



School District No.59 (Peace River South)

PUBLIC BOARD MEETING

The Board of Education of SD59 (PRS) will be holding their Public Board Meeting on Wednesday, September 21, 2022 starting at 1:00 pm in Dawson Creek at School District Board Office (11600-7th Street).

Anyone wishing to attend the public board meeting may do so in person or via Zoom. Individuals must pre-register by noon (12 pm) on Tuesday, September 20, 2022 to receive the Zoom link.

Please contact Richell Schwartz to register for the meeting:

Phone: 250-782-8571, ext. 217

Email: rschwartz@sd59.bc.ca



School District No.59 (Peace River South)

Open Board Meeting Agenda

Date: September 21, 2022 1:00 PM

Place: School Board Office – Dawson Creek, BC

“We acknowledge that we share this territory with the people of Treaty 8”

APPROVAL OF AGENDA

1. **ITEMS FOR ADOPTION**
 - R1.1 – Regular Board Meeting Minutes – June 22, 2022
 - R1.2 – Excerpts Closed Meeting – June 22, 2022
2. **BUSINESS ARISING**
3. **ESSENTIAL ITEMS**
4. **OTHER PRESENTATIONS**
 - R4.1 – Auditors Report – J. Neufeld - Sander Rose Bone Grindle, LLP
5. **REPORTS FROM THE SECRETARY-TREASURER**
 - R5.1 – 2021-22 Audited Financial Statements
 - R5.2 – 2021-22 Audit Management Letter
 - R5.3 – 2021-22 Financial Statement Discussion & Analysis Report
 - R5.4 – 2022-23 Preliminary Enrollment
 - R5.5 – 2023-24 Minor Capital Submission
 - R5.6 – Portable Update
 - R5.7 – Long Range Facilities Plan-DRAFT
6. **REPORTS FROM THE SUPERINTENDENT OF SCHOOLS**
 - R6.1 – School/Student News
 - R6.2 – Early Learning Initiatives
 - R6.3 – Mental Health Funding
 - R6.4 – Student and Family Affordability Fund
 - R6.5 – Enhancing Student Learning Ministry Cooperate Group
7. **TRUSTEE ITEM**
 - R7.1 – BCSTA Update – T. Ziemer
8. **COMMITTEE REPORTS**
9. **DIARY**
10. **QUESTION PERIOD**

Questions or comments must relate to items in this meeting's agenda.
11. **FUTURE BUSINESS / EVENTS**
 - R11.1 - Open Board Meeting – October 19, 2022 - Chetwynd



School District No.59 (Peace River South)

BOARD OF EDUCATION OF SCHOOL DISTRICT NO.59

11600 – 7TH Street, Dawson Creek, BC V1G 4R8

Open Session Minutes

DATE & TIME: June 22, 2022 – 1:00 PM

PLACE: School Board Office, Dawson Creek, BC

PRESENT: Trustees:

C. Anderson (Chair)
C. Hillton (Vice-Chair)
T. Ziemer - absent
R. Gulick
T. Jones
B. Borton
J. Lalonde

C. Fennell, Superintendent
M. Readman, Assistant Superintendent
M. Panoulis, Secretary-Treasurer
R. Schwartz, Recording Secretary

The meeting was called to order at 1:00 pm.

“We acknowledge that we share this territory with the people of Treaty 8.”

APPROVAL OF AGENDA

Additions: R6.6 Capital Addition

Deletions:

(2022-06-007)
MOVED/SECONDED – Hillton/Lalonde
THAT, the regular meeting agenda be approved as amended.
CARRIED

1.0 ITEMS FOR ADOPTION

R1.1 Regular Board Meeting Minutes – May 18, 2022

The Chair asked for any corrections to the minutes.

(2022-05-008)

The Chair declared the minutes of the open meeting May 18, 2022 approved as printed.

R1.2 Excerpts of Closed Board Meeting – May 18, 2022

(2022-05-009)

The Chair declared the excerpts of the closed board meeting May 18, 2022 approved as printed.

R1.3 Public Consultation Meeting – June 2, 2022

(2022-06-010)

The Chair declared the minutes of the Public Consultation Meeting on June 2, 2022 approved as printed.

R1.4 Excerpts of Special Closed Board Meeting – June 7, 2022

(2022-06-011)

The Chair declared the excerpts of the special closed board meeting June 7, 2022 approved as printed.

2.0 BUSINESS ARISING

3.0 ESSENTIAL ITEMS

4.0 PRESENTATIONS

R4.1 Parkland Elementary

Students from Parkland Elementary presented A moose on the loose limerick. The students also sang a few songs for the trustees and spread some bee-utiful cheer.

5.0 REPORTS FROM THE SUPERINTENDENT OF SCHOOLS

R5.1 School/Student News

The Superintendent reported school/student news:

- National Indigenous Peoples Day was celebrated on June 21st. The district celebrated with a Zoom Around the District which showcased Indigenous events and activities happening across the district. Approximately 2800 people were viewing the online event. Many schools celebrated National Indigenous Peoples Day by participating in games and activities focused on Indigenous culture, including activities that promoted being stewards of the land.
- Schools are celebrating student achievements by hosting year end award ceremonies.

- Tremblay Elementary held their annual Kite Day. The students build their own kites from a kit and then they spend the afternoon flying them.
- Don Titus students hiked to the top of Mount Baldy. Students also create stained art petals that were then made into flowers and put up on their fence. Ms. Newman's class used their desks to build forts, and they also had some year-end fun days with crazy sock day and crazy hat day.
- Windrem Elementary students built treasure boxes from kits that were painted in Indigenous designs. The school also showcased the new Indigenous mural which has been put up on the outside of the school.
- The DCSS Indigenous mural representing the Bird, Beast and Burden has been mounted. Mr. Wolf has been teaching other students archery skills.
- Central Campus has an online newsletter which includes student work.
- Pouce Coupe Elementary School painted legacy rocks with Artist in Residence, Wayne Lariviere.
- TRSS hosted a Women X Non-binary in Industry event showcasing a panel of guests that work in trades.
- Canalta Elementary students participated in gymnastics and a Poetry Café. The grade 6/7 class learned how to play The Lion Sleeps Tonight with percussion instruments.
- A mural on the side of the Indigenous Education Centre is now complete. The mural represents the Indigenous culture of the Peace area.
- Thank-you to the Dawson Creek Ukulele club that played at the district's retirement & long service dinner event.
- DCSS was excited to hold their graduation event at the Ovintiv Centre again. Over 1800 guests were in attendance. CSS and TRSS will be having their graduation events on June 17th & 18th.
- Gwillim Lake Educational site has been used almost every day since opening in May. The Gwillim Lake Adventure Race was held on Saturday, May 28th. Thirteen teams competed in the outdoor event that included 24 kilometers of trekking, biking, and canoeing. Congratulations to all the participants that endured the very cold and wet day.
- TRSS showcased their annual town planning projects.

The Superintendent announced the following principal appointment, effective August 1, 2022:

- Sue Wakeham – Principal at Devereaux Elementary

R5.2 Principal Retreat

The District and Principal and Vice-Principal association will be hosting an administration retreat at Gwillim Lake Educational site on August 28-29, 2022. The retreat is a great way to build connections and relationships among all the principals and district staff.

As per policy 5190, the use of alcohol at school district facilities is only permitted by board approval. The Superintendent requested the board to approve serving alcohol with dinner on August 28, 2022.

(2022-06-012)

MOVED/SECONDED – Hillton/Lalonde

THAT, the Board approve for alcohol to be served at the principal retreat at the Gwillim Lake Educational Site on August 28, 2022.

CARRIED

6.0 REPORTS FROM THE SECRETARY TREASURER

R6.1 Finance Reports

The Secretary-Treasurer reviewed the monthly finance reports as of May 31, 2022.

R6.2 2021-22 Interim Audit Letter & Planning Report

The Secretary Treasurer shared the interim audit letter and planning report from Sander Rose Bone Grindle.

R6.3 2023-24 Major Capital Plan Submission

The Secretary Treasurer presented the 2023-24 major capital plan. The summary and details of the crescent park expansion request will be submitted to the Ministry for consideration.

(2022-06-013)

MOVED/SECONDED – Jones/Lalonde

In accordance with provisions under section 142 (4) of the School Act, the Board of Education of School District No.59 (Peace River South) hereby approves the proposed Major Capital submission of the Five-Year Capital Plan for 2023/24 as provided on the Five-Year Capital Plan Summary for 2023/24 submitted to the Ministry of Education.

CARRIED

R6.4 2022-23 Annual Budget & Bylaw

Since the last board meeting, the 2022-23 annual budget was posted for feedback. A public consultation meeting was held on June 2nd which had no public attendance, nor has the Secretary Treasurer received any written feedback. Therefore, no changes were made, and the 2022-23 annual budget was presented for the final reading.

(2022-06-014)

MOVED/SECONDED – Jones/Gulick

THAT, the Annual Budget Bylaw 2022/2023 showing estimated expenditures for 2022/2023 fiscal year in the total amount of \$58,719,912 be read a third time, passed, and adopted.

CARRIED

R6.5 2022-23 Board Meeting Dates

The board meeting dates for 2022-23 school year were presented. The board meeting dates will be posted on the school district website.

R6.6 Capital Addition

Both Canalta and Crescent Park elementary schools are functioning beyond capacity with projected enrollment continuing to increase for the 2022-23 school year. The preliminary enrollment at Canalta Elementary has increased by 35 students since the projection in May and Crescent Park is also reporting an increase of 22 students from their projection. In discussion with school principals and senior administration, allocating portables at both locations would increase flexibility to manage space constraints for classrooms and other student support areas.

(2022-06-015)

MOVED/SECONDED – Gulick/Lalonde

THAT, the board approve an addition to the capital budget to purchase two portables for the district at a total cost of \$600,000;

WHEREAS, the funds will be allocated from unrestricted operating reserves.
CARRIED

7.0 TRUSTEE ITEMS

R7.1 BCSTA Update – T. Ziemer

Trustee Ziemer was not present at the meeting to provide a report.

R7.2 Trustee Stipend – C. Anderson

A motion was put forward by Trustee Anderson to cancel the CPI increase that would take effect July 1, 2022. Mr. Anderson feels that cancelling the rate increase for the second year in a row will continue to align the stipend rate for the trustees of the board in comparison with districts of similar size.

(2022-06-016)

MOVED/SECONDED – Gulick/Hillton

THAT, the annual CPI increase to trustee remuneration required by Policy 2205, section 1.1 of the regulation, that would take effect in July 2022, be cancelled for this year to align SD59 trustee remuneration closer to that of similarly sized districts.

CARRIED (Opposed-Jones)

8.0 COMMITTEE REPORTS

9.0 DIARY

10.0 NOTICE OF MOTION

11.0 QUESTION PERIOD

A question and answer period was provided.

12.0 FUTURE BUSINESS

R12.1 - Regular Board Meeting – TBD

ADJOURNMENT

(2022-06-017)

MOVED – Gulick

THAT, the Regular Meeting be terminated. (2:45 PM)

CARRIED

CERTIFIED CORRECT:

(C. Anderson) Board Chair

(M. Panoulis) Secretary Treasurer



School District No.59 (Peace River South)

MEETING: Closed Board Meeting
DATE: June 22, 2022 11:00 AM
PLACE: School Board Office – Dawson Creek

The meeting was called to order and the following was reported.

Items for Adoption

- Approval of Agenda
- Closed Meeting Minutes – May 18, 2022
- Special Closed Session – May 18, 2022
- Special Closed Meeting – June 7, 2022

Business Arising

Trustee Items

Items discussed and reported included:

- BCPSEA Update
- Superintendent Performance Review

Superintendent's Reports

Items discussed and reported included:

- Personnel Matters

Secretary Treasurer's Reports

Items discussed and reported included:

- Property Update

Adjournment Motion

CERTIFIED CORRECT:

C. Anderson, Board Chair

M. Panoulas, Secretary Treasurer

Audited Financial Statements of

School District No. 59 (Peace River South)

And Independent Auditors' Report thereon

June 30, 2022

School District No. 59 (Peace River South)

June 30, 2022

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School District No. 59 (Peace River South)

MANAGEMENT REPORT

DRAFT

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 59 (Peace River South) 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. 59 (Peace River South) (called the "Board") is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Board. The Board reviews internal financial statements on a monthly basis and externally audited financial statements yearly.

The external auditors, Sander Rose Bone Grindle 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. 59 (Peace River South) 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. 59 (Peace River South)

DRAFT

Signature of the _____ of Education _____ Date Signed _____
Signature of the Superintendent _____ Date Signed _____

Signature of the Secretary Treasurer

Date Signed

CHARTERED PROFESSIONAL ACCOUNTANTS

Partners

- * Ben Sander, B. Comm., FCPA, FCA
- * Dale J. Rose, CPA, CA
- * Alan Bone, B. Comm., CPA, CA
- * Jason Grindle, B. Comm., CPA, CA
- * Jaron Neufeld, B. Comm., CPA, CA

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INDEPENDENT AUDITOR'S REPORT

To the Board of Education of School District No. 59 (Peace River South) and the Minister of Education of British Columbia

Opinion

We have audited the accompanying financial statements of School District No. 59 (Peace River South) which comprise the statement of financial position as at June 30, 2022 and the statement of operations, changes in net financial assets (debt) and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the School District No. 59 (Peace River South) as at June 30, 2022 and the result of its operations and its cash flows for the year then ended in accordance with Section 23.1 of the Budget Transparency and Accountability Act.

Basis for Opinion

We conduct 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 report. We are independent of the district 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 those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

Without modifying our opinion, we draw attention to Note 2 to the financial statements which describe the basis of accounting and the significant differences between such basis of accounting and Canadian Public Sector Accounting Standards. Note 2 to the financial statements discloses the impact of these differences.

Other Information

Management is responsible for the other information. Other information comprises of the unaudited schedules 1-4 that are 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.



Member, Chartered Professional Accountants of British Columbia and Alberta

* Denotes Professional Corporations

Independent Auditor's Report to the Board of Education of School District No. 59 (Peace River South) and the Ministry of Education of British Columbia (*continued*)

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.

If, based on the work we have performed on this information, we conclude that there is a material misstatement of this other information, we are required to report that fact in the auditors' report.

We have nothing to report in this regard.

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

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

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

Those charged with governance are responsible for overseeing the district'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 judgement and maintain professional scepticism 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 district's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Independent Auditor's Report to the Board of Education of School District No. 59 (Peace River South) and the Ministry of Education of British Columbia (*continued*)

- 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 district'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, further events or conditions may cause the district to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statement represent the underlying transactions and events in a manner that achieves fair presentation.

We 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.

Dawson Creek, BC
September 21, 2022

Sander Rose Bone Grindle CPA
Chartered Professional Accountants

School District No. 59 (Peace River South)

Statement of Financial Position
As at June 30, 2022

	2022 Actual	2021 Actual (Restated - Note 23)
	\$	\$
Financial Assets		
Cash and Cash Equivalents	15,752,624	16,507,366
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	153,117	529,842
Other (Note 3)	450,663	228,252
Total Financial Assets	16,356,404	17,265,460
Liabilities		
Accounts Payable and Accrued Liabilities		
Due to Province - Ministry of Education and Child Care (Note 4)		1,204,445
Other (Note 5)	3,153,497	4,350,943
Unearned Revenue (Note 6)	91,470	85,452
Deferred Revenue (Note 7)	1,838,892	1,292,380
Deferred Capital Revenue (Note 8)	28,361,534	27,377,217
Employee Future Benefits (Note 9)	1,027,807	967,480
Total Liabilities	34,473,200	35,277,917
Net Debt	(18,116,796)	(18,012,457)
Non-Financial Assets		
Tangible Capital Assets (Note 10)	39,526,101	38,192,173
Prepaid Expenses	107,219	74,664
Total Non-Financial Assets	39,633,320	38,266,837
Accumulated Surplus (Deficit) (Note 22)	21,516,524	20,254,380

Unrecognized Assets (Note 14)
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

DRAFT

School District No. 59 (Peace River South)

Statement 2

Statement of Operations
Year Ended June 30, 2022

	2022 Budget	2022 Actual	2021 Actual <small>(Restated - Note 23)</small>
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	52,708,517	52,373,983	51,557,788
Other	272,970	293,311	253,432
Tuition	60,104	60,104	34,503
Other Revenue	2,456,943	2,616,779	2,223,583
Rentals and Leases	179,000	175,139	178,528
Investment Income	102,700	123,666	131,644
Gain (Loss) on Disposal of Tangible Capital Assets			120,200
Amortization of Deferred Capital Revenue	1,638,772	1,716,107	1,635,112
Total Revenue	<u>57,419,006</u>	<u>57,359,089</u>	<u>56,134,790</u>
Expenses			
Instruction	42,117,071	40,421,235	39,546,723
District Administration	1,992,748	1,948,917	1,930,031
Operations and Maintenance	10,387,126	9,763,344	9,080,139
Transportation and Housing	3,960,707	3,963,449	3,729,680
Total Expense	<u>58,457,652</u>	<u>56,096,945</u>	<u>54,286,573</u>
Surplus (Deficit) for the year	<u>(1,038,646)</u>	<u>1,262,144</u>	<u>1,848,217</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		<u>20,254,380</u>	18,406,163
Accumulated Surplus (Deficit) from Operations, end of year		<u>21,516,524</u>	<u>20,254,380</u>

School District No. 59 (Peace River South)

Statement 4

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

	2022 Budget	2022 Actual	2021 Actual (Restated - Note 23)
	\$	\$	\$
Surplus (Deficit) for the year	<u>(1,038,646)</u>	<u>1,262,144</u>	<u>1,848,217</u>
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(3,485,042)	(3,500,577)	(2,801,673)
Amortization of Tangible Capital Assets	2,082,412	2,166,649	2,100,131
Net carrying value of Tangible Capital Assets disposed of			2
Total Effect of change in Tangible Capital Assets	<u>(1,402,630)</u>	<u>(1,333,928)</u>	<u>(701,540)</u>
Acquisition of Prepaid Expenses		(107,219)	(74,664)
Use of Prepaid Expenses		74,664	167,229
Total Effect of change in Other Non-Financial Assets	<u>-</u>	<u>(32,555)</u>	<u>92,565</u>
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	<u>(2,441,276)</u>	<u>(104,339)</u>	<u>1,239,242</u>
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		<u>(104,339)</u>	<u>1,239,242</u>
Net Debt, beginning of year		<u>(18,012,457)</u>	<u>(19,251,699)</u>
Net Debt, end of year		<u>(18,116,796)</u>	<u>(18,012,457)</u>

School District No. 59 (Peace River South)

Statement 5

Statement of Cash Flows
Year Ended June 30, 2022

	2022 Actual	2021 Actual
		(Restated - Note 23)
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	1,262,144	1,848,217
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	154,314	(372,753)
Prepaid Expenses	(32,555)	92,565
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	(2,401,891)	2,047,757
Unearned Revenue	6,018	(10,879)
Deferred Revenue	546,512	267,676
Employee Future Benefits	60,327	59,803
Loss (Gain) on Disposal of Tangible Capital Assets		(120,200)
Amortization of Tangible Capital Assets	2,166,649	2,100,131
Amortization of Deferred Capital Revenue	(1,716,107)	(1,635,112)
Capital Grants Spent on Non-Capital Items	(1,205,920)	(1,118,833)
Total Operating Transactions	<u>(1,160,509)</u>	<u>3,158,372</u>
Capital Transactions		
Tangible Capital Assets Purchased	(2,037,609)	(2,708,704)
Tangible Capital Assets -WIP Purchased	(1,462,968)	(92,969)
District Portion of Proceeds on Disposal		120,200
Total Capital Transactions	<u>(3,500,577)</u>	<u>(2,681,473)</u>
Financing Transactions		
Capital Revenue Received	3,906,344	3,462,882
Total Financing Transactions	<u>3,906,344</u>	<u>3,462,882</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(754,742)	3,939,781
Cash and Cash Equivalents, beginning of year	<u>16,507,366</u>	<u>12,567,585</u>
Cash and Cash Equivalents, end of year	<u>15,752,624</u>	<u>16,507,366</u>
Cash and Cash Equivalents, end of year, is made up of:		
Cash	9,561,815	10,388,711
Cash Equivalents	6,190,809	6,118,655
	<u>15,752,624</u>	<u>16,507,366</u>

SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 1 AUTHORITY AND PURPOSE

The School District 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. 59 (Peace River South)", and operates as "School District No. 59 (Peace River South)." 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 and Child Care. School District No. 59 (Peace River South) is exempt from federal and provincial corporate income taxes.

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Basis of Accounting

These financial statements have been prepared in accordance with Section 23.1 of the *Budget Transparency and Accountability Act of the Province of British Columbia*. This Section requires that the financial statements be prepared in accordance with Canadian public sector accounting standards except in regard to the accounting for government transfers as set out in Notes 2(e) and 2(j).

In November 2011, Treasury Board provided a directive through Restricted Contributions Regulation 198/2011 providing direction for the reporting of restricted contributions whether they are received or receivable by the School District before or after this regulation was in effect.

As noted in Notes 2(e) and 2(j), Section 23.1 of the *Budget Transparency and Accountability Act* and its related regulations require the School District to recognize government transfers for the acquisition of capital assets into revenue on the same basis as the related amortization expense.

SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

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

a) Basis of Accounting *(Continued)*

As these transfers do not contain stipulations that create a liability, Canadian public sector accounting standards would require 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.

The impact of this difference on the financial statements of the School District is as follows:

Year-ended June 30, 2021 – increase in annual surplus by \$427,074

June 30, 2021 – increase in accumulated surplus and decrease in deferred contributions by \$26,931,308

Year-ended June 30, 2022 – increase in annual surplus by \$1,334,048

June 30, 2022 – increase in accumulated surplus and decrease in deferred contributions by \$28,265,356

b) Cash and Cash Equivalents

Cash and cash equivalents include Certificates of Deposit with the Provincial Treasury that are readily convertible to known amounts of cash, have no set maturity terms, and that are subject to an insignificant risk of change in value. These cash equivalents 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) 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 services or products are provided.

SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

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

e) Deferred Revenue and Deferred Capital Revenue

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

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.

f) 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 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. The costs are expensed as incurred.

SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

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

g) Tangible Capital Assets

The following criteria apply:

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

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

h) Prepaid Expenses

Prepaid expenses consist of unexpired insurance premiums and other prepaid amounts which are stated at acquisition cost and are charged to expense over the periods expected to benefit from it.

SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

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

i) 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 Notes 12 – Interfund Transfers and Note 23 – Accumulated Surplus).

j) Revenue Recognition

Revenues are recorded on an accrual basis in the period in which the transactions or events occurred that gave rise to the revenues, the amounts are considered to be collectible and can be reasonably estimated.

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

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

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

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

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

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

SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

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

j) Revenue Recognition *(Continued)*

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.

k) Expenses

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 District Principals employed under an administrative officer contract are categorized as Principals and Vice-Principals.
- Superintendents, Assistant Superintendents, Directors of Instruction, 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 Indigenous 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.

l) 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, accounts payable and accrued liabilities and other liabilities.

SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

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

l) Financial Instruments *(Continued)*

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

Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the statement of remeasurement gains and losses. Upon settlement, the cumulative gain or loss is reclassified from the statement of remeasurement 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.

m) Measurement Uncertainty

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

SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

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

n) 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 all the following criteria are met:

- an environmental standard exists;
- 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.

o) Future Change in Accounting Policies

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

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

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

SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

o) Future Change in Accounting Policies (Continued)

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

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

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

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

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

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

NOTE 3 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES

	2022	2021
Due from Federal Government	\$ 164,937	\$ 153,166
BCTF	-	6,708
BCGEU	1,356	2,289
Private Schools	2,076	2,404
PRSTA	48,483	35,751
Simon Fraser University	14,147	-
Northland School Division	-	6,901
Other Accounts Receivable	219,664	21,033
	\$ 450,663	\$ 228,252

**SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022**

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES – DUE TO PROVINCE – MINISTRY OF EDUCATION

	2022	2021
Local Education Agreement Grant Adjustment	\$ -	\$ 1,204,445

NOTE 5 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES – OTHER

	2022	2021
Trade payables	\$ 432,025	\$ 1,166,982
Salaries and benefits payable	1,161,144	1,399,342
Source deductions	577,962	598,652
Accrued vacation pay	792,691	1,049,381
Other	189,675	136,586
	\$ 3,153,497	\$ 4,350,943

NOTE 6 UNEARNED REVENUE

	2022	2021
Balance, beginning of year	\$ 85,452	\$ 96,331
Changes for the year:		
Increase:		
Other revenue	114,742	89,546
Decrease:		
Other revenue	108,724	100,425
Balance, end of year	\$ 91,470	\$ 85,452

SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 7 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. Changes in deferred revenue are as follows:

	<u>2022</u>	<u>2021</u>
Balance, beginning of year	\$ 1,292,380	\$ 1,024,704
Changes for the year:		
Increase: Contributions received		
Provincial Grants – Ministry of Education	5,414,290	6,196,998
Other	988,925	651,338
Investment income	507	403
	<u>6,403,722</u>	<u>6,848,739</u>
Decrease:		
Expenses	5,857,210	6,581,063
Recovered	-	-
	<u>5,857,210</u>	<u>6,581,063</u>
Net changes for the year	<u>546,512</u>	<u>267,676</u>
Balance, end of year	<u>\$ 1,838,892</u>	<u>\$ 1,292,380</u>

SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 8 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.

	Deferred Capital 2022	Unspent Capital 2022	Total Deferred Capital Revenue 2022	Total Deferred Capital Revenue 2021
Balance, beginning of year	\$27,755,118	\$445,909	\$28,201,027	\$27,480,346
Prior Period Adjustment	(823,810)		(823,810)	
Balance, beginning of year, as restated	26,931,308	445,909	27,377,217	27,480,346
Changes for the year:				
Increase:				
Transfer from Unspent – Capital Additions	1,824,446	-	1,824,446	1,969,217
Transfer from Work in Progress	-	-	-	-
Transfer from Unspent – Work in Progress	1,225,709	-	1,225,709	92,969
Provincial Grants – Ministry of Education	-	3,871,085	3,871,085	3,088,050
Provincial Grants – Other	-	-	-	20,200
Other Income	-	35,259	35,259	-
Investment income	-	-	-	3,026
MoEd Restricted Portion of Disposal Proceeds	-	-	-	351,606
	3,050,155	3,906,344	6,956,499	5,525,068
Decrease:				
Amortization of Deferred Capital	1,716,107	-	1,716,107	1,623,368
Capital Additions–transfer to Deferred Capital	-	1,824,446	1,824,446	1,969,217
Work in Progress–transfer to Deferred Capital	-	1,225,709	1,225,709	92,969
Non-capital items	-	1,205,920	1,205,920	1,118,833
	1,716,107	4,256,075	5,972,182	4,804,387
Net changes for the year	1,334,048	(349,731)	984,317	720,681
Balance, end of year	\$28,265,356	\$96,178	\$28,361,534	\$28,201,027

SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 9 EMPLOYEE FUTURE BENEFITS

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

	2022	2021
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	\$ 967,769	\$ 982,265
Service Cost	95,216	95,438
Interest Cost	25,281	22,945
Benefit Payments	(102,991)	(85,251)
Actuarial (Gain) Loss	141,526	(47,628)
Accrued Benefit Obligation – March 31	\$1,126,801	\$967,769
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation - March 31	\$1,126,801	\$967,769
Funded Status - Surplus (Deficit)	(1,126,801)	(967,769)
Employer Contributions After Measurement Date	13,322	26,677
Benefits Expense After Measurement Date	(33,735)	(30,124)
Unamortized Net Actuarial (Gain) Loss	119,407	3,736
Accrued Benefit Asset (Liability) - June 30	(\$1,027,807)	(\$967,480)
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability (Asset) - July 1	\$ 967,480	\$ 907,677
Net Expense for Fiscal Year	149,962	160,954
Employer Contributions	(89,635)	(101,151)
Accrued Benefit Liability (Asset) - June 30	\$ 1,027,807	\$ 967,480
Components of Net Benefit Expense		
Service Cost	\$ 98,667	\$ 95,383
Interest Cost	36,202	23,529
Amortization of Net Actuarial (Gain)/Loss	18,576	42,042
Net Benefit Expense (Income)	\$ 153,445	\$ 160,954

SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 9 EMPLOYEE FUTURE BENEFITS *(Continued)*

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

	2022	2021
Discount Rate - April 1	2.50%	2.25%
Discount Rate - March 31	3.25%	2.50%
Long Term Salary Growth - April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth - March 31	2.50% + seniority	2.50% + seniority
EARSL - March 31	9.8	9.4

The impact of changes in assumptions between the March 31, 2022, measurement date and June 30, 2022, reporting date have been considered and are not considered to be material.

NOTE 10 TANGIBLE CAPITAL ASSETS

Net Book Value

	Net Book Value June 30, 2022	Net Book Value June 30, 2021
Sites	\$ 5,244,777	\$ 5,244,777
Buildings	29,074,696	30,202,295
Buildings – work in progress	1,555,937	92,969
Furniture & Equipment	1,083,472	1,138,894
Vehicles	2,509,363	2,549,123
Computer Software	1,803	3,604
Computer Software	56,053	23,230
Total	\$ 39,526,101	\$ 39,254,892

SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 10 TANGIBLE CAPITAL ASSETS (Continued)

June 30, 2022

Cost:	Balance at July 1, 2021	Prior Period Adjustment	Additions	Disposals	Balance at June 30, 2022
Sites	\$ 5,244,777	\$ -	\$ -	\$ -	\$ 5,244,777
Buildings	76,940,730	-	1,062,739	-	78,003,469
Buildings – work in progress	92,969	-	1,462,968	-	1,555,937
Furniture & Equipment	2,188,670	-	268,768	(351,074)	2,106,364
Vehicles	4,484,597	-	661,891	(82,720)	5,063,768
Computer Software	6,006	-	-	-	6,006
Computer Hardware	23,230	-	44,211	-	67,441
Total	\$ 88,980,979	\$ -	\$ 3,500,577	\$ (433,794)	\$ 92,047,762

Accumulated Amortization:	Balance at July 1, 2021	Prior Period Adjustment	Amortization Expense	Disposals	Balance at June 30, 2022
Sites	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	46,738,435	726,128	1,464,210	-	48,928,773
Furniture & Equipment	1,049,776	109,438	214,752	(351,074)	1,022,892
Vehicles	1,935,474	224,232	477,419	(82,720)	2,554,405
Computer Software	2,402	600	1,201	-	4,203
Computer Hardware	-	2,321	9,067	-	11,388
Total	\$ 49,726,087	\$ 1,062,719	\$ 2,166,649	\$ (433,794)	\$ 52,521,661

June 30, 2021

Cost:	Balance at July 1, 2020	Prior Period Adjustment	Additions	Disposals	Balance at June 30, 2021
Sites	\$ 5,244,779	\$ -	\$ -	\$ (2)	\$ 5,244,777
Buildings	75,887,892	-	2,047,854	(995,016)	76,940,730
Buildings – work in progress	-	-	92,969	-	92,969
Furniture & Equipment	2,282,166	-	154,474	(247,970)	2,188,670
Vehicles	4,469,551	-	483,146	(468,100)	4,484,597
Computer Software	6,006	-	-	-	6,006
Computer Hardware	40,086	-	23,230	(40,086)	23,230
Total	\$ 87,930,480	\$ -	\$ 2,801,673	\$ (1,751,174)	\$ 88,980,979

Accumulated Amortization:	Balance at July 1, 2020	Prior Period Adjustment	Additions	Disposals	Balance at June 30, 2021
Sites	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	46,329,692	-	1,403,759	(995,016)	46,738,435
Furniture & Equipment	1,069,529	-	228,217	(247,970)	1,049,776
Vehicles	1,956,619	-	446,955	(468,100)	1,935,474
Computer Software	1,201	-	1,201	-	2,402
Computer Hardware	32,071	-	8,015	(40,086)	-
Total	\$ 49,389,112	\$ -	\$ 2,088,147	\$ (1,751,172)	\$ 49,726,087

SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 10 TANGIBLE CAPITAL ASSETS *(Continued)*

- Buildings – work in progress having a value of \$1,555,937 (2021: 92,969) have not been amortized. Amortization of these assets will commence when the asset is put into service.

NOTE 11 EMPLOYEE PENSION PLANS

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

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

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

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

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

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

The School District paid \$3,387,411 for employer contributions to these plans in the year ended June 30, 2022 (2021: \$3,337,440).

**SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022**

NOTE 12 INTERFUND TRANSFERS

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

- A transfer in the amount of \$213,163 (2021: \$739,487) was made from the operating fund to the capital fund for capital equipment purchases.

NOTE 13 RELATED PARTY TRANSACTIONS

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

NOTE 14 UNRECOGNIZED ASSETS

The School District has been made available the use of Crown Land. The Crown Land has not been recorded in these Financial Statements.

NOTE 15 CONTRACTUAL OBLIGATIONS

The School District has a total of \$1,432,055 of contractual obligations at year end related to the construction or renovation 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.

Contractual Commitments:

Ecole Frank Ross Elementary - Stair Lift	\$ 93,601
DCSS South Peace Campus - Roof Renewal	642,813
DCSS South Peace Campus - HVAC Upgrade	536,293
DCSS South Peace Campus - Ramp Replacement	<u>159,348</u>
	<u>\$ 1,432,055</u>

**SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022**

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 because of contracts entered into for rental revenue. The following table summarizes the contractual rights of the School District for future assets:

Contractual Rights	2023	2024	2025	2026	2027	Thereafter
Future rental revenue	\$170,661	\$169,891	\$173,108	\$173,108	\$161,928	\$259,170

NOTE 17 CONTINGENT LIABILITIES

Each year the School District is involved in a number of legal actions and arbitrations.

The School District has been named as the defendant in a potential lawsuit related to the remediation of an environmental contamination in which damages have been sought. These matters may give rise to future liabilities. The potential amount claimed is undetermined at this time. The outcome of these actions is not determinable as at June 30, 2022 and accordingly, no provision has been made in these financial statements for any liability that may result. Any losses arising from these actions will be recorded in the year in which the related litigation is settled.

Management believes all other legal and arbitration matters that are not determinable at this time will not have a material adverse effect on the School District's financial position or operations.

NOTE 18 ASSET RETIREMENT OBLIGATION

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

NOTE 19 EXPENSE BY OBJECT

	2022	2021
Salaries and benefits	\$ 43,873,534	\$ 43,190,315
Services and supplies	10,056,762	8,996,127
Amortization	2,166,649	2,088,147
	<u>\$ 56,096,945</u>	<u>\$ 54,274,589</u>

SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 20 BUDGET FIGURES

Budget figures included in the financial statements are not audited. They were approved by the Board through the adoption of an amended annual budget on February 16, 2022. The Board adopted a preliminary annual budget on June 23, 2021. The amended budget is used for comparison purposes, as these are based on actual student enrollments. The difference between the two budgets is as follows:

	2022 Amended	2022 Preliminary	Difference
Revenues			
Provincial Grants			
Ministry of Education	\$ 52,708,517	\$ 50,250,849	\$ 2,457,668
Other	272,970	251,532	21,438
Tuition	60,104	46,503	13,601
Other Revenue	2,456,943	2,523,378	(66,435)
Rentals and Leases	179,000	176,000	3,000
Investment Income	102,700	124,200	(21,500)
Gain (Loss) on Disposal of Tangible Capital Assets	-	-	-
Amortization of Deferred Capital Revenue	1,638,772	1,641,024	(2,252)
Total Revenue	57,419,006	55,013,486	2,405,520
Expenses			
Instruction	42,117,071	40,166,821	1,950,250
District Administration	1,992,748	1,938,502	54,246
Operations and Maintenance	10,387,126	9,901,910	485,216
Transportation and Housing	3,960,707	3,930,210	30,497
Total Expenses	58,457,652	55,937,443	2,520,209
Surplus (Deficit) for the year	(1,038,646)	(923,957)	(114,689)
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets			
From Operating and Special Purpose Funds	(1,247,173)	(267,600)	(979,573)
From Deferred Capital Revenue	(2,237,869)	(2,072,869)	(165,000)
Total Acquisition of Tangible Capital Assets	(3,485,042)	(2,340,469)	(1,144,573)
Amortization of Tangible Capital Assets	2,082,412	2,097,081	(14,669)
Total Effect of change in Tangible Capital Assets	(1,402,630)	(243,388)	(1,159,242)
(Increase) Decrease in Net Financial Assets	\$ (2,441,276)	\$ (1,167,345)	\$ (1,273,931)

SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 21 ECONOMIC DEPENDENCE

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

NOTE 22 ACCUMULATED SURPLUS

	2022	2021
OPERATING		
Internally Restricted (appropriated) by Board for:		
School-based Surpluses	\$ 547,586	\$ 477,552
Indigenous Education Surplus	108,684	93,417
Capital Purchases	174,436	-
Holdback Funding	-	141,969
Renovation Pouce Coupe Elementary	44,062	833,513
Service Improvement Allocation	11,453	27,429
Portables	600,000	-
Strategic Plan Initiatives	2,157,500	485,000
Subtotal Internally Restricted	3,643,721	2,058,880
Unrestricted Operating Surplus (Deficit)	6,441,631	6,530,601
Total Available for Future Operations	\$ 10,085,352	\$ 8,589,481
CAPITAL		
Investment in Tangible Capital Assets	11,260,747	11,499,776
Local Capital	170,425	404,032
Capital Surplus	11,431,172	11,903,808
ACCUMULATED SURPLUS	\$ 21,516,524	\$ 20,493,289

**SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022**

NOTE 23 PRIOR PERIOD ADJUSTMENT

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

	<u>Increase (Decrease)</u>
Tangible Capital Assets	\$ (1,062,719)
Deferred Capital Revenue	(823,810)
Accumulated Surplus (Deficit)	(238,909)
Amortization of Deferred Capital Revenue	11,744
Operations & Maintenance Expense – Asset amortization	11,984
Accumulated Surplus – beginning of the year July 1, 2020	(238,669)

NOTE 24 RISK MANAGEMENT

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

The School District is exposed to credit risk in the event of non-performance by a debtor. 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.

SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 24 RISK MANAGEMENT *(continued)*

b) Market risk

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

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the foreign exchange rates. It is management's opinion that the School District is not exposed to significant currency risk, as amounts held, and purchases made in foreign currency are insignificant.

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. The School District is exposed to interest rate risk through its investments. It is management's opinion that the School District is not exposed to significant interest rate risk.

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. There have been no changes to risk exposure from 2021 related to credit, market or liquidity risks.

School District No. 59 (Peace River South)

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

Schedule 1 (Unaudited)

	Operating Fund	Special Purpose Fund	Capital Fund	2022 Actual	2021 Actual
	\$	\$	\$	\$	(Restated - Note 23)
Accumulated Surplus (Deficit), beginning of year	8,589,481		11,664,899	20,254,380	18,644,832
Prior Period Adjustments					(238,669)
Accumulated Surplus (Deficit), beginning of year, as restated	8,589,481	-	11,664,899	20,254,380	18,406,163
Changes for the year	1,709,034		(446,890)	1,262,144	1,848,217
Surplus (Deficit) for the year	(213,163)		213,163	-	-
Interfund Transfers					
Tangible Capital Assets Purchased	1,495,871		(233,727)	1,262,144	1,848,217
Net Changes for the year	10,085,352	-	11,431,172	21,516,524	20,254,380

Accumulated Surplus (Deficit), end of year - Statement 2

School District No. 59 (Peace River South)

Schedule 2 (Unaudited)

Schedule of Operating Operations
Year Ended June 30, 2022

	2022 Budget	2022 Actual	2021 Actual (Restated - Note 23)
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	46,096,999	46,286,062	44,490,530
Other	272,970	273,111	253,432
Tuition	60,104	60,104	34,503
Other Revenue	1,705,352	1,662,277	1,591,348
Rentals and Leases	179,000	175,139	178,528
Investment Income	100,000	119,507	128,510
Total Revenue	<u>48,414,425</u>	<u>48,576,200</u>	<u>46,676,851</u>
Expenses			
Instruction	36,616,811	34,848,384	32,987,074
District Administration	1,992,748	1,948,917	1,930,031
Operations and Maintenance	6,931,032	6,604,219	6,286,848
Transportation and Housing	3,471,540	3,465,646	3,282,593
Total Expense	<u>49,012,131</u>	<u>46,867,166</u>	<u>44,486,546</u>
Operating Surplus (Deficit) for the year	<u>(597,706)</u>	<u>1,709,034</u>	<u>2,190,305</u>
Budgeted Appropriation (Retirement) of Surplus (Deficit)	<u>1,844,879</u>		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(1,247,173)	(213,163)	(739,487)
Total Net Transfers	<u>(1,247,173)</u>	<u>(213,163)</u>	<u>(739,487)</u>
Total Operating Surplus (Deficit), for the year	<u>-</u>	<u>1,495,871</u>	<u>1,450,818</u>
Operating Surplus (Deficit), beginning of year		<u>8,589,481</u>	<u>7,138,663</u>
Operating Surplus (Deficit), end of year		<u>10,085,352</u>	<u>8,589,481</u>
Operating Surplus (Deficit), end of year			
Internally Restricted		<u>3,643,721</u>	<u>2,058,880</u>
Unrestricted		<u>6,441,631</u>	<u>6,530,601</u>
Total Operating Surplus (Deficit), end of year		<u>10,085,352</u>	<u>8,589,481</u>

School District No. 59 (Peace River South)

Schedule 2A (Unaudited)

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

	2022 Budget	2022 Actual	2021 Actual (Restated - Note 23)
	\$	\$	\$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	46,047,632	46,009,843	43,286,860
ISC/LEA Recovery	(1,204,445)	(1,136,627)	(1,204,445)
Other Ministry of Education and Child Care Grants			
Pay Equity	944,395	944,395	944,395
Funding for Graduated Adults		314	301
Student Transportation Fund	441,458	441,458	441,458
Support Staff Benefits Grant		16,094	15,625
Teachers' Labour Settlement Funding			925,751
Early Career Mentorship Funding			70,000
FSA Scorer Grant	8,187	8,187	8,187
Early Learning Framework Implementation	1,679	2,398	2,398
District Online Learning Adjustment Estimate	(141,907)		
Total Provincial Grants - Ministry of Education and Child Care	46,096,999	46,286,062	44,490,530
Provincial Grants - Other	272,970	273,111	253,432
Tuition			
International and Out of Province Students	60,104	60,104	34,503
Total Tuition	60,104	60,104	34,503
Other Revenues			
Funding from First Nations	1,204,445	1,136,627	1,204,445
Miscellaneous			
Seconded Staff Recoveries	215,000	208,097	102,374
Substitute Staff Recoveries	100,000	88,687	96,465
Bus Charges	50,000	37,921	40,288
Miscellaneous	135,907	190,945	147,776
Total Other Revenue	1,705,352	1,662,277	1,591,348
Rentals and Leases	179,000	175,139	178,528
Investment Income	100,000	119,507	128,510
Total Operating Revenue	48,414,425	48,576,200	46,676,851

School District No. 59 (Peace River South)

Schedule 2B (Unaudited)

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

	2022 Budget	2022 Actual	2021 Actual (Restated - Note 23)
	\$	\$	\$
Salaries			
Teachers	16,297,810	15,808,264	15,450,470
Principals and Vice Principals	3,194,963	3,160,147	3,079,875
Educational Assistants	4,532,460	3,853,419	3,538,361
Support Staff	5,747,890	5,417,514	5,523,244
Other Professionals	1,977,545	1,790,788	1,889,186
Substitutes	1,646,512	1,711,685	1,409,415
Total Salaries	33,397,180	31,741,817	30,890,551
Employee Benefits	8,158,111	7,432,436	7,068,384
Total Salaries and Benefits	41,555,291	39,174,253	37,958,935
Services and Supplies			
Services	1,643,284	1,485,791	1,413,578
Student Transportation	992,002	997,848	903,085
Professional Development and Travel	428,762	337,252	191,823
Rentals and Leases	26,000	33,655	24,415
Dues and Fees	266,741	350,136	399,233
Insurance	180,973	196,057	181,553
Supplies	2,081,758	2,310,165	1,656,285
Utilities	1,837,320	1,982,009	1,757,639
Total Services and Supplies	7,456,840	7,692,913	6,527,611
Total Operating Expense	49,012,131	46,867,166	44,486,546

School District No. 59 (Peace River South)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object
Year Ended June 30, 2022

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	12,975,740	755,381	200,222	516,571	93,234	1,087,927	15,629,075
1.03 Career Programs	55,104	42,301			185,454	304	283,163
1.07 Library Services	189,857		94,655			24,859	309,371
1.08 Counselling	558,331			75,185	2,104	21,536	657,156
1.10 Special Education	1,484,490		3,152,714	103,231	45,974	151,930	4,938,339
1.30 English Language Learning	47,491		70,633			180	118,304
1.31 Indigenous Education	497,251	347,615	313,791	111,576	70,287	7,183	1,347,703
1.41 School Administration		2,014,850		651,665		28,041	2,694,556
1.62 International and Out of Province Students							-
Total Function 1	15,808,264	3,160,147	3,832,015	1,458,228	397,053	1,321,960	25,977,667
4 District Administration							
4.11 Educational Administration				18,831	388,806	3,193	410,830
4.40 School District Governance					119,327		119,327
4.41 Business Administration				156,183	500,515	483	657,181
Total Function 4	-	-	-	175,014	1,008,648	3,676	1,187,338
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				44,472	293,324	431	338,227
5.50 Maintenance Operations				2,181,229		261,244	2,442,473
5.52 Maintenance of Grounds				398,428		28,542	426,970
5.56 Utilities							-
Total Function 5	-	-	-	2,624,129	293,324	290,217	3,207,670
7 Transportation and Housing							
7.41 Transportation and Housing Administration				52,807	91,763		144,570
7.70 Student Transportation			21,404	1,107,336		95,832	1,224,572
Total Function 7	-	-	21,404	1,160,143	91,763	95,832	1,369,142
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	15,808,264	3,160,147	3,853,419	5,417,514	1,790,788	1,711,685	31,741,817

School District No. 59 (Peace River South)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object
Year Ended June 30, 2022

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	15,629,075	3,871,925	19,501,000	1,773,239	21,274,239	21,503,666	19,961,413
1.03 Career Programs	283,163	56,081	339,244	163,730	502,974	464,815	404,840
1.07 Library Services	309,371	70,168	379,539	47,508	427,047	463,965	499,190
1.08 Counselling	657,156	120,187	777,343	10,357	787,700	807,492	833,331
1.10 Special Education	4,938,339	1,150,064	6,088,403	180,792	6,269,195	7,616,930	5,979,282
1.30 English Language Learning	118,304	25,131	143,435	8,207	151,642	233,379	187,367
1.31 Indigenous Education	1,347,703	316,173	1,663,876	176,947	1,840,823	2,001,503	1,729,014
1.41 School Administration	2,694,556	539,476	3,234,032	253,011	3,487,043	3,417,605	3,278,885
1.62 International and Out of Province Students	-	-	-	107,721	107,721	107,456	113,752
Total Function 1	25,977,667	6,149,205	32,126,872	2,721,512	34,848,384	36,616,811	32,987,074
4 District Administration							
4.11 Educational Administration	410,830	93,874	504,704	63,832	568,536	653,476	558,605
4.40 School District Governance	119,327	7,613	126,940	104,217	231,157	211,033	182,119
4.41 Business Administration	657,181	146,693	803,874	345,350	1,149,224	1,128,239	1,189,307
Total Function 4	1,187,338	248,180	1,435,518	513,399	1,948,917	1,992,748	1,930,031
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	338,227	78,525	416,752	243,815	660,567	644,887	571,529
5.50 Maintenance Operations	2,442,473	572,075	3,014,548	914,397	3,928,945	4,352,159	3,803,201
5.52 Maintenance of Grounds	426,970	100,598	527,568	157,615	685,183	666,666	653,121
5.56 Utilities	-	-	-	1,329,524	1,329,524	1,267,320	1,258,997
Total Function 5	3,207,670	751,198	3,958,868	2,645,351	6,604,219	6,931,032	6,286,848
7 Transportation and Housing							
7.41 Transportation and Housing Administration	144,570	33,481	178,051	9,079	187,130	236,961	186,257
7.70 Student Transportation	1,224,572	250,372	1,474,944	1,803,572	3,278,516	3,234,579	3,096,336
Total Function 7	1,369,142	283,853	1,652,995	1,812,651	3,465,646	3,471,540	3,282,593
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	31,741,817	7,432,436	39,174,253	7,692,913	46,867,166	49,012,131	44,486,546

School District No. 59 (Peace River South)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations
Year Ended June 30, 2022

	2022 Budget	2022 Actual	2021 Actual (Restated - Note 23)
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	5,425,798	4,902,201	5,948,425
Other Revenue	751,591	954,502	632,235
Investment Income		507	403
Total Revenue	<u>6,177,389</u>	<u>5,857,210</u>	<u>6,581,063</u>
Expenses			
Instruction	5,500,260	5,572,851	6,559,649
Operations and Maintenance	632,286	263,975	21,282
Transportation and Housing	44,843	20,384	132
Total Expense	<u>6,177,389</u>	<u>5,857,210</u>	<u>6,581,063</u>
Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Total Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		<u>-</u>	<u>-</u>

School District No. 59 (Peace River South)
 Changes in Special Purpose Funds and Expense by Object
 Year Ended June 30, 2022

Schedule 3A (Unaudited)

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	352,578		775,775			26,382			
Add: Restricted Grants	279,708	156,844	946,981	192,000	36,750	105,315	380,505	293,013	3,200,786
Provincial Grants - Ministry of Education and Child Care									
Other									
Investment Income									
Less: Allocated to Revenue Recovered	279,708	156,844	946,981	192,000	36,750	105,315	380,505	293,013	3,200,786
	263,975	133,319	918,120	162,299	36,750	68,460	299,732	293,013	3,200,786
Deferred Revenue, end of year	368,311	23,525	804,636	29,701	-	63,237	80,773	-	-
Revenues	263,975	133,319	918,120	162,299	36,750	68,460	299,732	293,013	3,200,786
Provincial Grants - Ministry of Education and Child Care									
Other Revenue			918,120						
Investment Income									
Expenses	263,975	133,319	918,120	162,299	36,750	68,460	299,732	293,013	3,200,786
Salaries									
Teachers							20,451		2,598,629
Educational Assistants							150,653		
Support Staff	63,982	105,175		110,575		27,812	1,714	18,361	
Other Professionals				2,324	8,244		14,103	36,401	
Substitutes					12,247	1,196	80	183,843	
Employee Benefits	63,982	105,175	-	112,899	20,491	29,008	187,001	238,605	2,598,629
Services and Supplies	16,552	28,144		29,527	4,528	8,526	51,025	53,738	602,157
	183,441		918,120	19,873	11,731	30,926	61,706	670	
	263,975	133,319	918,120	162,299	36,750	68,460	299,732	293,013	3,200,786
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 59 (Peace River South)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2022

Schedule 3A (Unaudited)

	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Safe Return to School / Restart: Health & Safety Grant & Ventilation Fund	Federal Safe Return to Class / Credit Program	Career Grants	Early Learning Funds	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	36,018	30,557	6,752	-	-	11,591	52,727	1,292,380
Add: Restricted Grants								
Provincial Grants - Ministry of Education and Child Care	191,962	14,286	129,932	109,006	100,201	18,500	23,444	5,450,308
Other								988,925
Investment Income								507
Less: Allocated to Revenue Recovered	191,962	14,286	129,932	109,006	100,201	18,500	23,951	6,439,740
	191,962	20,384	51,583	109,006	11,180	9,404	27,485	5,857,210
	36,018							36,018
Deferred Revenue, end of year	-	24,459	85,101	-	89,021	20,687	49,193	1,838,892
Revenues	191,962	20,384	51,583	109,006	11,180	9,404	26,978	4,902,201
Provincial Grants - Ministry of Education and Child Care								954,502
Other Revenue								507
Investment Income								5,857,210
Expenses	191,962	20,384	51,583	109,006	11,180	9,404	27,485	5,857,210
Salaries								
Teachers								2,619,080
Educational Assistants								294,157
Support Staff			10,517	61,851				256,483
Other Professionals								61,072
Substitutes	99,366		7,715					304,447
Employee Benefits	99,366		18,232	61,851				3,535,239
Services and Supplies	20,138		3,738	12,369				830,442
	72,458	20,384	29,613	34,786	11,180	9,404	27,485	1,491,529
	191,962	20,384	51,583	109,006	11,180	9,404	27,485	5,857,210
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-

School District No. 59 (Peace River South)

Schedule 4 (Unaudited)

Schedule of Capital Operations
Year Ended June 30, 2022

	2022 Budget	2022 Actual			2021 Actual (Restated - Note 23)
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
Revenues					
Provincial Grants					
Ministry of Education and Child Care	1,185,720	1,185,720		1,185,720	1,118,833
Other		20,200		20,200	
Investment Income	2,700		3,652	3,652	2,731
Gain (Loss) on Disposal of Tangible Capital Assets				-	120,200
Amortization of Deferred Capital Revenue	1,638,772	1,716,107		1,716,107	1,635,112
Total Revenue	2,827,192	2,922,027	3,652	2,925,679	2,876,876
Expenses					
Operations and Maintenance	1,185,720	1,205,920		1,205,920	1,118,833
Amortization of Tangible Capital Assets					
Operations and Maintenance	1,638,088	1,689,230		1,689,230	1,653,176
Transportation and Housing	444,324	477,419		477,419	446,955
Total Expense	3,268,132	3,372,569	-	3,372,569	3,218,964
Capital Surplus (Deficit) for the year	(440,940)	(450,542)	3,652	(446,890)	(342,088)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	1,247,173	213,163		213,163	739,487
Total Net Transfers	1,247,173	213,163	-	213,163	739,487
Other Adjustments to Fund Balances					
Tangible Capital Assets WIP Purchased from Local Capital		237,259	(237,259)	-	
Total Other Adjustments to Fund Balances		237,259	(237,259)	-	
Total Capital Surplus (Deficit) for the year	806,233	(120)	(233,607)	(233,727)	397,399
Capital Surplus (Deficit), beginning of year					
Prior Period Adjustments		11,260,867	404,032	11,664,899	11,506,169
Change in Depreciation Method					(238,669)
Capital Surplus (Deficit), beginning of year, as restated		11,260,867	404,032	11,664,899	11,267,500
Capital Surplus (Deficit), end of year		11,260,747	170,425	11,431,172	11,664,899

School District No. 59 (Peace River South)

Schedule 4A (Unaudited)

Tangible Capital Assets
Year Ended June 30, 2022

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
Cost, beginning of year	\$ 5,244,777	\$ 76,940,730	\$ 2,188,670	\$ 4,484,597	\$ 6,006	\$ 23,230	\$ 88,888,010
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		1,062,739	167,428	594,279			1,824,446
Operating Fund		101,340	101,340	67,612		44,211	213,163
Deemed Disposals		1,062,739	268,768	661,891		44,211	2,037,609
Decrease:							
Deemed Disposals			351,074	82,720			433,794
Prior Period Adjustments			351,074	82,720			433,794
Change in Depreciation Method		78,003,469	2,106,364	5,063,768	6,006	67,441	90,491,825
Accumulated Amortization, beginning of year, as restated		1,555,937					1,555,937
Changes for the Year		79,559,406	2,106,364	5,063,768	6,006	67,441	92,047,762
Accumulated Amortization, beginning of year		46,738,435	1,049,776	1,935,474	2,402		49,726,087
Prior Period Adjustments							
Change in Depreciation Method		726,128	109,438	224,232	600	2,321	1,062,719
Accumulated Amortization, beginning of year, as restated		47,464,563	1,159,214	2,159,706	3,002	2,321	50,788,806
Changes for the Year		1,464,210	214,752	477,419	1,201	9,067	2,166,649
Increase: Amortization for the Year							
Decrease:							
Deemed Disposals			351,074	82,720			433,794
Prior Period Adjustments			351,074	82,720			433,794
Change in Depreciation Method							
Accumulated Amortization, beginning of year, as restated		48,928,773	1,022,892	2,554,405	4,203	11,388	52,521,661
Changes for the Year		30,630,633	1,083,472	2,509,363	1,803	56,053	39,526,101
Accumulated Amortization, end of year							
Tangible Capital Assets - Net	\$ 5,244,777	\$ 30,630,633	\$ 1,083,472	\$ 2,509,363	\$ 1,803	\$ 56,053	\$ 39,526,101

School District No. 59 (Peace River South)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2022

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	92,969				92,969
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	800,000				800,000
Deferred Capital Revenue - Other	425,709				425,709
Local Capital	237,259				237,259
	<u>1,462,968</u>	-	-	-	<u>1,462,968</u>
Net Changes for the Year	<u>1,462,968</u>	-	-	-	<u>1,462,968</u>
Work in Progress, end of year	<u><u>1,555,937</u></u>	-	-	-	<u><u>1,555,937</u></u>

School District No. 59 (Peace River South)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2022

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	26,109,203	533,874	1,019,072	27,662,149
Prior Period Adjustments				
Change in Depreciation Method	(787,208)	(13,772)	(22,830)	(823,810)
Deferred Capital Revenue, beginning of year, as restated	<u>25,321,995</u>	<u>520,102</u>	<u>996,242</u>	<u>26,838,339</u>
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	1,824,446			1,824,446
	<u>1,824,446</u>	-	-	<u>1,824,446</u>
Decrease:				
Amortization of Deferred Capital Revenue	1,645,127	27,544	43,436	1,716,107
	<u>1,645,127</u>	<u>27,544</u>	<u>43,436</u>	<u>1,716,107</u>
Net Changes for the Year	<u>179,319</u>	<u>(27,544)</u>	<u>(43,436)</u>	<u>108,339</u>
Deferred Capital Revenue, end of year	<u>25,501,314</u>	<u>492,558</u>	<u>952,806</u>	<u>26,946,678</u>
Work in Progress, beginning of year		92,969		92,969
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	800,000	425,709		1,225,709
	<u>800,000</u>	<u>425,709</u>	-	<u>1,225,709</u>
Net Changes for the Year	<u>800,000</u>	<u>425,709</u>	-	<u>1,225,709</u>
Work in Progress, end of year	<u>800,000</u>	<u>518,678</u>	-	<u>1,318,678</u>
Total Deferred Capital Revenue, end of year	<u>26,301,314</u>	<u>1,011,236</u>	<u>952,806</u>	<u>28,265,356</u>

School District No. 59 (Peace River South)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2022

Schedule 4D (Unaudited)

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year		425,709	20,200			445,909
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	3,871,085				35,259	3,871,085
Other	3,871,085	-	-	-	35,259	3,906,344
Decrease:						
Transferred to DCR - Capital Additions	1,824,446					1,824,446
Transferred to DCR - Work in Progress	800,000	425,709				1,225,709
Facility Improvements Not Capitalized	1,185,720		20,200			1,205,920
	3,810,166	425,709	20,200	-	-	4,256,075
Net Changes for the Year	60,919	(425,709)	(20,200)	-	35,259	(349,731)
Balance, end of year	60,919	-	-	-	35,259	96,178



CHARTERED PROFESSIONAL ACCOUNTANTS

Partners

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- * Dale J. Rose, CPA, CA
- * Alan Bone, B. Comm., CPA, CA
- * Jason Grindle, B. Comm., CPA, CA
- * Jaron Neufeld, B. Comm., CPA, CA

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September 21, 2022

School District No. 59 (Peace River South)
11600 – 7 St
DAWSON CREEK BC V1G 4R8

Dear Board of Education

We are pleased to inform you that the audit of the School District No. 59 (Peace River South) is now complete for the year ending June 30, 2022. Canadian auditing standards require that we communicate the following information with you in relation to your audit.

Evaluation of Internal Controls

The audit includes consideration of internal controls relevant to the preparation of the financial statements 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 internal controls. Matters that are reported to the Board of Education are limited to those deficiencies that the auditor has identified during the audit and that the auditor has concluded are of sufficient importance to merit being reported to those charged with governance.

We found the system of internal controls was functioning adequately and therefore we have no issues to bring to your attention at this time.

Significant Accounting Principles

Management is responsible for the appropriate selection and application of accounting policies. Our role is to review the appropriateness and application as part of our audit. The accounting policies used by the School District No. 59 are described in Note 2, Summary of Significant Accounting Policies, in the financial statements.

Misstatements

We have attached the Schedule of Unadjusted Financial Statement Misstatements. These are uncorrected misstatements aggregated by us during the audit that were determined by management to be immaterial, both individually and in the aggregate, to the financial statements taken as a whole.



Member, Chartered Professional Accountants of British Columbia and Alberta

* Denotes Professional Corporations

Significant Unusual Transactions

We are not aware of any significant or unusual transactions entered into by School District No. 59 (Peace River South) that you should be informed about.

Accounting Estimates

Management is responsible for the accounting estimates included in the financial statements. Estimates and the related judgments and assumptions are based on management's knowledge of the business and past experience about current and future events.

Our responsibility as auditors is to obtain sufficient appropriate evidence to provide reasonable assurance that management's accounting estimates are reasonable within the context of the financial statements as a whole. An audit includes performing appropriate procedures to verify the:

- Calculation of accounting estimates;
- Analyzing of key factors such as underlying management assumptions;
- Materiality of estimates individually and in the aggregate in relation to the financial statements as a whole;
- Estimate's sensitivity to variation and deviation from historical patterns;
- Estimate's consistency with the entity's business plans; and
- Other audit evidence.

We have found management's accounting estimates are reasonable within the context of the financial statements as a whole.

Disagreements with Management

We are required to communicate any disagreements with management, whether or not resolved, about matters that are individually or in aggregate significant to the School District's financial statements or auditor's report. Disagreements may arise over:

- Selection or application of accounting principles;
- Assumptions and related judgments for accounting estimates;
- Financial statement disclosures;
- Scope of the audit; or
- Wording of the auditor's report.

We are pleased to inform you that we had no disagreements with management during the course of our audit.

Consultation with Other Accountants (Second Opinions)

Management may consult with other accountants about auditing and accounting matters to obtain a “second opinion”. When an entity requests that another accountant provide a written report or oral advice on the application of accounting principles to a specific transaction or the type of opinion that may be rendered on the entity’s financial statements, we are required to ensure that the accountant has ensured that the reporting accountant has knowledge of all facts and circumstances and has conducted the engagement in accordance with Canadian auditing standards on the Reports on the Application of Accounting Principles.

We are not aware of any consultations that have taken place with other accountants.

Issues Discussed

The auditor generally discusses among other matters, the application of accounting principles and auditing standards, and fees, etc. with management in the initial or recurring appointment of the auditor during the normal course of business. There were no major issues discussed during our audit with regards to our retention that were not in the normal course of business.

Difficulties Encountered During the Audit

We encountered no significant difficulties during our audit that should be brought to the attention of the Board of Education.

We would like to thank Melissa Panoulis, Lauralee Cooper and the staff at School District No. 59 (Peace River South) for their assistance in completing the audit.

Should any member of the Board of Education wish to discuss or review any matter addressed in this letter or any other matters related to financial reporting, please do not hesitate to contact me at any time.

Yours very truly
SANDER ROSE BONE GRINDLE LLP
CHARTERED PROFESSIONAL ACCOUNTANTS




Jaron Neufeld
B. Comm., CPA, CA

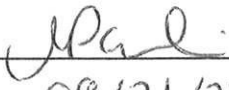
cc: Melissa Panoulis, CPA, CA
Secretary Treasurer

School District No. 59 (Peace River South)
 Schedule of Unadjusted Financial Statement Misstatements
 June 30, 2022

Asset/Liability/Equity A/L/E	Description	Statement of Financial Position effect of misstatement over (under)			Statement of Operations
		Asset	Liability	Ending Equity	effect of misstatement over (under)
A	Understated prepaid expenses	(102,636.00)	(64,491.00)	(38,145.00)	38,145.00
L	Overstated deferred revenue	-	18,733.00	(18,733.00)	(18,733.00)
		<u>(102,636.00)</u>	<u>(45,758.00)</u>	<u>(56,878.00)</u>	<u>19,412.00</u>

Conclusion: In our opinion, the effects of not recording the above identified financial statement misstatements are, both individually and in aggregate, immaterial to the financial statements of School District No. 59 (Peace River South) taken as a whole.

Sander Rose Bone Grindle LLP, per 
 Date 8/29/22

School District No. 59 (Peace River South), per 
 Date 08/31/22

FINANCIAL STATEMENT DISCUSSION & ANALYSIS

For the year ended June 30, 2022



School District 59 ~ Peace River South

School District
No. 59 Peace
River South



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Introduction

The following is a discussion and analysis of the School District’s financial performance for the fiscal year ended June 30, 2022. It is based on currently known facts, decisions, and conditions. This report should be read in conjunction with the District’s financial statements for the same period.

The purpose of a Financial Statement Discussion and Analysis is to provide an explanation of the information included in the financial statements and the trends and factors that influence them. The goal is to increase the reader’s understanding of the financial statements.

The School District

School District No. 59 (Peace River South) has approximately 3,650 students and serves the communities of Chetwynd, Dawson Creek, and Tumbler Ridge. The district has 15 elementary schools and three high schools.

The governing body of the School District is a Board of Education of seven trustees who are each elected for a four-year term. The day-to-day matters are managed by the administrative staff of the School District, headed by the Superintendent of Schools.

Our Mission

To embrace, inspire, and value learning, meaningful communication, and integrity for each individual and for the communities we serve.

Strategic Plan

The 2020-2024 Strategic Plan identifies three areas of focus, each area has identified goals.

1. Equity
2. Foundational Skills and Core Competencies
3. Sustainable use of our resources

The Strategic Plan serves as a foundation for the senior administration to develop operational initiatives to meet the goals of each priority in the over-arching plan. Targets and fiscal responsibility (if required) are attached to each initiative and reviewed on an ongoing basis.





Composition of Financial Statements

The financial statements are prepared using fund accounting, they are a consolidation of three separate funds (operating, special purpose and capital). Financial performance is difficult to ascertain in the audited statements as the three funds are all combined. Financial details of each fund are reported in the supplementary schedules that follow the notes of the financial statements.

Key Audited Statements

1. Statement of Financial Position (Statement 1) summarizes financial assets, liabilities and accumulated surplus as at June 30, 2022.
2. Statement of Operations (Statement 2) summarizes revenues received and expenses incurred between July 1, 2021 and June 30, 2022.

Schedule 2 – Operating Fund

The Operating Fund accounts for the district's daily operating transactions. Annual and accumulated surplus within the Operating Fund are an important indication of financial health. School districts are unable to incur an accumulated deficit position. When the district has an available accumulated surplus balance, those funds are available to use for future expenses and to reduce the financial risk of unforeseen circumstances.

The Operating Fund is where most of the district's operations are reported; therefore, considerable focus and analysis of the Operating Fund has been provided.

Schedule 3 – Special Purpose Funds

Special Purpose Funds are funds that are restricted for a specific purpose. These funds do not result in an accumulated surplus position but instead are accounted as deferred revenue (deferral method). This is because revenue is only recognized as related expenses are incurred. If expenses for a program within a Special Purpose Fund exceed the revenues received the deficit must be transferred to the Operating or Capital Fund depending on the nature of the expenditure.

Schedule 4 – Capital Fund

The Capital Fund reports investments in and financial activities related to tangible capital assets, including land, buildings, furniture, computers and equipment. Capital contributions are accounted for using the deferral method. Recognition of the capital funding revenue is spread out over the life of the related capital asset to match the amortization expense. Therefore, capital fund revenues reflected in the financial statements are not a reflection of actual funding received in a year.



District Enrollment

Until the 2016/17 school year, the District had been in a steady enrollment decline for over 10 years. From 2016/17 the District has seen a modest increase.

The global COVID-19 pandemic that was declared in March 2020 impacted enrollment for the past three school years. For the 2019/20 school year the Ministry of Education and Child Care honoured the May DL count which accounted for a higher than normal funding. In 2020/21 families that were not comfortable returning to face-to-face instruction for the 2020/21 school year were offered a transitional program where students were provided with a distance learning (DL) education but enrolled in their school and therefore eligible to transition back to face-to-face when and if their comfort level increased. Some families did choose to enroll in a home-schooling program and this would be contributing in part to the enrollment decline. In the 2021/22 school year families chose between face-to-face instruction and DL.

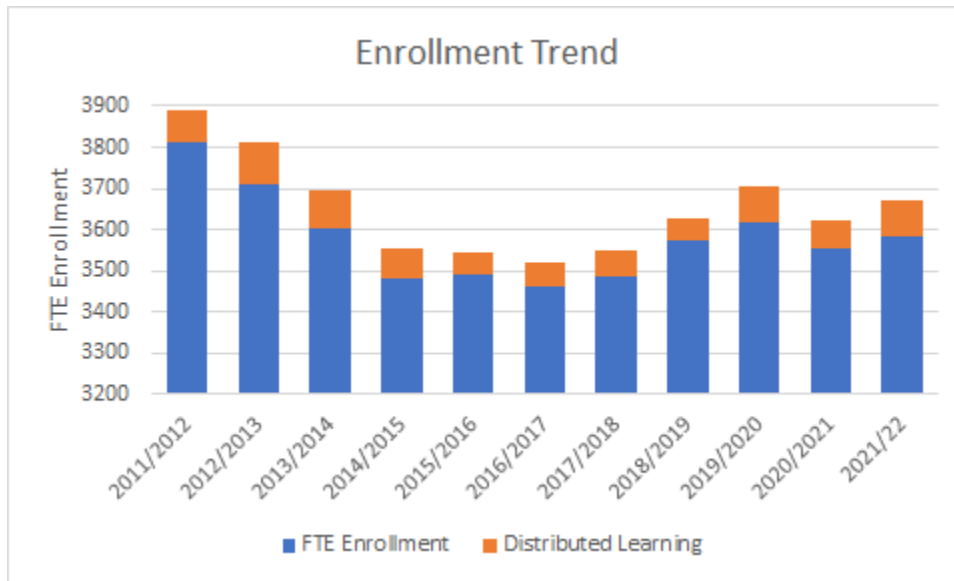
	2021/2022 Actual	2021/2022 Prelim Budget	2020/2021 Actual	Variance to Budget	% Change to Budget	Variance to 2020/2021	% Change to Prior Year
Standard School	3581.0625	3530	3554.4375	51.0625	1.45%	26.625	0.75%
DL	87.875	65	69.75	22.875	35.19%	18.125	25.99%
Total FTE	3668.9375	3595	3624.1875	73.9375	2.06%	44.75	1.23%

Variance to Budget

Preliminary enrollment estimates for the 2021/22 school year were submitted in February 2021 when the plan for the newly developed elementary DL program was unknown. The budget was developed without the additional elementary DL enrollment, this resulted in a favourable variance of 22.875 FTE. Enrollment in the Standard School increased by 51.0625 FTE as compared to budget, this could be in part to families feeling more comfortable with COVID-19 pandemic risks and returning to school.

Variance to 2020/2021

As mentioned above in the 2020/21 school year a transitional program was offered and students were offered DL but enrolled in the Standard School, this transitional program was not offered in 2021/22 school year which explains the increase of 18.125 DL FTE. In 2021/22 actual enrollment in the Standard School as compared to prior year increased by 26.625 FTE, this could be in part to families feeling more comfortable with COVID-19 pandemic risks and returning to school or a general increase student aged enrollment.



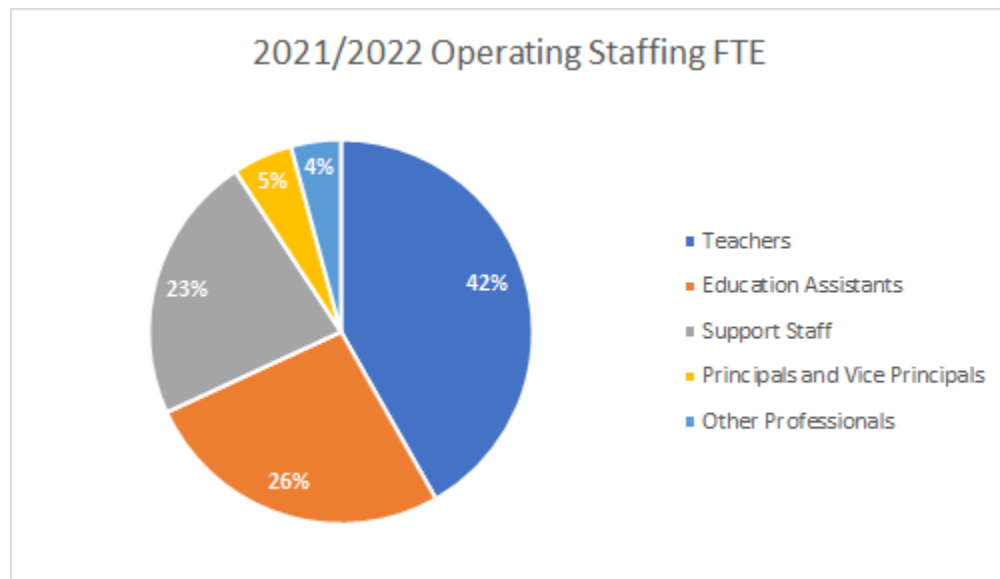
Employees

Salaries are the highest operational expense of the School District (84%). The table summarizes the full-time equivalent (FTE) of employees for the prior two years.

	2021/2022	2020/2021	Variance	% Change
Teachers	214.746	218.859	-4.113	-1.88%
Education Assistants	135.590	137.020	-1.430	-1.04%
Support Staff	116.270	113.700	2.570	2.26%
Principals and Vice Principals	26.000	26.000	0.000	0.00%
Other Professionals	21.630	21.590	0.040	0.19%
Total Staffing	514.236	517.169	-2.933	

Although teachers decreased by 4.113 FTE when enrollment increased by 26.625 FTE the overall percentage change is very low. Each year, the school’s employee per student FTE can vary depending on the school’s composition and configuration.

The district does always strive to be fully staffed but there were also periods of time in the 2021/22 school year where teaching and education assistant positions were unfilled and being covered by casual subs which are not reflected in the above employee numbers. This would have occurred in the 2020/21 school year as well but not at as frequently.



Prior Period Adjustments

On May 28, 2021, the Office of the Comptroller General directed all school districts to apply the half-year rule method of amortization beginning in the fiscal year an asset is placed into service. This directive applies to both past and future purchases. Prior to this directive, the district did not recognize amortization in the first partial service year. The School District has made a retroactive adjustment to recognize amortization of all assets and deferred capital contributions beginning in the first service year. The prior period figures are therefore being issued as restated in the financial statements.

Statement of Financial Position

The Statement of Financial Position presents an entity's financial assets and liabilities at a point in time. This statement provides two key performance measures of the District's ability to finance its operations and provide future service; Net Financial Asset (Net Debt) and Accumulated Surplus (Deficit).

Net Financial Asset (Debt)

Net Debt is a term unique to public sector financial reporting. It is the difference between a district's financial assets and liabilities at a point in time. This measure provides readers with important information regarding the district's requirement to generate future revenues to fund past services and transactions.

School districts will show a Net Financial Debt position due to funding, primarily provided by the Ministry of Education and Child Care, to support capital projects. This balance is reported under the title "Deferred Capital Revenue." Differently from a true liability, these funds do not have to be repaid and are decreased over time. If the Deferred Capital Revenue balance was eliminated from consideration, the District would be in a Net Financial Asset position.



Accumulated Surplus (Deficit)

The Accumulated Surplus (Deficit) represents the net recognized economic resources (all assets and liabilities) of a district at the date of the financial statements. This measure provides the new economic position of a district from all year's operations at a point in time.

The District was in an Accumulated Surplus position as at June 30, 2022.

	June 30, 2022	June 30, 2021		
	Actual	Actual	Increase	Increase
	\$	(Restated)	(Decrease)	(Decrease)
		\$	\$	%
Financial Assets				
Cash & Cash Equivalents	15,752,624	16,507,366	- 754,742	-5%
Accounts Receivable				
Due from Province - Ministry of Education	153,117	529,842	(376,725)	-71%
Other	450,663	228,252	222,411	97%
Total Financial Assets	16,356,404	17,265,460	- 909,056	-5%
Liabilities				
Accounts Payable and Accrued Liabilities				
Due to Province - Ministry of Education	-	1,204,445	- 1,204,445	-
Other	3,153,497	4,350,943	- 1,197,446	-28%
Unearned Revenue	91,470	85,452	6,018	7%
Deferred Revenue	1,838,892	1,292,380	546,512	42%
Deferred Capital Revenue	28,361,534	27,377,217	984,317	4%
Employee Future Benefits	1,027,807	967,480	60,327	6%
Total Liabilities	34,473,200	35,277,917	- 804,717	-2%
Net Financial Assets (Debt)	(18,116,796)	(18,012,457)	(104,339)	1%
Non - Financial Assets				
Tangible Capital Assets	39,526,101	38,192,173	1,333,928	3%
Prepaid Expenses	107,219	74,664	32,555	44%
Total Non-Financial Assets	39,633,320	38,266,837	1,366,483	4%
Accumulated Surplus (Deficit)	21,516,524	20,254,380	1,262,144	6%



Assets

Cash & Cash Equivalents has decreased, even though the district ended in a net Operating Fund surplus position the cash balance won't necessarily increase, this is due to the variability of timing when invoices are received by the District. The Due from Province – Ministry of Education and Child Care decreased due to the lower amount of the capital bylaw accrued at year end. This is funding that has been spent on ministry supported capital projects in which the District had not been reimbursed for by June 30, 2022. Other Accounts Receivable are amounts owed to the District and primarily consist of a GST rebate and other receivables.

Liabilities

The prior-year amount under Due to Province – Ministry of Education and Child Care is as a result of the LEA adjustment for the 2020/21 school year occurring after year-end, this is a process to reconcile students funded by the province and those funded by the First Nation. The process occurred before year-end in the 2021/22 school year and therefore no amounts were outstanding as at June 30, 2022.

Other Accounts Payable is comprised of amounts the District owes and primarily consist of salaries and benefits payable and accrued vacation pay. Deferred Revenue refers to unused funds from the Special Purpose Funds. The majority of this balance consists of school generated funds and the Annual Facilities Grant. Deferred Capital Revenue relates to funding provided by the Ministry of Education and Child Care for capital projects and is decreased as the tangible capital assets are amortized. Accrued Employee Future Benefits (liabilities) is actuarially calculated annually and includes vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime and death benefits.

Non-Financial Assets

Tangible Capital Assets reflect the unamortized cost of land, buildings, furniture, computers and equipment. Prepaid Expenses are a result of making advance payments for a good or service that will be received in the future; a common occurrence for the district is insurance premiums that are paid in advance.

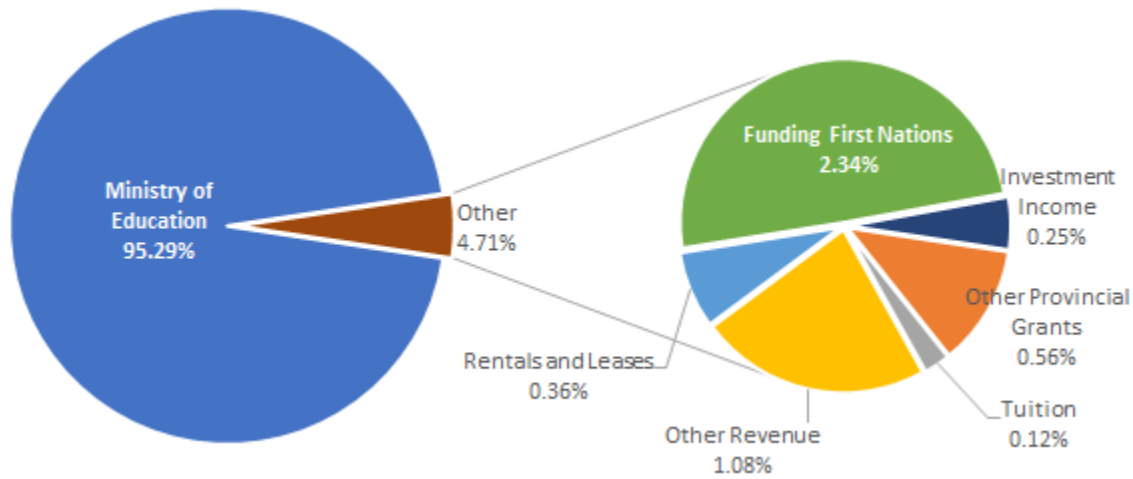


Operating Fund – Schedule 2

	2021/2022 Actual	2021/2022 Budget	2020/2021 Actual	Variance to Budget	Variance to Prior Year
	\$	\$	\$	\$	\$
Revenues					
Provincial Grants					
Ministry of Education	46,286,062	46,096,999	44,490,530	189,063	1,795,532
Other	273,111	272,970	253,432	141	19,679
Tuition	60,104	60,104	34,503	-	25,601
Other Revenue	1,662,277	1,705,352	1,591,348	(43,075)	70,929
Rentals and Leases	175,139	179,000	178,528	(3,861)	(3,389)
Investment Income	119,507	100,000	128,510	19,507	(9,003)
Total Revenue	48,576,200	48,414,425	46,676,851	161,775	1,899,349
Expenses					
Instruction	34,848,384	36,616,811	32,987,074	(1,768,427)	1,861,310
District Administration	1,948,917	1,992,748	1,930,031	(43,831)	18,886
Operations and Maintenance	6,604,219	6,931,032	6,286,848	(326,813)	317,371
Transportation and Housing	3,465,646	3,471,540	3,282,593	(5,894)	183,053
Total Expense	46,867,166	49,012,131	44,486,546	(2,144,965)	2,380,620
Operating Surplus (Deficit)	1,709,034	(597,706)	2,190,305	2,306,740	(481,271)
Budget Appropriation of Surplus		1,844,879			
Net Transfers from other funds					
Tangible Capital Assets Purchased	- 213,163	- 1,247,173	- 739,487	1,034,010	526,324
Total Operating Surplus	1,495,871	-	1,450,818	3,340,750	45,053

Revenues

Total operating revenues for the District were \$48.6 million for the 2021/22 school year. The Ministry of Education and Child Care funding makes up 95% of total operating revenue for the school district, this means the District is heavily reliant on the Base Operating Grant, which is calculated mainly on student enrollments.



Revenues - Variance to Budget

Total Variance to Budget was an increase of \$161,775. The positive variance can be broken down to the following.

Support Staff Benefits Grant	16,094
Early Learning Framework Implementation	719
DL Estimate (141,907 - 37,789)	104,118
Graduated Adults	314
MCFD Contracts	441
ACEIT Grants	(300)
Seconded Staff Recoveries	(6,903)
Substitute Staff Recoveries	(11,313)
Bus Charges	(12,079)
Misc Revenue	55,038
Rentals and Leases	(3,861)
Investment Income	19,507
	<u>\$161,775</u>

Included in the Amended Budget was a decrease in revenue of \$141,907 for the estimated reduction in the Distance Learning 1701 numbers as compared to budget in February and May. The reduction in the Distance Learning 1701 numbers was only \$37,789 contributing \$104,118 to the variance.

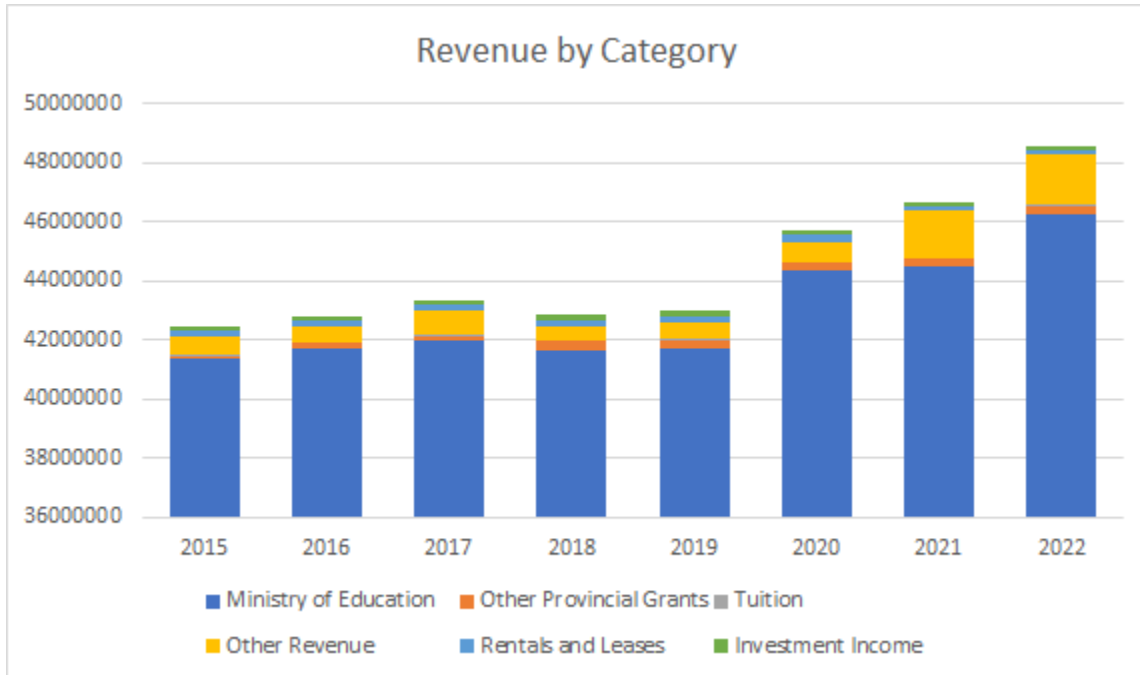
Miscellaneous Revenue was higher than budget due to higher auction proceeds, ICBC rebates and payouts for written-off vehicles, and a Fortis rebate from a boiler upgrade.

In the first nine months of the fiscal year, the average interest income per month was \$7,200. The interest rates increased significantly in April-June 2022 and this increased the average interest income per month to \$18,100 for the last three months of the fiscal year, this resulted in the positive variance in investment income of \$19,507.



Revenues - Variance to Prior Year

Total Variance to Prior Year was an increase of \$1,899,349. This is mainly due to the increase in the Ministry of Education and Child Care Operating Grant to cover collective agreement increases and the additional 44.75 student FTE.



The large increase in Other Revenue that occurred the previous two fiscal years was as a result of the new LEA agreements. Tuition for First Nations students living on reserve is now flowed from the Federal Government through the First Nations as opposed to from the Ministry of Education and Child Care.

Expenses

Of the School District’s expenses 83.6% (85.3% 2020/21) are related to salaries and benefits, most salaries (50%) are paid to teachers. The remaining 16.4% of operating expenses are related to supplies and services including professional development, student transportation, utilities, and insurance.

Expenses - Variance to Budget

Operating expenses as compared to budget were down \$2.1 million.

Instruction was underbudget by \$1,768,429

The positive variance can be broken down to the following:



School Surpluses	584,400
District 100 account	690,000
District Level Budget	494,000
	<u>\$1,768,400</u>

Of the \$754,400 of School Surpluses, both professional staff (\$471,000) and support staff (\$558,000) were underbudget while substitutes (\$154,000) and supplies and services (\$121,000) were overbudget. Given the difficulty recruiting positions for the 2021/22 school year, the positive variance in staffing is expected. Some of the positions were covered by casual substitutes which explains the overage in that category. It is always the District's goal to be fully staffed, but when that doesn't occur, savings are often a result.

The District 100 account was \$690,000 underbudget. The District 100 account cumulates the difference between the average costs and actual wages, given the balance was a negative (savings) the average costs was higher than the actual wages. The average costs do include a sub component, part of this variance would be explained by the decreased availability of substitutes as compared to the prior year. A variance of \$690,000 is 2% of the total \$29 million of salaries and benefits that flow through this account.

The District Level Budget variance of \$324,000 can be broken down as follows:

Indigenous Education	109,000
Literacy	23,000
Learning Services	75,000
Speech and Language	25,800
Numeracy	34,000
Employee Future Benefits	29,000
Miscellaneous	28,200
	<u>\$ 324,000</u>

Administration was underbudget by \$43,831

Total salaries and benefits were underbudget by \$96,700, this is due to the reallocation of salaries against targeted funds. Supplies and services were overbudget by \$52,869, this was focused in Personnel and Board of Trustees. Personnel was overbudget due to additional recruitment initiatives, this involved additional fees to Apply to Education, a contract for a new recruitment web page and the partnership with UBC for practicum students. The Board of Trustees was overbudget in legal expenses and the retirement dinner. In review of the budget for the retirement dinner, it was not increased to pre-pandemic levels for the 2021/22 budget which has contributed to the overage.



Operation and Maintenance was underbudget by \$326,813

Total salaries and benefits were underbudget by \$416,394, this was mainly focused in the mechanical, carpentry, custodial, and Chetwynd maintenance departments all of which encountered leaves during the year that were not filled due to no qualified applicants. Supplies and services were overbudget by \$27,377, which is only 2% of budget. Utilities were overbudget by \$62,204. Propane was \$9,026 overbudget but the main contributing factor to the overage was an unfavourable variance of \$139,765 related to natural gas. In review of the natural gas invoices, another \$2.06 per GJ was being paid in May 2022 as compared to July 2021. Other utilities were underbudget by smaller amounts to counter some of the natural gas overage.

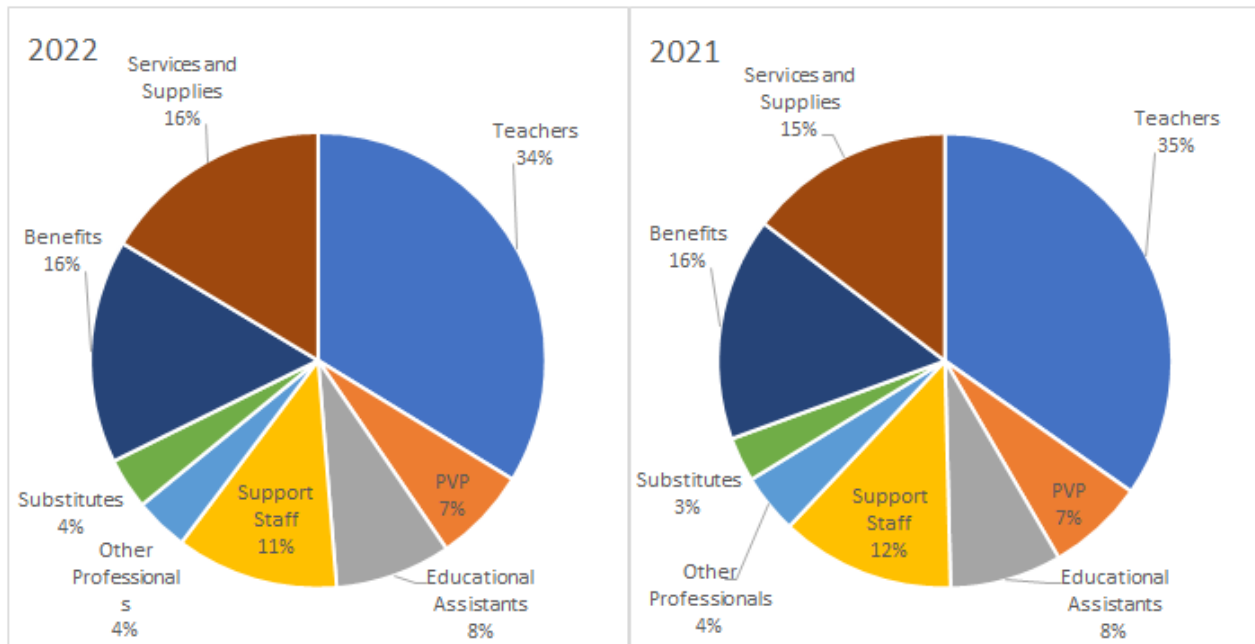
Transportation was underbudget by \$5,894

Total salaries and benefits were underbudget by \$84,175, given the shortage of spare bus drivers and the amount of cancelled runs this variance comes as no surprise. Supplies were overbudget by \$78,281. Within the supplies and services, fuel was overbudget by \$93,034 while other supplies were underbudget by \$14,753. The fuel prices increased substantially towards the later part of 2021/22 causing the unfavourable fuel variance as compared to budget.

Expenses - Variance to Prior Year

Overall operating expenses are up 5.35% as compared to the previous year. This is in alignment with the 4.07% increase in revenue as compared to the previous year. The percent increase in expenses does line up with the increase in enrollment, and the increase in collective agreement of 2% to unionized staff.

Expenses by Object

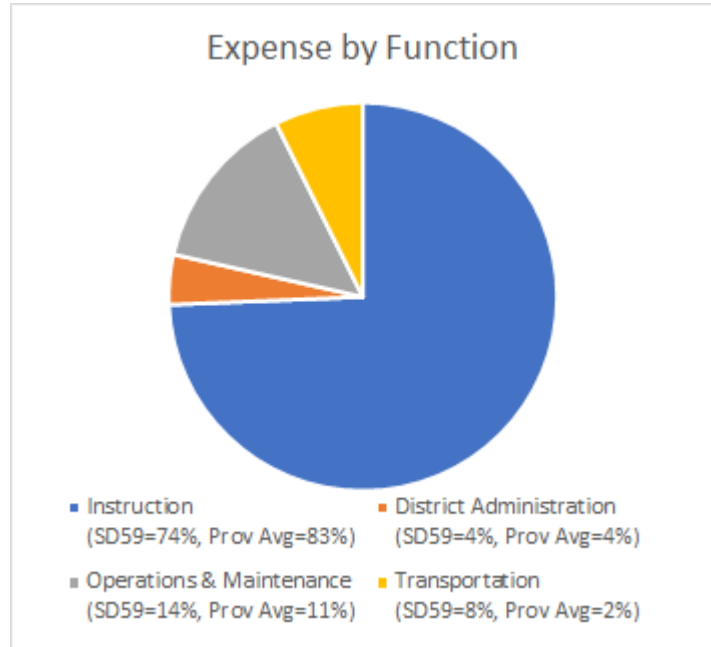




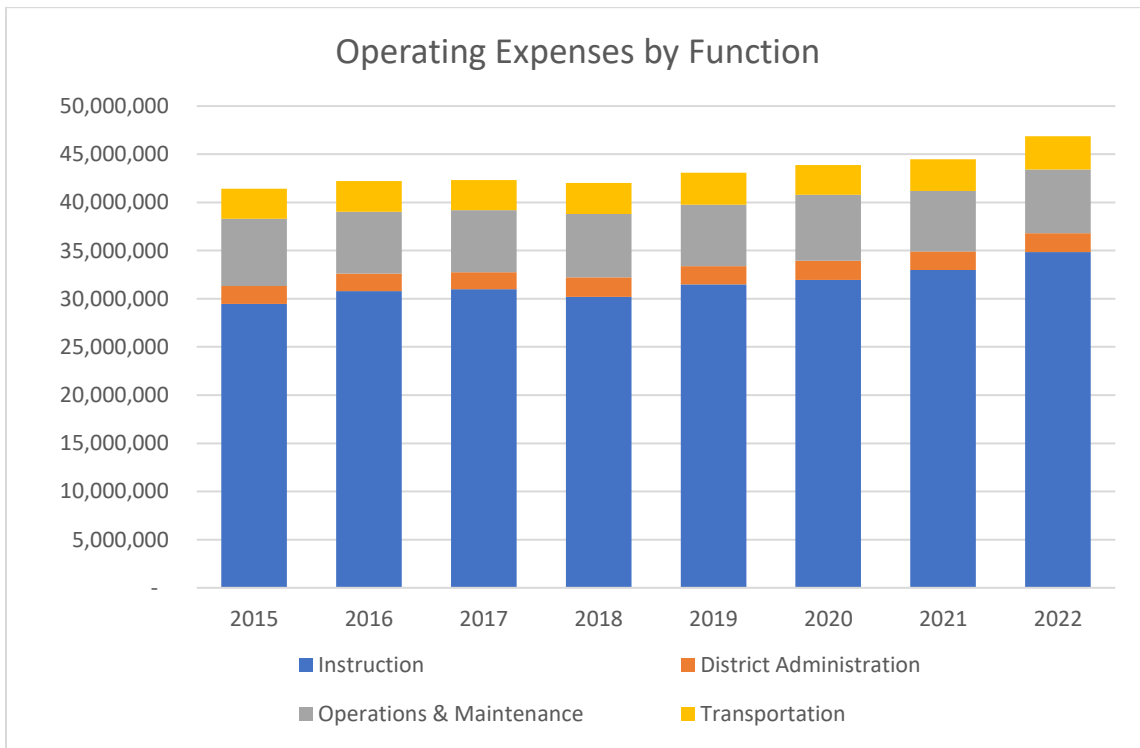
Expenses by Function

The four functions are described below:

- **Instruction** function includes expenses related to the instruction of students.
- **District Administration** function included expenses related to district governance and district administration of education, business and human resources.
- **Operations and Maintenance** function includes expenses related to the operation, maintenance and safety of buildings and equipment.
- **Transportation** function included expenses involved with the transportation of students.



The percentages per function has remained steady over the last eight years.





Surplus

The school district ended the 2021/22 fiscal year with an operating surplus of \$1,495,871. The Amended 2021/22 Budget had draws from operating reserves of \$1,844,879. This was a planned reduction of reserves to support board approved initiatives. This support was not required from reserves given the surplus position as at June 30, 2022.

There are certain balances within this years Total Operating Surplus that are restricted for a specific use, it is therefore important to isolate those balances to consider what surplus is as a result of the day-to-day operations. After isolating restricted funds and School Surpluses from the Total Operating Surplus, the district-based portion was \$653,712 (\$710,452 prior year).

Total Operating Surplus	1,495,871
Indigenous Education underspend	108,684
Capital Purchases that didn't arrive by year-end	174,436
Service Improvement Allocation	11,453
School Surpluses	547,586
District Based portion of Operating Surplus	\$ 653,712

The planned initiatives that were being funded from reserves are detailed below.

Surplus Appropriation	Budget	Actual
Pouce Coupe Renovation	833,513	-
Strategic Plan Initiatives	121,000	90,000
Holdback Funding - Covid learning impacts	141,969	141,969
Service Improvement Allocation	27,428	27,428
COVID supports	150,000	97,500
Indigenous Education underspend	93,417	93,417
School Surpluses	477,552	477,552
District Based portion of Operating Surplus	\$1,844,879	\$ 927,866

The Board of Education approved the allocation of \$1,844,879 from unrestricted reserves to support the above projects. Of the amount budgeted, \$927,866 was spent. These initiatives were able to be funded from the current year operating budget and therefore the actual district surplus would be considered to be \$1.58 million (\$653,712 + \$927,866).

Although school surpluses are treated as a restricted surplus, there is no guarantee that schools would continue to carry-forward 100% of these funds. The Secretary Treasures has authority to monitor and limit these balances when necessary.



Accumulated Operating Reserves

Policy 5010 Accumulated Operating Surplus states that the Board of Education is responsible for ensuring the District is protected financially from financial forecasting risk and unforeseen circumstances which could negatively impact the education of students. The accumulated operating surplus serves as a contingency reserve for the risk’s associated with unexpected increases in expenses and /or decreases in revenues related to major emergent operating issues, one-time costs and intermittent projects. Regulation 5010 states the Board of Education will attempt to maintain an unrestricted operating fund balance of 5% of annual operating expenses.

As at June 30, 2022, the district had \$10,085,352 in operating surplus, of which \$3,643,721 is restricted for specific purposes and \$6,441,631 is unrestricted. Restricted reserve funds are held for an intended purpose.

The breakdown of the restricted operating surplus is as follows:

School Surpluses	547,586
Service Improvement Allocation	11,453
Indigenous Education	108,684
Capital Purchases that didn't arrive by year-end	174,436
Portables	600,000
Strategic Plan Initiatives	2,157,500
Pouce Coupe Expansion	44,062
	<u>\$3,643,721</u>

An unrestricted accumulated Operating Surplus of \$6,441,631 is 14% of the 2021/22 annual operating expenses. This is well above the policy requirement.

	2017	2018	2019	2020	2021	2022
Internally Restricted	3,157,953	5,410,944	2,570,088	1,256,241	2,058,880	3,643,721
Unrestricted	3,494,435	1,566,321	3,826,524	5,882,422	6,530,601	6,441,631
Total Operating Surplus	\$ 6,652,388	\$ 6,977,265	\$ 6,396,612	\$ 7,138,663	\$ 8,589,481	\$ 10,085,352

Unrestricted Surplus as a % of annual operating expenses	8%	4%	9%	13%	15%	14%
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As the district continues to experience difficulty with recruitment and retention, surpluses will likely continue. The district’s goal is always to remain fully staffed and will budget accordingly. As well, some projects within the strategic initiatives don’t take the full funds that are budgeted due to the lack of subs available for coverage.

The district will continue to prioritize efforts to allocate and spend the funding received for the education of students within the school district.

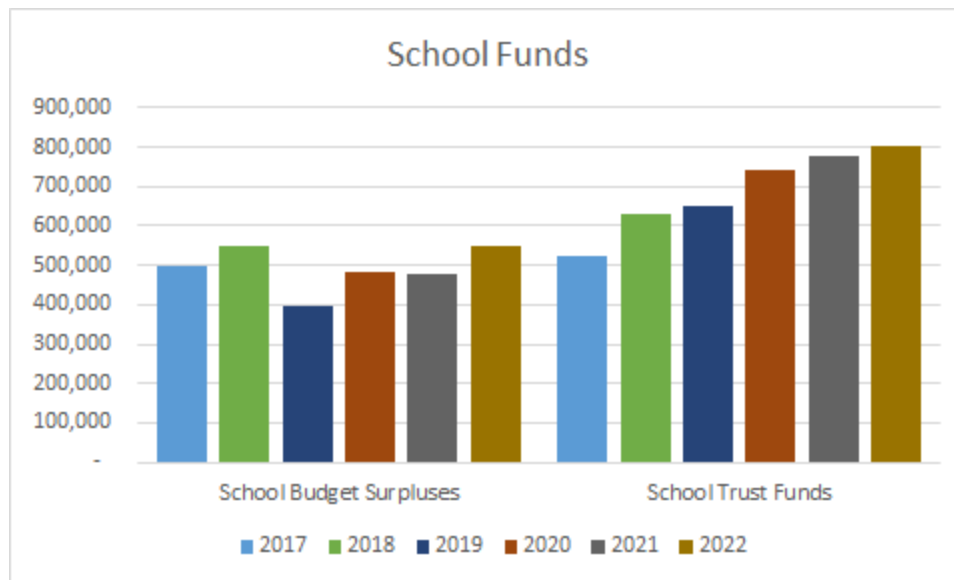


School Funds

The District practices school-based budgeting which allows schools that end the year in a surplus position to carry forward any balances. These balances are restricted at year-end and then pulled out of reserves at the beginning of each school year for the schools to apply to their new budget. For the last three years, school surpluses greater than 2.5-3% of budget were restricted. This was done to stop the trend of increasing surpluses that was occurring. This year the limitation of 2.5-3% of budget resulted in a decrease of \$206,847 (\$210,041 prior year) in the school surpluses.

	2017	2018	2019	2020	2021	2022
School Budget Surpluses	495,812	547,282	395,250	483,810	477,553	547,586
School Trust Funds	524,221	630,905	648,912	742,970	775,774	804,636
School Funds Total	\$ 1,020,033	\$ 1,178,187	\$ 1,044,162	\$ 1,226,780	\$ 1,253,327	\$ 1,352,222

The graph below includes school trust funds which are funds that are held by the schools in independent bank accounts. The school trust funds are tracked and maintained by the school administrator and secretary. Most of these funds exist for a specific purpose (field trips, grad fundraising, hot lunch programs, yearbook sales, etc.). The school trust funds are tracked within a special purpose fund and are not part of the operating reserve.



Special Purpose Fund – Schedule 3

The Special Purpose Funds (SPF) are utilized to track funding for designated purposes. The balances can often be deferred to subsequent years for the intended purpose. Some of the funds require



ministry approval to carry forward surpluses, whereas any carry forward in the Classroom Enhancement Fund will reduce the funding allocated in the next fiscal year.

The following table summarizes the transactions for the year.

	Opening	Revenue	Expense	Closing June 30, 2022
Ministry of Education Grants				
Annual Facility Grant	352,578	279,708	(263,975)	368,311
Learning Improvement Fund	-	156,844	(133,319)	23,525
StrongStart	-	192,000	(162,299)	29,701
Ready Set Learn	-	36,750	(36,750)	-
French Language	26,382	105,315	(68,460)	63,237
Community Links	-	380,505	(299,732)	80,773
Mental Health in Schools	6,752	129,932	(51,583)	85,101
First Nation Student Transportation	30,557	14,286	(20,384)	24,459
Classroom Enhancement Fund	36,018	3,685,761	(3,721,779)	-
Safe Return to School Grant	-	109,006	(109,006)	-
Federal Safe Return to Class Fund	-	100,201	(11,180)	89,021
Early Childhood Education Dual Credit Program	-	260,000	(59,752)	200,248
Other Special Purpose Funds				
School Generated Funds	775,775	946,981	(918,120)	804,636
Early Learning Funds	52,727	23,951	(27,485)	49,193
Career Grants	11,591	18,500	(9,404)	20,687
Total	1,292,380	6,439,740	(5,893,228)	1,838,892

The Annual Facility Grant (AFG) is split between a capital allocation of \$1,185,720 and an operating portion of \$279,708, the operating portion is tracked with the SPF. During 2021/22, 100% of the capital portion was spent but the majority of the operating portion will be requested to be carried forward. A larger project (DCSS – South Peace Campus stairs/entrance replacement) planned for this year’s AFG did not occur until after year-end which contributed in part to the carry-forward. The request to carry-forward an AFG balance has never been denied in the past.

A posting for French language LRT at Ecole Frank Ross was not filled for the year causing the underspend in French Language.

The Safe Return to School Grant and the Federal Safe Return to Class fund were two additional funds to support education and health and safety during the pandemic. The Federal Safe Return to Class fund was to be specifically spent on ventilations-related improvements. In 2021-22, \$11,180 was spent



to purchase heap filtration units for all the portables that are not connected to mechanical ventilation systems. The remaining funds will need to be spent during the 2022/23 year.

The Safe Return to School Grant was used for additional cleaning and cleaning supplies, PPE for staff and students, and additional Educational Assistant time for staggered lunches.

The Early Childhood Education Dual Credit Program is a new fund that supports students in getting post secondary education in the Early Childhood Education field. This is a partnership with School District 60 and 81 whereas the district shares the total funding allocation of \$260,000.

Capital Fund – Schedule 4

Ministry of Education

DCSS - SP Campus HVAC upgrade - SEP program	769,404
McLeod Roof upgrade - SEP program	41,787
CSS Boiler Upgrade - CNCP program	251,548
Devereaux Playground - PEP	167,428
School Buses	594,279
Total	\$1,824,446

District Operating Fund

1/2 Ton Pickup	67,612
Server Replacement	47,651
New Phone System - EFR & DCSS campuses	71,479
Snow Plow Blade	10,679
Bobcat Snow Plow	9,231
Tire Balancer	6,511
Total	\$ 213,163

The School District invested \$2 million in capital additions. Funding to make these additions came from the following sources: \$1,824,446 from the Ministry of Education and Child Care and \$213,163 from the District Operating Fund.

Approved in the Amended Budget was \$387,600 of funding for capital purchases at the district level, many of which were ordered but did not arrive by June 30, 2022. The larger items that were ordered but did not arrive in time included the bobcat renewal, and the purchase of a SUV and plow truck. These items will arrive in the next fiscal year resulting in \$174,436 in restricted operating reserves to cover these expenses.



Specific balances in the Capital Fund are as follows:

Capital Fund	June 30, 2022	June 30, 2021	Change
Work-In-Progress	1,555,937	92,969	1,462,968
Other Provincial Capital	-	20,200	(20,200)
Restricted Capital	-	425,709	- 425,709
Local Capital	170,425	404,032	- 233,607
Total	1,726,362	942,910	783,452

Work-in-progress reported on Schedule 4B represents costs incurred up to June 30, 2022 on the Pouce Coupe Elementary School expansion project. This project will be completed in the 2022/23 fiscal year at a total cost of \$1.6 million. The project was a 50/50 cost share between the district and the Ministry of Education and Child Care.

Restricted Capital represents the Ministry of Education and Child Care’s portion (75%) of the proceeds on disposals of property in which the district received ministry support to make the initial purchase. The District received approval to use the funds to support the Pouce Coupe Elementary expansion project. Breakdown of funding sources for the Pouce Coupe expansion are as followed.

Pouce Expansion Project	
Restrict Capital - Prior Year	92,969
Restrcited Capital - Current Year	425,709
Local Capital - Current Year	237,259
Est. Restrcted Operating Surplus - 2022/23	44,063
Total	\$ 800,000

There are two capital fund surpluses:

The **Local Capital** fund of \$170,425 represents accumulated surpluses designated to fund the purchase of Tangible Capital Assets. This balance can increase if the Board makes a motion to transfer operating surpluses to Local Capital or when the district receives the unrestricted portion (25%) on sales or property. The balance was decreased during the 2021/22 year due to the Pouce Coupe Elementary School expansion.

The **Investment in Tangible Capital Assets** fund of \$11,260,747 represents capital investments that are funded by operating funds (shows as a net transfer from other funds). As an asset is amortized (shown as an expense), the surplus will decrease. Therefore, the balance is used to fund future amortization costs and does not represent funds that are available for other purposes.

Other Significant Matters

COVID-19 Pandemic

The COVID-19 pandemic impacted this year’s financial statements, but to a lesser degree than the 2019/20 and 2020/21 fiscal years. Schools were open for in-class instruction the full year and a



transitional program from distance learning to in-class instruction was not offered. Additional custodial time incurred on Monday to Thursday for an additional 30 minutes per day per employee to assist in additional cleaning of chairs. The district started a rapid testing program for employees in March 2022 which ceased on April 13, 2022. Due to the Omicron variance, in March additional Education Assistant time was incurred when lunches were recommended to be staggered. As the district progressed through the year, the pandemic response shifted towards a communicable disease prevention plan.

Strategic Plan

A new Strategic Plan was developed during the 2019/20 school year. During the 2021/22 school year, the District was in year two of the four-year plan.

During the 2021/22 school year, the work on the Strategic/Operational Plan included:

- offering Universal Design for Learning (UDL) training with Dr Katz (train the trainer);
- Completed the pilot on the new Inclusive and Competency-based Individual Education Plan (ICBIEP), all learning assistance teachers were trained to implement the ICBIEP;
- investing in Compassionate Systems Leadership training;
- technology investment in a new lab for DCSS – Central Campus;
- Support in the implementation and monitoring (data collection) of Social Emotional Learning and Mental Health Literacy school action plans, including an elementary mental health literacy pilot project;
- Indigenous Education started a Primary Numeracy Project and brought in Kevin Lamoureux for a Truth and Reconciliation workshop that was impactful around the Calls to Action and what reconciliation really means. An Artist in Residence worked with classes to provide a local Indigenous context to our schools.
- Ongoing review and support for Children in Care including updating planning documents, collaborating with relevant stakeholders, and regular school-based team meetings to review data on Children in Care;
- Completed our second inclusion survey in June 2022, data will be reviewed by Senior and school level Administration;
- Continuation of Literacy and Numeracy PLC meetings and development of a SNAP for grades 8-9;
- Draft Long-Range Facility Plan completed
- Completion of the 2021-22 Leadership Academy cohort

More information on the Strategic and Operational plan can be found on the District website (<https://www.sd59.bc.ca/district/achievement>).



Infrastructure

The majority of the buildings within the school district were built in the 1960's, with a few that were built in the late 1950's. Given the age of our schools, there is a concern on the ability to maintain buildings that are beyond a normal life expectancy. A large portion of the provincial K-12 capital budget is used to support seismic upgrades and the financial support for replacement schools is minimal. The District continues to prioritize submission of major and minor capital projects to the Ministry of Education and Child Care to support our infrastructure.

Capacity

Capacity continues to be a concern at Crescent Park Elementary and Canalta Elementary. The board approved the purchase of an additional two portables in June 2022 to assist the two schools with instructional and meeting space. The expansion request for Crescent Park Elementary was submitted for a second year.

Operating Reserves

As at June 30, 2022, the unrestricted accumulated operating surplus was 14% of the 2021/22 annual operating expenses, this is well above the policy requirement of 5%. Senior administration continues to strive to spend budgeted funds but struggle with increased vacancies throughout the district. Reserve balances continue to face scrutiny from the Ministry and it is important the District is using resources effectively and responsibly.

Ministry of Education and Child Care

In March 2022, The Ministry of Education changed to the Ministry of Education and Child Care. The amalgamation of the two branches of the Ministry is still in the infancy stages. The district is working on offering before and after school child care programs within the schools. Two schools are currently housing these programs, Ecole Frank Ross and Crescent Park Elementary. Additional opportunities for 0-4 child care are being explored, any expansion into 0-4 child care will likely require new spaces.

Contact Management

This financial report was completed with the purpose to provide a general overview of the School District's finances as at June 30, 2022 and to demonstrate the District's accountability for the funding it receives.

If you have any questions about the report, please contact Melissa Panoulis at the Secretary Treasurer's office at 250-782-8571.

SD59 2022/23 Preliminary Enrollments (FTE's)

School	Prelim. Budget	Sep-22	Change	Sep-21	Sep-22	Change
Canalta	232.0	267.0	35.0	236.0	267.0	31.0
Chetwynd Secondary	276.0	270.0	(6.0)	276.0	270.0	(6.0)
Crescent Park	230.0	252.0	22.0	237.0	252.0	15.0
Devereaux	89.0	86.0	(3.0)	92.0	86.0	(6.0)
Don Titus	120.0	121.0	1.0	122.0	121.0	(1.0)
Ecole Frank Ross	478.0	464.0	(14.0)	479.0	464.0	(15.0)
Distributed Learning & Kelly Lake	81.0	90.0	9.0	95.0	90.0	(5.0)
Little Prairie	217.0	216.0	(1.0)	221.0	216.0	(5.0)
McLeod	60.0	66.0	6.0	60.0	66.0	6.0
Moberly Lake	32.0	35.0	3.0	37.0	35.0	(2.0)
Parkland	63.0	62.0	(1.0)	64.0	62.0	(2.0)
Peace View School	32.0	32.0	0.0	27.0	32.0	5.0
Pouce Coupe	116.0	115.0	(1.0)	112.0	115.0	3.0
South Peace Elementary	33.0	35.0	2.0	32.0	35.0	3.0
Dawson Creek Secondary	988.0	977.0	(11.0)	1,007.0	977.0	(30.0)
Tremblay	154.0	138.0	(16.0)	150.0	138.0	(12.0)
Tumbler Ridge Elementary	206.0	218.0	12.0	192.0	218.0	26.0
Tumbler Ridge Secondary	154.0	164.0	10.0	165.1	164.0	(1.1)
Windrem	63.0	65.0	2.0	68.0	65.0	(3.0)
District	31.0	0.0	(31.0)	0.0	0.0	0.0
Total FTE	3655.00	3673.00	18.0	3672.06	3673.00	0.9

SUMMARY:

Elementary	2,125.0	2,172.0	47.0	2,129.0	2,172.0	43.0
Secondary	1,418.0	1,411.0	(7.0)	1,448.1	1,411.0	(37.1)
Distributed Learning & Kelly Lake	81.0	90.0	9.0	95.0	90.0	(5.0)
District School	31.0	0.0	(31.0)	0.0	0.0	0.0
Total FTE	3,655.0	3,673.0	18.0	3,672.1	3,673.0	0.9

SUMMARY:

Elementary:

Urban Dawson Creek	1,094.0	1,121.0	27.0	1,102.0	1,121.0	19.0
Rural Dawson Creek	393.0	396.0	3.0	387.0	396.0	9.0
Chetwynd Area	432.0	437.0	5.0	448.0	437.0	(11.0)
Tumbler Ridge	206.0	218.0	12.0	192.0	218.0	26.0
Total	2,125.0	2,172.0	47.0	2,129.0	2,172.0	43.0

Secondary:

Dawson Creek	988.0	977.0	(11.0)	1,007.0	977.0	(30.0)
Chetwynd	276.0	270.0	(6.0)	276.0	270.0	(6.0)
Tumbler Ridge	154.0	164.0	10.0	165.1	164.0	(1.1)
Total	1,418.0	1,411.0	(7.0)	1,448.1	1,411.0	(37.1)
Distributed Learning & Kelly Lake	81.0	90.0	9.0	95.0	90.0	(5.0)
District School	31.0	0.0	(31.0)	0.0	0.0	0.0

Submission Summary

Submission Summary:	Minor 2023/2024 2022-09-30
Submission Type:	Capital Plan
School District:	Peace River South (SD59)
Open Date:	2022-04-01
Close Date:	2022-09-30
Submission Status:	Draft

Submission Category	Sum Total Funding Requested
SEP	\$1,995,000
PEP	\$330,000
BUS	\$482,907
CNCP	\$250,000
Total	\$3,057,907

BUS					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	155166	Transportation	Replacement	Bus was involved in accident, write off. \$34,528 insurance payout, claim report attached in inspection report.	\$161,626
2	159301	Transportation	Replacement	Chronic Mechanical issues. This bus has been used mostly in an area of industrial service roads with extreme road conditions.	\$161,626
3	159263	Transportation	Replacement	Chronic Mechanical issues. This bus has been used mostly in an area of industrial service roads with extreme road conditions.	\$159,655
Submission Category Total:					\$482,907
CNCP					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	159337	Windrem Elementary	HVAC (CNCP)	Replace obsolete residential type furnaces in Gym with AHU and connect to the existing Hydronic system and DDC System	\$250,000
Submission Category Total:					\$250,000
PEP					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested

Submission Summary

1	155161	Canalta Elementary	New (PEP)	Canalta Elementary does not currently have an accessible playground, there are students currently at this school that experience accessibility as a barrier to the playground.	\$165,000
2	152027	Tremblay Elementary	New (PEP)	This school does not have a universally accessible playground.	\$165,000
				Submission Category Total:	\$330,000
SEP					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	159321	Dawson Creek Secondary (South Peace Campus)	HVAC (SEP)	Phase 6 hvac upgrade, shops wing.	\$620,000
2	159316	Don Titus Montessori	Roofing (SEP)	Replace roof, end of life. Repair exterior cladding as required in conjunction with roof replacement.	\$600,000
3	159324	Tumbler Ridge Elementary	HVAC (SEP)	Replace existing obsolete furnaces (EOL) units with Hydronic system that will include DDC Controls. Phase one for equipment purchase only,	\$500,000
4	155811	Canalta Elementary	Electrical (SEP)	Replace Main electrical service. End of life, obsolete.	\$125,000
5	151674	Dawson Creek Secondary (Central Campus)	Interior Construction (SEP)	Replace hardwood floor, sanded to limits and requires replacement of hardwood.	\$150,000
				Submission Category Total:	\$1,995,000



School District No.59 (Peace River South)

September 14, 2022

School District #59 Trustees

RE: Portable Update

In June 2022 the board approved the capital purchase of two portables, one each for Canalta Elementary and Crescent Park Elementary at a total cost of \$600,000.

The district was able to secure refurbished portables, this allowed for a shorter delivery time and reduced cost. The refurbished portables, including transportation and an engineering review were purchased at a cost of \$299,300. An additional \$100,000 (\$50,000 per portable) is estimated to be incurred by the district to cover pilings, skirting, installation, services hook-ups and stairs. The estimated arrival date is October 3, 2022 and district maintenance staff will need approximately a week to make it operational.

Melissa Panoulis
Secretary Treasurer

LONG RANGE FACILITY PLAN

June 2022



School District 59 ~ Peace River South

School District
No. 59 Peace
River South



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Executive Summary

School District No. 59 Peace River South has developed this Long-Range Facilities Plan (LRFP) to guide future decisions and present a vision for the use of the district's current and potential future inventory of capital assets. The plan will provide broad strategies for the most-effective delivery of education programs.

This plan has also been created to provide additional supporting information to the Ministry of Education and Child Care in support of the Minor and Major Capital Program projects included in the Five-Year Capital Plan submission.

School District No. 59 Peace River South serves an estimated population of 28,250 (2020 BC Stats Report). The district encompasses 27,814 square kilometers. For effective operations, the district is divided into three geographical zones, Chetwynd, Dawson Creek and Tumbler Ridge.

The student population (head count) as of September 2021 was 3,655. The students are currently served by the following education locations:

- 3 High Schools (DCSS is one high school with two campuses)
- 15 Elementary Schools
- 1 Early Learning Hub

Enrollment is projected to increase (cohort retention method) over the next ten years. As residential development continues to occur in the Crescent Park Elementary catchment area the district expects capacity pressure in that school to continue, the goal is to alleviate this pressure with a Ministry of Education and Child Care Expansion Project. Additional capacity pressure at Canalta Elementary needs to be addressed through a catchment area change that would move some students to the nearby Tremblay Elementary School. All other schools in the district will operate at below capacity for the foreseeable future.

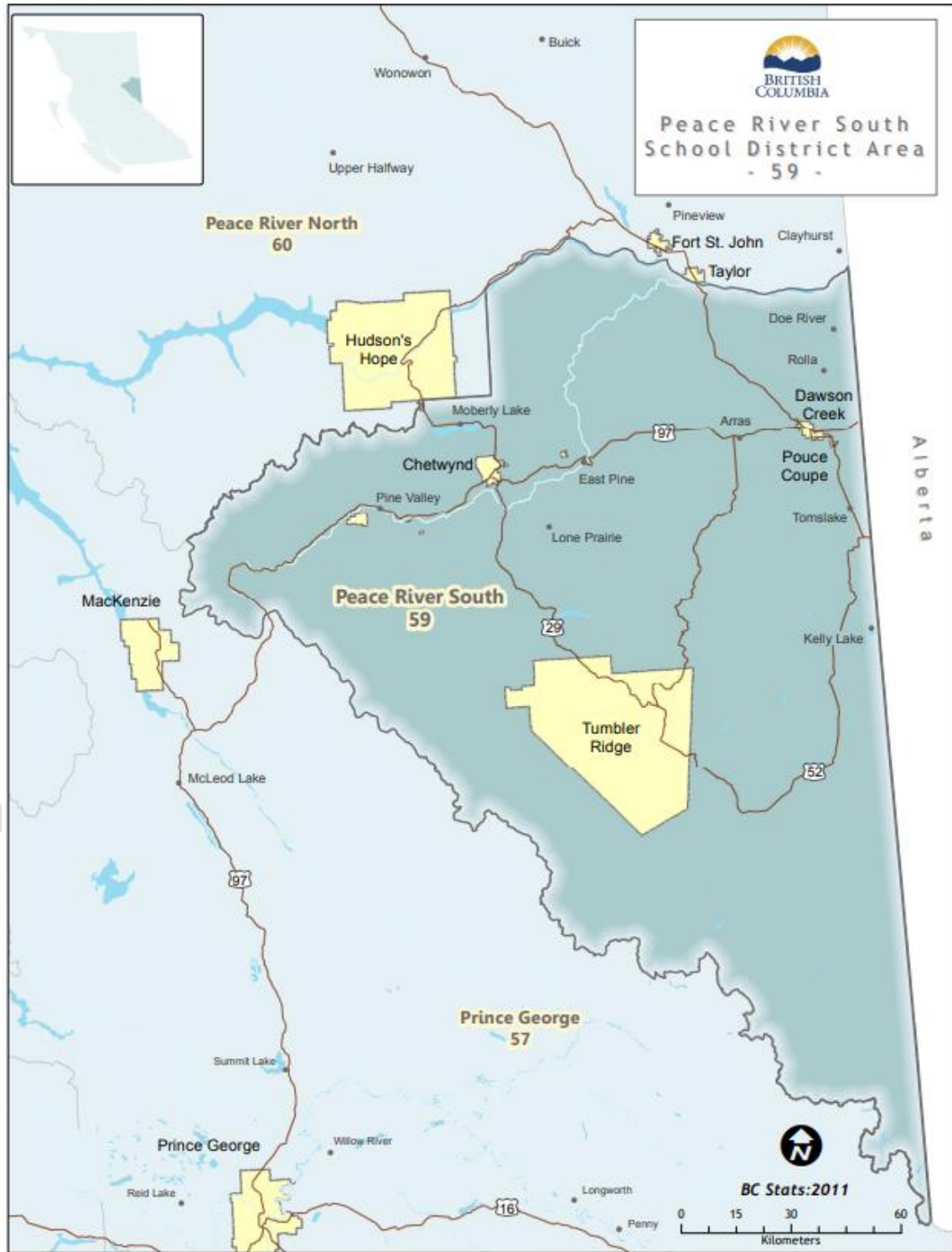
The school district faces typical challenges in aging infrastructure. The majority of facilities were built in the 1960s or earlier. Capital funding available through the Ministry of Education and Child Care continue to be a high priority for the district and will assist in extending the useful life of existing capital assets.

In addition, the district will continue to make best use of existing capacity and expand services to students and communities.



Introduction

School District No. 59 Peace River South Map





Overview of School District No. 59 Peace River South

School District No. 59 Peace River South is in North-eastern BC and comprises the towns of Chetwynd, Dawson Creek, Tumbler Ridge, and areas of the Peace River Regional District surrounding these towns. The School District shares the territory with the people of Treaty 8 and is honoured to share this land with Saulneau First Nations, West Moberly First Nations, Kelly Lake First Nations and the Metis population in the area.

School District No. 59 Peace River South serves an estimated population of 26,855 (2016 Census). The district encompasses 27,814 square kilometers. For effective operations the district is divided into three geographical zones, Chetwynd, Dawson Creek and Tumbler Ridge.

The student population (headcount) as of September 2021 was 3,655. The students are currently served by the following education locations:

- 3 High Schools (DCSS is one high school with two campuses)
- 15 Elementary Schools
- 1 Early Learning Hub

The district experienced declining enrollment for many years up to 2014 (with a drop of 1,145 students from 2004 to 2014), since then the district has seen modest increases each year.

As at June 2022 the district employed 472 regular staff. These employees hold a variety of positions including:

- 239 Teachers
- 186 Support staff
- 26 Principals and Vice-Principals
- 21 Excluded Staff

The district's mission statement is to embrace, inspire, and value learning, meaningful communication, and integrity for each individual and for the communities we serve.



The 2020-2024 Strategic Plan identifies three areas of focus, each area has identified goals.

1. Equity
2. Foundational Skills and Core Competencies
3. Sustainable use of our resources

The Strategic Plan serves as a foundation for the senior administration to develop operational initiatives to meet the goals of each priority in the over-arching plan. Targets and fiscal responsibility (if required) are attached to each initiative and reviewed on an ongoing basis.



Long Range Facility Plan (LRFP)

Long Range Facility Plan Purpose

The School Act provides that the Minister of Education may require a board of education to prepare and submit a capital plan for its school district to the Ministry. Each board of education is expected to have a LRFP in place for its school district that lays out various management strategies regarding its inventory of capital assets – primarily to support changes in student enrollment and educational programming goals.

Although a current LRFP is not required to be included as part of a Five-Year Capital Plan submission, the Ministry may request a school district to reference relevant sections of the LRFP to help inform its capital plan review process.

This comprehensive realistic planning tool is intended to cover a 10-year timeframe and outline how a board of education intends to manage an inventory of existing facilities and planned new facilities during that time.

Long Range Facility Plan Process

Public consultations is a key element in the development of a new LRFP. The consultation on this LRFP will include students, parents, community agencies, local government, First Nations, Indigenous representation and other stakeholders within the educational community.

Long Range Facility Plan Fundamentals

The following major subjects are covered in this LRFP:

- School District Organization
- Educational Programming
- Student Enrollment
- Existing Schools
- School Capacity
- Community Use
- Public Consultation

Long Range Facility Plan Guiding Principles

The following guiding principles will inform the LRFP

- The school district supports the principle that schools are community assets and will work with the community to create opportunities for joint use of facilities to enhance community education and development.
- Families and communities play a key role in the education of a student, it is important to the district that our schools are welcoming and inclusive.
- Supporting the principles of stability and predictability to meet the needs of parents and students.

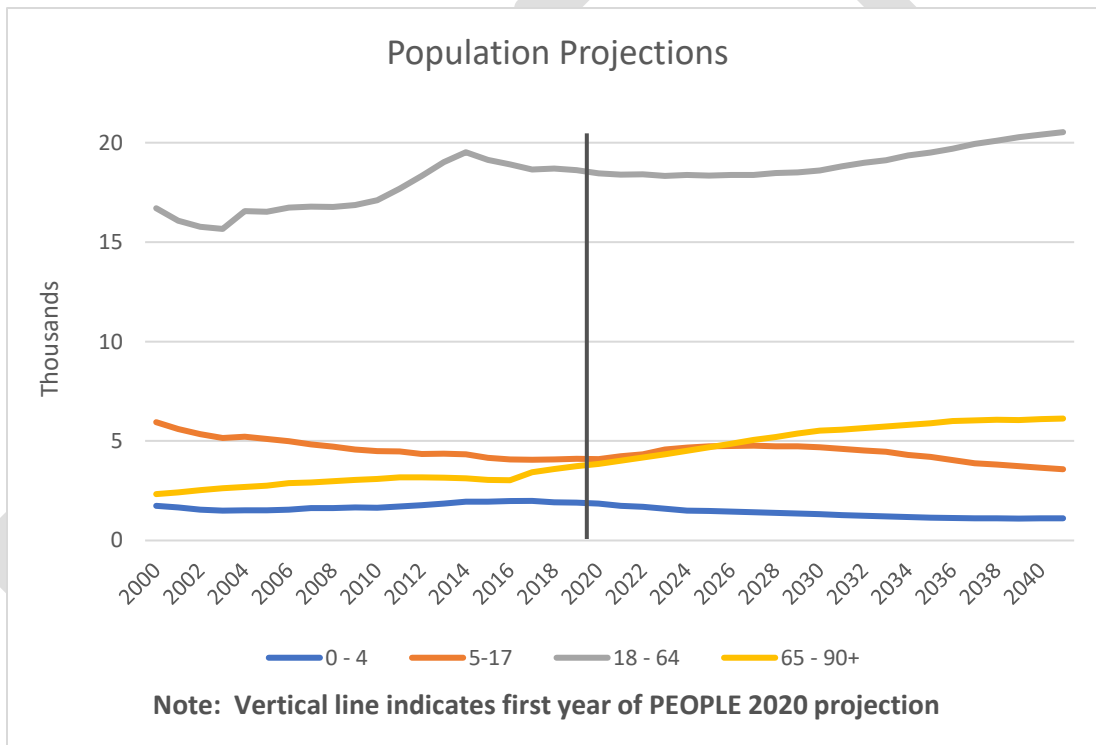


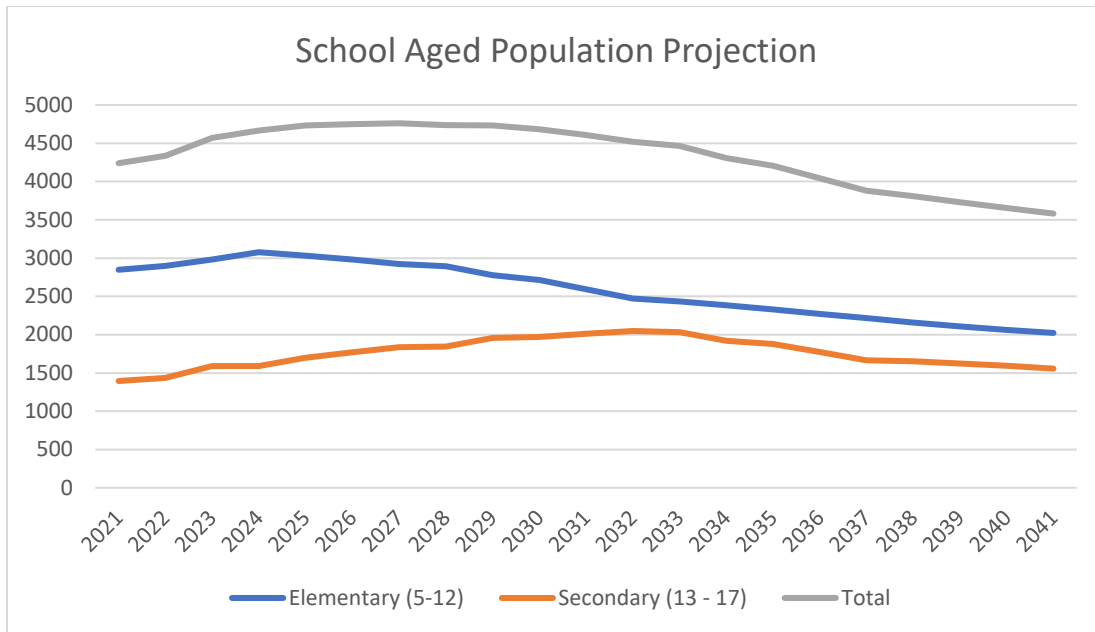
- District programs should be located to maximize utilization rates of the facilities.
- Capital investments in new or renovated facilities should generate operational efficiencies.
- Facility utilization should maximize funds available for educational programs.
- All facilities should be maintained to a high standard and provide a healthy, safe well-equipped learning environment that promotes student learning, engagement and inclusion.

District Actual and Projected Enrollment

Demographics (BC Stats Reports)

According to BC Stats reports of July 2022 the Peace River South area population is expected to grow from 28,612 in 2022 to 30,410 in 2032. The school aged population has been decreasing since 2000, although has been evening out in recent years. It is projected to increase slowly up to 2032 and then decrease again over the next ten years.

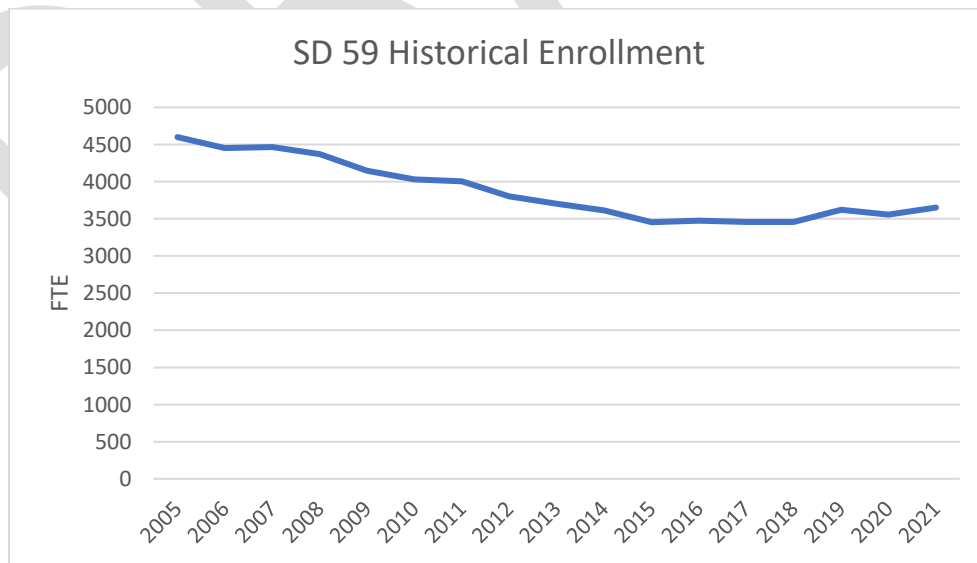




BC Stats applies the Component/Cohort-Survival method to project the population. This method "grows" the population from the latest base year estimate by forecasting births, deaths and migration by age. These forecasts are based on past trends modified to account for possible future changes and should be viewed as only one possible scenario of future population.

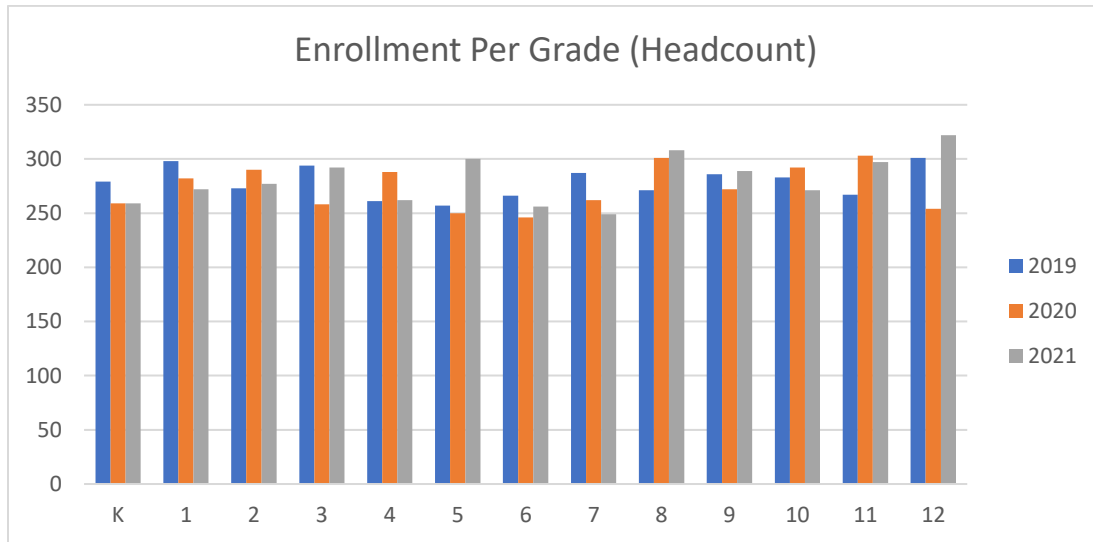
Actual Enrollment

School District No. 59 has experienced enrollment decline up to 2014, since then enrollment has shown gradual increases. This aligns with the BC Stats school aged population reports.





The actual September district enrollment per grade for 2021, 2020 and 2019 is presented below. The graph shows a narrow fluctuation year to year which suggests a relatively stable enrollment for planning purposes.



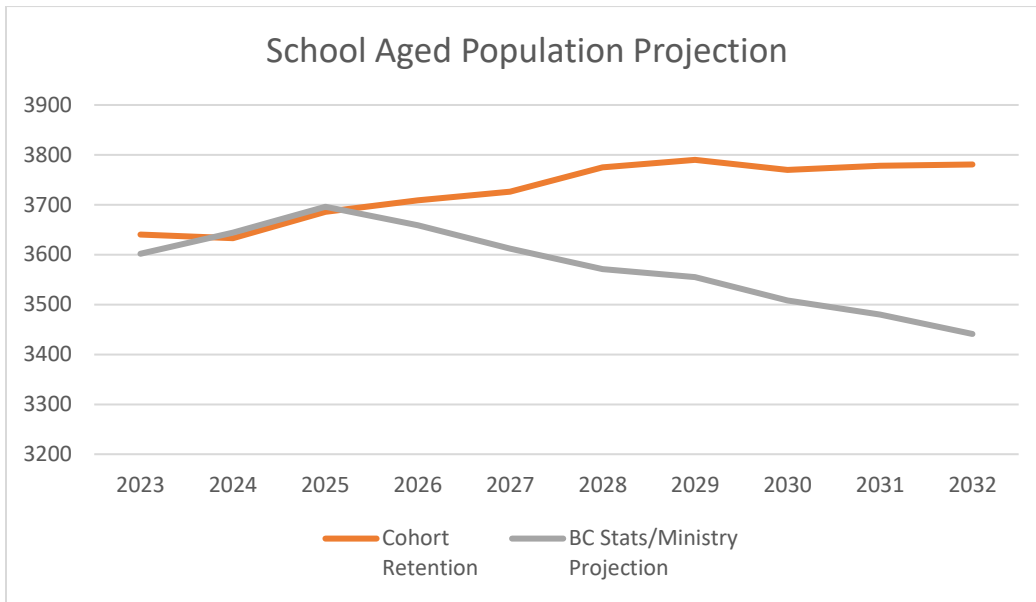
Projected Enrollment

School District No. 59 has developed enrollment projections using the cohort retention method. This involves rolling forward current students in schools and estimating kindergarten students entering the system each year. The challenge with this method is estimating the number of kindergartens students entering the system each school year.

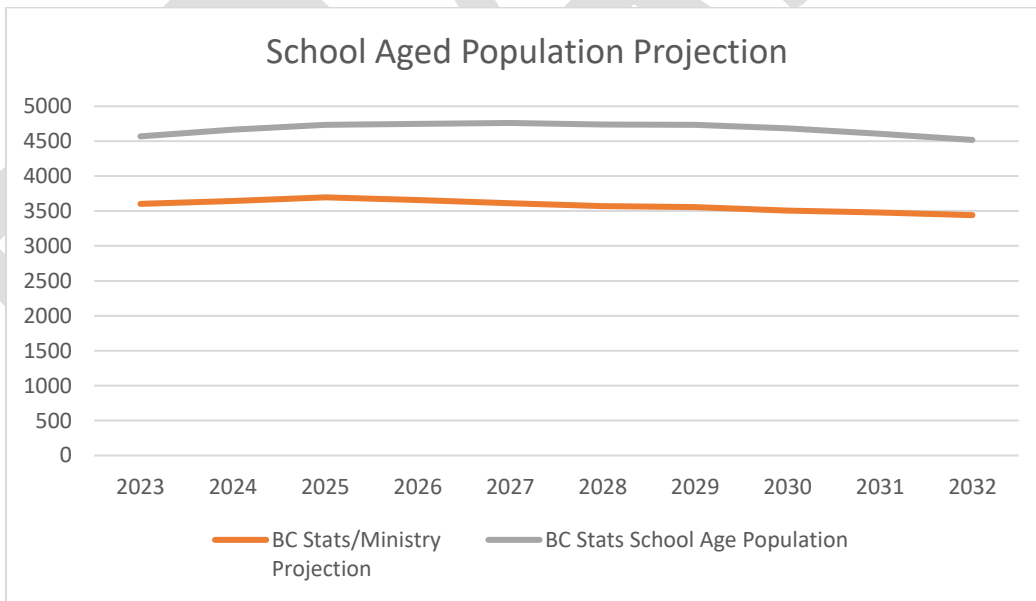
There are many variables that influence actual enrollment levels. These variables include:

- Birth rates
- Interprovincial trends
- Immigration trends
- Housing markets
- Percentage of school age population enrolled in the School District

Below are enrollment projections for School District NO. 59 going forward 10 years using the cohort retention method and the BC Stats/Ministry of Education and Child Care estimates. The cohort retention method is showing increased enrollment over the next ten years, this is in comparison to enrollment decrease projected by BC Stats/Ministry of Education and Child Care.



The comparison of the BC Stats/Ministry of Education and Child Care estimate, and the BC Stats school age population is presented below. This shows that the school age population is on average 1,000 students higher than the projected enrollment for School District NO. 59. School aged children may be enrolled in a private school, home schooling or attend a school in another school district via distance learning. Based on enrollment in 2021/2022 it is estimated 500 students attend local private schools.





	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Cohort Retention	3640	3633	3686	3709	3726	3775	3790	3770	3778	3781
Ministry Projection	3602	3644	3696	3659	3612	3571	3555	3508	3480	3441
BC Stats School										
Age Population	4568	4665	4733	4750	4761	4738	4734	4684	4607	4518

If the BC Stats/Ministry of Education and Child Care estimates come to fruition, enrollment will decrease to a level that was last seen in 2015. Funding protection would also be available in times of decreased enrollment to adjust facility utilization if necessary.

The school district updates enrollment projections on an annual basis and will adjust facility plans as necessary.

Capital Assets – Schools

The School District is comprised of 15 elementary schools, 3 high schools and 1 early learning hub. Tumbler Ridge Secondary offers grade 7 to 12 and is fed by Tumbler Ridge Elementary which offers Kindergarten to grade 6. Chetwynd Senior Secondary offers grade 8 to 12 and is fed by Windrem Elementary, Don Titus Montessori, Little Prairie Elementary and Moberly Lake Elementary that all offer kindergarten to grade 7. Dawson Creek Senior Secondary (DCSS) is comprised of two campuses, Central Campus offers grade 8 to 9 and South Peace Campus offers grade 10 to 12. DCSS is fed by Parkland Elementary, McLeod Elementary, Devereaux Elementary, Pouce Coupe Elementary, Crescent Park Elementary, Canalta Elementary, Tremblay Elementary and Ecole Frank Ross which all offer kindergarten to grade 6.

The school district also operates two schools on local Hutterite colonies. Both Hutterite colonies have the students attend from the age of 6 to 15. The district rents classroom space from the colonies and doesn't own any buildings related to the two schools.

The School District Administrative Offices and Maintenance and Transportation Department operate out of one building located in Dawson Creek. There is a smaller maintenance building located in Chetwynd.

The school district currently owns 6 portables located in each of the following locations

- (1) Moberly Lake Elementary
- (1) Devereaux Elementary
- (2) Canalta Elementary
- (2) Crescent Park Elementary

An inventory of facilities is present in Appendix A and below.



Facility	Year Opened	Area (m ²)	FVA - Building FCI
Dawson Creek Area			
Canalta Elementary	1962	3,033	0.53
Crescent Park Elementary	1961	1,695	0.55
Ecole Frank Ross Elementary	1961	5,388	0.44
Tremblay Elementary	1958	3,000	0.62
Dawson Creek Secondary (South)	1948	11,384	0.32
Dawson Creek Secondary	1957	9,974	0.5
Parkland Elementary	1980	1,247	0.55
McLeod Elementary Secondary	1964	1,341	0.49
Devereaux Elementary	1952	1,117	0.49
Pouce Coupe Elementary	2008	1,547	0.04
Chetwynd Area			
Don Titus Montessori	1966	1,926	0.33
Windrem Elementary	1959	1,827	0.45
Little Prairie Elementary	1995	3,187	0.25
Moberly Lake Elementary	1995	369	0.46
Chetwynd Secondary	1964	5,691	0.23
Tumbler Ridge Area			
Tumbler Ridge Elementary	1983	2,013	0.63
Tumbler Ridge Secondary	1982	5,685	0.58
Other			
Board Office	1981	3,532	0.14
Chetwynd Maintenance Shop	1969	239	0.21
Gwillim Lake Outdoor Centre	1976	277	0.14

Facility Condition Index

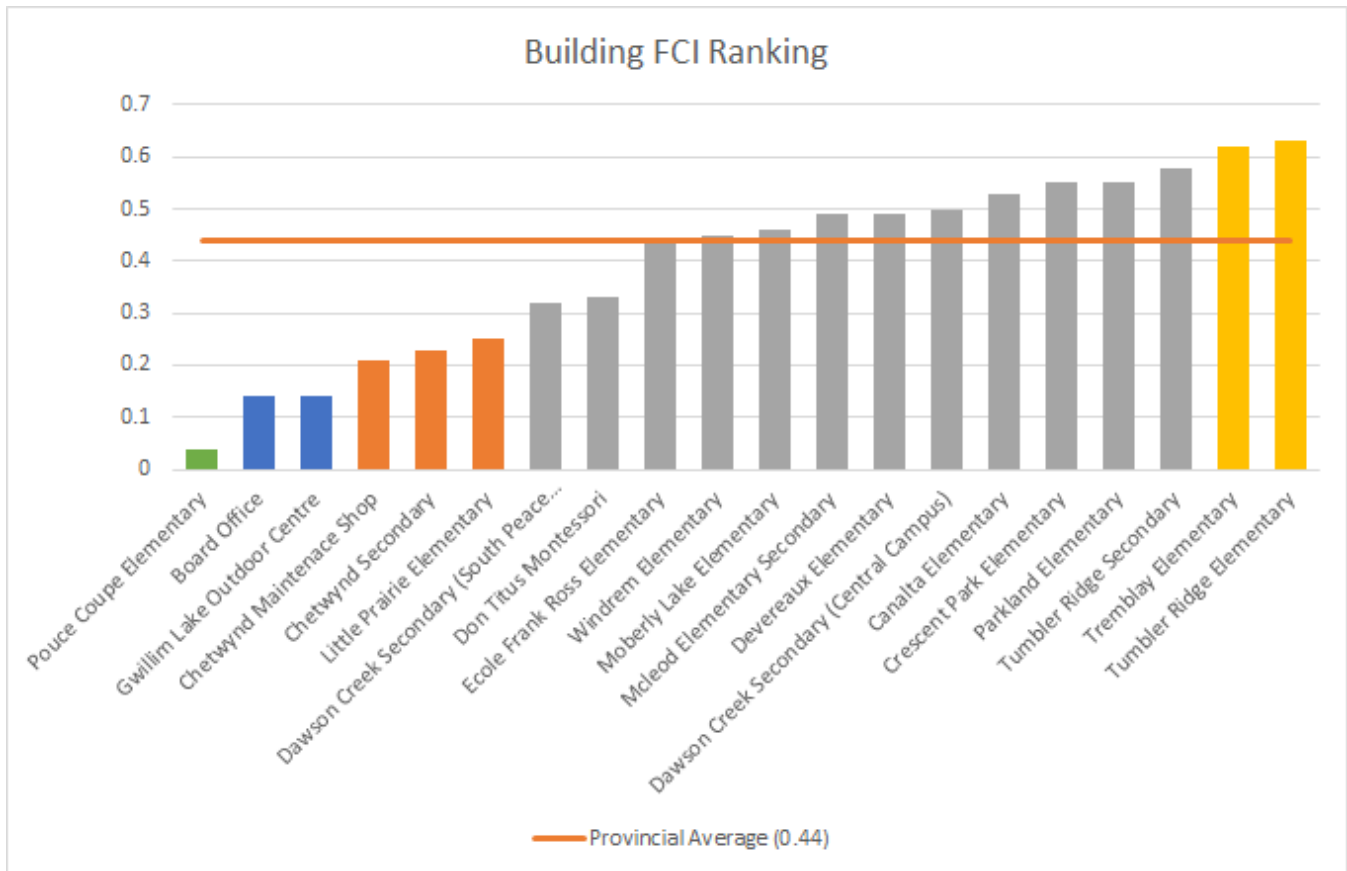
The Ministry of Education and Child Care developed the Capital Asset Management System (CAMS) in 2010 and completed standardized facility condition assessments of all schools in the province. The Facility Condition Index (FCI) is a comparative indicator of the relative condition of each school facility across the province. The FCI is expressed as a percentage, or ratio, of the cost of remedying maintenance deficiencies to the current replacement value. Schools in the district were last assessed in 2021.



FCI % Rating	Rating Title	Definition
0.00 to 0.005	Excellent	Near new condition. Meets present and foreseeable future requirements.
0.05 to 0.15	Good	Good condition. Meets all present requirements.
0.15 to 0.30	Average	Has significant deficiencies, but meets minimum requirements. Some significant building system components nearing the end of their normal life cycle.
0.30 to 0.60	Poor	Does not meet requirements. Immediate attention required to some significant building systems. Some significant building systems at the end of their life cycle. Parts may no longer be in stock or very difficult to obtain. High risk of failure of some systems.
0.60 and above	Very Poor	Does not meet requirements. Immediate attention required to most of the significant building systems. Most building systems at the end of their life cycle. Parts may no longer be in stock or very difficult to obtain. High risk of failure of some systems.

The FCI is a significant factor the Ministry of Education and Child Care uses to determine funding priorities for replacement projects. There are numerous schools in the province that are in Very Poor condition and rate 0.60 and higher.

Facilities in the district are generally in Poor to Very Poor condition, however a few of our newer schools are rated Good to Average. The ratings are expected given the majority of the schools were built in the 1960's or earlier.



FCI is one of many tools that is utilized to determine the need for maintenance, repairs or refurbishment of schools. Local knowledge should take precedence when it is more accurate, reliable and verified by professional consultants. Other factors such as student population, new technologies for energy efficiencies, educational deficiencies, staff and student safety, accessibility and operational concerns can also inform the scope of maintenance and repairs. As such, school district priorities may differ from the current CAMS Facility Condition Index.

The school district Operations Department has reviewed the FCI scores and utilizes this information when appropriate. The district also conducts external building systems reviews with professionals to prioritize AFG spending and minor capital submissions.

Capacity Utilization

Capacity Utilization analysis is a useful means of determining how efficiently capital assets are being utilized. It can identify overcrowding schools that may need to be addressed. The analysis can also identify where surplus space exists that can be made available for other purposes or disposed of to maximize funds available for educational programs.



The school district covers a vast area. Due to the geographical constraints the school capacity review will be presented separately for Chetwynd, Dawson Creek and Tumbler Ridge. Additional consideration will be placed on rural schools given the distance from an urban school.

Capacity Utilization is calculated as follows:

$$\text{Enrollment/Operating Capacity} \times 100\% = \text{Capacity Utilization}$$

Ministry of Education and Child Care Nominal Capacity

Under Ministry of Education Guidelines, nominal capacity represents the student capacity of a school based on the following number of students per instructional space:

Nominal Capacities	
Kindergarten	20
Elementary	25
Middle and Secondary	25

Ministry of Education and Child Care Operating Capacity

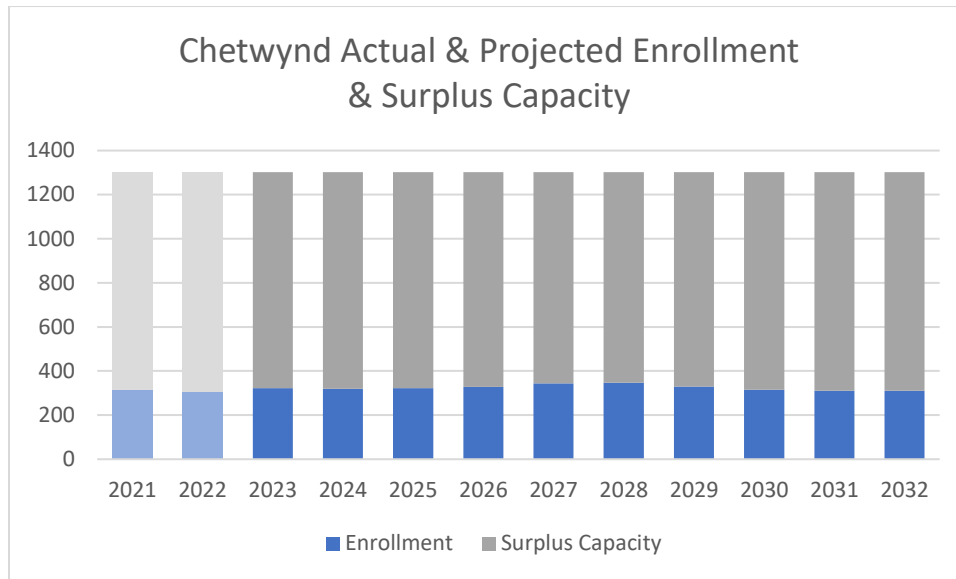
Under Ministry of Education Guidelines, operating capacities represent adjusted nominal capacity sizes to reflect grade structure and classroom student capacity.

Operating Capacities	
Kindergarten	19
Grades 1 to 7 Classrooms	23.29
Grades 8 to 12 Classrooms	25

Chetwynd Utilization Rates

School	Grades	Ministry Nominal (Design) Capacity 1-12				Adj. Operating Capacity				Enrollment	Utilization
		K	1-12	Adj	Total	K	1-12	Adj	Total		
Chetwynd Area											
Don Titus Montessori	K-7	20	200	-25	195	19	186	-23	182	122	67%
Windrem Elementary	K-7	20	175		195	19	163		182	68	37%
Little Prairie Elementary	K-7	20	275		295	38	233		271	221	82%
Moberly Lake Elementary	K-7		50		50	19	23		42	37	87%
Chetwynd Secondary	8-12		625		625		625		625	268	43%
Total		60	1325	-25	1360	95	1231	-23	1302	716	34%

The capacity utilization in the Chetwynd area is low. An additional 23 spaces are available that aren't included in the above analysis due to the portable located at Moberly Lake Elementary.



The overall utilization in the Chetwynd area, projected forward, remains stable. There is surplus capacity in the Chetwynd area schools.

Dawson Creek Utilization Rates

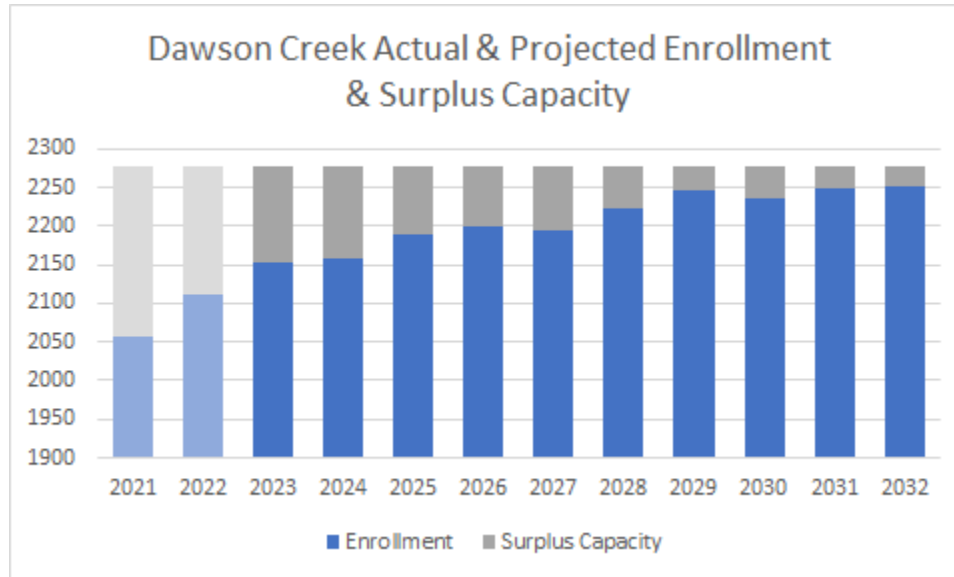
School	Grades	Ministry Nominal (Design) Capacity 1-12				Adj. Operating Capacity				Enrollment	Utilization
		K	1-12	Adj	Total	K	1-12	Adj	Total		
Dawson Creek Area											
Canalta Elementary	K-7	20	200		220	38	163		201	236	117%
Crescent Park Elementary	K-7	20	150		170	38	116		154	237	153%
Ecole Frank Ross Elementary	K-7	40	450		490	76	373		449	482	107%
Tremblay Elementary	K-7	20	325	-25	320	19	303	-23	298	150	50%
Dawson Creek Secondary (South Peace Campus)	10-12		750		750		750		750	606	81%
Dawson Creek Secondary (Central Campus)	8-9		650		650		650	-225	425	405	95%
Total		100	2525	-25	2600	171	2355	-248	2278	2116	93%

Capacity utilization rated within urban Dawson Creek is 93%. Four portables are located in Dawson Creek (2 at Canalta and Crescent Park each), with that temporary additional space the capacity utilization would be reduced to 89%.

Space within Canalta, Crescent Park and Ecole Frank Ross that were originally designed for non-classroom space have been converted to classrooms to accommodate the additional students. Catchment area lines are reviewed by the district periodically to adjust capacity pressures at schools. A possible solution for the capacity pressure at Canalta Elementary is to adjust catchment area lines for Canalta Elementary and Tremblay Elementary as the schools are close in proximity, and Tremblay Elementary is currently under-utilized. Given the distance from Crescent Park Elementary to Tremblay Elementary (where excess capacity exists) a catchment area change would not assist this school. An



expansion request has been submitted within the 5-year capital plan for Crescent Park Elementary. An expansion would alleviate the over crowding at Crescent Park Elementary.

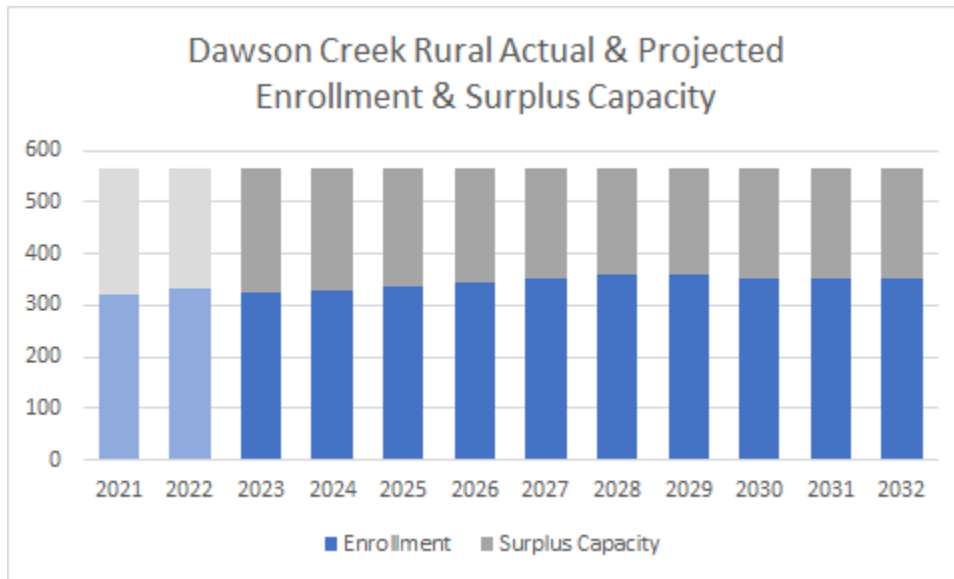


The above graph identifies the overall surplus capacity is projected to decrease within the rural Dawson Creek area. If enrollment does increase at the rate projected, the existing capacity should still be sufficient for the student population.

Dawson Creek Rural Utilization Rates

School	Grades	Ministry Nominal (Design) Capacity 1-12				Adj. Operating Capacity				Enrollment	Utilization
		K	1-12	Adj	Total	K	1-12	Adj	Total		
Rural Dawson Creek Area											
Parkland Elementary	K-7	20	150		170	19	140		159	61	38%
Mcleod Elementary Secondary	K-7	20	125		145	19	116		135	69	51%
Devereaux Elementary	K-7	20	125		145	19	116		135	92	68%
Pouce Coupe Elementary	K-7	20	125		145	19	116		135	110	81%
Total		80	525	0	605	76	489	0	565	332	59%

Utilization in the Dawson Creek rural area is 59%. Given the distance to other schools and transportation factors, modifying catchment areas lines to increase utilization is not practical.

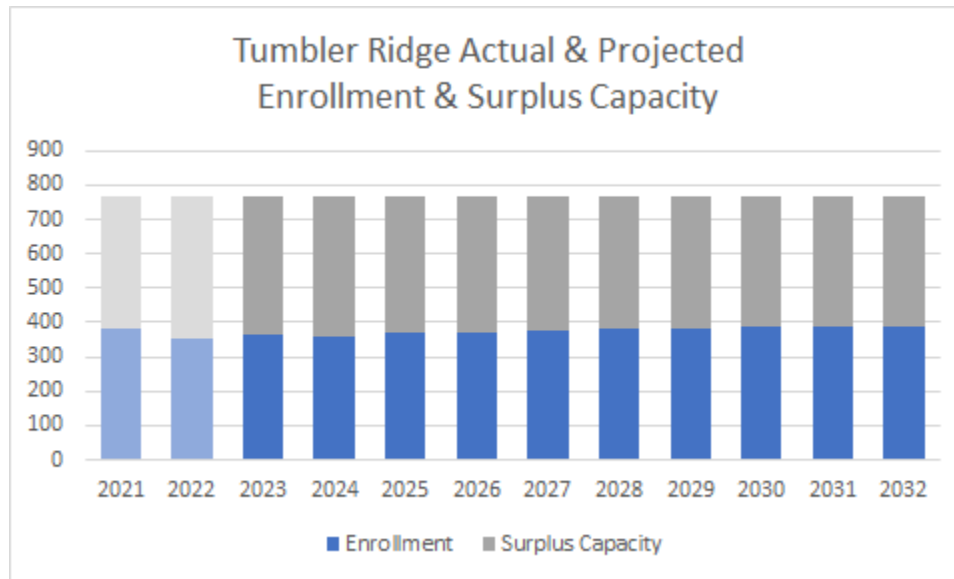


The overall utilization in the Dawson Creek Rural area, projected forward, remains stable. There is surplus capacity in the rural area schools. It should be noted within the last ten years two rural schools were closed and disposed of given the very low capacity utilization.

Tumbler Ridge Utilization Rates

School	Grades	Ministry Nominal (Design) Capacity 1-12				Adj. Operating Capacity				Enrollment	Utilization
		K	1-12	Adj	Total	K	1-12	Adj	Total		
Tumbler Ridge Area											
Tumbler Ridge Elementary	K-6	20	325		345	38	279		317	192	60%
Tumbler Ridge Secondary	7-12		625	-25	600		625	-175	450	159	35%
Total		20	950	-25	945	38	904	-175	767	351	46%

The capacity utilization in Tumbler Ridge is 46%. A portion of Tumbler Ridge Secondary (TRSS) is leased out in an effort to reduce excess capacity. The district only has one high school and one elementary school for the population of Tumbler Ridge to enroll in, and therefore no long-term adjustment that would reduce capacity is feasible.



The overall utilization in the Chetwynd area, projected forward, remains stable. There is surplus capacity in the Chetwynd area schools.

Summary Utilization Observations and Initiatives

School District No. 59 Peace River South has adequate capacity in all schools except Crescent Park Elementary and Canalta Elementary for the foreseeable future. Portables are assisting the situation on a temporary basis but is not a long-term solution. A catchment area change can alleviate the enrollment pressures at Canalta Elementary by re-assigning an area of the student population to Tremblay Elementary. The district continues to pursue an expansion project for Crescent Park Elementary.

The above capacity utilization analysis shows that there is currently surplus capacity in many schools. The Board of Education has made adjustments in the recent years to maximize utilization rates; four surplus properties have been disposed of since 2009 (Parkhill Elementary, Rolla Traditional School, Tate Creek Elementary and the O'Brien Education Centre). These decisions are made to maximize funds available for educational programs.

The district will undertake the following capacity utilization initiatives:

Catchment Area Adjustments

The school district establishes catchment areas for all schools. Enrollments within each catchment area can fluctuate over time as a result of program choice, occupancy and new development. The school district will continue to review and amend catchment areas as needed to address overcrowding and take advantage of excess capacity. Adjustments can be based on

- Enrollment considerations
- Class size considerations



- Class composition considerations
- Facility considerations
- Transportation considerations

Explore Opportunity for Child Care spaces

The movement of child care into the Ministry of Education and Child Care is in the infancy stages. The district currently offers before and after school care in three schools (Windrem Elementary, Crescent Park Elementary and Ecole Frank Ross) and is exploring expanding to another three locations. The next step for the district would be to expand into full-day child care.

Funding for the development of new child care spaces is available, the district will be investigating those opportunities and the needs of the three communities the district serves.

Capital Investment Opportunities

School District 59 has a good inventory and distribution of facilities in the Peace River South area. The school district generally has the capacity to accommodate all students even though we are facing pressure in a few Dawson Creek elementary schools.

The majority of capital investment in the next ten years will be focused on extending the useful life of the existing schools. The school district will pursue capital funding from the available ministry programs as presented below.

School Expansion Program (EXP)

The Ministry of Education and Childcare's priority for expanding school space is to areas experiencing consistent and rapid, high density population growth due to economic development and where space optimization has been demonstrated. Expansion projects will not be eligible for funding consideration if adequate space is available at nearby schools.

The enrollment pressures at Canalta Elementary can be reduced by a catchment area shift to the nearby school Tremblay Elementary. The district will continue to pursue an expansion to Crescent Park Elementary given the consistent enrollment increase at that school.

School Replacement Program (REP)

The Ministry of Education and Child Care will consider submissions for school replacement where schools have reached or will shortly reach the end of the expected useful life and any further investment is not substantiated due to major structural issues or the accumulation of maintenance needs that would exceed the cost of replacement. All requests must be supported by a recent building condition assessment and engineering reports substantiating the request.

The Ministry of Education and Child Care is investing significant capital funding dollars towards seismic upgrades as well as expansion projects for areas of the province experiencing significant over-capacity rates. The age and FCI rating of some of our buildings would point towards replacement but no



schools have major structural issues or the accumulation of maintenance needs that would exceed the cost of replacement.

The district will continue to include Chetwynd Senior Secondary in the five-year capital plan for replacement given its age with the understanding the likelihood of replacement is very low in the near future. It is with that understanding the project timeline is greater than three years out to negate the need for building condition assessments and engineering reports. It is important these projects continue to be included in the five-year capital plan submission so that the Ministry of Education and Child Care has a true understanding of need to replace aging buildings.

School Enhancement Program (SEP)

The School Enhancement Program helps the district extend the life of 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)

Consideration will also be given to whether the project proposals:

- Address issues affecting safety or the effective functioning of the school
- Are in schools with unique significant importance to the school district such as those in rural areas with limited alternatives
- Where the benefits over the costs of the improvements are positive over the appropriate time horizon for the investment

Successful projects are chosen by the Ministry of Education and Child Care Capital Management branch based on need, priority and how well they support student learning and safety. The district will continue to pursue SEP projects.

Caron Neutral Capital Program (CNCP)

The CNCP is a program which is available to provide specific funding to energy-efficiency projects that lower the districts carbon emissions. The district will continue to pursue CNCP projects.

Bus Acquisition Program (BUS)

Bus funding from the Ministry of Education and Child Care is based on a capital allowance. The district then procures the buses using the annual Request for Standing Offer process as managed by the Association of School Transportation Services of British Columbia (ASTSBC). Bus funding requests that will be eligible funding will consider the following:



- School bus age and/or mileage
- Existing buses with safety and mechanical issues
- New school buses to support new routes due to increased district enrollments that are without current service
- School district's intention to create their own bussing services versus using third-party contracted services

The district will continue to pursue BUS projects.

Playground Equipment Program (PEP)

Supporting inclusion and accessibility for all children, the PEP is available to provide specific funding to purchase and install new or replacement playground equipment that is universal in design.

Universal design aims to create environments that can be used by as many people as possible without special adaptations or modifications, and projects should include equipment and appropriate surfacing which create an inclusive and accessible playground concept. The district will continue to pursue PEP projects.

The district has successfully received PEP projects for Moberly Lake Elementary, Ecole Frank Ross Elementary and Devereaux Elementary.

Rural District Program (RDP)

The Rural Districts Program (RDP) assists school districts with school facilities in rural communities. The intention of the RDP is to target funding for specific types of projects that would directly benefit school facilities in rural communities but are typically not included under the Ministry's Major Capital Program or Minor Capital Program. Specifically, RDP will provide funding for the full and partial demolition of board-owned buildings, and for capital projects associated with the consolidation of under-utilized schools.

The district currently has no identified project for the RDP program but will pursue funding in the future if an appropriate project is identified.



Appendix A – Facility Inventory

Facility	Facility Number	Year Opened	Building Area (m ²)	Nominal Capacity	Strong Start	Portables	FVA - Building FCI
Dawson Creek Area							
Canalta Elementary	105304	1962	3,033	220		2	0.53
Crescent Park Elementary	105308	1961	1,695	170		2	0.55
Ecole Frank Ross Elementary	105319	1961	5,388	490			0.44
Tremblay Elementary	105344	1958	3,000	320	1		0.62
Dawson Creek Secondary (South Peace Campus)	105337	1948	11,384	750	1		0.32
Dawson Creek Secondary (Central Campus)	105337	1957	9,974	650			0.5
Parkland Elementary	105384	1980	1,247	170			0.55
McLeod Elementary Secondary	105370	1964	1,341	145			0.49
Devereaux Elementary	105366	1952	1,117	145		1	0.49
Pouce Coupe Elementary	300493	2008	1,547	145			0.04
Chetwynd Area							
Don Titus Montessori	105362	1966	1,926	195	1		0.33
Windrem Elementary	105360	1959	1,827	195			0.45
Little Prairie Elementary	111286	1995	3,187	295			0.25
Moberly Lake Elementary	105368	1995	369	50		1	0.46
Chetwynd Secondary	105357	1964	5,691	625			0.23
Tumbler Ridge Area							
Tumbler Ridge Elementary	105402	1983	2,013	345			0.63
Tumbler Ridge Secondary	105397	1982	5,685	600	1		0.58
Other							
Board Office	105412	1981	3,532	NA			0.14
Chetwynd Maintenance Shop	105410	1969	239	NA			0.21
Gwillim Lake Outdoor Centre	120272	1976	277	NA			0.14



School District No.59 (Peace River South)

September 15, 2022

Agenda Item: R6.2 Early Learning Initiatives

As outlined in the Childcare BC Plan, the province is working to establish an integrated early learning and child care (ELCC) system. The province is offering school districts funding to expand the early learning initiatives and child care spaces on school grounds. All school districts will be asked to complete an environmental scan in 2022-2023.

School District ELCC Capacity Funding

As another aspect of creating an integrated ELCC system and in response to feedback from school districts regarding capacity, funding is available to school districts to engage more deeply in ELCC work.

The School District ELCC Capacity Funding is intended to:

- Support schools and districts in deepening their understanding of the landscape of ELCC on school grounds and establishing and growing strong working relationships with early years' service providers on school grounds
- Build and strengthen relationships between schools and districts and community (municipalities, child care partners, Indigenous people)
- Support integrated planning for increased access to affordable, quality child care
- Increase capacity of schools and districts to expand access to affordable, quality child care on school grounds

With the School District ELCC Capacity Funding, districts have the opportunity to establish a new District Lead ELCC position to:

- Lead and support ELCC school district projects and initiatives
- Complete/support completion of environmental scan of existing ELCC on school grounds

Environmental Scan

As one aspect of creating an integrated ELCC system, the province is providing funding to all school districts to complete an environmental scan of existing early learning and child care on school grounds, both licensed child care programs and other ELCC programs that serve children and families through an inventory of programs, initiatives, and pilots.

Completing an Environmental Scan will support schools, districts and the Ministry of Education and Child Care to understand the provincial landscape of early learning and child care. The environmental scan will provide baseline data to support a planned, integrated approach to strengthen capacity in schools and districts and to grow early learning and child care on school grounds.

The following points make up the work that will be done in the Environmental Scan:

- Identify opportunities for and expand access to ELCC on school grounds
- Identify and align district resources to support ELCC
- Coordinate existing or new ELCC initiatives alongside early learning staff and/or team
- Maintain a focus on high-quality early learning and child care experiences
- Strengthen capacity to engage in integrated planning and expansion for child care services through cross-sectoral networking between child care and education partners
- Engage across the district and with community partners
- Liaise with Ministry staff and other district ELCC leads to share learnings and build capacity through a Provincial Network/Community of Practice

As this role is new to the district we will continue to work under the direction of the Ministry of Education and Child Care to develop Early Learning programs and initiatives.

One of the first initiatives of the district will be starting a pilot project in 2023. The “Just B4” Early Childhood Education Child Care Program is specifically designed for 4 year old children to attend “Just B4” Kindergarten.

Just B4 will utilize one of our Strong Start spaces in the afternoon. The district will reach out to parents in the next few months to pre-register in the program and choose the days they would like to attend. Just B4 is a licensed pre-school program and therefore parents do not need to attend. As we are just in the planning stages, more information will come out in the next few months.

Christy Fennell



School District No.59 (Peace River South)

September 15, 2022

Agenda Item: R6.3 Mental Health Funding

Overview for Mental Health in Schools Grant Funding

The Ministry of Education and Child Care is once again pleased to provide Early Action Initiative – Mental Health in Schools grant funding to each school district, as well as to the Federation of Independent School Associations in BC (FISA BC) on behalf of independent schools, to better support mental health and well-being for students.

The Ministry is providing grant funding in the amount of \$3.633 million to support mental health and well-being in schools and provide additional support for students, families, and educators.

These grants provide school districts and FISA BC with an opportunity to build capacity in mental health and well-being-related knowledge, skills, and resources in school communities. Grants should be in alignment with the intentions outlined in the grant letter for a range of activities. Sustainable capacity building initiatives are encouraged, such as train-the-trainer programs and the development of video or web-based resource materials for educators, students, and/or families.

As in years past, the Ministry is asking that the following key elements are considered for planning Mental Health in Schools grant funding initiatives:

- Indigenous perspectives and culturally responsive and inclusive environments
- Compassionate Systems Leadership
- Mental health and well-being data
- Social and emotional learning, trauma-informed practice, and mental health literacy

Mental health awareness is about fostering learning environments in which all members of the school community are supporting individual resilience, creating supportive settings, and addressing the influence of the broader determinants of mental health. Research shows that schools have been identified as the most appropriate environment for universal mental health promotion, as well as for early recognition of mental health challenges.

The district has received \$55,000 in grant funding that will be used to continue to support SEL initiatives in elementary schools, mental health literacy in the high schools, and compassionate systems leadership training for SD59 staff.

Christy Fennell



School District No.59 (Peace River South)

Agenda Item: R6.4 Student and Family Affordability Fund

Ministry of Education and Child Care Press Release issued on August 29, 2022



The Province is helping make back-to-school more affordable for students and their families who are struggling with rising costs of living due to global inflation.

Through the Student and Family Affordability Fund, \$60 million will help school districts make sure students are fed and have the school supplies they need to be successful this year.

“Many families in B.C. are feeling the effects of global inflation on daily costs, including groceries, school supplies and other school expenses,” said Jennifer Whiteside, Minister of Education and Child Care. “We’re taking action by providing more funding that school districts will use to help meet the needs of families and students.”

The one-time funding will be provided directly to school districts to help them expand school meal programs, make sure students have the school supplies they need and cover any additional fees so that students in need can take part in activities, such as field trips.

Districts will work with with parent advisory councils and school communities, as well as local First Nations and other Indigenous organizations, regarding local priorities that will best meet the needs of diverse student populations.

In addition to the \$60 million for school districts, \$3.8 million will be provided through the Federation of Independent School Associations (FISA) to support families struggling with increasing costs and that access education through independent school authorities.

The funding is the first step in government's commitment to make sure students are properly fed for learning and to work with school districts to support the expansion of food and meal programs. It builds on \$55 million in annual funding provided to districts through the Ministry of Education and Child Care's CommunityLINK initiative, which funds breakfast, lunch and snack programs, academic supports, counselling, youth workers and after-school programs.

This announcement is part of a number of measures that the Minister of Finance will announce next week to help those hardest hit during this time of high global inflation.

The press release is available at: <https://news.gov.bc.ca/releases/2022ECC0057-001290>.

Plans for this additional funding are being discussed. The district will connect with schools, the DPAC and the Indigenous Advisory Councils, to seek input on how to best support meal programs, school supplies and other school expenses.

Christy Fennell



School District No.59 (Peace River South)

September 15, 2022

Agenda Item: R6.5 Enhancing Student Learning – Ministry Cooperate Group



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

The Enhancing Student Learning Report fits into district strategic planning and continuous improvement cycles, and provides an opportunity for districts to:

- Reflect on, adjust, and adapt strategies to improve educational outcomes for students, with a specific focus on improving outcomes for Indigenous students, children and youth in care, and students with disabilities or diverse abilities
- Deliver public assurance through the annual reporting of strategic planning priorities, achievements, and updated plans

To support evidence-informed planning and reporting, the Ministry of Education and Child Care publicly posts provincially collected data for each school district, and the province, on the Student Success website. School Districts are required to submit their annual reports to the Ministry by September 30th.

The Ministry started a support program to assist school districts in their strategic planning process. The program is now in Year two. School districts are grouped into two categories (Communicate or Cooperate) based on what year of their current Strategic Plan they are in. School District No. 59 (PRS) is in the Cooperate component which is designed for all 60 districts to cycle through using a 4-year cycle.

Each year, the Cooperate component will provide a comprehensive approach to effective strategic planning for a dedicated cohort and will focus on district planning processes using the Enhancing Student Learning report as a conversation starter. Using the 4-year cycle allows for timely and targeted benefits to districts entering their strategic planning cycle within the following two (2) years and allows districts time to integrate their learnings into their strategic planning processes. Participants in the Cooperate cohort will include a variety of leaders from the district including Board Chairs, Superintendents, Secretary Treasurers, and other district leaders.

Participants in the Cooperate cohort will include a variety of leaders from the district including Board Chairs, Superintendents, Secretary Treasurers, and other district leaders.

Districts will participate in a peer review process that will include a self-assessment and focused conversation:

- In the spirit of transparency and openness
- For reciprocal learning
- To provide an opportunity to work collaboratively with the Ministry and fellow peers

Based on feedback received regarding time commitments, districts participating in a Cooperate cohort will have optional attendance at pod networking meetings. Any further desire to participate in Communities of Practice or in the Framework in Action learning series, will be at the discretion of district leaders based on their ability to dedicate any additional time beyond the Cooperate cohort.

Year at a Glance From October to March, the Cooperate cohort will engage in:

- A self-assessment
- Focussed conversations with a peer review team consisting of sector volunteers and Ministry staff
- A review process using the same protocol and descriptive statements utilized by the peer review teams this past year

From November to June, the Cooperate cohort will participate in the following sessions:

- Data bootcamp sessions
- Grounding equity into planning
- Engagement-focussed seminar
- Strategic planning – setting evidence informed priorities
- Implementation – alignment for impact and success

More information about the Framework for Enhancing Student Learning including reporting requirements is available on the Ministry website.

<https://www2.gov.bc.ca/gov/content/education-training/k-12/administration/program-management/enhancing-student-learning>