Board of Education

Regular Public Meeting

November 28, 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, November 28, 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**

   That the agenda be approved as presented.

4. **ELECTION OF CHAIRPERSON**

   4.1 Nominations

   4.2 Ballots (if necessary)

   4.3 Declaration of Election

   4.4 Motion to Destroy Ballots (if necessary)

   4.5 Elected Chairperson Assumes Chair

5. **ELECTION OF VICE-CHAIRPERSON**

   5.1 Nominations

   5.2 Ballots (if necessary)

   5.3 Declaration of Election

   5.4 Motion to Destroy Ballots (if necessary)

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6. **ELECTION OF BCSTA PROVINCIAL COUNCILLOR**

   6.1 Nominations

   6.2 Ballots (if necessary)

   6.3 Declaration of Election

   6.4 Motion to Destroy Ballots (if necessary)

7. **ELECTION OF AN ALTERNATE TO THE BCSTA PROVINCIAL COUNCILLOR**

   7.1 Nominations

   7.2 Ballots (if necessary)

   7.3 Declaration of Election

   7.4 Motion to Destroy Ballots (if necessary)

8. **ELECTION OF BCPSEA REPRESENTATIVE**

   8.1 Nominations

   8.2 Ballots (if necessary)

   8.3 Declaration of Election

   8.4 Motion to Destroy Ballots (if necessary)

9. **ELECTION OF AN ALTERNATE TO THE BCPSEA REPRESENTATIVE**

   9.1 Nominations

   9.2 Ballots (if necessary)

   9.3 Declaration of Election

   9.4 Motion to Destroy Ballots (if necessary)

10. **SCHOOL DISTRICT NEWS**

11. PRESENTATIONS

11.1 Shas Ti Kelly Road Family of Schools

11.2 College Heights Secondary Family of Schools

11.3 Prince George District Teachers' Association – Employee Retention

Daryl Beauregard, President

11.4 CUPE 3742 –Retention

Paula Bass, President

11.5 District Parent Advisory Council – Collaboration

Laura Weller, President

12. MINUTES OF PREVIOUS MEETINGS

12.1 Regular Public Meeting of October 24, 2023 Page 1

That the minutes of the October 24, 2023 regular public meeting be approved as presented.

12.2 Record of Minutes of the Regular In Camera Meeting of October 23, 2023 and Special In Camera Meetings of November 1, 2023 Page 8

That the record of minutes of the regular in camera meeting of October 23, 2023 and special in camera meetings of November 1, 2023 be approved as presented.

13. BUSINESS ARISING FROM THE MINUTES

14. OLD BUSINESS

15. NEW BUSINESS

15.1 Trustee Request for Reimbursement – Policy 7 Section 7.5 (L. Minnabarriet) Page 9

16. **EDUCATION COMMITTEE**

16.1	Committee Report (S. Holland)	Page 10

17. **BUSINESS COMMITTEE**

17.1	Committee Report (E. McLean)	Page 11
17.2	Class Size Report	Page 13
17.3	Statement of Financial Information (SOFI) Report	Page 14
17.4	Year to Date Financial Information	Page 84

18. **ADVISORY COMMITTEE**

18.1	Committee Report (S. McCrory)	Page 87
18.2	Draft Policy 26 Whistleblower	Page 88
	FOR INFORMATION: • Administrative Procedure 403	Page 90

19. **DISTRICT ADMINISTRATION REPORTS**

19.1	Acting Superintendent of Schools	

20. **TRUSTEE REPORTS**

20.1	BC School Trustees' Association (E. McLean)	Page 105
	• BCSTA Breakfast Meeting October 27th – Debrief (S. Holland / S. McCrory)	
20.2	BC Public School Employers' Association (S. Holland)	
20.3	District Parent Advisory Council (C. Antrim)	
20.4	District Student Advisory Council (S. Holland)	

21. **CORRESPONDENCE**

21.1 Email received November 14, 2023 from Duchess Park Secondary Student regarding a Four-Day School Week — Page 107

21.2 Letter dated November 7, 2023 from the British Columbia School Trustees Association to Minister of Education and Child Care Requesting Support for Equity, Diversity, and Inclusion — Page 108

21.3 Elections BC – Notice of Disqualification

- Josh Silva — Page 110
- Mike Rositano — Page 111

22. **ADJOURNMENT**

UPCOMING MEETINGS:

Education Committee – January 9, 2024
Business Committee –January 16, 2024
Advisory Committee – January 23, 2024
Regular Public Board – January 30, 2024

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.	2023.10.24 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
Darleen Patterson, Secretary Treasurer
Diane Nygaard, Executive Assistant (Recorder)

In Attendance:

Kap Manhas, Assistant Superintendent
Lee Karpenko, Assistant Superintendent

1. CALL TO ORDER

The meeting was called to order at 4:01 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
Amend the agenda to include the following items and approve the agenda as amended:

New Business:

- December 12, 2023 Regular Board Meeting
- Policy 1110 – Communications

Presentation:

- District Parent Advisory Council

CARRIED

4. **SCHOOL DISTRICT NEWS**

Trustee McLean reported on the work happening within the school district towards to provide equity by eliminating athletic fees for all grade 8 students in hopes of promoting participation in sports.

5. **PRESENTATION**

5.1 Prince George Metis Community Association

Sylvia Desrocher and Amanda Sopel representing the Prince George Metis Community Association provided a presentation on Indigenous Education and relationship building between the Prince George Metis Community Association and School District No. 57.

5.2 CUPE 3742

Paula Bass, representing CUPE 3742, provided a presentation regarding Seamless Daycare in SD57.

5.3 Prince George District Parent Advisory Council

Laura Weller, representing the Prince George District Parent Advisory Council, provided a presentation on the priorities identified from a recent survey conducted by DPAC.

6. **MINUTES OF THE PREVIOUS MEETINGS**

6.1 Regular Public Meeting of September 26, 2023

MOVED and SECONDED
That the minutes of the regular public meeting of September 26, 2023 be approved as amended to reflect the following:

- That Trustee Sarah Holland was in attendance at the Board meeting of September 26, 2024;
- That no vote in opposition was held for the motion of the addition to the agenda.

CARRIED

6.2 Record of Minutes of Regular and Special In Camera Meetings

MOVED and SECONDED
That the record of the regular in camera meeting of September 25, 2023 and special in camera meeting of October 11, 2023 be approved as presented.

CARRIED

7. **BUSINESS ARISING FROM THE MINUTES**

The Board agreed by consensus to include a record of the speakers and topics from the public remarks period in the regular Board meeting agendas.

8. **OLD BUSINESS**

None.

9. **NEW BUSINESS**

9.1 December 12, 2023 Regular Public Board Meeting

MOVED and SECONDED

That the Board of Education / Committees Annual Work Plan items scheduled to be included on the December 12, 2023 Public Board Meeting be combined with items included on the November 28, 2023 Public Board Meeting in order to eliminate the necessity of holding two meetings within 14 days.

CARRIED

9.2 Policy 1110 Communications

Trustee Brennan assumed the Chair for this item.

MOVED and SECONDED

That consideration be given to the creation of a policy statement that sets parameters around communications with parents about events scheduled in schools;

And

That such consideration be referred to the Ad Hoc Policy Committee for review in conjunction with existing Policy 1110 – Communications.

DEFEATED

Trustees Brennan, Holland, McLean, McCrory and Thompson voted in opposition to the motion.

Trustee Weber assumed the Chair.

10. EDUCATION COMMITTEE

10.1 Committee Report

MOVED and SECONDED

That the report of the Education Committee meeting held on October 3, 2023 be received.

CARRIED

10.2 Ventilation in Schools

The Director of Facility Services reviewed the memorandum related to ventilation in schools that was provided as a handout for information.

11. BUSINESS COMMITTEE

11.1 Committee Report

MOVED and SECONDED

That the report of the Business Committee meeting held on October 10, 2023 be received.

CARRIED

11.2 Naming Process for Spruceland Elementary School

MOVED and SECONDED

That the Board of Education establishes a policy on renaming schools and accepts the name “Spruceland Community School of the Arts” on an interim basis.

CARRIED

11.3 Revised 2023/24 Board of Education / Committee Work Plan

MOVED and SECONDED

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

CARRIED

11.4 Workplace Culture Survey

MOVED and SECONDED

That the Board of Education move forward in developing a workplace culture survey practice through working with staff in areas of: researching best practices in workplace culture surveys in BC Education as well as compiling a list of potential service organizations who specialize in this work with an update provided to the Board by March 2024.

CARRIED

12. DISTRICT ADMINISTRATION REPORTS

12.1 Acting Superintendent of Schools

The Acting Superintendent provided a PowerPoint presentation with a focus on the directions of the Strategic Plan:

13. TRUSTEE REPORTS

13.1 BC School Trustees' Association

Trustee McLean reviewed the memorandum that was included in the agenda package.

Trustee Brennan provided an overview of the provincial Advocacy Day held in Victoria, BC on October 19, 2023.

13.2 BC Public School Employers' Association

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

13.3 District Parent Advisory Council

Trustee Antrim provided an overview of the October 2023 District Parent Advisory Council meeting.

13.4 District Student Advisory Council

Trustee Holland provided an overview of the October 5, 2023 District Student Advisory Council meeting.

14. CORRESPONDENCE

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

- Letter dated September 25, 2023 to the Public Sector Employers' Council Secretariat
- Letter dated September 26, 2023 to the Ministry of Education Financial Reporting Branch regarding the 2022/23 Under-Expenditure of Indigenous Education Targeted Grant
- Letter received September 26, 2023 from Don Sabo regarding Addressing Bullying in our Public Schools
- Letter dated October 11, 2023 from the Ministry of Education and Child Care to the Mayor of the District of Mackenzie related to the Union of BC Municipalities Convention in Vancouver

15. ADJOURNMENT

The meeting adjourned at 5:41 p.m.

Chairperson	Secretary Treasurer

October 24, 2023

PUBLIC REMARKS

SPEAKERS' LIST

	NAME	ORGANIZATION *(If applicable)*	TOPIC
1.	George Noulis		Transparency
2.	Domenic Cinalli	Parent	Communication and Accountability

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

October 23, 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 September 25, 2023 and special in camera meeting held on October 11, 2023.
4. Receipt of an update related to personnel matters.
5. Discussion regarding governance matters.

The meeting was called to order at 3:59 p.m. and adjourned at 4:54 p.m.

November 1, 2023 Special In Camera Meeting

1. Acknowledgement of the Traditional Territories.
2. Motion to waive written notice of the meeting.
3. Approval of the agenda.
4. Receipt of an update related to a personnel matter.
5. Discussion regarding governance matters.

The meeting was called to order at 5:31 p.m. and adjourned at 6:12 p.m.

November 6, 2023 Special In Camera Meeting

1. Motion to waive written notice of the meeting.
2. Approval of the agenda.
3. Receipt of an update related to a personnel matter.

The meeting was called to order at 5:42 p.m. and adjourned at 6:34 p.m.

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)

November 28, 2023

Memorandum

TO: The Board of Education

FROM: Lynda Minnabarriet, Acting Secretary Treasurer

SUBJECT: **Trustee Request for Compensation - Policy 7 Section 7.5**

Policy 7 Board Operations:

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

Trustees Shar McCrory and Rachael Weber have submitted requests to the Board for compensation of scheduled work days missed to participate in the December short-listed interviews for the position of Superintendent.

RECOMMENDED MOTION:

That the Board of Education approves compensation to Trustees Shar McCrory and Rachael Weber to participate in the December short-listed interviews for the position of Superintendent.

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)

November 7, 2023

MEMORANDUM

TO: Board of Education

FROM: Board Education Committee

SUBJECT: **COMMITTEE REPORT – NOVEMBER 2023**

RECOMMENDATION

That the report of the Board Education Committee held on November 7, 2023 be received.

* * * * * * *

REPORT:

1. The Board Education Committee met on November 7, 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 October 3, 2023 meeting were approved as presented.

   b. **Indigenous Education Department Update -** Department Support Teachers provided PowerPoint Presentations on the Grade 4-12 literacy focus on decoding multisyllabic words, academic vocabulary and the Identity 8 course for a safe space for students to understand language, explore the effects of colonization, and be part of a decolonized classroom.

   c. **Curriculum and Innovation Department Update –** The Director of Instruction, Curriculum and Innovation and Department Teachers provided a PowerPoint Presentation on the Early Learning Literacy Assessment Pilot Project.

   d. **Inclusive Education Department Update** – The Director of Instruction, Inclusive Education provided a PowerPoint Presentation on the departments priorities for student assessment, support staff training and supports to ensure the district directions of Truth and Reconciliation, Equity of Access, Wellness and Learning are practiced and honoured.

   The next Education Committee meeting will be held on January 9, 2024.

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)

November 14, 2023

MEMORANDUM

TO: Board of Education

FROM: Business Committee

SUBJECT: **COMMITTEE REPORT – NOVEMBER 2023**

RECOMMENDATION

That the report of the Business Committee meeting held on November 14, 2023 be received.

* * * * * * *

REPORT:

1) The Business Committee met on November 14, 2023.

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

   a) **Minutes of the Previous Meeting** – The minutes of the October 10, 2023 meeting were approved as presented.

   b) **2024/25 Budget Development Process –** The Committee received an update on the 2024/25 budget development process advising that District staff are engaged in examining the following:
      - budget allocations – school and department
         - current and last five years (as available)
      - staffing formulas – district determined and collective agreement driven
      - other districts' staffing allocations for comparison purposes

      In addition, reviews and audits of other areas of the budget will inform future budget allocations.

      Information gathered will inform communication with stakeholders and rightsholders about next steps in the budget process.

      Further information will be available at the January Business Committee including specific timelines and processes for review, discussion and feedback.

   c) **Class Size Report** – This item appears on this evening's agenda.

   d) **Statement of Financial Information (SOFI) Report** – This item appears on this evening's agenda.

e) **Year to Date Financial Information to September 30, 2023**– This item appears on this evening's agenda.

f) **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

g) **Superintendent Search** – The Committee requested that an update on the Superintendent recruitment search process be provided to the public. The following statement has been posted to the school district's website:

November 20, 2023 Update:
The Board of Education continues with the recruitment process and anticipates interviewing candidates before the New Year. The Board will make an announcement about the successful candidate when the search is complete.

h) **Catchment and Capacity Review Committee –** The Committee received an update on the first meeting of the Catchment and Capacity Review Committee. Trustees Brennan and Holland will serve as the two (2) Trustee representatives on the committee.

i) **Board Meeting Software** – The Committee received an update regarding the potential dates, times and meeting format with software providers to present the benefits of their program to Trustees. The Acting Secretary Treasurer will explore the options for virtual presentations from both providers and will report back to the Committee.

j) **2024/25 School District Calendar** – The Committee was advised that the 2024/25 school district calendar is being posted to the school district's website for a 30-day public consultation period.

The next Business Committee meeting will be held on January 16, 2024

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)

November 14, 2023

Memorandum

TO: Board of Education

FROM: Business Committee

SUBJECT: **CLASS SIZE REPORT**

RECOMMENDED MOTION:

That the Class Size Report be received as presented.

Report from the Acting Superintendent:

The District has been able to meet or is in the process of meeting non-enrolling ratios as set out in the Collective Agreement.

Grade Max Actual	Average 2023-24
K = 20	K = 19.1
Gr 1-3 = 22	Gr 1-3 = 21.1
Gr 4-7 = 30	Gr 4-7 = 26.1
Gr 8-12 = 30	Gr 8-12 = 23.5

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)

November 28, 2023

Memorandum

TO: Board of Education

FROM: Business Committee

SUBJECT: **Statement of Financial Information (SOFI) Report**

RECOMMENDED MOTION:

That the attached Statement of Financial Information for the fiscal year ended June 30, 2023 be received.

BACKGROUND

The Financial Information Act requires public corporations outside of the government reporting entity to publicly disclose certain financial information. Boards of Education are required to prepare a Statement of Financial Information (SOFI) for the fiscal year ending June 30 of each year. The SOFI must be approved by the Board and submitted to the Ministry of Education and Child Care by December 31 of each year.

The SOFI is presented on the Ministry's website for the public's downloading convenience as per the Financial Information Act.

The SOFI includes:

- A copy of the June 30,2023 Audited Financial Statements
- A Schedule of Remuneration and Expense that lists all trustees and only those employees with salaries exceeding $75,000 during the fiscal year.
- A Schedule of Payments to Suppliers of Goods and Services that lists suppliers paid in excess of $25,000
- An explanation regarding the difference from amounts reported in the SOFI and those reported in the financial statements.

School District No. 57
(Prince George)

Statement of Financial Information

Fiscal Year Ended June 30, 2023

BRITISH COLUMBIA | Ministry of Education

SCHOOL DISTRICT
STATEMENT OF FINANCIAL INFORMATION
(SOFI)

6049

SCHOOL DISTRICT NUMBER	NAME OF SCHOOL DISTRICT		YEAR
57	School District No. 57 (Prince George)		2022-2023
OFFICE LOCATION(S)			TELEPHONE NUMBER
2100 Ferry Avenue			250-561-6800
MAILING ADDRESS			
2100 Ferry Avenue			
CITY		PROVINCE	POSTAL CODE
Prince George		BC	V2L 4R5
NAME OF SUPERINTENDENT			TELEPHONE NUMBER
Pam Spooner			250-561-6800
NAME OF SECRETARY TREASURER			TELEPHONE NUMBER
Lynda Minnabarriet			250-561-6800

DECLARATION AND SIGNATURES

We, the undersigned, certify that the attached is a correct and true copy of the Statement of Financial Information for the year ended June 30, 2023 *for School District No.* 57 *as required under Section 2 of the Financial Information Act.*

SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION	DATE SIGNED
SIGNATURE OF SUPERINTENDENT	DATE SIGNED
SIGNATURE OF SECRETARY TREASURER	DATE SIGNED

EDUC. 6049 (REV. 2008/09)

School District
Statement of Financial Information (SOFI)

School District No. 57 (Prince George)

Fiscal Year Ended June 30, 2023

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Documents are arranged in the following order:

Statement of Financial Information for Year Ended June 30, 2023

Financial Information Act-Submission Checklist

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

School District Number & Name: School District No. 57 (Prince George)

School District
Statement of Financial Information (SOFI)

School District No. 57 (Prince George)

Fiscal Year Ended June 30, 2023

Management Report

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

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

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

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

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

Pam Spooner, Superintendent
Date:

Lynda Minnabarriet, Secretary Treasurer
Date:

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

Audited Financial Statements of

School District No. 57 (Prince George)

And Independent Auditors' Report thereon

June 30, 2023

School District No. 57 (Prince George)

June 30, 2023

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School District No. 57 (Prince George)

MANAGEMENT REPORT

Version: 2245-1499-8517

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)

Original signed by Rachael Weber, Board Chair — September 26, 2023

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

Original signed by Pam Spooner, Acting Superintendent — September 27, 2023

Signature of the Superintendent — Date Signed

Original signed by Darleen Patterson, Secretary Treasurer — September 27, 2023

Signature of the Secretary Treasurer — Date Signed

School District No. 57 (Prince George)

Statement 1

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

Original signed by Rachael Weber, Board Chair	September 26, 2023
Signature of the Chairperson of the Board of Education	Date Signed
Original signed by Pam Spooner, Acting Superintendent	September 27, 2023
Signature of the Superintendent	Date Signed
Original signed by Darleen Patterson, Secretary Treasurer	September 27, 2023
Signature of the Secretary Treasurer	Date Signed

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

School District No. 57 (Prince George)

Statement 2

Statement of Operations
Year Ended June 30, 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

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)

School District No. 57 (Prince George)

Statement 5

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

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.

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

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).

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.

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

Schedule 1 (Unaudited)

	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		**-**	-

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**

School District
Statement of Financial Information (SOFI)

School District No. 57 (Prince George)

Fiscal Year Ended June 30, 2023

Schedule of Debt

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

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

School District
Statement of Financial Information (SOFI)

School District No. 57 (Prince George)

Fiscal Year Ended June 30, 2023

Schedule of Guarantee and Indemnity Agreements

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

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

School District
Statement of Financial Information (SOFI)

School District No. 57 (Prince George)

Fiscal Year Ended June 30, 2023

Schedule of Severance Agreements

There was one severance agreement made between School District No. 57 (Prince George) and its non-unionized employees during fiscal year 2023.

This agreement represents twelve months' compensation.

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

School District No. 57 (Prince George)
Schedule of Remuneration and Expense
Year Ended June 30, 2023

Name	Position	Remuneration	Expense
Antrim, Cory	Trustee	13,707.87	2,294.36
Bekkering, Beatrice	Trustee	14,798.34	2,623.61
Bennett, Timothy	Trustee	7,331.15	85.08
Brennan, K. Craig	Trustee	14,685.12	4,442.79
Burnett, Gillian	Trustee	7,477.82	2,284.05
Holland, Sarah	Trustee	318.79	-
Mahoney, Milton	Trustee	7,085.97	130.20
McCrory, Sharleen	Trustee	318.79	-
McLean, Erica	Trustee	13,707.87	4,129.05
Polillo, Ron	Trustee	7,614.38	130.20
Thompson, Robert	Trustee	21,413.63	8,349.17
Warrington, Sharel	Trustee	8,142.78	85.08
Weber, Rachael	Trustee	22,709.36	9,960.59
		139,311.87	34,514.18
Abra, Robin	Teacher	83,082.88	2,025.79
Abriel, Rebecca	Teacher	102,566.47	1,102.54
Adams, Jacqueline	Social Worker	76,009.25	1,733.81
Addison, Sarah	Teacher	85,601.98	19.85
Alderson, Kristy	Teacher	100,322.93	19.03
Allan, Meghan	Teacher	81,333.00	1,286.37
Alton, Alyson	Teacher	92,955.74	8.88
Amaral, Lucia	Teacher	100,727.77	11.65
Anderson, Brenda	Principal	146,292.27	1,658.84
Anderson, Christine	Teacher	94,941.42	5,593.69
Anderson, Frances	Teacher	83,011.65	91.63
Anderson, Shelley	Clinician	101,085.90	3,363.42
Apolczer, Brett	Director, Facility Services	151,947.62	1,275.63
Appler, Kristin	Teacher	99,510.75	19.03
Archer, Britany	Speech Pathologist	77,000.50	2,358.38
Arnold, Liza	Principal	144,792.27	481.37
Aussem, Catherine	Teacher	92,954.07	1,749.24
Babulal, Leann	Teacher	81,826.19	28.81
Bagley, Jennifer	Teacher	99,437.27	-
Bahia, Sukhbir	Payroll Supervisor	106,626.65	6,044.93
Baker, Stephen	Teacher	103,394.95	151.65
Baldridge, Tracy	Principal	141,687.10	190.06
Banser, Michelle	Teacher	79,645.94	78.96
Barg, Jayne	Teacher	92,638.94	9.08
Barker, Erin	Teacher	82,191.85	34.10
Barker, Lucas	Teacher	90,614.96	32.95
Barnes, Christa	Principal	148,433.65	367.42
Barnett, Christopher	Teacher	101,720.28	19.03
Barnett, Shelby	Teacher	99,088.21	19.03
Barrio, Susan	Teacher	92,642.95	653.09
Barwise, Kenneth	Teacher	104,922.62	65.70
Basran, Tara	Teacher	75,388.54	18.81
Bast, Dawn	Teacher	81,669.19	2,295.45
Bast, Laura	Teacher	102,237.30	250.80
Baumbach, Nicole	Teacher	99,018.92	837.19
Beach, Crystal	Teacher	76,589.26	85.56
Beach, Nicole	Teacher	80,486.71	1,208.73
Beattie, Carmen	Teacher	91,781.65	33.38
Beauchesne, Tracy	Teacher	102,099.69	2,454.50
Beaudry, Elizabeth	Teacher	75,306.88	1,179.70

School District No. 57 (Prince George)
Schedule of Remuneration and Expense
Year Ended June 30, 2023

Name	Position	Remuneration	Expense
Beaulieu, Eric	Teacher	81,310.94	-
Beauregard, Daryl	Teacher	111,975.76	70.00
Beauregard, Robyn	Teacher	101,821.12	410.15
Begin, Tanya	Teacher	98,952.27	19.03
Bellavance, Dreanne	Teacher	97,038.85	8.88
Bellavance, Scott	Teacher	92,953.03	-
Bennett, David	Tradesperson	75,514.89	3,067.65
Bennett, Heather	Teacher	82,328.80	25.01
Bennett, Richard	Teacher	93,519.08	249.85
Bennett, Robert	Teacher	100,968.78	287.35
Benoit, Shendah	Principal	141,406.83	1,012.48
Bepple, Barry	Energy & Sustainable Conservation Coordinator	107,859.01	209.00
Bernard, Maizie	Teacher	101,339.43	89.56
Bernard, Sean	Teacher	80,623.22	199.68
Berra, Monica	District Principal, Curriculum & Innovation	152,840.35	7,637.13
Berra, Renzo	Teacher	112,237.12	113.43
Berra, Rjay	Teacher	75,225.99	2,456.26
Berry, Brianna	Teacher	83,510.06	112.45
Berry, Leanne Joy	Teacher	92,410.01	155.48
Best, Beverly	Director, Indigenous Education	85,051.63	5,038.09
Bhullar, Jeneva	Teacher	81,680.52	1,183.59
Billups, Carley	Occupational Therapist	102,070.78	2,857.58
Blabey, Luke	Teacher	76,105.20	19.85
Blais, Billy	Tradesperson	76,191.07	7,689.50
Blakely, Marnie	Social Worker	81,843.28	417.22
Bleecker, Jerry	Teacher	101,917.52	19.85
Blokland, Johanna	Teacher	93,401.12	325.34
Boef, Christine	Teacher	83,785.97	5,842.18
Bond, Andrew	Principal	149,467.96	4,317.62
Bond, Erin	Teacher	99,018.92	57.11
Bonin, Jessica	Teacher	92,956.61	1,580.92
Bordeleau, Steven	Teacher	94,314.43	22.88
Borden, Douglas	Teacher	109,685.46	2,725.70
Born, Andrea	Director of Human Resources	148,443.49	16,850.71
Borowski, Kari	Teacher	99,455.97	15.93
Bourque, Raymond	Teacher	103,154.62	1,117.46
Bourque, Tracy-Lee	Teacher	92,953.91	-
Bowes, John	Teacher	78,968.74	135.01
Boylan, Brendan	Teacher	83,802.07	-
Bracey, Glenda	Teacher	99,514.97	-
Brady Cook, Sherilyn	Teacher	75,390.09	-
Branco, Juliet	Teacher	101,336.29	-
Brandle, Andrea	Teacher	99,771.34	83.67
Branigan, Cynthia	Teacher	93,255.37	238.71
Brbot, Denise	Teacher	99,515.21	9.08
Brears, Chandelle	Teacher	89,864.26	187.42
Bridge, Christopher	Teacher	87,603.50	365.08
Briggs, Kimberly	Teacher	101,821.54	1,041.10
Brochu, Kim	Teacher	104,289.86	73.15
Broderick, Natalie	Teacher	101,720.28	117.30
Brough, Erica	Teacher	100,297.91	35.78
Brown, Alison	Teacher	101,821.86	155.48
Brown, Andrea	Teacher	99,035.69	22.58
Brown, Hannah	Director of Finance	173,803.40	3,632.30
Brown, Marianne	Teacher	99,614.92	39.04

School District No. 57 (Prince George)
Schedule of Remuneration and Expense
Year Ended June 30, 2023

Name	Position	Remuneration	Expense
Brown, Stacey	Teacher	93,433.25	497.22
Brown, Terry Lynn	Teacher	84,750.68	-
Bruce, Janice	Teacher	81,795.28	44.10
Bruce, Richard	Principal	134,744.48	333.62
Brulotte, Karen	Teacher	92,898.60	10.00
Bryant, Gwen	Teacher	92,435.93	1,337.33
Bryce, Laurie	Principal	145,932.26	594.48
Bryden, Ellen	Data Management & Privancy Officer	76,037.13	5,358.97
Bryden, Tamara	Teacher	102,776.12	19.85
Bucci, Bryan	Teacher	125,588.01	67.14
Buljevic, Nicholas	Tradesperson	77,312.50	4,263.58
Burns, Maria	Teacher	99,779.91	212.15
Burt, Candice	Teacher	81,957.20	131.00
Busby, Neil	Vice Principal	130,483.55	127.38
Butchart, Janice	Teacher	92,953.51	1,334.23
Buydens, Kathy	Teacher	81,841.86	-
Byman, Debbie	Teacher	101,822.30	8.88
Caldwell, Michael	Teacher	93,255.89	253.35
Cameron, Nicole	Indigenous Social Worker	80,150.45	1,780.04
Campbell, Barbara	Teacher	87,952.45	4,986.79
Campbell, Jonathan	Teacher	95,171.89	2,073.49
Carlaw, Christine	Teacher	84,661.39	121.44
Cartmell, Amanda	Teacher	76,132.94	62.39
Cartmell, Joslyn	Social Worker	76,700.59	27.75
Carver, Lillian	Purchaser	77,707.28	1,030.31
Cawsey, Cheryl	Teacher	101,821.00	19.03
Chadha, Karen	Teacher	77,080.62	478.80
Chaisson, Lisa	Teacher	93,125.37	11.59
Chapman, Michelle	Teacher	99,838.41	151.06
Charest, Eric	Teacher	102,070.93	1,312.88
Chidiac, Gerald	Teacher	102,831.75	1,960.32
Child, Parrish	Principal	145,275.87	258.19
Chiles, Stephanie	Teacher	79,686.83	2,506.92
Chivilo, Trina	Teacher	112,212.43	5,983.22
Christensen, Anne-Marie	Human Resources Manager	100,612.03	10,864.97
Christie, Michael	Teacher	95,412.14	413.98
Clark, Gaylene	Teacher	102,194.19	530.57
Clasper, Shelaine	Teacher	92,953.75	70.57
Cleaveley, Megan	Teacher	97,855.73	2,640.33
Clifford, Dylan	Teacher	117,158.44	754.01
Clough, Tim	Teacher	99,514.29	702.29
Coates, Stephanie	Vice Principal	114,615.01	1,011.44
Coelho, Rosa	Teacher	86,387.47	367.50
Cole, Tracy	District Principal, Early Learning	145,032.27	696.85
Coles Mohns, Corinne	Teacher	91,796.15	437.25
Colthorp, Rebeka	Teacher	93,671.25	1,294.16
Comas, Maria-Belen	Teacher	93,180.29	40.56
Connell, Tenneil	Teacher	93,057.47	2,174.79
Connell, Tracy	Teacher	103,301.25	1,588.01
Conway, Tanis	Teacher	85,539.95	4,417.75
Cook, Colin	Teacher	85,284.20	1,467.76
Cooke, Michelle	Teacher	99,018.92	46.46
Corcoran, Marian	Teacher	99,508.97	160.92
Cote, Tara	Teacher	82,382.50	28.93
Coulling, Holly	Teacher	99,514.28	139.39

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Schedule of Remuneration and Expense
Year Ended June 30, 2023

Name	Position	Remuneration	Expense
Cousins, Christina	Teacher	92,953.71	1,138.02
Couture, Melissa	Teacher	99,455.38	155.36
Coyle, Benjamin	Teacher	76,438.05	26.64
Cramer, Bradley	Teacher	94,313.18	-
Creegan, Robert	Tradesperson	80,316.42	2,161.33
Crobar, Jeanette	Teacher	93,069.43	1,586.57
Culling, Darcy	Human Resources Advisor	89,776.88	70.00
Daines, Shannon	Principal	144,792.27	1,140.09
Dalla Lana, Ersilia (Silia)	Teacher	102,154.50	182.52
Dalla Lana, Steven	Principal	145,248.27	197.47
Dar, Breanne	Teacher	92,952.58	1,361.71
David, Michele	Clinician	114,425.45	2,017.00
Davidson, Cheryl	Teacher	101,821.94	37.53
Davies, Stephanie	Principal	145,449.88	1,027.65
Davis, D'Arcy	Teacher	99,839.11	533.81
Davis, Eva	Principal	146,167.20	5,105.03
Dawson, Melody	Teacher	95,050.68	28.11
DeFord, Tamara	Teacher	82,114.98	117.43
Derksen, Scott	Supervisor, General Trades	81,440.61	1,226.50
Desbiens, Eric	Tradesperson	81,131.43	2,339.83
Desjarlais, Manon	Teacher	101,771.76	106.83
Devlin, Heather	Teacher	106,525.03	2,365.16
Devlin, Megan	Teacher	88,821.79	18.62
Devlin, Nathan	Teacher	81,445.02	2,222.26
Dionne, Jennifer	Teacher	113,503.09	3,743.70
Dmitrasinovic, David	Teacher	92,898.59	21.00
Doll, Anne	Teacher	92,898.60	9.08
Doran, Dawn	Teacher	92,128.64	707.91
Dormer, Jorden	DTA Associate (Temp	76,926.46	6,231.71
Doucette, Lorie	Teacher	89,158.82	0.63
Doucette, Nicole	Teacher	93,369.07	-
Dougherty, Rebeca	Teacher	79,520.47	9.08
Douglas, Sherrie	Teacher	107,393.90	153.55
Douglas, Tammy	Teacher	102,910.50	19.85
Doyle, Nadine	Teacher	100,119.41	2,996.73
Drake, Ellisa	Teacher	92,965.65	40.45
Dreher, Elizabeth	Teacher	102,650.93	105.52
Driedger, Tara	Teacher	81,475.33	22.58
Duerksen, Carolyn	Teacher	101,822.55	78.27
Dugan, Martin	Principal	155,096.05	3,775.12
Dugdale, Michelle	Teacher	78,949.64	765.22
Dunkley, Heidi	Teacher	99,513.56	890.60
Durfeld-Pritchard, Guido	Teacher	92,735.50	19.73
Durward, Barry	Teacher	93,200.25	28.11
Eberle, Steven	Social Worker	81,843.28	47.20
Edelmann, Marc	Tradesperson	77,517.60	539.00
Edge, Robert	Teacher	78,065.41	37.38
Edwards, Keri	Teacher	99,020.65	329.70
Elliot, Heather	Teacher	92,953.91	1,238.51
Elliot, Kirk	Teacher	101,822.44	1,497.72
Elsenheimer, Janice	Teacher	81,843.96	50.02
Elson, Evan	Teacher	83,074.69	9.08
Elton, Vanessa	Teacher	84,187.55	2,560.67
Empey, Michael	Teacher	93,822.10	11.59
Emsley, Melanie	Teacher	92,335.23	153.16

School District No. 57 (Prince George)
Schedule of Remuneration and Expense
Year Ended June 30, 2023

Name	Position	Remuneration	Expense
Engert, Monique	Principal	140,672.40	237.51
Erb, Leah	Teacher	76,435.58	9.08
Erickson, Diana	Teacher	91,082.65	46.46
Erickson, Grant	Teacher	93,065.98	19.85
Erickson, Leon	Teacher	108,711.61	818.42
Eveneshen, Lynn	Teacher	101,822.30	32.94
Fanshaw, Marie	Teacher	121,896.33	2,427.11
Fast, Monique	Teacher	92,459.94	42.94
Ferguson, Mark	Teacher	101,314.78	102.60
Fillion, Mary	Teacher	83,666.46	-
Finch, Karen	Teacher	100,176.57	19.73
Finger, Dirk	Teacher	97,259.73	47.43
Finnie, Gurbux	Teacher	93,978.90	2,506.52
Fisher, Julie	Teacher	96,996.45	3,798.50
Flaherty, Heather	Teacher	84,695.07	3,487.48
Flavel, Joseph	Teacher	101,822.19	583.08
Fleming, Amy-Lee	Teacher	94,624.82	32.71
Florell, Jasen	Teacher	105,917.46	18.16
Floyd, Melanie	Teacher	101,814.33	79.03
Forbes, John	Teacher	120,577.91	2,196.15
Forrest, Kimberly	Teacher	126,846.37	7,639.81
Forseth, Fransisce	Teacher	79,736.66	21.00
Franke, Lisa	Vice Principal	132,957.07	3,671.64
Franzmann, Mariah	Teacher	80,277.50	828.49
Friesen, David	Teacher	91,524.15	1,122.84
Friesen, Jacqueline	Teacher	101,174.99	1,077.76
Friesen, Tess	Teacher	84,414.65	3,313.56
Froese, Tracy	Teacher	82,531.29	127.43
Furlan, Christina	Teacher	93,434.34	81.59
Gabriel, Nadine	Teacher	92,953.52	18.14
Gagne, Joelle	Teacher	75,480.33	138.09
Gaiesky, Judith	Teacher	82,531.71	220.14
Gallagher, Alison	Teacher	99,842.90	118.72
Galloway, Sarah	Teacher	103,114.47	17.50
Garland, Pamela	Teacher	101,821.92	3,415.95
Gattrell, Tanja	Teacher	83,012.29	11.59
Gehloff, Terra	Teacher	97,924.14	221.75
Geisler, Leon	Teacher	102,029.73	238.28
Ghosh, Pamela	Teacher	102,940.08	1,000.18
Giannisis, Ioannis	Social Worker	76,728.88	617.16
Giesbrecht, Jodi	Teacher	92,453.44	25.47
Giesinger, Mathew	Teacher	76,638.27	34.46
Gilbert, Corinna	Teacher	80,988.94	19.85
Giroux, Shirley	Teacher	108,611.46	2,424.40
Glennen, Ashley	Teacher	86,217.49	23.86
Glover, Melissa	Principal	112,803.94	2,956.68
Goodwin, Christopher	Teacher	82,978.02	466.80
Goudal, Sarah	Teacher	93,201.45	128.94
Graboski, Stephen	Teacher	86,963.18	3,259.45
Graf, Kevin	Tradesperson	85,725.09	887.35
Graham, Marla	Teacher	81,844.16	34.08
Grant, Ashley	Teacher	78,599.42	2,988.24
Grattan, Miranda	Behavior Interventionist	99,941.44	3,530.79
Gray, Danielle	Teacher	93,055.86	103.94
Green, Kenton	Teacher	92,952.75	36.67

School District No. 57 (Prince George)
Schedule of Remuneration and Expense
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Name	Position	Remuneration	Expense
Greenfield, Kristy	Principal	138,469.25	147.62
Grisedale, Melissa	Teacher	98,124.14	6,760.44
Grisedale, Tyler	Vice Principal	128,700.32	591.11
Guillet, Jean-Claude	Teacher	105,953.79	19.85
Gunderson, Alexis	Teacher	102,194.31	25.99
Gurney, Colleen	Teacher	93,368.83	17.31
Gwilliam, Brenda	Teacher	89,075.13	1,729.51
Hadfield, Nicholas	Teacher	101,568.43	42.31
Hadfield, Shelien	Teacher	101,223.77	100.00
Hadi, Shazia	Teacher	86,460.87	19.08
Hagblom, Kara	Teacher	92,658.85	20.55
Haines, Rodney	Tradesperson	79,205.24	1,152.85
Hall, Maggi	Teacher	80,124.15	100.71
Halpape, Randy	Principal	153,329.35	168.34
Hamel, Nicole	Teacher	87,460.75	114.60
Hanes, Lance	Teacher	78,125.37	923.38
Hanlon, Belinda	Teacher	102,029.74	100.00
Hannigan, Amber	Teacher	100,189.98	1,278.67
Hannigan, Robert	Teacher	102,073.46	1,042.27
Hansen, Jenna	Social Worker	111,008.02	47.83
Hapke, Joanne	Teacher	90,409.00	87.83
Harman, Megan	Manager of Financial Services	98,136.44	4,204.32
Harms, Valerie	Teacher	92,028.55	-
Harris, Geoffrey	Tradesperson	79,181.65	2,258.00
Harris, Nicole	Teacher	81,958.87	82.14
Harrop, Brendan	Teacher	100,089.56	1,015.45
Harrop, Laura	Teacher	98,463.95	1,286.84
Hartshorne, Tracy	Teacher	101,338.68	9.08
Hatch, Chelsea	Teacher	75,602.84	1,015.18
Hauk, Lorne	Teacher	104,717.39	120.96
Hawkins, Justin	Principal	144,768.51	5,431.19
Heal, Richard	Vice Principal	131,063.56	167.48
Hedley, Shauna	Teacher	80,124.34	80.48
Heighington, Stacey	Teacher	99,266.60	32.94
Heinzelman, Krista	Teacher	101,152.30	228.80
Heinzelman, Thomas	Teacher	89,324.26	19.85
Heitman, Cindy	Superintendent	196,850.84	21,748.19
Helfrich, Kristen	Teacher	121,077.62	531.91
Hellam, Virginia	Teacher	92,898.59	162.63
Henderson, Barbara	Principal	142,605.21	172.63
Henderson, David	Teacher	99,514.28	44.89
Hendrickson, April	Indigenous Social Worker	115,060.21	1,166.60
Hendry, Catherine	Teacher	92,490.87	9.08
Heppner, Sara	Teacher	110,621.32	1,158.78
Herd, Darlene	Teacher	102,425.69	246.47
Hernandez-Henriquez, Kimiko	Teacher	81,987.55	-
Hibberd, Sarah-Marie	Teacher	88,083.88	3,226.94
Hickey, Tamara	Teacher	100,119.17	1,126.01
Hicks, Denise	Vice Principal	131,063.56	147.64
Hill, Nannette	Teacher	101,778.22	2,217.94
Hofferd, Christen	Teacher	98,398.75	37.59
Hoffman, Jody	Teacher	99,722.74	1,625.46
Hogan, Nona	Teacher	81,843.20	53.27
Hogue, Eric	Teacher	81,616.01	308.19
Hollett, Sarah	Teacher	92,179.59	194.00

School District No. 57 (Prince George)
Schedule of Remuneration and Expense
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Name	Position	Remuneration	Expense
Hollybow, Garrett	Teacher	93,108.12	17.50
Holmes, David	Vice Principal	131,640.85	234.24
Holmes, Louise	Teacher	96,685.32	-
Hood, Deanna	Principal	145,692.27	703.78
Hood, Trevor	Teacher	106,845.70	1,292.22
Hope, Deanna	Teacher	92,698.95	2,476.22
Horswell, Craig	Teacher	93,180.12	1,299.27
Horswell, Diana	Teacher	99,878.75	-
Horswell, Lisa	Director, Incusive Education	164,240.51	12,551.11
Huber-Service, Kortney	Teacher	75,885.04	-
Hulme, Rachel	Teacher	102,153.58	94.85
Hunt, Dianne	Teacher	98,742.06	74.06
Hunter, Mark	Teacher	94,288.15	11.59
Hurrell, Leah	Teacher	77,357.64	1,102.50
Hutchinson, Kimberley	Teacher	87,596.17	-
Huzar, Brandi	Teacher	95,558.36	-
Hyll, Shendah	Teacher	101,819.14	480.30
Hynd, Karen	Teacher	108,065.93	2,925.02
Ible, Monique	Teacher	81,816.25	1,541.76
Ingles, April	Teacher	105,670.11	659.48
Iselmoe, Karrie	Teacher	106,823.26	1,159.31
Jackson, Eugene	Tradesperson	76,847.95	1,446.04
Jackson, Jill	Principal	140,991.10	461.81
Jameson, Shayne	Tradesperson	78,686.36	1,700.11
Jancicka, Leah	Teacher	99,514.29	331.57
Jaswal, Olivia	Psychologist	101,874.50	1,315.28
Jawanda, Sudeep	Principal	152,895.36	4,508.36
Jeffery, Joseph	Teacher	107,914.76	7,796.09
Jensen, Amanda	Teacher	81,285.95	441.10
Jex, Andrea	Teacher	89,795.37	7,595.49
Johansen, Kelly	Principal	145,449.86	658.96
Johnson, Carly	Teacher	98,671.97	119.64
Johnson, Edson	Teacher	80,584.94	88.65
Johnson, Serenity	Teacher	81,845.47	1,247.03
Jones, Phillip	Teacher	102,151.05	227.82
Jones, Shay	Teacher	92,952.99	2,956.02
Joneson, Jenessa	Teacher	103,230.15	19.03
Jorgensen, Kenneth	Teacher	93,067.08	889.26
Kaban, Debbie	Director, Curriculum & Innovation	163,177.44	3,467.08
Kailay, Harminder	Principal	137,108.62	482.07
Kandola, Leena	Teacher	100,244.84	9.08
Karpenko, Lee	Assistant Superintendent	185,174.18	22,456.54
Kashmark, Anita	Teacher	101,822.30	-
Kather, Laurel	Teacher	101,821.86	1,193.33
Katsipodas, Steven	Teacher	102,789.27	-
Kehl, Jessie	Teacher	97,837.20	206.49
Kelly, Kathleen	Indigenous Social Worker	81,034.44	2,483.02
Kelly, Sean	Teacher	75,004.96	499.92
Kelsh, Stacey	Teacher	112,239.16	9,221.66
Kemp, Donna	Teacher	93,011.33	80.44
Kennedy, Jodie	Teacher	103,187.62	-
Kenney, Mathew	Tradesperson	76,779.73	1,173.93
Keppler, Kerry	Teacher	92,953.75	191.00
Kettles, Tracy	Principal	143,700.37	466.11
Kimpton, Stefan	Teacher	122,056.33	7,180.74

School District No. 57 (Prince George)
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Name	Position	Remuneration	Expense
King, Emily	Speech Pathologist	102,012.24	2,210.80
King, Samantha	Teacher	93,116.62	826.07
Kissel, Randall	Tradesperson	76,794.31	650.00
Klein, Susan	Teacher	93,746.71	1,419.97
Knechtel, Erin	Teacher	99,838.52	5,917.44
Knight, Bobbi	Behavior Interventionist	75,257.41	3,334.09
Knoedler, Helena	Teacher	82,402.52	-
Knudsgaard, Colleen	Teacher	80,256.29	20.63
Kolb, Stephanie	Social Worker	84,416.38	1,722.09
Kondratuk, James	Teacher	102,068.36	11.59
Koon, Rena	Teacher	101,822.14	320.37
Kotsch, Melinda	Teacher	76,176.98	-
Kozak, Janice	Teacher	93,057.61	28.12
Krause, Timothy	Teacher	81,843.96	157.30
Krauskopf, Tabitha	Teacher	91,041.83	116.14
Kuc, Todd	Teacher	127,776.99	2,153.41
Kugler, Karrie	Teacher	99,513.56	9.09
Kurkiniemi, Byron	Teacher	79,736.42	9.08
Kurkiniemi, Tracy	Teacher	79,088.36	9.08
Kurtz, Shelly	Teacher	92,860.51	319.96
Labonte, Michelle	Teacher	93,255.77	173.69
Laboucan, Daphne	Indigenous Social Worker	79,404.79	1,568.60
Lacharite, Lara	Teacher	101,058.89	-
Lafleur, Mark	Teacher	104,003.80	1,153.64
LaMarre, Mary	Teacher	99,635.55	25.99
Lamb, Tyler	Tradesperson	77,050.62	1,246.00
Lambert, Sherri	Teacher	102,029.81	1,054.94
Lang, Curtis	Teacher	99,515.20	23.86
Langlais, Edward	Vice Principal	134,731.55	1,337.02
Larkin, Lori	Clinician	101,255.39	4,567.23
L'Arrivee, Jennifer	Teacher	107,700.81	757.04
Larsen, Angela	Teacher	87,530.41	119.64
Larue-Madill, Corinne	Principal	135,792.05	1,661.90
Laurin, Joshua	Teacher	75,048.84	0.93
Laurin, Veronika	Teacher	90,011.09	15.18
Lawless, Daniel	Teacher	109,230.70	15.75
Lawrence, Allan	Teacher	92,898.58	-
Lawrence, Jonathan	Teacher	100,837.32	1,209.72
Lawrence, Mary	Teacher	79,456.83	92.04
Lawrence, Ramona	Teacher	92,898.59	-
Leavens, Jema	Teacher	92,953.04	46.46
Lee, Andrew	Vice Principal	125,351.62	237.49
Lee, Jennifer	Teacher	92,498.00	1,910.85
Lee, Raymond	Tradesperson	76,789.61	2,353.69
Lennox, Anita	Teacher	78,159.01	166.32
Leone, Aisha	Teacher	78,107.19	-
Lewis, Marla	Teacher	101,822.18	19.80
Lewis, Robert	Principal	136,489.02	2,808.69
Linton, Gavyn	Teacher	101,821.92	-
Liske, Carol	Teacher	81,177.03	21.00
Lloyd, Russel	Teacher	89,620.76	17.68
Lloyd, Steven	Technical Analyst	77,707.28	660.70
Lockhart, Randolph	Teacher	85,880.43	33.16
Logan, Matthew	Teacher	89,460.98	943.86
Logan, Nicole	Teacher	83,479.42	218.03

School District No. 57 (Prince George)
Schedule of Remuneration and Expense
Year Ended June 30, 2023

Name	Position	Remuneration	Expense
Logan, Sara	Teacher	97,418.19	539.16
Logan, William	Teacher	92,953.03	738.86
Lowe, Tanya	Teacher	96,958.93	85.43
Lu, Mingchuan	Technical Analyst	85,506.47	157.00
Luke, Cheryl Ann	Teacher	79,992.15	79.73
Lund, Rebecca	Teacher	90,061.57	804.09
Lynds, L'Donna	Vice Principal	127,080.99	218.04
MacDermott, Sharon	Teacher	100,810.54	1,292.58
MacDonald, Kyla	Teacher	101,822.58	151.57
MacInnis, Jamie	Teacher	103,977.21	804.08
Mack, Daniel	Teacher	95,303.91	1,286.00
MacLeod, Amanda	Teacher	99,514.92	-
Maclise Stark, Christopher	Teacher	76,496.94	0.53
MacQueen-Denz, Aulden	Teacher	76,265.43	65.70
Madden, Andrew	Tradesperson	75,399.29	7,686.73
Madsen, Shirley	Teacher	101,780.35	17.58
Mahoney, Marlo	Teacher	93,858.75	19.85
Maloney, Lisa	Teacher	99,514.92	31.66
Maloney, Mandy	Teacher	94,566.77	9.08
Mamic, Steve	Teacher	99,455.97	1,255.50
Mangan, James	Teacher	76,171.66	-
Manhas, Harminder	Teacher	94,447.71	12.52
Manhas, Inder	Teacher	99,515.20	27.90
Manhas, Kapaldev	Assistant Superintendent	195,583.21	19,908.21
Manhas, Reeta	Teacher	103,003.88	115.84
Marchlewitz, Peter	Teacher	96,047.87	-
Martin, Cindy	Teacher	101,822.26	37.54
Martin, John	Teacher	92,490.37	-
Masich, Corine	Teacher	99,514.60	19.85
Masich, William	Teacher	99,514.48	19.85
Massini, Adrian	Teacher	80,755.83	11.59
Mathiscyk, Navid	Teacher	81,448.11	535.34
Matte, Alison	Teacher	87,732.20	160.92
McArthur, Danika	Teacher	97,904.92	580.10
McBain, Jennifer	Teacher	93,255.78	150.56
McBain, John	Teacher	90,427.38	55.70
McCannon, Heather	Teacher	79,650.82	11.59
McCormick, Amy	Teacher	82,841.92	-
McDonald, Kristen	Teacher	92,953.44	-
McDonald, Maureen	Teacher	101,762.23	197.26
McDonnell, Allison	Teacher	101,820.03	2,864.81
McElroy, Michelle	Teacher	81,387.46	23.29
McFayden, Andrew	Teacher	102,648.82	2,575.56
McGowan, Holly	Teacher	101,335.05	2,120.23
McGregor, Lindsay	Teacher	93,495.20	353.47
McGuffie, Sarah	Teacher	102,063.00	2,102.66
McKay, Scott	Teacher	101,821.78	21.00
McKellar, Megan	Teacher	76,428.35	1,769.10
McLachlan, Donna	Teacher	92,951.96	-
McLean, Cathy	Teacher	92,445.19	52.05
McLeod, Ronald	Teacher	93,520.82	-
McManus, Jenna	Teacher	100,643.36	724.91
McMullen, Carri	Teacher	99,487.24	126.38
McNeill, Alison	Teacher	101,822.55	19.85
McWhinnie, Kelsey	Vice Principal	123,675.89	197.32

School District No. 57 (Prince George)
Schedule of Remuneration and Expense
Year Ended June 30, 2023

Name	Position	Remuneration	Expense
Meier, Clint	Teacher	99,784.67	19.03
Mercer, Nicole	Teacher	93,180.28	1,495.67
Mercuri, Janice	Teacher	98,908.11	43.85
Merritt, Mik	Tradesperson	76,623.44	522.49
Miller, Scott	Teacher	99,018.93	25.47
Miners, Nancy	Teacher	99,501.43	1,613.57
Minhas, Pritpal	Teacher	94,926.94	19.85
Mitchell, Aubrey	District Vice Principal, Inclusive Education	132,989.57	3,973.33
Mogus, Theresa	Business Manager	76,690.02	-
Mohns, Michael	Teacher	99,256.04	11.59
Molcak, Chris	Principal	153,329.35	353.41
Moller, Karen	Teacher	99,514.76	232.03
Monahan, Dian	Teacher	85,789.93	18.14
Monai, Steven	Technical Analyst	78,910.48	-
Moore, Alex	Teacher	92,971.88	994.63
Moore, Heather	Teacher	87,779.06	34.28
Moore, Kim	Teacher	112,314.17	4,435.27
Moore, Lindsay	Teacher	97,930.90	119.59
Morey, Henry	Tradesperson	78,174.01	410.65
Moroz, Jennifer	Teacher	92,479.42	5.38
Muise, Doris	Teacher	100,900.56	184.21
Mulligan, Paul	Teacher	91,306.70	114.59
Murguly, Carmen	Teacher	96,975.98	-
Murguly, David	Teacher	101,823.86	-
Murrell, Deanna	Teacher	99,931.47	-
Neil, Nadine	Health & Safety Officer	89,774.62	3,477.37
Nelles, Samuel	Teacher	104,138.22	971.52
Neville, Elizabeth	Teacher	101,062.30	120.00
Ng, Ivan	Teacher	102,259.15	19.85
Nicholson, Chanel	Teacher	99,815.90	26.66
Nicolas, Laurie	Teacher	81,843.96	85.58
Niederegger, Melanie	Teacher	93,102.08	3,493.95
Nipp, Marcus	Teacher	92,898.59	22.58
Norbeck, Dana	Teacher	77,748.40	867.19
Norman, Lisa	District Vice Principal, Indigenous Education	84,496.46	434.38
Norn, Brodie	Supervisor, Mechanical & Electrical	93,586.91	249.95
Northey, Caroline	Speech Pathologist	101,316.76	3,514.02
Northrop, Bruce	Teacher	98,129.47	416.10
Norum, Royce	Director of Human Resources	99,606.11	2,145.37
Nunez, Stephen	Teacher	81,893.12	1,088.73
Nygaard, Diane	Tranportation Administrator; Executive Assistant	108,191.04	34.88
O'Brien, Kevin	Teacher	93,028.78	22.87
Olexyn, Jason	Teacher	102,424.75	88.16
Olson, Melinda	Teacher	105,207.81	294.90
Ostafiew, Michael	Teacher	85,664.72	-
Ostritchenko, Lindsay	Teacher	92,617.67	1,297.33
Painter, Amber	Teacher	92,953.53	2,259.29
Parker, Alaina	Teacher	117,210.25	3,907.55
Parkinson, Ian	Teacher	93,435.00	39.06
Pataky, Brian	Teacher	102,567.36	9.08
Patenaude, Christine	Teacher	92,953.75	-
Patterson, Darleen	Secretary Treasurer	208,449.42	11,481.59
Pauls, Simone	Teacher	101,822.78	19.73
Pearce, Kelly	Teacher	77,746.41	1,103.95
Pearce, Sherrie	Teacher	85,243.99	95.25

School District No. 57 (Prince George)
Schedule of Remuneration and Expense
Year Ended June 30, 2023

Name	Position	Remuneration	Expense
Pearen, Trevor	Teacher	92,953.63	6.30
Pearse, Daniel	Teacher	76,683.06	1,919.76
Pearse, Kirby	Teacher	83,932.25	2,262.45
Peeters, Heather	Teacher	107,548.83	-
Perry, Denise	Teacher	101,778.43	673.90
Petrisor, Daniel	Vice Principal	130,483.56	187.13
Petrisor, Sarah	Principal	144,869.87	217.62
Pickens, Kelsie	Teacher	127,080.98	2,420.03
Picton-Bryce, Linda	Principal	145,565.86	577.32
Piddocke, Cheryl	Teacher	78,073.17	2,617.51
Pighin, Jennifer	District Vice Principal, Indigenous Education	130,893.23	5,511.29
Pillipow, Rennae	Teacher	93,274.23	646.65
Pittmann, Christina	Teacher	93,359.41	103.94
Polhuis, Nicole	Teacher	121,650.33	2,351.48
Polnik, Wendy	Teacher	81,437.43	701.89
Porter, Stephen	Teacher	90,755.46	11.59
Power, Andrew	Teacher	81,315.41	95.88
Prenger, Daniel	Teacher	92,898.60	2,543.66
Price, Lisa	Teacher	99,514.84	2,560.14
Price, Megan	Teacher	75,669.40	2,263.75
Pride, Shannon	Teacher	105,208.25	288.50
Prins, Allison	Teacher	81,634.85	1,907.21
Prouse, Kevin	Clinician	122,318.87	4,929.00
Quarenghi, Michael	Teacher	99,757.52	981.18
Raby, Sophia	Teacher	77,601.64	26.40
Rankin, Jennifer	Human Resources Administrator	152,840.35	2,061.38
Raskob, Brandon	Teacher	78,670.93	1,124.92
Raycraft, Amber	Teacher	93,161.65	32.94
Ree, Daniel	Tradesperson	76,687.77	2,215.00
Reed, Terri-Lee	Teacher	95,894.77	1,470.00
Reid, Nancy	Teacher	113,218.22	5,638.12
Reinheimer, Breanne	Teacher	107,366.90	622.02
Rempel, Alvin	Teacher	99,514.32	49.08
Repo, Leila	Teacher	99,455.97	183.00
Reusch, Aron	Teacher	91,804.09	18.16
Reynolds, Wilton	Teacher	99,514.28	24.67
Rice, Kathryn	Teacher	81,766.76	18.82
Rice, Philip	Teacher	82,394.72	2,343.20
Rickards, Andrew	Teacher	104,307.34	279.94
Ritenburg, Christine	Teacher	99,387.87	805.40
Roberts, Reid	Teacher	92,953.03	7,181.77
Robson, Dawn	Teacher	85,139.76	55.55
Robson, Kimberly	Teacher	99,520.57	120.45
Rochon, Katherine	Teacher	87,573.15	-
Rogers, Derek	Tradesperson	79,393.82	1,893.75
Rose, Jaime	Teacher	101,057.75	722.66
Rowell, Audrey	Teacher	101,556.48	111.48
Rudolph, Lana	Teacher	101,822.02	1,624.41
Rustad, Leanne	Manager, Supply & Distribution Services	81,729.84	986.13
Sacchetti, Rayan	Teacher	101,778.02	4,313.50
Sacher, Jason	Teacher	106,788.96	19.85
Sagiorgis, Dimitri	Tradesperson	75,281.03	736.05
Sawatsky, Alicia	Teacher	88,180.92	8.88
Sayle, Jodee	Teacher	117,923.87	3,503.73
Scarpino, Morris Alan	District Technology Support Coordinator	115,709.36	3,879.89

School District No. 57 (Prince George)
Schedule of Remuneration and Expense
Year Ended June 30, 2023

Name	Position	Remuneration	Expense
Schade, Gordon	Teacher	92,949.10	-
Scheck, Kent	Teacher	101,762.23	17.31
Schinkel, Shannon	Teacher	99,514.05	99.79
Schlick, Helen	Human Resources Advisor	76,392.71	70.00
Schubert, Tony	Teacher	92,490.80	1,496.74
Schulte, David	Teacher	101,762.23	165.13
Schulz, Colin	Teacher	93,582.81	862.13
Schulz, Jennifer	Teacher	104,938.33	1,128.86
Schwartz, Jason	Principal	145,142.76	16,897.87
Scott, Danniel	Teacher	95,634.43	19.73
Scott, Michelle	Teacher	100,971.25	193.69
Scott, Tennys	Teacher	99,635.67	372.95
Sdoutz, Christian	Teacher	92,953.75	11.59
Seiter, Tracy	Teacher	98,524.08	-
Shaqiri, Angelina	Teacher	98,855.40	1,287.14
Shaw, Derrick	Principal	156,423.47	4,566.65
Shaw, Jennifer	Teacher	85,463.70	460.74
Shaw, Karen	Teacher	99,777.17	1,322.26
Shimoyama, Chelsea	Teacher	101,821.90	143.50
Sillence, Travis	Teacher	99,262.03	702.28
Silver, Peta-Susan	Teacher	87,103.27	8.88
Skilliter, Dana	Teacher	98,522.48	16.12
Smith, Carol	Teacher	92,952.03	62.38
Smith, Holly	Teacher	89,740.57	30.56
Smith, Leslie	Occupational Therapist	101,823.43	2,035.00
Spencer, Celena	Teacher	93,330.00	5,089.65
Spooner, Pamela	Assistant Superintendent	192,875.85	28,089.56
St. Denis, Luc	Teacher	101,821.91	42.41
Stauffer, Jennifer	Teacher	99,512.41	235.25
Stedeford, Kathryn	Teacher	101,240.54	27.24
Stegeman, Denae	Teacher	80,296.47	1,641.06
Stelmaschuk, Lauren	Teacher	91,944.21	306.75
Stengler, Ingrid	Teacher	90,690.67	1,713.32
Stewart, Jenny	Teacher	99,879.56	172.51
Stewart, Sandra	Teacher	95,551.50	35.48
Stewart-Jose, Laura	Teacher	101,822.18	82.25
Stokes, Lisa	Teacher	75,030.67	703.95
Stratton, Sarah	Teacher	93,160.54	-
Sullivan, Tracey	Business Manager	84,112.39	-
Sutton, Roberta	Teacher	92,952.72	17.31
Svendsen, Aaron	Teacher	102,567.02	19.03
Swanson, Tracy	Teacher	99,589.56	112.68
Switzer, Darcy	Teacher	83,202.70	735.00
Switzer, Melanie	Teacher	88,821.57	2,209.61
Sylte, Jessica	Teacher	84,006.12	2,129.10
Takach, Peter	Teacher	91,310.58	857.53
Tanner, Ian	Teacher	83,576.93	4,238.69
Tapper, Kyle	Teacher	90,071.94	1,594.04
Tegart, Maymie	Teacher	87,035.34	801.36
Tesoriere, Shandrea	Teacher	86,190.73	599.41
Thakkar, Tiger	Teacher	102,525.54	-
Therrien, Nicolle	Social Worker	92,491.68	111.44
Thibeault, Sonia	Teacher	103,250.87	366.00
Thibodeau, Alison	Social Worker	81,989.44	15.17
Thiessen, Jennifer	Psychologist	83,043.81	3,636.71

School District No. 57 (Prince George)
Schedule of Remuneration and Expense
Year Ended June 30, 2023

Name	Position	Remuneration	Expense
Third, Stacey	Indigenous Social Worker	82,092.50	1,718.94
Thomas, Erin	Teacher	109,685.58	6,089.73
Thomson, Matthew	Teacher	104,865.95	409.50
Tidsbury, Candace	Teacher	82,239.76	1,693.79
Tisdale, Terry	Principal	141,368.41	217.07
Titchmarsh, Robert	Tradesperson	76,558.69	1,188.46
Tobin, Marnie	Teacher	99,514.84	17.83
Todd, Laurie	Teacher	94,805.18	3,317.92
Tomlinson, Andrew	Teacher	100,062.87	804.43
Tomlinson, Katie	Teacher	90,091.56	-
Tomson, Trisha	Teacher	91,484.09	128.59
Tonge, Tanya	Teacher	77,716.82	171.34
Trahan, Moira	Teacher	75,816.91	50.00
Trepanier, Katherine	Teacher	101,821.86	170.52
Truant, Talya	Teacher	83,735.55	1,225.00
Turcotte, Lynette	Teacher	103,398.82	3,739.59
Turkington, Maja	Teacher	100,122.06	112.43
Turmel, Diana	Business Manager	88,498.63	525.30
Turner, Conrad	Principal	144,552.26	200.36
Tusek, Adriana	Social Worker	76,160.03	175.71
Tyndall, Majal	Teacher	88,436.60	193.51
Unger, Lori	Teacher	99,097.41	1,819.60
Vagt, Callista	Teacher	101,822.34	1,532.79
Van Aalst, Audrey	Teacher	100,841.34	-
Van Der Meer, Joshua	Behavior Interventionist	101,784.39	4,428.85
Van Dijk, Donna	Teacher	95,327.90	256.06
Van Dijk, Eduardo	Teacher	101,534.74	75.22
Van Eendenburg, Katrijn	Speech Pathologist	101,820.38	3,985.64
Wadson, Christopher	Teacher	82,522.94	19.85
Walberg, Janice	Teacher	78,019.04	59.01
Waldie, Clifford	Vice Principal	120,270.34	581.09
Waller, Marcia	Speech Pathologist	81,720.50	2,172.72
Walser, Ruby	Teacher	88,136.64	1,037.59
Ward, Holly	Teacher	99,512.24	23.29
Warkentin, Keith	Teacher	90,866.52	9.08
Warkentin, Lea	Teacher	127,080.98	2,295.85
Warner, Robin	Teacher	123,428.46	197.32
Warren, Susan	Teacher	92,940.38	3,711.66
Watson, Darren	Manager, Capital Projects & Planning	101,672.74	1,062.42
Watt, Daniel James	Principal	140,135.93	455.08
Watts, Harmony	Teacher	99,018.92	61.45
Waughtal, Jennifer	Teacher	87,285.62	22.88
Wells, Denee	Teacher	99,761.00	2,368.11
Westaway, Kelsey	Teacher	83,623.75	91.64
Westerhof, Elena	Teacher	83,625.63	475.75
Westfall, Allison	Teacher	85,570.35	128.59
Whetter, Shauna	Teacher	106,944.81	202.08
White, Corina	Teacher	102,259.05	1,780.81
Whitehead, Shandee	Principal	140,827.00	147.62
Wiegand, Janice	Teacher	92,953.03	53.27
Wilkins, Angela	Teacher	99,494.20	188.87
Wilkinson, Karen	Teacher	90,752.49	9.08
Williams, Adria	Teacher	80,477.05	19.85
Williams, Chris	Teacher	93,179.49	-
Williams, Tracy	Teacher	101,820.43	1,564.80

School District No. 57 (Prince George)
Schedule of Remuneration and Expense
Year Ended June 30, 2023

Name	Position	Remuneration	Expense
Willows, Joyce	Principal	144,972.58	1,496.58
Wilson, Cherise	Psychologist	101,827.65	3,765.43
Wilson, Denise	Teacher	101,779.39	-
Wilson, Erin	Teacher	100,354.00	50.00
Winzer, Dustin	Teacher	80,871.51	1,602.03
Withey, Joelle	Teacher	100,249.78	3,821.53
Wittmack, Kyla	Teacher	93,180.71	395.40
Wittmeier, Donald	Teacher	97,938.03	-
Wium, Jodi	Teacher	105,721.81	3,430.78
Wogan, Jodi	Teacher	85,076.73	103.94
Wood, Keith	Vice Principal	130,900.51	2,546.88
Worthington, Jeff	Teacher	93,482.39	24.03
Worthington, Vanessa	Teacher	112,223.45	8,477.27
Wyer, Carlye	Teacher	92,953.04	1,470.00
Yamaguchi, Amy	Teacher	79,413.97	57.73
Young, Clinton	Teacher	99,025.16	91.64
Young, Wendy	Speech Pathologist	101,821.34	4,873.52
Yue, Michael	Teacher	80,459.74	481.15
Zahn, Heather	Teacher	85,629.31	256.78
Zahn, Joel	Teacher	88,141.09	35.62
Zakariansen, Philippa	Psychologist	75,288.96	4,199.50
Zellman, Thomas	Teacher	99,514.28	63.60
Zenzen, Marie	Teacher	101,946.53	139.40
Zerr, Darryl	Supervisor, Grounds & Fleet	90,575.06	-
Zogas, Kirsten	Teacher	99,838.52	213.72
Zolli, Cortney	Teacher	99,267.09	507.27
Zummack, Angela	District Principal, Inclusive Education	149,570.88	457.47
TOTAL EMPLOYEES > $75,000		71,496,307.59	862,050.36
TOTAL EMPLOYEES <= $75,000		53,506,286.48	474,292.88
		125,141,905.94	1,370,857.42
TOTAL EMPLOYER PREMIUM FOR CPP/EI			7,525,997.06

School District No. 57 (Prince George)
Schedule of Remuneration and Expense
Year Ended June 30, 2023

Vendor Name	Expense
DETAILED VENDORS > $25,000:	
A PLUS AUTOMATIC DOOR & STORE FRONT	95,966.89
AASE ROOF INSPECTION LTD	110,951.20
ACME JANITOR SERVICE LTD.	26,510.40
ALL DOLLAR STORES	38,181.68
ALL PRO PLUMBING & HEATING	641,989.11
ALLPOINTS FIRE PROTECTION LTD.	61,580.97
ALLRITE HEATING & VENTILATION LTD	26,159.17
AMAZON.COM	206,901.89
ANDREW SHERET LTD	107,551.46
ARTSTARTS IN SCHOOLS	50,395.50
AV SOLUTIONS	155,618.98
B C HYDRO	1,442,555.47
BARAGAR ENTERPRISES LTD	34,609.06
BATER ELECTRIC LTD	42,933.39
BC SCHOOL TRUSTEES ASSOCIATION	64,474.23
BEST BUY FOR BUSINESS	36,884.14
BGE INDOOR AIR QUALITY SOLUTIONS	42,557.30
BRAULT & BOUTHILLIER (1977)	29,627.52
CALIBER SPORT SYSTEMS INC	46,788.00
CANADIAN TIRE	30,209.42
CANGAS PROPANE INC.	185,314.51
CAPABILITIES EMBROIDERY	28,020.67
CAPCO CONSTRUCTION SERVICES LTD.	178,797.68
CAPITAL BUILDING SUPPLIES LTD	27,311.47
CARPET CLINIC	30,338.20
CAYENTA SCHOOLS	109,591.02
CDW CANADA INC.	32,523.38
CENTAUR PRODUCTS INC	27,115.54
CENTER CITY PAVING & AGGREGATE	58,716.42
CHERNOFF THOMPSON ARCHITECTS NORTH	107,823.67
CITY OF PRINCE GEORGE	303,496.85
CITY OF PRINCE GEORGE - UTILITIES	214,337.36
CLEAR SECURITY SOLUTIONS INC.	64,531.07
COLLEGE OF NEW CALEDONIA	350,513.94
COMMISSIONER OF MUNICIPAL PENSION	3,010,643.61
COMMISSIONER OF TEACHERS PENSIONS	9,391,349.21
COPPERSIDE FOODS LTD	378,937.06
COSTCO WHOLESALE CANADA	436,033.23
D & T INDUSTREES	32,974.21
DELL CANADA INC	261,265.35
DG MACLACHLAN LTD	38,467.14
DIAMOND INTERNATIONAL TRUCKS LTD	30,485.18
DIGGERS IMPACT ENTERPRISES LTD	43,103.27

School District No. 57 (Prince George)
Schedule of Remuneration and Expense
Year Ended June 30, 2023

Vendor Name	Expense
DIGITAL RIVER INC	52,223.24
DIVERSIFIED TRANSPORTATION	1,196,677.17
DO TEL INCORPORATED	67,430.94
DRIVING FORCE LEASING	143,004.46
ECCO SUPPLY LTD.	27,303.08
EDUCAN SCHOOL FURNITURE	41,861.53
EECOL ELECTRIC (SASK) LTD	84,059.06
ELCO SYSTEMS INC.	41,075.71
ENVIRO-EX CONTRACTING LTD	282,900.76
EPHEMERAL ENTERPRISES LTD.	163,935.89
FALCON ENGINEERING LTD	64,923.33
FIRST CANADA ULC	3,152,084.67
FOCUSED EDUCATION RESOURCES SOCIETY	43,122.50
FORTIS BC	816,978.73
GLACIER GLASS PG LTD.	36,595.34
GLOBAL ROADWAY MAINTENANCE INC.	170,478.00
GRAND & TOY	243,462.46
GUNN CONSULTANTS INC	42,644.71
HABITAT SYSTEMS INC	269,914.05
HALFORD'S	45,072.29
HARMONY INDUSTRIAL PAINTING 1983 LT	40,740.00
HARRIS & COMPANY	75,825.77
HEARTLAND STEEL DOORS LTD	30,921.18
HOLIDAY INN	50,656.74
HOME DEPOT CANADA	49,917.11
HONDA CANADA FINANCE INC	30,950.33
HOULE ELECTRIC LIMTED	33,992.56
ICBC	28,079.00
IDL PROJECTS INC	1,664,968.75
INLAND CONTROL & SERVICES INC	100,656.68
INSIGHT CANADA INC.	26,159.45
IQ BUILDERS LTD	693,215.22
JIM PATTISON LEASE	97,292.16
K.M.S. TOOLS & EQUIPMENT LTD.	45,959.06
KENROC BUILDING MATERIALS CO LTD	38,370.90
KODE CONTRACTING LTD	51,932.61
KONE INC	25,059.71
KONICA MINOLTA BUSINESS (CANADA)LTD	412,059.66
KPMG LLP	34,545.00
L & M ENGINEERING LIMITED	99,778.13
LHEIDLI T'ENNEH BAND	113,842.50
LOVEDAY'S FLOORING LTD	34,871.90
MACKENZIE CONSUMER'S COOPERATIVE	38,770.73

School District No. 57 (Prince George)
Schedule of Remuneration and Expense
Year Ended June 30, 2023

Vendor Name	Expense
MAJESTIC MANAGEMENT IN TRUST	121,986.13
MCLEOD LAKE INDIAN BAND	30,745.50
MICHAELS	25,652.77
MIDWAY PURNEL (PG) LTD	478,258.83
MILLS PRINTING & STATIONERY CO LTD	234,276.64
MINISTER OF FINANCE	216,891.71
MINISTRY OF FINANCE EHT	2,378,288.19
MWATT ELECTRIC INC	154,635.60
MYBUDGETFILE INC.	29,347.50
NAPP ENTERPRISES LTD	250,722.44
NELSON EDUCATION LTD	26,293.52
NORTHLAND CHRYSLER JEEP DODGE	48,895.49
NORTHWAY GLASS INC	61,064.70
OPEN PARACHUTE	170,178.00
P G & DISTRICT ELIZABETH FRY	68,249.97
PACIFIC BLUE CROSS	2,563,294.94
PALADIN SECURITY GROUP LTD.	36,230.62
PEAK ENVIRONMENTAL LTD.	32,613.55
PEARSON EDUCATION CANADA	25,698.95
PIQ INC	26,276.39
PRAIRIECOAST EQUIPMENT	106,748.47
PRD CONSTRUCTION LTD.	80,281.27
PRINCE GEORGE FLOOR FASHIONS LTD	32,450.25
PRINCE SHEET METAL & HEATING	1,544,456.23
PRINCESS AUTO LTD	25,053.01
PUBLIC EDUC BENEFITS TRUST FUND	937,737.04
QUADIENT CANADA LIMITED	37,517.63
R H JONES & SON MECHANICAL LTD	939,671.85
REAL CANADIAN SUPERSTORE	353,022.30
REGIONAL DIST OF FRASER-FORT GEORGE	25,735.06
RIGHT CHOICE FLOORING LTD.	79,333.80
ROCK-TECH PAVING LTD	39,801.30
ROCKY POINT ENGINEERING LTD	85,805.33
SAVE ON FOODS	92,571.11
SCHOOLHOUSE PRODUCTS INC	66,010.91
SHELL ENERGY NORTH AMERICA (CA) INC	309,820.18
SHOPPERS DRUG MART	34,413.08
SIRSIDYNIX	70,957.12
SKYLINE ATHLETICS INC	28,447.42
SOFTCHOICE LP	428,390.68
SPECTRUM EDUCATIONAL SUPPLIES LTD	47,808.07
SPORTFACTOR INC	75,423.02
STAPLES - PRINCE GEORGE	47,824.52

School District No. 57 (Prince George)
Schedule of Remuneration and Expense
Year Ended June 30, 2023

Vendor Name	Expense
SUNCOR ENERGY PRODUCTS PARTNERSHIP	246,376.48
SWING TIME DISTRIBUTORS LTD	164,656.39
SYSCO KELOWNA LTD	184,438.89
TC MEDIA LIVRES INC	39,227.86
TECHNICAL SAFETY BC	37,084.97
TRL TRANSPORT LTD	40,014.45
TWIN RIVERS DEVELOPMENTS 1981 LTD	207,250.83
TELUS COMMUNICATIONS INC	126,729.02
TELUS MOBILITY (BC) CELLULAR INC	55,980.08
UP THE CREEK GARMENT CO CORP	26,836.50
UPPER CANADA FOREST PRODUCTS LTD	46,737.94
VIDCOM LTD	53,595.92
VWR INTERNATIONAL CO	29,476.26
WAL-MART CANADA CORP #01-3651	111,671.46
WALMSLEY	205,960.92
WASTE MANAGEMENT	248,355.61
WESCO DISTRIBUTION	87,325.52
WEST ROCKIES SERVICES LTD	25,200.00
WESTCANA ELECTRIC INC.	224,066.75
WESTERN CAMPUS RESOURCES INC	43,034.39
WHITE SPRUCE ENTERPRISES	135,350.46
WOOD WHEATON CHEVROLET	39,640.35
WORKSAFE BC	1,396,041.79
YELLOWRIDGE CONSTRUCTION LTD	57,225.00
TOTAL DETAILED VENDORS > $25,000	45,739,607.82
TOTAL VENDORS <= $25,000	6,766,653.06
TOTAL PAYMENTS FOR GOODS AND SERVICES	52,506,260.88

School District
Statement of Financial Information (SOFI)

School District No. 57 (Prince George)

Fiscal Year Ended June 30, 2023

Reconciliation of Payments (SOFI) to the Audited Financial Statements

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

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

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

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

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)

November 28, 2023

Memorandum

TO: Board of Education

FROM: Business Committee

SUBJECT: **Year-to-Date Financial Information to September 30, 2023**

RECOMMENDED MOTION:

That the attached 2023-24 Operating Fund Report and Governance Expenses for the Quarter ended September 30, 2023 be received.

BACKGROUND

The **2023-24 Operating Fund Report for the year to date to September 30, 2024** (attached) presents the revenues and expenses year to date to September 30, 2024 as a dollar figure, and as a percentage of budget. Prior year results to September 30 are presented as a comparison. Three months in to the fiscal year, one may expect revenues and expenses to be approximately 25% of budget, however that is typically not the case, due to several factors:

- Ministry funding is not received evenly throughout the year. July and August operating grant payments are significantly reduced to reflect Districts' reduced payroll costs during those months.
- Operating grant revenue is based on enrollment estimates provided to the Ministry in February 2023. The Operating grant will be adjusted by the Ministry in December for the increase from estimated to actual student enrollments and special education funding
- Budget figures also reflect enrollment estimates from the spring of 2023, and will be amended in the winter to reflect actual enrollment, funding and staffing.
- Many costs are not incurred evenly throughout the fiscal year; the majority of operations costs are incurred in alignment with the 10 month school year.

All of these factors contribute to the Quarter 1 operating deficit, which is typical for School Districts, and not indicative of an expected deficit result for the 23-24 fiscal year.

A summary of **Governance Expense for the quarter ended September 30, 2024** (attached) was presented at Business Committee in October, and has been included on the agenda again so that it may move forward to the Board with the quarter 1 Operating Fund Report.

School District No. 57 (Prince George)

2023/24 Operating Fund Report

Year to date to September 30, 2023

	Sep 30 2023	2023-24 Budget	% Actual to Budget	Sep 30 2022	2022-23 Actual	% PY Sep to Actual
REVENUE						
Provincial Grants - MECC	**$ 18,756,456**	$ 166,216,179	11.3	$ 16,768,616	$ 155,637,660	10.8
Provincial Grants - Other	**26,690**	241,380	11.1	220,023	409,253	53.8
Tuition	**42,000**	-		6,375	12,750	50.0
Other Revenue	**147,762**	997,803	14.8	174,186	1,706,446	10.2
Rentals and Leases	**138,022**	690,000	20.0	118,487	774,093	15.3
Investment Income	**216,660**	580,000	37.4	123,611	623,470	19.8
TOTAL REVENUE	**19,327,590**	168,725,362	11.5	17,411,298	159,163,672	10.9
EXPENSES						
Salaries						
Teachers	**6,497,980**	65,712,359	9.9	5,643,655	58,721,495	9.6
Principals and Vice-Principals	**2,570,099**	10,957,280	23.5	2,456,504	10,307,852	23.8
Education Assistants	**1,250,922**	18,074,701	6.9	1,004,645	16,557,151	6.1
Support Staff	**2,823,734**	13,452,037	21.0	2,525,094	12,576,676	20.1
Other Professionals	**1,618,995**	8,545,516	18.9	1,557,714	8,218,318	19.0
Substitutes	**339,385**	3,587,628	9.5	256,924	4,832,250	5.3
Total Salaries	**15,101,115**	120,329,521	12.5	13,444,536	111,213,742	12.1
Employee Benefits	**3,318,032**	28,008,469	11.8	2,946,154	24,837,003	11.9
Total Salaries and Benefits	**18,419,147**	148,337,990	12.4	16,390,690	136,050,745	12.0
Services and Supplies	**3,943,570**	21,026,540	18.8	3,591,207	19,850,640	18.1
TOTAL EXPENSES	**22,362,717**	169,364,530	13.2	19,981,897	155,901,385	12.8
NET REVENUE (EXPENSE)	**(3,035,127)**	(639,168)		(2,570,599)	3,262,287	
TANGIBLE CAPITAL ASSETS PURCHASED	**(130,167)**	(473,474)	27.5	(217,566)	(1,147,407)	19.0
TRANSFERS TO LOCAL CAPITAL	**-**	-		-	(515,047)	
OPERATING SURPLUS (DEFICIT)	**$ (3,165,294)**	$ (1,112,642)		$ (2,788,165)	$ 1,599,833	

Governance Expense - year to date to September 30, 2023

Governance	Budget	Expended to 9/30/2023	Remaining $	Remaining %
Trustee Salary & Benefits	$ 169,135	$ 40,735	$ 128,400	76%
Services and Supplies				
Election	-	-	-	-
Consultant - communications and PR	30,000	4,077	25,923.00	86%
Dues and Fees	53,000	51,742	1,258.00	2%
DPAC / DSAC	18,000	-	18,000.00	100%
Professional Development	15,000	5,007	9,993.00	67%
Telephone	5,000	1,142	3,858.00	77%
Travel	25,000	2,693	22,307.00	89%
Supplies	5,000	665	4,335.00	87%
Total	**$ 320,135**	**$ 106,061**	**$ 214,074**	**67%**

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)

November 21, 2023

MEMORANDUM

TO: Board of Education

FROM: Advisory Committee

SUBJECT: **COMMITTEE REPORT – NOVEMBER 2023**

RECOMMENDATION

That the report of the Advisory Committee meeting held on November 21, 2023 be received.

* * * * * * *

REPORT:

1. The Advisory Committee met on November 21, 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 included the following topics:

   a. **Approval of the minutes of the June 20, 2023 Advisory Committee Meeting –** The minutes of the previous meeting were approved as presented.

   b. **Advisory Committee Norms –** The Advisory Committee reviewed and discussed the Advisory Committee Norms that were included in the agenda package.

   c. **Draft Policy 26 Whistleblower Protection -** This item appears on this evening's agenda.

   d. **Board Policy Input –** Trustee Holland advised that the Ad Hoc Policy Committee met on October 17 and November 7, 2023 to begin reviewing polices. The Committee provided feedback on a number of foundational changes made to Board policy that affect how the Board does its work.

      1. Committee of the whole structure for committees versus three (3) Trustees per Committee?
      2. Advisory, Education, and Business Committees were previously Policy and Governance, Education Services and Education Programs and Planning, and Management and Finance Committees. What works and what does not work in this structure with the three (3) committees? What is left out?
      3. Policy Development –How long should the public input period be? Comments on the process on policy development or changes which currently can take a lengthy period of time.
      4. Time of day - what works best for Committee and Board meetings?
      5. Public input - how best to balance freedom of speech, safe environment. What are the expectations for a response from the board?

   e. **Call for agenda items included:**

      - DISCUSSION: Working Group regarding Violence in the Workplace
      - DISCUSSION: Before and After School Daycares in the District

The next Advisory Committee meeting will be held on January 23, 2024.

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)

November 28, 2023

Memorandum

TO: Board of Education

FROM: Advisory Committee

SUBJECT: **Draft Policy 26 Whistleblower Protection**

RECOMMENDED MOTION:

That Draft Policy 26 Whistleblower Protection be approved.

BACKGROUND

A Working Group comprised of Board, staff and stakeholder representatives was created to develop a draft Whistle-Blower Protection policy in response to the implementation of the *Public Interest Disclosure Act* (PIDA) which requires school districts to have implemented PIDA policies by December 1, 2023.

The scope of the Working Group was to review the Public Interest Disclosure Act: Policy Toolkit and to prepare a draft policy for recommendation to the Board. Working group meetings were held on May 16, June 5 and June 12, 2023 to review the Policy, administrative procedures and appendices.

The draft policy was presented to the Advisory Committee on June 20, 2023 for review and feedback.

In accordance with Policy 10, Policy and Policy Development the draft policy was distributed for feedback September 5, 2023 for a sixty (60) day period that closed November 5, 2023.

Public input was received from the Indigenous Partners Group meeting held October 11, 2023 to inquire if there was an avenue for people to do an oral report rather than a written report.

At the November 21, 2023 Advisory Committee meeting, the committee reviewed and discussed the draft policy and public input received during the sixty (60) day consultation period.

Administrative Procedure 403 Whistleblower Protection is attached for information.

Policy 26

WHISTLE-BLOWER PROTECTION

The Board of Education (Board) is committed to the highest standards of honesty, integrity, and accountability in its operations, programs and services and to promoting a culture of openness and transparency. The Board encourages and supports all individuals in bringing forward reports of unlawful acts and acts of wrongdoing in a manner consistent with the provisions of the British Columbia Public Interest Disclosure Act (PIDA).

The Board expects employees and trustees who have serious and reasonable concerns with respect to misconduct or wrongdoing to come forward and voice those concerns.

Reports of misconduct or wrongdoing must be made in good faith, without malice or consideration of personal benefit, and when the person reporting has a reasonable basis to believe that the report is true. Reports must be made in writing according to the Whistleblower Administrative Procedure.

The School District is committed to protecting the privacy of disclosers (or whistleblowers), persons accused of wrongdoing and those who participate in investigations in a manner that is consistent with its obligations under the PIDA and FIPPA. There shall be no retaliation toward a whistleblower for reporting under this Policy. Any such acts of retaliation may lead to discipline for the person who is retaliating.

A report made in bad faith or without a reasonable and probable basis may not conclude in a full investigation and may be followed up by the Designated Officer to safeguard the intent of the policy.

This Policy does not displace other mechanisms for addressing and enforcing standards of conduct, disputes, complaints, or grievances, including issues of discrimination, bullying and harassment, occupational health and safety, or disputes over employment matters or under collective agreements.

Reportable activities do not include personnel actions taken in the course of conducting the District's business where such matters are most appropriately addressed by reference to the applicable collective agreement.

References: Public Interest Disclosure Act
Freedom of Information and Protection of Privacy Act
Whistleblower Administrative Procedure

Approved: 2023.XX.XX

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)

November 28, 2023

Memorandum

TO:	Board of Education
FROM:	Pam Spooner, Acting Superintendent of Schools
SUBJECT:	**Administrative Procedure 403 Whistleblower Protection**

Administrative Procedure 403 Whistleblower Protection and supporting documents are attached for information.

Administrative Procedure 403

WHISTLEBLOWER PROTECTION

Background

The Board of Education is committed to honesty, integrity, and accountability in its operations, programs, and services and to promoting a culture of openness and transparency.

Definitions

"**Designated Officer**" means the Superintendent and any other senior member of personnel designated by the Superintendent from time to time, which includes, the Secretary Treasurer, and the Chair of the Board of Education;

"**Discloser**" means an Employee or Trustee who makes a Disclosure or seeks advice or makes a complaint about a reprisal;

"**Disclosure**" means the a report of Wrongdoing;

"**Disclosure Form**" means the form attached to this Procedure as Appendix 1;

"**Employee**" refers to a past and present employee of the School District;

"**FIPPA**" means the *Freedom of Information and Protection of Privacy Act*, and all regulations thereto;

"**Ombudsperson**" means the Ombudsperson of British Columbia;

"**PIDA**" means the Public Interest Disclosure Act of British Columbia, and all regulations thereto;

"**Policy**" means the District's Whistleblower Protection Policy;

"**Protection Official**" means:

- in respect of a health-related matter, the provincial health officer;
- in respect of an environmental matter, the agency responsible for the *Emergency Program Act, or*
- in any other case, a police force in British Columbia;

"**Referral**" refers to a referral of allegations of wrongdoing received from the Ombudsperson or another government institution for investigation by the District in accordance with the PIDA;

"**Respondent**" means a person against whom allegations of wrongdoing or a complaint of reprisal is made;

"**Reprisal**" means the imposition of, and any threat to impose, discipline, demotion, termination or any other act that adversely affects employment or working condition of a member of personnel because they made a disclosure, sought advice, made a complaint about a reprisal or participated in an investigation;

“**School**” means a body of students that is organized as a unit for educational purposes under the supervision of a principal, vice principal or director of instruction the teachers and other staff members associated with the unit, and the facilities associated with the unit, and includes a Provincial resource program and a distributed learning school operated by a board;

“Supervisor” includes:

- an employee’s direct management supervisor,
- for school-based employees, the Principal or any Vice-Principal at the school where the employee is assigned; and
- for Trustees, the Board Chair or the Superintendent;

“**Trustee**” means a past or present member of the school district’s Board of Education;

“**Urgent Risk**” arises when a member of personnel reasonably believes that a matter constitutes an imminent risk of a substantial and specific danger to the life, health or safety of persons or to the environment.

Wrongdoing” includes:

a. a serious act or omission that, if proven, would constitute an offence under an enactment of British Columbia or Canada;
b. an act or omission that creates a substantial and specific danger to the life, health or safety of persons, or to the environment, other than a danger that is inherent in the performance of an employee’s duties or functions;
c. a serious misuse of public funds or public assets;
d. gross or systematic mismanagement;
e. knowingly directing or counselling a person to commit any act or omission described in paragraphs (a) to (d) above.

Procedures

1. Who May Make a Disclosure

   1.1. Any employee may report wrongdoing under this Policy if the alleged wrongdoing occurred while the employee was employed or engaged by the District.

   1.2. Any Trustee may report wrongdoing under this Policy if the alleged wrongdoing occurred while the Trustee was holding office.

   1.3. Complaints or reports received from members of the public or from employees or Trustees who were not engaged by the School District at the time that wrongdoing occurred or is alleged to have occurred are outside the scope of the policy and this procedure.

Administrative Procedure 403

2. How to Make a Disclosure
   2.1. An employee or Trustee who reasonably believes that a wrongdoing has been committed or is about to be committed may make a disclosure to any of the following:
      2.1.1. that person's Supervisor;
      2.1.2. the Superintendent;
      2.1.3. a designated Officer other than the Superintendent; or
      2.1.4. the Ombudsperson.
   2.2. A Disclosure must be submitted in writing using the disclosure form or in other written form, and include the following information if known:
      2.2.1. a description of the wrongdoing;
      2.2.2. the name of the person(s) alleged to be responsible for or to have participated in the wrongdoing;
      2.2.3. the date or expected date of the wrongdoing;
      2.2.4. if the wrongdoing relates to an obligation under a statute or enactment, the name of that statute or enactment; and
      2.2.5. whether the wrongdoing has already been reported, and if so, to whom and a description of the response received.
3. A disclosure may be submitted to the School District on an anonymous basis, but must contain sufficient information to permit the School District to conduct a full and fair investigation into the alleged wrongdoing. If a disclosure does not contain sufficient detail to permit investigation, the School District may take no action with respect to the disclosure. Any notices required to be given to a discloser under this policy or the PIDA will not be provided to an anonymous discloser, except at the discretion of the designated Officer and where the disclosure has provided contact information.
4. A discloser who is considering making a disclosure may request advice from any of their union representative or employee association representative, a lawyer, their Supervisor, a designated Officer, or the Ombudsperson.
5. A discloser should not make a disclosure to a person if the allegations relate, in whole or in part, to wrongdoing by that person. Any person who receives a disclosure or referral and reasonably believes that the allegations relate to their own acts or omissions must refer the allegations to another person under this policy with responsibility for receiving a disclosure.

How to Make a Disclosure About Urgent Risk

6. The PIDA permits employees and Trustees to make public disclosures if the employee or Trustee reasonably believes that a matter poses an urgent risk. An urgent risk only arises if there is reasonable and credible evidence of an imminent risk of a substantial and specific danger to the life, health or safety of persons or to the environment.
7. Before making a public disclosure of an urgent risk the employee or Trustee must:
   - 7.1.1. consult with the relevant protection official (Public Health Officer, Emergency Management BC, or police);
   - 7.1.2. receive and follow the direction of that protection official, including if the protection official directs the employee not to make the public disclosure;
   - 7.1.3. refrain from disclosing, publishing or otherwise sharing Personal Information except as necessary to address the urgent risk;
   - 7.1.4. refrain from disclosing any information that is privileged or subject to a restriction on disclosure under the PIDA or any other enactment of British Columbia or Canada, including legal advice privilege, litigation privilege or another ground of common law privilege, and
   - 7.1.5. seek appropriate advice if the employee is uncertain about what personal information, privileged or other information may be disclosed as part of a public disclosure.
8. An employee who makes a public disclosure in relation to an urgent risk is expected to provide timely notification to their Supervisor or the Superintendent about the public disclosure or submit a disclosure in accordance with Article 2 How to Make a Disclosure.
9. If the Employee decides not to make a public disclosure or is directed by a protection official not to do so, the employee is nevertheless expected to report urgent risks without delay to the Superintendent or a designated Officer.

Referral of Disclosure to Designated Officer

10. Each Supervisor or other personnel who receives a disclosure or referral under this policy must promptly refer the disclosure or referral, including all disclosures forms and other materials supplied, to the appropriate designated Officer as follows:
    - 10.1.1. Unless the allegations concern alleged wrongdoing by the Superintendent, the disclosure or referral shall first be referred to the Superintendent, who may delegate their duties under the policy and this procedure to any other designated Officer;
    - 10.1.2. If the allegations concern alleged wrongdoing by the Superintendent, then the disclosure or referral should be referred to the Office of the Ombudsperson;

Administrative Procedure 403

10.1.3. if the allegations made in a disclosure or referral concern alleged wrongdoing by the Secretary Treasurer, then the disclosure or referral should be referred to the Chair of the Board of Education as the designated Officer or any other designated Officer;

10.1.4. If the allegations made in a disclosure or referral concern wrongdoing by all of the designated Officers listed in subparagraphs 1, 2, and 3 above, then the disclosure or referral should be referred to the Ombudsperson.

Responsibilities of the Designated Officer

11. The designated Officer is responsible to:

11.1. Receive and respond to any disclosure or referral;

11.2. Receive and respond to reports made by personnel about urgent risks;

11.3. If the designated Officer reasonably believes that an urgent risk exists, the designated Officer may make a report to the relevant protection official;

11.4. Review allegations of wrongdoing in a disclosure or referral and determine if they fall within the scope of the PIDA or the policy;

11.5. Refer disclosures or allegations falling outside the scope of the PIDA or this policy to the appropriate authority or dispute resolution process, as applicable;

11.6. If a disclosure relates to wrongdoing at another government body that is subject to the PIDA, refer the disclosure to that institution;

11.7. Seek clarification of the allegations of wrongdoing from the discloser or referring institution as needed;

11.8. If appropriate, initiate an Investigation into allegations of wrongdoing in accordance with Investigations section below;

11.9. Assess the risk of any reprisal to the discloser, and take appropriate action, if any, to mitigate that risk;

11.10. Manage communications with the discloser and respondent;

11.11. Notify the discloser and the respondent of the outcome of the Investigation in accordance with the Investigations section; and

11.12. Ensure that, in accordance with the privacy and confidentiality section of this procedure, all personal information received by the School District related to the disclosure, referral, request for advice or any Investigation is appropriately protected against such risks as unauthorized access, collection, use, disclosure, theft or loss in accordance with FIPPA and the PIDA.

Administrative Procedure 403

Responsibilities of Employees and Trustees

12. All Employees and Trustees are responsible to:

    12.1. make any disclosures in good faith and on the basis of a reasonable belief that wrongdoing has or is expected to occur;

    12.2. refrain from engaging in reprisals and report all reprisals in accordance with this procedure and the PIDA;

    12.3. maintain the confidentiality of personal information received in connection with a disclosure, referral, request for advice or investigation in accordance with the policy, this procedure, and the PIDA;

    12.4. provide their reasonable cooperation with investigations by the School District or the Ombudsperson;

    12.5. seek appropriate advice if an employee is uncertain about whether to make a disclosure or a public disclosure of an urgent risk; and

    12.6. comply with the requirements of this procedure and the PIDA concerning urgent risks.

Investigations

13. Every person involved in receiving, reviewing and investigating disclosures, referrals or complaints of reprisals must carry out those function in an expeditious, fair and proportionate manner as appropriate in the circumstances and as required under the PIDA.

14. The School District shall seek to complete all Investigations within ninety (90) calendar days of receipt of a disclosure or referral or complaint of reprisals, but the designated Officer may shorten or extend this time period depending on the nature and complexity of the allegations.

15. The designated Officer may expand the scope of any Investigation beyond the allegations set out in the disclosure or referral to ensure that any potential Wrongdoing discovered during an Investigation is investigated.

16. All investigations shall be conducted by an internal or external investigator with sufficient qualifications and experience to carry out the investigation.

17. The designated Officer may consult with the Ombudsperson regarding a disclosure or referral or refer allegations of wrongdoing in whole or in part to the Ombudsperson, provided that notice of the referral is provided to the applicable discloser.

18. The designated Officer may refuse to investigate or postpone or stop an investigation if the designated Officer reasonably believes that:

    18.1.1. the disclosure or referral does not provide adequate particulars of the wrongdoing;

    18.1.2. the disclosure or referral is frivolous or vexatious, has not been made in good faith, has not been made by a person entitled to make a disclosure or referral under the policy or the PIDA, or does not deal with wrongdoing;

18.1.3. the investigation would serve no useful purpose or could not reasonably be conducted due to the passage or length of time between the date of the alleged wrongdoing and the date of the disclosure or referral;

18.1.4. the disclosure relates solely to a public policy decision;

18.1.5. the allegations are already being or have been appropriately investigated by the Ombudsperson, the School District or other appropriate authority;

18.1.6. the investigation may compromise another investigation; or

18.1.7. the PIDA otherwise requires or permits the School District to suspend or stop the investigation.

19. Subject to the School District's obligations under FIPPA and Article 2. How to Make a Disclosure, the discloser and the respondent(s) will be provided with a summary of the School District's findings, including:

19.1.1. notice of any finding of wrongdoing;

19.1.2. a summary of the reasons supporting any finding of wrongdoing;

19.1.3. any recommendations to address findings of wrongdoing.

Privacy and Confidentiality

20. All personal information that the School District collects, uses or shares in connection with a disclosure, referral, or request for advice, or an investigation shall be treated as confidential and shall be used and disclosed by the School District only as described in the policy, the procedures and the PIDA unless otherwise permitted or required under FIPPA or other applicable laws.

21. Personal information that is collected, used or shared by the School District in the course of receiving, responding to or investigating a disclosure, a request for advice, a referral, or a complaint of a reprisal shall be limited to the personal information that is reasonably required for these purposes.

22. Any person who, in their capacity as an employee or Trustee of the School District, receives information about the identity of a discloser shall maintain the identity of the discloser in confidence, and may only use or share that information for the purposes described in this policy or the PIDA, except with the consent of the discloser or as authorized or required by the PIDA or other applicable laws.

23. The School District shall ensure there are reasonable security measures in place to protect all personal information that the School District collects or uses in the course of receiving or responding to a disclosure, a request for advice, a referral, or complaint of a reprisal or conducting an investigation, including by ensuring that such information is subject to appropriate controls to ensure that it is only shared by its employees and trustees internally on a need to know basis.

Reprisals

24. The School District will not tolerate reprisals against employees or Trustees.
25. Reprisals must be reported to the Office of the Ombudsperson for investigation.
26. Any member of personnel who engages in any reprisals shall be subject to disciplinary action up to and including dismissal.

Reporting

27. Each year, the Superintendent shall prepare, in accordance with the requirements of the PIDA, and make available, a report to the Board of Education concerning any disclosures received, investigations undertaken and findings of wrongdoing. All reporting under this policy will be in compliance with the requirements of FIPPA.
28. Individuals who make disclosures under the Policy will be invited to provide feedback on the process.

Responsibility

29. The Superintendent is responsible for the administration of this policy, and shall ensure that training and instruction is available to all employees and Trustees concerning this policy, the procedures and the PIDA.

    In the event that the Superintendent is unable or unavailable to perform their duties under this policy, the Superintendent may delegate their authority in writing to the Secretary Treasurer or other senior members of personnel.

APPENDIX: Administrative Procedure 403

Whistle-Blower Protection – Procedures Flowchart

Current or former employee or trustee reasonably believes that a wrongdoing has been committed or is about to be committed.

↓

Submit disclosure in writing (see Administrative Procedure XX, Article 2.2) to one of the following:

- That person's supervisor
- The Superintendent
- A designated officer other than the Superintendent
- The Ombudsperson

↓

Supervisor or other personnel promptly refers the disclosure to the appropriate designated officer as per Administrative Procedure XX, Article 10.

↓

The designated officer investigates as per Administrative Procedure XX, Article 11

↓

Subject to FIPPA and Administrative Procedure XX, Article 2; the discloser and respondent will be provided with a summary of the school district's findings.

↓

Disclosers will be invited to provide feedback on the process.

REPORT OF WRONGDOING FORM
PUBLIC INTEREST DISCLOSURE ACT

Please refer to Policy XX and Administrative Procedure XXX Whistleblower Protection and the Public Interest Disclosure Act.

The information you provide in this form will be used to assess whether your report will be investigated. Please provide as much detail as possible.

CONTACT INFORMATION

Name:

Job Title:

How would you like to be contacted?

Address where we may contact you:

Email:

Telephone number:

May we leave a voice message?

Important: Reports under the Act may be made anonymously, but must contain sufficient information to permit the School District to conduct a full and fair investigation into the alleged wrongdoing.

EMPLOYMENT INFORMATION

1. Are you a current or former employee/trustee of School District No. 57? If so, which one?

____

2. When did you work there?

☐ I work there now

☐ I worked there from ____________________ to ____________________

Important:

Wrongdoing may only be disclosed under the Act by an employee/trustee or former employee/trustee.

DESCRIPTION OF THE WRONGDOING

The *Public Interest Disclosure Act* applies to the following kinds of wrongdoing:

- a serious act or failure to act that, if proven, would constitute an offence under an enactment of British Columbia or Canada
- an act or failure to act that creates a substantial and specific danger to the life, health or safety of persons, or to the environment, other than a danger that is inherent in the performance of an employee's duties or functions
- a serious misuse of public funds or public assets
- gross or systemic mismanagement
- knowingly directing or counselling a person to commit a wrongdoing described above

3. Please describe your concerns, , keeping in mind how wrongdoing is defined, above. Explain how you learned about the wrongdoing and provide as much detail about the specific allegations as possible, including:

- **Where** the wrongdoing happened or is likely to happen
- **Who** committed or is about to commit wrongdoing (name, title and contact information)
- **When** the wrongdoing occurred or expected to occur
- Please identify any applicable laws, Acts, Regulations or policies that may apply in relation to the wrongdoing

4. Have you **reported the wrongdoing** to your employer or any other person or organization? Please provide details of who you reported to, when, their response and contact information.

5. Do you know of any **other organization** that is addressing these allegations? Please provide details.

6. Do you consider the matter urgent? If so, please explain why.

EVIDENCE

Please attach any documents, records, correspondence, recordings or other evidence that you have in your possession related to the allegations of wrongdoing and any previous reports of the allegation you have made.

DECLARATION

☐ I have provided this information in good faith and on the reasonable belief that it could show a wrongdoing has occurred or is about to occur.

Date: ______________________________ Signature: _____________________________________

Template: Annual Report of the Board of Education of School District No. 57 (Prince George) Under the *Public Interest Disclosure Act*

Message from the Superintendent

What is the *Public Interest Disclosure Act*?

The *Public Interest Disclosure Act* (“PIDA”) is legislation that supports ethical and accountable practices by encouraging the employees and board members of governmental bodies to report serious misconduct for investigation and further action.

The PIDA provides a framework for employees to report serious wrongdoing, and provides them with protection against reprisals. The types of wrongdoing that can be reported under the PIDA include:

- A serious act or omission that constitutes an offence under an enactment in BC or Canada;
- An act or omission giving rise to a substantial and specific danger to the life, health or safety of persons, or to the environment;
- A serious misuse of public funds or public assets; and
- Gross or systemic mismanagement.

The Board of Education of School District No. < > (“School District”) became subject to the PIDA on <date> (the “PIDA”). Under section 38 of the PIDA, the School District is responsible for issuing this annual report on the disclosures that it received under the PIDA within the year.

Disclosures

1. **Number of Disclosures / Referrals Received:** ____________________

2. **Number of Disclosures Acted On / Not Acted On:**

   No. of Disclosures Acted on: _____________________

   No. of Disclosures Not Acted on: __________________

   Basis for not acting on a Disclosure:

   Number of Disclosures Investigated by the School District: ____________

3. **Number of Disclosures giving rise to a finding of Wrongdoing under PIDA ________**

4. **Description of Any Findings of Wrongdoing and Related Recommendations**

Nature of Finding of Wrongdoing	Recommendations	Corrective Action Taken or Reasons why Corrective Action Not Taken

For privacy reasons, the findings and recommendations in the above Table are provided in summary form.

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)

November 28, 2023

Memorandum

TO: Board of Education

FROM: Trustee Erica McLean

SUBJECT: **BRITISH COLUMBIA SCHOOL TRUSTEES' ASSOCIATION (BCSTA) UPDATE**

BCSTA Provincial Council

October 20-21 was the BCSTA's Provincial Council meeting. The Friday evening is often a guest speaker offering professional learning and this year, Councilors were treated to a presentation from the Metis Nation of BC (MNBC). MNBC shared language, how they're supporting their Charter communities through their programs and services. A strong highlight of some of their work can be found this video telling the story of Metis Nation BC Kids Camp, where families were invited to participate together in experiencing culture and connection. https://youtu.be/PRIRxxbfIf4?si=yJOmJk-MtIcagDwN

As per usual Council meeting structure, we heard reports from the Legislative Committee, Professional Learning, Indigenous Education and the President's report. The Legislative Committee will bring forward motions to the Annual General Assembly where possible. Motions are brought to Provincial Council if they are deemed emergent. One motion brought forward was increasing the Facilities Grant, but this was deemed non-emergent.

The Professional Learning Committee has been working on the topic of mental health with Kevin Lamoureux and developing a work plan in the nature of, "Comprehensive plan on trustee needs."

The Indigenous Education Committee spoke as co-chairs on the model of shared leadership and pointed to the BCSTA portal for the Indigenous education learning guide.

The President's report included: a recent call with Education Minister Singh about addictions students are facing. The BCSTA also met with Premier Eby about Sexual Orientation Gender Identity (SOGI) and is calling for a provincial approach to communicating what SOGI is and what it is not. Some School Boards are also calling for zones where protesting is not allowed, but there are no updates at this time on the outcomes of these conversations. Premier Eby has asked for information from each district so he can make an informed decision that is grounded in data. The BCSTA has guidelines for engagement that can be found on the portal and Boards are asked to update their Codes of Conduct by this coming spring.

The CEO of BCSTA also spoke on the current climate of school districts and requested more information and data-sharing on disruptions at meetings, protests, etc.

Trustees are encouraged to access the BCSTA portal for resources.

The BCSTA also spoke about their conversations with the Canadian School Boards Association (CSBA) and these topics included: mental health in students and staff, a pan-Canadian food program, and Indigenous Education. This conversation/advocacy work also pointed to a 379-page report on how abolishing schools boards can become a threat to democracy because it leads to less local voice and less accountability.

There were two presentations/forums that concluded this October's Provincial Council meetings. These were: the Ministry of Education and Child Care (MECC) on Reporting Policy from MECC staff along with Data and Evidence for Decision Making (also from MECC staff). Information for parents and caregivers on the new reporting policy can be found at https://www2.gov.bc.ca/assets/gov/education/administration/kindergarten-to-grade-12/english-communicating-student-learning-information-for-parents-and-caregivers-package.pdf

The Provincial Council meeting itself heard audit reports from Smythe LLP, grant status updates, finance and audit reports, amendments to the Northern Interior Branch bylaws to support longer terms for roles within branch.

Three late motions were brought forward for discussion and included: advocacy for child and youth mental health supports and resources, particularly in rural/remote communities (which was carried). The second of these late motions was to advocate to the Ministry of Education and Child Care (MECC) to increase the Pay Equity Supplement to districts who have used their operating dollars to top-up the fund. The Council heard many valuable opinions on this, including one that suggested this item is best to be brought forward to the Annual General Assembly because it deserves to be heard by all trustees and not a select few (this is the one motion I personally voted against as the Provincial Councilor but the motion was still carried). The final late motions were a request for the Minister of Education to release a letter stating support for equity, diversity and inclusion (which was carried).

Dear miss weber

I am a student of district 57 and am grateful to be part of the great community that is Duchess Park Secondary School. Although I think the education system we have right now is pretty good, it can be way better. I think a four-day school week could help Duchess Park to be a good school and there's no reason why this couldn't be the case everywhere. The benefits of this system would be better mental health for students, more time for teachers to plan their lessons and probably something else too. As a student of district 57 I do try my best to get good grades but on Fridays I and everyone else tend to slow down and nothing gets done. If these rules are imposed it could increase efficiency on the days we are in school and give students like myself more time to work on homework during the weekend. I am sorry if I'm sending this to the wrong person, I don't know what a board chair position is and am assuming that its important in a school district. Thanks for reading

Sincerely Nathan

BCSTA British Columbia School Trustees Association

November 07, 2023

The Honourable Rachna Singh
Minister of Education and Child Care
PO Box 9045, Stn Prov Govt
Victoria, B.C. V8W 9E2
ecc.minister@gov.bc.ca

Dear Minister Singh,

Subject: Request for the Minister of Education and Child Care's Support for Equity, Diversity, and Inclusion

During the British Columbia School Trustees Association's October 2023 Provincial Council meeting, our membership, which represents all 60 boards of education in B.C., passed the following resolution:

> *"That BCSTA urge the Honourable Rachna Singh, Minister of Education and Child Care to write a letter and release a statement committing to the values of equity, diversity, and inclusion in the BC school system, including the human rights of transgender and other 2SLGBTQ+ students and staff, as well as addressing the misinformation being disseminated publicly regarding SOGI 123 resources."*

As noted in the enclosed motion rationale, our collective commitment to ensuring that all students, staff and families feel safe and welcome is under threat. Boards of education across the province have provided support for taking action to build bridges between community groups divided on concerns related to diversity, equity and inclusion through meetings, education, information and by collaborating with other K-12 sector leaders.

Our members now request that you provide a letter and statement to signal our joint commitment to preserving these values and to being champions for vulnerable and at-risk students. As noted by Trustee Margaret Reid of the Chilliwack School District during the debate of this motion, "We need action behind the words, but the words are important too. The words may not be heard by those doing harm, but they will be heard by those who are being harmed."

BCSTA British Columbia School Trustees Association

Past efforts have certainly been appreciated, but more must be done to respond to the mounting pressure students, staff, caregivers and boards of education face. I look forward to your reply and extend an offer to support this work in any way possible.

Sincerely,

Carolyn Broady
President
British Columbia School Trustees Association

Motion: P120239.3.2

Enclosure: Original motion rationale

CC: Christina Zacharuk, Deputy Minister, Ministry of Education and Child Care
BCSTA member boards of education
Suzanne Hoffman, CEO, BCSTA
BCSTA Board of Directors

British Columbia School Trustees Association

October 26, 2023 03:09pm

9.3.2 Request for the Minister of Education and Child Care's Support for Equity, Diversity, and Inclusion

Category: Boards of Education

Motion #:	9.3.2 : P120239.3.2	**Sponsor:**	Sea to Sky
Meeting:	PC Oct 2023	**Action:**	*not specified*
Category:		**Outcome:**	*not specified*
Disposition:	Carried as amended		

Motion as Adopted:

BE IT RESOLVED:

That BCSTA urge the Honourable Rachna Singh, Minister of Education and Child Care to write a letter and release a statement committing to the values of equity, diversity, and inclusion in the BC school system, including the human rights of transgender and other 2SLGBTQ+ students and staff, as well as addressing the misinformation being disseminated publicly regarding SOGI 123 resources.

Motion as Presented:

BE IT RESOLVED:

That BCSTA urge the Honourable Rachna Singh, Minister of Education and Child Care, to write a letter and release a statement in support of the values of equity, diversity, and inclusion in the BC school system.

Rationale:

The current political climate wherein attacks on the values of Equity, Diversity and Inclusion so foundational to ensuring that all students, staff, and families feel welcome and safe at school is of grave concern. While the letter of support from the Premier in response to Mr. Johnston is certainly appreciated, a letter/statement from the Minister of Education and Child Care makes it clear where she stands, and by extension helps bolster confidence in the public school system as a place where human rights are protected, and all people, regardless of real or perceived differences, are welcome.

Reference(s):

BCTF letter to Premier Eby

Premier Eby's response

BCSTA letter re: protests in school districts

This is an action motion and does not change or contradict any existing Foundational Statement or Policy Statement.

From: EBC Investigations EBC:EX <Investigations@elections.bc.ca>
Sent: October 18, 2023 3:43 PM
To: Jan Cote <JCote@sd57.bc.ca>
Subject: Section 61(1)(b) LECFA Notice of Disqualification

CAUTION: External Email. This email originated from outside of the SD57 district email system. Do Not click on links or open attachments, unless you are confident about the source.

Dear Jan Cote,

As required by section 61(1)(b) of the *Local Elections Campaign Financing Act* (LECFA), this is notice that the following candidate failed to file their required disclosure statement as required under LECFA by the filing deadline, October 16, 2023, following the 2023 Prince George School District By-election:

- **Josh Silva**

The candidate:

- Is disqualified from being nominated for, elected to or holding office on a local authority until after the next general local elections on October 17, 2026, as required by section 64(2)(b) and
- Has been notified of their penalties.

These penalties are required by LECFA and Elections BC has no ability to waive or alter them. The candidate was notified that these penalties would apply if they failed to meet their filing obligations under the Act.

The disqualification list is available on the Elections BC website at https://elections.bc.ca/local-elections/local-candidates/disqualification-lists/.

Section 61(2) of LECFA requires that your authority prepare a report respecting the section 61(1)(b) disqualification notice, and present it at an open meeting as soon as practicable.

If you have any questions, please do not hesitate to contact our office at investigations@elections.bc.ca.

Sincerely,

Adam Barnes
Director, Investigations
Elections BC
Pronouns: he, him, his
Phone: 778-974-3316
Location: Suite 100 – 1112 Fort St, Victoria
Email: adam.barnes@elections.bc.ca
Website: www.elections.bc.ca

Local Elections Campaign Financing Act section 61 notice - failure to file disclosure statement

Barnes, Adam EBC:EX <Adam.Barnes@elections.bc.ca>

Thu 2023-02-16 5:36 PM

To: Jan Cote <JCote@sd57.bc.ca>;Ellen Bryden <ebryden@sd57.bc.ca>

Cc: EBC Investigations EBC:EX <Investigations@elections.bc.ca>

CAUTION: External Email. This email originated from outside of the SD57 district email system. Do Not click on links or open attachments, unless you are confident about the source.

Dear Jan Cote,

As required by section 61(1)(b) of the *Local Elections Campaign Financing Act* (LECFA), this is notice that the following candidate failed to file their disclosure statement and late filing fee as required under LECFA by February 13, 2023:

- **Mike Rositano**

The candidate:

- Is disqualified from being nominated for, elected to or holding office on a local authority until after the next general local elections on October 17, 2026, as required by section 64(2)(b) and
- Has been notified of their penalties.

These penalties are required by LECFA and Elections BC has no ability to waive or alter them. The candidate was notified that these penalties would apply if they failed to meet their filing obligations under the Act.

The disqualification list will be available on the Elections BC website at https://elections.bc.ca/local-elections/local-candidates/disqualification-lists/.

Section 61(2) of LECFA requires that your authority prepare a report respecting the section 61(1)(b) disqualification notice, and present it at an open meeting as soon as practicable.

If you have any questions, please do not hesitate to contact our office at investigations@elections.bc.ca.

Sincerely,

Adam Barnes
Director, Investigations
Elections BC
Pronouns: he, him, his
Phone: 778-974-3316
Location: Suite 100 – 1112 Fort St, Victoria
Email: adam.barnes@elections.bc.ca
Website: www.elections.bc.ca