Board of Education

Regular Public Meeting

September 10, 2024

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)

School District No. 57 (Prince George)

BOARD OF EDUCATION

CHARTER

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

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

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

BOARD OF EDUCATION AND SENIOR ADMINISTRATION

GUIDING PRINCIPLES

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

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

We believe our students have the right:

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

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

We believe our employees have the following rights and responsibilities:

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

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

BOARD OF EDUCATION

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)

REGULAR PUBLIC MEETING

6:00 p.m., Tuesday, September 10, 2024

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.

Trustees as members of the corporate Board shall act prudently, ethically and legally, in keeping with the requirements of provincial legislation. This includes proper use of authority and appropriate decorum in terms of group and individual behaviour.

Trustees will ensure that their comments are issue based and not personal, demeaning, derogatory or disparaging with regard to Board staff or fellow Trustees, including comments made to media or news outlets.

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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. **SCHOOL DISTRICT NEWS**

5. **MINUTES OF PREVIOUS MEETINGS**

   5.1 Regular Public Meeting of June 25, 2024 Page 1

   That the minutes of the June 25, 2024 regular public meeting be approved as presented.

6. **BUSINESS ARISING FROM THE MINUTES**

7. **AD HOC POLICY COMMITTEE**

7.1 Committee Report Page 7

8. **NEW BUSINESS**

8.1 Framework for Enhanced Student Learning Report Page 12

8.2 Audited Financial Statements - June 30, 2024 Page 38

- Financial Statement Presentation Page 86
- Internally Restricted Operating Surplus Page 68
- Financial Statement Discussion and Analysis Report (FSDA) Page 102

8.3 2025-26 Minor Capital Programs Page 132

8.4 Facility Services Department Summer Projects Update Page 134

8.5 Public Interest Disclosure Act (PIDA) – Annual Report Page 137

8.6 Non-Sexist Environment Page 138

9. **DISTRICT ADMINISTRATION REPORTS**

9.1 Office of the Superintendent

10. **TRUSTEE REPORTS**

10.1 BC School Trustees' Association

10.2 District Parent Advisory Council

11. **CORRESPONDENCE** Page 140

12. **ADJOURNMENT**

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.	2024.06.25 4:00 p.m.

Present:

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

Jameel Aziz, Superintendent of Schools
Lynda Minnabarriet, Secretary Treasurer
Diane Nygaard, Executive Assistant (Recorder)

In Attendance:

Kap Manhas, Assistant Superintendent
Lee Karpenko, Assistant Superintendent

Absent:

Rachael Weber, Trustee
Pam Spooner, Assistant Superintendent Indigenous Education

1. CALL TO ORDER

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

2. WELCOME AND ACKNOWLEDGEMENT OF TRADITIONAL TERRITORY

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

3. APPROVAL OF AGENDA

MOVED and SECONDED
That the agenda be amended to include Spruceland Elementary School as item 8.1 under Old Business.
CARRIED

MOVED and SECONDED
That the agenda be approved as amended.
CARRIED

4. SCHOOL DISTRICT NEWS

Trustees provided positive comments related to the following:

- 2024 Valedictory Ceremonies
- BC Teacher Librarian Association Awards
  - Tina Cousins, Val Hamilton Lifetime Achievement
  - Rebekah Rustad, New Teacher-Librarian of the Year
- SD57 25 Years of Service and Retirement Dinner
- BC School Sports Track and Field Championships in Nanaimo
  - Adam Sieben, Student, Duchess Park Secondary School winning the 100 metre and 200 metre events

5. PRESENTATION

5.1 District Student Advisory Council

A representative from the District Student Advisory Council provided an overview of the recommendations from their recent student survey. A copy of the survey results will be provided to the Board of Education.

6. MINUTES OF THE PREVIOUS MEETINGS

6.1 Regular Public Meeting of May 28, 2024

MOVED and SECONDED
That the minutes of the May 28, 2024 regular public meeting be approved as presented.
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 May 24, 2024 and special in camera meetings of June 4 and June 18 2024 be approved as presented.
CARRIED

7. BUSINESS ARISING FROM THE MINUTES

None.

8. **OLD BUSINESS**

8.1 Spruceland Elementary School

MOVED and SECONDED
That the Board of Education approves the descriptor name of Spruceland from Spruceland Traditional Elementary School to Spruceland Community School of the Arts.
CARRIED

9. **NEW BUSINESS**

9.1 Board Authorized Course – Basketball 12

MOVED and SECONDED
That Basketball 12 be approved as a Board authorized course.
CARRIED

9.2 2025/26 Five-Year Major Capital Plan

MOVED and SECONDED
That the 2025/26 Five-Year Major Capital Plan Submission be approved as presented.
CARRIED

9.3 Policy 5131 District Code of Student Conduct (Revised)

MOVED and SECONDED
That the Board of Education approve the revised Policy 5131 District Code of Student Conduct as presented.
CARRIED

9.4 Draft School District Calendars

MOVED and SECONDED
That the local school calendar for the 2025 – 2026 school year be approved as presented.
CARRIED

MOVED and SECONDED
That the local school calendar for the 2026 – 2027 school year be approved as presented.
CARRIED

10. ADVISORY COMMITTEE

10.1 Committee Report

MOVED and SECONDED
That the report of the Advisory Committee meeting held on June 18, 2024 be received.
CARRIED

11. AD HOC POLICY COMMITTEE

11.1 Committee Report

MOVED and SECONDED
That the Board of Education circulate Policy 1.5 Board Committees for feedback for 60 days in accordance with current Policy 10 Policy and Policy Development.
CARRIED

MOVED and SECONDED
That the Board of Education, approve the Terms of Reference for a Policy Advisory Committee to function as a standing committee of the Board effective the Fall of 2025.
CARRIED

MOVED and SECONDED
That the Board of Education approve the Terms of Reference for a Committee of the Whole to function as a standing committee of the Board effective immediately.
CARRIED

MOVED and SECONDED
That the Board of Education circulate Policy 1.6 Policy Development, Revision, Adoption and Repeal for feedback for 60 days in accordance with current Policy 10 Policy and Policy Development.
CARRIED

MOVED and SECONDED
That the Board of Education change the quorum for the Ad Hoc Policy Committee to be three (3) Trustees.
CARRIED

11.2 September 2024 Board Meeting Calendar and Work Plan (Draft)

MOVED and SECONDED
That the Board of Education approve the September 2024 Board Workplan.
CARRIED

MOVED and SECONDED
That the Board of Education approve changing the date of the 2024/25 Board meetings from the last Tuesday of the month to the 2nd Tuesday of the month.
CARRIED

MOVED and SECONDED
That the Board of Education approve a revision to Policy 7 Board Operations, Section 3.1, to change the start time of the regular public meeting from 4:00 pm to 6:00 pm.
CARRIED

12. DISTRICT ADMINISTRATION REPORTS

12.1 Office of the Superintendent

Office of the Superintendent staff provided a presentation with a focus on the directions of the Strategic Plan.

13. TRUSTEE REPORTS

13.1 BC School Trustees' Association

None.

13.2 District Parent Advisory Council

Trustee McCrory provided an overview of the June 3, 2024 District Parent Advisory Council meeting.

Trustee McCrory also provided positive comments on various school district and community events.

13.3 District Student Advisory Council

The Board Chair provided an overview of the June 24, 2024 District Student Advisory Council meeting.

14. **CORRESPONDENCE**

MOVED and SECONDED
That the Board of Education received the open correspondence received and/or sent as presented.
CARRIED

15. **ADJOURNMENT**

The meeting adjourned at 5:46 p.m.

Chairperson

Secretary Treasurer

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)

September 10, 2024

MEMORANDUM

TO: Board of Education

FROM: Ad Hoc Policy Committee

SUBJECT: **COMMITTEE REPORT – SEPTEMBER 2024**

RECOMMENDED MOTION:

That the report on the Ad Hoc Policy Committee be received.

* * * * * * *

REPORT:

1. The Ad Hoc Policy Committee held meetings on the following dates:
   - June 27, 2024
   - July 10, 2024
   - July 24, 2024
   - August 6, 2024
   - August 20, 2024
   - August 29, 2024

2. The Committee has focused its review of the district's policies related to Board governance. The review has been facilitated by AZ Cooper Consulting. The revised draft policies will be presented to the Board for approval at the October 8th regular public meeting.

POLICIES DISTRIBUTED FOR FEEDBACK IN JUNE:

At the June 25, 2024 regular public meeting, the Board of Education approved the distribution of draft policies 1.5 - Board Committees and 1.6 - Policy Development, Revision, Adoption and Repeal for feedback for 60 days in accordance with current Policy 10 - Policy and Policy Development.

To ensure that the consultation process is thorough and in compliance with existing Policy 10, the draft policies will be presented to the Board for approval at the October 8th regular public meeting.

The draft 2024/25 Board Meeting Calendar and Board Workplan are attached for information pending approval at the October 8th regular public meeting. Please note that the October 8th public meeting is tentatively planned to be held in McBride, BC. The Board may wish to discuss an earlier start time for the Regular Board Meeting considering the meeting location.

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)

DRAFT 2024-2025 BOARD MEETING CALENDAR

AUGUST

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

August 5: BC Day

SEPTEMBER

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

September 2: Labour Day
September 3: First Day of School
September 16: First full day of Kindergarten
September 20: Non-Instructional - Indigenous Day of Learning
September 30: Day of Truth and Reconciliation

OCTOBER

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

October 7: Virtual In Camera / TSA Meetings
Octovber 8: Public Board Meeting in McBride, BC
October 14: Thanksgiving

NOVEMBER

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

November 11: Remembrance Day
November 25: Non Instructional Day

DECEMBER

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

December 21 - January 5: Winter vacation
December 25: Christmas Day
December 26: Boxing Day

JANUARY

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

January 1: New Years Day
January 6: Back to school
January 27: Non Instructional Day

FEBRUARY

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

February 17: Family Day

MARCH

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

March 15 - 30: Spring break

APRIL

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

April 11: Non Instructional Day
April 18: Good Friday
April 21: Easter Monday

MAY

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

May 12: Virtual In Camera / TSA Meetings
May 13: Public Board Meeting in Mackenzie, BC
May 19: Victoria Day

JUNE

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

June 2: Non Instructional Day
June 21: National Indigenous Peoples Day Events
June 26: Last day of school
June 27: Administrative day

JULY

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

July 1: Canada Day

LEGEND:

School/Statutory Holidays

Non-Instructional Days

In Camera and Trustee/Senior Administration (4 pm to 6 pm)
Public Board Meeting (6 pm to 8 pm)

Policy Advisory Committee

2024-25 Board of Education/Committees Annual Work Plan

Month	Regular Board	In-Camera Board	Policy Advisory Committee	Committee of the Whole	Other
September	▪ Presentation: Indigenous Education Department ▪ Approve Audited Financial Statements ▪ Approve Framework for Enhanced Student Learning Report ▪ Approve 2024/25 Board Work Plan ▪ Approval of draft policies (if applicable) ▪ Approval of October Policy Advisory Committee agenda ▪ Appoint Chair for the Policy Advisory Committee ▪ Appoint Chair for the Committee of the Whole ▪ Receive Financial Statement Discussion and Analysis Report ▪ Receive Annual Report under the Public Interest Disclosure Act ▪ Facility Services Department Summer Projects Update	▪ Review 2023/24 Auditor Report ▪ Approve Annual Executive Compensation and Senior Employee Compensation Disclosure	▪ N/A	▪ As required	National Day for Truth and Reconciliation Sept 30
October	▪ Presentation: Data and Assessment ▪ Receive district enrolment report ▪ Review annual Trustee Remuneration as per Policy 7 Board Operations	As required	▪ As required	▪ As required	▪ NIB meeting- Oct 4/5, 2024 ▪ World Teachers' Day – October 5, 2024 ▪ BCSTA Provincial Council Oct 25-26, 2024

Month	Regular Board	In-Camera Board	Policy Advisory Committee	Committee of the Whole	Other
November	▪ Election of Chair, Vice Chair and BCSTA and BCPSEA representatives ▪ Approve Statement of Financial Information (SOFI) ▪ Class Size Report	▪ As required	▪ As required	▪ As required	▪ BCPSEA Fall Symposium Nov. 7/8, 2024 ▪ BCSTA Trustee Academy Nov. 21-23, 2024
January	▪ Presentation: Numeracy Initiatives ▪ Receive Year-to-Date Financial Information to December 31 ▪ Receive annual report on the Strategic Plan ▪ Report of the Catchment and Capacity Rightsholders and Partners Advisory Committee ▪ September 2025 Enrolment Restrictions ▪ Report on BCSTA Academy	▪ Report on BCPSEA Fall symposium	▪ As required	▪ As required	BCPSEA AGM – January 30 and 31
February	▪ Presentation: Family of Schools ▪ Approve 2024/25 Amended Annual Budget	▪ Report on BCPSEA AGM	▪ As required	▪ As required	BCSTA Prov. Council meeting Feb 22, 2025
March	▪ Review Draft 2025/26 Annual Budget	▪ As required	▪ N/A	▪ N/A	BCSTA Board Chair Meeting – March 6 ECC Partner Liaison – March 7

April	▪ Presentation: Literacy Initiatives ▪ Review Draft 2025/26 Annual Budget ▪ 2025-2026 Annual Facility Grant Plan? ▪ Trustee Report on BCSTA Provincial Council	▪ As required	▪ As required	▪ As required	BCSTA AGM – April 24 – 26
May	▪ Presentation: Family of Schools ▪ Approve 2025/26 Annual Budget ▪ Receive Year-to-Date Financial Information to March 31 ▪ Approve 2025/26 Board Meeting Schedule ▪ Approve Schedule of Fees and Deposits ▪ Approve Board Authorized Courses (if applicable) ▪ Trustee Report on BCSTA AGM	▪ As required	N/A or as needed	▪ As required	
June	▪ Presentation: Inclusive Education Department ▪ Approve Five-Year Capital Plan Bylaw ▪ Approve 2025/26 Board Workplan ▪ Strategic Plan Continuous Improvement Cycle Update	▪ As required	N/A or as needed	▪ As required	National Indigenous Peoples Day – June 21, 2025

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)

September 10, 2024

Memorandum

TO: Board of Education

FROM: Superintendent of Schools

SUBJECT: **FRAMEWORK FOR ENHANCING STUDENT LEARNING REPORT 2023-24**

RECOMMENDED MOTION:

That the Framework for Enhancing Student Learning Report 2023-2024 be approved.

RATIONALE:

The Ministry of Education and Child Care requires each school district to provide an annual report, due October 1, 2024, of the Framework for Enhancing Student Learning as part of the continuous improvement cycle.

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

The attached Framework for Enhanced Learning Report is a summary of year Three (3) of Five (5) of the district's implementation of the Strategic Plan Direction and Goals 2021-2026 that included engagement with Partner and Rightsholder and Stakeholder groups.

FRAMEWORK FOR ENHANCED STUDENT LEARNING REPORT
2023-2024
Year 3 of our 5-year strategic plan
DRAFT

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

Preamble:

School District No. 57 has completed its third year in our 5-year Strategic Plan. We began year 3 of 5 in September 2023. This plan will be reviewed on an annual basis and adjusted based on the data presented in this report. The data is extracted from the 2022-23 school year. Some of the information has been masked as per the Protection of Personal Information when Reporting on Small Populations Policy. Numbers that are masked will not appear on the charts.

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

About our District:

School District No.57 resides on the unceded ancestral lands of the Lheidli T'enneh First Nations, McLeod Lake Indian Band and the Simpcw First Nations. Geographically we expand from Mackenzie BC, through Prince George BC to McBride and Valemount BC. We serve 41 schools: 32 Elementary schools, 8 Secondary schools and 1 District Learning Support center for alternative and alternate learning opportunities. We provide educational programs for approximately over 15000 students inclusive of early learning, after school art and sports programing, trades programs, and dual credit programs with our local post-secondary schools. We support Lheidli T'enneh students, McLeod Lake students and Takla students living on reserve through our Local Education Agreements. With each Nation we co-construct the educational services provided to the students while attending a school within our school district.

Strategic Plan Consultation and Engagement:

Our engagement process was designed to gather feedback from our community on what was important for our students to learn, what is valued in education and what our priorities should be for the next 5 years. The engagement process, beginning in February 2023, provided us with input from over 500 people and we recorded ideas from our staff, students, parents, rightsholders, partner groups and community at large. Our process included 4 online survey, 4 focus group conversations with partner groups and our local First Nations, and information sessions with our Board of Education and District Leaders.

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

- *More supports for student in the classroom*
- *All students graduating with a Dogwood Graduation Certificate*
- *All students being provided with options and choice for courses and programs and their future*
- *District focus of local Indigenous history, culture and language and anti-racism support*
- *All students having strong literacy and numeracy skills*

2023-2024 Framework for Enhanced Student Learning
Student Outcomes Report
School District No. 57 Prince George
August 30, 2024

School District 57 Strategic Plan 2021-2026

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

Our Vision:

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

Our Mission:

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

Strategic Plan District Directions and Goals 2021-2026

District Directions

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

Year 1 and 2 Goals

Truth and Reconciliation:

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

Equity of Access

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

Wellness

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

Learning

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

2023-2024 Framework for Enhanced Student Learning
Student Outcomes Report
School District No. 57 Prince George
August 30, 2024

Truth and Reconciliation

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

Equity of Access

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

Wellness

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

Learning

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

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

Results Review

Definitions:

All Registered Students	Refers to all students.
Indigenous students	Refers to students who have self-identified as Indigenous on an enrolment collection. This includes Metis, Status on Reserve, Status off Reserve, Non- Status and Inuit.
Status off Reserve	Refers to students who have identified as Status, not living on Reserve.
Status on Reserve	Refers to students who have identified as ever lived on reserve at least one time on an enrolment record. This includes students who no longer live on Reserve.
Children and Youth in Care (CYIC)	Refers to students who have been identified as Children/Youth in Care in the twelve months prior to September by the Ministry of Children and Family Development

2023-2024 Framework for Enhanced Student Learning
Student Outcomes Report
School District No. 57 Prince George
August 30, 2024

Students with disabilities or diverse abilities	Refers to students with a designated category including Gifted.
Foundation Skills Assessment (FSA)	Provincial Assessment of Reading, Writing and Numeracy for Grades 4 and 7 students. Reported as students On Track or Extending Expectations.
Graduation Assessment	Provincial Assessment of Literacy and Numeracy administered in the students Grade 10 year. Reported as students Meeting and Exceeding Expectations
Grade to Grade Transition	Students who transition to the next grade in alignment with their graduation cohort.
Student Learning Survey	Provincial Survey given to students in Grades 4, 7, 10 and 12. At times grade 3s are included.
Dogwood Certificate	Refers to students who have achieved a Dogwood Graduation Certificate.
Post-Secondary Institute (PSI)	Refers to Post Secondary Schools in British Columbia only. Students who left the province for post- secondary are not included in this report

Intellectual Development

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

Strategies to support increased literacy and numeracy outcomes:

Student Learning

- Focus on **comprehensive literacy strategies** in the 5 pillars of literacy (phonics, phonological awareness, comprehension, fluency, vocabulary) in classrooms at all grade levels and targeting literacy intervention in all grades
- Increased culturally responsive resources in classrooms and support by the district team (Review resources for literacy in all schools to ensure current and culturally responsive resources are being used with students)
- Focus on transitions into our schools, from grade to grade, between elementary and secondary school and from secondary to post-secondary
- Dive deeper into classrooms showing successful practice so it can be replicated

Adult Learning

- District-wide professional learning plan to support equity in our schools with a focus on Universal Design for

Learning (UDL), specifically in the areas of literacy and numeracy
  - Middle Years Intervention Project (Grades 4-9) with Leyton Schnellert
- Focus on **comprehensive literacy strategies** in classrooms at all grade levels and targeting literacy intervention in all grades
  - Start a Phonics and Phonological Awareness assessment pilot with primary teachers (adding more strategies to their toolkits to address challenges in literacy)
  - Working with elementary educators to create an understanding of what a comprehensive literacy program looks like in a classroom
    - Outlining resources and assessments in the 5 key areas of literacy (phonics, phonological awareness, comprehension, fluency, vocabulary)
- District-wide professional learning plan to support equity in our schools with professional development and supports for teachers to provide intervention in both literacy and numeracy
- Professional development for literacy instruction beyond the primary grades for classroom teachers, non-enrolling support teachers and education assistants
- Focus on data dialogue with schools to move from data as information to data that informs action
- Continue to implement the Rural Schools Network Project to build on educator's literacy instruction capacity
- Engage in a focused 2023.2024 District Numeracy Inquiry Project, with additional supported professional learning by Carole Fullerton

System and Structural Change

- Continuing to provide Indigenous Grad coaches in all secondary schools and adding grad coach time to offer more support for Indigenous students and guide additional academic support should it be needed.
- Review curriculum to Indigenize with local content and decolonize to allow academics to be learned through a cultural and inclusive lens
- Exploration of land-based, project-based instruction for literacy and numeracy
- Continue to implement and support English First Peoples course requirements as part of the English Language Arts requirement
- Continue to collect literacy and numeracy data using district assessment beyond the FSA
- Further development of differentiated instruction using UDL will be a focus for classroom teachers
- Administer a district numeracy assessment, SNAP (Student Numeracy Assessment & Practice) at grades K-8 to monitor students' progress and identify areas requiring further instruction
- Continue to support the District Numeracy Advisory Committee to examine Numeracy Instruction in the district, as well as evaluating the current numeracy assessment being used for data collection to ensure it is providing the district and classroom teachers with appropriate data to inform decision making.

Literacy Outcomes for 2023-24

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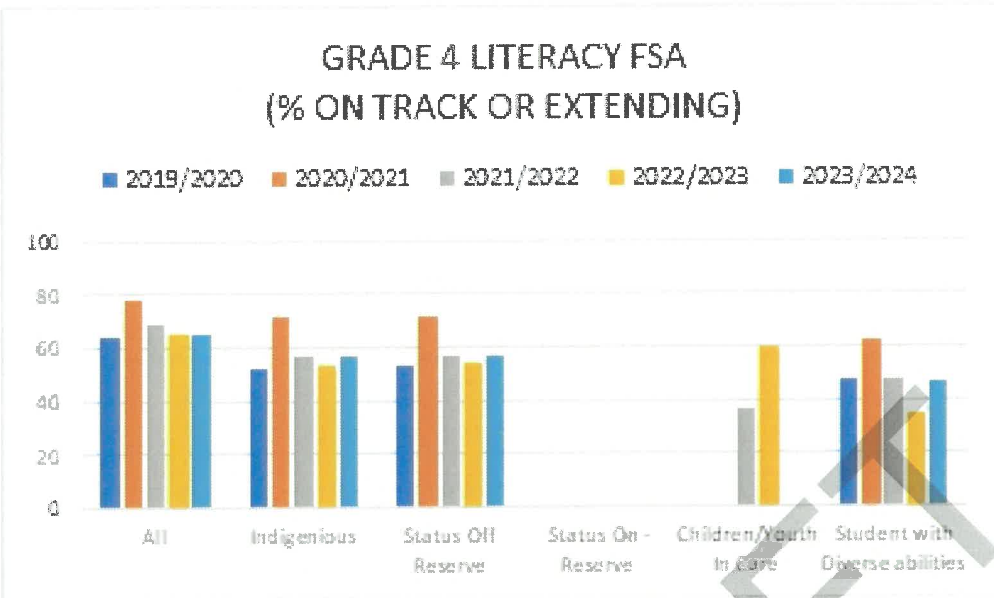

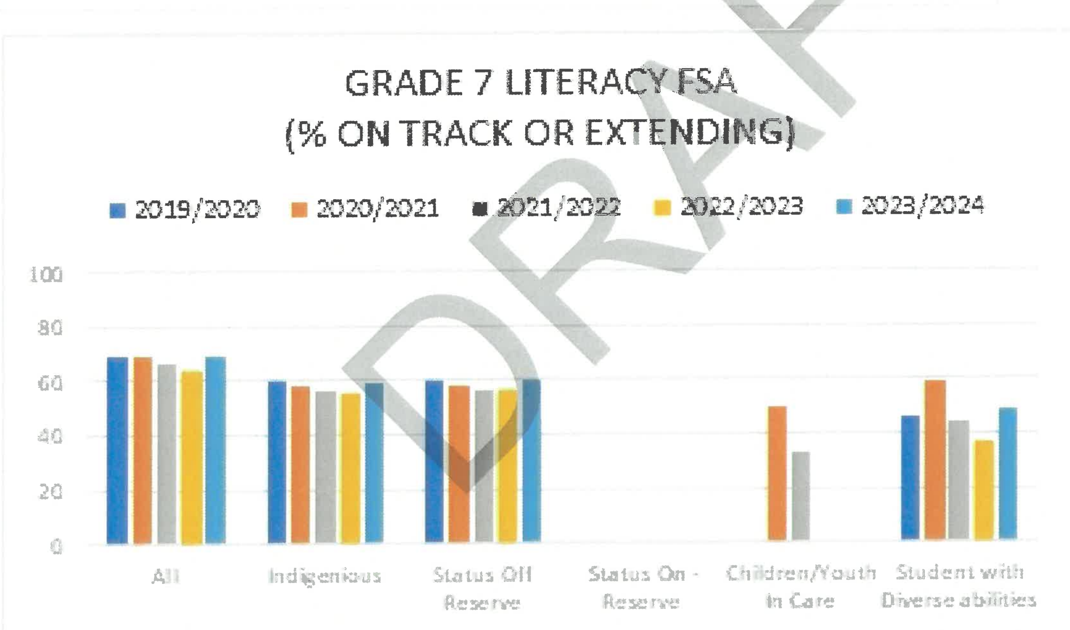

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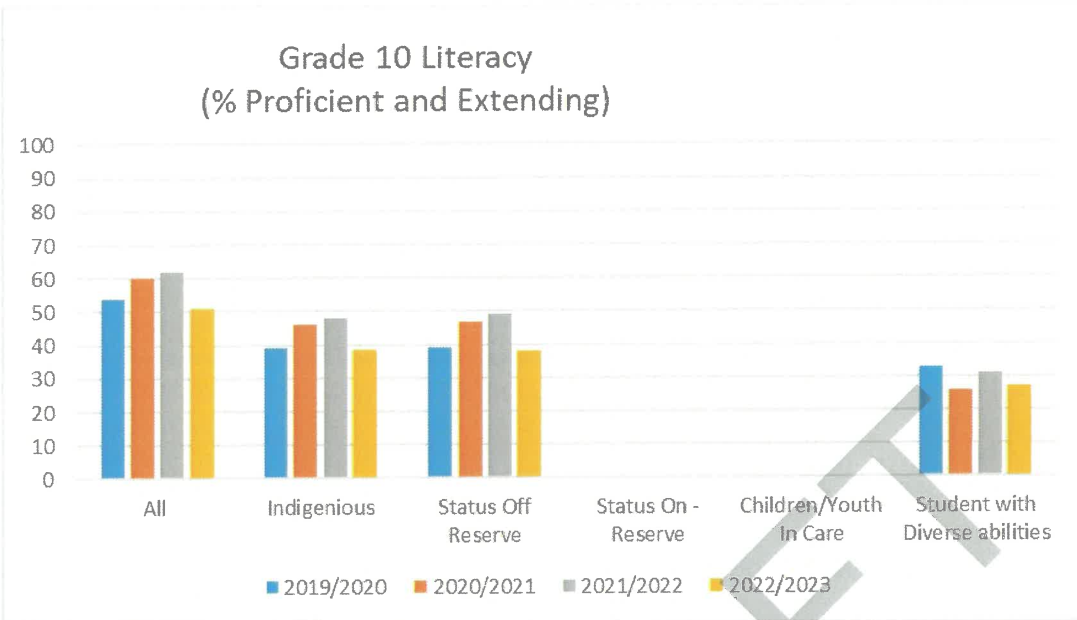

The FSA and Gr. 10 Literacy Graduation assessments continue to indicate a large percentage of learners are not reading at grade level. We are most concerned with the results of Indigenous learners, Children and Youth in Care (CYIC) and students with diverse abilities/disabilities. It is important to note that due to lower populations some data has been masked. We had set a target to increase the percentage of students reading at grade level by 10% in the first two years of our new strategic plan. We did not reach this goal and our results remain relatively the same. We have adjusted our strategies to focus more on enhancing literacy instruction in classrooms, introducing early literacy screeners, as well as offering more professional development in Universal Design for Learning. We also utilized a district collection of the Benchmark Assessment System (BAS) to look at another source of reading levels. This data is consistent with what we are noticing, in that a significant population of students have not met a proficient level of reading. We will continue to review data in the coming year and adjust plans to better meet the needs of the learners. **Our goal remains the same; seeing an increase of students reading at grade level expectations by 10%.**

2024 Benchmark Assessment-Independant Literacy Reading (% of students on track)							
	All On Track	Indigenous -On Reserve -On track	Indigenous-Off Reserve-On Track	Non-Indigenous-On Track	Metis-On Track	First Nations-On Track	Diverse Abilities-On Track
1	42	msk	22	45	38	28	20
2	51	msk	38	56	55	32	38
3	56	msk	30	62	50	42	28
4	57	msk	28	65	54	32	24

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5	54	msk	31	59	57	38	30
6	53	msk	25	61	47	36	21
7	63	msk	57	65	57	59	29

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

FSA Literacy Results by Cohort
(% of on Track or Extending)

Cohort (Year of Graduation)	Grade 4 Result	Grade 7 Result
2026	**65%** (2017/18)	**69%** (2020/21)
2027	**67%** (2018/19)	**66%** (2021/22)
2028	**64%** (2019/20)	**64%** (2022/23)
2029	**68.8%** (2020/21)	**68.5%** (2023/24)

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

Adjustments to our strategies for 2024-25

- Continue the focus on expanding teacher knowledge and skillset in the 5 pillars of literacy.
    - Learning series for primary and intermediate educators to increase knowledge of comprehensive literacy structures in the classroom.
        - Outlining resources, assessments and instructional practices in the 5 key areas of literacy (phonics, phonological awareness, comprehension, fluency, vocabulary)
    - 11 schools are involved in a 2-year pilot to evaluate early literacy screeners that will give us more information about the students so we can better plan for success.
        - 6 schools will be administering DIBELS and 5 schools will use the Early Learning Profile (ELP) and the Non-Fiction Reading Assessment (NFRA)
    - District-wide professional learning plan to support equity in our schools with a focus on Universal Design for Learning (UDL)
        - Middle Years Intervention Project (Grades 6-9) with Leyton Schnellert
        - Educators will have the opportunity to co-plan/co-teach and observe model lessons in all academic areas. These lessons are intended to model how to effectively weave literacy strategies into all areas of the curriculum and differentiate instruction so all students can access the material being covered.
- Continue to showcase successful classroom practice and provide opportunities for educators to observe these practices so they can be replicated throughout the district.

Numeracy Outcomes for 2023-24

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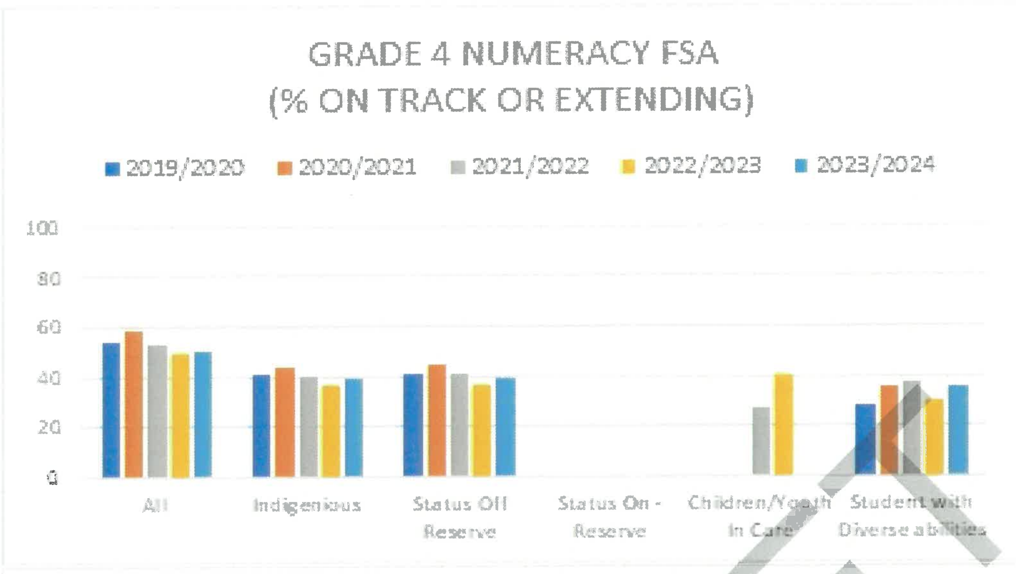

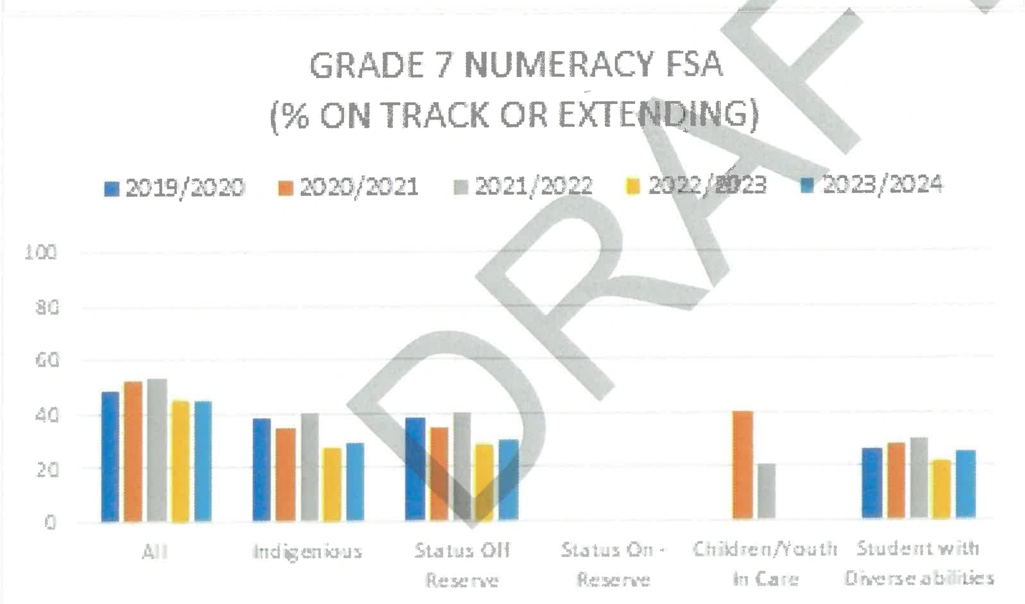

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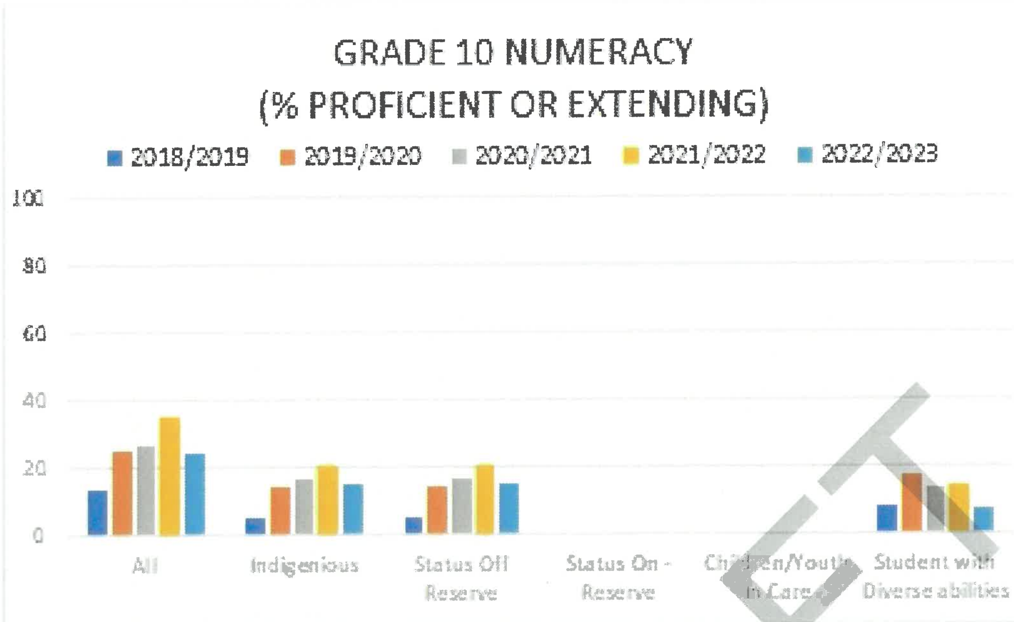

The FSA numeracy data and Grade 10 Numeracy Assessment shows that, like literacy, a large percentage of our learners are not meeting a proficient level of expectations and there is significant work that needs to take place to support student learning in all areas of Numeracy. We need to shift what we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

FSA Numeracy Results by Cohort
(% of on Track or Extending)

Cohort (Year of Graduation)	Grade 4 Result	Grade 7 Result
2026	**51%** (2017/18)	**52%** (2020/21)
2027	**52%** (2018/19)	**53%** (2021/22)
2028	**54%** (2019/20)	**45%** (2022/23)
2029	**59.3%** (2020/21)	**45.4%** (2023/24)

The FSA cohort data gives us a numeracy story of the learners in the district. This data also tells us we are not effective in our intervention strategies for struggling learners as the percentage of students on track or extending either decreases or remains the same from grades 4-7.

2024 SNAP Results

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	All On Track	Indigenous -On Reserve -On track	Indigenous-Off Reserve-On Track	Non-Indigenous-On Track	Metis-On Track	First Nations-On Track	Diverse Abilities-On Track
1	66	msk	39	70	68	48	44
2	66	msk	53	70	60	54	56
3	64	msk	44	67	63	51	43
4	56	msk	43	61	55	41	41
5	50	msk	38	52	48	44	33
6	50	msk	29	56	41	37	35
7	55	msk	46	59	45	50	38
8	55	msk	62	58	48	49	36

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

Our district SNAP data reaffirms the FSA and Grade 10 numeracy results that we need to adjust strategies to better meet the needs of our students. If you compare the 2023 and 2024 data, cohorts remain relatively consistent in their understanding of the concepts assessed, with slight increases in some cohorts.

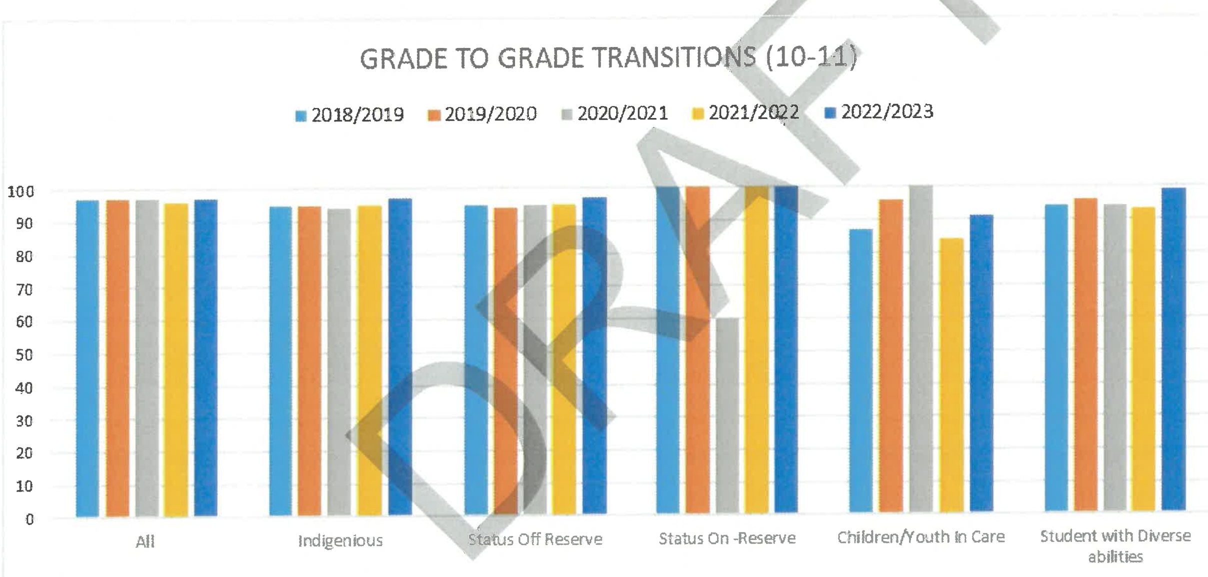
As outlined above, student progress will continue to be monitored in the coming year and the following strategies will be adjusted:

- Dive deeper into classrooms showing successful practice so it can be replicated
    - We will utilize our master teachers and host demonstration lessons in grades K-9 so teachers have an opportunity to observe quality numeracy instruction
- Continue to administer a district numeracy assessment, SNAP (Student Numeracy Assessment & Practice) at

grades K-8 to monitor students' progress and identify areas requiring further instruction

- Continue to support the District Numeracy Advisory Committee to examine Numeracy instruction and assessment in the district.
- Curriculum and Innovation will also be holding bi-monthly meetings for elementary math leads to discuss promising instructional/assessment practices, evaluate and distribute resources, and discuss district supports for schools.
- Engage in a focused 2024.2025 District Numeracy Project with Carole Fullerton.
  - This project will take place throughout the 2024.25 school year and be held on Professional Development Days so teachers have more flexibility to attend. The cohorts will be K-3, 4-6 and 7-9 and the focus will be on Universal Design for Learning, as well as helping educators develop a better understanding of how to formatively assess their students based on the curriculum to adjust and implement more effective instruction in classrooms.

Grade to Grade Transitions (still need data from Ministry)



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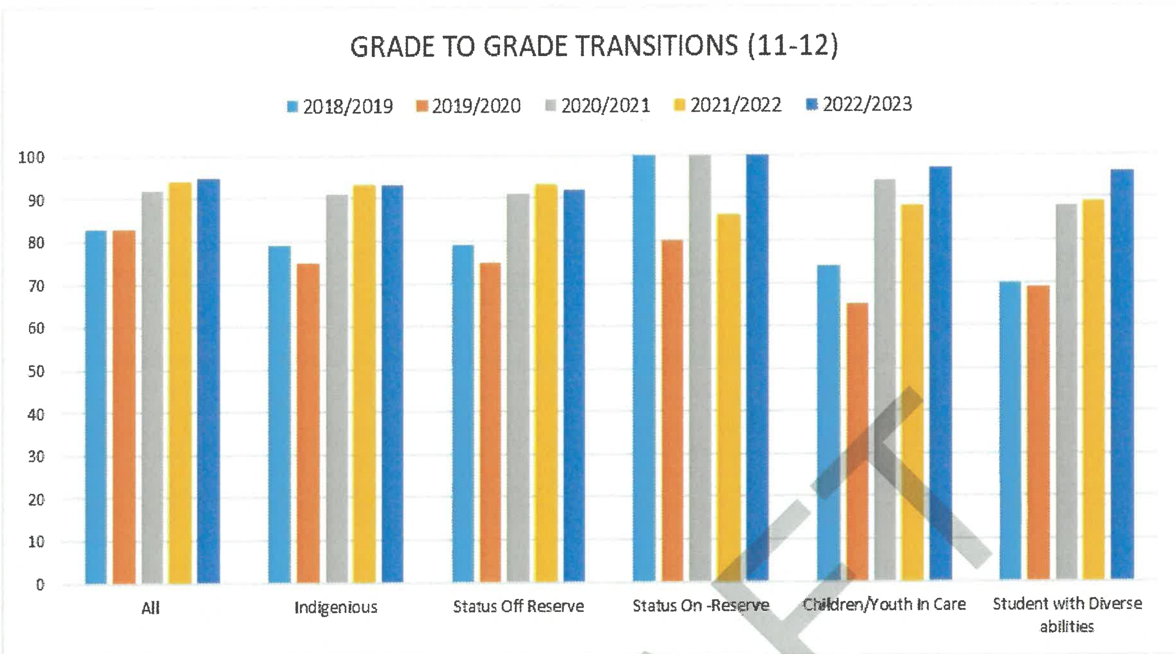

Keeping students in school is critical for the success of each learner. Over the past 3 years we have been working to determine where the students go and why they leave our schools. We know that many students are leaving our schools as a result of mental health, lack of connection, and not feeling successful. A focus on wellness and belonging will continue as we try new strategies to embed this philosophy into all aspects of our schools. When developing this implementation plan, our target was to see an increase in 10% in students transitioning from grades 11-12. Since the 2018-19 school year, we have seen an increase of 12% of students transitioning from grade 11-12. This is a promising result. With continued focus on struggling students, as well as paying more attention to building student connectedness through relationships (i.e. Indigenous Grad Coaches), we hope to see the number of students transitioning from grade-to-grade increase even more.

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

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

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Human and Social Development

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

2023-2024 Strategies to Support

STUDENT LEARNING

- **District anti-racism projects lead by the District Student Advisory Council**
- **Continue work towards schools that provide a sense of belonging for all students through various strategies**
- **Continue to provide instruction for Mental Health Literacies to students through use of Open Parachute**
- **Robust Afterschool Sports and Arts Initiative in 8 elementary schools and 3 secondary schools**

ADULT LEARNING

- **Continued intentional focus on Truth and Reconciliation in all our schools as outlined in the District's Strategic Plan**
- **Adopt the Dakelh Holistic Lifelong Learning Model and work with our other local First Nations to develop a model to support learners**
- **Explore the data from the MDI report with schools to review the effectiveness of the strategies in School Plans**
- **Continue with EDBI (equity, diversity, inclusion and belonging) district committee to develop and provide tools to schools to address racism and support SD 57 anti-racism initiatives**
- **Provide professional learning to staff about Trauma Informed Practices at the school and district levels**
- **Continue to provide instruction for Mental Health Literacies to staff use of Open Parachute**

SYSTEMS and STRUCTURAL CHANGE

- **Increased community partnerships to support students' wellness in our schools**
- **Continued partnership with Big Brothers and Big Sisters to provide program support to rural schools**
- **Additional evidence collection using Middle Years Instrument at Grade 5 and Grade 8 levels**
- **Continue to partner with Northern Health to develop stronger supports for students struggling with mental health and/or addictions**

Student Learning Survey Grades 4, 7, 10, 12 (2023-2024 data will be available in 2024-2025 school year)

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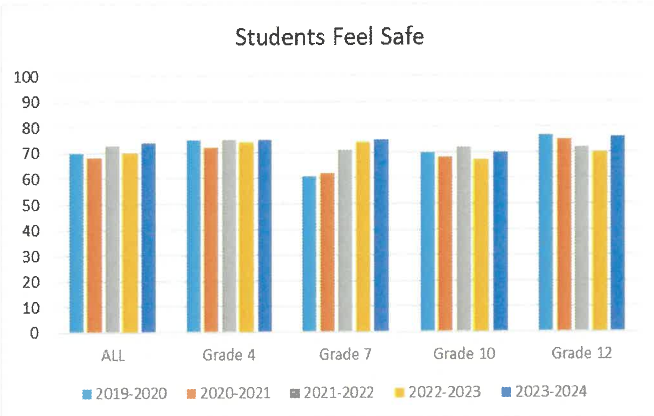

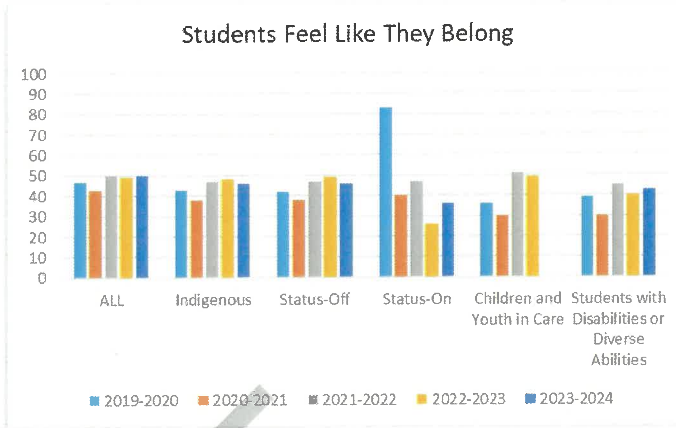

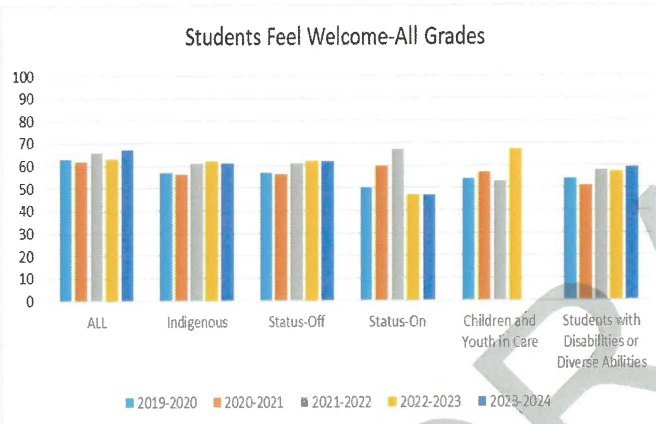

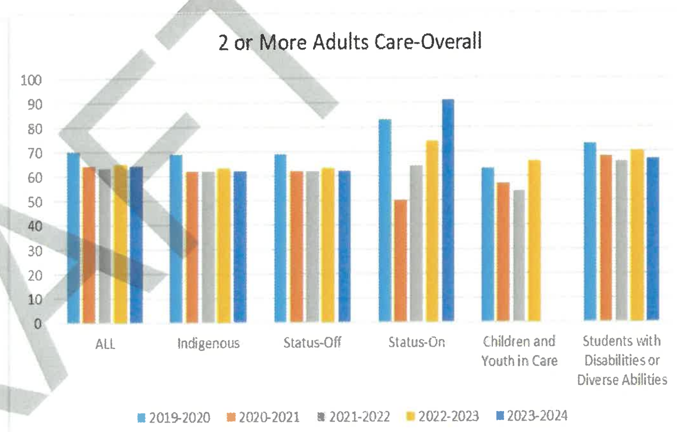

The 2022-2023 data shows a slight decline in Human and Social Development. Over the past 2 years, we have increased our attention to student wellness, especially in mental health and addiction; however, the data indicates we need to implement innovative approaches to enhancing support for student wellness. We would like to increase the gains in this area of student learning.

Our target for improvement is an overall increase of 5% in students feeling like they belong and that 2 or more adults care about them for the 2024-2025 school year. Also, we will be looking to increase students' feeling safe and welcome at school as we saw a slight decline in this area of development. Our overall measure of success will be students feeling safe while at school. We expect to see a 7% increase in all students feeling safe while at school within 2 years.

ADJUSTMENTS to our strategies for the 2024-2025 school year:

In addition to continuing with the strategies from the 2023-2024 school year in the following areas, we will:
STUDENT LEARNING

- **Continue to provide professional development opportunities and resources for SD 57 staff that provide a sense of belonging for all students**

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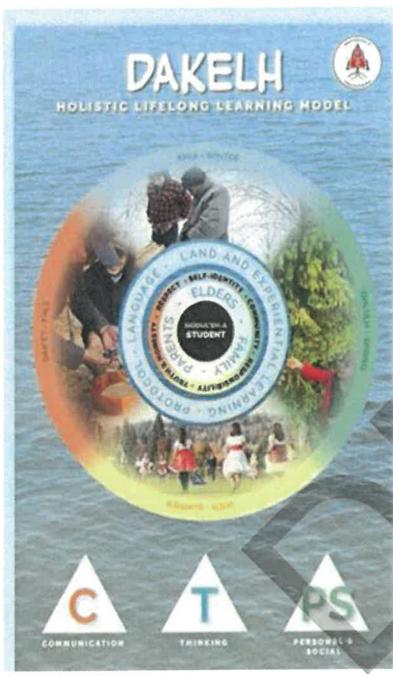
- **Continue to provide support for Mental Health Literacies to students through use of Open Parachute**
- **Provide schools with tools to collect "Street Data" which gathers and highlights student agency and voice**

ADULT LEARNING

- **Develop an EDBI (equity, diversity, inclusion and belonging) team in each school to address racism and support anti-racism initiatives**
- **Provide professional learning opportunities to staff about Positive Behavior Intervention Systems at the school and district levels**

SYSTEMS AND STRUCTURAL CHANGE

- **Collaborate with the City of Prince George and Lheidli T'enneh First Nations to contribute to the development of stronger supports for students struggling with mental health and/or addictions**



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

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

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Our goal in 2024-2025 and beyond is to provide students with career education, experiences and exploration to build competencies and skills for students as they pursue their career education goals.

Career Development

Dual Credit Enhancement Grant:

- We are one of six districts with a successful application of the Dual Credit Enhancement Grant
- We have hired a staff member to enhance dual credit opportunities at our local Post-Secondary Institutions; The College of New Caledonia (CNC) and The University of Northern British Columbia (UNBC).
- We have worked with the local institutions to remove barriers such as scheduling (align with blocks in the secondary schools) and alignment of semesters to make options more attractive to students.
- The Local First Nations (Lheidli Tenneh and McLeod Lake Indian Band) have agreements and offer scholarships to on-reserve students. We are working to provide more dual credit options for these students so we can support the post-secondary experience while the students are still in high school with our resources and support.
- As our post-secondary data is trending downwards for students attending post-secondary (both immediately and three years after graduation) we understand the importance of dual credit opportunities as a strategy for more students to attend Post-Secondary Institutions.
- This year we will start tracking dual credit course completion as part of career development in School District No. 57. Historically dual credit was only subscribed to by our academic elite. We are hoping to make dual credit a viable option for all students and provide support at the school level for all learners.

Work Experience Enhancement Grant:

- We applied for and were successful in receiving a Work Experience Enhancement Grant. We have hired a staff member whose goals for the grant include:
    - Establish a vision for work experience in School District No. 57 and articulate it well to the schools and community.
    - Create a long-term plan for work experience with goals, deliverables and measurables which includes securing partnerships with employers.
    - Engage and involve employers, community service providers and establish partnerships where students can thrive in work experience opportunities.
    - Involve others within School District No. 57 – ensure school administrators, teachers, counsellors and support staff know and align with the vision.
    - Share and tell the story of the journey.
    - Our goal is to increase the number of students in work experience by 100% in 3 years. We believe doubling our current output is a viable option.

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NOTE: Ensure the Dual Credit Enhancement Grant and Work Experience Enhancement grant have goals and benchmarks for Indigenous Students (both on and off reserve), students with diverse abilities and children in care.

Year 1 of TEK X Sampler:

- Partnership between UNBC, CNC and School District No. 57.
- 20 students each semester.
- Students earn 20 Ministry of Education credits and 15 credits for post-secondary.
- Courses include human skills in the technology sector, computer hardware, cybersecurity and ethical hacking, 3D printing, and introduction to technology.
- See the student experience - https://youtu.be/5Cp9yp3HtG4

Revamp of District Career Education Program to best support schools and students:

- With new staff, we are altering the district career education program to provide more exploratory, train in trades and work in trades options for our students.
- Re-purposed staffing this year to enhance creativity and delivery of career education programs.

Exploratory Programs:

- Currently offer roughly 30 Career Education Exploratory Activities.
- Goal is to build portfolio's or student tracking to ensure all students are engaging in Career Education Explorations, rather than the voluntary, informal nature of our current offerings.

Youth Train in Trades Program:

- We currently offer the following programs: Pipe trades, Metal Fabrication. Auto Body Repair, Auto Refinishing, Carpentry, Automotive Service Technician, Professional Cook, Industrial Mechanic/Machinist, Welding, Heavy Duty Mechanic, Electrical and 4 Trades Samplers with one holding seats for Indigenous learners).
- Offering a new TEK X dual credit program in 2024 mentioned above.
- New in 2023 was an Early Childcare Educator dual credit program. We started with 4 students and will grow this program also.
- 141 total students in 2021-2022 engaged in Train in Trades education.
- 135 students in 2022-2023 engaged in Train in Trades education.
- 140 students in 2023-2024 in Train in Trades education.
- We are projecting a 20% increase for the 2024-2025 school year as we have new offerings.
- We would like to expand our Train in Trades to include more industries than just trades. We are looking at Healthcare, forestry and business as areas of growth. We will need to be creative to explore dual credit options in these areas.

Youth Work in Trades Program:

- Approximately 30 students supported the Work in Trades Programs.

- This is an area of growth for our district. We believe we can double this output as many students are working with Red Seal Tradespersons. We need to identify these students and act as a liaison between them and their employer to ensure the paperwork is documented appropriately.
- We plan to leverage our WEX Enhancement Grant to build connections and grow the Youth Work in Trades Program in the 2024-2025 school year and beyond. Our community has many red-seal tradespersons and we need to be more purposeful in coordinating students to work with these tradespersons and gain credits and experience while in school.

Indigenous Student Support:

- Regular Local Education Agreement meetings to identify students needing additional support.
- Indigenous Grad Coaches in all secondary schools Identification of students who are not "on track" to graduate and plans to support.
- Indigenous Grad Coaches identify career education pathway for all Indigenous students starting in Grade 10. Two of our largest high schools with the most Indigenous students also offer Grad Coach's at the Grade 8 and 9 levels. Career Education experiences will be a focus of their work also.
- Partner with the newly formed Indigenous Education Leadership Table (IELT) to support Indigenous Education in School District No. 57.

Skills Trades, Career Programs	Participants 2022	Participants 2023	Participants 2024
Trades Dual Credit with CNC	77	68	66
Work Experience	188	364	515
Careers Exploration Events	28	3303	3851
Trades Sampler	64	63	74

We are looking at all options for students to participate in skills trades and careers. We celebrate our CTC program in partnership with CNC and have successfully developed a Technology Dual Credit Program with both CNC and UNBC for the 2024-2025 school year.

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

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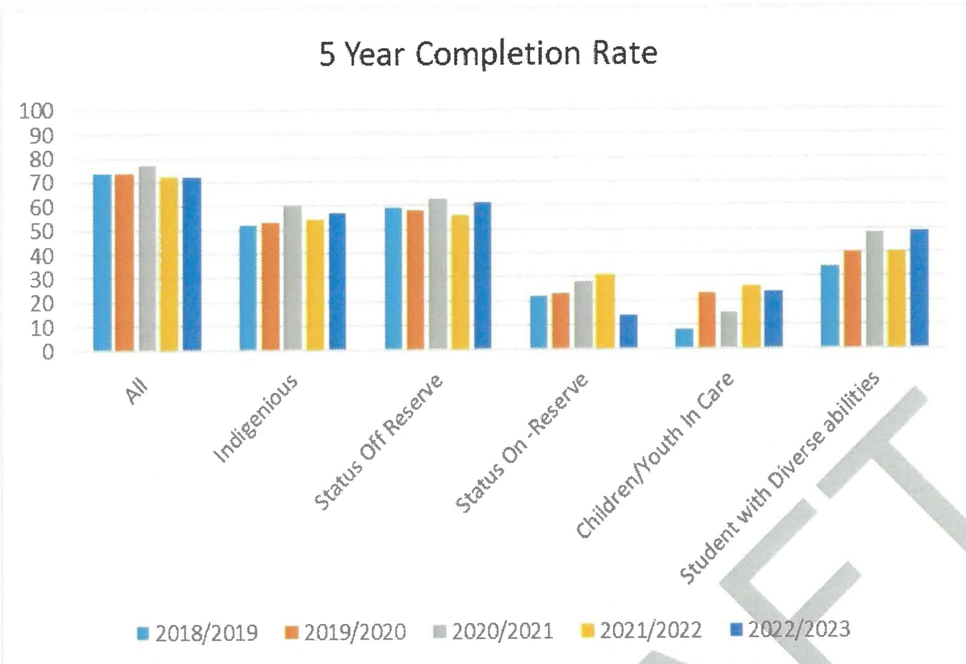

Students Graduate with a Dogwood Certificate within 5 years of entering Grade 8. We see a slight upward trend when looking at the 5-year completion rates for all students, but the gap still exists for Indigenous students, students in care and students with diverse abilities. We do acknowledge that more students are graduating with a regular Dogwood as opposed to the Adult Dogwood as reported in the [How Are We Doing Report](). (current?) Status on Reserve includes all students who have ever lived on Reserve attending our schools.

With the addition of Indigenous Grad Coaches, we would like to see more students graduating within the 5-year cohort. We added Jr. Grad coaches to two secondary schools to see if this will increase Graduation for Indigenous Students. The collection of progress of students moving from RED (at risk) to GREEN (on track) is encouraging. We are currently developing a district-wide strategy to aggregate and summarize the data. *************

Grade 10	Fall 2023 SEM I	Grade 10	Jun-24 SEM II
	25	12-16 credits needed	26
	9		4
	23		24

Summary

Initial sorting of grade 10 students is based on their success in grade 9 classes and their attendance, of markers for who should receive some additional attention/support. Taking fluctuating student numbers into account, we were able to bring our number of "green" students from 44-46%. There are several students who did not shift in their category but made huge strides in personal growth, showing increased engagement, attendance, and participation. Some of our highly at risk students were able to express that they now had places where they felt like they belonged, connected with adults that they felt supported them and were now completing some work towards graduation with

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Grade 11	SEM I	Grade 11	SEM II
26-32 Credits Needed	26	38 - 48 Credits Needed	30
	12		8
	24		23

Grade 12	SEM I	Grade 12	SEM II
On path to graduation	23	>80 Credits Needed	32
	12		3
	18		20

the support of our team. This particular cohort of students faces a number of challenges.

We were able to support students in the "green" in grade 11 from 42% in the fall to 49% in June.

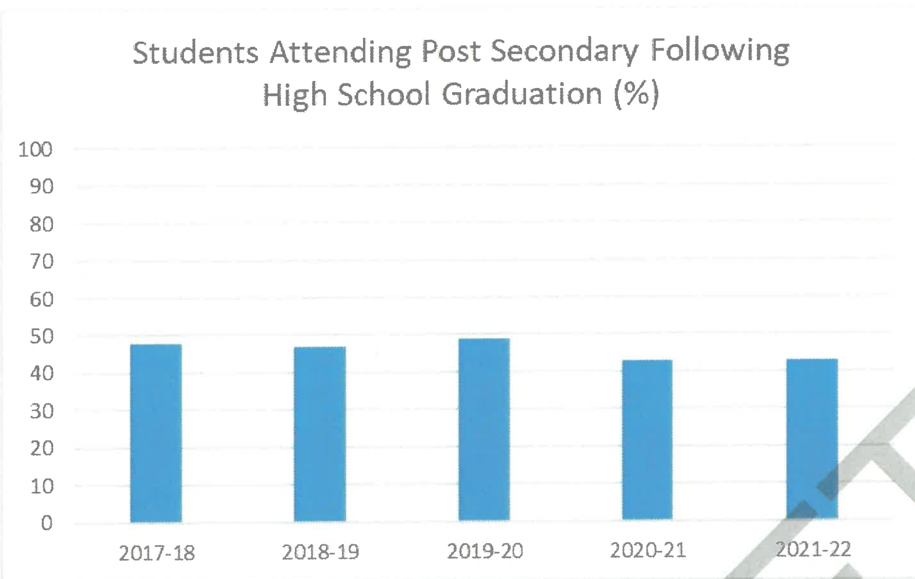
Overall, we had 43% of grade 12 students "green" at the beginning of the year and ended with 58% on track to graduate. 21 students completed the requirements for a Dogwood, 4 students graduated with an Adult Dogwood and 4 students left with their Evergreen certificate and connections to supports beyond school.

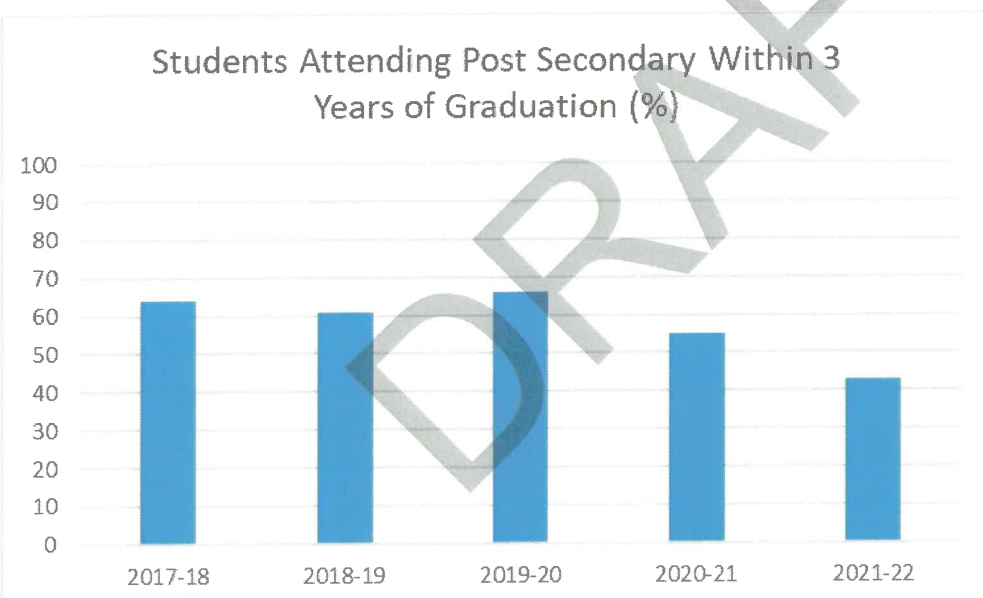
Course	Indigenous	Non- Indigenous
Workplace 10	42%	58%
FMP 10	19%	81%
Pre-calc 11	14%	86%

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

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

2023-2024 Framework for Enhanced Student Learning
Student Outcomes Report
School District No. 57 Prince George
August 30, 2024





Although we are fairly stagnate as indicated by our 3-year trends, we continue to fall below the desired outcome of 100% of the students graduating. There is an indication that less students enter post-secondary within 3 years of graduating as opposed to attending immediately following high school.

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

2023-2024 Framework for Enhanced Student Learning
Student Outcomes Report
School District No. 57 Prince George
August 30, 2024

NEW
Alignment of District Resources - In the 2023/24 school year, the district focused on various aspects of department operations to better support student achievement and the implementation of district strategies.

Human Resources (HR) – worked with a consultant to review department practices and processes. A number of recommendations were identified to improve practices and streamline roles and responsibilities. HR currently uses many manual and paper driven processes and is exploring modernizing systems such as relief employee dispatch in order to take advantage of advances in technology. Improved processes assist school and department staff to spend less time on administration leaving more time for supporting students. With staffing shortages throughout the district, HR prioritized recruitment and attended several recruiting fairs to raise the district's profile and highlight the many benefits of living and working in the district.

Finance – In previous years, the district has been able to access surplus operating dollars to support on-going district operations. In the last two budget cycles, the district has reduced this use of surplus and moved to relying on annual revenue amounts to support annual expenses. This has enabled the Board to establish an appropriate contingency reserve and increase resources for infrastructure and technology to support an enhanced student learning experience.

Facility Services – supported the enhanced opportunities for access to child care in schools and by preparing for the 3 new child care projects announced by the Province. These new builds required extensive planning with site demolitions and building designs. The first project should see completion in the fall of 2025. The department continues to utilize resources as effectively as possible to maintain safe and welcoming buildings for students and staff despite aging facilities.

Technology – worked with IBM to review the use and state of district technology. There were a number of recommendations contained in the report to support improvements for students and staff. The Technology department has a multi-year implementation plan that will provide updated infrastructure, school and classroom standardization and equity and improved accessibility.

In 2024/25, district departments will continue to focus on reviewing current processes for equity and efficiency. In **Finance**, the district will review how resources are allocated to schools with the goal of reducing administrative processes and ensuring equitable distribution. A review of the **Purchasing** department processes will also occur to ensure resources are obtained in a timely and cost-effective manner. The **Human Resources** and **Technology** Departments will continue to work towards implementation of the recommendations received through the 2023/24 reviews. **Facility Services** will participate in the school resource allocation reviews to support equitable school services. With the support of **Human Resources**, all departments will need to focus on retaining a full complement of staff.

Continuous Improvement Cycle

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

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

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

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

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

March/April 2025
- 2025/26 budget development and consultation to set priorities in alignment with the strategic plan
- School budgeting and staffing plans

May 2025
- Engagement with Rightsholders and partners to review progress to date and suggested updates for the next school year
- 2025/26 Annual Budget approved by the Board of Education

June 2025
- Framework for Enhancing Student Learning Report approved by the Board of Education

Additional Links

School District 57 Strategic Plan and Implementation Strategies

School District 57 Annual Budget

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)

September 10, 2024

Memorandum

TO: Board of Education

FROM: District Staff

SUBJECT: **June 30 2024 Audited Financial Statements**

RECOMMENDED MOTIONS:

1. That the Board of Education approve the allocation of the internally restricted operating fund surplus as of June 30, 2024.
2. That the Board of Education approve the Financial Statements for the year ended June 30, 2024 as presented.

BACKGROUND

1. Financial Statements for the year ended June 30, 2024

The Board's auditing firm, KPMG, will present the results of their audit of the 2024 Financial Statements.

The Director of Finance will present the draft financial statements. The 2024 Financial Statements must be approved by the Board of Education and sent to the Minister of Education and Child Care by September 30, 2024.

2. Internally Restricted Operating Fund Surplus

The Board annually approves the Internally Restricted allocations of the Operating Fund Surplus. As of June 30, 2024, the total amount available for future operations is $9,114,846. The Internally Restricted allocations are guided by Board Policy 3433.2 and detailed in Note 20 of the 2024 Financial Statements on page

3. Financial Statement Discussion and Analysis Report (FSDA)

The Financial Statement Discussion and Analysis Report (FSDA) is a companion document to the 2024 Financial Statements. School District No. 57's draft FSDA is attached to the agenda for information and will be posted to the District's website following approval of the financial statements.

Audited Financial Statements of

School District No. 57 (Prince George)

And Independent Auditors' Report thereon

June 30, 2024

School District No. 57 (Prince George)

June 30, 2024

Table of Contents

School District No. 57 (Prince George)

MANAGEMENT REPORT

DRAFT

Management's Responsibility for the Financial Statements.

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

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

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

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

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

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

DRAFT

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

Signature of the Superintendent — Date Signed

Signature of the Secretary Treasurer — Date Signed

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

INDEPENDENT AUDITOR'S REPORT

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

Opinion

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

- the statement of financial position as at June 30, 2024
- the statement of operations for the year then ended
- the statement of changes in net debt for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

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

In our opinion, the accompanying financial statements as at and for the year ended June 30, 2024 of the Entity are prepared, in all material respects, in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

Basis for Opinion

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

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

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

Emphasis of Matter – Financial Reporting Framework

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

Our opinion is not modified in respect of this matter.

Other Information

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

- Information included in Unaudited Schedules 1-4 attached to the audited financial statements

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

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

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

We have nothing to report in this regard.

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

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

KPMG

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

We also:

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

KPMG

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

Chartered Professional Accountant

Prince George, Canada

September 10, 2024

Statement 1

School District No. 57 (Prince George)

Statement of Financial Position
As at June 30, 2024

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

Contractual Obligations (Note 15)
Contractual Rights (Note 16)
Contingent Liabilities (Note 17)

Approved by the Board

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

Signature of the Superintendent — Date Signed

Signature of the Secretary Treasurer — Date Signed

Statement 2

School District No. 57 (Prince George)

Statement of Operations
Year Ended June 30, 2024

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

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

Statement 4

School District No. 57 (Prince George)

Statement of Changes in Net Debt
Year Ended June 30, 2024

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

Statement 5

School District No. 57 (Prince George)

Statement of Cash Flows
Year Ended June 30, 2024

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

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 1 AUTHORITY AND PURPOSE

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Basis of Accounting

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

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

Regulation 198/2011 requires that restricted contributions received or receivable for acquiring or developing a depreciable tangible capital asset or contributions in the form of a depreciable tangible capital asset are to be deferred and recognized in revenue at the same rate that amortization of the related tangible capital asset is recorded. For British Columbia tax-payer supported organizations, these contributions include government transfers and externally restricted contributions. The accounting policy requirements under Regulation 198/2011 are significantly different from the requirements of Canadian public sector accounting standards which requires that

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

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

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

a) Basis of Accounting *(continued)*

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

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

b) Cash and Cash Equivalents

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

c) Accounts Receivable

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

d) Portfolio Investments

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

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

Detailed information regarding portfolio investments is disclosed in note 4.

e) Unearned Revenue

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

f) Deferred Revenue and Deferred Capital Revenue

Deferred revenue includes contributions received with stipulations that meet the description of restricted contributions in the Restricted Contributions Regulation 198/2011 issued by Treasury

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

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

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

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

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

g) Employee Future Benefits

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

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

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

h) Asset Retirement Obligations

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

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

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

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

h) Asset Retirement Obligations *(continued)*

- a reasonable estimate of the amount can be made.

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

i) Liability for Contaminated Sites

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

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

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

j) Tangible Capital Assets

The following criteria apply:

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

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

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

j) Tangible Capital Assets *(continued)*

- Tangible capital assets are written down to residual value when conditions indicate they no longer contribute to the ability of the School District to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. The write-downs are accounted for as expenses in the Statement of Operations.
- Buildings that are demolished or destroyed are written-off.
- Works of art, historic assets and other intangible assets are not recorded as assets in these financial statements.
- The cost, less residual value, of tangible capital assets (excluding sites), is amortized on a straight-line basis over the estimated useful life of the asset. It is management's responsibility to determine the appropriate useful lives for tangible capital assets. These useful lives are reviewed on a regular basis or if significant events initiate the need to revise.
- Estimated useful life is as follows:

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

k) Capital Leases

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

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

l) Prepaid Expenses

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

m) Funds and Reserves

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

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

n) Revenue Recognition

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

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

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

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

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

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

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

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

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

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

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

o) Expenditures

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

Categories of Salaries

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

Allocation of Costs

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

p) Financial Instruments

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

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

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

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

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

p) Financial Instruments *(continued)*

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

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

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

q) Measurement Uncertainty

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

NOTE 3 ACCOUNTS RECEIVABLE - OTHER RECEIVABLES

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

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 4 PORTFOLIO INVESTMENTS *(continued)*

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

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

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 5 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES - OTHER

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

NOTE 6 DEFERRED REVENUE

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

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

NOTE 7 DEFERRED CAPITAL REVENUE

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

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 7 DEFERRED CAPITAL REVENUE *(continued)*

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

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 8 EMPLOYEE FUTURE BENEFITS

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

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

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

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

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

	2024	2023
Discount rate - April 1	4.00%	3.25%
Discount rate - March 31	4.25%	4.00%
Long term salary growth - April 1	2.50% + seniority	2.50% + seniority
Long term salary growth - March 31	2.50% + seniority	2.50% + seniority
EARSL - March 31	10.8	10.8

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 9 ASSET RETIREMENT OBLIGATION

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

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

NOTE 10 EMPLOYEE PENSION PLANS

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trusteed pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2023, the Teachers' Pension Plan has about 51,000 active members and approximately 42,000 retired members. As of December 31, 2023, the Municipal Pension Plan has about 256,000 active members, including approximately 31,000 from school districts.

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

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

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

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

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 10 EMPLOYEE PENSION PLANS *(continued)*

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

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

NOTE 11 OTHER LIABILITIES

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

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 12 TANGIBLE CAPITAL ASSETS

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

June 30, 2024

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

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

NOTE 12 TANGIBLE CAPITAL ASSETS *(continued)*

June 30, 2023

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

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

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

NOTE 13 INTERFUND TRANSFERS

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

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

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 14 RELATED PARTY TRANSACTIONS

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

NOTE 15 CONTRACTUAL OBLIGATIONS

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

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

NOTE 16 CONTRACTUAL RIGHTS

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

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

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 17 CONTINGENT LIABILITIES

The nature of the School District's activities is such that there is usually litigation pending or in process at any time. With respect to unsettled claims at June 30, 2024, management believes the School District has valid defenses and appropriate insurance coverage in place. In the event that any claims are successful, management believes that such claims are not expected to have a material effect on the School District's financial position.

NOTE 18 BUDGET FIGURES

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

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

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 19 EXPENSE BY OBJECT

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

NOTE 20 INTERNALLY RESTRICTED SURPLUS – OPERATING FUND

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

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 21 COMPARATIVE FIGURES

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

NOTE 22 ECONOMIC DEPENDENCE

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

NOTE 24 RISK MANAGEMENT

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

a) Credit risk:

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

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

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

b) Market risk:

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

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

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 24 RISK MANAGEMENT *(continued)*

c) Liquidity risk:

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

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

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

Schedule 1 (Unaudited)

School District No. 57 (Prince George)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2024

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

Schedule 2 (Unaudited)

School District No. 57 (Prince George)

Schedule of Operating Operations
Year Ended June 30, 2024

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

Schedule 2A (Unaudited)

School District No. 57 (Prince George)

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

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

Schedule 2B (Unaudited)

School District No. 57 (Prince George)

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

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

Schedule 2C (Unaudited)

School District No. 57 (Prince George)

Operating Expense by Function, Program and Object

Year Ended June 30, 2024

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

School District No. 57 (Prince George)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2024

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

Schedule 3 (Unaudited)

School District No. 57 (Prince George)

Schedule of Special Purpose Operations
Year Ended June 30, 2024

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

Schedule 3A (Unaudited)

School District No. 57 (Prince George)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2024

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

School District No. 57 (Prince George)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2024

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

Schedule 3A (Unaudited)

School District No. 57 (Prince George)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2024

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

Schedule 4 (Unaudited)

School District No. 57 (Prince George)

Schedule of Capital Operations
Year Ended June 30, 2024

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

Schedule 4A (Unaudited)

School District No. 57 (Prince George)
Tangible Capital Assets
Year Ended June 30, 2024

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

Schedule 4B (Unaudited)

School District No. 57 (Prince George)

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

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

Schedule 4C (Unaudited)

School District No. 57 (Prince George)

Deferred Capital Revenue
Year Ended June 30, 2024

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

Schedule 4D (Unaudited)

School District No. 57 (Prince George)

Changes in Unspent Deferred Capital Revenue
Year Ended June 30, 2024

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

School District No. 57 (Prince George)

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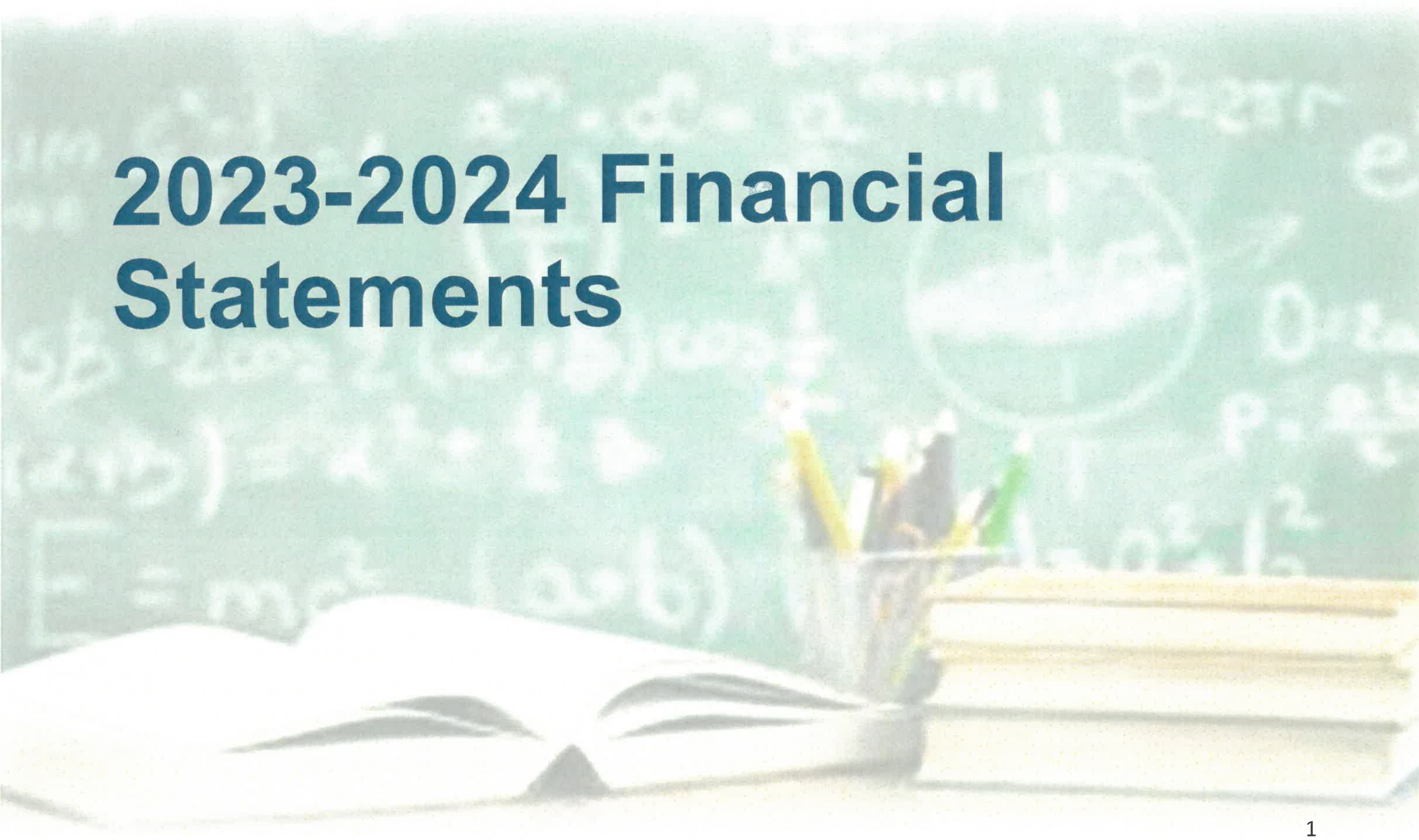


2023-2024 Financial Statements

Statement of Financial Position

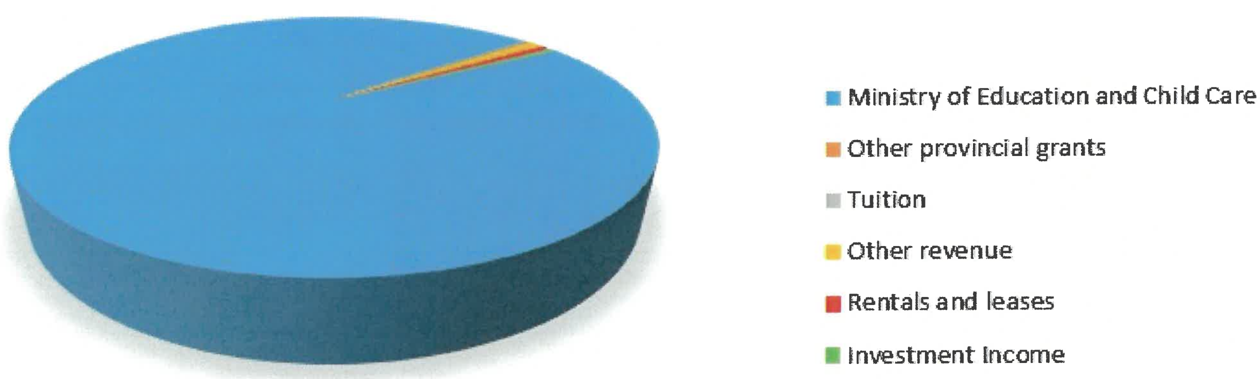
Statement 1	*as at June 30,*			
	2024	2023	$ variance	% variance
Financial Assets	**41,021,283**	31,387,877	9,633,406	31%
Liabilities	**138,594,809**	135,697,407	2,897,402	2%
Non-Financial Assets	**144,233,350**	145,215,687	(982,337)	-1%
Accumulated Surplus	**46,659,824**	40,906,157	5,753,667	14%

Statement of Operations

Statement 2	*for the year ended June 30,*			
	2024	2023	$ variance	% variance
Revenue	205,248,794	188,278,880	16,969,914	9%
Expenses	199,495,127	184,874,677	14,620,450	8%
Surplus (deficit) for the year	5,753,667	3,404,203	2,349,464	69%
Accumulated Surplus, opening	40,906,157	37,501,954	3,404,203	9%
Accumulated Surplus, ending	**46,659,824**	**40,906,157**	**5,753,667**	**14%**

Operating Revenue

Schedule 2	2024 actual	2024 budget	$ variance	% variance
Ministry of Education and Child Care	169,418,097	168,784,172	633,925	0%
Other provincial grants	258,788	219,688	39,100	18%
Tuition	77,000	40,765	36,235	89%
Other revenue	1,808,222	1,134,720	673,502	59%
Rentals and leases	834,712	740,000	94,712	13%
Investment Income	948,286	630,000	318,286	51%
Total Revenue	**173,345,105**	**171,549,345**	**1,795,760**	**1%**

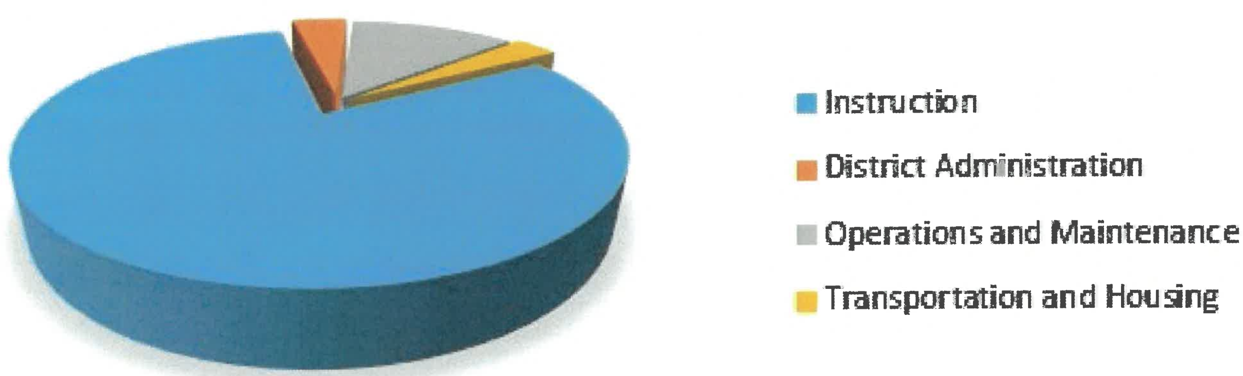


Operating Revenue Variances

- Ministry operating grant for February and May enrollment counts – (Distance Education and Special Needs) student numbers were higher than projected
- Other Revenues
  - One-time, specific purpose grants received by schools after the budget was prepared
  - Increase in Local Education Agreement fees collected, reflecting an increase in the number of on-reserve students covered by these agreements
- Investment income – additional funds generating interest, and expiring term deposits replaced with higher rate investments

Operating Expenses by Function

Schedule 2	2024	2023	$ variance	% variance
Instruction	134,205,506	123,326,487	10,879,019	9%
District Administration	7,081,478	6,971,875	109,603	2%
Operations and Maintenance	21,050,682	20,528,781	521,901	3%
Transportation and Housing	5,346,119	5,074,242	271,877	5%
Total Operating Expenses	**167,683,785**	**155,901,385**	**11,782,400**	**8%**



Operating Salaries and Benefits

Schedule 2B	2024 Actual	2024 Budget	$ variance	% variance
Salaries				
Teachers	63,774,664	66,074,526	(2,299,862)	-3%
Principals & Vice Principals	10,741,364	10,726,826	14,538	0%
Education Assistants	18,457,303	19,107,116	(649,813)	-3%
Support Staff	13,269,901	13,433,057	(163,156)	-1%
Other Professionals	8,359,649	8,574,065	(214,416)	-3%
Substitutes	5,343,939	3,878,897	1,465,042	38%
Total Salaries	119,946,820	121,794,487	(1,847,667)	-2%
Benefits	$ 27,942,058	$ 28,618,956	$ (676,898)	-2%
Total Salaries and Benefits	$ 147,888,878	$ 150,413,443	$ (2,524,565)	-2%

Salaries & Benefits Variances

- $500K of additional teacher positions moved to the Classroom Enhancement Fund as a result of additional CEF funding received after budget was prepared
- $200K of unspent Targeted Indigenous Education funding was budgeted for staffing
- $700K variance due to average salaries and benefits rates used for budgeting which were greater than actual costs
- $2.6M of unfilled positions, or delays in filling budgeted positions, due to labour market conditions
- $1.5M of overspend in replacement budgets, a significant portion for TTOCs and casuals covering vacant positions

Operating Services and Supplies

Schedule 2B	2024 Actual	2024 Budget	$ variance	% variance
Services and Supplies				
Services	4,449,331	4,925,208	(475,877)	-10%
Student Transportation	5,232,173	5,580,247	(348,074)	-6%
Professional Development and Travel	1,086,749	1,850,366	(763,617)	-41%
Rentals and leases	461,931	532,069	(70,138)	-13%
Dues and fees	109,461	107,585	1,876	2%
Insurance	421,454	426,368	(4,914)	-1%
Supplies	4,949,171	5,850,761	(901,590)	-15%
Utilities	3,084,637	3,309,783	(225,146)	-7%
Total Services and Supplies	**19,794,907**	**22,582,387**	**(2,787,480)**	**-12%**

Services and Supplies Variances

- Utilities costs were $225K less than budget due to milder winter
- Transportation costs were $350K less than budget mainly due to run cancellations
- $340K of unspent targeted funding for Indigenous Education budgeted for services and supplies
- $590K of capital projects funded from school budgets that were not complete by year end
- $1.1M of unspent services and supplies budgets in schools, departments, and from prior year restricted surplus

Accumulated Surplus

Schedule 1	*as at June 30,*				
	2024 Operating Fund	2024 Special Purpose Fund	2024 Capital Fund	2024 Total	2023 Total
Surplus, beginning of Year	6,760,735	-	34,145,422	40,906,157	37,501,954
Changes for the year:					
Surplus for the year	5,661,320	160,167	(67,820)	5,753,667	3,404,203
Capital Assets purchased	(977,209)	(160,167)	1,137,376	-	-
Transfer of Surplus	(2,330,000)		2,330,000	-	-
Net Change for the year	2,354,111	-	3,399,556	5,753,667	3,404,203
Surplus, end of Year	**9,114,846**	-	**37,544,978**	**46,659,824**	**40,906,157**

Operating Fund transfers to Local Capital

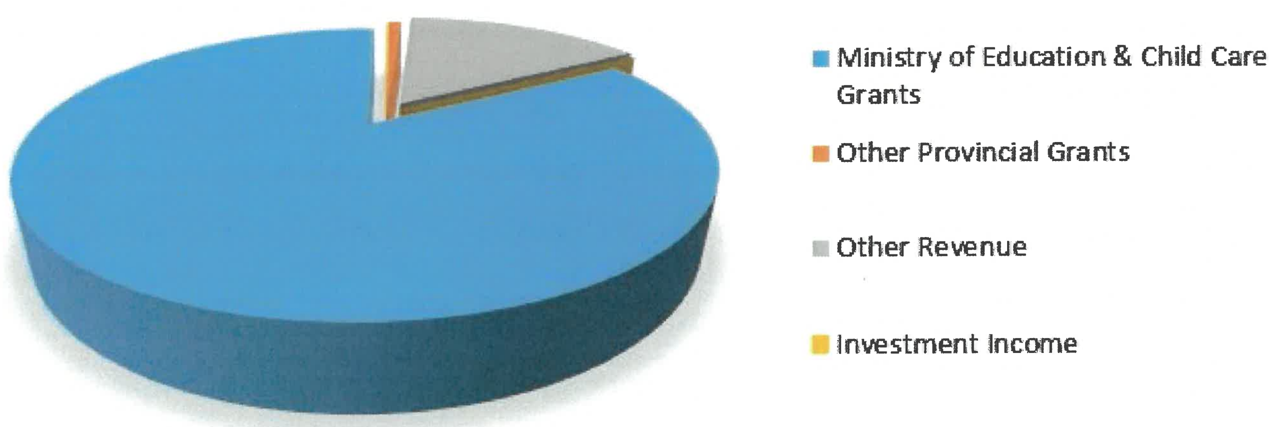
Schedule 2	2024
Tangible Capital Assets Purchased	
Building improvements	38,794
Furniture and equipment	407,728
Vehicles	29,755
Computer equipment	500,932
	977,209
Transfers to Local Capital	
Wi-Fi equipment replacement	400,000
Technology equipment replacement	1,100,000
Building improvements - John McInnis Centre	200,000
Facilities equipment replacement	300,000
Vehicle replacement	330,000
	2,330,000
Total Operating Fund Transfers to Local Capital	**3,307,209**

Operating Accumulated Surplus

Schedule 2	2024	2023	$ variance
Internally Restricted due to the Nature of Constraints on the Funds:			
Indigenous Education - targeted	539,285	445,542	93,743
Specific Purpose Grants	504,117	436,138	67,979
Recreation trusts and other funds	152,738	142,801	9,937
Internally Restricted for Anticipated Unusual Expenses:			
Other anticipated unusual expenses	430,000	260,000	170,000
Internally Restricted for Operations Spanning Multiple School Years			
2024 operating budget	-	577,487	(577,487)
School surpluses	1,600,599	1,298,901	301,698
School capital projects	586,714	315,453	
Department and program surpluses	651,503	442,437	209,066
Facility, Capital and Technology reserves	1,067,093	721,778	345,315
Total Internally Restricted Surplus	**5,532,049**	**4,640,537**	**620,251**
Unrestricted Operating Surplus (contingency)	**3,582,797**	**2,120,198**	**1,462,599**
Total Available for Future Operations	**9,114,846**	**6,760,735**	**2,082,850**

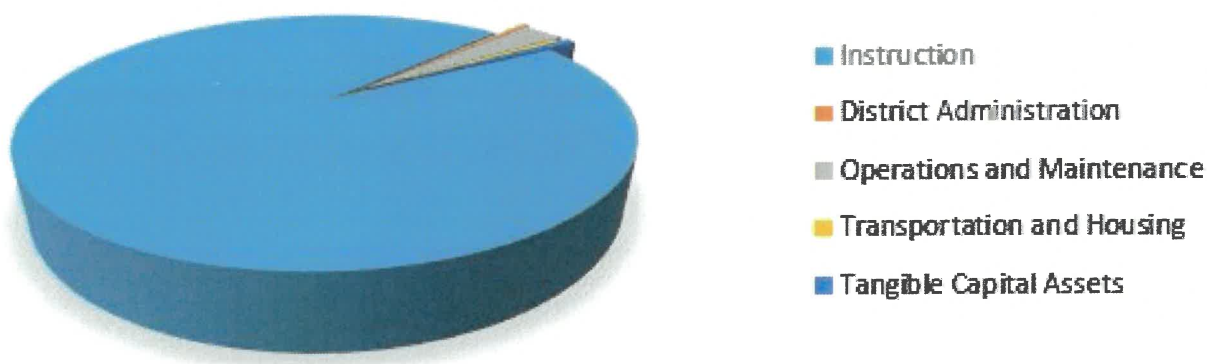
Special Purpose Fund Revenue

Schedule 3	2024	2023	$ variance	% variance
Ministry of Education & Child Care Grants	18,826,568	17,358,224	1,468,344	8%
Other Provincial Grants	194,000	-	194,000	0%
Other Revenue	3,537,440	3,181,256	356,184	11%
Investment Income	3,967	21,841	(17,874)	-82%
Total Revenue	22,561,975	20,561,321	2,000,654	10%



Special Purpose Fund Expenditures

Schedule 3	2024	2023	$ variance	% variance
Instruction	21,529,443	19,396,081	2,133,362	11%
District Administration	110,890	102,507	8,383	8%
Operations and Maintenance	667,343	791,924	(124,581)	-16%
Transportation and Housing	94,132	119,876	(25,744)	-21%
Tangible Capital Assets	160,167	151,203	8,964	6%
Total Expenses	22,561,975	20,561,591	2,000,384	10%



Capital Fund

Schedule 4	2024
Revenue:	
Ministry of Education and Child Care	4,906,516
Other Revenue	-
Investment Income	59,296
Amortization of Deferred Contributions	4,375,902
	9,341,714
Expenses:	
Operations and Maintenance	2,763,694
Amortization of Tangible Capital Assets	6,645,840
	9,409,534
Transfers to Local Capital:	
Tangible Capital Assets Purchased	1,137,376
Operating Fund to Local Capital	2,330,000
	3,467,376
Increase in Capital Surplus for the year	3,399,556
Capital Surplus, Beginning of Year	34,145,422
Capital Surplus, End of Year	37,544,978

School District No. 57 (Prince George)

www.sd57.bc.ca

FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

FOR THE YEAR ENDED JUNE 30, 2024

DRAFT

Financial Statement Discussion and Analysis for the Year Ended June 30, 2024

The following is a discussion and analysis of the financial performance of School District No. 57 (Prince George) for the fiscal year ended June 30, 2024. This report is a summary of the District's financial activities based on currently known facts, decisions and conditions. The results of the year are discussed in comparison with the prior year and budget. This report should be read in conjunction with the District's financial statements.

Contents

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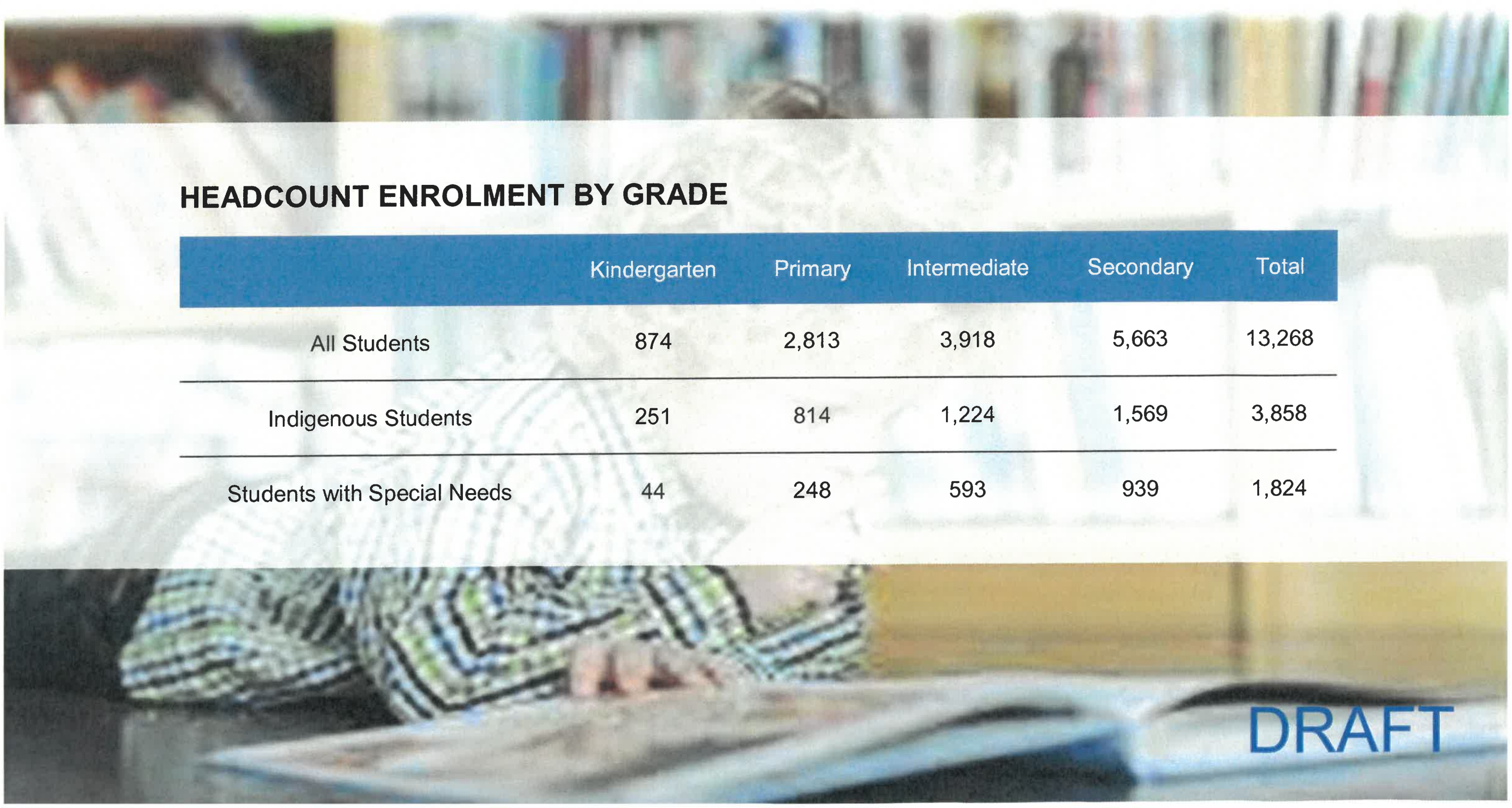
OVERVIEW OF SCHOOL DISTRICT 57

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

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

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

The District's work is governed by the Board of Education, which consists of seven Trustees elected from three Trustee Electoral Areas as follows: five from the Prince George Trustee Electoral Area, one from the Mackenzie Trustee Electoral Area and one from the Robson Valley Trustee Electoral Area.



HEADCOUNT ENROLMENT BY GRADE

	Kindergarten	Primary	Intermediate	Secondary	Total
All Students	874	2,813	3,918	5,663	13,268
Indigenous Students	251	814	1,224	1,569	3,858
Students with Special Needs	44	248	593	939	1,824

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STRATEGIC PLAN

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

The results of the 2024 fiscal year were guided by the vision, mission and values set by the Board of Education:

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

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

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

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

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

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

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UNDERSTANDING SCHOOL DISTRICT FINANCIAL STATEMENTS

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

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

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

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

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

Changes in Accumulated Surplus (Deficit) (Schedule 1)

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

Operating Fund (Schedule 2)

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

Special Purpose Fund (Schedule 3)

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

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

Capital Fund (Schedule 4)

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

Categories of Expense

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

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

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

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

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

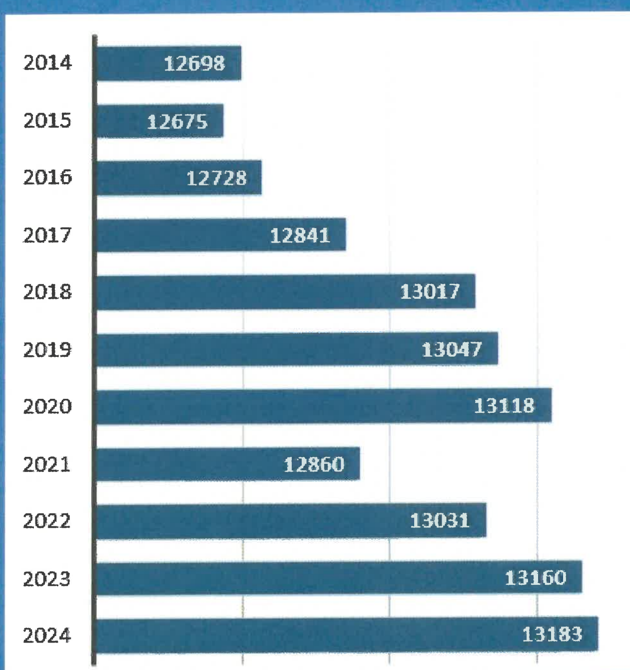
Objects are categories of costs within programs and include accounts for various Salaries by employee type, Employee Benefits, Services, Student Transportation, Professional Development and Travel, Rentals and Leases, Dues & Fees, Insurance, Supplies and Utilities.

FINANCIAL HIGHLIGHTS

Enrolment

The District saw enrolment growth of 23 FTE, as well as increases in the number of students with special needs designated for additional funding, English language learners, and Indigenous students. Overall enrolment increases had minimal impact on the Ministry of Education and Child Care operating grant; operating grant increases were mainly attributable to funding rate increases, and in increase in the number of students with special needs designated for additional funding.

SEPTEMBER ENROLMENT FTE BY FISCAL YEAR



SEPTEMBER ENROLMENT (FTE)

September	2024	2023
Standard (Regular) Schools	12,920.88	12,923.69
Continuing Education	0.25	0.63
Adult Education	8.75	9.13
Alternate Schools	158.00	127.00
Distributed Learning	95.06	99.19
Total Enrolment	13,182.94	13,159.64
Included in Total Enrolment (categories that receive additional per student funding)		
Designated Students	1,215	1,071
English Language Learning	1,269	1,184
Indigenous Education	3,858	3,851

Labour Settlement Funding and Wage Increases

Teachers and support staff received a 6.75% wage increase resulting from collective agreements that were negotiated by the Province. A portion of these increases were funded through student enrollment funding rates. In addition, the District received $2.8 million of Labour Settlement Funding for the remaining portion of the increases, as well as for comparable wage increases for non-unionized employees.

FINANCIAL ANALYSIS

financial position

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

	2024	2023	$ Change	% Change
Financial Assets	41,021,283	31,387,877	9,633,406	31%
Liabilities	138,594,809	135,697,407	2,897,402	2%
Net Debt	97,573,526	104,309,530	6,736,004	-6%
Non-Financial Assets	144,233,350	145,215,687	(982,337)	-1%
Accumulated Surplus	46,659,824	40,906,157	5,753,667	14%

Financial Assets include cash, receivables and portfolio investments. The increase in financial assets from 2023 resulted from the following:

- Increase of $676K in cash and cash equivalents primarily due to operating funding received in 2023/24 in excess of expenditures.
- Decrease of $248K in receivables due to the timing of collections.
- Increase of $9.2M in portfolio investments due to investing excess cash in Guaranteed Investment Certificates. Excess cash arose from funding for capital projects received in advance of construction, and operating funding received in 2023/24 in excess of expenditures.

Liabilities are obligations of the District to others arising from prior transactions, the settlement of which will require the use of current and future assets. The increase in liabilities from 2023 resulted mainly from the following:

- Decrease in trade payables of $1.7M due to the timing of when invoices were received from vendors compared to the prior year.

- Increase in deferred revenue of $777K resulting from special purpose funds received from the Ministry of Education and Child Care in excess of expenditures
- Increase in deferred capital revenue of $3.3M resulting from the receipt of Ministry of Education and Child Care funding for projects funded by the various capital programs, less the current year's amortization.
- Increase in other liabilities, which are primarily payroll related liabilities, of $1.3M due to increased wage rates and the timing of pay period dates spanning the year end.
- Decrease in Asset Retirement Obligation of $710K resulting from expenditures on asbestos remediation during the year.

Non-financial assets include tangible capital assets and prepaid expenses. Tangible capital assets are used in providing the services of the District and include buildings, equipment, furniture, technology and vehicles purchased or constructed by the District. The increase in non-financial assets is primarily related to the increase in capital assets with new assets purchased or constructed totaling $5.6M, less amortization of $6.6M.

Capital Asset additions and their funding source during 2024 include the following:

Sites	Investment	Funding Source
Mackenzie Elementary demolition	1,319,000	Province – Capital Funding
STKRSS site completion	107,000	Province – Capital Funding
Child Care Spaces – site improvements	7,000	Province – Childcare BC New Spaces Fund

Buildings	Investment	Funding Source
HVAC upgrades (Van Bien, Pineview, Peden Hill, Quinson)	1,274,000	Province – School Enhancement Program, Ventilation Improvement Funding
HVAC upgrades (Foothills, Beaverly)	388,000	Province – Carbon Neutral Capital Program
HVAC and other building improvements	354,000	Province – Annual Facilities Grant
Mackenzie daycare (work in progress)	351,000	Province – Childcare BC New Spaces Fund
Elevator (Lac de Bois)	146,000	Province – School Enhancement Program
Diefenbaker Daycare building renovation	98,000	Province – Childcare BC New Spaces Fund
Building upgrades (trades program shop ventilation, other building improvements)	72,000	Province – Capital Funding, Special Purpose Funds, Operating Fund

	Investment	Funding Source
Furniture & Equipment		
Classroom and school furnishings and equipment	376,000	Operating Fund
School playground equipment	163,000	Province – Annual Facilities Grant
Kitchen equipment – school meals programs	68,000	Province - Special Purpose Fund
Facilities equipment (forklift)	57,000	Local Capital
School furnishings and equipment	44,000	Special Purpose Fund (School Generated Funds - PAC)
Maintenance and Operations equipment (custodial and facilities)	32,000	Operating Fund
School trades programs – shop equipment	12,000	Industry Training Authority grant
Classroom equipment	3,000	Province - Special Purpose Fund

	Investment	Funding Source
Technology		
Classroom technology (computers, laptops, network hardware and data storage)	499,000	Operating Fund, Special Purpose Fund
District administration technology	104,000	Operating Fund, Local Capital

	Investment	Funding Source
Vehicles		
District fleet vehicles (lease buyouts)	170,000	Operating Fund, Special Purpose Fund, Local Capital

Accumulated surplus of $46.7M is comprised of the operating fund surplus of $9.1M and the capital fund surplus of $37.6M. Unspent funding in the Special Purpose Fund is accounted for as deferred revenue (a liability) and does not form part of the District's accumulated surplus.

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

	2024	2023	$ Change
Operating surplus, beginning of year	6,760,735	5,160,902	1,599,833
Surplus (deficit) from operations	5,661,320	3,262,287	2,399,033
Capital Assets purchased	(977,209)	(1,147,407)	170,198
Transfers to Local Capital	(2,330,000)	(515,047)	(1,814,953)
Operating Surplus, end of year	**9,114,846**	6,760,735	2,354,111

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

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

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

Operating Fund Surplus	2024	2023	$ change
Internally Restricted – nature of constraints on funds:			
Ministry of Education and Child Care			
Indigenous Education - targeted	539,285	445,542	93,743
Specific Purpose Funds			
CUPE 3742, CUPE 4991 and PGDTA funds	183,816	157,049	26,767
Specific purpose grants	281,964	242,686	39,278
Cultural Activities – specific purpose grant	38,337	36,403	1,934
Recreation Trusts and Other Funds			
Mackenzie Community Use	121,493	115,191	6,302
Harrower	18,569	17,605	964
BCSTA – Northern Interior Branch funds	12,676	8,744	3,932
BCASBO – Zone 3 funds	-	1,261	-1,261
	1,196,140	1,024,481	171,659
Internally Restricted – anticipated unusual expenses			
Board meeting software	-	20,000	-20,000
Communications support	70,000	-	70,000
Department optimization reviews	60,000	30,000	30,000
Long Range Facilities Plan	35,000	75,000	-40,000
Policy review	40,000	15,000	25,000
Recruitment and retention	100,000	-	100,000
Superintendent search	-	70,000	-70,000
Superintendent initiatives	50,000	50,000	-
YMCA program	75,000	-	75,000
	430,000	260,000	-5,000
Internally Restricted – operations spanning multiple school years			
2024 operating budget	-	437,650	-437,650
2024 operating budget – staffing commitment	-	139,837	-139,837
School surpluses	1,600,599	1,298,901	301,698
School capital projects	586,714	315,453	271,261
Department and program surpluses:			
Inclusive Education	502,607	299,923	202,684
Continuing Education/Distance Education	148,896	142,514	6,382
Technology reserve	100,000	100,000	-
School Technology replacement deferred to 2024/25	360,000	-	360,000
Facilities:			
Facility lease commitment	30,000	110,000	-80,000
Building renewal and landlord commitments	200,000	200,000	-
Vanier Hall	46,565	-	46,585
Snow removal reserve	250,000	250,000	-
Energy management projects	80,528	61,778	18,750
	3,905,909	3,356,056	549,853
Total Internally Restricted Surplus	**5,532,049**	**4,640,537**	**891,512**
Unrestricted Operating Surplus (Contingency)	3,582,797	2,120,198	1,937,599
Total Available for Future Operations	**9,414,846**	**6,760,735**	**2,654,111**

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

- **Invested in Tangible Capital Assets surplus** of $34.2M represents capital investments that are funded by operating revenues (recorded as transfers of accumulated operating surplus to the capital fund). Then, as these assets are amortized, the amortization expense is deducted from the Invested in Tangible Capital Assets surplus. Therefore, the balance in this fund is to cover future amortization costs and is not available for other purposes.
- **Local Capital surplus** of $3.3M is comprised of previous years' available operating surplus transferred to Local Capital with board approval, and investment income earned on these funds.

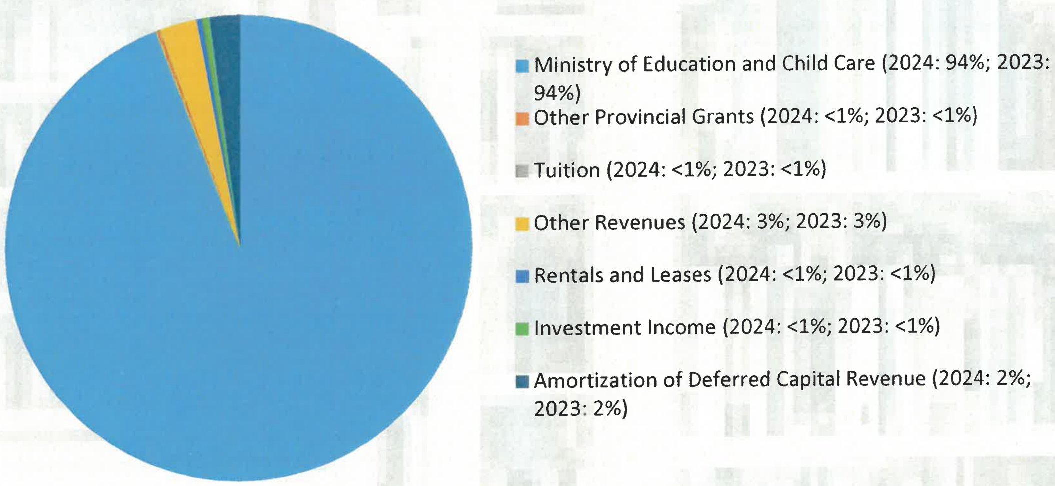
Local Capital Surplus	2024	2023
Local Capital surplus, beginning of year	1,221,390	921,978
Capital assets purchased from local capital	-261,179	-251,618
Investment income	59,296	35,983
Transfers from Operating	2,330,000	515,047
Local Capital Surplus, end of year	**3,349,507**	1,221,390

Local Capital Surplus, end of year	2024
Technology replacement	2,148,294
Building improvements - John McInnis Centre	200,000
Facilities equipment replacement	515,434
District fleet vehicle replacement	485,779
Total Local Capital Surplus	**3,349,507**

revenue

	2024	2023	$ Change	% Change
Ministry of Education and Child Care	193,151,181	177,195,365	15,955,816	9%
Other Provincial Grants	452,788	409,253	43,535	11%
Tuition	77,000	12,750	64,250	504%
Other Revenues	5,345,662	4,888,812	456,850	9%
Rentals and Leases	834,712	774,093	60,619	8%
Investment Income	1,011,549	681,294	330,255	48%
Amortization of Deferred Capital Revenue	4,375,902	4,317,313	58,589	1%
Total Revenue	**205,248,794**	**188,278,880**	**16,969,914**	**9%**

District revenue for 2024 increased $17 million (9%) over the prior year. This increase in District revenue is comprised of increases in operating, special purpose and capital fund revenue.



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

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Operating Revenues

The following chart provides comparisons of 2024 actual operating revenues to the 2024 budget and to 2023 actual revenue.

	2024		2023	Difference from Budget		Difference from Prior Year	
	Budget	Actual	Actual	$	%	$	%
Province – MECC	168,784,172	169,418,097	155,637,660	633,925	0%	13,780,437	6%
Province - Other	219,688	258,788	409,253	39,100	18%	-150,465	-27%
Tuition	40,765	77,000	12,750	36,235	89%	64,250	-78%
Other Revenue	1,134,720	1,808,222	1,706,446	673,502	59%	101,776	-13%
Rentals and Leases	740,000	834,712	774,093	94,712	13%	60,619	53%
Investment Income	630,000	948,286	623,470	318,286	50%	324,816	174%
Total Revenue	**171,549,345**	**173,345,105**	**159,163,672**	**1,795,760**	**1%**	**14,181,433**	**6%**

Provincial Grants – Ministry of Education: The increase in grant revenue from the Ministry of Education and Childcare was primarily due to increased funding rates for student enrolment and labour settlement funding. Overall, there was a 6% increase in funding from the Ministry, in alignment with the 6.75% wage rate increase for 2024. Student enrollment increases had a minimal impact to funding (23 student FTE increase from the prior year). Increases in the number of students with special needs, Indigenous students and English language learners resulted in approximately $3.2 million of additional funding compared to the prior year.

The increase in provincial grant revenue from the Ministry compared to the 2024 budget was mainly due to student enrollment counts for distance education students and students designated with special needs being higher than estimated at the time the budget was prepared.

Other Provincial Grants - Other provincial grants are received mainly for career and trades programs such as automotive, electrical, heavy mechanical group trades and culinary arts. The decrease compared to the prior year is due to After School Sports Initiative funding which is accounted for as a Special Purpose Fund for 2024, rather than operating fund revenue.

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

Other Revenues - Other revenues consist of items such as fees charged to SD93 Conseil

Scolaire Francophone de la Colombie-Britannique, fees collected with respect to Local Education Agreements with First Nations, administrative fees charged to Provincial Resource Programs, cafeteria recoveries and the purchasing card rebate, as well as one-time specific purpose grants received by schools and donations. The increase in Other Revenues in 2024 compared to the prior year was mainly due to an increase in fees collected with respect to Local Education Agreements, reflecting an increase in the number of students covered by these agreements. The actual revenue was higher than budget for 2024 mainly due to additional one-time specific purpose grants received by schools after the budget was prepared.

Rentals and Leases - District rental revenue is generated from both short-term and long-term rentals of sites and facilities to individuals and community groups. Rental revenue was higher than prior year and budget due to additional child care space rentals, and increases in rental rates to recover increased facility costs.

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

Special Purpose Fund Revenues

	2024		2023	Difference from Budget		Difference from Prior Year	
	Budget	Actual	Actual	$	%	$	%
Province – MECC	19,228,195	18,826,568	17,358,224	-401,627	-2%	1,468,344	8%
Province – Other	194,000	194,000	-	-	-	194,000	100%
Other Revenue	2,043,372	3,537,440	3,181,256	1,494,068	73%	356,184	11%
Investment Income	22,000	3,967	21,841	-18,033	-82%	-17,874	-82%
Total Revenue	**21,487,567**	**22,561,975**	**20,561,321**	**1,074,408**	**5%**	**1,771,616**	**5%**

Special purpose fund revenue comes mainly from the Ministry of Education and Childcare (83%), and the majority of the other revenue is from school generated funds.

Provincial Grants – Ministry of Education and Childcare: Special purpose revenue from the Ministry was $1.5 million higher overall than the prior year. New funding from the Ministry for 2023/24 included the Feeding Futures funding revenue of $1.4 million. The Classroom Enhancement was increased by $1.1 million to fund increase teacher costs due to wage rate increases, and additional teachers for English language learners. Offsetting these increases in revenue was a reduction in Student and Family Affordability revenue of $900 thousand.

Provincial Grants – Other includes a grant from the Province for After School Arts and Sports Initiatives. In the prior year, this revenue was included in the Operating fund.

Other Revenue (from sources other than the Province) is mainly comprised of school generated funds and scholarship funds. Other revenue was $356 thousand higher than last year, mainly due to increases in school generated funds collected and spent on student activities.

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

Special Purpose Funds – Ministry of Education and ChildCare	2024 Revenue & Expense	Purpose
Annual Facility Grant (AFG) fund	**$667,343**	routine maintenance of school facilities for accessibility upgrades, asbestos abatement, electrical, plumbing, and interior and exterior constructions upgrades, roofing and site upgrades such as drainage, sidewalks, paving and fencing. For 2024, the District was approved for $3,105,151 in funding. $667,343 is received as a special purpose grant and the remaining amount is received through the capital fund.
Learning Improvement fund	**556,989**	augment Education Assistant hours providing additional supports to complex learners.
Strong Start fund	**349,400**	Strong Start Early Learning Centers which provide school-based, drop-in programs for children from birth to age five along with their parents and caregivers
Ready, Set, Learn	**74,611**	events for children aged three to five and their parents/caregivers which are hosted to support early learning and facilitate a smooth transition to kindergarten
Official Languages in Education Programs (OLEP)	**235,067**	supports core French language programs and curriculum resources
Community LINK	**2,301,792**	LINK stands for **L**earning **I**ncludes **N**utrition and **K**nowledge;-supports programs and initiatives to improve the educational performance of vulnerable students, including both academic achievement and social functioning
Classroom Enhancement	**11,141,202**	supports the teacher staffing costs and overhead staffing and equipment costs resulting from the restoration of class size and composition language
First Nations Student Transportation	**94,132**	BC Tripartite Education Agreement funded grant which supports approved jointly constructed transportation plans for First Nations students living (or ordinarily living) on reserve and is developed in consultation with the First Nations communities that the District has Local Education Agreements with
Mental Health in Schools	**46,654**	support District priorities for mental health and wellbeing in the school community

Student & Family Affordability Fund	**258,944**	In recognition of rising food costs and general inflation, supports families who are temporarily facing financial challenges with the costs of school supplies, education related fees, and dealing with food insecurity that impacts student learning
Early Care and Learning	**187,784**	expansion of District child care programs on school grounds
Feeding Futures	**1,412,821**	supports school food programs, funding staff and food purchases to provide meals and snacks to students
Provincial Resource Programs	**1,479,676**	The District hosts three provincial resource programs which are funded through Provincial Resource Program funding. These three programs provide educational services at Two Wolves Centre (ended March 31, 2024), University Hospital of Northern BC and provincially through the Fetal Alcohol Syndrome Disorder (FASD) Outreach Program.

Capital Fund Revenues

	2024		2023	Difference from Budget		Difference from Prior Year	
	Budget	**Actual**	**Actual**	**$**	**%**	**$**	**%**
Province – MECC	5,198,420	4,906,516	4,199,481	-291,904	-6%	707,035	-18%
Other Revenue	-	-	840	-	-	-840	-98%
Investment Income	-	59,296	35,983	59,296	-	23,313	-
Amortization of Deferred Capital Revenue	4,362,179	4,362,179	4,317,313	13,723	0%	58,589	1%
Total Revenue	**9,560,599**	**9,341,714**	**8,553,617**	**-218,885**	**-2%**	**-788,097**	**-9%**

Provincial Grants – Ministry of Education and Childcare is comprised of the portion of the Annual Facility Grant funding that the District receives from the Ministry that is spent on facility maintenance, as well as the portion of Ministry funding the District receives for capital projects that is spent on Site purchases or improvements and asbestos remediation. The increase in Ministry capital revenue in 2024 reflects a larger portion of the Annual Facility Grant spent on maintenance rather than capital improvements, and in increase in asbestos remediation costs associated with funded capital projects.

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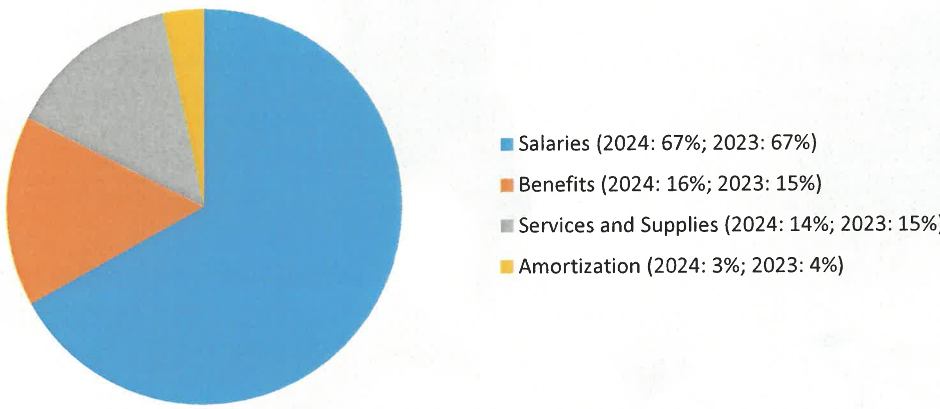
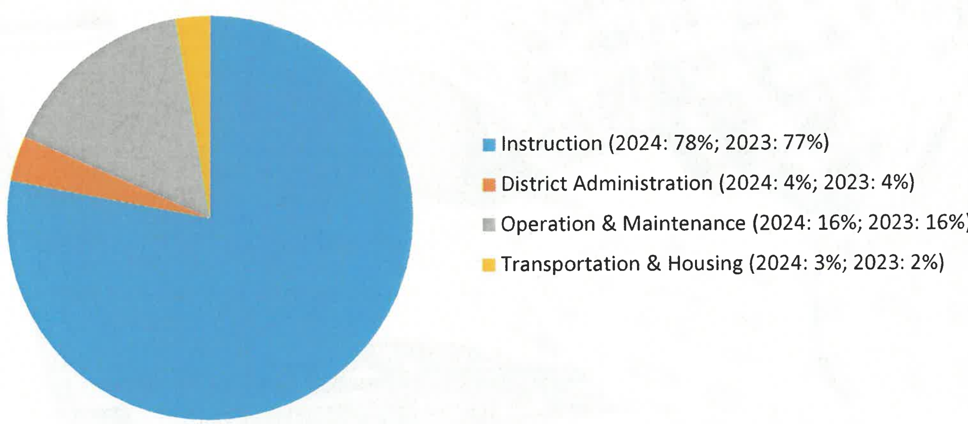
expenses

EXPENSES BY OBJECT



EXPENSES BY FUNCTION



Expenses – All Funds

District expenses (all funds combined) for 2024 increased $7.3 million (4%) over the prior year, and were $2 million less than budget, as detailed in the table below.

Total Expense – all funds	2024		2023	Difference from Budget		Difference from Prior Year	
	Budget	Actual	Actual	$	%	$	%
Salaries							
Teachers	75,721,603	73,750,671	67,622,825	-1,970,932	-3%	6,127,846	8%
Principals & VPs	10,985,095	11,012,882	10,429,159	27,787	0%	583,723	5%
Education Assistants	20,190,737	19,475,613	17,510,007	-715,124	-4%	1,956,606	10%
Support Staff	13,822,017	13,921,610	13,112,141	99,593	1%	809,469	6%
Other Professionals	10,022,659	9,770,367	9,393,016	-252,292	-3%	377,351	4%
Substitutes	4,105,531	5,591,692	5,064,659	1,486,161	36%	527,033	13%
Total Salaries	**134,847,642**	**133,522,835**	**123,131,807**	**-1,324,807**	**-1%**	**10,382,028**	**8%**
Benefits	31,697,241	31,098,927	27,623,870	-598,314	-2%	3,475,057	11%
Total Salaries and Benefits	**166,544,883**	**164,621,762**	**150,755,677**	**-1,923,121**	**-1%**	**13,866,085**	**8%**
Services and Supplies	30,888,139	28,227,525	27,464,582	-2,660,614	-9%	762,943	2%
Amortization	6,634,148	6,645,840	6,654,418	11,692	0%	-8,578	0%
Total Expense – all funds	**204,067,170**	**199,495,127**	**184,874,677**	**-4,572,043**	**-2%**	**14,620,450**	**7%**

District salaries expense was $1.3 million under budget (-1%), and 8% higher than the prior year, mainly due to 6.75% wage rate increases resulting from teacher and support staff collective agreements that were negotiated by the Province for 2024, as well as comparable wage increases for non-unionized employees. The increase over the prior year is also due to additional Education Assistants to support an increased number of students with special needs.

Benefits costs were 2% less than budget, due to the correlation with salaries costs being less than budget, as well as the average benefits premium rates being slightly lower than expected.

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Services and supplies costs were $2.6 million (9%) less than plan, and 2% higher than the prior year.

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

Operating Fund Expenses

Operating expenses for 2024 were $2 million less than budgeted, and were $5.3 million higher than the prior year. The table below presents operating expenses by function, compared to the 2024 budget and to the prior year operating expenses.

Operating Expenses by Function	2024		2023	Difference from Budget		Difference from Prior Year	
	Budget	Actual	Actual	$	%	$	%
Instruction	138,139,699	134,205,506	123,326,487	-3,934,193	-3%	10,879,019	9%
District Administration	6,863,970	7,081,478	6,971,875	217,508	3%	109,603	2%
Operations and Maintenance	22,299,332	21,050,682	20,528,781	-1,248,650	-6%	521,901	3%
Transportation and Housing	5,692,829	5,346,119	5,074,242	-346,710	-6%	271,877	5%
Total Operating Expense	**172,995,830**	**167,683,785**	**155,901,385**	**-5,312,045**	**-3%**	**11,782,400**	**8%**

Instruction

The Instruction function includes all costs (wages, benefits, services and supplies) directly related to the instruction of students, including regular classroom instruction, library services, counselling, special needs and English language learner student supports, Indigenous education programs and school administration costs. Wages and benefits costs make up 96% of total instruction costs. The $10.9 million (9%) increase in instruction costs compared to the prior year is primarily due to increased employee wage rates that were funded by the Ministry, as well as additional staff to support students with special needs.

District Administration

The District Administration function includes costs related to District governance and the administration of educational, business, human resources and labour relations activities and represent approximately 4% of the total operating expenses of the District.

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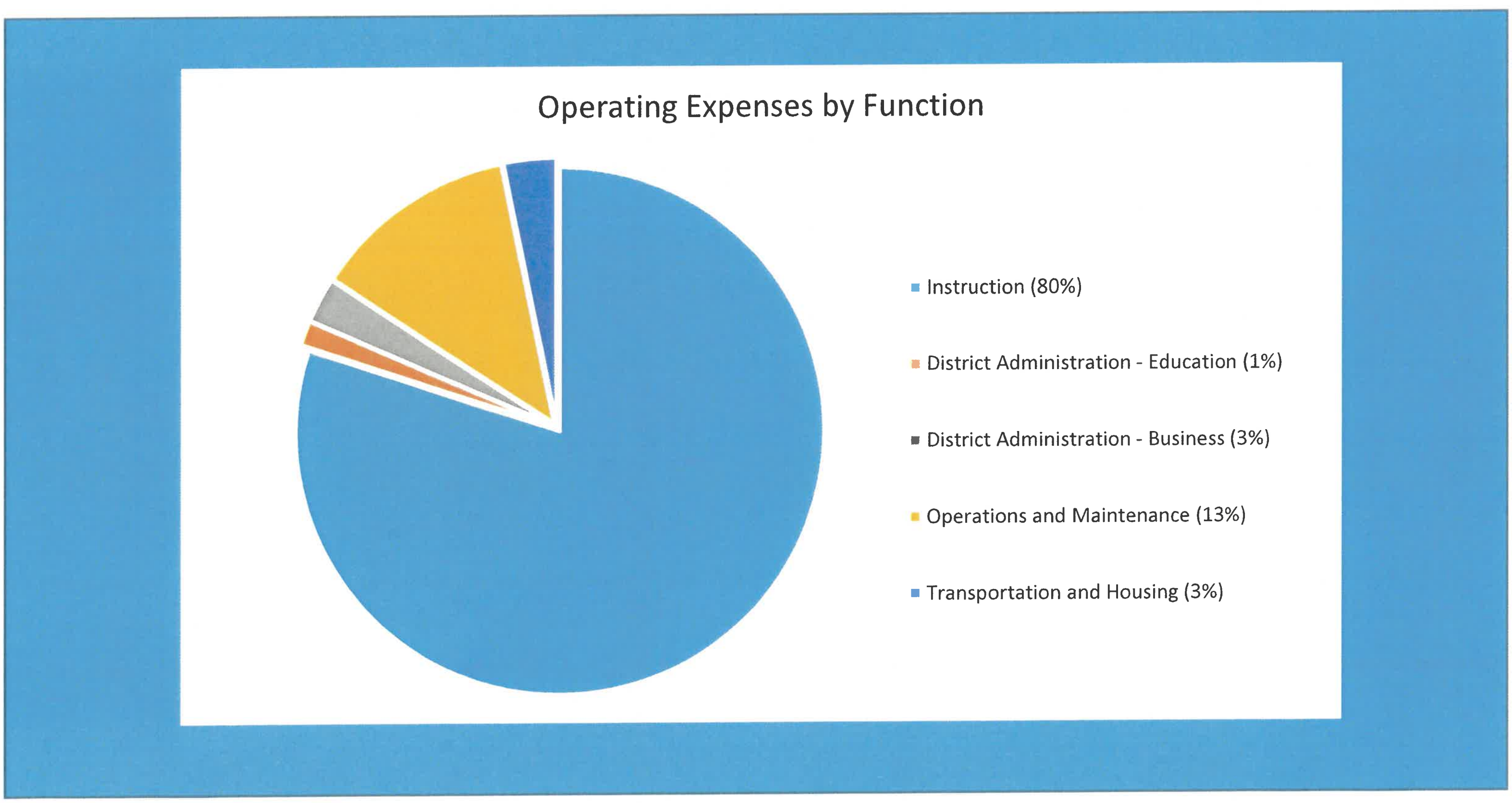
Operations and Maintenance

The Operations and Maintenance function represents 13% of the Districts operating expenses, and includes all costs related to the District's responsibility for the operation, maintenance and safety of sites, buildings, furniture, equipment and technology. It does not include any capital expenditures for District facilities. Operations and maintenance employee wage and benefits costs increased 8% from the prior year, which was partially offset by a reduction in services and supplies costs, for a net increase in costs of 3% over the prior year. Costs were less than budgeted for 2024 due to savings in utilities costs resulting from a mild winter, as well as salary costs less than budget due to unfilled positions.

Transportation and Housing

The Transportation and Housing function includes all costs of student transportation and housing and were $272 thousand (5%) higher than the prior year, primarily due to increases in bussing contract rates and fuel costs, and fewer bus cancellations compared to the prior year. Costs were $347 thousand (6%) less than budgeted due contracted bus cancellations resulting from driver shortages.



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

	2024		2023	Difference from Budget		Difference from Prior Year	
	Budget	Actual	Actual	$	%	$	%
Salaries	121,794,487	119,946,820	111,213,742	-1,847,667	-2%	8,733,078	8%
Benefits	28,618,956	27,942,058	24,837,003	-676,898	-2%	3,105,055	12%
Total Salaries and Benefits	150,413,443	147,888,878	136,050,745	-2,524,565	-2%	11,838,133	9%
Services and Supplies	22,582,387	19,794,907	19,850,640	-2,787,480	-12%	-55,733	0%
Total Operating Expense	**172,995,830**	**167,683,785**	**155,901,385**	**-5,312,045**	**-3%**	**11,782,400**	**8%**

Salaries and Benefits

Overall, salaries expenses were less than budget by $1.8 million (2%). The District uses average salaries when budgeting for teachers, education assistants and school-based support staff, which causes actual results to vary from the budget as a result of staff turnover occurring throughout the year. Actual costs less than budget also result from delays in filling positions due to labour market conditions.

Benefits costs are budgeted for as a percentage of salaries. Actual results vary from budget corresponding to variances in wage costs, as well as due to benefits plan rate adjustments and employee utilization of benefits plans. Benefits costs were 2% less than budgeted, which corresponds to salary costs being 2% less than budgeted.

Salary costs by employee group are summarized below:

	2024 Budget	2023 Actual	Difference from Budget	% Difference
Teachers	66,074,526	63,774,664	-2,299,862	-3%
Principals & Vice Principals	10,726,826	10,741,364	14,538	0%
Education Assistants	19,107,116	18,457,303	-649,813	-3%
Support Staff	13,433,057	13,269,901	-163,156	-1%
Other Professionals	8,574,065	8,359,649	-214,416	-2%
Substitutes	3,878,897	5,343,939	1,465,042	38%
Total Operating Salaries Expense	**121,794,487**	**119,946,820**	**-1,847,667**	**0%**

Teacher salary costs were 3% less than budget primarily because the budget is based on a projected average teacher's salary, however the actual salary costs vary depending on the experience level of the teachers hired. Also, the District has experienced delays in filling some positions due to labour market conditions, resulting in an increased number of vacancies being covered by on-call teachers. The effect of this can also be seen in the substitute staff costs in excess of the budget for substitutes.

Education Assistant salary costs were 3% less than budget primarily due to delays in filling budgeted positions as a result of labour market conditions.

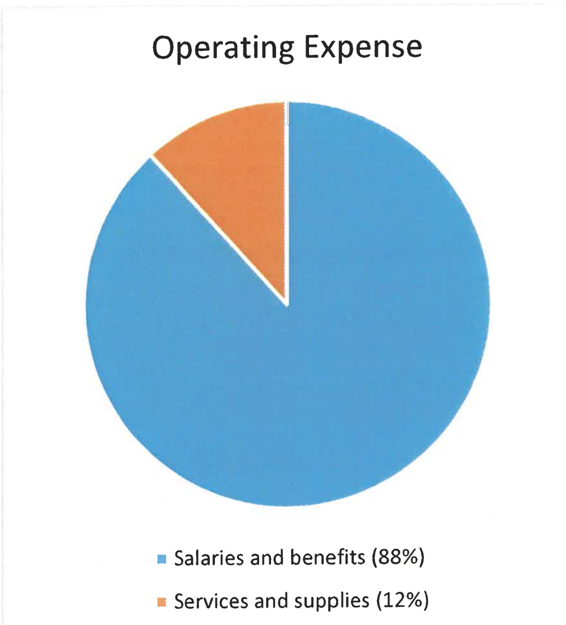
The cost of substitutes was $1.4 million (38%) higher than budget, which is consistent with teacher salary costs less than budget and an increased number of teaching position vacancies covered by on-call teachers. As well, levels of employee absenteeism have not returned to pre-pandemic levels.

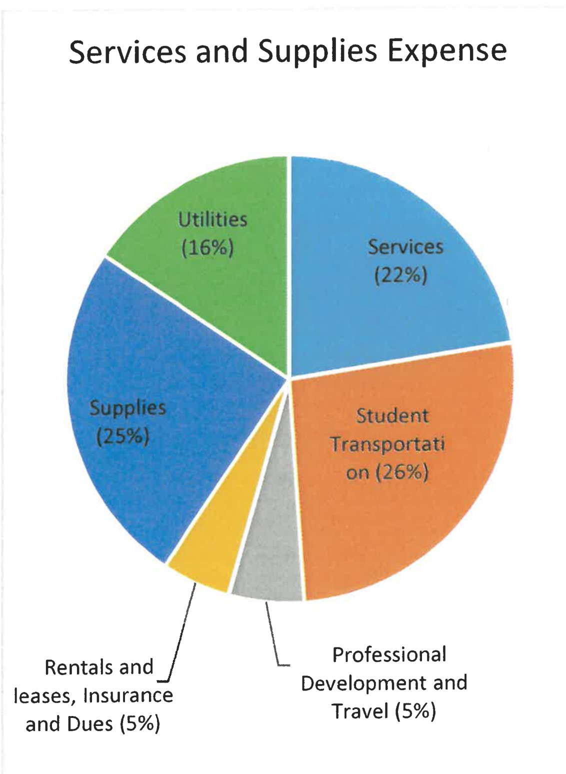
Operating Services and Supplies Expense

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

	2024		2023	Difference from Budget		Difference from Prior Year	
	Budget	Actual	Actual	$	%	$	%
Services	4,925,208	4,449,331	4,443,689	-475,877	-10%	5,642	0%
Student Transportation	5,580,247	5,232,173	4,980,709	-348,074	-6%	251,464	5%
Professional Development and Travel	1,850,366	1,086,749	1,213,518	-763,617	-41%	-126,769	-10%
Rentals and Leases	532,069	461,931	466,009	-70,138	-13%	-4,078	-1%
Dues and Fees	107,585	109,461	94,661	1,876	2%	14,800	16%
Insurance	426,368	421,454	358,119	-4,914	-1%	63,335	18%
Supplies	5,850,761	4,949,171	5,116,988	-901,590	-15%	-217,817	-4%
Utilities	3,309,783	3,084,637	3,126,947	-225,146	-7%	-42,310	-1%
Total Services & Supplies Expense	**22,582,387**	**19,794,907**	**19,800,640**	**-2,787,480**	**-12%**	**-55,733**	**0%**

Services and Supplies expense comprise only 12% of the District's operating budget, as illustrated below.





Services expense include such things as computer maintenance, costs for professional and technical services, repairs and maintenance, snow removal, security services, bank charges, telephone services and photocopier usage charges. Services expense less than 1% higher than the prior year, and 10% less than budget.

Budgeted services expense includes estimated expenditure of prior year surplus returned to school and department budgets, a portion of which schools and departments did not spend in 2024.

Student Transportation expense includes payments to First Student Transportation and Diversified Transportation, other contractors, public carriers and others individuals who provide transportation for District students to and from school and for curricular and extracurricular activities. Transportation costs were $251 thousand (5%) higher than the prior year due to inflation increases in contract bussing rates and fuel charges. A 6% budget savings was realized on contract transportation services primarily due to route changes and cancellations.

Professional Development and Travel expense includes costs incurred for training and travel. Costs included are registration fees, transportation, mileage allowances, meals, accommodation, per diem payments and other expenses. Costs were 10% less than the prior year, and $764 thousand less than budget. The limited availability of replacement staff impacts the ability of schools to release

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staff from their regular duties to participate in training. The ongoing shift to virtual attendance at meetings and events resulted in reductions in travel costs. As well, approximately $216 thousand of the unspent professional development budget relates to obligations under collective agreements where unspent funds will carry forward to future years.

Rentals and Leases expense is the cost of rental or lease of land, buildings, vehicles and equipment for temporary or long-term use by the Districts. Costs were comparable to the prior year, and 13% under budget due delivery delays on replacement leased vehicles which were budgeted at higher lease rates.

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

Insurance - This includes the expenditures for all forms and types of insurance coverage, premiums, and deductibles. Insurance costs were 18% higher than the prior year due to an increase in the premium for the School Protection Program (property and liability insurance provided by the Province of BC). Actual costs were 1% less than budget.

Supplies - This category consists of expenditures for supplies and materials of a consumable and/or non- capital nature. This includes consumable supplies, learning resources, non-capitalized furniture and equipment and computer equipment. Supplies costs in 2024 was similar to the prior year, and $902 thousand (15%) less than budget. Budgeted supplies expense includes estimated expenditure of prior year surplus returned to school and department budgets, a portion of which schools and departments did not spend in 2024.

Special Purpose Fund Expense

Special Purpose Fund expenses for 2024 were $914 thousand (4%) more than budgeted, and were $2 million (10%) higher than the prior year. Please refer to Special Purpose Fund Revenue section for a detailed description of the individual special purpose funds, and a breakdown of the revenue and expense by fund for year.

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

Special Purpose Expenses by Function	2024		2023	Difference from Budget		Difference from Prior Year	
	Budget	Actual	Actual	$	%	$	%
Instruction	20,561,610	21,529,443	19,396,081	967,833	5%	2,133,362	11%
District Administration	115,376	110,890	102,507	-4,486	-4%	8,383	8%
Operations and Maintenance	667,343	667,343	791,924	0	0%	-124,581	-16%
Transportation and Housing	143,238	94,132	119,876	-49,106	-34%	-25,744	-21%
Total Operating Expense	**21,487,567**	**22,401,808**	**20,410,388**	**914,241**	**4%**	**1,991,420**	**10%**

Instruction

The majority of special purpose funds are intended for instruction purposes. Instruction costs were $2.1 million higher than last year, primarily due to funded increases in employee salary costs, and $1.4 million of spending from the new Feeding Futures Fund.

Instruction costs were $968 thousand (5%) over budget, primarily due to spending of additional Classroom Enhancement Fund and Student and Family Affordability Fund grants received after the budget was prepared.

District Administration

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

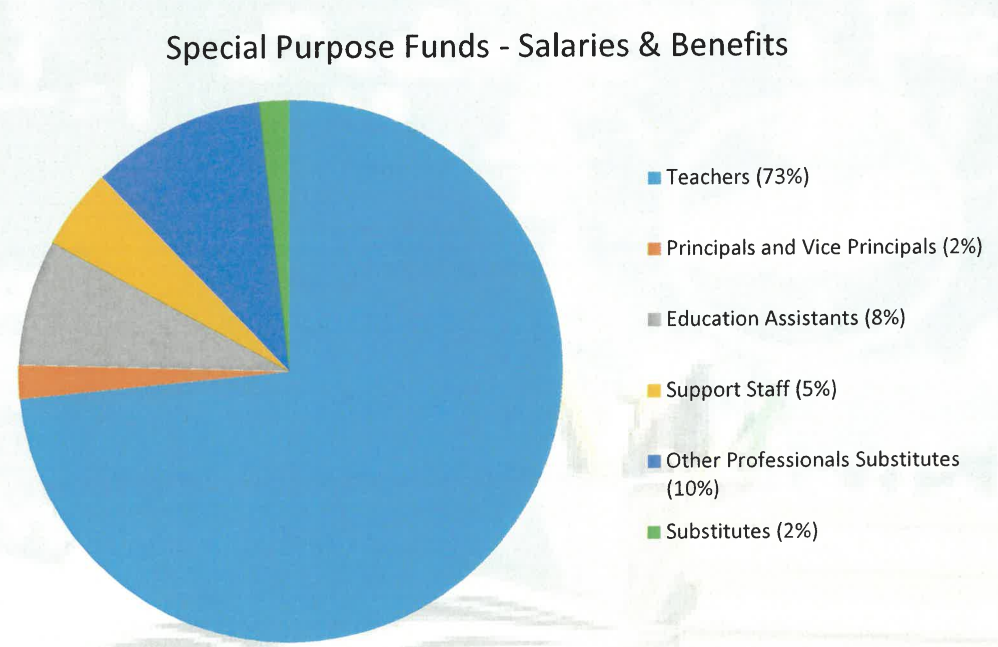
Operations and Maintenance

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

Transportation and Housing

Transportation costs relate to enhanced student transportation services for Indigenous students living on reserve that are funded from the First Nations Student Transportation Fund based on a joint submission by the District and First Nations to the BCTEA Transportation Committee pursuant to the BC Tripartite Education Agreement. Transportation costs were less than budget and less than the prior year due to a route cancellation resulting from a driver shortage experienced by the bussing contractor.

Overall, salaries and benefits make up $16.7 million (75%) of special purpose fund expense. The breakdown of salaries and benefits expense by employee group is illustrated below.



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Capital Fund Expense

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

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

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

Capital Expense	2024		2023	Difference from Budget		Difference from Prior Year	
	Budget	Actual	Actual	$	%	$	%
Operations and Maintenance	2,949,625	2,763,694	1,908,486	-185,931	-6%	855,208	45%
Amortization of Tangible Capital Assets	6,634,148	6,645,840	6,654,418	11,692	0%	-8,578	0%
Total Capital Fund Expense	**9,583,773**	**9,409,534**	**8,486,435**	**-174,239**	**1%**	**846,630**	**45%**

Operations and maintenance costs increased $855 thousand (45%) from the prior year due to an increase in the Annual Facility Grant from the Ministry, which allowed for additional building maintenance projects in 2024.

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

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FINANCIAL HEALTH

Liquidity

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

Liquidity	2020	2021	2022	2023	2024
Financial Assets	29,554,598	32,099,254	27,397,972	31,387,877	41,021,283
Liabilities*	23,413,986	23,585,390	21,544,317	22,891,546	23,441,581
Liquidity	**1.26**	**1.36**	**1.27**	**1.37**	**1.75**

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

Accumulated Surplus to Revenue

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

Surplus to Revenue	2020	2021	2022	2023	2024
Operating Revenue	145,296,288	147,666,845	149,880,775	159,163,672	173,345,105
Accumulated Surplus	6,078,000	8,475,727	5,160,902	6,760,735	9,114,846
Surplus to Revenue	**8.76%**	**4.18%**	**5.74%**	**3.44%**	**5.26%**

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)

September 10, 2024

Memorandum

TO: Board of Education

FROM: District Staff

SUBJECT: **2025/26 Minor Capital Programs**

RECOMMENDED MOTION:

That the 2025/26 Minor Capital Program submission be approved as presented.

BACKGROUND:

Attached is a listing of the recommended 2025/26 Minor Capital Program submission to the Ministry of Education and Child Care. The project requests are due to the Ministry by September 29, 2024.

There are three capital project areas with projects listed in priority order:

CNCP – Carbon Neutral Capital Program

- Specific funding for energy-efficiency projects that lower the school districts carbon emissions.

PEP - Playground Equipment Program

- Specific funding to purchase and install new or replacement playground equipment that is universal in design, and in compliance with accessibility measures as defined through the Canadian Standards Association CAN/CSA-Z614-14 (R2019): Children's Playspaces and Equipment.

SEP – School Enhancement Program

- Specific funding to assist districts extend the life of their facilities through a wide range of improvement projects, including:
    - Roofing upgrades (i.e., replacement, repair)
    - Exterior Wall System upgrades (i.e., cladding, insulation, windows, building envelope)
    - Interior Construction upgrades (i.e., interior accessibility, flooring, wall partitions)
    - HVAC upgrades (i.e., heating, ventilation, air conditioning)
    - Electrical upgrades (i.e., power supply, distribution systems, fire protection systems)
    - Plumbing upgrades (i.e., washrooms, water fountains, re-piping)

British Columbia | Ministry of Education and Child Care

Report run: Wednesday, September 4, 2024

Run By: # Darren Watson

Submission Summary

Submission Summary:	Minor 2025/2026 | 2024-09-30 | MAIN - K12
Submission Type:	Capital Plan
School District:	Prince George (SD57)
Open Date:	2024-04-08
Close Date:	2024-09-30
Submission Status:	Draft

Submission Category	Sum Total Funding Requested
CNCP	$3,218,000
PEP	$585,000
SEP	$2,500,000
Total	**$6,303,000**

CNCP

SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	163370	John McInnis Junior Secondary	HVAC (CNCP)	Replace existing mid-efficient boiler system with new condensing system. Replace	$575,000
2	163371	Vanway Elementary	HVAC (CNCP)	Replace existing mid-efficient boilers with new condensing boiler system.	$450,000
3	163372	Westwood Elementary	HVAC (CNCP)	Replace mid-efficient boiler system with new condensing boilers. Replace high-	$425,000
4	167755	Spruceland Traditional	HVAC (CNCP)	Replace condensing boilers with New Geothermal System and water-water source	$1,768,000
				Submission Category Total:	**$3,218,000**

PEP

SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	159378	Hixon Elementary	Replacement (PEP)	Play equipment is approaching end of life cycle.	$195,000
2	163367	Beaverly Elementary	Replacement (PEP)	Play equipment is approaching end of life cycle.	$195,000
3	163368	Morfee Elementary	New (PEP)	Current (2009) Playground for Intermediate students doesn't meet the needs of the	$195,000
				Submission Category Total:	**$585,000**

SEP

SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	151657	Beaverly Elementary	HVAC (SEP)	Phase#2 Mechanical units are past their life expectancy. This project would replace	$650,000
2	151658	College Heights Elementary	HVAC (SEP)	Gymnasium air handler furnaces and 2 classroom units are past their useful life.	$625,000
3	151659	College Heights Secondary	HVAC (SEP)	Replacement of roof top units in Industrial Education wing which are beyond their	$400,000
4	151661	Buckhorn Elementary	HVAC (SEP)	The 3 - roof top mechanical units are past their life expectancy.	$425,000
5	167764	D P Todd Secondary	Roofing (SEP)	SBS Roofing is past it's life expectancy and needs replaced section 4	$400,000
				Submission Category Total:	**$2,500,000**

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)

September 10, 2024

Memorandum

TO: Board of Education

FROM: District Staff

SUBJECT: **2024 SUMMER PROJECTS**

Attached for information is a listing of the Facilities Department summer projects that were completed or are in process.

Facility Services Department – Summer Projects Update 2024

Annual Facility Grant – (AFG)

- Various Schools - Roofing Renewal - $1.55 Million – 95% - Completion September
- Various Schools - Building Security System Upgrades - $20K - **Complete**
- Various Schools – Asbestos Containing Flooring Abatement - $77K – **Complete**
- Various Schools – Flooring Renewal - $20K - **Complete**
- Various School – Emergency Lighting Renewal - $20K – 50% - Completion Spring Break 2025
- Various Schools – Educational Changes - $40K – 0% - As Required Throughout the School Year
- Beaverly Elementary – Replace Gym Ventilation System – 95% - Completion September
- Blackburn Elementary – Replace Exterior Stucco Wall - $65K – **Complete**
- CAO Building – Replace HVAC Roof Top Units - $215K – **Complete**
- College Heights Secondary – Realign and Widen East Vehicle Entrance - $85K – **Complete**
- Duchess Park Secondary – Gym Flooring Refinishing - $62K – **Complete**
- Harwin Elementary – Install Exterior Stairs - $10K – 95% - Completion September
- Heather Park Elementary - Bank Stabilization Improvements - $200K - 10% - Completion October
- Lac des Bois Elementary – Passenger Elevator Installation - $600K – 15% - Completion January
- Lac des Bois Elementary – Door Hardware Renewal - $65K – 50% - Completion December
- Malaspina Elementary – Paint Exterior of Building -$100K – **Complete**
- Peden Hill Elementary – Replace HVAC Library Roof Top Unit - $15K – **Complete**
- Peden Hill Elementary – Replace Roof Drain Rock Pit - $40K – **Complete**
- Prince George Secondary - Replace Roof Sky Lights (6) - $20K – 0% - Completion September
- Spruceland Elementary – Exterior Painting of Building - $80K – **Complete**
- Valemount Secondary – Replace Low Voltage Lighting Switches - $75K – Completion December
- Valemount Elementary – Replace Roof Drain Rock Pits - $40K – **Complete**
- Valemount Elementary – Upgrade Boys Washroom - $100K – **Complete**
- Valemount Elementary – Kitchen Expansion/Upgrade - $65K - **Complete**
- Westwood Elementary – Site Drainage Improvements - $90K – **Complete**
- Westwood Elementary – Upgrade Fall Protection for Playground Swings - $50K - **Complete**

School Enhancement Program - (SEP)

- Lac des Bois Elementary – Passenger Elevator Installation - $730K – 15% - Completion January

Food Infrastructure Program (FIP)

- Supply Refrigerated Delivery Van for Meals Program –Estimated Delivery March 2025

Carbon Neutral Capital Plan – (CNCP)

- Beaverly Elementary - HVAC (Boiler Replacement) Upgrade - $425K - 85% - Completion September

Facility Services Department – Summer Projects Update 2024

New Spaces Child Care Facilities

- Austin Road Child Care Facility – Demolition of Austin Rd. School - $1.0 Million **– Complete**
- Austin Road Child Care Facility – Planning and Design - $250K – Completion January 2025
- Central Ft. George Child Care Facility – Planning and Design – $250K - Completion February 2025
- Mackenzie Child Care Facility – Construction – $6.2 Million - 0% - Completion Fall 2025

Operating & Maintenance Projects

- Mackenzie Secondary – Gym Flooring Refinishing - $11K – **Complete**
- DP Todd Secondary – Gym Floor Refinishing -$10K – **Complete**
- Kool Cats Kids Care – Replace HVAC System - $50K – 0% - Completion October

Green Fund – Operating

- Spruceland Elementary – Geo-Thermal Study for Heating/Cooling System - $45K – **Complete**

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

- Beaverly Elementary – Install Classroom Projectors - $18K – Completion September
- Hart Highlands Elementary – Supply/Install Outdoor Learning Circle - $34K – **Complete**
- Heather Park Elementary – Install GAGA Ball Court - $6.5K – 0% - Completion September
- Harwin Elementary- Install Interactive Projectors - $65K – **Complete**
- Mackenzie Secondary – Replace Shop Compressor - $15K **– Complete**
- Malaspina Elementary – Install Classroom Projectors - $8K – **Complete**
- McBride Secondary – Install Flooring Base - $10K **– Complete**
- Nusdeh Yoh Elementary – Supply/Install Outdoor Learning Circle - $30K **– Complete**
- Pinewood Elementary – Install Projector and Sound System in Gym - $12K – **Complete**
- Pinewood Elementary – Renovate Room 155 - $7K – 0% - Completion October
- Prince George Secondary – Replace Wall Padding in Gym –$11K – **Complete**
- Spruceland Elementary – Various Projects - $25K – Completion September/October
- Various Schools – Paint Outdoor Games Lines - $5k – **Complete**
- Westwood Elementary – Install Classroom Projectors - $8K - **Complete**
- Various Schools – Install Interactive Projectors - $20K – Completion September/October

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)

September 10, 2024

Memorandum

TO: Board of Education

FROM: Superintendent of Schools

SUBJECT: **Public Interest Disclosure Act (PIDA) – Annual Report**

BACKGROUND:

In response to implementation of the *Public Interest Disclosure Act* (PIDA), all school districts were required to implement PIDA policies by December 1, 2023.

In accordance with PIDA, the Superintendent is required to provide a report to the Board of Education concerning any disclosures received, investigations undertaken and findings of wrongdoing. All reporting under this policy is in compliance with the requirement of FIPPA.

REPORT:

School District No. 57 (Prince George) has received no disclosures filed under *the Public Interest Disclosure Act* (PIDA) during the 2023/24 school year.

RECOMMENDED MOTION:

That the Board of Education receives the 2023/24 Public Interest Disclosure Act report as presented.

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)

September 10, 2024

Memorandum

TO: Board of Education

FROM: Superintendent of Schools

SUBJECT: **Non-Sexist Environment**

For Information:

In accordance with the collective agreement between the District and the Prince George District Teachers' Association, the attached letter is sent to all schools for posting and distributing to all staff. The letter confirms the district's commitment to a non-sexist environment in its facilities.

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)

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

Date: September 3, 2024

To: All Administrators

Re: Non-Sexist Environment

School District No. 57 fosters an inclusive, respectful learning and working environment free from bullying, harassment, and discrimination. We have an obligation to provide an environment that is free from sexism. A non-sexist environment is defined as that in which there is no discrimination against employees based on sex, gender identity or expression, including by portraying them in a gender stereotyped role, refusing to acknowledge their identity, or by omitting their contributions. Sexism is a form of discrimination against a person or a group of people based on their sex, gender or how one self identifies. There are many types of sexism including hostile sexism, benevolent sexism and ambivalent sexism. The School District will not condone and will not tolerate any expression of sexism. We will promote a non-sexist environment through the development, distribution, integration and implementation of anti-sexist educational programs, activities, and learning resources for both staff and students.

Please be advised of the following language between the BCTF and BCPSEA:

ARTICLE E.1 NON-SEXIST ENVIRONMENT

1. A non-sexist environment is defined as that in which there is no discrimination against employees based on sex, gender identity or expression, including by portraying them in gender stereotype roles, refusing to acknowledge their identity, or by omitting their contributions.

2. The employer does not condone and will not tolerate any expression of sexism. In September of each school year the employer and the local shall jointly notify administrative officers and staff, in writing, of their commitment to a non-sexist environment.

3. The employer and the local shall promote a non-sexist environment through the development, distribution, integration and implementation of anti-sexist educational programs, activities, and learning resources for both staff and students.

4. Prior to October 31st of each school year, principals or vice principals will add to the agenda of regularly scheduled staff meeting a review of anti-sexist educational programs, activities and learning resources.

Sincerely,

Jameel Aziz,
Superintendent of Schools

Katherine Trepanier,
President, Prince George District Teachers Association

JA/jc

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)

September 10, 2024

MEMORANDUM

TO: Board of Education

FROM: Secretary Treasurer

SUBJECT: **OPEN CORRESPONDENCE RECEIVED/SENT**

The attached correspondence has been received and/or sent since the last public Board meeting.

- 2024.06.27 Letter from Mike Morris, MLA regarding Morfee Elementary and Mackenzie Secondary Schools
- 2024.07.17 Letter of Response to The Macktown Buzzette regarding administrative support levels for Mackenzie Schools

RECOMMENDED MOTION:

That the Board of Education receives the open correspondence received and/or sent as presented.

LEGISLATIVE ASSEMBLY
of BRITISH COLUMBIA

June 27, 2024

Dear SD57 Trustees

I am in receipt of a recent letter from the Mackenzie PAC, requesting reconsideration of administrative cuts that will lead to a shared Vice Principal between Morfee Elementary and Mackenzie Secondary Schools. The letter raises some legitimate questions, especially related to recent recommendations from SD57's audit in 2022 that recommended each school to have dedicated Vice Principals. These, and the concerns raised in a previous letter to your board from the District of Mackenzie, are representative of concerns my office has also received from residents of Mackenze. I also fully understand the pressures your elected representatives face in addressing these challenges and respect the resulting decisions. If there is an opportunity for reconsideration, I would be most grateful.

Mike Morris
MLA Prince George-Mackenzie

Cc:
Minister of Education Rachna Singh
District of Mackenzie Mayor and Council
Morfee PAC

Prince George:
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July 17, 2024

The Macktown Buzzette

Attention: Janice Nelson

By Email: thebuzzette@gmail.com

Dear Janice,

Thank you for your email and questions about the administrative support levels for Mackenzie schools for the 2024/25 school year.

As you are aware, through the budgeting process for the 2024/25 school year difficult decisions had to be made across SD57 to ensure equity of resource allocation and distribution. The decision to have a shared full-time Vice Principal supporting Morfee Elementary and Mackenzie Secondary was made by the staff who supervise those schools in consultation with each school's principal.

Neither of the schools had a full-time vice principal in practice in the 2023/24 school year and after discussions as to how to most effectively support the schools the model presented was determined to be the best course of action.

Like all implementations, this will be closely monitored.

We appreciate your advocacy for your local schools.

Sincerely,

ON BEHALF OF THE BOARD OF EDUCATION

Craig Brennan

Craig Brennan, Chair