149,980,775
Expenses			
Instruction	124,919,200	**123,326,487**	118,646,428
District Administration	7,049,194	**6,971,875**	7,165,057
Operations and Maintenance	20,592,552	**20,528,781**	20,535,274
Transportation and Housing	5,381,308	**5,074,242**	4,246,170
Total Expense	157,942,254	**155,901,385**	150,592,929
Operating Surplus (Deficit) for the year	(1,665,553)	**3,262,287**	(612,154)
Budgeted Appropriation (Retirement) of Surplus (Deficit)	3,030,510		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(876,056)	**(1,147,407)**	(1,780,693)
Local Capital	(488,901)	**(515,047)**	(921,978)
Total Net Transfers	(1,364,957)	**(1,662,454)**	(2,702,671)
Total Operating Surplus (Deficit), for the year	-	**1,599,833**	(3,314,825)
Operating Surplus (Deficit), beginning of year		**5,160,902**	8,475,727
Operating Surplus (Deficit), end of year		**6,760,735**	5,160,902
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 20)		**4,640,537**	5,160,902
Unrestricted		**2,120,198**	
Total Operating Surplus (Deficit), end of year		**6,760,735**	5,160,902

School District No. 57 (Prince George)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source
Year Ended June 30, 2023

	2023 Budget (Note 18)	**2023 Actual**	2022 Actual (Restated - Note 23)
	$	**$**	$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	146,188,794	**146,807,382**	144,073,515
ISC/LEA Recovery	(447,427)	**(376,619)**	(686,293)
Other Ministry of Education and Child Care Grants			
Pay Equity	2,271,692	**2,271,692**	2,271,692
Funding for Graduated Adults	75,136	**64,134**	92,426
Student Transportation Fund	687,663	**687,663**	687,663
Support Staff Benefits Grant	198,514	**201,937**	198,514
FSA Scorer Grant	15,693	**15,693**	15,693
Early Learning Framework (ELF) Implementation	1,908	**1,908**	4,032
Labour Settlement Funding	4,218,788	**5,963,870**	
Anti-racism in Early Care and Learning			10,000
Total Provincial Grants - Ministry of Education and Child Care	153,210,761	**155,637,660**	146,667,242
Provincial Grants - Other	392,360	**409,253**	560,320
Tuition			
Continuing Education			15,710
International and Out of Province Students	6,375	**12,750**	43,500
Total Tuition	6,375	**12,750**	59,210
Other Revenues			
Other School District/Education Authorities	300,000	**290,203**	301,246
Funding from First Nations	447,427	**376,619**	686,293
Miscellaneous			
Administration Fees	102,507	**102,507**	97,771
Cafeteria Recoveries	40,000	**223,931**	140,743
Miscellaneous	487,271	**667,883**	698,999
Municipal Purchasing Group Mastercard Rebate	25,000	**45,303**	34,328
Total Other Revenue	1,402,205	**1,706,446**	1,959,380
Rentals and Leases	765,000	**774,093**	507,176
Investment Income	500,000	**623,470**	227,447
Total Operating Revenue	156,276,701	**159,163,672**	149,980,775

School District No. 57 (Prince George)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object
Year Ended June 30, 2023

	2023 Budget (Note 18)	**2023 Actual**	2022 Actual (Restated - Note 23)
	$	**$**	$
Salaries			
Teachers	60,013,292	**58,721,495**	57,499,960
Principals and Vice Principals	10,418,162	**10,307,852**	9,926,878
Educational Assistants	16,200,881	**16,557,151**	15,073,283
Support Staff	12,081,541	**12,576,676**	12,114,067
Other Professionals	8,262,485	**8,218,318**	7,740,779
Substitutes	3,926,531	**4,832,250**	4,247,322
Total Salaries	110,902,892	**111,213,742**	106,602,289
Employee Benefits	24,521,007	**24,837,003**	24,687,651
Total Salaries and Benefits	135,423,899	**136,050,745**	131,289,940
Services and Supplies			
Services	5,058,335	**4,443,689**	4,228,661
Student Transportation	5,297,560	**4,980,709**	4,164,554
Professional Development and Travel	1,655,089	**1,213,518**	1,252,607
Rentals and Leases	427,435	**466,009**	478,446
Dues and Fees	96,235	**94,661**	90,916
Insurance	387,500	**358,119**	325,657
Supplies	6,321,093	**5,166,988**	5,295,138
Utilities	3,275,108	**3,126,947**	3,467,010
Total Services and Supplies	22,518,355	**19,850,640**	19,302,989
Total Operating Expense	157,942,254	**155,901,385**	150,592,929

School District No. 57 (Prince George)

Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	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	47,701,858	777,595	166,765	37,561		3,579,181	**52,262,960**
1.03 Career Programs	437,702			4,197		354	**442,253**
1.07 Library Services	1,276,768			468,721		11,561	**1,757,050**
1.08 Counselling	1,702,952	1,417					**1,704,369**
1.10 Special Education	4,932,980	427,574	13,483,065	93,159	2,272,017	170,986	**21,379,781**
1.30 English Language Learning	1,320,102					6,680	**1,326,782**
1.31 Indigenous Education	869,495	313,966	2,874,356	70,560	889,959	12,030	**5,030,366**
1.41 School Administration		8,233,575		3,004,306	372,015	673,235	**12,283,131**
1.60 Summer School							**-**
1.64 Other	228		32,965	101,624		10,905	**145,722**
Total Function 1	**58,242,085**	**9,754,127**	**16,557,151**	**3,780,128**	**3,533,991**	**4,464,932**	**96,332,414**
4 District Administration							
4.11 Educational Administration	479,410	401,608		78,183	1,141,679	102,062	**2,202,942**
4.20 Early Learning and Child Care							**-**
4.40 School District Governance					138,672		**138,672**
4.41 Business Administration		152,117		812,614	1,542,377	41,465	**2,548,573**
Total Function 4	**479,410**	**553,725**	**-**	**890,797**	**2,822,728**	**143,527**	**4,890,187**
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				97,618	850,536		**948,154**
5.50 Maintenance Operations				7,104,493	964,593	169,723	**8,238,809**
5.52 Maintenance of Grounds				645,392		46,638	**692,030**
5.56 Utilities							**-**
Total Function 5	**-**	**-**	**-**	**7,847,503**	**1,815,129**	**216,361**	**9,878,993**
7 Transportation and Housing							
7.41 Transportation and Housing Administration				42,076	46,470	7,430	**95,976**
7.70 Student Transportation				16,172			**16,172**
7.73 Housing							**-**
Total Function 7	**-**	**-**	**-**	**58,248**	**46,470**	**7,430**	**112,148**
9 Debt Services							
Total Function 9	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Functions 1 - 9	**58,721,495**	**10,307,852**	**16,557,151**	**12,576,676**	**8,218,318**	**4,832,250**	**111,213,742**

School District No. 57 (Prince George)

Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Actual	2023 Budget (Note 18)	2022 Actual (Restated - Note 23)
	$	$	$	$	$	$	$
1 Instruction							
1.02 Regular Instruction	**52,262,960**	11,899,737	**64,162,697**	2,568,215	**66,730,912**	68,190,676	64,342,684
1.03 Career Programs	**442,253**	97,833	**540,086**	361,565	**901,651**	975,475	1,171,235
1.07 Library Services	**1,757,050**	404,501	**2,161,551**	178,004	**2,339,555**	2,316,537	2,352,545
1.08 Counselling	**1,704,369**	377,393	**2,081,762**	86	**2,081,848**	1,910,415	2,361,609
1.10 Special Education	**21,379,781**	4,853,823	**26,233,604**	443,031	**26,676,635**	26,930,104	25,015,969
1.30 English Language Learning	**1,326,782**	305,020	**1,631,802**	7,632	**1,639,434**	1,700,739	1,837,923
1.31 Indigenous Education	**5,030,366**	1,177,746	**6,208,112**	638,960	**6,847,072**	7,231,716	5,981,069
1.41 School Administration	**12,283,131**	2,573,586	**14,856,717**	285,180	**15,141,897**	14,941,200	14,545,323
1.60 Summer School	**-**		**-**		**-**		17,840
1.64 Other	**145,722**	31,225	**176,947**	790,536	**967,483**	722,338	1,020,231
Total Function 1	**96,332,414**	**21,720,864**	**118,053,278**	**5,273,209**	**123,326,487**	124,919,200	118,646,428
4 District Administration							
4.11 Educational Administration	**2,202,942**	423,821	**2,626,763**	354,305	**2,981,068**	3,206,830	3,435,958
4.20 Early Learning and Child Care	**-**	6,192	**6,192**	240,597	**246,789**		
4.40 School District Governance	**138,672**	524,012	**662,684**	532,761	**1,195,445**	388,716	424,635
4.41 Business Administration	**2,548,573**		**2,548,573**		**2,548,573**	3,453,648	3,304,464
Total Function 4	**4,890,187**	**954,025**	**5,844,212**	**1,127,663**	**6,971,875**	7,049,194	7,165,057
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	**948,154**	200,521	**1,148,675**	500,350	**1,649,025**	1,775,417	1,560,543
5.50 Maintenance Operations	**8,238,809**	1,795,097	**10,033,906**	3,180,263	**13,214,169**	13,288,940	13,311,848
5.52 Maintenance of Grounds	**692,030**	143,833	**835,863**	1,219,987	**2,055,850**	1,712,887	1,726,477
5.56 Utilities	**-**		**-**	3,609,737	**3,609,737**	3,815,308	3,936,406
Total Function 5	**9,878,993**	**2,139,451**	**12,018,444**	**8,510,337**	**20,528,781**	20,592,552	20,535,274
7 Transportation and Housing							
7.41 Transportation and Housing Administration	**95,976**	18,785	**114,761**	260	**115,021**	119,837	109,049
7.70 Student Transportation	**16,172**	3,878	**20,050**	4,932,871	**4,952,921**	5,249,471	4,137,121
7.73 Housing	**-**		**-**	6,300	**6,300**	12,000	-
Total Function 7	**112,148**	**22,663**	**134,811**	**4,939,431**	**5,074,242**	5,381,308	4,246,170
9 Debt Services							
Total Function 9	**-**	**-**	**-**	**-**	**-**	-	-
Total Functions 1 - 9	**111,213,742**	**24,837,003**	**136,050,745**	**19,850,640**	**155,901,385**	157,942,254	150,592,929

School District No. 57 (Prince George)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations
Year Ended June 30, 2023

	2023 Budget (Note 18)	**2023 Actual**	2022 Actual (Restated - Note 23)
	$	**$**	$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	18,032,433	**17,358,224**	16,256,169
Other Revenue	2,083,372	**3,181,526**	2,509,564
Investment Income	22,000	**21,841**	24,242
Total Revenue	20,137,805	**20,561,591**	18,789,975
Expenses			
Instruction	19,071,556	**19,396,081**	17,607,543
District Administration	102,507	**102,507**	97,771
Operations and Maintenance	801,203	**791,924**	653,144
Transportation and Housing	162,539	**119,876**	95,234
Total Expense	20,137,805	**20,410,388**	18,453,692
Special Purpose Surplus (Deficit) for the year	-	**151,203**	336,283
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		**(151,203)**	(336,283)
Total Net Transfers	-	**(151,203)**	(336,283)
Total Special Purpose Surplus (Deficit) for the year	-	**-**	-
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		**-**	-

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School District No. 57 (Prince George)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2023

	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		61,554	846,083	1,222,828	57,601	44,849	30,943	311,092	
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	667,343	506,825			320,000	78,400	200,961	2,261,144	410,199
Other			36,444	3,397,597					
Investment Income			21,685	156					
	667,343	506,825	58,129	3,397,753	320,000	78,400	200,961	2,261,144	410,199
Less: Allocated to Revenue	667,343	568,379	25,690	3,151,082	348,201	56,116	146,779	2,520,800	410,199
Deferred Revenue, end of year	**-**	**-**	**878,522**	**1,469,499**	**29,400**	**67,133**	**85,125**	**51,436**	**-**
Revenues									
Provincial Grants - Ministry of Education and Child Care	667,343	568,379			348,201	56,116	146,779	2,520,800	410,199
Other Revenue			4,005	3,150,926					
Investment Income			21,685	156					
	667,343	568,379	25,690	3,151,082	348,201	56,116	146,779	2,520,800	410,199
Expenses									
Salaries									
Teachers						18,477	39,626	292,989	
Principals and Vice Principals									
Educational Assistants		437,999			254,985	10,726	17,805	191,119	
Support Staff	180,791							193,841	118,610
Other Professionals	42,362							1,003,523	
Substitutes					7,237	2,086	6,007		202,813
	223,153	437,999	-	-	262,222	31,289	63,438	1,681,472	321,423
Employee Benefits	9,174	130,380			67,179	7,722	15,240	409,885	75,576
Services and Supplies	435,016		25,690	3,012,685	15,273	17,105	68,101	429,443	13,200
	667,343	568,379	25,690	3,012,685	344,674	56,116	146,779	2,520,800	410,199
Net Revenue (Expense) before Interfund Transfers	-	-	-	138,397	3,527	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased				(138,397)	(3,527)				
	-	-	-	(138,397)	(3,527)	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 57 (Prince George)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2023

	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	Seamless Day Kindergarten	Student & Family Affordability	ECL (Early Care & Learning)
	$	$	$	$	$	$	$	$	$
Deferred Revenue, beginning of year		36,291		37,882	30,193	103,667			
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	9,628,563	126,248	51,000	6,000			55,400	1,439,982	175,000
Other									
Investment Income									
	9,628,563	126,248	51,000	6,000	-	-	55,400	1,439,982	175,000
Less: Allocated to Revenue	9,628,563	119,876	25,328	3,513	30,193	103,667	-	1,159,231	149,796
Deferred Revenue, end of year	**-**	**42,663**	**25,672**	**40,369**	**-**	**-**	**55,400**	**280,751**	**25,204**
Revenues									
Provincial Grants - Ministry of Education and Child Care	9,628,563	119,876	25,328	3,513	30,193	103,667		1,159,231	149,796
Other Revenue									
Investment Income									
	9,628,563	119,876	25,328	3,513	30,193	103,667	-	1,159,231	149,796
Expenses									
Salaries									
Teachers	7,800,853								
Principals and Vice Principals									121,307
Educational Assistants			5,850						
Support Staff								12,266	
Other Professionals									
Substitutes			13,134	581					
	7,800,853	-	18,984	581	-	-	-	12,266	121,307
Employee Benefits	1,827,710		4,413	111				2,597	26,622
Services and Supplies		119,876	1,931	2,821	30,193	94,388		1,144,368	1,867
	9,628,563	119,876	25,328	3,513	30,193	94,388	-	1,159,231	149,796
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	9,279	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased						(9,279)			
	-	-	-	-	-	(9,279)	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 57 (Prince George)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2023

	PRP Regional Hospital	PRP Two Wolves Centre	PRP FASD Outreach	FASD - Other	Community LINK - Other	TOTAL
	$	$	$	$	$	$
Deferred Revenue, beginning of year	3,999		215,183	5,372		3,007,537
Add: Restricted Grants						
Provincial Grants - Ministry of Education and Child Care	379,842	292,336	768,945			17,368,188
Other					26,595	3,460,636
Investment Income						21,841
	379,842	292,336	768,945	-	26,595	20,850,665
Less: Allocated to Revenue	373,701	267,842	778,697	-	26,595	20,561,591
Deferred Revenue, end of year	**10,140**	**24,494**	**205,431**	**5,372**	**-**	**3,296,611**
Revenues						
Provincial Grants - Ministry of Education and Child Care	373,701	267,842	778,697			17,358,224
Other Revenue					26,595	3,181,526
Investment Income						21,841
	373,701	267,842	778,697	-	26,595	20,561,591
Expenses						
Salaries						
Teachers	221,718	193,686	333,981			8,901,330
Principals and Vice Principals						121,307
Educational Assistants	34,372					952,856
Support Staff		9,676	20,281			535,465
Other Professionals			128,813			1,174,698
Substitutes	121		430			232,409
	256,211	203,362	483,505	-	-	11,918,065
Employee Benefits	60,172	35,977	114,109			2,786,867
Services and Supplies	57,318	28,503	181,083		26,595	5,705,456
	373,701	267,842	778,697	-	26,595	20,410,388
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	151,203
Interfund Transfers						
Tangible Capital Assets Purchased						(151,203)
	-	-	-	-	-	(151,203)
Net Revenue (Expense)	-	-	-	-	-	-

School District No. 57 (Prince George)

Schedule 4 (Unaudited)

Schedule of Capital Operations
Year Ended June 30, 2023

	2023 Budget (Note 18)	2023 Actual Invested in Tangible Capital Assets	2023 Actual Local Capital	2023 Actual Fund Balance	2022 Actual (Restated - Note 23)
	$	$	$	$	$
Revenues					
Provincial Grants					
Ministry of Education and Child Care	4,354,887	**4,199,481**		**4,199,481**	5,125,307
Other Revenue		**840**		**840**	45,000
Investment Income			**35,983**	**35,983**	
Amortization of Deferred Capital Revenue	4,311,228	**4,317,313**		**4,317,313**	4,254,807
Total Revenue	8,666,115	**8,517,634**	**35,983**	**8,553,617**	9,425,114
Expenses					
Operations and Maintenance	2,164,068	**1,908,486**		**1,908,486**	1,909,429
Amortization of Tangible Capital Assets					
Operations and Maintenance	6,608,361	**6,654,418**		**6,654,418**	6,577,006
Total Expense	8,772,429	**8,562,904**	**-**	**8,562,904**	8,486,435
Capital Surplus (Deficit) for the year	(106,314)	**(45,270)**	**35,983**	**(9,287)**	938,679
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	876,056	**1,298,610**		**1,298,610**	2,116,976
Local Capital	488,901		**515,047**	**515,047**	921,978
Total Net Transfers	1,364,957	**1,298,610**	**515,047**	**1,813,657**	3,038,954
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		**251,618**	**(251,618)**	**-**	
Total Other Adjustments to Fund Balances		**251,618**	**(251,618)**	**-**	
Total Capital Surplus (Deficit) for the year	1,258,643	**1,504,958**	**299,412**	**1,804,370**	3,977,633
Capital Surplus (Deficit), beginning of year		**31,419,074**	**921,978**	**32,341,052**	36,871,713
Prior Period Adjustments					
To Recognize Asset Retirement Obligation					(8,508,294)
Capital Surplus (Deficit), beginning of year, as restated		**31,419,074**	**921,978**	**32,341,052**	28,363,419
Capital Surplus (Deficit), end of year		**32,924,032**	**1,221,390**	**34,145,422**	32,341,052

School District No. 57 (Prince George)

Tangible Capital Assets
Year Ended June 30, 2023

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	$	$	$	$	$	$	$
Cost, beginning of year	23,690,324	229,194,846	7,032,272	116,257		6,220,916	**266,254,615**
Prior Period Adjustments							
To Recognize Asset Retirement Obligation		8,135,077					**8,135,077**
Cost, beginning of year, as restated	23,690,324	237,329,923	7,032,272	116,257	-	6,220,916	**274,389,692**
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw	1,984,295	1,757,409	545,851				**4,287,555**
Deferred Capital Revenue - Other	840	1,028,717	41,607				**1,071,164**
Operating Fund		37,898	353,960			755,549	**1,147,407**
Special Purpose Funds		13,841	93,935			43,427	**151,203**
Local Capital		21,785	168,616	29,243		31,974	**251,618**
	1,985,135	2,859,650	1,203,969	29,243	-	830,950	**6,908,947**
Decrease:							
Deemed Disposals			523,914			1,101,491	**1,625,405**
	-	-	523,914	-	-	1,101,491	**1,625,405**
Cost, end of year	25,675,459	240,189,573	7,712,327	145,500	-	5,950,375	**279,673,234**
Work in Progress, end of year							**-**
Cost and Work in Progress, end of year	25,675,459	240,189,573	7,712,327	145,500	-	5,950,375	**279,673,234**
Accumulated Amortization, beginning of year		115,456,341	3,010,126	5,813		3,068,354	**121,540,634**
Prior Period Adjustments							
To Recognize Asset Retirement Obligation		8,120,023					**8,120,023**
Accumulated Amortization, beginning of year, as restated		123,576,364	3,010,126	5,813	-	3,068,354	**129,660,657**
Changes for the Year							
Increase: Amortization for the Year		4,686,971	737,230	13,088		1,217,129	**6,654,418**
Decrease:							
Deemed Disposals			523,914			1,101,491	**1,625,405**
		-	523,914	-	-	1,101,491	**1,625,405**
Accumulated Amortization, end of year		128,263,335	3,223,442	18,901	-	3,183,992	**134,689,670**
Tangible Capital Assets - Net	**25,675,459**	**111,926,238**	**4,488,885**	**126,599**	**-**	**2,766,383**	**144,983,564**

School District No. 57 (Prince George)

Schedule 4C (Unaudited)

Deferred Capital Revenue
Year Ended June 30, 2023

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	$	$	$	$
Deferred Capital Revenue, beginning of year	99,270,442	2,631,811	2,884,354	**104,786,607**
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	2,303,260	1,070,324		**3,373,584**
	2,303,260	1,070,324	-	**3,373,584**
Decrease:				
Amortization of Deferred Capital Revenue	4,092,254	120,555	104,504	**4,317,313**
	4,092,254	120,555	104,504	**4,317,313**
Net Changes for the Year	(1,788,994)	949,769	(104,504)	**(943,729)**
Deferred Capital Revenue, end of year	97,481,448	3,581,580	2,779,850	**103,842,878**
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	**97,481,448**	**3,581,580**	**2,779,850**	**103,842,878**

School District No. 57 (Prince George)

Changes in Unspent Deferred Capital Revenue
Year Ended June 30, 2023

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	$	$	$	$	$	$
Balance, beginning of year	97,397		71,025		125,210	**293,632**
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	6,651,092		1,043,956			**7,695,048**
Investment Income	5,076		7,258		5,268	**17,602**
	6,656,168	-	1,051,214	-	5,268	**7,712,650**
Decrease:						
Transferred to DCR - Capital Additions	2,303,260		1,070,324			**3,373,584**
Transferred to Revenue - Site Purchases	1,984,295				840	**1,985,135**
Transferred to Revenue - Settlement of Asset Retirement Obligation	306,700					**306,700**
Deferred Contribution in Support of Maintenance	1,908,486					**1,908,486**
	6,502,741	-	1,070,324	-	840	**7,573,905**
Net Changes for the Year	153,427	-	(19,110)	-	4,428	**138,745**
Balance, end of year	**250,824**	**-**	**51,915**	**-**	**129,638**	**432,377**

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School District No. 57 (Prince George)

www.sd57.bc.ca

FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

FOR THE YEAR ENDED JUNE 30, 2023

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Financial Statement Discussion and Analysis for the Year Ended June 30, 2023

The following is a discussion and analysis of the financial performance of School District No. 57 (Prince George) for the fiscal year ended June 30, 2023. This report is a summary of the District's financial activities based on currently known facts, decisions and conditions. The results of the year are discussed in comparison with the prior year and budget. This report should be read in conjunction with the District's financial statements.

Contents

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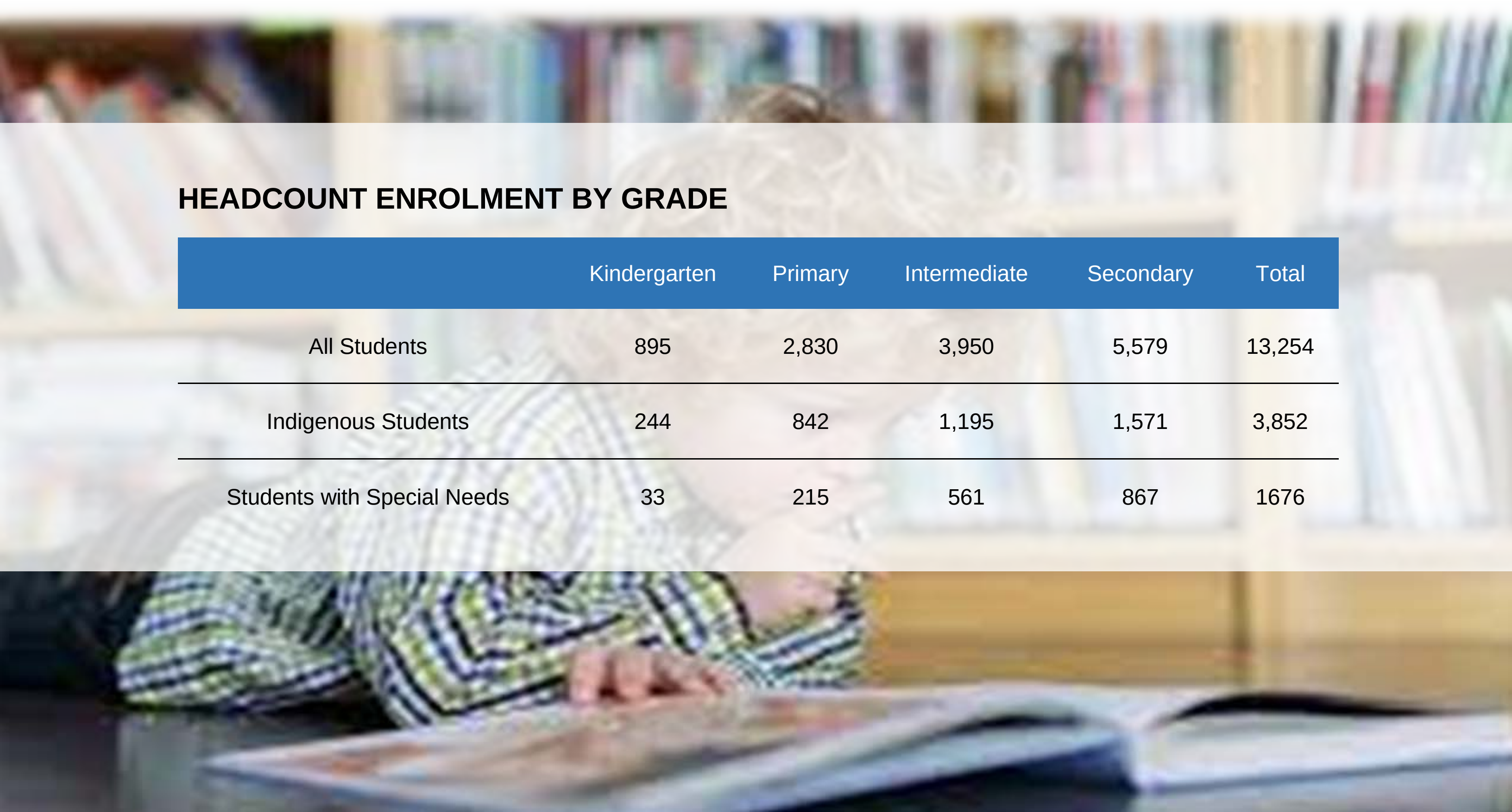
OVERVIEW OF SCHOOL DISTRICT 57

Established in 1946, the District is on the unceded ancestral lands of the Lheidli T'enneh First Nation, McLeod Lake Indian Band and the Simpcw First Nation. ***It is our honor to walk alongside our Indigenous communities in educating our students.***

The District is located in the center of the province, extending north to Mackenzie, south to Hixon, and east to McBride and Valemount. The District encompasses 52,000 square kilometers and is the second largest school district in the province in geographic size. The student population of approximately 13,000 school-age and adult students are enrolled in 32 elementary schools, and 8 secondary schools. Additionally, the District Learner Support Program provides alternate education programs, continuing and distance education programs and Provincial Resource Programs.

Employing approximately 2,000 staff in full-time and part-time positions, the District had an operating, capital and special purpose budget totaling approximately $188 million.

The District's work is governed by the Board of Education, which consists of seven Trustees elected from three Trustee Electoral Areas 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.



HEADCOUNT ENROLMENT BY GRADE

	Kindergarten	Primary	Intermediate	Secondary	Total
All Students	895	2,830	3,950	5,579	13,254
Indigenous Students	244	842	1,195	1,571	3,852
Students with Special Needs	33	215	561	867	1676

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STRATEGIC PLAN

- "The pathway to a diverse learning community with purpose, options and choices for all" Skeh Huhoont'i hodul'eh ti.

The results of the 2022/23 fiscal year were guided by the vision, mission and values set by the Board of Education which are as follows:

Vision: All students are prepared for each step of their journey with the skills, knowledge, options and choices to be successful.

Mission: Through innovation, high standards and culturally responsive care, we nurture and empower all students where they are to be proud, confident and engaged lifelong learners.

Values: Together these ways of thinking and acting help form the culture of our schools and workplaces. By upholding these values, we can build an environment that will lead to the fulfilment of our mission and vision.

- **Transparency** – we are open, honest and accountable for the decision we make.
- **Integrity** – we are ethical, fair and follow through on our commitments.
- **Equity** – we create systems where every student has the opportunities and supports to be successful.
- **Community** – we engage all members of our learning community through open and respectful relationships.
- **Respect** – we demonstrate kindness and care for ourselves, others and the environment.
- **Inclusion** – we ensure all students contribute and participate in all aspects of school life.

Priorities: The District's priorities are guided by the four directions of the strategic plan:

- **Truth and Reconciliation** – Committing to the Truth and Reconciliation Calls to Actions implemented throughout our system to ensure a healthier future for Indigenous learners and a system that acknowledges and teaches Canada's True History.
- **Equity of Access** – responsive systems providing accessible educational opportunities for all students to achieve their goals with specific focus for Indigenous learners, children and youth in care and students with diverse abilities/disabilities.
- **Wellness** – culturally safe, caring, inclusive learning communities, where all students thrive with an emphasis on mental health, physical health and overall well-being for students, staff and families.
- **Learning** – engaging, innovative learning communities with options and choice for all students to be successful. The focus of increasing literacy, numeracy and graduation rates will be prioritized. Specific strategies will be implemented to support Indigenous learners, children and youth in care and students with diverse abilities/disabilities.

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UNDERSTANDING SCHOOL DISTRICT FINANCIAL STATEMENTS

The District uses fund accounting and deferral accounting and each of its funds has certain restrictions in accounting for funds received and expended. These methods are primarily used in the public sector where the goal is to avoid budget deficits while providing the greatest benefit to the public be strategically allocating the resources that are available. In this respect, school districts are expected to ensure that available funds are being used in the most efficient way possible to maximize the potential benefit of each dollar and in the specific manner for which they were intended.

The District's financial statements include the following audited statements:

- **Statement of Financial Position (Statement 1)**
- **Statement of Operations (Statement 2)**
- **Statement of Changes in Net Financial Assets (Debt) (Statement 4)**
- **Statement of Cash Flows (Statement 5)**

The notes to the financial statements provide information regarding the District's accounting policies and detail what is included in the account balances in the financial statements.

Following the notes to the financial statements are supplementary unaudited schedules that provide information about the individual funds.

Changes in Accumulated Surplus (Deficit) (Schedule 1)

- Summarizes the surplus (deficit) for the year and accumulated surplus amounts for each of the three funds (Operating, Special Purpose and Capital Funds)

Operating Fund (Schedule 2)

- Includes revenues and expenses related to the operations of the District, including school and administrative functions.
- School districts are not permitted to budget for or incur an accumulated deficit position.
- Accumulated surpluses can be used if planned expenditures for the year are estimated to exceed revenues thus balancing the budget, for future expenditures, and multi-year initiatives not able to be funded by the annual operating grant.

Special Purpose Fund (Schedule 3)

- Includes funding that is restricted for a specific purpose as well as school generated funds.

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- Surplus for the year and Accumulated Surplus are always zero because revenues are only recognized when the related expenditures occur (deferral accounting)
- Any special purpose funds that are unspent at the end of the year remain with the District and are referred to as deferred revenue. Deferred revenue may be used in the following fiscal year, but only spent in accordance with their original intended purpose. Certain special purpose funds may have to be repaid to the funding party if the revenue is unspent within specified time periods
- If expenditures in a year exceed revenues, the resulting deficit is transferred to the Operating or Capital fund in that year, depending on the nature of the expenditures.

Capital Fund (Schedule 4)

- Includes financial activities related to tangible capital assets.
- Capital funding from the Province is accounted for using the deferral accounting method, where capital revenue is recorded in the financial statements over the life of the asset in order to match the amortization expense. Therefore, capital fund revenue is not equal to the actual capital funding received in a year.
- Capital fund revenues, expenses and surplus (deficit) for the year are not meaningful measurements of financial performance.

Categories of Expense

The Ministry of Education and Child Care provides direction as to how Revenues and Expense are to be categorized and reported within our financial system and on our financial reports. Our accounting system is set up under these parameters in alignment with all school districts in the province, allowing the Ministry to consolidate them into their financial statements, and report out to the public on the sector as a whole.

The Ministry requires that we categorize costs within our accounting records and report costs under the following segments: Funds, Functions, Programs and Objects. Examples of each segment are provided below:

Funds include the Operating, Special Purpose (each unique Special Purpose Fund has its own Fund identifier) and Capital (includes the Capital and Local Capital Funds).

Functions are groups of related programs: Instruction, District Administration, Operations and Maintenance, and Transportation and Housing.

Programs are unique and identifiable activities within each function. Examples of Programs included in the Instruction Function includes: Regular Instruction, Career Programs, Library Services, Counselling, Special Education, English Language Learners, Indigenous Education and School Based Administration.

Objects are categories of costs within programs and include accounts for various Salaries by employee type, Employee Benefits, Services, Student Transportation, Professional Development and Travel, Rentals and Leases, Dues & Fees, Insurance, Supplies and Utilities.

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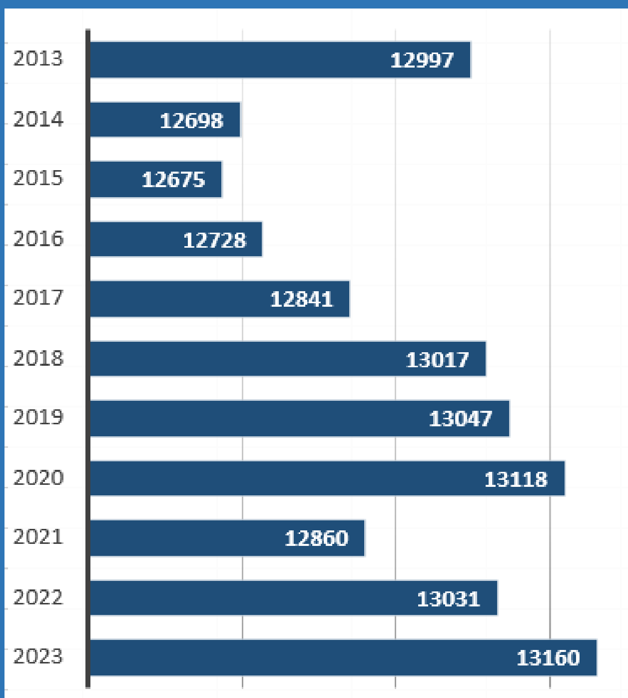
FINANCIAL HIGHLIGHTS

Enrolment

With much of the adverse effects of the global pandemic behind us, the District saw enrolment growth of 128 FTE, surpassing pre-pandemic enrolment levels, as well as increases in the number of students with special needs designated for additional funding, English language learners, and Indigenous students. Enrolment increases resulted in a 1.4% ($2.7 million) increase in the Ministry of Education and Child Care operating grant.

SEPTEMBER ENROLMENT FTE BY FISCAL YEAR



SEPTEMBER ENROLMENT (FTE)

September	2022/23	2021/22
Standard (Regular) Schools	12,923.69	12,722.94
Continuing Education	0.63	0
Adult Education	9.13	7.38
Alternate Schools	127.00	162.25
Distributed Learning	99.19	137.88
Total Enrolment	13,159.64	13,030.45
Included in Total Enrolment (categories that receive additional per student funding)		
Designated Students	1,071	1,049
English Language Learning	1,184	1,439
Indigenous Education	3,851	3,797

Labour Settlement Funding and Wage Increases

The District received $6 million of funding from the Ministry of Education and Child Care to cover increased wage costs resulting from teacher and support staff collective agreements that were negotiated by the Province in 2022-23, as well as comparable wage increases for non-unionized employees.

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FINANCIAL ANALYSIS

financial position

The Statement of Financial Position (Statement 1 of the financial statements) presents the District's assets, liabilities and surplus, and includes all funds (Operating, Special Purpose and Capital Funds).

	2022/23	2021/22	$ Change	% Change
Financial Assets	31,387,877	27,397,972	3,989,905	14.6%
Liabilities	135,697,407	134,848,462	848,945	0.6%
Net Debt	(104,309,530)	(107,450,490)	3,140,960	-2.9%
Non-Financial Assets	145,215,687	144,952,444	263,243	0.2%
Accumulated Surplus	40,906,157	37,501,954	3,404,203	9.1%

Financial Assets include cash, receivables and portfolio investments. The increase in financial assets from 2021/22 resulted from the following:

- Increase of $4M in cash and cash equivalents primarily due to operating funding received in 2022/23 in excess of expenditures.
- Increase of $116K in receivables due to the timing of collections
- Decrease of $112K in portfolio investments due to a matured Guaranteed Investment Certificate being transferred to the Province's Central Deposit Program (which is included in Cash and Cash Equivalents) to take advantage of higher interest rates.

Liabilities are obligations of the District to others arising from prior transactions, the settlement of which will require the use of current and future assets. The increase in liabilities from 2022/23 resulted mainly from the following:

- Increase in trade payables of $870K due to the timing of when invoices were received from vendors compared to the prior year

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- Decrease in deferred capital revenue of $805K resulting from the receipt of Ministry of Education and Child Care funding for projects funded by the various capital programs, less the current year's amortization.
- Increase in other liabilities, which are primarily payroll related liabilities, of $823K due to increased wage rates and the timing of pay period dates spanning the year end.

Non-financial assets include tangible capital assets and prepaid expenses. Tangible capital assets are used in providing the services of the District and include buildings, equipment, furniture, technology and vehicles purchased or constructed by the District. The increase in non-financial assets is primarily related to the increase in capital assets with new assets purchased or constructed totaling $6.9M less amortization of $6.6M.

Capital Asset additions and their funding source during 2022/23 include the following:

	Investment	Funding Source
Sites		
STKRSS site completion	1,806,000	Province – Capital Funding
Building upgrades (CHSS parking lot lighting)	175,000	Province – Annual Facilities Grant
Mackenzie Elementary demolition	3,000	Province – Capital Funding
Vanway Elementary outdoor learning space	1,000	Community donation

	Investment	Funding Source
Buildings		
Diefenbaker Daycare building renovation	1,027,000	Province – Childcare BC New Spaces Fund
HVAC upgrades (Van Bien, Pineview, Peden Hill, Quinson)	970,000	Province – School Enhancement Program
HVAC upgrades (Heather Park, Buckhorn, Foothills)	661,000	Province – Carbon Neutral Capital Program
HVAC and other building improvements	110,000	Province – Annual Facilities Grant
Building upgrades (trades program shop ventilation, other building improvements)	92,000	Province – Capital Funding, Industry Training Authority, Local Capital, Operating Fund

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Furniture & Equipment	Investment	Funding Source
School playground equipment	495,000	Province - Playground Equipment Program
Classroom and school furnishings and equipment	327,000	Operating Fund
Facilities equipment (tractor, utility trailers)	105,000	Province – Carbon Neutral Capital Program
School furnishings and equipment (playgrounds, projectors)	85,000	Special Purpose Fund (School Generated Funds - PAC)
Telephone systems	63,000	Local Capital
STKRSS signage	51,000	Province – Capital Funding
District administration equipment (custodial and communications equipment)	27,000	Operating Fund
School trades programs – shop equipment	25,000	Industry Training Authority
Diefenbaker Childcare Centre – furniture and equipment	17,000	Province – Childcare BC New Spaces Fund
Air purification equipment	9,000	Special Purpose Fund (Federal Ventilation Fund)

Technology	Investment	Funding Source
Classroom technology (computers, laptops, network hardware and data storage)	739,000	Operating Fund
Classroom computer equipment	40,000	Special Purpose Fund (School Generated Funds - PAC)
District administration technology	52,000	Operating Fund, Special Purpose Fund, Local Capital

Vehicles	Investment	Funding Source
District fleet vehicles (lease buyouts)	29,000	Local Capital

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Accumulated surplus of $40.9M is comprised of the operating fund surplus of $6.8M and the capital fund surplus of $34.1M. Unspent funding in the Special Purpose Fund is accounted for as deferred revenue (a liability) and does not form part of the District's accumulated surplus.

A district has an **Operating Fund Surplus** when its annual operating revenue exceeds annual expenditures. Transfers of operating surplus can then be made to the Local Capital Fund for capital asset purchases in future years. An operating surplus means that the District has financial resources that can be used to fund District operations for a period longer than one year. The ability to carry forward unspent funds enables a board to effectively plan for future years.

	2022/23	2021/22	$ Change
Operating surplus, beginning of year	5,160,902	8,475,727	(3,314,825)
Surplus (deficit) from operations	3,262,287	(612,154)	3,874,441
Capital Assets purchased	(1,147,407)	(1,780,693)	633,286
Transfers to Local Capital	(515,047)	(921,978)	406,931
Operating Surplus, end of year	**6,760,735**	5,160,902	1,599,833

Boards can set aside (internally restrict) a portion of operating surplus for items that are linked to multi-year strategic objectives and future operational needs. There are three categories of **internally restricted surplus**:

- Restricted due to the nature of constraints on the funds: Districts receive grants from the Ministry for specific or targeted purposes. If these funds aren't spent, the balance is internally restricted to be used for future years. Districts may have commitments to spend certain operating funds, in future years, on identified activities. These commitments may be legally binding or they may be implied commitments, such as funds donated to a school but not explicitly restricted by the donor.
- Restricted for anticipated unusual expenses identified by the board: to support effective planning, there will be situations where management identifies one-time and intermittent projects that will not be funded by revenues in that year, such as short term or variable staffing needs, or implementation of new initiatives.
- Restricted for operations spanning multiple school years: to support effective operational planning there will be situations where operating surplus funds may need to be carried over to future years (i.e. future year's Operating budget, schools and department surplus, operating projects in progress, future technology and capital project reserves that have not yet been identified for specific initiatives, and educational programs spanning multiple years, such as online learning programs.

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Unrestricted Operating Surplus is the portion of accumulated operating surplus that has not been designated for specific uses. From time to time, boards may require emergency or contingency funds for unexpected increases expenses or decreases in revenues. In these situations, boards need to have access to enough funds to continue to provide educational services and maintain regular operations.

Operating Fund Surplus	2022/23	2021/22	$ change
Internally Restricted – nature of constraints on funds:			
Ministry of Education and Child Care			
Indigenous Education - targeted	445,542	943,350	-497,421
2020/21 Operating Holdback Carryover	-	224,120	-224,120
Specific Purpose Funds			
CUPE 3742, CUPE 4991 and PGDTA funds	157,049	212,470	-55,421
Specific purpose grants	242,686	284,126	-41,440
Cultural Activities – specific purpose grant	36,403	28,703	7,700
Recreation Trusts and Other Funds			
Mackenzie Community Use	115,191	110,504	4,687
Harrower	17,605	16,889	716
BCSTA – Northern Interior Branch funds	8,744	16,396	-7,652
BCASBO – Zone 3 funds	1,261	1,210	51
	1,024,481	1,837,768	-813,287
Internally Restricted – anticipated unusual expenses			
Superintendent search	70,000	-	70,000
Long Range Facilities Plan	75,000	-	75,000
Policy manual review	10,000	-	10,000
Board meeting software	20,000	-	20,000
Administrative procedure review	5,000	-	5,000
Department optimization reviews	30,000	-	30,000
Superintendent initiatives	50,000	33,417	16,583
Special Advisors	-	75,000	-75,000
	260,000	108,417	-151,583
Internally Restricted – operations spanning multiple school years			
2023-24 operating budget	437,650	181,634	256,016
2023-24 operating budget – staffing commitment	139,837	126,711	13,126
School surpluses	1,298,901	1,350,446	-51,545
School capital projects	315,453	454,373	-138,920
Department and program surpluses:			
Inclusive Education	299,923	319,629	-19,706
Careers, Skills & Trades	-	62,793	-62,793
Continuing Education/Distance Education	142,514	115,231	27,283
International Program	-	8,900	-8,900
Technology reserve	100,000	-	100,000
Facilities:			
Facility lease commitment	110,000	190,000	-80,000
Building renewal and landlord commitments	200,000	200,000	-
Snow removal reserve	250,000	205,000	45,000
Energy management projects	61,778	-	61,778
	3,356,056	3,214,717	141,339
Total Internally Restricted Surplus	**4,640,537**	**5,160,902**	**-520,365**
Unrestricted Operating Surplus (Contingency)	2,120,198	-	2,218,308
Total Available for Future Operations	**6,760,735**	**5,160,902**	**1,599,833**

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There are two types of **Capital Fund Surplus**:

- **Invested in Tangible Capital Assets surplus** of $32.9M represents capital investments that are funded by operating revenues (recorded as transfers of accumulated operating surplus to the capital fund). Then, as these assets are amortized, the amortization expense is applied against the Invested in Tangible Capital Assets surplus. Therefore, the balance in this fund is to cover future amortization costs and is not available for other purposes.
- **Local Capital surplus** of $1.2M is comprised of previous years' available operating surplus which is transferred to Local Capital with board approval, revenues from the sale of capital assets and investment income earned on these funds.

Local Capital Surplus	2022/23	2021/22
Local Capital surplus, beginning of year	921,978	-
Capital assets purchased from local capital	(251,618)	-
Investment income	35,983	-
Transfers from Operating	515,047	921,978
Local Capital Surplus, end of year	**1,221,390**	921,978

Local Capital Surplus, end of year	2022/23
Wi-Fi infrastructure replacement	300,000
Technology replacement	385,195
Facilities equipment replacement	272,438
District fleet vehicle replacement	263,757
Total Local Capital Surplus	**1,221,390**

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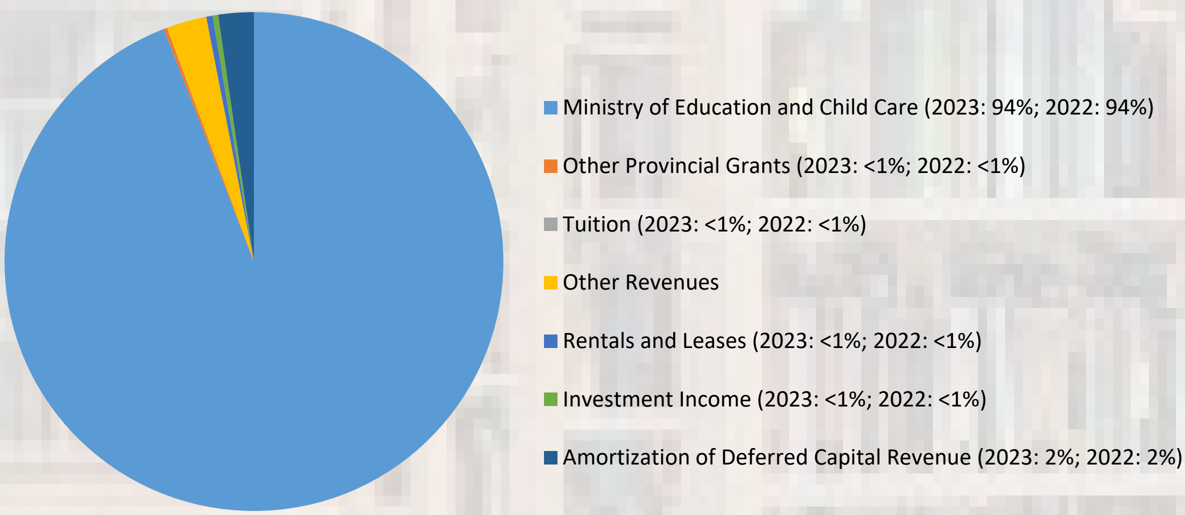
revenue

	2022/23	2021/22	$ Change	% Change
Ministry of Education and Child Care	177,195,365	168,048,718	9,146,647	5%
Other Provincial Grants	409,253	560,320	-151,067	-27%
Tuition	12,750	59,210	-46,460	-79%
Other Revenues	4,888,812	4,513,944	374,868	8%
Rentals and Leases	774,093	507,176	266,917	5%
Investment Income	681,294	251,689	429,605	170%
Amortization of Deferred Capital Revenue	4,317,313	4,254,807	62,506	2%
Total Revenue	**188,278,880**	**178,195,864**	**10,083,016**	**5.7%**

District revenue for 2022/23 increased $10 million (6%) over the prior year. This increase in District revenue is comprised of increases in operating and special purpose fund revenues and a decrease in capital fund revenue.



As illustrated above, the proportions of the District's sources of revenue are consistent with the prior year, with grants from the Province of BC comprising 94% of revenue.

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Operating Revenues

The following chart provides comparisons of 2022/23 actual operating revenues to the 2022/23 budget and to 2021/22 actual revenue.

	2022/23		2021/22	Difference from Budget		Difference from Prior Year	
	Budget	Actual	Actual	$	%	$	%
Province – MECC	153,210,761	155,637,660	146,667,242	2,426,899	2%	8,970,418	6%
Province - Other	392,360	409,253	560,320	16,893	4%	-151,067	-27%
Tuition	6,375	12,750	59,210	6,375	100%	-46,460	-78%
Other Revenue	1,402,205	1,706,446	1,959,380	304,241	22%	-252,934	-13%
Rentals and Leases	765,000	774,093	507,176	9,093	1%	266,917	53%
Investment Income	500,000	623,470	227,447	123,470	25%	396,023	174%
Total Revenue	**156,276,701**	**159,163,672**	**149,980,775**	**2,886,971**	**2%**	**9,182,897**	**6%**

Provincial Grants – Ministry of Education: The increase in grant revenue from the Ministry of Education and Childcare was primarily due to increased student enrolment and labour settlement funding. Although the Ministry's per student funding rate remained the same in 2022/23 compared to the prior year, the District saw a $2.7 million increase in the Ministry operating grant due to higher enrolment (128 student FTE increase from the prior year), as well as increases in the number of students with special needs, indigenous students and English language learners

The District received $6 million of funding from the Ministry of Education and Child Care to cover increased wage costs resulting from teacher and support staff collective agreements that were negotiated by the Province in 2022-23, as well as comparable wage increases for non-unionized employees.

The increase in provincial grant revenue from the Ministry compared to the 2022/23 budget was due to support staff labour settlement funding announced after the budget was prepared.

Other Provincial Grants - Other provincial grants are provided to the District for career and trades programs such as automotive, electrical, heavy mechanical group trades and culinary arts and for After School Sports Initiative funding. The province bases the grants on student enrolment in these programs. Both actual and budgeted revenue for 2022/23 were less than the prior year due to reductions in funding for trades programs.

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Tuition - Tuition revenue consists of fees for International Education. The District typically budgets only for International Education fee paying student revenues that are already received, as they are not a predictable sources of revenue.

Other Revenues - Other revenues consist of items such as fees charged to SD93 Conseil Scolaire Francophone de la Colombie-Britannique, fees collected with respect to Local Education Agreements with First Nations, administrative fees charged to Provincial Resource Prorams, cafeteria recoveries and the group rebate related to the purchasing card program, as well as one-time specific purpose grants received by schools and donations. The decrease in Other Revenues in 2022/23 compared to the prior year was mainly due to a reduction in fees collected with respect to Local Education Agreements. The actual revenue was higher than budget for 2022/23 due to additional one-time specific purpose grants received by schools after the budget was prepared.

Rentals and Leases - District rental revenue is generated from both short-term and long-term rentals of sites and facilities to individuals and community groups. Prior year rental revenue was lower due to limitations on access to SD57 facilities.

Investment Income - Interest income consists of interest earned on bank account balances, term deposits and guaranteed investment certificates and funds held in the Central Deposit Program. The Central Deposit Program allows the District to invest funds with the provincial government thereby accessing a favorable rate without any restrictions on withdrawals. Results are higher than the prior year due to increasing interest rates.

Special Purpose Fund Revenues

	2022/23		2021/22	Difference from Budget		Difference from Prior Year	
	Budget	Actual	Actual	$	%	$	%
Province – MECC	18,032,433	17,358,224	16,256,169	-674,209	-4%	1,102,055	7%
Other Revenue	2,083,372	3,181,526	2,509,564	1,098,154	53%	671,962	27%
Investment Income	22,000	21,841	24,242	-159	-1%	-2,401	-10%
Total Revenue	**20,137,805**	**20,561,591**	**18,789,975**	**423,786**	**2%**	**1,771,616**	**9%**

Special purpose fund revenue comes mainly from the Ministry of Education and Childcare (84.4%), and the majority of the other revenue is from school generated funds.

Provincial Grants – Ministry of Education and Childcare: Special purpose revenue from

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the Ministry was $1.1 million higher overall than the prior year. New funding from the Ministry for 2022/23 included the one-time Student and Family Affordability funding revenue of $1.2 million, as well as $150 thousand of Early Care and Learning funding. The Classroom Enhancement Funds and Learning Improvement Funds were increased by about $300 thousand to fund Teacher and CUPE support staff wage increases. Offsetting these increases in revenue was a $510 thousand decrease compared to the prior year relating to the Safe Return to Class funds.

Other Revenue (from sources other than the Ministry) is mainly comprised of school generated funds and scholarship funds. Other revenue was $672 thousand higher than last year, mainly due to increases in school generated funds collected and spent on student activities with a post-pandemic return to normal.

The District has a variety of Ministry of Education funded grants included in special purpose funds, outlined below.

	2022/23 Revenue & Expense	
Special Purpose Funds – Ministry of Education and ChildCare		**Purpose**
Annual Facility Grant (AFG) fund	**$667,343**	routine maintenance of school facilities for accessibility upgrades, asbestos abatement, electrical, plumbing, and interior and exterior constructions upgrades, roofing and site upgrades such as drainage, sidewalks, paving and fencing. For 2022/23, the District was approved for $3,105,151 in funding. $667,343 is received as a special purpose grant and the remaining amount is received through the capital fund.
Learning Improvement fund	**568,379**	augment Education Assistant hours providing additional supports to complex learners.
Strong Start fund	**348,201**	Strong Start Early Learning Centers which provide school-based, drop-in programs for children from birth to age five along with their parents and caregivers
Ready, Set, Learn	**56,116**	events for children aged three to five and their parents/caregivers which are hosted to support early learning and facilitate a smooth transition to kindergarten
Official Languages in Education Programs (OLEP)	**146,779**	supports core French language programs and curriculum resources
Community LINK	**2,520,800**	LINK stands for **L**earning **I**ncludes **N**utrition and **K**nowledge;-supports programs and initiatives to improve the educational performance of vulnerable students, including both academic achievement and social functioning
Classroom Enhancement	**10,038,762**	supports the teacher staffing costs and overhead staffing and equipment costs resulting from the restoration of class size and composition language
First Nations Student Transportation	**119,876**	BC Tripartite Education Agreement funded grant which supports approved jointly constructed transportation plans for First Nations students living (or ordinarily living) on reserve and is developed in consultation with the First Nations communities that the District has Local Education Agreements with
Mental Health in Schools	**25,328**	support District priorities for mental health and wellbeing in the school community

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Safe Return to School and Ventilation funds	**133,860**	Federal and Ministry funded grants related to the safe return to school during the COVID19 pandemic and to address the incremental costs of compliance with Ministry guidelines including ventilation specifications
Student & Family Affordability Fund	**1,159,231**	In recognition of rising food costs and general inflation, supports families who are temporarily facing financial challenges with the costs of school supplies, education related fees, and dealing with food insecurity that impacts student learning
Early Care and Learning	**149,796**	expansion of District child care programs on school grounds
Provincial Resource Programs	**1,420,240**	The District hosts three provincial resource programs which are funded through Provincial Resource Program funding. These three programs provide educational services at Two Wolves Centre, University Hospital of Northern BC and provincially through the Fetal Alcohol Syndrome Disorder (FASD) Outreach Program.

Capital Fund Revenues

	2022/23		2021/22 (restated)	Difference from Budget		Difference from Prior Year	
	Budget	**Actual**	**Actual**	**$**	**%**	**$**	**%**
Province – MECC	4,354,887	4,199,481	5,125,307	-155,406	-4%	-925,826	-18%
Other Revenue	-	840	45,000	840	-	-44,160	-98%
Investment Income	-	35,983	-	35,983	-	35,983	-
Amortization of Deferred Capital Revenue	4,311,228	4,317,313	4,254,807	6,085	0%	62,506	1%
Total Revenue	**8,666,115**	**8,553,617**	**9,425,114**	**-112,498**	**-1.3%**	**-871,497**	**-9%**

Provincial Grants – Ministry of Education and Childcare is comprised of the portion of the Annual Facility Grant funding that the District receives from the Ministry that is used on facility maintenance, as well as the portion of Ministry funding the District receives for capital projects that is spent on Site purchases or improvements. The decrease in Ministry capital revenue in 2022/23 is due to $925K less spent on site improvements relating to the completion of the Shas Ti Kelly Road Secondary School project, compared to what was spent in 2021/22.

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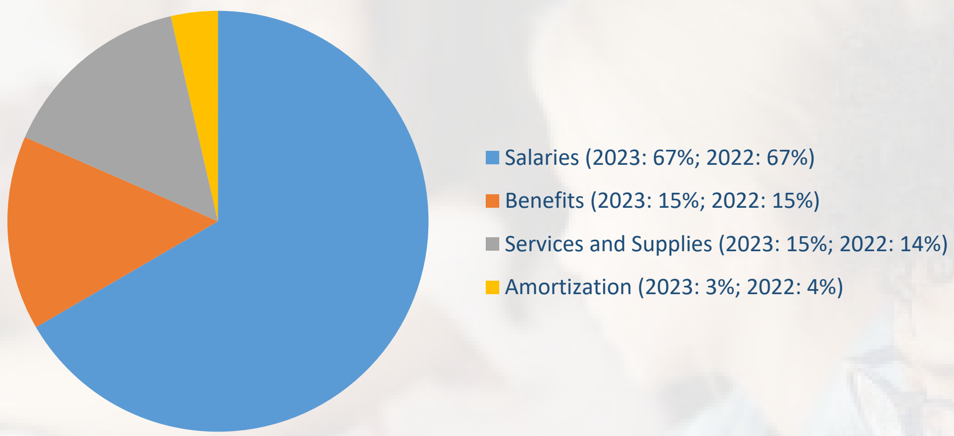
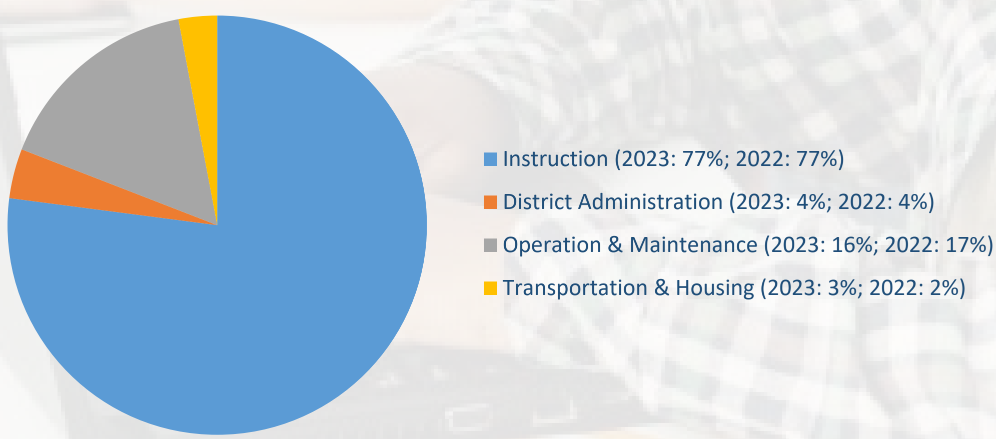
expenses

EXPENSES BY OBJECT



EXPENSES BY FUNCTION



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Expenses – All Funds

District expenses (all funds combined) for 2022/23 increased $7.3 million (4%) over the prior year, and were $2 million less than budget, as detailed in the table below.

Total Expense – all funds	2022/23		2021/22	Difference from Budget		Difference from Prior Year	
	Budget	Actual	Actual	$	%	$	%
Salaries							
Teachers	69,138,098	67,622,825	66,150,310	-1,515,273	-2%	1,472,515	2%
Principals & VPs	10,538,415	10,429,159	9,926,878	-109,256	-1%	502,281	5%
Education Assistants	17,139,135	17,510,007	16,119,791	370,872	2%	1,390,216	8%
Support Staff	12,421,681	13,112,141	12,697,355	690,460	6%	414,786	3%
Other Professionals	9,445,140	9,393,016	8,876,199	-52,124	-1%	516,817	5%
Substitutes	3,933,678	5,064,659	4,473,855	1,130,981	29%	590,804	15%
Total Salaries	**122,616,147**	**123,131,807**	**118,244,388**	**515,660**	**0%**	**4,887,419**	**4%**
Benefits	27,229,995	27,623,870	27,354,493	393,875	1%	269,377	1%
Total Salaries and Benefits	**149,846,142**	**150,755,677**	**145,598,881**	**909,535**	**0%**	**5,156,796**	**3%**
Services and Supplies	30,397,985	27,464,582	25,357,169	-2,933,403	-12%	2,107,413	7%
Amortization	6,608,361	6,654,418	6,577,006	46,057	1%	77,412	1%
Total Expense – all funds	**186,852,488**	**184,874,677**	**177,533,056**	**-1,977,811**	**-1%**	**7,341,621**	**4%**

District salaries expense was $516 thousand over budget (0.4%), a 4% increase compared to the prior year, consistent with wage rate increases resulting from teacher and support staff collective agreements that were negotiated by the Province in 2022-23, as well as comparable wage increases for non-unionized employees.

Benefits costs were 1% higher than budget, due to a correlation with salaries exceeding budget, as well as benefits premium rates being slightly higher than expected.

Services and supplies costs were almost $3 million (12%) less than plan, and 7% higher than the prior year.

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District expenses are comprised of the operating, special purpose and capital fund expenses which are discussed below.

Operating Fund Expenses

Operating expenses for 2022/23 were $2 million less than budgeted, and were $5.3 million higher than the prior year. The table below presents operating expenses by function, compared to the 2022/23 budget and to the prior year operating expenses.

Operating Expenses by Function	2022/23		2021/22	Difference from Budget		Difference from Prior Year	
	Budget	Actual	Actual	$	%	$	%
Instruction	124,919,200	123,326,487	118,646,428	-1,592,713	-1%	4,680,059	4%
District Administration	7,049,194	6,971,875	7,165,057	-77,319	-1%	-193,182	-3%
Operations and Maintenance	20,592,552	20,528,781	20,535,274	-63,771	0%	-6,493	0%
Transportation and Housing	5,381,308	5,074,242	4,246,170	-307,066	6%	828,072	20%
Total Operating Expense	**157,942,254**	**155,901,385**	**150,592,929**	**-2,040,869**	**-2%**	**5,308,456**	**6%**

Instruction

The Instruction function includes all costs (wages, benefits, services and supplies) directly related to the instruction of students, including regular classroom instruction, library services, counselling, special needs and English language learner student supports, Indigenous education programs and school administration costs. Wages and benefits costs make up 96% of total instruction costs. The $4.7 million (4%) increase in instruction costs compared to the prior year is primarily due to increased employee wages that were funded by the Ministry through labour settlement funding.

District Administration

The District Administration function includes all of the costs related to District governance and the administration of educational, business, human resources and labour relations activities. Approximately 31% of District administration costs are for centralized student learning supports. The remaining District administration costs represent approximately 3% of the total operating expenses of the District.

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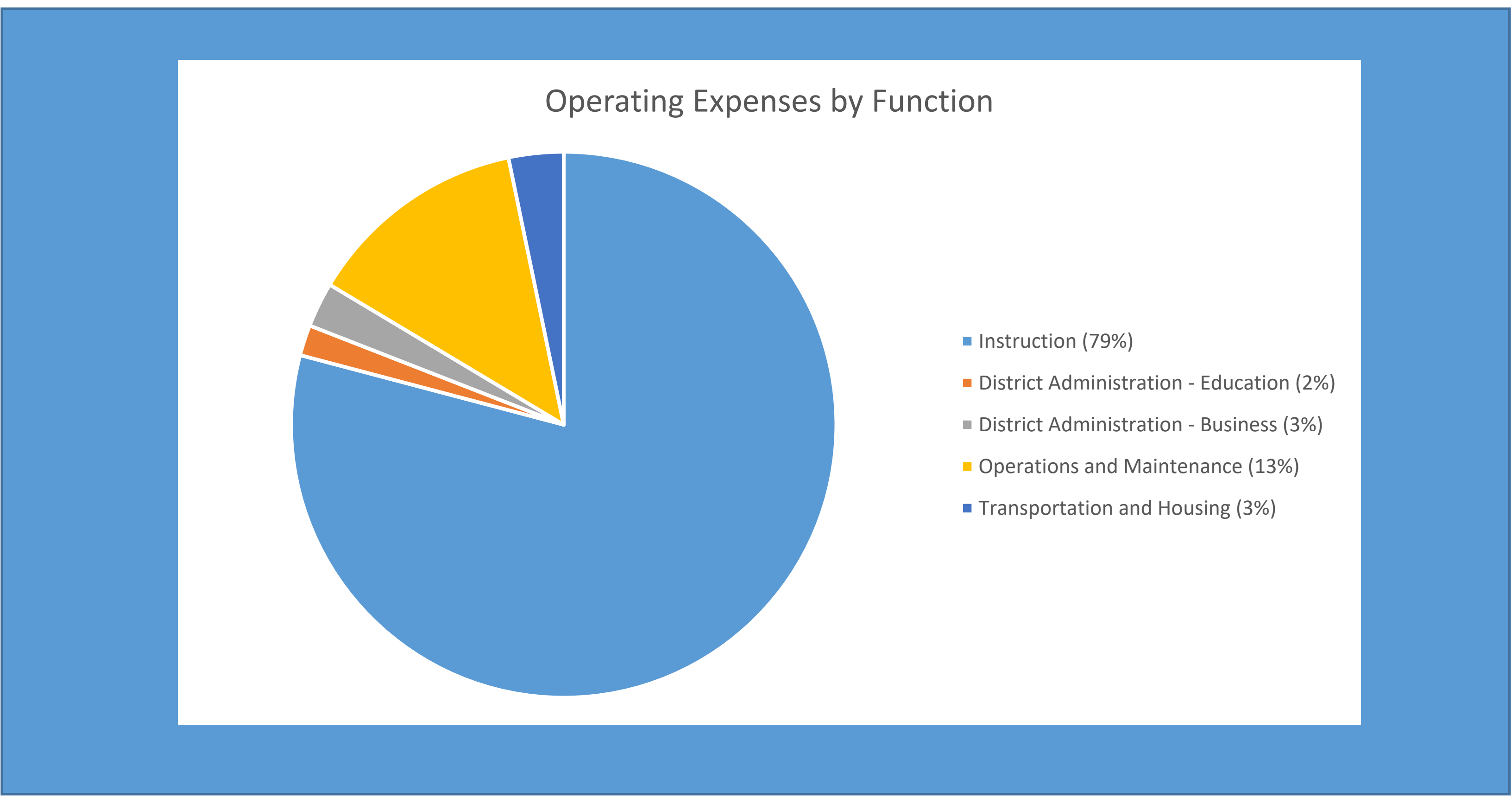
Operations and Maintenance

The Operations and Maintenance function represents 13% of the Districts operating expenses, and includes all costs related to the District's responsibility for the operation, maintenance and safety of sites, buildings, furniture, equipment and technology. It does not include any capital expenditures for District facilities. Operations and maintenance employee wage and benefits costs increased 4% from the prior year, however the District saw a decrease in utilities costs resulting from energy efficiency initiatives, resulting in total costs for the function remaining stable compared to the prior year, and approximately equal to budget.

Transportation and Housing

The Transportation and Housing function includes all costs of student transportation and housing and were $830 thousand 20% higher than the prior year, primarily due to increases in bussing contract rates and fuel costs. Costs were $300 thousand (6%) less than budgeted due to a reduction in contractor services due to driver shortages.



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Another way to look at the District's **operating fund expenses** is **categorized by object**, as shown in the table below.

	2022/23		2021/22	Difference from Budget		Difference from Prior Year	
	Budget	Actual	Actual	$	%	$	%
Salaries	110,902,892	111,213,742	106,602,289	310,850	0%	4,611,453	4%
Benefits	24,521,007	24,837,003	24,687,651	315,996	1%	149,352	1%
Total Salaries and Benefits	135,423,899	136,050,745	131,289,940	626,846	0%	4,760,805	4%
Services and Supplies	22,518,355	19,850,640	19,302,989	-2,667,715	-12%	547,651	3%
Total Operating Expense	**157,942,254**	**155,901,385**	**150,592,929**	**-2,040,869**	**-2%**	**5,308,456**	**4%**

Salaries and Benefits

Overall, salaries expenses exceeded the budget by $311 thousand (0.28%). The District uses average salaries when budgeting for teachers, education assistants and school based support staff, which causes actual results to vary from the budget as a result of staff turnover occurring throughout the year. Also of note is that the CUPE collective agreements were ratified after the budget was prepared, so the costs (and funding) of retroactive wage increases for education assistants and support staff were not included in the budget amounts.

Benefits costs are budgeted for based on the average costs experienced by the District in the prior year, adjusted for known benefits rate increases. Actual results vary from budget due to benefits plan rate adjustments and employee utilization of benefits plans.

	2022/23 Budget	2022/23 Actual	$ Change	% Change
Teachers	60,013,292	58,721,495	-1,291,797	-2%
Principals & Vice Principals	10,418,162	10,307,852	-110,310	-1%
Education Assistants	16,200,881	16,557,151	356,270	2%
Support Staff	12,081,541	12,576,676	495,135	4%
Other Professionals	8,262,485	8,218,318	-44,167	-1%
Substitutes	3,926,531	4,832,250	905,719	23%
Total Operating Salaries Expense	**110,902,892**	**111,213,742**	**310,850**	**0%**

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Teacher salary costs were 2% less than budget primarily because the budget is based on a projected average teacher's salary, however the actual salary costs vary depending on the experience level of the teachers hired. As well, the District has experienced delays in filling some positions due to a tight labour market.

Education Assistant salary costs were 2% higher than budget, which is net impact of the approximately 4% wage increase paid (and funded) retroactively after the budget was prepared, less variances due to delays in filling positions.

The 4% increase in support staff salary costs is consistent with the wage rate increases occurring after the budget was prepared.

The cost of substitutes was $900 thousand (23%) higher than budget. Although levels of employee absenteeism have decreased from the prior year, they have not returned to pre-pandemic levels.

Operating Services and Supplies Expense

Services and supplies expenses increased 3% compared to the prior year, and were 12% less than budgeted, as shown in the table below.

	2022/23		2021/22	Difference from Budget		Difference from Prior Year	
	Budget	Actual	Actual	$	%	$	%
Services	5,058,335	4,443,689	4,228,661	-614,646	-12%	215,028	5%
Student Transportation	5,297,560	4,980,709	4,164,554	-316,851	-6%	816,155	20%
Professional Development and Travel	1,655,089	1,213,518	1,252,607	-441,571	-27%	-39,089	-3%
Rentals and Leases	427,435	466,009	478,446	38,574	9%	-12,437	-3%
Dues and Fees	96,235	94,661	90,916	-1,574	-2%	3,745	4%
Insurance	387,500	358,119	325,657	-29,381	-8%	32,462	10%
Supplies	6,321,093	5,166,988	5,295,138	-1,154,105	-18%	-128,150	-2%
Utilities	3,275,108	3,126,947	3,467,010	-148,161	-5%	-340,063	-10%
Total Services & Supplies Expense	**22,518,355**	**19,850,640**	**19,302,989**	**-2,667,715**	**-12%**	**547,651**	**3%**

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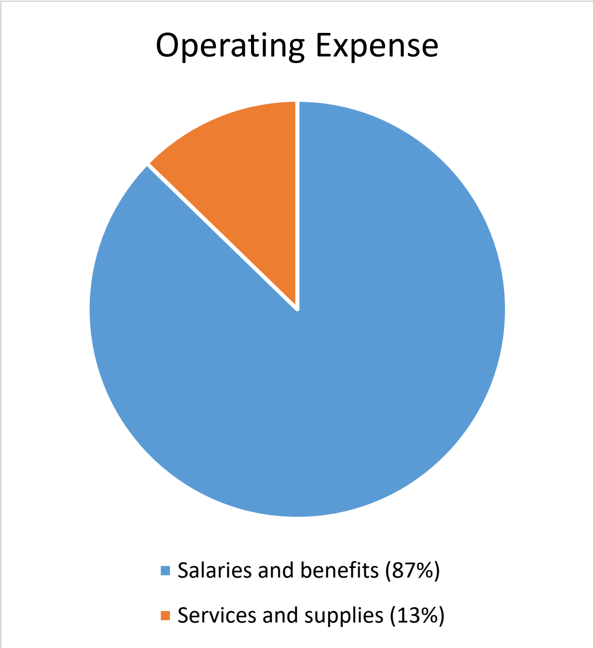
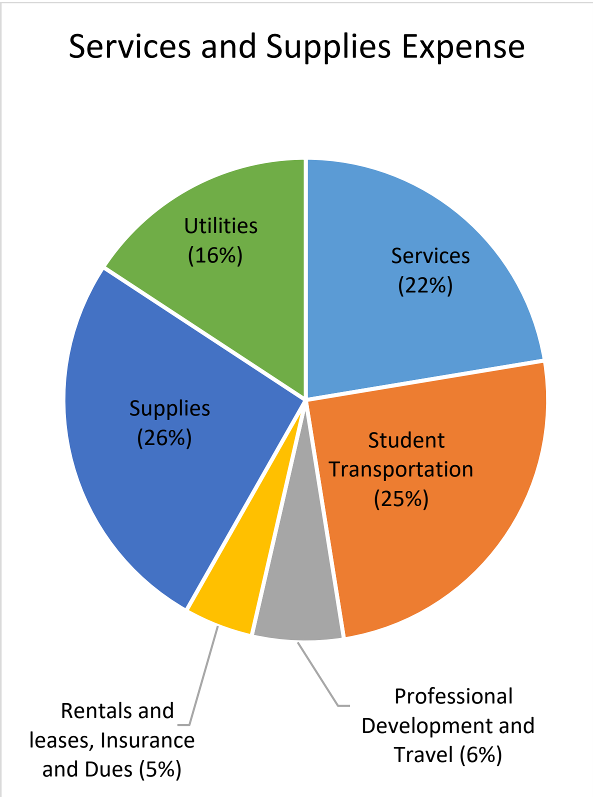
Services and Supplies expense comprise only 13% of the District's operating budget, as illustrated below.





Services expense include such things as computer maintenance, costs for professional and technical services, repairs and maintenance, snow removal, security services, bank charges, telephone services and photocopier usage charges. Services expense was 5% higher than the prior year, and 12% less than budget.

Due to staffing constraints, cost savings arose from various initiatives and projects being deferred. As well, budgeted services expense includes estimated expenditure of prior year surplus returned to school and department budgets, a portion of which schools and departments did not spend in 2022/23.

Student Transportation expense includes payments to First Student Transportation and Diversified Transportation, other contractors, public carriers and others individuals who provide transportation for District students to and from school and for curricular and extracurricular activities. Transportation costs were $816 thousand (20%) higher than the prior year due to increases in contract bussing rates and fuel charges. A 6% budget savings was realized on contract transportation services primarily due to route changes and under-delivered contract performance.

Professional Development and Travel expense includes costs incurred for training and travel. Costs included are registration fees, transportation, mileage allowances, meals, accommodation, per diem payments and other expenses. Costs were similar to the prior year, and $442 thousand less than budget. The limited availability of replacement staff impacts the

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ability of schools to release staff from their regular duties to participate in training. As well, approximately $150 thousand of the unspent professional development budget relates to obligations under collective agreements where unspent funds will carry forward to future years.

Rentals and Leases expense is the cost of rental or lease of land, buildings, vehicles and equipment for temporary or long-term use by the Districts. Costs were comparable to the prior year, and 9% over budget due to various vehicle leases being extended due to the unavailability of replacement vehicles for purchase resulting from automotive industry inventory shortages.

Dues and Fees -This includes membership fees and/or dues in professional organizations as determined by the policies, regulations and needs of the District.

Insurance - This includes the expenditures for all forms and types of insurance coverage, premiums, and deductibles. Insurance costs were 10% higher than the prior year due to an increase in the premium for the School Protection Program (property and liability insurance). Actual costs were 8% less than budget due to vehicle insurance and deductibles costs being less than budgeted.

Supplies - This item consists of expenditures for supplies and materials of a consumable and/or non- capital nature. This includes consumable supplies, learning resources, non-capitalized furniture and equipment and computer equipment. Budget for supplies in 2022/23 was similar to the prior year, and $1.2 million (18%) less than budget. Budgeted supplies expense includes estimated expenditure of prior year surplus returned to school and department budgets, a portion of which schools and departments did not spend in 2022/23.

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Special Purpose Fund Expense

Special Purpose Fund expenses for 2022/23 were $273 thousand (1%) more than budgeted, and were $2 million (11%) higher than the prior year. Please refer to Special Purpose Fund Revenue section for a detailed description of the individual special purpose funds, and a breakdown of the revenue and expense by fund for year.

Special purpose fund expenses, categorized by function, are summarized in the table below:

Special Purpose Expenses by Function	2022/23		2021/22	Difference from Budget		Difference from Prior Year	
	Budget	Actual	Actual	$	%	$	%
Instruction	19,071,556	19,396,081	17,607,543	324,525	2%	1,788,538	10%
District Administration	102,507	102,507	97,771	0	0%	4,736	5%
Operations and Maintenance	801,203	791,924	653,144	-9,279	-1%	138,780	21%
Transportation and Housing	162,539	119,876	95,234	-42,663	-26%	24,642	26%
Total Operating Expense	**20,137,805**	**20,410,388**	**18,453,692**	**272,583**	**1%**	**1,956,696**	**11%**

Instruction

The majority of special purpose funds are intended for instruction purposes. Instruction costs were $1.7 million higher than last year, primarily due to funded increases employee salary costs, and $1.1 million of spending from the new Student and Family Affordability Fund. There was also $150 thousand of expenses funded from new Early Care and Learning funding.

Instruction costs were $325 thousand (2%) over budget, primarily due to retroactive support staff wage increases occurring after the budget was prepared.

District Administration

The District operates three Provincial Resource Programs (PRP) funded by the Ministry of Education and Childcare. Funding received by the District includes an administration fee, which is reported as District administration expense in PRP special purpose funds, and as revenue to the District in the operating fund.

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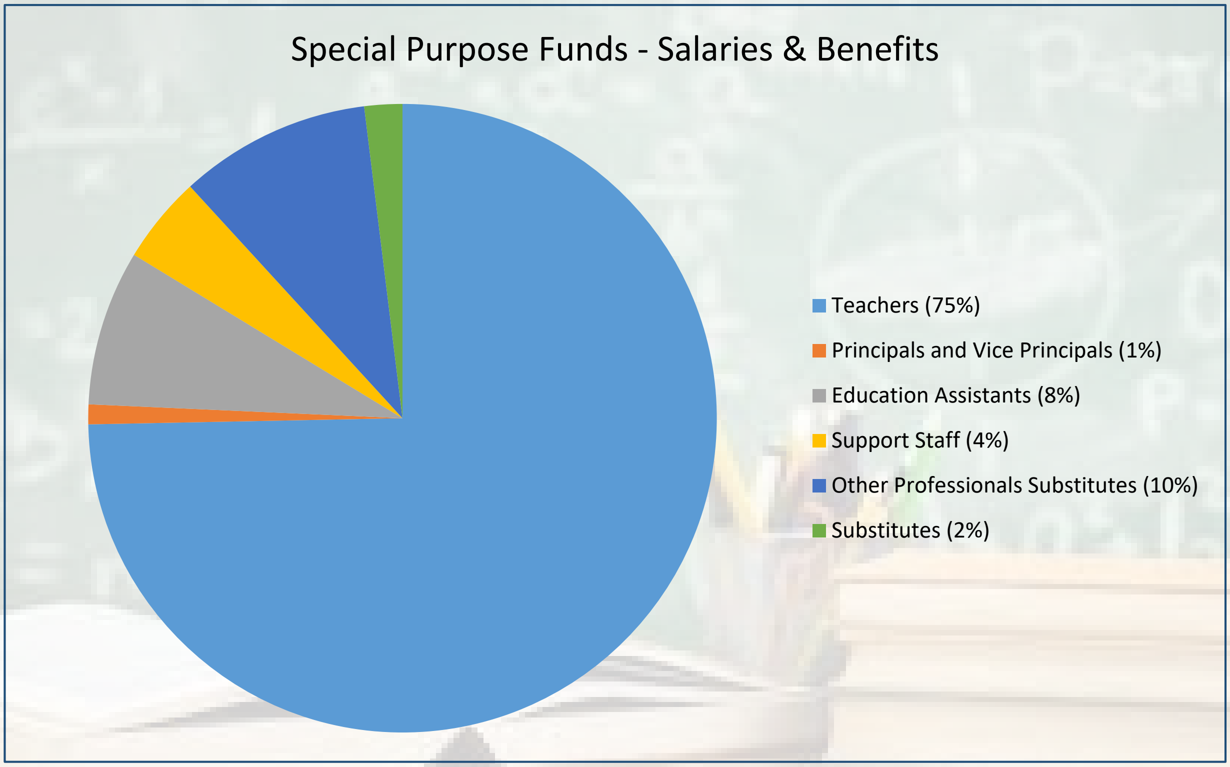
Operations and Maintenance

The majority of operations and maintenance expense ($667 thousand) includes expenditures from the Annual Facility Grant fund on routine maintenance of school facilities for accessibility upgrades, asbestos abatement, electrical, plumbing, and interior and exterior constructions upgrades, roofing and site upgrades such as drainage, sidewalks, paving and fencing. The District receives additional funding through the Annual Facility Grant program that is reported in the Capital Fund. The remainder of the operations and maintenance expense were utilities costs funded through the Federal Ventilation Fund.

Transportation and Housing

Transportation costs relate to enhanced student transportation services for Indigenous students living on reserve that are funded from the First Nations Student Transportation Fund based on a joint submission by the District and First Nations to the BCTEA Transportation Committee pursuant to the BC Tripartite Education Agreement.

Overall, salaries and benefits make up $12 million (58%) of special purpose fund expense. The breakdown of salaries and benefits expense by employee group is illustrated below.



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Capital Fund Expense

The Annual Facility Grant from the Ministry funds building maintenance costs. Some maintenance projects are classified as capital in nature, and are accounted for as an increase in the cost of the building, rather than being expensed as operations and maintenance expense.

The operations and maintenance expense noted in the table below is the portion of Annual Facility Grant expense that was not considered capital. Operations and maintenance expense will vary from year to year, depending on the nature of the Annual Facility Grant projects, and whether they are considered maintenance or capital costs.

The purchase or construction cost of the Districts capital assets is written off over the expected useful life of the asset, and the annual amount of this write off comprised the Amortization expense noted below.

Capital Expense	2022/23		2021/22	Difference from Budget		Difference from Prior Year	
	Budget	Actual	Actual	$	%	$	%
Operations and Maintenance	2,164,068	1,908,486	1,909,429	-255,582	-12%	-943	0%
Amortization of Tangible Capital Assets	6,608,361	6,654,418	6,577,006	46,057	1%	77,412	1%
Total Capital Fund Expense	**8,772,429**	**8,562,904**	**8,486,435**	**-209,525**	**1%**	**76,469**	**11%**

Please refer to the Financial Position section for details of the cost of capital assets purchased or constructed during the year.

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FINANCIAL HEALTH

Liquidity

Liquidity is measured by taking financial assets over liabilities excluding deferred capital revenue and asset retirement obligation. A liquidity ratio of greater than one is desirable as this means that the District can pay current liabilities as they are due. A liquidity ratio of less than one indicates that the District will potentially struggle to meet short term obligations. A higher liquidity ratio means that the District can meet its short-term obligations and can better respond to changing circumstances.

Liquidity	2018/19	2019/20	2020/21	2021/22	2022/23
Financial Assets	34,938,652	29,554,598	32,099,254	27,397,972	31,387,877
Liabilities*	21,764,497	23,413,986	23,585,390	21,544,317	22,891,546
Liquidity	**1.61**	**1.26**	**1.36**	**1.27**	**1.37**

**adjusted for deferred capital revenue and asset retirement obligation*

Accumulated Surplus to Revenue

The chart below shows the District's operating revenues and accumulated net operating surplus over a five-year period. The five-year trend shows a decrease in the total surplus in dollars and as a percentage of revenue. The decrease over time is due primarily to a focus by the Board on using surplus funds for specific expenditures in order to meet the needs of the District.

Surplus to Revenue	2018/19	2019/20	2020/21	2021/22	2022/23
Operating Revenue	139,597,932	145,296,288	147,666,845	149,980,775	159,163,672
Accumulated Surplus	12,227,900	6,078,000	8,475,727	5,160,902	6,760,735
Surplus to Revenue	**8.76%**	**4.18%**	**5.74%**	**3.44%**	**4.25%**

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RISKS AND UNCERTAINTIES

Implementation of Restored Collective Agreement language

In the fall of 2016, the Supreme Court of Canada (SCC) issued its decision in the longstanding litigation between the BCTF and the BC government regarding the removal of certain collective agreement provisions. On January 11, 2017, the Ministry of Education (MOE), the BC Public Schools Employers Association (BCPSEA) and the BC Teachers Federation (BCTF) signed a Memorandum of Agreement re: Letter of Understanding (LoU) No. 17: Education Fund and Impact of the Court Cases – Priority Measures as the first step in responding to the decision of the SCC. On March 10, 2017, the MOE, the BCPSEA and the BCTF ratified a Memorandum of Agreement pursuant to Letter of Understanding (LoU) No. 17 (“the MoA”), to the 2013-2019 BCPSEA–BCTF Provincial Collective Agreement.

The Memorandum of Agreement fully and finally resolves all matters related to the implementation of the SCC decision from the fall of 2016. Since March 2017, steps have been taken by the District to ensure that the terms agreed to in the Memorandum of Agreement pursuant to Letter of Understanding (LoU) No. 17 (“the MoA”) are implemented for the 2017/18 through to the 2023/24 school year. This will result in additional teacher salaries and benefits and related overhead costs for the upcoming year. For 2023/24, additional funding of $10,59 million has been approved by the Ministry of Education and Child Care to offset the costs related to the implementation of the MoA. It is anticipated that this additional revenue may not cover all costs related to the restored collective agreement language which is a potential risk to the financial position of the School District. Stringent oversight and analysis will be implemented to understand, communicate and mitigate the financial risks associated with this continued implementation.

Aging Infrastructure

Existing School District budget allocations are not sufficient to support the procurement, maintenance or timely replacement of District assets. This means that IT hardware is not refreshed on a regular basis, the deferred maintenance for School District No. 57 facilities continues to grow and the facility condition index for District facilities continues to deteriorate. Any major equipment failures during 2023/24 must be funded from the contingency reserve.

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)

September 12, 2023

Memorandum

TO: Board of Education

FROM: Business Committee

SUBJECT: **REVISED 2023/24 BOARD OF EDUCATION / COMMITTEE WORK PLAN**

DRAFT RECOMMENDATION TO THE BOARD

That the revised 2023/24 Board of Education / Committee Work Plan be approved.

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BACKGROUND:

Attached for discussion is a revised 2023/24 Board of Education and Committee work plan that outlines the work that can be expected at monthly meetings. The Board approved a workplan in June and since that time additional items have been identified. The changes are highlighted in yellow on the attached.

There may be additional items added throughout the year including policies to be reviewed monthly in accordance with Policy 10 – Policy and Policy Development.

Board of Education/Committees Annual Work Plan 2023-2024

Month	Education Committee	Business Committee	Advisory Committee	In-Camera Board	Regular Board	Other
September	▪ Report on Summer Learning (If applicable) ▪ Approve Framework for Enhanced Student Learning Report ▪ Child care update	▪ Review 2022/23 Audited Financial Statements ▪ Review use of surplus funds as of June 30, 2023 ▪ Review Financial Statement Discussion and Analysis report ▪ Review revised 2023/24 Board Work Plan ▪ Staffing update ▪ ~~Review trustee travel expenses~~ ▪ Review Policy 7 - Board Operations ▪ Discuss Policy 8 - Board Committees ▪ Review Policy 17 – School District Transportation Services ▪ Long Range Facilities Plan process ▪ Facilities Department summer projects update	▪ Review Policy 10 – Policy and Policy Development	▪ Review 2022/23 Auditor report ▪ Review Superintendent compensation ▪ Approve SD57 Exempt Compensation Plan ▪ Approve Annual Executive Compensation and Senior Employee Compensation Disclosure	▪ Approve reports from Education, Business and Advisory Committees ▪ Approve 2022/23 Audited Financial Statements ▪ Receive Financial Statement Discussion and Analysis report ▪ Approve Framework for Enhanced Student Learning Report ▪ BCSTA Motion Submission (if applicable) ▪ Approve revised 2023/24 Board Work Plan	Recognize National Day for Truth and Reconciliation Sept 30/23

Month	Education Committee	Business Committee	Advisory Committee	In-Camera Board	Regular Board	Other
October		▪ Review district enrolment report ▪ Staffing update ▪ Review trustee travel expenses ▪ Review Year to Date financial information (to Sept 30) ▪ Review Policy 6115 – Flag Protocol ▪ Review Policy 14 – Closing of Schools ▪ Review Policy 15 – Recruitment and Selection of Personnel ▪ Review Policy 18- Accumulated Surplus ▪ Spruceland Elementary naming process ▪ Review annual Trustee Remuneration as per Policy No. 7 Board Operations	▪ As required	▪ Review themes of Employee Culture survey and discuss potential actions	▪ Approve reports from Education, Business and Advisory Committees ▪ Receive district enrolment report ▪ Receive Year-to-Date Financial Information ▪ Approve Spruceland Elementary naming process ▪ Approve annual Trustee Remuneration as per Policy 7 Board Operations	▪ Recognize World Teacher Day Oct 5/23 ▪ BCSTA Northern Interior Branch meeting October 13 and 14, 2023 ▪ Discuss/develop Branch motions for BCSTA ▪ BCSTA Meeting of Board Chairs Oct 19, 2023 ▪ BCSTA Provincial Council Oct 20-21, 2023 ▪ Trustee Orientation – BCSTA Representatives October 27 and 28, 2023
November	▪ Review Policy 19- Sexual Orientation Gender Identity (SOGI) ▪ Review Policy 20 – Indigenous Education	▪ Review 2024/25 budget development process ▪ Review Class Size report ▪ Review BCSTA AGM motions to branch (if applicable)	▪ Review Policy 26- Whistleblower Protection feedback	▪ Report on BCPSEA Symposium ▪ Approve auditor tender process	▪ Election of Chair, Vice Chair, BCPSEA and BCSTA Prov. Council and alternate representatives ▪ Trustee appointments to committees, community liaison groups and school liaison assignments	▪ BCPSEA Fall Symposium Nov. 2-3, 2023 ▪ BCSTA Trustee Academy Nov. 23-26, 2023

Month	Education Committee	Business Committee	Advisory Committee	In-Camera Board	Regular Board	Other
	▪ Review Policy 21- Student Voice	▪ Staffing update ▪ Review Policy 4 – Trustee Code of Conduct ▪ Review Policy 22- Provision of Menstrual Products to Students ▪ ~~Review trustee travel expenses~~			▪ Shas Ti Kelly Road Family of Schools presentation ▪ Approve reports from Education, Business and Advisory Committees ▪ Approve 2024/25 budget development process ▪ Receive District Enrolment report ▪ Receive Class Size report ▪ Submit BCSTA AGM motions to Branch (if applicable)	
December		▪ Review Statement of Financial Information (SOFI) report			▪ College Heights Secondary School Family of Schools presentation ▪ Approve reports from Education, Business and Advisory Committees ▪ Approve Statement of Financial Information (SOFI)	▪
January		▪ Review Year to Date Financial information (to Dec 31) ▪ Review progress re. Strategic Planning results ▪ Review 2024/25 draft Budget Development Process ▪ Review BCSTA AGM motions (if applicable) ▪ Staffing update		▪ Report on BCPSEA AGM	▪ Prince George Secondary School Family of Schools presentation ▪ Approve reports from Education, Business and Advisory Committees ▪ Approve 2024/25 Budget Development Process for distribution ▪ Receive Year-to-Date Financial report ▪ Receive annual report on the Strategic Plan	▪ BCPSEA AGM (TBD) ▪ Discussion for Board motions to BCSTA AGM

Month	Education Committee	Business Committee	Advisory Committee	In-Camera Board	Regular Board	Other
		▪ ~~Review trustee travel expenses~~			▪ Trustees report on BCSTA Academy ▪ BCSTA AGM Substantive motions due	
February		▪ Staffing update ▪ Review trustee travel expenses ▪ Review school district organization chart ▪ Review 2023/24 Amended Annual Budget			▪ Rural Schools Family of Schools presentation ▪ Approve reports from Education, Business and Advisory Committees ▪ Approve 2023/24 Amended Annual Budget	▪ BCSTA Prov. Council meeting Feb 24, 2024 ▪ BCSTA Northern Interior Branch meeting (date?) ▪ Finalize Board motions for BCSTA AGM
April	• Review recommended 2024/25 School Calendar	▪ Review 2024/25 Annual Budget ▪ Review Year-to-Date Financial report (to March 31) ▪ Review report on district enrolment ▪ Staffing update ▪ ~~Review trustee travel expenses~~			▪ DP Todd Secondary School Family of Schools presentation ▪ Approve reports from Education, Business and Advisory Committees ▪ Approve 2024/25 School Calendar ▪ Review 2024/25 Annual Budget ▪ Receive Year-to-Date Financial report ▪ Trustee report on BCSTA AGM and Provincial Council meeting	▪ BCSTA AGM Apr. 27-30, 2024 and Prov. Council meeting
May	▪ Schedule of Fees and Deposits ▪ Board Authorized Courses (if applicable)	▪ Review Board meeting schedule for 2024/25 ▪ Staffing update ▪ ~~Review trustee travel expenses~~			▪ Duchess Park Secondary School Family of Schools presentation ▪ Approve reports from Education, Business and Advisory Committees	

Month	Education Committee	Business Committee	Advisory Committee	In-Camera Board	Regular Board	Other
					▪ Approve Board meeting schedule for 2024/25 ▪ Approve Schedule of Fees and Deposits ▪ Approve Board Authorized Courses (if applicable)	
June	▪ Review Framework for Enhanced Student Learning Report ▪ Strategic Plan Continuous Improvement Cycle Update	▪ Review 2024/25 Annual Budget Bylaw ▪ Review Board 2024/25 work plan ▪ Review Five Year Capital Plan submission ▪ Review Year to Date Financial report (to May 30) ▪ Staffing update ~~▪ Review trustee travel expenses~~			▪ Approve reports from Education, Business and Advisory Committees ▪ Approve Framework for Enhancing Student Learning Report ▪ Approve 2024/25 Annual Budget ▪ Approve Board 2024/25 work plan ▪ Approve Five-Year Capital Plan submission ▪ Receive Year-to-Date Financial report	Employee Retirement Dinner and Recognition Recognize National Indigenous Peoples Day
On-going	▪ Approve disposition of real property ▪ Approve Capital Bylaws ▪ Approve Local Education Agreements ▪ Approve Board/Authority Authorized courses ▪ Hear appeals as needed ▪ Policy development and review ▪ Advance Board positions through BCPSEA ▪ Advance Board positions through BCSTA			▪ Develop and review motions for BCSTA ▪ Advocacy letters ▪ Attend trustee development/orientation sessions ▪ Attend school and district functions (as invited) ▪ Advocate with local governments (municipal and Indigenous) ▪ Participate in Indigenous Education Leadership Table (IELT) ▪ Public engagement ▪ Ratify memoranda of agreement with bargaining units		

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)

September 12, 2023

Memorandum

TO: Board of Education

FROM: Business Committee

SUBJECT: **LONG RANGE FACILITIES PLAN**

RECOMMENDED MOTION:

That the Board of Education approves proceeding with the Long Range Facilities Plan.

BACKGROUND:

Development of a Long Range Facilities Plan is a Ministry requirement and is unique to each school district. Below is a process and proposed timeline for Board consideration:

Proposed Timeline:

- September 2023 – LRFP consultant support tendered on BC Bid (potential range - $50,000-$75,000)
- October/November 2023 – Successful consultant/district staff prepare preliminary report on district facilities and surplus property with recommendations
- November/December 2023 – draft report shared with Ad hoc Long Range Facility Use Committee for feedback (not decision making)
- January to March 2024 – Long Term Facilities Plan community forums
- March to May 2024 - Ad hoc Long Range Facility Use Committee meetings held to consider feedback received during consultation meetings
- May 2024 Board of Education receives report from Ad Hoc Long Range Facility Use Committee
- June 2024 Board of Education discusses report from Ad Hoc Long Range Facility Use Committee

Process:
- Seek public input on the future of facilities and property in School District No. 57
- Community-based forums to gather feedback
- Opportunities for engagement outside of community forums – on-line survey, mail in responses

Community Forums:

- Details to be determined at a later date include:
  - Locations and format of meeting
  - Information to be shared in addition to report/recommendations
  - Presenters
  - How feedback to be collected – i.e. notetakers

Additional details will be provided in October 2023.

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)

September 12, 2023

Memorandum

TO: Board of Education

FROM: Business Committee

SUBJECT: **2024/25 Minor Capital Programs**

RECOMMENDED MOTION:

That the 2024/25 Minor Capital Program submission be approved as presented.

BACKGROUND:

Attached for information is a listing of the recommended 2024/25 Minor Capital Program submission to the Ministry of Education and Child Care. The project requests are due to the Ministry by September 29, 2023.

Ministry of Education and Child Care

Report run: Wednesday, September 6, 2023
Run By: # Darren Watson

Submission Summary

Submission Summary:	Minor 2024/2025 | 2023-09-30
Submission Type:	Capital Plan
School District:	Prince George (SD57)
Open Date:	2023-04-14
Close Date:	2023-09-30
Submission Status:	Draft

Submission Category	Sum Total Funding Requested
CNCP	$2,025,000
PEP	$585,000
SEP	$2,825,000
Total	**$5,435,000**

CNCP

SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	159303	Beaverly Elementary	HVAC (CNCP)	Boiler Replacement Project.	$425,000
2	163389	Beaverly Elementary	HVAC (CNCP)	Mechanical units are past their life expectancy. This project would replace the gym	$650,000
3	163370	John McInnis Junior Secondary	HVAC (CNCP)	Replace existing mid-efficient boiler system with new condensing system. Replace	$525,000
4	163371	Vanway Elementary	HVAC (CNCP)	Replace existing mid-efficient boilers with new condensing boiler system.	$425,000
				Submission Category Total:	**$2,025,000**

PEP

SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	159378	Hixon Elementary	Replacement (PEP)	Play equipment is approaching end of life cycle.	$195,000
2	163367	Beaverly Elementary	Replacement (PEP)	Play equipment is approaching end of life cycle.	$195,000
3	163368	Morfee Elementary	Replacement (PEP)	Play equipment is approaching end of life cycle.	$195,000
				Submission Category Total:	**$585,000**

SEP

SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	163369	Ecole Lac Des Bois	Interior Construction	Installation of a new passenger elevator to replace Garaventa conveying stair	$750,000
2	151657	Beaverly Elementary	HVAC (SEP)	Mechanical units are past their life expectancy. This project would replace the gym	$650,000
3	151659	College Heights Secondary	HVAC (SEP)	Replacement of roof top units in Industrial Education wing which are beyond their	$375,000
4	151661	Buckhorn Elementary	HVAC (SEP)	The 3 - roof top mechanical units are past their life expectancy.	$425,000
5	151658	College Heights Elementary	HVAC (SEP)	Gymnasium air handler furnaces and 2 classroom units are past their useful life.	$625,000
				Submission Category Total:	**$2,825,000**

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)

September 12, 2023

Memorandum

TO: Board of Education

FROM: Business Committee

SUBJECT: **2024/25 Minor Capital Program – Food Infrastructure (SEP)**

RECOMMENDED MOTION:

That the 2024/25 Minor Capital Program submission to supply a refrigerated van for the meals programs at Prince George Secondary School in the amount of $95,000 be approved as presented.

BACKGROUND:

Attached for information is a listing of the recommended 2024/25 Minor Capital Program submission to the Ministry of Education and Child Care. The project requests are due to the Ministry by September 29, 2023.

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BRITISH COLUMBIA | Ministry of Education and Child Care

Report run: Wednesday, September 13, 2023
Run By: # Darren Watson

Submission Summary

Submission Summary:	Minor 2024/2025 | 2023-10-02
Submission Type:	Capital Plan
School District:	Prince George (SD57)
Open Date:	2023-06-13
Close Date:	2023-10-02
Submission Status:	Draft

Submission Category	Sum Total Funding Requested
SEP	$125,000
Total	**$125,000**

	SEP				
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	163155	Prince George Secondary	Food Infrastructure (SEP)	Supply refrigerated van for meals programs.	$125,000
				Submission Category Total:	**$125,000**

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)

September 12, 2023

Memorandum

TO: Business Committee

FROM: Brett Apolczer, Director of Facilities

SUBJECT: **SUMMER PROJECTS**

Attached is a listing of the summer projects completed or in process by the Facilities Department, provided for information.

Facility Services Department – Summer Projects 2023

Annual Facility Grant – (AFG)

- CAO Building – Additional Flag Pole - $12K – 80% - Completion October
- Various Schools - Roofing Renewal - $1.7 million – 95% - Completion October
- Various Schools - Building Security System Upgrades - $95k - **Complete**
- Various Schools – Asbestos Containing Flooring Abatement - $115K – **Complete**
- Various Schools – Install New Flooring - $100K – **Complete**
- Various School – Emergency Lighting Renewal - $100K – 20% - Completion Spring Break 2024
- Various Schools – Educational Changes - $100K – 90% - Estimated Completion October
- Various Schools – Install Underground Duct for Fibre Cabling -$15K – 75% - completion October
- Buckhorn Elementary – Replace Roof Drainage System - $15K – **Complete**
- College Heights Elementary – Replace Roof Sky Lights - $3.5 K – 0% - Completion October
- College Heights Secondary – Upgrade Drainage & Sidewalk North Entrance - $62K – **Complete**
- College Heights Secondary - Replace Roof Sky Light - $10K – **Complete**
- College Heights Secondary – Rain Water Leader Replacement - $15K - **Complete**
- DP Todd Secondary – Gym Floor Renewal - $40K – **Complete**
- CAO Building – Replace HVAC Roof Top Units - $125K – 50%. Completion Summer 2024
- Ecole lac Debois Elementary – Elevator Planning/Design - $95K – 0% - Completion March 2024
- Foothills Elementary – Server Room Upgrades – Estimated Completion Winter Break 2023
- Glenview Elementary – Boys Washroom Upgrade - $65K – **Complete**
- Hart Highlands Elementary – Parking Lot and Drainage Upgrades - $300K – **Complete**
- Heather Park Elementary – Bank Stabilization and Drainage Design - $93K – 25% Completion
- Heritage Elementary – Wheelchair Access Ramp for Portable - $15K – 0% - Completion October
- Heritage Elementary – Site Drainage Improvements - $10K – **Complete**
- Mackenzie Secondary – Server Room Upgrades - $15K – Completion Spring Break 2024
- Malaspina Elementary – Fire Alarm System Replacement -$45k – **Complete**
- McBride Elementary – Network Server Upgrade - $25K - **Complete**
- Pineview Elementary – Perimeter Asphalt Replacement - $56K – **Complete**
- Pinewood Elementary - Fire Alarm System Replacement -$40K – 5% - Completion March 2024
- Pinewood Elementary – Paint Ext. of Building - $50K – **Complete**
- Pinewood Elementary – Ext. Door Replacement – $45k – 50% - Completion October
- Prince George Secondary – Replace Kitchen Grease Interceptor - $20K – **Complete**
- Prince George Secondary – Replace Low Voltage Lighting Switches - $5K - **Complete**
- Springwood Elementary – Adventure Playground Replacement - $165K – **Complete**
- Spruceland Elementary – Replace Acoustic Material on Gym Ceiling - $50K – **Complete**

Facility Services Department – Summer Projects 2023

- Valemount Elementary – Ext. Sidewalk Replacement - $40K – **Complete**
- Vanway Elementary – Paint Exterior of Building - $70K – **Complete**
- Westwood Elementary – Site Drainage Improvements - $30K – **Complete**
- Westwood Elementary – Replace Generator for Emergency Lights $10K – **Complete**

School Enhancement Program - (SEP)

- Pineview Elementary – HVAC (Ventilation) Upgrade - $601K – 95% - Completion September
- Peden Hill Elementary – HVAC (Ventilation) Upgrade - $471K – 95% - Completion September
- Quinson Elementary – HVAC (Gym Air Handler) Upgrade - $257K – 50% - Completion September

Carbon Neutral Capital Plan – (CNCP)

- Foothills Elementary - HVAC (Boiler Replacement) Upgrade - $425K - 75% - Completion September

Rural Districts Program - (RDP)

- Mackenzie Elementary - Building Demolition - $1.75 million - 35% - Completion November 2023

Replacement Program – (REP)

- Shas Ti Kelly Road Secondary – Replacement School - $44 million - **Complete**

Operating & Maintenance Projects

- College Heights Secondary – Gym Flooring Refinishing - $10K – **Complete**
- Shas Ti Kelly Road Secondary – Gym Flooring Refinishing - $11K – **Complete**
- Various School Sites – Crack-Seal Asphalt Parking Lots -$15K – **Complete**
- College Heights Elementary – Replace Millwork - $8.5K – **Complete**
- Vanway Elementary – Replace Millwork - $10K - **Complete**
- Various School Sites – Parking Lot Line Painting - $50K - **Complete**

Green Fund – Operating

- Various Schools – Programming HVAC Systems Efficiencies - $45K – 90% - Completion October

Facility Services Department – Summer Projects 2023

School Billing Projects (School Funded Projects – Over $5,000)

- McBride Elementary – Install Ext. Security Cameras - $12K – 80% - Completion September
- McBride Elementary – Install Picnic Tables - $6.5K – **Complete**
- Prince George Secondary – Install Millwork and Ventilation for Meals Room - $12K – 90% - September
- Hart Highland Elementary – Install Interactive Projectors - $13K – **Complete**
- Duchess Park Secondary – Install Ext. Security Cameras - $40K – Completion October
- Polaris Elementary – Install Interactive Projectors - $19K – **Complete**
- Southridge Elementary – Install Projector in Portable $11K – **Complete**
- John McInnis Centre – Renovate Office Area – Exclusive Ed. – $9K – **Complete**
- Heather Park Elementary – Renovate Computer Lab - $13K – 90% - Completion September
- Various Schools – Paint Outdoor Games Lines - $20k – 0% - Completion September

Indigenous Education Leadership Table

"Nothing about us without us"

IELT + SD57 Senior Team and Trustees Meeting
Wednesday September 27, 2023
School Board Office, Boardroom 3:30pm – 5:30pm

Hello teams!

Long time, no see. I hope you all had a wonderful summer!

I want to take this opportunity to invite you all to our first joint meeting as leaders of the Nations, through IELT, and SD57 leadership.

Last school year was a time of changes for all parties involved, which made "hitting the ground running" an impossible action to begin at any given time. As we begin a brand new school year I feel it is important for us to start it in a great way. The first three weeks are done and everyone is now settling in SD57.

This meeting will give us the time to unite and begin this dialogue; and get to know one another so we can have a full understanding of this important work that needs to be continued. We'll have a chance to talk for two hours, during which we'll cover:

- **Introduction to IELT and what it is**
- **Governance to Governance, what does it mean?**
- **Special Advisors Recommendations,** where are we with them? And what will be our focuses and our goals to get there?

I hope see you there and looking forward to this meeting.

Respectfully,

Mel Aksidan

IELT Administrator

IELT Contact: **ma.relat.comms@gmail.com**

Office of the
Auditor General
of British Columbia

623 Fort Street
Victoria, British Columbia
V8W 1G1

P: 250.419.6100
F: 250.387.1230
bcauditor.com

July 24, 2023

VIA E-MAIL

Corey S. Naphtali
KPMG Prince George
177 Victoria Street, Suite 400
Prince George, B.C. V2L 5R8

Dear Corey S. Naphtali,

Re: Letter of Instruction – Audit of School District No. 57 (Prince George)

As auditor of the Summary Financial Statements of the Province of British Columbia, the Auditor General shall be reporting to the Legislative Assembly on their fair presentation in accordance with Generally Accepted Accounting Principles (GAAP) for the fiscal year ended March 31, 2023. GAAP for the Summary Financial Statements is Canadian Public Sector Accounting Standards.

I am writing to advise you that the Auditor General shall be relying on your report on the financial statements of **School District No. 57 (Prince George)** for the year ended June 30, 2023, when he is forming his opinion on the Summary Financial Statements of the Province.

In this regard, we request receipt of your response concerning the following matters by November 17, 2023. Please send your response by e-mail to the attention of Christopher Thomas, CPA, CA, at: auditoperations@bcauditor.com. We have enclosed a suggested response letter in the affixed Appendix for your convenience in replying.

a) Is your firm and its partners independent with respect to **School District No. 57 (Prince George)**? If available, please provide us a copy of your letter to the audit committee or the Board of Education discussing relationships that may bear on your independence.

b) Please advise whether there is anything now known to you which would prevent the Auditor General from relying on your report for the purpose of forming his opinion on the Summary Financial Statements of the Province of British Columbia.

c) Please provide us with:

    (i) a copy of your auditor's report and the related financial statements of **School District No. 57 (Prince George)** for the year ended June 30, 2023;

    (ii) your assessment of financial statement engagement risk;

    (iii) copies of planning and audit findings reports issued to the audit committee or the Board of Education;

    (iv) a copy of your management letter with management's response;

(v) a copy of unadjusted differences (other than misclassifications) of $1 million or greater and unadjusted differences that are misclassifications or for note disclosures of $5 million or greater; and

(vi) an assessment of the impact of accounting for Non-Provincial restricted contributions in accordance with the Restricted Contributions Regulation as compared to Public Sector Accounting Standards for contribution amounts exceeding $1 million.

Additionally, please note that the *School Act,* under section 161 (4), states that "the auditor must forward to the minister a copy of every report made by the auditor to the board or to an official of the board". The ministry has advised us that all documents (including management letters) should be sent to Ian Aaron, Director, School District Financial Reporting, Ministry of Education. Please send pdf documents to sdfr@gov.bc.ca.

Thank you for your assistance in dealing with these matters.

Yours truly,

Christopher Thomas

Christopher Thomas, CPA, CA
Director

CT/dc
Attachment

Copy: Rachael Weber, Board Chair
Darleen Patterson, Secretary-Treasurer

Appendix: Response Letter

[Date]

VIA E-MAIL: auditoperations@bcauditor.com

Christopher Thomas, CPA, CA
Director
Office of the Auditor General
623 Fort Street
Victoria, B.C. V8W 1G1

Dear Christopher Thomas:

Re: Audit of School District No. 57 (Prince George)

We were engaged to examine the financial statements of our client, **School District No. 57 (Prince George)** for the year ended June 30, 2023. In response to your request dated July 24, 2023, we confirm that we are aware of the Auditor General's reliance on us when forming his opinion on the 2023/24 Summary Financial Statements of the Province of British Columbia.

We further advise you that:

(a) to the best of our knowledge, there were no relationships or circumstances which would or might be considered to impair our independence with respect to our examination of **School District No. 57 (Prince George)**; and

(b) there is nothing known to us which would prevent the Auditor General from relying on the auditor's report for the financial statements of **School District No. 57 (Prince George)** for the year ended June 30, 2023, for the purpose of forming his opinion on the Summary Financial Statements of the Province.

Enclosed are:

(i) a copy of our auditor's report and the related financial statements of **School District No. 57 (Prince George)** for the year ended June 30, 2023;

(ii) our assessment of financial statement engagement risk;

(iii) copies of planning and audit findings reports issued to the audit committee or Board of Education;

(iv) a copy of our management letter with management's response;

(v) a copy of unadjusted differences (other than misclassifications) of $1 million or greater and unadjusted differences that are misclassifications or for note disclosures of $5 million or greater; and

(vi) an assessment of the impact of accounting for Non-Provincial restricted contributions in accordance with the Restricted Contributions Regulation as compared to Public Sector Accounting Standards for contribution amounts exceeding $1 million.

Appendix: Response Letter

2023/23 Audit of School District No. 57 (Prince George)

Yours truly,

Corey S. Naphtali
Engagement Leader
KPMG Prince George

Date

455 Victoria Street, Prince George, BC V2L 0B7

August 23, 2023

School District 57
Board of Education
2100 Ferry Ave
Prince George, BC V2L 4R5

Subject: Request for letter of support for Restorative Justice Grant Application

Dear Board of Education Trustees:

The Two Rivers Crime Prevention Society is a non-profit society that serves the community through a variety of programs and services including Restorative Justice.

Restorative Justice is currently offered through the Prince George RCMP Community Policing Section and is focused on accountability, problem solving, and creating an equal voice for offenders, victims, and community.

The Two Rivers Crime Prevention Society is submitting a British Columbia Community Gaming Grant to further expand and develop Restorative Justice into the schools with a focus on prevention before reaction and is seeking a letter of support from the Board of Education by August 30, 2023 to submit the grant application ahead of the deadline.

The Two Rivers Crime Prevention Society seeks to engage children and youth in schools into restorative practices through equity, diversion, and inclusion to reduce violence and harm and to build trust between students, teachers, and parents. Through this we are asking for your support to explore future discussions and collaboration between the Two Rivers Crime Prevention Society and School District 57 in Prince George, BC to help create a community of respect, transparency and growth between the students, staff, and the community in Prince George.

Thank you,

Melissa Lang
Assistant Manager, Police Support Services
City of Prince George
250-561-3304

From: Samantha Ludvigson <ludvigsonsamantha@gmail.com>
Sent: Friday, July 21, 2023 11:51:25 AM
To: Rachael Weber <rweber@sd57.bc.ca>; Craig Brennan <cbrennan@sd57.bc.ca>; Cory Antrim <cantrim@sd57.bc.ca>; Sarah Holland <sholland@sd57.bc.ca>; Shar McCrory <smccrory@sd57.bc.ca>; Erica McLean <emclean@sd57.bc.ca>; Bob Thompson <bthompson@sd57.bc.ca>
Subject: ATTN: For your immediate attention. Salmon Valley School.

****I have attached all Survey Materials, Letters of support, and community member feedback. **** ATNN: SD57 School Board of Trustees

Dear Trustees,

I am writing you to advocate for the community of Salmon Valley and to strongly recommend the re-opening of Salmon Valley Elementary School.

The community of Salmon Valley consists of 4 rural areas in addition to Salmon Valley itself. Bear Lake, Summit Lake, Wright Creek RD, and Old Summit Lake RD. All 5 of these communities have been growing consistently with young families moving to the area. These families embrace the Rural living opportunity to provide an alternate lifestyle for their family. As Rural Communities, we bind together and support each other in a small community manner.

There has been recent discussion within our communities as to how strenuous it is on our families that there is not a servicing School for our children. The impact of not having a school for our children comes directly as lengthy bus rides, missing school due to weather conditions, not even getting into our catchment school (Springwood Elementary), and the difficult decision to homeschool our children. Our community is directly impacted by no longer having a facility that could not only provide an education for our growing population but also act as a center for daycare services, strong start programming and community events.

As Taxpaying community members, we feel completely unheard by School District 57. We currently pay for the maintenance of the building, when it should ideally be used for the education and well-being of our children and community. With a substantial population, especially while it is still growing with young families, there are absolute grounds for feasible numbers to run the school at an appropriate capacity.

I have attached recent Surveys conducted with Salmon Valley and all 4 counterparts regarding the impact of our local Salmon Valley School being closed and the positive outcomes that are completely plausible to justify re-opening Salmon Valley School. I have also attached comments directly from our community members, and letters of support from our local Salmon Valley Community Association.

I strongly encourage SD57 to get the ball rolling and communicate with our Community. Salmon Valley and all surrounding rural areas have a right to be heard not only as taxpayers but as parents of children who have a basic human right to education in our community.

We, the community members, are here and ready to work with SD57 to do what we need to and get our Salmon Valley School reopened.

Kindest Regards.

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

July 26, 2023

Samantha Ludvigson

By Email: ludvigsonsamantha@gmail.com

Dear Samantha,

On behalf of the Board of Education, I am writing to acknowledge receipt of your email dated July 21, 2023 regarding Salmon Valley School.

Please be advised that your email will be included on the agenda of the September 26th regular public meeting. The information provided will also be considered as part of the Long Range Facilities Plan process to occur in the fall.

Sincerely,

Rachael Weber

Rachael Weber, Chair
Board of Education