

SCHOOL DISTRICT NO. 60 (PEACE RIVER NORTH)

**10112 – 105 Avenue
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Board of Education



A G E N D A B O O K

FOR THE

REGULAR BOARD MEETING

BOARD ROOM

MONDAY, SEPTEMBER 12, 2022 @ 6:00 p.m.

OUR MISSION

All our students will graduate, crossing the stage with dignity and grace.

OUR VALUES

The core values that guide the work of the school division are *RESPECT, COMPASSION, HONESTY, RESPONSIBILITY, and RELATIONSHIPS*.

OUR STRATEGIES

As a district, we are committed to FOUR OVER-ARCHING STRATEGIES:

- ❖ DELIVERY OF EXCELLENT EDUCATIONAL PROGRAMMING FOCUSSED ON STUDENT OUTCOMES
- ❖ PROVISION OF ETHICAL LEADERSHIP FOCUSSED ON RELATIONSHIPS AND CONTINUOUS IMPROVEMENT
- ❖ EXEMPLARY MANAGEMENT PRACTISES FOCUSSED ON ALIGNING RESOURCES FOR OPTIMAL RESULTS
- ❖ ENGAGED GOVERNANCE FOCUSSED ON ADVOCACY, ACCOUNTABILITY, AND COMMUNITY PARTNERSHIPS



THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 60**REGULAR BOARD MEETING****MONDAY, SEPTEMBER 12, 2022****6:00 P.M.***This meeting will be recorded and available on our School District website.***AGENDA****1.0 Call to Order***Acknowledgement that today's Board Meeting is being held within the traditional territory of the Dane Zaa and Treaty 8.***2.0 Additions to the Agenda/Acceptance of the Agenda****3.0 Presentations/Delegations**3.1 2021-2022 Financial Statements – Auditor Presentation (*Attachments*)
*KPMG Auditors/Angela Telford, Secretary-Treasurer***4.0 Trustee Input (Celebrations)****5.0 Minutes of the Regular Board Meeting, June 20, 2022** (pages 6-13)

5.1 Approval of the Minutes

5.2 Business Arising from the Minutes
(*See attached Action Item List for completed and ongoing items*)**6.0 Approval of Excerpts of the In Camera Board Meeting, May 24, 2022** (page 14)**7.0 Announcements and Reminders**

September 19	NPAA Meeting	5:00 p.m.	NPSS
September 23	NID Day (School Planning)		
September 26	Halfway First Nations Open House (drop in between 10:00 am. – 3:00 p.m.)		HRFN
September 27	SUP-PAC Meetings (<i>Lehmann/Snow</i>)		
September 30	Truth and Reconciliation Day		
October 3	Policy Committee Meeting	11:00 a.m.	Board Room
October 3	COTW Meetings	12:30 p.m.	Board Room
October 10	Thanksgiving Day		
October 15	Trustee Election		
October 21	NID (Pro-D Provincial)		
October 24	Board Meetings	5:00 p.m.	Board Room
October 25	SUP-PAC Meetings (<i>Lehmann/Snow</i>)		
October 31	COTW Meetings	12:30 p.m.	Board Room
November 11	Remembrance Day		
November 21	Board Meetings	5:00 p.m.	Board Room

November 23/24 Early Dismissal Days
 November 25 NID (Parent-Teacher Interviews)
 December 1-3 BCSTA Orientation & Trustee Academy

Vancouver

8.0 **Minor Capital Plan 2023-2024** (*Attachments*)
Angela Telford, Secretary-Treasurer

9.0 **Senior Staff Reports**

9.1 Superintendent's Report (pages 15-16)

9.2 Secretary-Treasurer's Report (page 17)

10.0 **Reports of Regular Committee of the Whole Meeting**

10.1 Business Arising from Minutes
(See attached Action Item List for completed and ongoing items)

10.2 Policy Committee (*Attachments*)

a) 4022 Employment Related Accommodation (Amended)
 Scott-Moncrieff/

Motion: That the Board of Education adopt amended Policy 4022
 Employment Related Accommodation

b) 8001.1 Budget Development, Monitoring & Reporting
 Campbell/

Motion: That the Board of Education approve Policy 8001.1 Budget
 Development, Monitoring & Reporting for deletion

c) 3003 Selection of Learning Resources
 Campbell/

Motion: That the Board of Education adopt Policy 3003 Selection of
 Learning Resources

d) 2003 International Travel
 Evans/

Motion: That the Board of Education adopt Policy 2003 International
 Travel

11.0 **Other Reports**

11.1 BCSTA – *Trustee Evans*

11.2 BCPSEA – *Trustee Gilliss*

11.3 Board Pro-D Committee – *Chair Gilbert*

12.0 **Correspondence**

12.1 Jennifer Whiteside, Minister of Education & Child Care Letter (*Attachment*)

13.0 **Unfinished Business**

14.0 **New Business**

- 15.0 **PRNTA Update** – Michele Wiebe, President
- 16.0 **CUPE Local #4653 Update** – Jennie Copeland, President
- 17.0 **District Parent Advisory Council (DPAC) Report** – President
- 18.0 **Questions from the Press and Public**
- 19.0 **In Camera Motions brought forward for implementation**
- 20.0 **Adjournment**

Please Note:

Where an individual/group knows in advance they wish to address the Board, a request in writing should be made to the Secretary-Treasurer one week in advance of the Board Meeting in accordance with Board Policy #1003.1.

The request must indicate the subject of the presentation, any technology requirements (ie. screen, projector, laptop use) and the estimated time required for the presentation. Presentations will be limited to a maximum of 10 minutes, unless approved otherwise.

If approval is granted, an electronic/written copy of the presentation must be provided no later than Thursday of the week before the date of presentation.

“PROVISIONAL” MINUTES SCHOOL DISTRICT NO. 60 (Peace River North)

REGULAR MEETING

**Monday, June 20, 2022
6:30 p.m.**

Present: Helen Gilbert, Chair – Board of Education (Area 5)
Ida Campbell, Trustee (Area 4)
Erin Evans, Trustee (Area 5) (*via Zoom*)
David Scott-Moncrieff, Trustee (Area 2)
Bill Snow, Trustee (Area 5)

Stephen Petrucci, Superintendent of Schools
Angela Telford, Secretary-Treasurer
Leah Reimer, Recording Secretary

(Guests/Media) Michele Wiebe, PRNTA President
Heather Truscott, Creative Hub
Margaret May, Creative Hub
Connie Surerus, Creative Hub

Regrets: Madeleine Lehmann, Vice-Chair (Area 1)
Nicole Gilliss, Trustee (Area 3)



Call to Order Chair Gilbert called the meeting to order at 6:30 p.m.

Chair Gilbert acknowledged the traditional territorial lands of the Dane Zaa and Treaty 8.

Meeting to be recorded and archived on our District website

Agenda

Approval of the Agenda

Motion #76-22 Snow/Campbell
THAT the agenda be accepted as presented.

CARRIED.

Presentations/Delegations

Creative Hub Presentation

Heather Truscott, Connie Surerus and Margaret May

- There is a need in our city for more space for arts
- Started the process with a feasibility study. Is there a demand? Is it possible? Would it be used? What are the potential sources of revenue? Sustainability?
 - The study has confirmed the demand, the need and would provide revitalization to the city
- Have done a building review and assessment of local economy
- Three options for sites...leaning towards option 3 (across from the Cultural Centre)
- See a lot of potential partnerships moving forward
- See potential grow in many areas when you have the space

- Moving forward, have met with District of Taylor and PRRD. Also met with City staff and Council who are all excited about...works with downtown revitalization plan
- Interest groups are very interested in affordable space for artists, art's groups and living space above
- Different avenues for funding: Heritage Canada, City of FSJ (main partner as they own the land), getting businesses on side with matching donations
- Sustainability – commercial retail space, grocery store, café, businesses on ground floor
- With the Cultural Center across the road, the society could manage both facilities. Gallery currently in the Cultural Centre, they could move over to the creative hub and free up space there for a possible library expansion
- Art is for everyone...how could we help you with your art programs? Art's campus for part of the school year or short term art classes taught by master craftspeople in specific areas. Affordable housing for teachers coming in. Professional development for staff. Artist in Residency. Possibly help with retention of teachers and other professionals
- Have been in talks with Community Living, Metis Society, senior's groups, Northern Lights College who are all interested in housing and arts programs
- What we would like from you? Are you interested? Can you see this working into your long term plan 5 years from now? Ideas that you have that haven't been mentioned.
- Reviewed the floor plans that additional ideas can be added. These are drafts...dream big
- Chair Gilbert – there are a lot of grants out there in regards to energy savings and eco-friendly products. The City would have lot of information on with their history of work on projects like Passive House
- Trustee Campbell: always interested in recruitment and retention opportunities

ACTION: Staff will continue to communicate with the presenters and keep the conversation going with trustees in regards to synergies and/or partnerships

David Scott-Moncrieff joined the meeting at 6:43 p.m.

Trustee Input At this time, opportunity was given for Trustees to report on activities undertaken and/or information of interest:

Trustee Campbell

- Policy Committee
- Peace Regional Historical Society in Taylor in regards to a future center there
- Retirement & Long Service awards night
- Bert Bowes Track Opening
- Taylor author book signing
- Graduation ceremonies
- PAC meeting

- Coffee with the Taylor Council. Candidate 101 on June 21 and August 24 at 6:30 p.m. at the council chambers for anyone wanting to run for council in Taylor. Last year, the presenters had good information for anyone wanting to run in any election

Trustee Evans

- Nothing to report

Trustee Gilliss

- Regrets

Vice-Chair Lehmann

- Regrets

Trustee Scott-Moncrieff

- Retirement & Long Service Awards
- Bert Bowes Track Meet
- Visited Wonowon School – field in need of repair
- Connected with Prespatou School
- Going to a pig roast at Buick School next week
- Pool presentation

Trustee Snow

- Public speaking contest at ARYES
- Retirement & Long Service Awards
- Bert Bowes Track Meet
- Fun activities at schools
- Delivered flower baskets for retirees
- Policy Committee meeting
- Grad ceremony & Grad Fest
- MMMCS Rotary Community Block Party
- Pool presentation

Chair Gilbert

- Finished RSL sessions
- NE Roundtable meeting on May 25
- Visit to Doig River First Nation
- Policy Committee Meeting
- District Rack Meet
- Baldonnel PAC Meeting
- Meeting with Mayor
- Retirement & Long Service dinner
- Northern Lights College – regrets due to illness
- MMMCS Rotary Community Block Party
- Select Standing Committee presentation
- Lunch with Executive Staff and DPAC
- Taylor book reading
- NPSS Grad and Grand March
- Attending Hudson's Hope Grad on Monday
- Upper Halfway Meeting with architects
- Budget deep dive

Minutes of the Regular Board Meeting

Approval of the Minutes

Motion #77-22

Snow/Evans

THAT the Regular Meeting Minutes of May 24, 2022 be adopted.

CARRIED.

Business Arising from the Minutes

The following business arose from the above noted Minutes:

Approval of Excerpts

Motion #78-22

Campbell/Scott-Moncrieff

THAT the excerpts from the April 25, 2022 In Camera Meeting Minutes be approved and appended to these Regular Meeting Minutes.

CARRIED.

Announcements & Reminders

June 23	Last Day for Students		
June 24	Hudson's Hope Graduation	1:00 p.m.	Hudson's Hope
July 4	Board Advance		Board Room
July 6-8	CSBA 2022		Saskatoon
August 30			
-Sept 9	Election Nomination Period		
August 29	Board Meetings (<i>Tentative</i>)	5:00 p.m.	Board Room
September 6	Schools Open		
September 12	Board Meetings	5:00 p.m.	Board Room
September 23	NID Day (School Planning)		
September 30	Truth and Reconciliation Day		
October 3	Policy Committee Meeting	11:00 a.m.	Board Room
October 3	COTW Meetings	12:30 p.m.	Board Room
October 10	Thanksgiving Day		
October 15	Trustee Election		

Senior Staff Reports

Superintendent's Report

A written and electronic report was presented. Topics discussed and reported included:

Human Resources Summary for Teachers & AO's

- For information purposes

Superintendent's Report

- For information purposes
- Recruitment is picking up but have a few teaching positions lacking applicants (ie. rural schools, French immersion). HR department is reaching out to many areas to get the word out. Hiring will continue over the summer

Out of District Field Trips

- See motion below

Motion #79-22

Evans/Snow

THAT the Board accept the Superintendent's Report with the exception of the Out of District Field Trips item

CARRIED.

Motion #80-22

Evans/Scott-Moncrieff

THAT the Board of Education approve the attached Out of District Field Trips for Hudson's Hope and Taylor Elementary schools

CARRIED.

Secretary-Treasurer's Report

A written report was presented. Topics discussed and reported included:

Finance update to May 31, 2022

- For information purposes
- Ended up with less Alberta students, the amount is lower than anticipated
- EA's variance – having difficulty filling some EA positions (ie. postings going out that aren't getting filled, more of an uptick for sick time)

Carbon Neutral Report

- Reporting has changed
- Chair Gilbert has reviewed the last 10 years and it's an interesting read

Human Resources Support Staff Summary Report

- For information purposes
- Casual bus driver's shortage? It's a concern...working with the Transportation supervisor on recruiting options. Some are retiring or on a medical leave. Difficulty in finding air brake and Class 2 certified drivers. HR is working on a "bus wrapping" campaign to promote bus driver hiring

Motion #81-22

Scott-Moncrieff/Campbell

THAT the Board accept the Secretary-Treasurer's Report

CARRIED.

Reports of Regular Committee of the Whole Meeting

Approval of the Minutes – June 6, 2022

Motion #82-22

Evans/Scott-Moncrieff

THAT the Board accept the Regular Committee of the Whole minutes of June 6, 2022 and its recommendations

CARRIED.

Business Arising from the Minutes

The following business arose from the above noted Minutes:

None

Policy Committee

Policy Committee Meeting Notes – June 6, 2022

Motion 83-22

5003 Physical Examination – Bus Drivers

Lehmann/Scott-Moncrieff

THAT the Board of Education adopt Policy 5003 Physical Examination – Bus Drivers

CARRIED.

Motion 84-22

4022 Employment Related Accommodation (Amended)

Scott-Moncrieff/

THAT the Board of Education put forward amended Policy 4022 Employment Related Accommodation for Notice of Motion

CARRIED.

Motion 85-22

8001.1 Budget Development, Monitoring & Reporting

Campbell/

THAT the Board of Education put forward Policy 8001.1 Budget Development, Monitoring & Reporting for Notice of Motion for deletion

CARRIED.

Motion 86-22

3003 Selection of Learning Resources

Campbell/

THAT the Board of Education put forward the revision of Policy 3003 Selection of Learning Resources for Notice of Motion

CARRIED.

Motion 87-22

2003 International Travel

Evans/

THAT the Board of Education put forward Policy 2003 International Travel for Notice of Motion

CARRIED.

Other Reports

BCSTA

- Nothing to report

BCPSEA

- Nothing to report

Board Pro-D Committee

- In process of preparing for the Board Advance
- Trustees are asked to complete the Board Survey if they haven't done so

Correspondence

None

Unfinished Business

The following unfinished business arose from the previous meeting minutes:

Financial Standing Committee

- Chair Gilbert and the Secretary-Treasurer presented to the committee last week
- Some of the committee seemed quite shocked at how things are different up here in the north (ie. fuel, water and propane surcharges, carbon tax and transportation cost increases in the last

two months alone) and wanted more specifics as well as a written follow up submission with dollar figures and examples

Five-Year Capital Plan 2023-2024

- Reviewed the Submission Summary
- Removed replacement of Ecole Central School because a lot of work has been done at the school and it's no longer needed at this time
- Removed the request for a new middle school but have now included additions to the current Bert Bowes and Dr. Kearney Middle Schools
- Wonowon has been removed as it's in the review stage and gathering more information. Looking at funding under Rural Remote funding
- Site Acquisition requests are located in a new land development across the bypass road from MMMCS
- Confirmed we still own a piece of land right next to MMMCS that was originally slated for a new middle school

Motion 88-22

Snow/Scott-Moncrieff

THAT the Board of Education approve the attached 2023-2024 Capital Plan
CARRIED.

2022-2023 Annual Budget

First reading of the bylaw took place at the May 24, 2022 Regular Board Meeting.

- The Secretary-Treasurer provided updates from Ministry's review. Schedule 3A (pg 12) SWIS move to federal grant; EFAP, Misc moved to Other Revenue
- Page 11 2022/23 AFG is \$6,362 higher and corresponding increase to services and supplies so it is fully spent
- Page 6 – LEA Recovery Net Zero effect. Used in 2021-22 ministry document and it changed \$976,903 (Line 2). Under Other Revenues Funding from First Nations makes it a net zero effect
- Graduating Adults – moved to \$39,000. \$20,137 increase. Corresponding increase to transportation for Fuel.
- Statement 2 – increase to Total Expenses of \$26,499 due to increase amount in Transportation and the adjustment to the AFG expenses
- Increase in the bylaw of \$26,499

Motion 89-22

Campbell/Snow

THAT the Third Reading be done in short form

CARRIED.

Motion 90-22

Snow/Scott-Moncrieff

THAT the Board of Education adopt the Second Reading of Annual Budget Bylaw 2022-2023

CARRIED

Motion 91-22

Snow/Gilbert

THAT the Board of Education adopt the Third and Final Reading of Annual Budget Bylaw 2022-2023

CARRIED.

New Business

None

PRNTA Update – Michele Wiebe, President

- Policy 4022 – revisions? What is the process now for it?
Secretary-Treasurer - will come back in September for approval.
Will touch base with the affected teachers and set up a meeting for further questions
- Finance Standing Committee presentation – brought 3 topics forward.
 1. Funding for Public Education (ie. high incidence students)
 2. Recruitment and Retention
 3. Teacher and all essential workers worked throughout the pandemic and were never thanked by the Premier.
- Peace River South spoke about equity for education and opportunities across the board in BC

CUPE Local #4653 Update – Jennie Copeland, President

Not present

District Parent Advisory Council (DPAC) Report – President

Not present

Questions from Press/Public

At this time, opportunity was given for questions from the press
None present

Motion #92-22

Campbell/Scott-Moncrieff
THAT the Board resume the Regular Meeting and those Motions made In Camera be brought forward for implementation.
CARRIED.

Adjournment

Motion #93-22

Scott-Moncrieff/Campbell
THAT the meeting be adjourned. (8:04 p.m.)

HELEN GILBERT, CHAIR,
BOARD OF EDUCATION

ANGELA TELFORD,
SECRETARY-TREASURER

EXCERPTS FROM THE MAY 24, 2022 “IN CAMERA” MEETING MINUTES

The meeting was called to order and the In-camera Meeting Minutes, April 25, 2022 were read and adopted.

Business Arising

- Conflict of Interest

Superintendent's Report

Items discussed and reported included:

- COVID Q & A
- Education & Childcare Hub?
- CM Finch Vice Principal Hiring Update

Secretary-Treasurer's Report

Items discussed and reported included:

- Joint Health & Safety Meeting Minutes – May 17, 2022
- Labour Management Meeting Minutes – May 11, 2022
- 2022-2023 Annual Budget Review

Committee of the Whole Reports – Business Arising

None

Other Reports

- BCSTA
- BCPSEA

Correspondence

- *NEW – Premier's Award of Excellence in Education

Unfinished Business

- Staff Appreciation

New Business

- Trustee Residency Clarification

REGULAR MEETING

REPORT TO THE

BOARD OF SCHOOL TRUSTEES

FROM THE SUPERINTENDENT OF SCHOOLS

Monday, September 12, 2022

Human Resources

1. Human Resources Summary Report for Teachers

Human Resources Summary Report for Teachers & AO's
for period of June 17th to September 8th, 2022

	Personnel Assignments	Leaves of Absence	Admin Appointments	Resignations /Retirements	Reports on Teachers
New assignments	30	7		2	26
Changes to existing	22	5			
Return from leave					
Payout prep					

RETIREEES only:

Education

1. **Superintendent's Report**
<https://togetherwelearn.prn.bc.ca/2022/09/09/superintendents-report-september-2022/>
2. **Camp Cameron Report** (Attachment)
3. **Taylor Seamless Day Kindergarten Report** (Attachment)
4. **SD 60 Framework Ministry Report** (Attachment)
Recommended Motion: THAT the Board of Trustees approve the 2022 Framework Report to the Ministry of Education and Child Care for School District 60

5. **Community Coaches (Attachment)**
Recommended Motion: THAT the Board of Trustees approve the attached 2022-2023 Community Coaches
6. **Posts of Responsibility (Attachment)**
Recommended Motion: THAT the Board of Trustees approve the attached 2022-2023 Posts of Responsibility
7. **Out of District Sports/Field Trips (Attachments)**
Recommended Motion: THAT the Board of Trustees approve the attached Out of District Sports/Field Trips

Respectfully submitted

Stephen Petrucci, EdD
Superintendent of Schools

**REPORT TO THE
BOARD OF EDUCATION
FROM THE SECRETARY-TREASURER
Monday, September 12, 2022
REGULAR MEETING**

Operations

1. Surplus Appropriation Approval (*Attachment*)

Human Resources

1. Human Resources Support Staff Summary

Human Resources Summary Report for Support Staff
For period of June 17th, 2022 to September 9th, 2022

	Personnel Assignments	Leaves of Absence	Resignations
New assignments	20	6	16
Changes to existing	21		
Return from leave	1		
Layoff	1		
Retirements	1		
Termination			

Governance

No items

Angela Telford,
Secretary-Treasurer

Audited Financial Statements of

School District No. 60 (Peace River North)

And Independent Auditors' Report thereon

June 30, 2022

School District No. 60 (Peace River North)

June 30, 2022

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School District No. 60 (Peace River North)

MANAGEMENT REPORT

DRAFT

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 60 (Peace River North) 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. 60 (Peace River North) (called the "Board") is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Board. The Board reviews internal financial statements on a monthly basis and externally audited financial statements yearly.

The external auditors, KPMG LLP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of School District No. 60 (Peace River North) 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. 60 (Peace River North)

DRAFT	
Signature of the Chairperson of the Board of Education	Date Signed
Signature of the Superintendent	Date Signed

Signature of the Secretary Treasurer

Date Signed



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INDEPENDENT AUDITORS' REPORT

To the Board of Education of the School District No. 60 (Peace River North), and

To the Minister of Education and Child Care, Province of British Columbia

Opinion

We have audited the financial statements of School District No. 60 (Peace River North) (the Entity), which comprise:

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

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

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

Basis for Opinion

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

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

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

Emphasis of Matter – Financial Reporting Framework

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

Our opinion is not modified in respect of this matter.

Emphasis of Matter – Comparative Information

We draw attention to Note 18 to the financial statements which explains that certain comparative information presented for the year ended June 30, 2021 has been restated. Note 18 explains the reason for the restatement and also explains the adjustments that were applied to restate certain comparative information.

Our opinion is not modified in respect of this matter.

Other Matter – Comparative Information

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

Other Information

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

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

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

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

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

We have nothing to report in this regard.

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

Management is responsible for the preparation of the financial statements in accordance with the financial reporting provisions of Section 23.1 of the Budget and Transparency and Accountability Act of the Province of British Columbia and for such internal control as

management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

We also:

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

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.



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

Chartered Professional Accountants

Prince George, Canada
September 12, 2022

DRAFT

School District No. 60 (Peace River North)

Statement 1

Statement of Financial Position
As at June 30, 2022

	2022 Actual	2021 Actual (Restated - Note 18)
	\$	\$
Financial Assets		
Cash and Cash Equivalents	13,629,527	15,773,723
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	369,342	
Due from Province - Other	426,410	
Due from First Nations	310,019	
Other (Note 3)	673,333	599,296
Inventories for Resale	116,477	116,477
Total Financial Assets	15,525,108	16,489,496
Liabilities		
Accounts Payable and Accrued Liabilities		
Due to Province - Ministry of Education and Child Care		926,738
Other (Note 4)	6,392,856	7,552,570
Unearned Revenue (Note 5)	312,828	399,971
Deferred Revenue (Note 6)	2,958,428	3,146,947
Deferred Capital Revenue (Note 7)	108,304,735	109,297,585
Employee Future Benefits (Note 8)	1,139,165	909,437
Total Liabilities	119,108,012	122,233,248
Net Debt	(103,582,904)	(105,743,752)
Non-Financial Assets		
Tangible Capital Assets	135,871,298	136,925,591
Prepaid Expenses	375,192	392,341
Total Non-Financial Assets	136,246,490	137,317,932
Accumulated Surplus (Deficit)	32,663,586	31,574,180

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. 60 (Peace River North)

Statement 2

Statement of Operations
Year Ended June 30, 2022

	2022 Budget	2022 Actual	2021 Actual (Restated - Note 18)
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	75,467,603	75,423,513	77,061,309
Other	129,936	272,186	182,928
Federal Grants	255,219	255,951	239,207
Tuition	754,051	870,691	414,210
Other Revenue	4,210,602	4,600,799	2,940,089
Rentals and Leases	101,710	104,785	101,321
Investment Income	80,000	102,211	129,615
Amortization of Deferred Capital Revenue	4,415,488	4,436,835	3,885,540
Total Revenue	85,414,609	86,066,971	84,954,219
Expenses			
Instruction	64,539,271	63,343,948	62,561,125
District Administration	2,435,224	2,235,473	2,123,075
Operations and Maintenance	14,341,019	14,653,079	13,780,539
Transportation and Housing	4,619,954	4,745,065	4,543,789
Total Expense	85,935,468	84,977,565	83,008,528
Surplus (Deficit) for the year	(520,859)	1,089,406	1,945,691
Accumulated Surplus (Deficit) from Operations, beginning of year		31,574,180	29,628,489
Accumulated Surplus (Deficit) from Operations, end of year		32,663,586	31,574,180

School District No. 60 (Peace River North)

Statement 4

Statement of Changes in Net Debt

Year Ended June 30, 2022

	2022 Budget	2022 Actual	2021 Actual (Restated - Note 18)
	\$	\$	\$
Surplus (Deficit) for the year	<u>(520,859)</u>	<u>1,089,406</u>	<u>1,945,691</u>
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(5,798,174)	(4,773,671)	(10,504,190)
Amortization of Tangible Capital Assets	5,762,927	5,827,964	5,157,730
Total Effect of change in Tangible Capital Assets	<u>(35,247)</u>	<u>1,054,293</u>	<u>(5,346,460)</u>
Acquisition of Prepaid Expenses		(375,192)	(392,341)
Use of Prepaid Expenses		392,341	182,374
Total Effect of change in Other Non-Financial Assets	<u>-</u>	<u>17,149</u>	<u>(209,967)</u>
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	<u>(556,106)</u>	<u>2,160,848</u>	<u>(3,610,736)</u>
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		2,160,848	(3,610,736)
Net Debt, beginning of year		(105,743,752)	(102,133,016)
Net Debt, end of year		<u>(103,582,904)</u>	<u>(105,743,752)</u>

School District No. 60 (Peace River North)

Statement 5

Statement of Cash Flows
Year Ended June 30, 2022

	2022 Actual	2021 Actual
		(Restated - Note 18)
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	1,089,406	1,945,691
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(1,179,808)	3,264,765
Prepaid Expenses	17,149	(209,967)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	(2,086,452)	(1,009,813)
Unearned Revenue	(87,143)	338,071
Deferred Revenue	(188,519)	635,985
Employee Future Benefits	229,728	233,022
Amortization of Tangible Capital Assets	5,827,964	5,157,730
Amortization of Deferred Capital Revenue	(4,436,835)	(3,885,540)
Total Operating Transactions	(814,510)	6,469,944
Capital Transactions		
Tangible Capital Assets Purchased	(4,483,628)	(9,611,381)
Tangible Capital Assets -WIP Purchased	(290,043)	(892,809)
Total Capital Transactions	(4,773,671)	(10,504,190)
Financing Transactions		
Capital Revenue Received	3,443,985	6,674,052
Total Financing Transactions	3,443,985	6,674,052
Net Increase (Decrease) in Cash and Cash Equivalents	(2,144,196)	2,639,806
Cash and Cash Equivalents, beginning of year	15,773,723	13,133,917
Cash and Cash Equivalents, end of year	13,629,527	15,773,723
Cash and Cash Equivalents, end of year, is made up of:		
Cash	13,629,527	15,773,723
	13,629,527	15,773,723

SCHOOL DISTRICT 60 (PEACE RIVER NORTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 1 AUTHORITY AND PURPOSE

The School District, established on April 12th, 1946 operates under authority of the School Act of British Columbia as a corporation under the name of "The Board of Education of School District No. 60 (Peace River North)", and operates as "School District No. 60 (Peace River North)." A Board of Education ("Board") elected for a four-year term governs the School District. The School District provides educational programs to students enrolled in schools in the district, and is principally funded by the Province of British Columbia through the Ministry of Education. School District No. 60 (Peace River North) 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 consolidated 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(f), 2(g) and 2(m).

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(f) and 2(m), 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.

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

SCHOOL DISTRICT 60 (PEACE RIVER NORTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

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

a) Basis of Accounting (cont'd)

- 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 – increases in annual surplus by \$1,079,510

June 30, 2021 – increase in accumulated surplus and decrease in deferred contributions by \$109,297,585 (restated – Note 18)

Year-ended June 30, 2022 – decrease in annual surplus by \$(992,850)

June 30, 2022 – increase in accumulated surplus and decrease in deferred contributions by \$108,304,735

b) Cash and Cash Equivalents

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

c) Accounts Receivable

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

d) Inventories for Resale

Inventories for resale include properties and are measured at lower of cost and net realizable value. Cost includes all costs incurred to get the properties ready for sale. Net realizable value is the expected selling price in the ordinary course of business.

e) Unearned Revenue

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

SCHOOL DISTRICT 60 (PEACE RIVER NORTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

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

f) Deferred Revenue and Deferred Capital Revenue

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

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

g) Employee Future Benefits

The School District provides certain post-employment benefits including vested and non-vested benefits for certain employees pursuant to certain contracts and union agreements.

The School District accrues its obligations and related costs including both vested and non-vested benefits under employee future benefit plans. Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime and death benefits. The benefits cost is actuarially determined using the projected unit credit method pro-rated on service and using management's best estimate of expected salary escalation, termination rates, retirement rates and mortality. The discount rate used to measure obligations is based on the cost of borrowing.

The cumulative unrecognized actuarial gains and losses are amortized over the expected average remaining service lifetime (EARS�) 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.

SCHOOL DISTRICT 60 (PEACE RIVER NORTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

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

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

h) Liability for Contaminated Sites

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

- 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.

i) Tangible Capital Assets

The following criteria apply:

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

SCHOOL DISTRICT 60 (PEACE RIVER NORTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

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

i) Tangible Capital Assets (cont'd)

- 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

j) Prepaid Expenses

Prepaid insurance, annual software licenses, subscriptions, membership fees and travel expenses are included as a prepaid expense and stated at acquisition cost and are charged to expense over the periods expected to benefit from it.

k) Funds and Reserves

Certain amounts, as approved by the Board are set aside in accumulated reserve for future operating and capital purposes. Transfers to and from funds and reserves are an adjustment to the respective fund when approved (see Note 11 – Inter-fund Transfers and Note 16 – Accumulated Reserve).

l) 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.

SCHOOL DISTRICT 60 (PEACE RIVER NORTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

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

l) Revenue Recognition (cont'd)

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.

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.

m) Expenditures

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

Categories of Salaries

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

SCHOOL DISTRICT 60 (PEACE RIVER NORTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

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

m) Expenditures (cont'd)

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.

n) 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.

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. Transaction costs are incremental costs directly attributable to the acquisition or issue of a financial asset or a financial liability.

Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the statement of re-measurement gains and losses. Upon settlement, the cumulative gain or loss is reclassified from the statement of re-measurement gains and losses and recognized in the statement of operations. Interest and dividends attributable to financial instruments are reported in the statement of operations.

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

SCHOOL DISTRICT 60 (PEACE RIVER NORTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

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

n) Financial Instruments (cont'd)

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

o) 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 consolidated 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.

p) Future Changes in Accounting Policies

PS 3280 Asset Retirement Obligations issued August 2018 establishes standards for recognition, measurement, presentation and disclosure of legal obligations associated with the retirement of tangible capital assets and is effective 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.

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.

SCHOOL DISTRICT 60 (PEACE RIVER NORTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

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

p) Future Changes in Accounting Policies (cont'd)

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

	June 30, 2022	June 30, 2021
Due from Federal Government	\$225,422	\$223,296
Other	558,386	474,892
Allowance for Doubtful Accounts	(110,475)	(98,892)
	<u>\$673,333</u>	<u>\$599,296</u>

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES - OTHER

	June 30, 2022	June 30, 2021
Trade payables	\$1,435,921	\$2,311,945
Salaries and benefits payable	4,133,439	4,337,444
Accrued vacation pay	632,569	593,174
Other	190,927	310,007
	<u>\$6,392,856</u>	<u>\$7,552,570</u>

SCHOOL DISTRICT 60 (PEACE RIVER NORTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 5 UNEARNED REVENUE

	June 30, 2022	June 30, 2021
Balance, beginning of year	\$399,971	\$61,900
Changes for the year:		
Increase:		
Tuition fees	312,828	399,971
Decrease:		
Tuition fees	399,971	61,900
Net changes for the year	(87,143)	338,071
Balance, end of year	\$312,828	\$399,971

NOTE 6 DEFERRED REVENUE

Deferred revenue includes unspent grants and contributions received that meet the description of a restricted contribution in the Restricted Contributions Regulation 198/2011 issued by Treasury Board, i.e., the stipulations associated with those grants and contributions have not yet been fulfilled. Detailed information about the changes in deferred revenue is included in Schedule 3A.

	June 30, 2022	June 30, 2021
Balance, beginning of year	\$3,146,947	\$2,510,962
Add: Restricted Grants		
Provincial Grants – Ministry of Education	6,790,719	9,601,457
Provincial Grants – Other	24,500	-
Federal Grants	254,831	238,295
Other	2,857,532	2,031,722
Less:		
Recovery of Funds	-	-
	9,927,582	11,871,474
Less:		
Amount allocated to revenue	10,090,492	11,235,489
Recovered	25,609	-
Net changes for the year	(188,519)	635,985
Balance, end of year	\$2,958,428	\$3,146,947

SCHOOL DISTRICT 60 (PEACE RIVER NORTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 7 DEFERRED CAPITAL REVENUE

Deferred capital revenue includes grants and contributions received that are restricted by the contributor for the acquisition of tangible capital assets that meet the description of a restricted contribution in the Restricted Contributions Regulation 198/2011 issued by Treasury Board. Once spent, the contributions are amortized into revenue over the life of the asset acquired. Detailed information about the changes in deferred capital revenue is included in Schedules 4C and 4D.

Deferred Capital Revenue	June 30, 2022	June 30, 2021 (Restated- Note 18)
Deferred Capital Revenue, beginning of year	\$107,942,405	\$77,324,814
Increase:		
Transferred from Deferred Revenue – Capital Additions	3,135,962	6,017,819
Transferred from Work in Progress	892,809	30,194,314
	<u>4,028,771</u>	<u>36,212,133</u>
	4,028,771	36,212,133
Decrease:		
Amortization of Deferred Capital Contributions	4,436,835	3,885,540
Half Year Amortization Adjustments		1,709,002
Net changes for the year	<u>4,436,835</u>	<u>5,594,542</u>
Deferred Capital Revenue, end of year	<u>(408,064)</u>	<u>30,617,591</u>
	<u>\$107,534,341</u>	<u>\$107,942,405</u>
	June 30, 2022	June 30, 2021 (Restated- Note 18)
Work in Progress, Beginning of Year	\$892,809	\$30,194,314
Changes for the Year:		
Increase:		
Transferred from Deferred Revenue – Work in Progress	290,043	892,809
Decrease:		
Transferred to Deferred Capital Revenue	(892,809)	(30,194,314)
Net changes for the year	<u>(602,766)</u>	<u>(29,301,505)</u>
Work in Progress, end of year	<u>\$290,043</u>	<u>\$892,809</u>
Total Deferred Capital Revenue before Unspent Deferred Capital Revenue	<u>\$107,824,384</u>	<u>\$108,835,214</u>

SCHOOL DISTRICT 60 (PEACE RIVER NORTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 7 DEFERRED CAPITAL REVENUE (Continued)

	June 30, 2022	June 30, 2021 (Restated- Note 18)
Changes in Unspent Deferred Capital		
Balance, beginning of year	462,371	698,947
Changes for the Year:		
Increase:		
Provincial Grants – Ministry of Education	2,999,595	5,132,961
Provincial Grants – Other	426,410	1,477,107
Other	17,980	63,984
	<u>3,443,985</u>	<u>6,674,052</u>
Transferred to DCR – Capital Additions	3,135,962	6,017,819
Transferred to DCR – Work In Progress	290,043	892,809
	<u>3,426,005</u>	<u>6,910,628</u>
Net Changes for the	<u>17,980</u>	<u>(236,576)</u>
Balance, end of year	<u>480,351</u>	<u>\$462,371</u>
Total Deferred Capital Revenue, end of year	<u><u>\$108,304,735</u></u>	<u><u>\$109,297,585</u></u>

SCHOOL DISTRICT 60 (PEACE RIVER NORTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 8 EMPLOYEE FUTURE BENEFITS

	June 30, 2022	June 30, 2021
	<u> </u>	<u> </u>
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	1,486,939	1,381,126
Service Cost	164,861	167,519
Interest Cost	40,522	34,253
Benefit Payments	(61,132)	(51,930)
Actuarial (Gain) Loss	<u>(157,860)</u>	<u>(44,029)</u>
Accrued Benefit Obligation – March 31	<u><u>1,473,330</u></u>	<u><u>1,486,939</u></u>
 Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation - March 31	1,473,330	1,486,939
Market Value of Plan Assets - March 31	<u>-</u>	<u>-</u>
Funded Status - Surplus (Deficit)	(1,473,330)	(1,486,939)
Employer Contributions After Measurement Date	-	-
Benefits Expense After Measurement Date	(58,512)	(51,346)
Unamortized Net Actuarial (Gain) Loss	<u>392,677</u>	<u>628,848</u>
Accrued Benefit Asset (Liability) - June 30	<u><u>(1,139,165)</u></u>	<u><u>(909,437)</u></u>
 Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability (Asset) - July 1	909,437	676,415
Net Expense for Fiscal Year	290,860	284,952
Employer Contributions	<u>(61,132)</u>	<u>(51,930)</u>
Accrued Benefit Liability (Asset) - June 30	<u><u>1,139,165</u></u>	<u><u>909,437</u></u>
 Components of Net Benefit Expense		
Service Cost	169,018	166,855
Interest Cost	43,531	35,820
Amortization of Net Actuarial (Gain)/Loss	<u>78,311</u>	<u>82,277</u>
Net Benefit Expense (Income)	<u><u>290,860</u></u>	<u><u>284,952</u></u>

SCHOOL DISTRICT 60 (PEACE RIVER NORTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 8 EMPLOYEE FUTURE BENEFITS (Continued)

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

	June 30, 2022	June 30, 2021
Assumptions		
Discount Rate - April 1	2.50%	2.25%
Discount Rate - March 31	3.25%	2.50%
Long Term Salary Growth - April 1	2.50%	2.50%
Long Term Salary Growth - March 31	2.50%	2.50%
EARSL - March 31	11.6	11.1

NOTE 9 TANGIBLE CAPITAL ASSETS

Net Book Value:

	Net Book Value 2022	Net Book Value 2021 (Restated- Note 18)
Sites	\$13,019,087	\$13,019,087
Buildings	113,446,493	114,531,948
Buildings – work in progress	290,043	180,353
Furniture & Equipment	4,733,178	3,823,451
Furniture & Equipment – work in progress	-	712,456
Vehicles	3,105,175	3,293,899
Computer Software	23,012	40,901
Computer Hardware	1,254,310	1,323,496
Computer Hardware – work in progress	-	-
Total	\$135,871,298	\$136,925,591

June 30, 2022

Cost:	Balance at June 30, 2021 (Restated- Note 18)	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2022
Sites	\$13,019,087	\$ -	\$ -	\$ -	\$13,019,087
Buildings	178,732,654	2,928,115	-	-	181,660,769
Buildings – work in progress	180,353	290,043	-	(180,353)	290,043
Furniture & Equipment	5,719,271	1,545,831	(262,283)	-	7,002,819
Furniture & Equip - work in progress	712,456	-	-	(712,456)	-
Vehicles	6,682,847	499,073	(108,818)	-	7,073,102
Computer Software	102,736	-	(26,584)	-	76,152
Computer Hardware	2,426,916	403,418	(531,214)	-	2,299,120
Total	207,576,320	5,666,480	(928,899)	(892,809)	211,421,092

SCHOOL DISTRICT 60 (PEACE RIVER NORTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 9 TANGIBLE CAPITAL ASSETS (Continued)

Buildings – work in progress having a value of \$290,043 have not been amortized. Amortization of these assets will commence when the asset is put into service.

June 30, 2022

Accumulated Amortization:	Balance at June 30, 2021	Half Year Amortization	Additions	Disposals	Balance at June 30, 2022
Sites	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	64,200,706	1,991,945	4,013,570	-	68,214,276
Furniture & Equipment	1,895,820	285,962	636,104	(262,283)	2,269,641
Vehicles	3,388,948	334,141	687,797	(108,818)	3,967,927
Computer Software	61,835	10,271	17,889	(26,584)	53,140
Computer Hardware	1,103,420	242,693	472,604	(531,214)	1,044,810
Total	\$70,650,729	2,865,012	\$5,827,964	\$(928,899)	\$75,549,794

June 30, 2021

Cost:	Balance at June 30, 2020	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2021
Sites	\$13,019,087	\$ -	\$ -	\$ -	\$13,019,087
Buildings	141,817,897	36,914,757	-	-	178,732,654
Buildings – work in progress	29,875,257	180,353	-	(29,875,257)	180,353
Furniture & Equipment	4,077,801	1,715,644	(74,174)	-	5,719,271
Furniture & Equip - work in progress	131,497	712,456	-	(131,497)	712,456
Vehicles	7,093,460	283,739	(694,352)	-	6,682,847
Computer Software	188,367	-	(85,631)	-	102,736
Computer Hardware	1,778,841	891,555	(243,480)	-	2,426,916
Computer Hardware – work in progress	187,560	-	-	(187,560)	-
Total	\$198,169,767	40,698,504	(1,097,637)	\$(30,194,314)	207,576,320

Buildings – work in progress having a value of \$180,353 have not been amortized. Amortization of these assets will commence when the asset is put into service.

Furniture & Equipment – work in progress having a value of \$712,456 have not been amortized. Amortization of these assets will commence when the asset is put into service.

SCHOOL DISTRICT 60 (PEACE RIVER NORTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 9 TANGIBLE CAPITAL ASSETS (Continued)

June 30, 2021	Balance at June 30, 2020	Additions	Disposals	Prior Period Adjustment	Balance at June 30, 2021 (Restated)
Accumulated Amortization:					
Sites	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	59,133,900	3,074,861	-	1,991,945	64,200,706
Furniture & Equipment	1,276,252	407,780	(74,174)	285,692	1,895,820
Vehicles	3,039,813	709,346	(694,352)	334,141	3,388,948
Computer Software	99,522	37,673	(85,631)	10,271	61,835
Computer Hardware	748,439	355,768	(243,480)	242,693	1,103,420
Total	\$64,297,926	\$ 4,585,428	\$(1,097,637)	\$2,865,012	\$70,650,729

NOTE 10 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 more than 50,000 active members and more than 40,000 retired members. As of December 31, 2021, the Municipal Pension Plan has about 227,000 active members, including approximately 29,000 from school districts.

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

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

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

SCHOOL DISTRICT 60 (PEACE RIVER NORTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 10 EMPLOYEE PENSION PLANS (*Continued*)

School District 60 (Peace River North) paid \$5,275,027 (2021 - \$5,328,178) for employer contributions to these plans in the year ended June 30, 2022.

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

NOTE 11 INTERFUND TRANSFERS

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

- \$549,497 transferred from the operating fund to the capital fund for capital asset purchases.
- \$708,169 transferred from the special purpose fund to the capital fund for capital asset purchases.

NOTE 12 RELATED PARTY TRANSACTIONS

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

SCHOOL DISTRICT 60 (PEACE RIVER NORTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 13 BUDGET FIGURES

Amended budget figures presented in the financial statements are not audited. They were approved by the Board through the adoption of an amended annual budget on February 22, 2022. Reconciliation to the annual budget approved by the Board on June 23, 2021 is presented below:

	2021/22 Original Annual Budget	Amendments	2021/22 Amended Annual Budget
Revenues			
Provincial Grants			
Ministry of Education Grants	75,894,510	(426,907)	75,467,603
Other	117,415	12,521	129,936
Federal Grants	223,081	32,138	255,219
Tuition	600,000	154,051	754,051
Other Revenue	2,404,109	1,806,493	4,210,602
Rentals and Leases	85,794	15,916	101,710
Investment Income	120,000	(40,000)	80,000
Amortization of Deferred Capital Revenue	4,061,475	354,013	4,415,488
	\$83,506,384	\$1,908,225	\$85,414,609
Expenses			
Instruction	62,378,993	2,160,278	64,539,271
District Administration	2,588,396	(153,172)	2,435,224
Operations and Maintenance	14,648,117	(307,098)	14,341,019
Transportation and Housing	4,705,213	(85,259)	4,619,954
	\$84,320,719	\$1,614,749	\$85,935,468
Budget Surplus (Deficit), for the year	(814,335)	293,476	(520,859)
Budgeted Allocation (Retirement) of Surplus (Deficit)	-	-	-
Budget Surplus (Deficit), for the year	(814,335)	293,476	(520,859)
Budgeted Surplus (Deficit), for the year comprised of:			
Operating Fund Surplus (Deficit)	-	-	-
Special Purpose Fund Surplus (Deficit)	-	-	-
Capital Fund Surplus (Deficit)	(814,335)	293,476	(520,859)
Budgeted Surplus (Deficit), for the year	(814,335)	293,476	(520,859)

SCHOOL DISTRICT 60 (PEACE RIVER NORTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 14 ASSET RETIREMENT OBLIGATION

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

NOTE 15 EXPENSE BY OBJECT

	2022	2021
Salaries and benefits	\$59,372,811	\$56,933,813
Services and supplies	10,484,467	10,413,876
Amortization	5,827,964	4,585,428
	<u>\$75,685,242</u>	<u>\$71,933,117</u>

NOTE 16 ACCUMULATED RESERVE

Operating Fund:

Internally Restricted (appropriated) by Board for:

Carryforward Budget Allocation of Reserve Carryforward	\$ 246,053	
Mentorship Funding	125,000	
Educational Initiatives	936,900	
Construction Projects	500,000	
Equipment Purchases	370,000	
Staffing Initiatives	120,000	
Planned Projects	<u>85,000</u>	
Subtotal Internally Restricted		2,382,953

Unrestricted Operating Surplus (Deficit)	<u>2,233,718</u>
Total Operating Fund Reserve:	<u>4,616,671</u>

Capital Fund:

Invested in Tangible Capital Assets	<u>\$28,046,915</u>	
Local Capital Reserve		
Total Capital Fund Reserve:		<u>\$28,046,915</u>
Accumulated Reserve		<u>\$32,663,586</u>

NOTE 17 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.

SCHOOL DISTRICT 60 (PEACE RIVER NORTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 18 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:

	Increase (Decrease)
Tangible Capital Assets	\$(2,865,012)
Deferred Capital Revenue	(2,176,536)
Accumulated Surplus (Deficit)	(688,476)
Amortization of Deferred Capital Revenue	467,534
Operations & Maintenance Expense – Asset amortization	572,302
Accumulated Surplus – beginning of the year July 1, 2020	(583,708)

NOTE 19 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, amounts receivable and investments.

The School District is exposed to credit risk in the event of non-performance by a borrower. This risk is mitigated as most amounts receivable are due from the Province and are collectible. It is management's opinion that the School District is not exposed to significant credit risk associated with its cash deposits and investments as they are placed in recognized British Columbia institutions.

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.

SCHOOL DISTRICT 60 (PEACE RIVER NORTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 19 RISK MANAGEMENT (*Continued*)

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.

School District No. 60 (Peace River North)

Schedule 1 (Unaudited)

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

	Operating Fund	Special Purpose Fund	Capital Fund	2022 Actual	2021 Actual (Restated - Note 18)
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	3,483,802		28,090,378	31,574,180	30,212,197
Prior Period Adjustments					(583,708)
Accumulated Surplus (Deficit), beginning of year, as restated	3,483,802	-	28,090,378	31,574,180	29,628,489
Changes for the year					
Surplus (Deficit) for the year	1,682,366	798,169	(1,391,129)	1,089,406	1,945,691
Interfund Transfers					
Tangible Capital Assets Purchased	(549,497)	(798,169)	1,347,666	-	
Net Changes for the year	1,132,869	-	(43,463)	1,089,406	1,945,691
Accumulated Surplus (Deficit), end of year - Statement 2	4,616,671	-	28,046,915	32,663,586	31,574,180

School District No. 60 (Peace River North)

Schedule of Operating Operations

Year Ended June 30, 2022

Schedule 2 (Unaudited)

	2022 Budget	2022 Actual	2021 Actual (Restated - Note 18)
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	68,570,491	68,679,921	67,690,652
Other	129,936	272,186	182,928
Tuition	754,051	870,691	414,210
Other Revenue	1,683,996	1,509,850	1,314,464
Rentals and Leases	101,710	104,785	101,321
Investment Income	80,000	102,211	129,615
Total Revenue	<u>71,320,184</u>	<u>71,539,644</u>	<u>69,833,190</u>
Expenses			
Instruction	55,558,975	54,422,675	52,342,250
District Administration	2,435,224	2,235,473	2,123,075
Operations and Maintenance	9,101,617	9,338,758	9,162,474
Transportation and Housing	3,714,368	3,860,372	3,719,890
Total Expense	<u>70,810,184</u>	<u>69,857,278</u>	<u>67,347,689</u>
Operating Surplus (Deficit) for the year	<u>510,000</u>	<u>1,682,366</u>	<u>2,485,501</u>
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(510,000)	(549,497)	(2,861,182)
Total Net Transfers	<u>(510,000)</u>	<u>(549,497)</u>	<u>(2,861,182)</u>
Total Operating Surplus (Deficit), for the year	<u>-</u>	<u>1,132,869</u>	<u>(375,681)</u>
Operating Surplus (Deficit), beginning of year		3,483,802	3,859,483
Operating Surplus (Deficit), end of year		<u><u>4,616,671</u></u>	<u>3,483,802</u>
Operating Surplus (Deficit), end of year			
Internally Restricted		4,616,671	3,483,802
Total Operating Surplus (Deficit), end of year		<u><u>4,616,671</u></u>	<u>3,483,802</u>

School District No. 60 (Peace River North)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2022

	2022 Budget	2022 Actual	2021 Actual (Restated - Note 18)
	\$	\$	\$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	69,291,410	68,857,021	66,167,014
ISC/LEA Recovery	(1,098,180)	(976,903)	(929,640)
Other Ministry of Education and Child Care Grants			
Pay Equity	241,350	241,350	241,350
Funding for Graduated Adults	39,000	53,758	69,337
Student Transportation Fund	425,785	425,785	425,785
Support Staff Benefits Grant	68,323	68,323	67,113
Teachers' Labour Settlement Funding			1,510,106
Early Career Mentorship Funding			125,000
FSA Scorer Grant	8,187	8,187	8,187
Early Learning Framework	2,400	2,400	2,400
Equity Scan Implementation			4,000
Decreased Enrollment in DL for February 2022	(407,784)		
Total Provincial Grants - Ministry of Education and Child Care	68,570,491	68,679,921	67,690,652
Provincial Grants - Other	129,936	272,186	182,928
Tuition			
International and Out of Province Students	754,051	870,691	414,210
Total Tuition	754,051	870,691	414,210
Other Revenues			
Funding from First Nations	1,098,180	976,903	927,352
Miscellaneous			
Miscellaneous	585,816	532,947	387,112
Total Other Revenue	1,683,996	1,509,850	1,314,464
Rentals and Leases	101,710	104,785	101,321
Investment Income	80,000	102,211	129,615
Total Operating Revenue	71,320,184	71,539,644	69,833,190

School District No. 60 (Peace River North)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2022

	2022 Budget	2022 Actual	2021 Actual (Restated - Note 18)
	\$	\$	\$
Salaries			
Teachers	26,652,684	26,773,693	25,843,797
Principals and Vice Principals	5,154,870	5,254,375	5,620,292
Educational Assistants	5,349,434	5,006,853	4,206,145
Support Staff	8,002,551	8,287,023	7,926,958
Other Professionals	1,844,031	1,757,828	1,552,859
Substitutes	2,083,021	1,692,536	1,377,756
Total Salaries	49,086,591	48,772,308	46,527,807
Employee Benefits	10,074,990	10,600,503	10,406,006
Total Salaries and Benefits	59,161,581	59,372,811	56,933,813
Services and Supplies			
Services	1,689,045	1,143,565	1,060,055
Student Transportation	691,733	349,988	306,355
Professional Development and Travel	1,054,610	683,294	530,804
Rentals and Leases	38,989	34,208	50,935
Dues and Fees	51,533	98,645	49,253
Insurance	285,117	219,179	230,539
Interest	14,769	11,649	
Supplies	5,121,792	5,739,418	6,153,804
Utilities	2,701,015	2,204,521	2,032,131
Total Services and Supplies	11,648,603	10,484,467	10,413,876
Total Operating Expense	70,810,184	69,857,278	67,347,689

School District No. 60 (Peace River North)

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	20,947,663	1,637,149	24,232	1,648,690	385,280	1,349,763	25,992,777
1.03 Career Programs	262,440	62,025		49,645		8,400	382,510
1.07 Library Services	689,711	43,632		75,771			809,114
1.08 Counselling	695,403				102,422		797,825
1.10 Special Education	2,961,331	428,186	4,396,390	68,032		324,404	8,178,343
1.30 English Language Learning	594,206					5,184	599,390
1.31 Indigenous Education	497,133	162,896	586,231	43,537	15,520	4,305	1,309,622
1.41 School Administration		2,580,459		546,344			3,126,803
1.62 International and Out of Province Students	125,806	56,375		24,709	21,614	480	228,984
Total Function 1	26,773,693	4,970,722	5,006,853	2,456,728	524,836	1,692,536	41,425,368
4 District Administration							
4.11 Educational Administration		283,653			294,264		577,917
4.40 School District Governance					101,991		101,991
4.41 Business Administration				119,863	591,821		711,684
Total Function 4	-	283,653	-	119,863	988,076	-	1,391,592
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				95,917	160,437		256,354
5.50 Maintenance Operations				3,334,693			3,334,693
5.52 Maintenance of Grounds				575,569			575,569
5.56 Utilities							-
Total Function 5	-	-	-	4,006,179	160,437	-	4,166,616
7 Transportation and Housing							
7.41 Transportation and Housing Administration					84,479		84,479
7.70 Student Transportation				1,704,253			1,704,253
Total Function 7	-	-	-	1,704,253	84,479	-	1,788,732
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	26,773,693	5,254,375	5,006,853	8,287,023	1,757,828	1,692,536	48,772,308

School District No. 60 (Peace River North)

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 (Restated - Note 18)
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	25,992,777	5,415,856	31,408,633	2,562,169	33,970,802	34,197,674	33,488,555
1.03 Career Programs	382,510	83,456	465,966	44,830	510,796	537,097	443,181
1.07 Library Services	809,114	185,831	994,945	113,980	1,108,925	1,122,429	1,165,787
1.08 Counselling	797,825	179,438	977,263	3,620	980,883	973,826	853,440
1.10 Special Education	8,178,343	1,890,987	10,069,330	861,712	10,931,042	11,824,538	9,933,857
1.30 English Language Learning	599,390	133,315	732,705	9,925	742,630	746,341	743,424
1.31 Indigenous Education	1,309,622	306,622	1,616,244	272,671	1,888,915	1,932,455	1,717,270
1.41 School Administration	3,126,803	683,836	3,810,639	3,490	3,814,129	3,748,273	3,784,009
1.62 International and Out of Province Students	228,984	53,872	282,856	191,697	474,553	476,342	212,727
Total Function 1	41,425,368	8,933,213	50,358,581	4,064,094	54,422,675	55,558,975	52,342,250
4 District Administration							
4.11 Educational Administration	577,917	118,257	696,174	79,316	775,490	849,078	764,578
4.40 School District Governance	101,991	6,311	108,302	80,622	188,924	189,312	178,003
4.41 Business Administration	711,684	164,917	876,601	394,458	1,271,059	1,396,834	1,180,494
Total Function 4	1,391,592	289,485	1,681,077	554,396	2,235,473	2,435,224	2,123,075
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	256,354	61,653	318,007	245,789	563,796	646,434	554,981
5.50 Maintenance Operations	3,334,693	786,518	4,121,211	1,605,203	5,726,414	5,539,820	5,758,185
5.52 Maintenance of Grounds	575,569	121,384	696,953	255,666	952,619	985,638	890,420
5.56 Utilities	-	-	-	2,095,929	2,095,929	1,929,725	1,958,888
Total Function 5	4,166,616	969,555	5,136,171	4,202,587	9,338,758	9,101,617	9,162,474
7 Transportation and Housing							
7.41 Transportation and Housing Administration	84,479	20,499	104,978	10,954	115,932	122,305	113,157
7.70 Student Transportation	1,704,253	387,751	2,092,004	1,652,436	3,744,440	3,592,063	3,606,733
Total Function 7	1,788,732	408,250	2,196,982	1,663,390	3,860,372	3,714,368	3,719,890
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	48,772,308	10,600,503	59,372,811	10,484,467	69,857,278	70,810,184	67,347,689

School District No. 60 (Peace River North)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2022

	2022 Budget	2022 Actual	2021 Actual (Restated - Note 18)
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	6,897,112	6,743,592	9,370,657
Federal Grants	255,219	255,951	239,207
Other Revenue	2,526,606	3,090,949	1,625,625
Total Revenue	<u>9,678,937</u>	<u>10,090,492</u>	<u>11,235,489</u>
Expenses			
Instruction	8,980,296	8,921,273	10,218,875
Operations and Maintenance	157,766	174,154	169,681
Transportation and Housing	224,295	196,896	114,553
Total Expense	<u>9,362,357</u>	<u>9,292,323</u>	<u>10,503,109</u>
Special Purpose Surplus (Deficit) for the year	<u>316,580</u>	<u>798,169</u>	<u>732,380</u>
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(316,580)	(798,169)	(732,380)
Total Net Transfers	<u>(316,580)</u>	<u>(798,169)</u>	<u>(732,380)</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. 60 (Peace River North)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2022

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	282,766	25,690	142,673	1,770,818	11,285	23,202	25,295	236,466	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	292,658	241,562			148,000	46,550	108,167	583,311	365,296
Provincial Grants - Other									
Federal Grants									
Other				1,769,946					
	292,658	241,562	-	1,769,946	148,000	46,550	108,167	583,311	365,296
Less: Allocated to Revenue	345,114	267,252	-	1,884,881	157,036	24,110	81,239	629,329	365,296
Recovered									
Deferred Revenue, end of year	230,310	-	142,673	1,655,883	2,249	45,642	52,223	190,448	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	345,114	267,252			157,036	24,110	81,239	629,329	365,296
Federal Grants									
Other Revenue				1,884,881					
	345,114	267,252	-	1,884,881	157,036	24,110	81,239	629,329	365,296
Expenses									
Salaries									
Teachers						4,486	867	80,280	
Principals and Vice Principals					30,383		24,899	72,352	202,720
Educational Assistants		204,696			91,087	845	18,894	151,994	
Support Staff					894			57,784	38,527
Other Professionals	112,170							50,206	52,590
Substitutes						3,600	11,088	960	
	112,170	204,696	-	-	122,364	8,931	55,748	413,576	293,837
Employee Benefits	22,905	62,556			27,641	548	7,759	102,057	67,154
Services and Supplies	37,162			1,794,880	7,031	14,631	17,732	113,696	4,305
	172,237	267,252	-	1,794,880	157,036	24,110	81,239	629,329	365,296
Net Revenue (Expense) before Interfund Transfers	172,877	-	-	90,001	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(172,877)			(90,001)					
	(172,877)	-	-	(90,001)	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 60 (Peace River North)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2022

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Safe Return to School / Restart: Health & Safety Grant	Federal Safe Return to Class / Ventilation Fund	Seamless Day Kindergarten	Early Childhood Education Dual Credit Program
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	25,609	49,032	23,571	23,610	-	26,826	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	3,746,900	509,471	183,433	122,845	19,000	167,886	115,640	50,000	
Provincial Grants - Other									24,500
Federal Grants									-
Other									
	3,746,900	509,471	183,433	122,845	19,000	167,886	115,640	50,000	24,500
Less: Allocated to Revenue	3,746,900	509,471	196,896	57,121	28,230	167,886	26,826	49,333	-
Recovered		25,609							
Deferred Revenue, end of year	-	-	35,569	89,295	14,380	-	115,640	667	24,500
Revenues									
Provincial Grants - Ministry of Education and Child Care	3,746,900	509,471	196,896	57,121	28,230	167,886	26,826	49,333	-
Federal Grants									
Other Revenue									
	3,746,900	509,471	196,896	57,121	28,230	167,886	26,826	49,333	-
Expenses									
Salaries									
Teachers	3,043,581	102,895		1,155					
Principals and Vice Principals		12,153		16,150	13,885				
Educational Assistants					133			30,316	
Support Staff			109,254			117,220	4,648	7,433	
Other Professionals									
Substitutes		59,185		1,632				192	
	3,043,581	174,233	109,254	18,937	14,018	117,220	4,648	37,941	-
Employee Benefits	703,319	23,897	25,516	3,203	2,810	25,353	1,220	9,107	
Services and Supplies		311,341	62,126	34,981	11,402	25,313		2,285	
	3,746,900	509,471	196,896	57,121	28,230	167,886	5,868	49,333	-
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	20,958	-	-
Interfund Transfers									
Tangible Capital Assets Purchased							(20,958)		
	-	-	-	-	-	-	(20,958)	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 60 (Peace River North)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2022

	Rapid Response	SWIS	EFAP	Donations \$ Miscellaneous	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	1,553	30,991	11,475	436,085	3,146,947
Add: Restricted Grants					
Provincial Grants - Ministry of Education and Child Care	90,000				6,790,719
Provincial Grants - Other					24,500
Federal Grants		254,831			254,831
Other			49,980	1,037,606	2,857,532
	90,000	254,831	49,980	1,037,606	9,927,582
Less: Allocated to Revenue	91,553	255,951	61,455	1,144,613	10,090,492
Recovered					25,609
Deferred Revenue, end of year	-	29,871	-	329,078	2,958,428
Revenues					
Provincial Grants - Ministry of Education and Child Care	91,553				6,743,592
Federal Grants		255,951			255,951
Other Revenue			61,455	1,144,613	3,090,949
	91,553	255,951	61,455	1,144,613	10,090,492
Expenses					
Salaries					
Teachers					3,233,264
Principals and Vice Principals	24,340	42,282		727	439,891
Educational Assistants		144,918		49,155	692,038
Support Staff				234,239	569,999
Other Professionals	49,307			53,852	318,125
Substitutes				88	76,745
	73,647	187,200	-	338,061	5,330,062
Employee Benefits	17,906	49,687		69,582	1,222,220
Services and Supplies		19,064	61,455	222,637	2,740,041
	91,553	255,951	61,455	630,280	9,292,323
Net Revenue (Expense) before Interfund Transfers	-	-	-	514,333	798,169
Interfund Transfers					
Tangible Capital Assets Purchased				(514,333)	(798,169)
	-	-	-	(514,333)	(798,169)
Net Revenue (Expense)	-	-	-	-	-

School District No. 60 (Peace River North)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2022

	2022 Budget	2022 Actual			2021 Actual (Restated - Note 18)
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
Revenues					
Amortization of Deferred Capital Revenue	4,415,488	4,436,835		4,436,835	3,885,540
Total Revenue	4,415,488	4,436,835	-	4,436,835	3,885,540
Expenses					
Amortization of Tangible Capital Assets					
Operations and Maintenance	5,081,636	5,140,167		5,140,167	4,448,384
Transportation and Housing	681,291	687,797		687,797	709,346
Total Expense	5,762,927	5,827,964	-	5,827,964	5,157,730
Capital Surplus (Deficit) for the year	(1,347,439)	(1,391,129)	-	(1,391,129)	(1,272,190)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	826,580	1,347,666		1,347,666	3,593,562
Total Net Transfers	826,580	1,347,666	-	1,347,666	3,593,562
Total Capital Surplus (Deficit) for the year	(520,859)	(43,463)	-	(43,463)	2,321,372
Capital Surplus (Deficit), beginning of year		28,090,378		28,090,378	26,352,714
Prior Period Adjustments					
Half Year Amortization on Prior Period Adjustments					(583,708)
Capital Surplus (Deficit), beginning of year, as restated		28,090,378	-	28,090,378	25,769,006
Capital Surplus (Deficit), end of year		28,046,915	-	28,046,915	28,090,378

School District No. 60 (Peace River North)

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	13,019,087	178,732,654	5,719,271	6,682,847	102,736	2,426,916	206,683,511
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		2,340,615		368,937			2,709,552
Deferred Capital Revenue - Other		195,332	145,260	85,818			426,410
Operating Fund			101,761	44,318		403,418	549,497
Special Purpose Funds		211,815	586,354				798,169
Transferred from Work in Progress		180,353	712,456				892,809
	-	2,928,115	1,545,831	499,073	-	403,418	5,376,437
Decrease:							
Deemed Disposals			262,283	108,818	26,584	531,214	928,899
	-	-	262,283	108,818	26,584	531,214	928,899
Cost, end of year	13,019,087	181,660,769	7,002,819	7,073,102	76,152	2,299,120	211,131,049
Work in Progress, end of year		290,043					290,043
Cost and Work in Progress, end of year	13,019,087	181,950,812	7,002,819	7,073,102	76,152	2,299,120	211,421,092
Accumulated Amortization, beginning of year		62,208,761	1,609,858	3,054,807	51,564	860,727	67,785,717
Prior Period Adjustments							
Half year Amortization on Prior Period Adjustments		1,991,945	285,962	334,141	10,271	242,693	2,865,012
Accumulated Amortization, beginning of year, as restated		64,200,706	1,895,820	3,388,948	61,835	1,103,420	70,650,729
Changes for the Year							
Increase: Amortization for the Year		4,013,570	636,104	687,797	17,889	472,604	5,827,964
Decrease:							
Deemed Disposals			262,283	108,818	26,584	531,214	928,899
		-	262,283	108,818	26,584	531,214	928,899
Accumulated Amortization, end of year		68,214,276	2,269,641	3,967,927	53,140	1,044,810	75,549,794
Tangible Capital Assets - Net	13,019,087	113,736,536	4,733,178	3,105,175	23,012	1,254,310	135,871,298

School District No. 60 (Peace River North)

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	180,353	712,456			892,809
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	290,043				290,043
	290,043	-	-	-	290,043
Decrease:					
Transferred to Tangible Capital Assets	180,353	712,456			892,809
	180,353	712,456	-	-	892,809
Net Changes for the Year	109,690	(712,456)	-	-	(602,766)
Work in Progress, end of year	290,043	-	-	-	290,043

School District No. 60 (Peace River North)

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	101,346,005	2,752,071	6,020,865	110,118,941
Prior Period Adjustments				
Half Year Amortization on Prior Period Adjustments	(2,030,737)	(51,968)	(93,831)	(2,176,536)
Deferred Capital Revenue, beginning of year, as restated	99,315,268	2,700,103	5,927,034	107,942,405
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	2,709,552	426,410		3,135,962
Transferred from Work in Progress		892,809		892,809
	2,709,552	1,319,219	-	4,028,771
Decrease:				
Amortization of Deferred Capital Revenue	4,093,364	155,808	187,663	4,436,835
	4,093,364	155,808	187,663	4,436,835
Net Changes for the Year	(1,383,812)	1,163,411	(187,663)	(408,064)
Deferred Capital Revenue, end of year	97,931,456	3,863,514	5,739,371	107,534,341
Work in Progress, beginning of year	-	892,809	-	892,809
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	290,043			290,043
	290,043	-	-	290,043
Decrease				
Transferred to Deferred Capital Revenue		892,809		892,809
	-	892,809	-	892,809
Net Changes for the Year	290,043	(892,809)	-	(602,766)
Work in Progress, end of year	290,043	-	-	290,043
Total Deferred Capital Revenue, end of year	98,221,499	3,863,514	5,739,371	107,824,384

School District No. 60 (Peace River North)

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2022

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year		28,626		433,745		462,371
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	2,999,595					2,999,595
Provincial Grants - Other			426,410			426,410
Other				17,980		17,980
	2,999,595	-	426,410	17,980	-	3,443,985
Decrease:						
Transferred to DCR - Capital Additions	2,709,552		426,410			3,135,962
Transferred to DCR - Work in Progress	290,043					290,043
	2,999,595	-	426,410	-	-	3,426,005
Net Changes for the Year	-	-	-	17,980	-	17,980
Balance, end of year	-	28,626	-	451,725	-	480,351



School District No. 60 (Peace River North)

Financial Statement Presentation

September 12, 2022



Agenda

- Auditors' Report
- Financial statement review
- Financial statement notes
- Questions

Audit Report

- Independent Auditors' Report
 - Compliance report issued in respect of the financial statements from Statement 1 through the Notes to the Financial Statements
 - Clean audit opinion to be issued

Assets of School District No. 60 – June 30, 2022

Statement of Financial Position (in thousands of dollars)

	2022	2021 (restated)
Cash and Cash Equivalents	\$ 13,629.5	\$ 15,773.7
Receivables	\$ 1,779.1	\$ 599.3
Inventories for resale	\$ 116.5	\$ 116.5
Prepaid Expenses	\$ 375.2	\$ 392.3
Tangible Capital Assets	\$ 135,871.3	\$ 136,925.6

Receivables of School District No. 60 – June 30, 2022

Statement of Financial Position (in thousands of dollars)

	2022	2021 (restated)	change
Due from the Ministry of Education	\$ 369.3	-	\$ 369.3
Due from the Province - Other	\$ 426.4	-	\$ 426.4
Due from First Nations	\$ 310.1	-	\$ 310.1
Other Receivables	\$ 673.3	\$ 599.3	\$ 74.0
Total Receivables	\$ 1,779.1	\$ 599.3	\$ 1,179.8

Tangible Capital Assets of School District No. 60 – June 30, 2022

Statement of Financial Position (in thousands of dollars)

	2022	2021 (restated)	Change
Sites	\$ 13,019.1	\$ 13,019.1	\$ -
Buildings	\$ 181,660.8	\$ 178,732.7	\$ 2,928.1
Buildings – Work in progress	\$ 290.0	\$ 180.3	\$ 109.7
Furniture and Equipment	\$ 7,002.8	\$ 5,719.3	\$ 1,283.5
Furniture and Equipment – Work in progress	\$ -	\$ 712.5	\$ (712.5)
Vehicles	\$ 7,073.1	\$ 6,682.8	\$ 390.3
Computer Software	\$ 76.2	\$ 102.7	\$ (26.5)
Computer Hardware	\$ 2,299.1	\$ 2,426.9	\$ (127.8)
Computer Hardware – Work in progress	\$ -	\$ -	\$ -
Total Tangible Capital Assets - Gross	\$ 211,421.1	\$ 207,576.3	\$ 3,844.8
Accumulated amortization	\$ (75,497.8)	\$ (70,650.7)	\$ (4,847.1)
Total Tangible Capital Assets - Net	\$ 135,871.3	\$ 136,925.6	\$ (1,002.3)

Liabilities of School District No. 60 – June 30, 2022

Statement of Financial Position (in thousands of dollars)

	2022	2021 (restated)
Accounts payable and accrued liabilities	\$ 6,392.9	\$ 8,479.3
Unearned revenue	\$ 312.8	\$ 400.0
Employee future benefits	\$ 1,139.2	\$ 909.4
Total liabilities (before deferred revenue and deferred capital revenue)	\$ 7,844.9	\$ 9,788.7

Deferred Revenues of School District No. 60 – June 30, 2022

Statement of Financial Position (in thousands of dollars)

	2022	2021 (restated)	Change
Deferred Revenue	\$ 2,958.4	\$ 3,146.9	\$ 188.5
Deferred Capital Revenue	\$ 108,304.7	\$ 109,297.6	\$ 992.9
Total Deferred Revenues	\$ 111,263.1	\$ 112,444.5	\$ 1,181.4

Results of School District No. 60 – June 30, 2022

Schedule of Operations (in thousands of dollars)

	Budget 2022	Actual 2022	Actual 2021 (restated)
Revenues	\$ 85,414.6	\$ 86,067.0	\$ 84,954.2
Expenses	\$ 85,935.5	\$ 84,977.6	\$ 83,008.5
Surplus (Deficit)	\$ (520.9)	\$ 1,089.4	\$ 1,945.7

Operating Surplus Breakdown of School District No. 60 – June 30, 2022

Schedule of Changes in Accumulated Surplus (Deficit) by Fund (in thousands of dollars)

	Actual 2022	Actual 2021
Operating Fund	\$ 1,132.9	\$ (375.7)
Capital Fund	\$ (43.5)	\$ 2,321.4
Accumulated Surplus	\$ 1,089.4	\$ 1,945.7

Total Accumulated Surplus Breakdown S.D. No. 60 – June 30, 2022

Schedule of Changes in Accumulated Surplus (Deficit) by Fund (in thousands of dollars)

	Actual 2022	Actual 2021 (restated)
Operating Fund	\$ 4,616.7	\$ 3,483.8
Special Purpose Fund	\$ -	\$ -
Capital Fund	\$ 28,046.9	\$ 28,778.9
Restatement	\$ -	\$ (583.7)
Accumulated Surplus	\$ 32,663.6	\$ 31,574.2

Key Notes of the Financial Statements

- Significant accounting policies and practices are disclosed in Note 2 to the financial statements

Questions

Questions on the financial statements?



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The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavour to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

REGULAR - September 12, 2022					
Meeting Date	Meeting	Topic	Action Item/Recommendation	Assigned to:	Unfinished Business Completed
May 7/21	COTW	Audit Committee Update	Amend Terms of Reference and re-circulate to Audit Committee members	Angela	x
May 7/21	COTW	Finance Consultation - Standing Com	Research where our funding percentage expenditures are in comparison to "like" districts	Angela	x
Oct 4/21	COTW	Facilities Review - FCI Update	Provide more detailed information in regards to the FCI report	Angela	x
Completed					
Dec 13/21	Board	Election of Board Officers	Call Regular Special Board Meeting to elect Alt BCPSEA Rep	Helen	Dec 17/21
Aug 30/21	Board	Board Pro-D Committee	Helen & Nicole to meet & create a Pro-D list to submit to BCSTA	Helen	Jan 24/22
Nov 15/21	Board	COTW Business Arising	K-12 Sector Guidelines uploaded to website/Facebook - pre-amble ref to Ministry	Helen	x
Dec 13/21	Board	Election of Board Officers	Bylaw 1/90 be brought to Policy Committee Mtg for review of wording (see minutes)	Leah	x
Dec 13/21	Board	Business Arising - HR Summary	Provide number of positions employed in each area, etc.	Angela	Jan 24/22
Dec 13/21	Board	Finance Update	Sick leave additional costs	Angela	Jan 24/22
Dec 13/21	Board	Policy Committee	Send Policy 7006, 2005 and 4018 out for Notice of Motion	Leah	Jan 24/22
Dec 13/21	Board	Correspondence	BCTF Funding Brief for 2022...find electronic version and send out to trustees	Helen	x
Jan 10/22	COTW	Statement of Financial Disclosures	Trustees to complete by January 15, 2022	Leah	x
Jan 24/22	Board	Board Pro-D Committee	Financial Literacy Presentation on the Feb 7 COTW Meeting	Angela	Feb 7/22
Jan 24/22	Board	Presentation/Delegations	Northern BC Science Fair - bring forward "asks" to future Board Meeting	Leah	Feb 22/22
Feb 22/22	Board	BCSTA	Refer code of conduct policy to the Policy Committee	Leah	Mar 7/22
May 21/21	Board	Partner Group Meetings Update	Follow up with NLC & get feedback from Erin and other school district staff connected	Helen	x
Feb 22/22	Board	Policy Committee	Place 8001.2, 8001.3 and Bylaw 1/90 on future Board Meeting for adoption	Leah	Apr 25/22
Feb 22/22	Board	Board Pro-D	Helen to connect with Angela on finishing financial presentation	Helen	Apr 11/22
Oct 5/20	COTW	Joint District Meetings	Connect with Hudson's Hope of potential meeting at Cameron Lake	Helen	IC List
Feb 22/22	Board	Regional Science Fair	Helen to write a letter of thank you and respond to the "asks"	Helen	x
Apr 25/22	Board	Policy Committee	Angela to forward election bylaw 4/22 to BCSTA for review	Angela	x
May 9/22	COTW	Preliminary Operating Budget	Place on May 24, 2022 In Camera & Regular Agendas	Leah	May 24/22
May 9/22	COTW	2022-2023 Board Meeting Schedule	Place on May 24, 2022 Regular Agenda for approval	Leah	May 24/22
Apr 25/22	Board	Policy Committee	Leah to place on the June 20 agenda for 2nd & 3rd readings	Leah	June 30/22
May 24/22	Board	2022-2023 Annual Budget	Place the 2022-2023 Annual Budget 2nd & 3rd Reading on the June 20 Regular Agenda	Leah	June 30/22
Apr 25/22	Board	Select Standing Committee	Angela & Helen to meet to work on presentation	Leah	June 2022
June 20/22	Board	Presentations/Delegations	Creative Hub - ongoing communication re: synergies and/or partnerships	Stephen	x

September 12, 2022

In accordance with provisions under section 142 (4) of the *School Act*, the Board of Education of School District No. 60 (*Peace River North*) hereby approves the proposed Five-Year Capital Plan (Minor Capital Programs) for 2023/24, as provided on the Five-Year Capital Plan Summary for 2023/24 submitted to the Ministry of Education and Child Care.

I hereby certify this to be a true copy of the resolution for the approval of the proposed Five-Year Capital Plan (Minor Capital Programs) for 2023/24 adopted by the Board of Education, on this the 12th day of September 2022.

Secretary-Treasurer Signature

Secretary-Treasurer Name

Submission Summary

Submission Summary:	Minor 2023/2024 2022-09-30
Submission Type:	Capital Plan
School District:	Peace River North (SD60)
Open Date:	2022-04-01
Close Date:	2022-09-30
Submission Status:	Draft

Submission Category	Sum Total Funding Requested
SEP	\$2,630,000
BUS	\$480,912
Total	\$3,110,912

BUS					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	159365	Transportation	Replacement	Unit A1600 is a C(70-75), VIN 4UZABRDT8CCBB4462, a 2012 bus with 409986kms on it as of this day. This bus travels 510 kms per day and is very tired and worn. You will see from mechanics notes that door pucks, battery boxes, tie rods and hood bushings are constantly being repaired/replaced due to the condition of the roads he travels on. This bus is now throwing codes and refusing to perform proper regeneration which results in stopping the bus. This bus operates well over an hour from Fort St. John and needs to be a reliable form of transportation. I would like to replace this bus with the same C(76).	\$162,705
2	159366	Transportation	Replacement	Unit A2604 is a C(64-69), VIN 4UZABRDT3ECFM2740, is a 2013 bus that currently has 348,210kms on it. By the end of September, it will be over the 350km threshold it needs to meet. It has not met the year requirement yet, but very few of our buses do. They are pounded out on our roads well before they year out. I have attached the mechanics notes/invoices to show that this bus is worn beyond it's years. It has been throwing codes and went into a full derate resulting in it being towed back to Fort St. John bus. This bus operates an hour out of Fort St. John on terrible roads. I would like it replaced with a C(70-75).	\$161,626
3	159367	Transportation	Replacement	Unit A3604 is a C(52-57) VIN 4UZABRDT3ECFM2740. It is a 2014 bus with 338176kms on it as of todays date. It is constantly throwing codes/faults. We have replaced actuators, ecm, actuator kit as well as a number of sending units and sensors. Because of road conditions, the unit has been sent to a welding/fabrication shop to have an entire new door frame built per code. I would like to have it replaced with the same C(52-57).	\$156,581
Submission Category Total:					\$480,912

Submission Summary

SEP					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	159360	Hudson's Hope School	HVAC (SEP)	Complete retrofit of the school; this entails new piping, HVAC controls and Boilers. The aging boilers will be moving to high efficiency boilers; existing boilers are getting harder to find parts for and in some scenarios can no longer find parts. We are starting to see increasing repairs costs at this site. This is the existing system put in place in 1996.	\$1,800,000
2	159361	Ecole Central Elem School Of The Arts	HVAC (SEP)	Replacement of HVAC Controls from Honeywell to Delta, as the current controls are obsolete and support from Honeywell is no longer available. The new system will allow for more reporting, efficiencies and control over building temperature.	\$275,000
3	159362	Robert Ogilvie Elementary	HVAC (SEP)	Replacement of HVAC Controls from Honeywell to Delta, as the current controls are obsolete and support from Honeywell is no longer available. The new system will allow for more reporting, efficiencies and control over building temperature.	\$275,000
4	159363	Upper Halfway Elem-Jr Sec	Exterior Wall Systems (SEP)	All existing walls will be strapped and insulated with 2" comfort board insulation. Walls, fascia and soffit to have new 24Ga Westform metal cladding installed. Fascia and Main building cladding profile to be determined. A Colored band to be Pro-Board 6 metal cladding. All existing bay windows will be removed and framed flush with the building face. All windows to be replaced with triple pane vinyl units. Existing store front and steel doors to remain. Any painting of railings, doors etc. to be updated to match new color scheme. We will also be replacing the flooring as there is asbestos in them.	\$280,000
Submission Category Total:					\$2,630,000

2021–2022 Report

For the months of:

September 2021 – September 2022

Cameron
Lake

Prepared by

Lorenne H. Tilson

Outdoor Education Coordinator



Our Goals

MISSION

To foster personal growth and social development by offering experiences that inspire and build confidence and strong relationships.

VISION

To inspire students to feel a genuine sense of stewardship for nature through learning in the natural environment.

VALUES

- *Our core principles are collaboration, awareness, rediscovery and leadership in order to support the best in the human experience and our relationship with nature.*
- *We offer programs that are fully experiential, with a focus on enjoyment through exploratory learning.*
- *Our program encourages personal challenge, enjoyment, team building and respect.*
- *We are stewards of Cameron Lake and the Outdoor Studies Centre. We demonstrate and lead students in an understanding of healthy ecosystems and sustainable land-use practices.*

Cameron Lake





Student Usage

ON SITE

This year was an active one. We saw approx. 800 students participate on site over the course of 32 visits. Most of these visits were overnight and approx 40 students per visit. Of the 32 total SD60 visits, 53% was Hudson's Hope Elementary Students. The average grade of HHESS students were grades k-2, 41% of the total HHESS Visits. 34% of the total SD60 visits overall were grades 5/6, The rate for SD60 students to attend the camp is \$3/\$5 per student per day/night. Generator time is charged to the group and a firewood fee is collected. School groups currently do not pay to use equipment. The total income for SD60 visits was \$3570 during the academic year.

IN-CLASS

As part of an outreach pilot project, the center presented to 27 classes averaging 22 students each. The presentations reached approx. 594 students in-class. This was very well received, but was costly in time and fuel. (*See program outreach section for solution.) No income was made for these visits





Private Use

GROUP RENTALS

The Center saw 18 Private rentals during the school year. The avg rental income per visit was \$440 with a total of \$7922 Between Sep 2021 - June 2022.

Over the 2022 summer the Center was very busy. Majority of the bookings were families over the weekends. Larger groups events are becoming more frequent with the camp booking for retreats, reunions and weddings. The Income from private rentals for summer use was approx \$8000.

X-COUNTRY SKI

This ski season was busier than most. The Chetwynd Outdoor Society had volunteered time in many instances to facilitate the public ski days. I foresee more usage during the winter in the coming years.

Cameron
Lake



Program Outlook

The program will be divided into 6 categories of learning.

- Wetland Studies
- Wildlife Studies
- Botanical Studies
- Phenology
- Environmental Skills and Management.
- Natural Arts

In making the set up run smooth and simply, Environmental Learning Activities will be prescheduled on the booking calendar so that schools may book the activities as available. For example, Wildlife Studies would be made available certain days and Botanical Studies on others. Teachers can select available dates based on the activities offered at that time. Accommodation and adjustment will be made in unique circumstances. All recreation activities will remain available at any time.

Cameron
Lake



Outreach

As part of an outreach project I would like to include all district student to participate in an Arts/Sciences Contest. Students will submit Phenology Wheels to be judged. 13 (one for each grade and a cover page) will be selected and will be used to create a calendar. I would like to reach out to local sporting goods stores about sponsoring recreation related prizes to the top 3. I will present a description of what is required and suggestions on how to begin and post contest details on the website.

*As an expansion to the In-Class project, I am developing classroom subscription boxes as discussed and will roll out this project to classrooms when enough are ready to go. These will be rented by classrooms for 1 week intervals and sent back and forth through the school mail. Boxes will have themed learning goals and all tools and lesson plans will be included.



Cameron Lake

Cameron Lake

Conclusion

Overall the year was great. I continue to enjoy the experiences shared with students and watching their eyes open to discovery.

Thank you for the encouragement and support to creatively inspire students to harness a stewardship for nature and a desire to protect it.

I look forward to continuing the development of the environmental program with the support of my team and the Board of Trustees.



Seamless Day Kindergarten Supporting Students and Families

Taylor Elementary School District 60

**Tracey Lariviere
District Principal of Early Learning and Child Care**

**We gratefully acknowledge the financial contributions of
the Province of British Columbia through the Ministry of
Education and Child Care as well as North River
Midstream.**



Seamless Day Kindergarten - Background

The transition to Kindergarten can be daunting for both children and parents. The Seamless Day Kindergarten Program was implemented at Taylor Elementary School in SD 60 to ease this transition and support the child care needs of the community.

There was a transition in school administration as we were just getting started with the licensing process. The Kindergarten teacher was very excited with the prospect of working with with an Early Childhood Educator (ECE).

Currently the program employs one ECE who offers before school care as part of the day. Unfortunately, the second ECE hired to work the after school care didn't continue in the role. A Before and After School Worker was hired to maintain after school care.

Our Story – Before and After School Care

1 | Programming

Program - 6:45 AM to bell and 2:45 to 6:00 PM

Cost is \$500 full time (\$200 AM or \$300 PM) - includes early dismissal days, breakfast option, afternoon snack and activities

Kindercafe - now available during gradual entry period (Sept 13-16)

2 | Successes

Great relationship with the breakfast program

Parents know their child is in a safe program and can easily transition to school

Flexibility in programming for staff

There is more awareness about the program in the school and community

3 | Challenges

Small group of inconsistent children

- Difficult to keep fresh, healthy snack options
- Unable to follow through with planned activities

Staff retention difficult for PM creating some confusion for parents and/or children not forming connections

Before and After School Care



Kindergarten children are given priority. If space is available then it is open to older children.

- 2021/22
 - Kindergarten - One student October/November (parent couldn't afford for them to stay, BASC coordinator offered assistance with the Affordable Child Care Benefit application)
 - Gr 1 - Three students (1 AM, 2 Fulltime AM/PM)
 - Gr 3 - One student (Fulltime AM/PM)
 - Gr 4 - Two students (1 Fulltime AM/PM, 1 PM)
- 2022/23
 - Kindergarten - One student and one student registered for Kindercare
 - Gr 1 - (Fulltime AM/PM)
 - Gr 2 - Three students (2 Fulltime AM/PM, 1 AM)
 - Casual Drop In - 2 children

Classroom – Key Factors to Student Success

1 | Relationships

Students benefit from having two consistent, responsive educators who offer unique teaching experiences.

Families know there is a caring individual who will transition their child to the school setting.

2 | Program Delivery

Co-leading and planning - Both educators support student learning in all areas.

Emphasis on supporting social & emotional well-being throughout the day.

Small group activities that are engaging and developmentally appropriate.

3 | Planning

The strengths and expertise of both educators are valued in the planning process.

There is a sense of collaboration and professional learning focused on improving student success.



Key Observations

Creating an inclusive school community

- Children are developing relationships with many different staff members and children of different ages
- ECE's are seen as part of the school community and are a valuable resource



Collegial and Caring Staff

- Team relationships formed between staff
- Educators were able to share their strengths and experiences
- Enriched opportunities for the ECE to bring their knowledge to the classroom environment

Social and Emotional Well-being

- Minimal transitions alleviating stress for both parents and children
- Families see that both Educators care for their children
- Rich learning environment that is responsive to the needs of the children

Collaboration and Planning

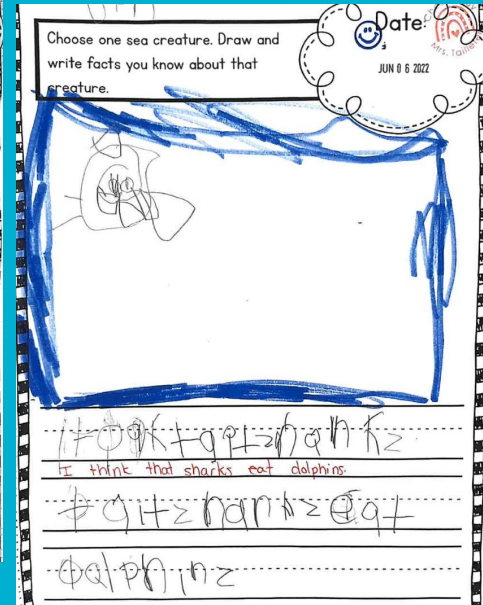
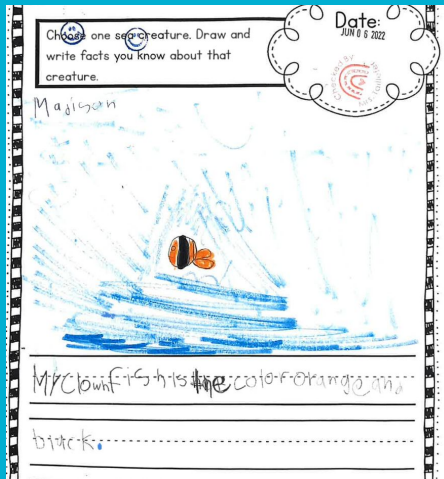
- Together they were able to participate in the class review process
- Able to collaborate and plan using the Kindergarten Language Screening Tool and Kindergarten Phonological Fall Assessment
- Both educators participated in The Heggerty Pilot



We are storytellers

Seamless Day provides the opportunity to have an Early Childhood Educator working alongside the Kindergarten teacher on a daily basis which strengthens all aspects of learning for our youngest learners. Our ECE participates in all the teacher training sessions as well, creating more consistency in the learning on a daily basis and also enables the team to provide more targeted support. We can see the results of this program in all areas, in particular in our early literacy data from last year

Nancy Maxfield - Principal.



Kindergarten & ECE Partnership - Continued Success

1. **Collaboration**

Lack of TTOC time impacted the ability to participate in the district collaboration program. Time was found throughout the day. How can we find time to go deeper in our learning?

2. **Advertising BASC**

Information has gone out at the school level, school district website, and BASC Coordinator attended the Welcome to Kindergarten event. What else can we explore?

3. **Programming**

Time is needed to explore the Early Learning Framework and other resources.

Enhancing Student Learning Report Data

The purpose of this document is to provide a summary of the Ministry data related to the Enhancing Student Learning Reporting Order (the Order). The report is masked according to the Protection of Personal Information when Reporting on Small Populations policy (<https://www2.gov.bc.ca/gov/content/education-training/k-12/administration/legislation-policy/public-schools/protection-of-personal-information-when-reporting-on-small-populations>) so it can be shared with the public. Numbers that are masked will not appear on the charts. Please direct questions regarding this report to educ.reportingunit@gov.bc.ca

The student populations specified in the Order are:

Indigenous students	Students who have ever self-identified as Indigenous on an enrolment collection.
Indigenous students living on reserve	Based on enrolment records, students who have been identified as 'STATUS INDIAN ON RESERVE'.
Indigenous students living off reserve	Based on enrolment records, students who have never been identified as 'STATUS INDIAN ON RESERVE'.
Children and youth in care (CYIC)	Students who have been identified as Children/Youth in Care in the twelve months prior to September by the Ministry of Children and Family Development.
Students with disabilities or diverse abilities	All 12 categories including Gifted are used in identifying these students.

The measures specified in the Order are:

Measures	Notes	Page(s)
Number and percentage of students in grades 4 and 7 on-track or extending literacy expectations	Five years of resident student FSA data in BC Public schools based on a) proficiency scores and b) percentage of Literacy/Reading selected response questions that students in grades 4 and 7 answered correctly.	2-5
Number and percentage of students proficient or extending literacy expectations as specified in the Grade 10 literacy assessments	As of the 2020/21 school year, only one year of resident student data in BC public schools is available as the Grade 10 literacy assessment started in 2019/20. The measure is based on the first write of grade 10 students.	6
Number and percentage of students in grades 4 and 7 on-track or extending numeracy expectations	Five years of resident student FSA data in BC Public schools based on number of students Exceeding and Extending divided by Writers.	7-8
Number and percentage of students proficient or extending numeracy expectations as specified in the Grade 10 numeracy assessments	Included the 3 years of resident student data in BC Public schools as the Grade 10 Numeracy assessments started in 2017/2018. The measure is based on the first-time Grade 10 students wrote the assessment.	9
Number and percentage of students who are completing grade to grade transitions on time	This measure is the rate of Grade 10 and 11 resident students in BC Public schools transitioning into the next higher grade.	10-11
Number and percentage of students in grades 4, 7, and 10 who feel welcome, safe, and have a sense of belonging in their school	Resident students in BC public schools who responded 'Often' or 'Always' to the 'Belonging' questions on the Student Learning Survey. The 'Do you feel safe?' question is anonymous so student population breakdown is not available.	12-14
Number and percentage of students in grades 4, 7, and 10 who feel there are two or more adults at their school who care about them	Resident students in BC Public schools who responded to '2 adults' or '3 adults' or '4 or more adults' to the question, 'At your school, how many adults do you feel care about you?'.	15
Number and percentage of resident students who achieved a BC Certificate of Graduation Dogwood Diploma within 5 years of starting Grade 8	Based on a sub-model of the six-year completion rate process for residents students in BC public schools; therefore, a) Data is not available until one year after the students have graduated ; and b) Data tables refers to year 6 (i.e. one year after the students have graduated).	16
Number and percentage of students transitioning to Canadian post-secondary institutions within 1 and 3 years	Information is based on transitions of resident students in BC public schools into BC public post-secondary institutions. However, the Ministry is pursuing information for Canadian institutions.	17-18

See the last page for further information about sub-populations and measures captured in this document.

Foundation Skills Assessment (FSA) Literacy/Reading - Grade 4

(Portion of Grade 4 resident writers 'On Track' or 'Extending' or who have 'Met or Exceeded Expectations' on the FSA)

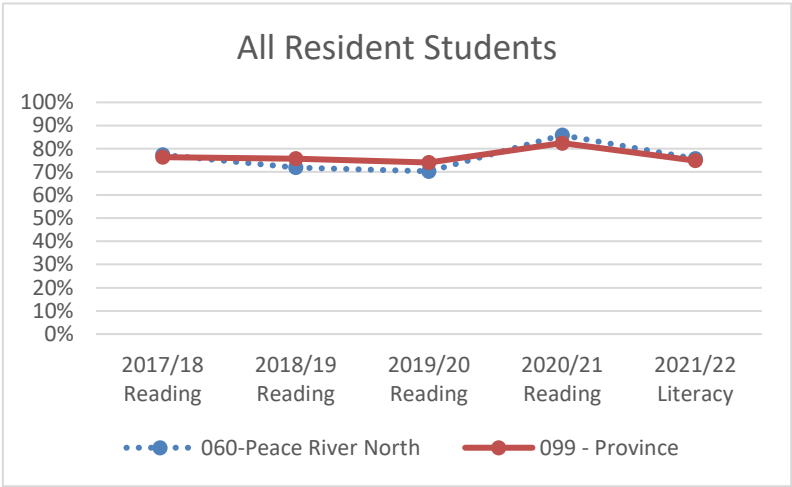


Figure 1: FSA Grade 4 Literacy/Reading - All Resident Students

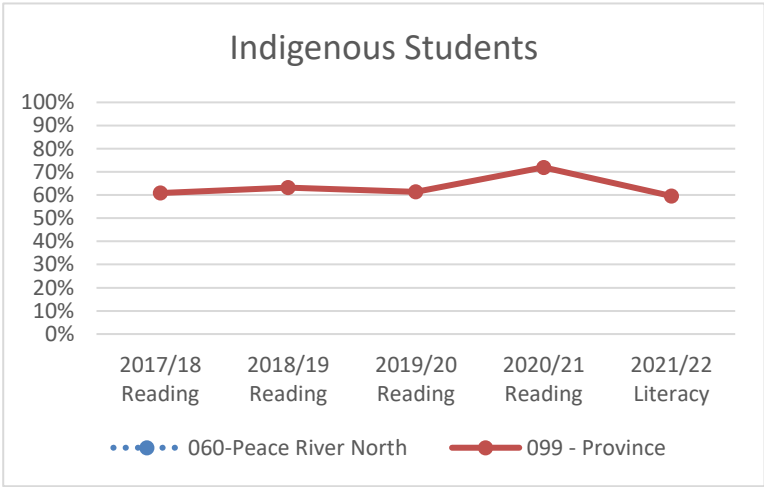


Figure 2: FSA Grade 4 Literacy/Reading - Indigenous Students

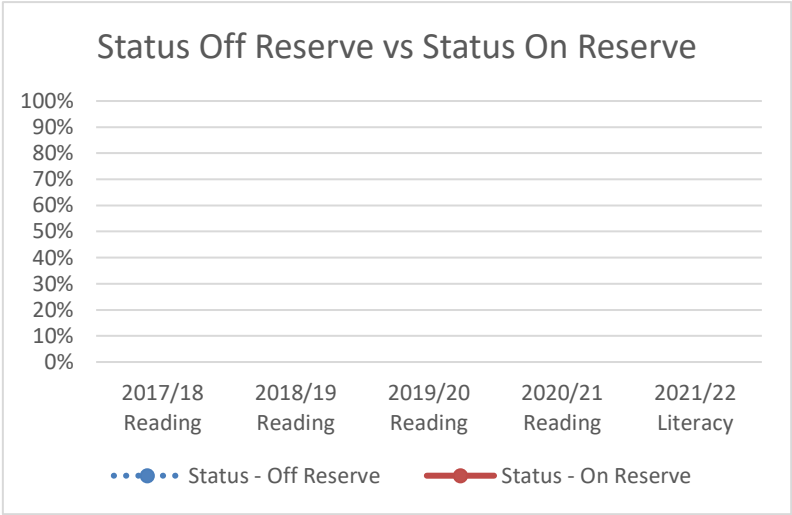


Figure 3: FSA Grade 4 Literacy/Reading - Status - Off Reserve and Status - On Reserve

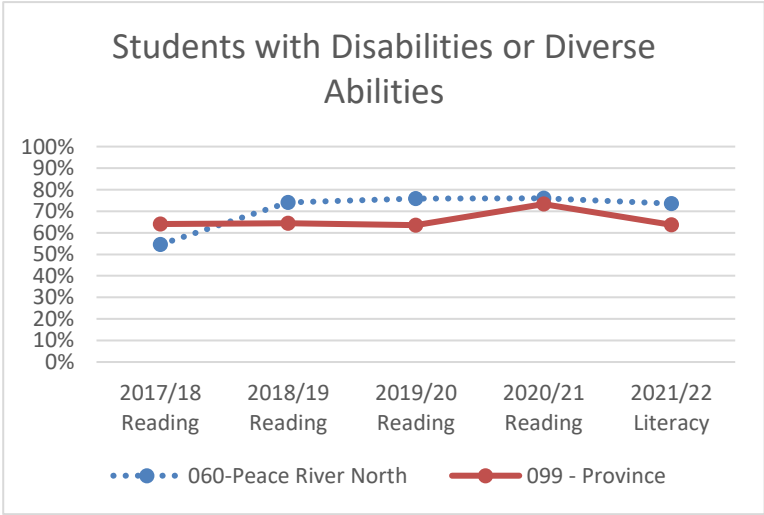


Figure 4: FSA Grade 4 Literacy/Reading - Students with Disabilities or Diverse Abilities

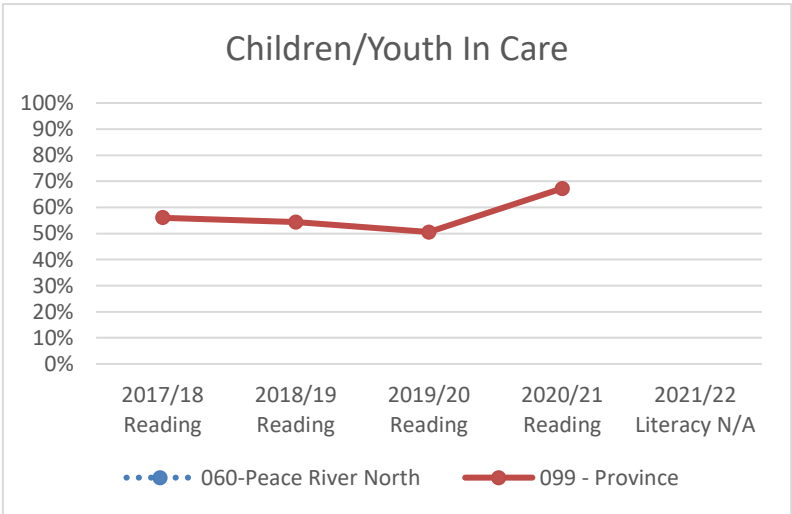


Figure 5: FSA Grade 4 Literacy/Reading - Children/Youth In Care

Foundation Skills Assessment (FSA) Literacy/Reading - Grade 7

(Portion of Grade 7 resident writers 'On Track' or 'Extending' or who have 'Met or Exceeded Expectations' on the FSA)

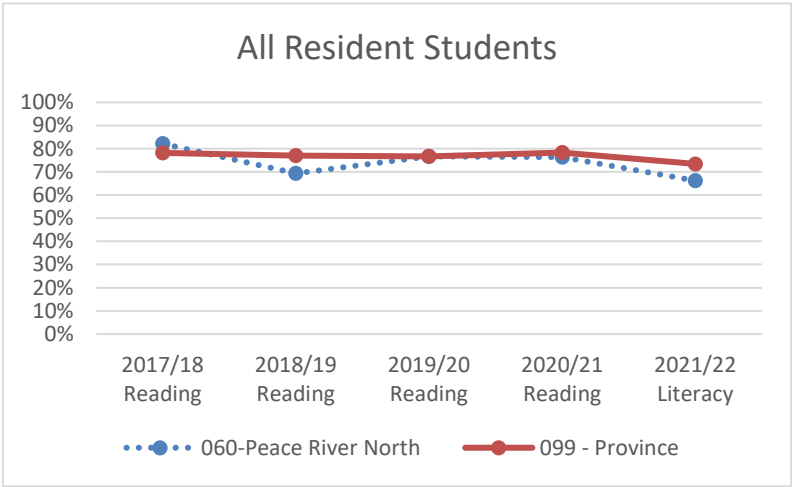


Figure 6: FSA Grade 7 Literacy/Reading - All Resident Students

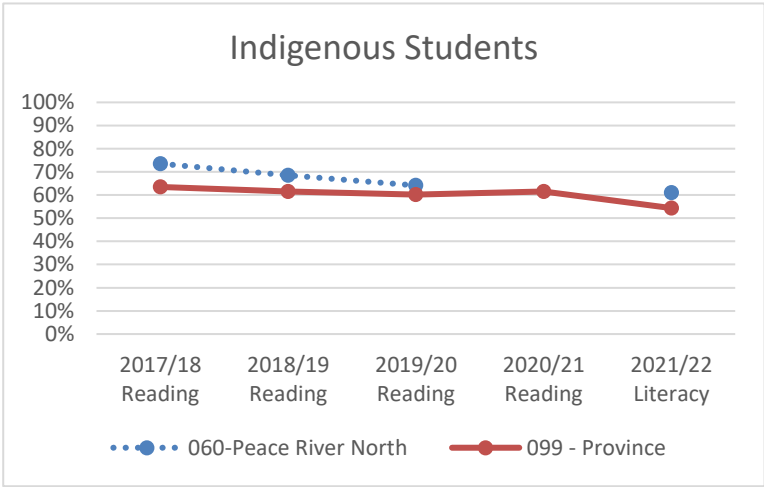


Figure 7: FSA Grade 7 Literacy/Reading - Indigenous Students

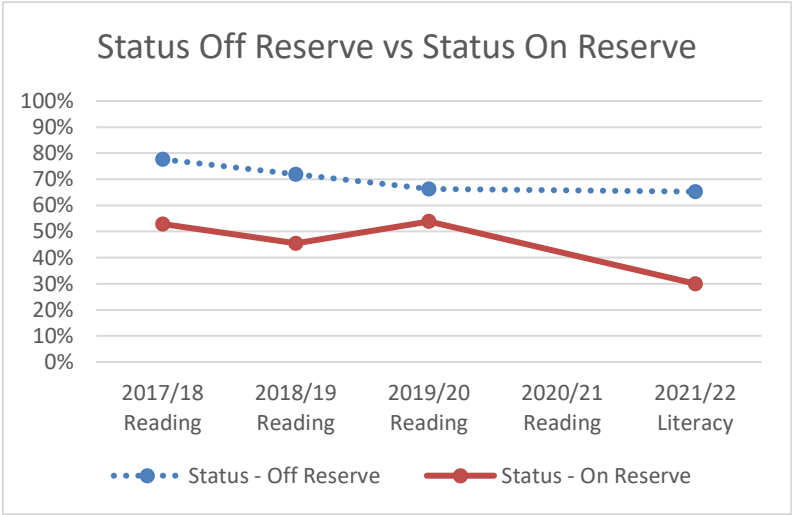


Figure 8: FSA Grade 7 Literacy/Reading - Status - Off Reserve and Status - On Reserve

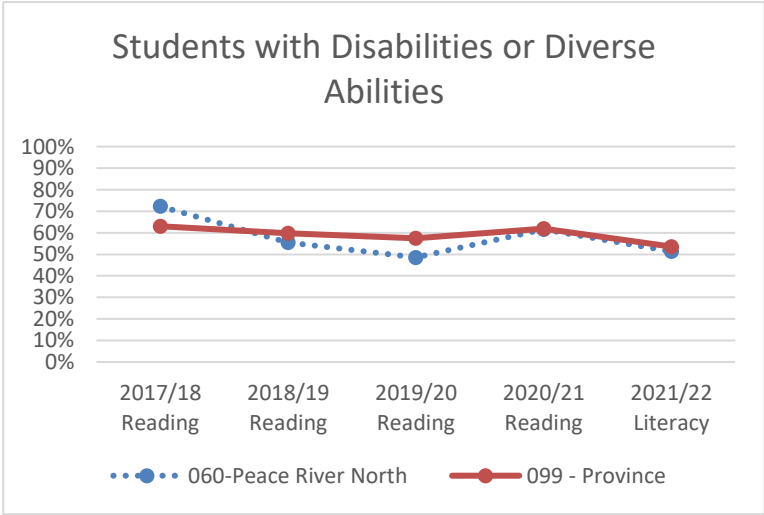


Figure 9: FSA Grade 7 Literacy/Reading - Students with Disabilities or Diverse Abilities

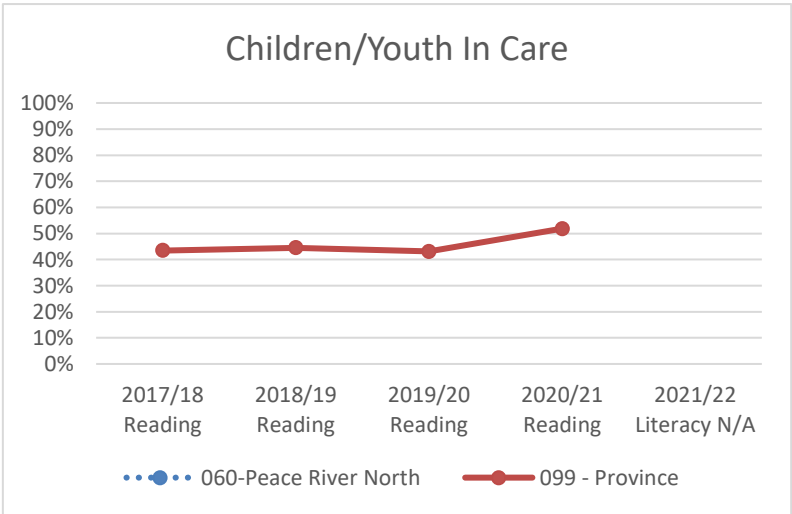


Figure 10: FSA Grade 7 Literacy/Reading - Children/Youth In Care

Foundation Skills Assessment (FSA) Literacy/Reading - Grade 4

(Percentage of Literacy/Reading selected response questions that students in grade 4 answered correctly)

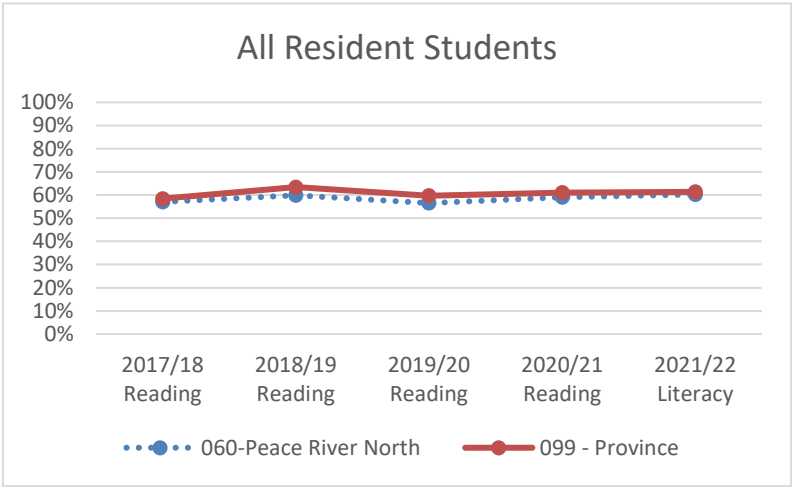


Figure 11: FSA Grade 4 Reading - All Resident Students

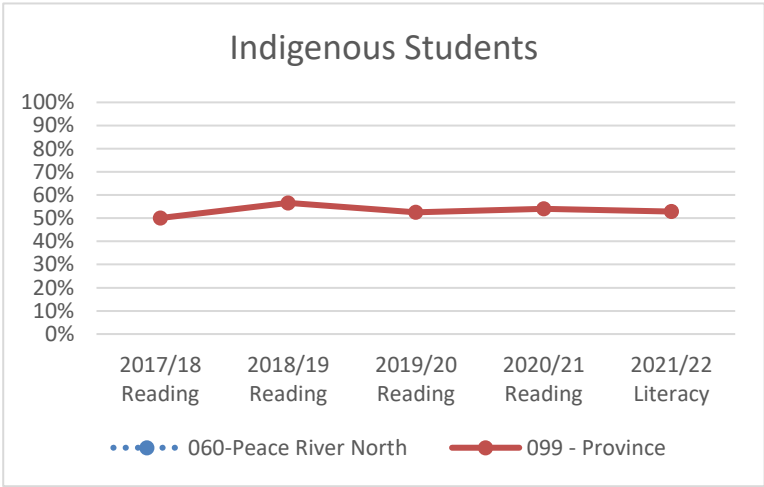


Figure 12: FSA Grade 4 Reading - Indigenous Students

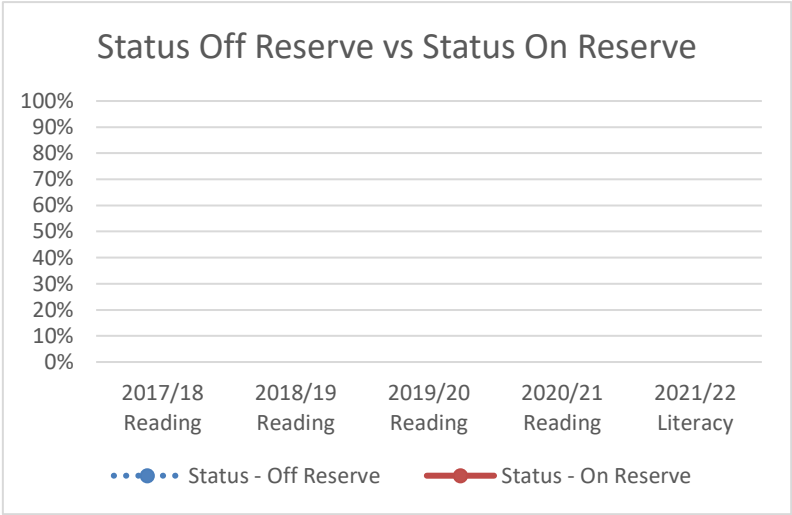


Figure 13: FSA Grade 4 Reading - Status - Off Reserve and Status - On Reserve

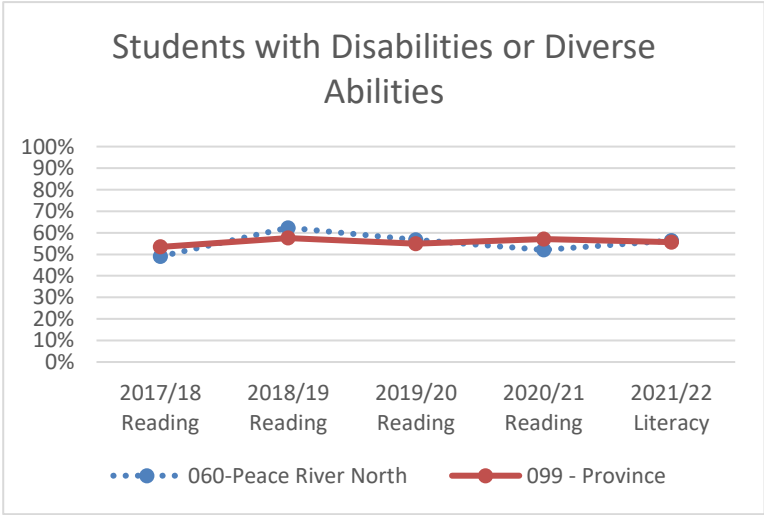


Figure 14: FSA Grade 4 Reading - Students with Disabilities or Diverse Abilities

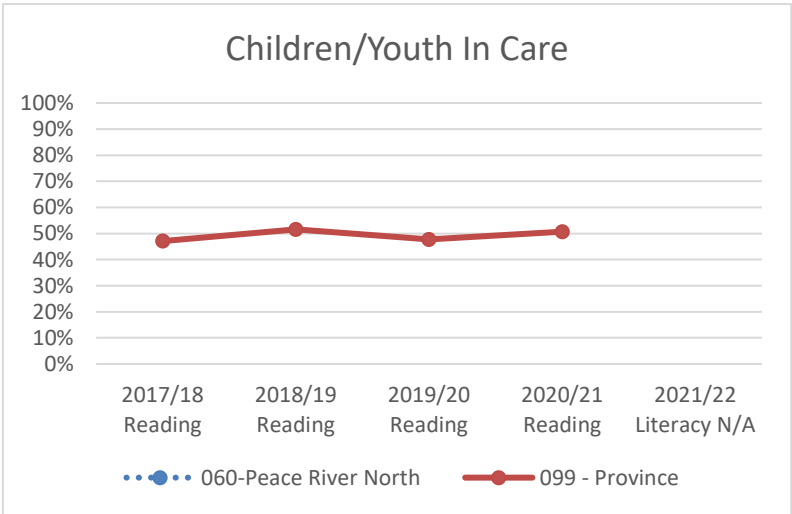


Figure 15: FSA Grade 4 Reading - Children/Youth In Care

Foundation Skills Assessment (FSA) Literacy/Reading - Grade 7

(Percentage of Literacy/Reading selected response questions that students in grade 7 answered correctly)

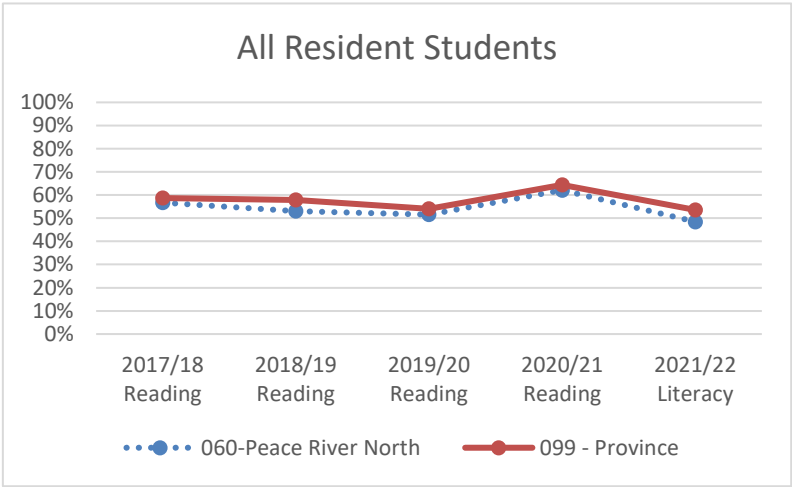


Figure 16: FSA Grade 7 Reading - All Resident Students

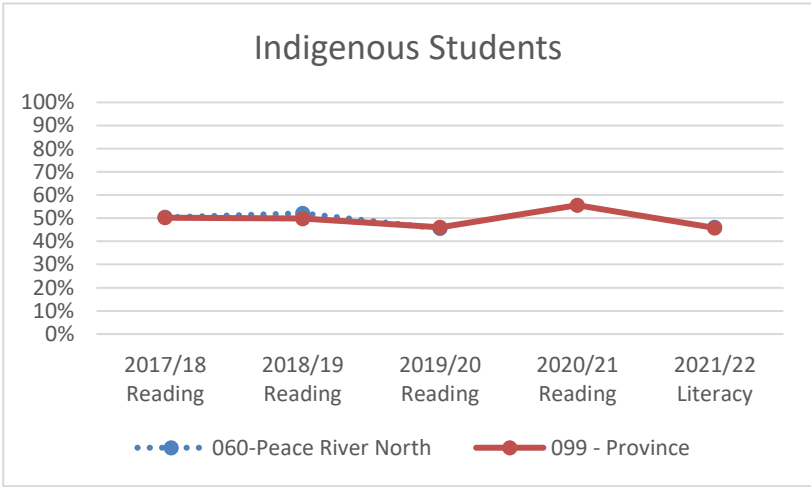


Figure 17: FSA Grade 7 Reading - Indigenous Students

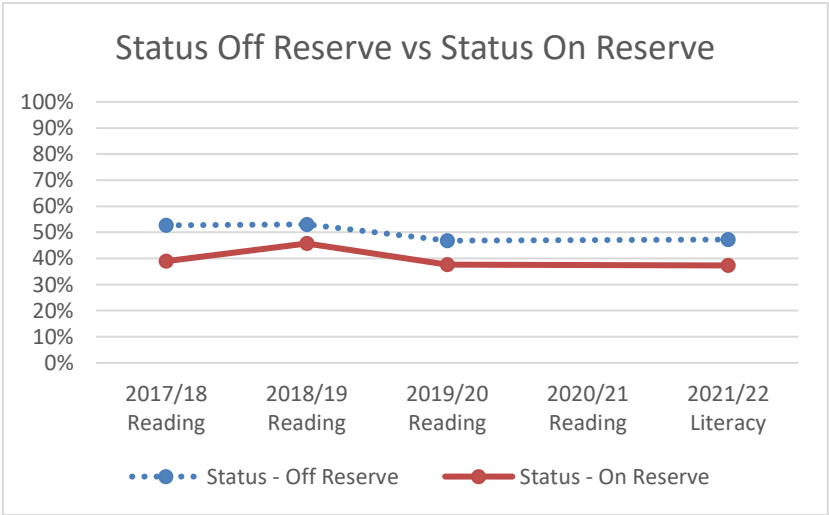


Figure 18: FSA Grade 7 Reading - Status - Off Reserve and Status - On Reserve

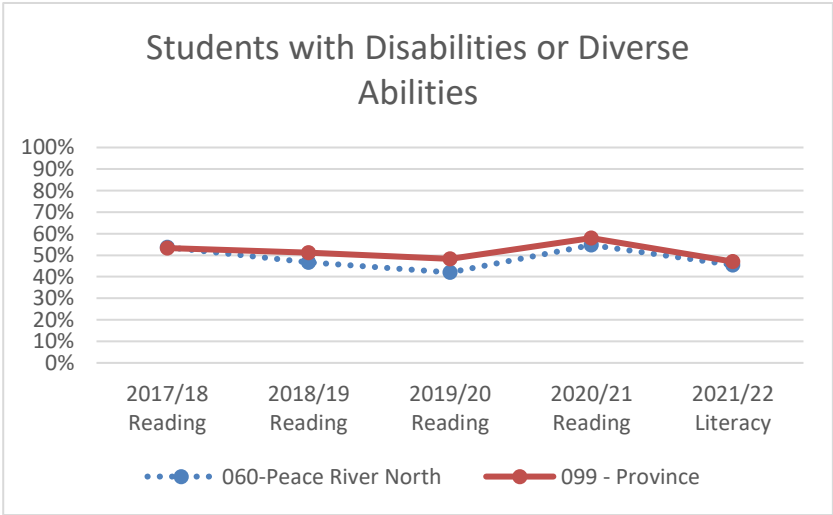


Figure 19: FSA Grade 7 Reading - Students with Disabilities or Diverse Abilities

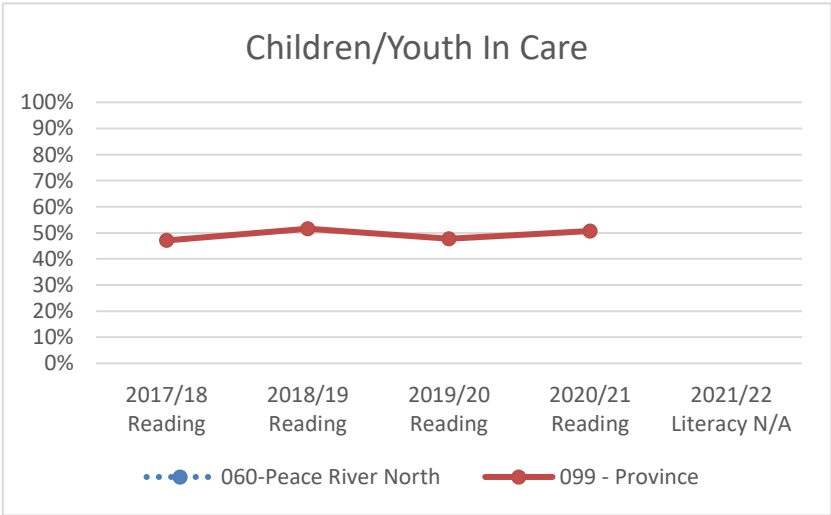


Figure 20: Grade 7 Reading - Children/Youth In Care

Graduation Assessment - Literacy 10

(Portion of Grade 10 resident writers 'Proficient' or 'Extending' on the Literacy 10 Assessment)

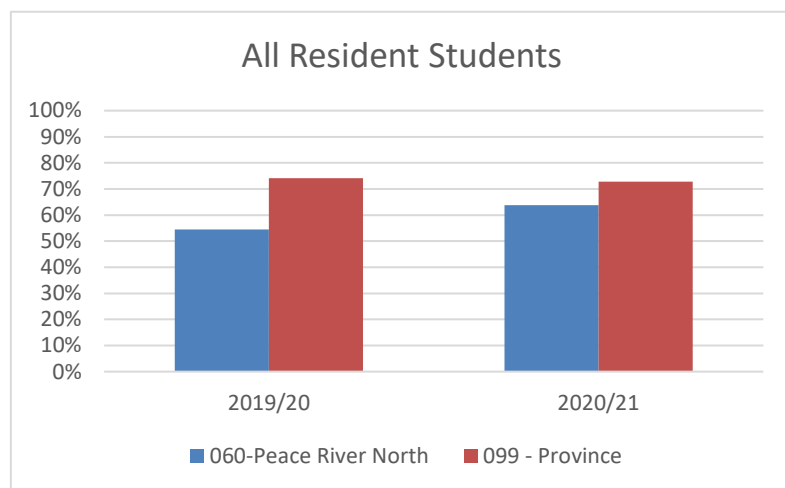


Figure 21: Graduation Assessment Grade 10 Literacy - All Resident Students

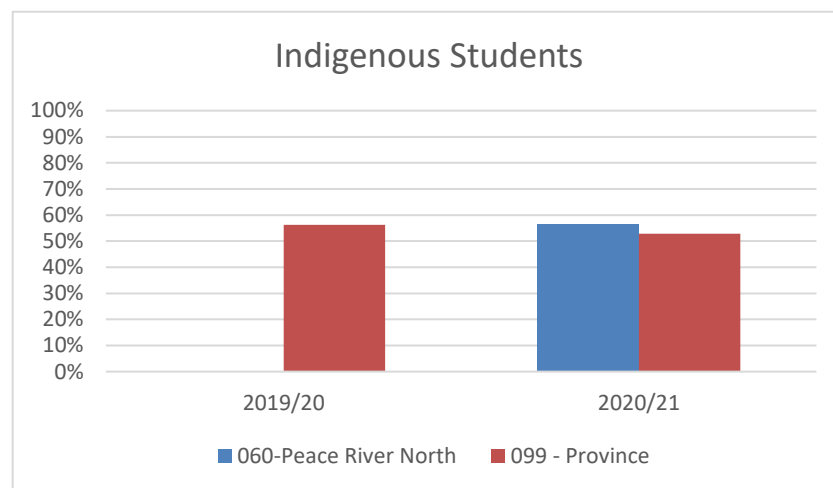


Figure 22: Graduation Assessment Grade 10 Literacy - Indigenous Students

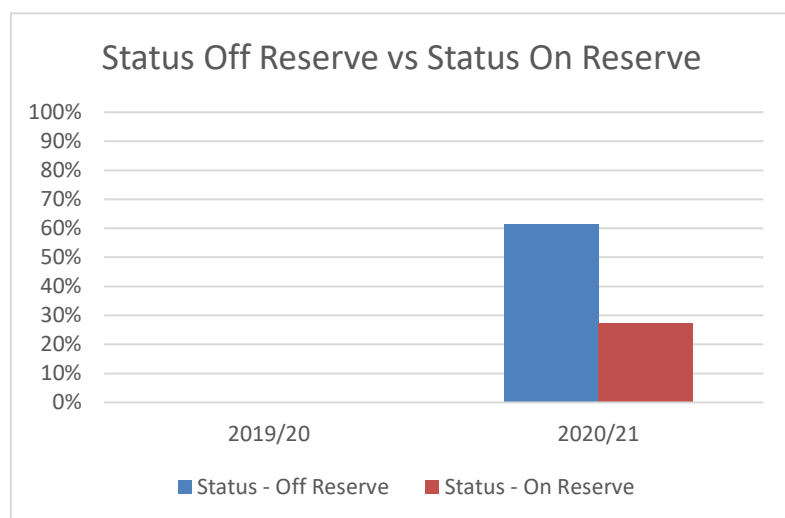


Figure 23: Graduation Assessment Grade 10 Literacy - Status - Off Reserve and Status - On Reserve

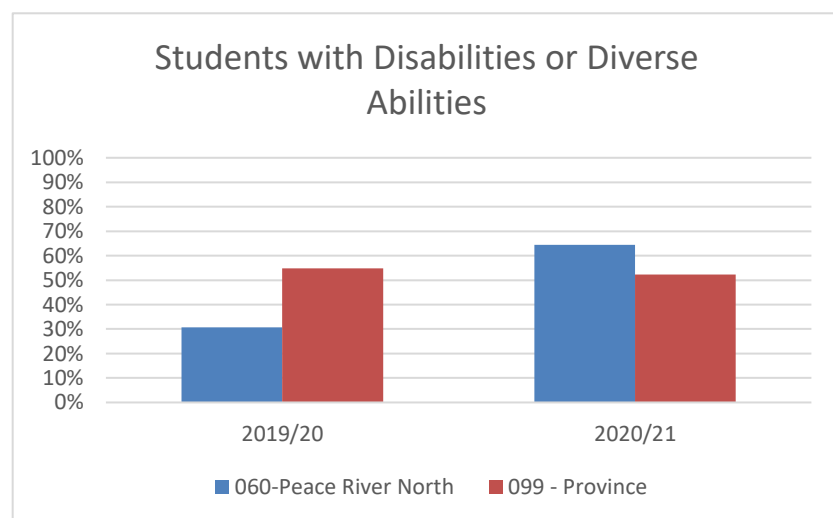


Figure 24: Graduation Assessment Grade 10 Literacy - Students with Disabilities or Diverse Abilities

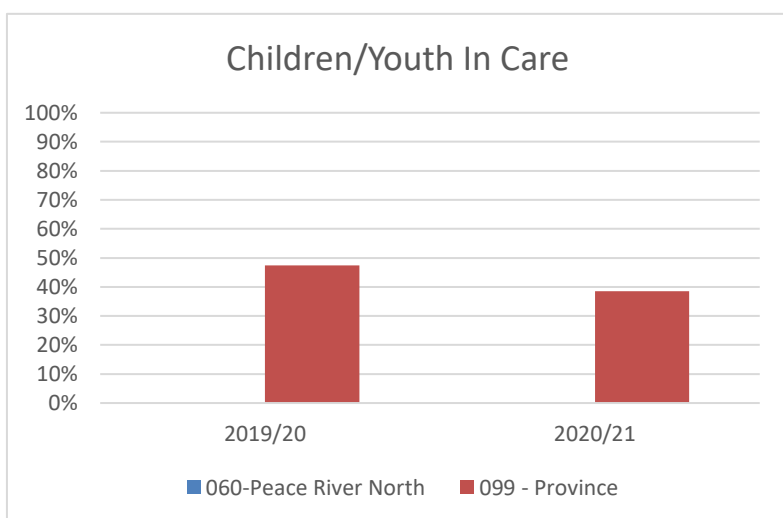


Figure 25: Graduation Assessment Grade 10 Literacy - Children/Youth In Care

Foundation Skills Assessment (FSA) Numeracy - Grade 4

(Portion of Grade 4 resident writers 'On Track' or 'Extending' or who have 'Met or Exceeded Expectations' on the FSA)

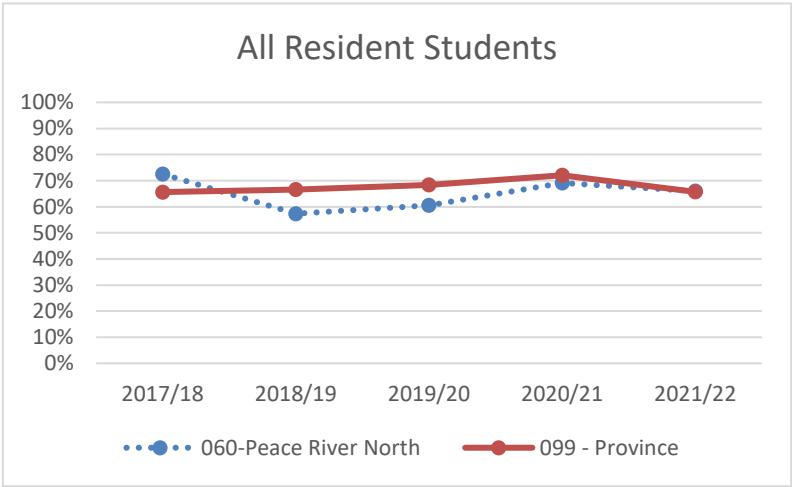


Figure 26: FSA Grade 4 Numeracy - All Resident Students

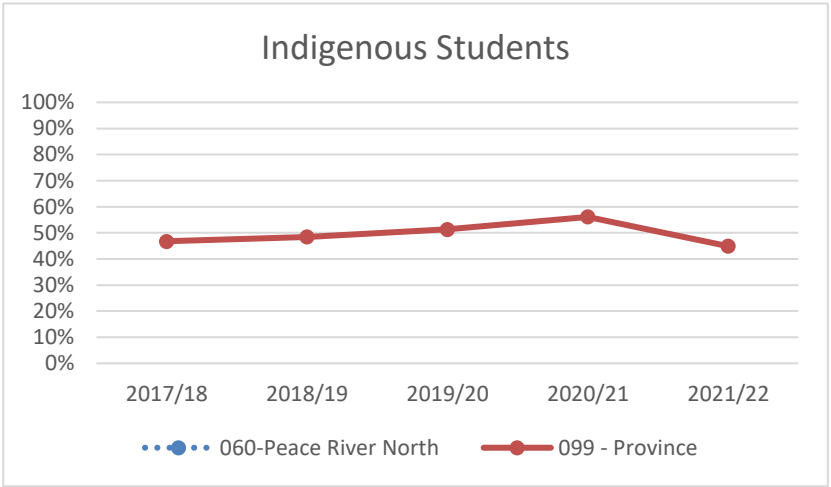


Figure 27: FSA Grade 4 Numeracy - Indigenous Students

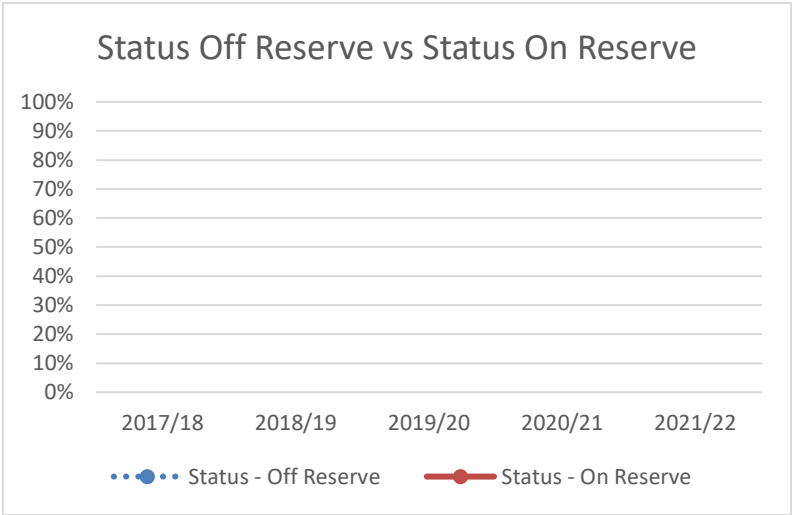


Figure 28: FSA Grade 4 Numeracy - Status - Off Reserve and Status - On Reserve

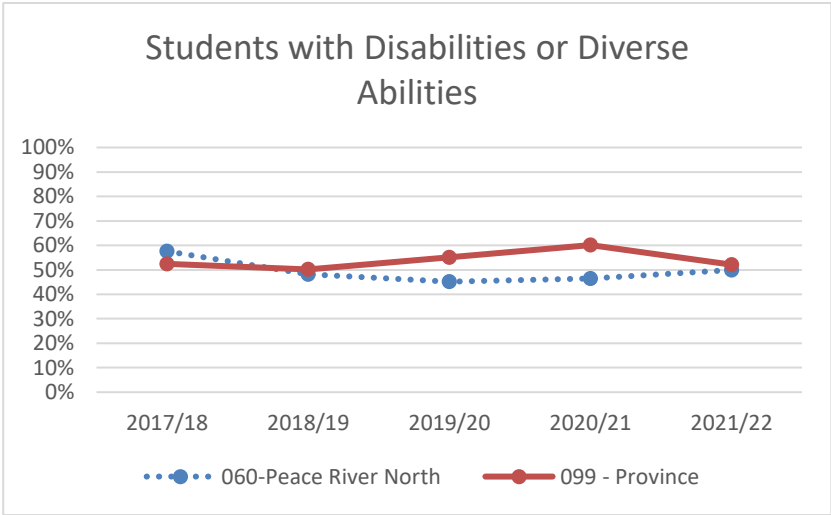


Figure 29: FSA Grade 4 Numeracy - Students with Disabilities or Diverse Abilities

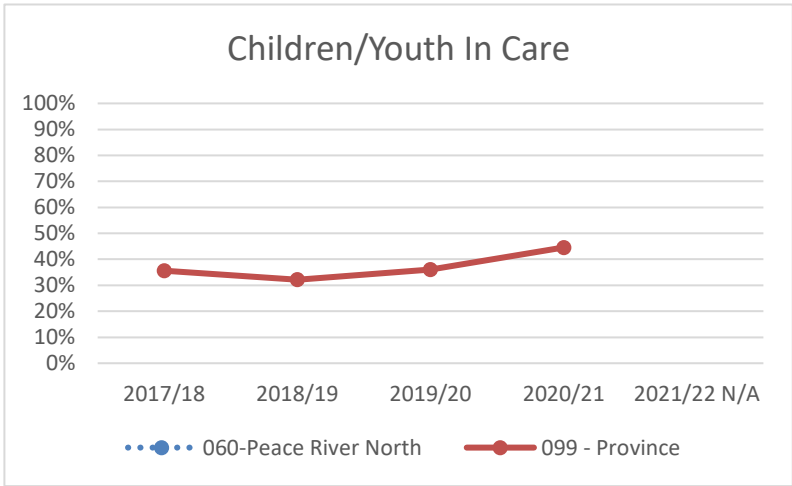


Figure 30: FSA Grade 4 Numeracy - Children/Youth In Care

Foundation Skills Assessment (FSA) Numeracy - Grade 7

(Portion of Grade 7 resident writers 'On Track' or 'Extending' or who have 'Met or Exceeded Expectations' on the FSA)

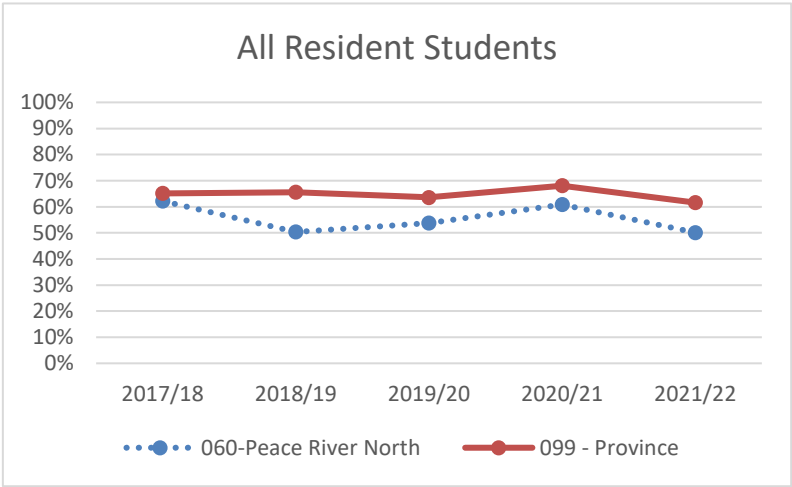


Figure 31: FSA Grade 7 Numeracy - All Resident Students

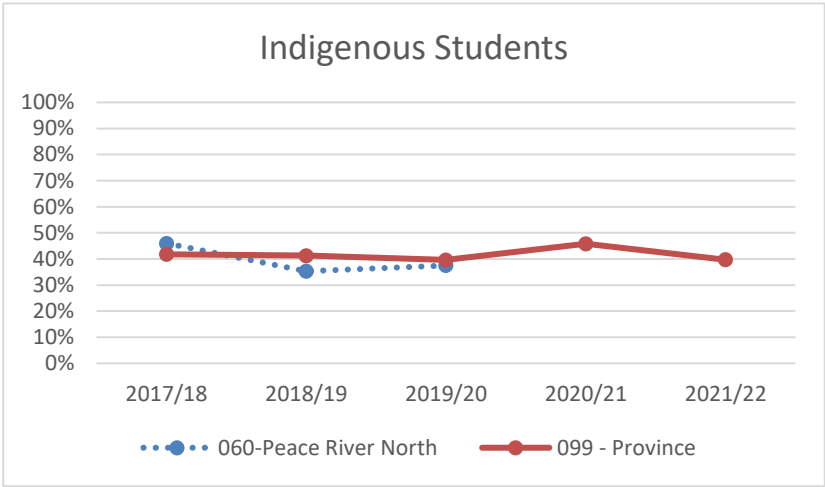


Figure 32: FSA Grade 7 Numeracy - Indigenous Students

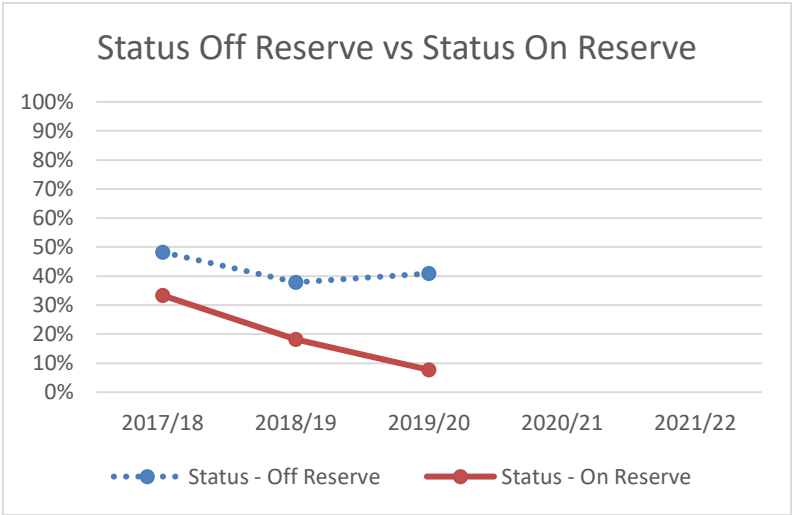


Figure 33: FSA Grade 7 Numeracy - Status - Off Reserve and Status - On Reserve

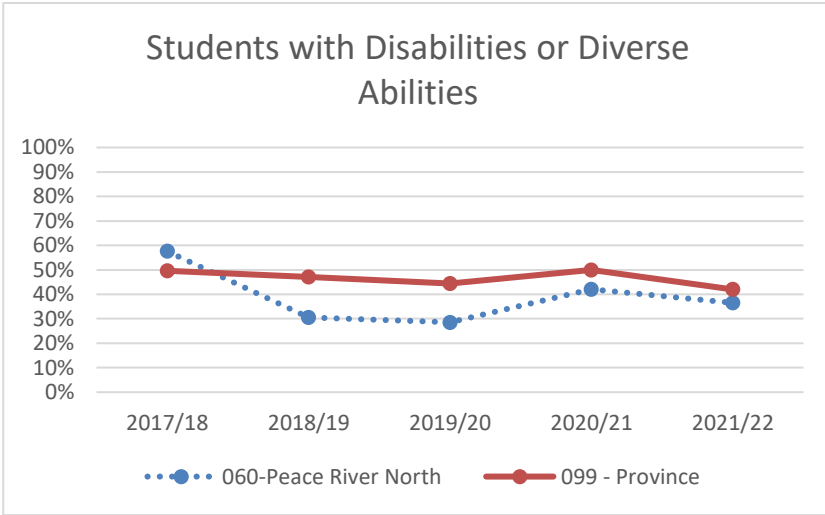


Figure 34: FSA Grade 7 Numeracy - Students with Disabilities or Diverse Abilities

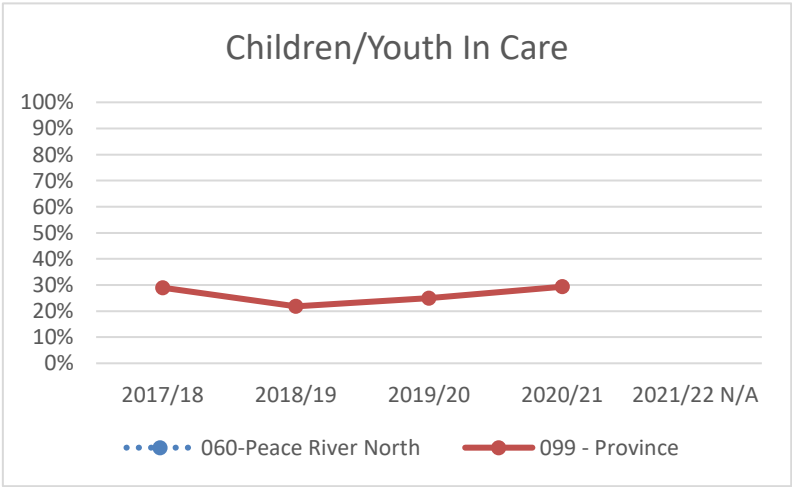


Figure 35: FSA Grade 7 Numeracy - Children/Youth In Care

Graduation Assessment - Numeracy 10

(Portion of Grade 10 resident writers 'Proficient' or 'Extending' on the Numeracy 10 Assessment)

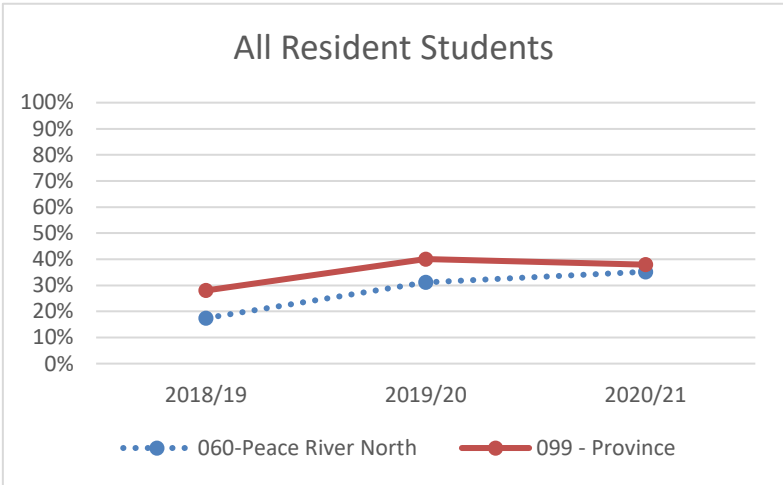


Figure 36: Graduation Assessment Grade 10 Numeracy - All Resident Students

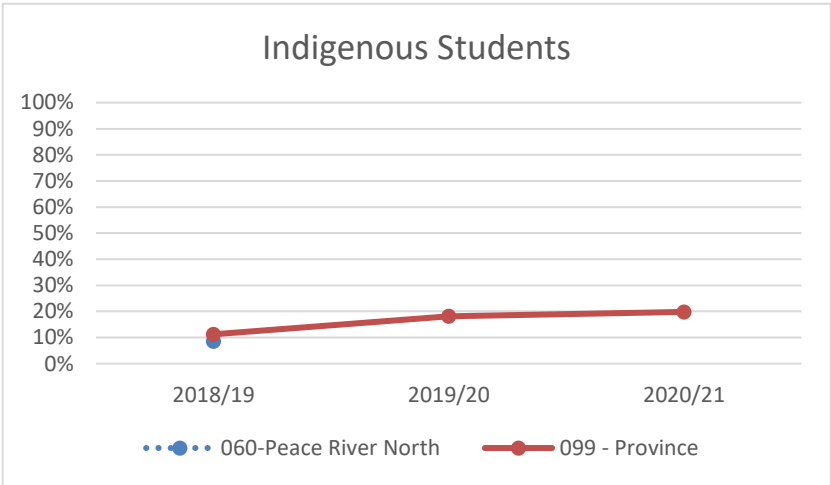


Figure 37: Graduation Assessment Grade 10 Numeracy - Indigenous Students

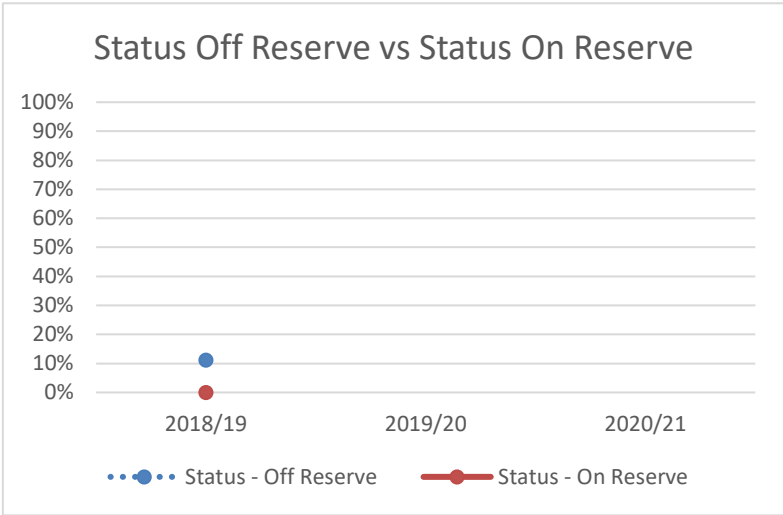


Figure 38: Graduation Assessment Grade 10 Numeracy - Status - Off Reserve and Status - On Reserve

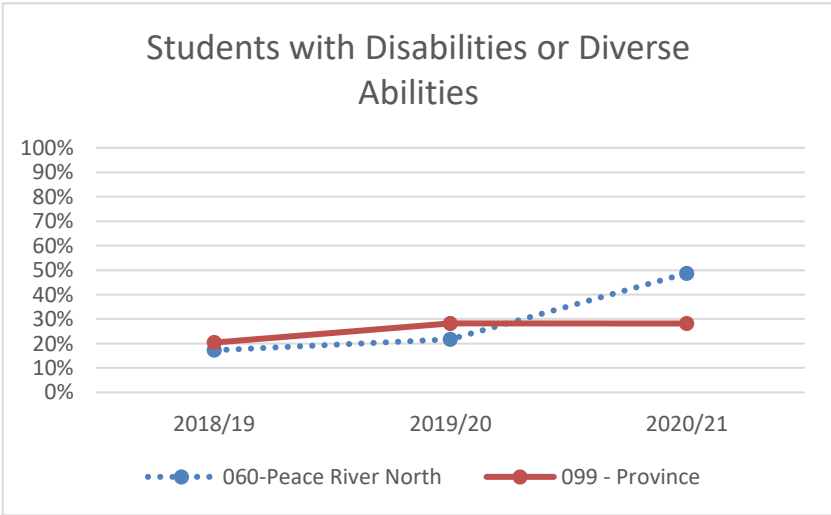


Figure 39: Graduation Assessment Grade 10 Numeracy - Students with Disabilities or Diverse Abilities

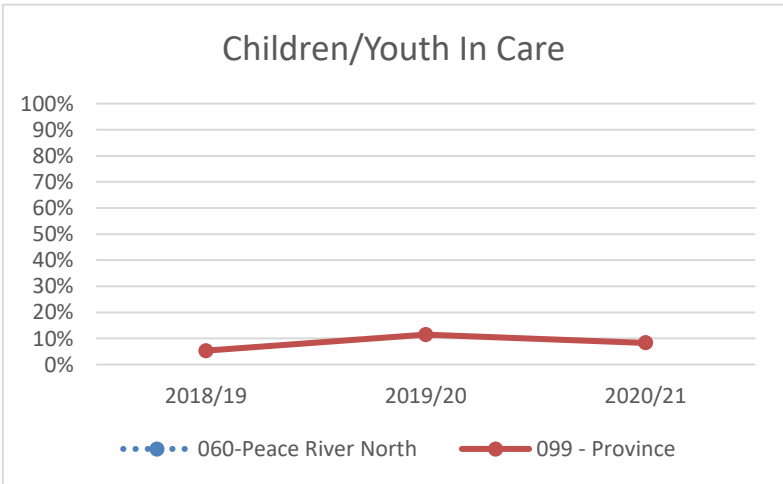


Figure 40: Graduation Assessment Grade 10 Numeracy - Children/Youth In Care

Grade to Grade Transition - Grade 10

(Portion of Grade 10 resident students who made the transition to Grade 11 in the next school year)

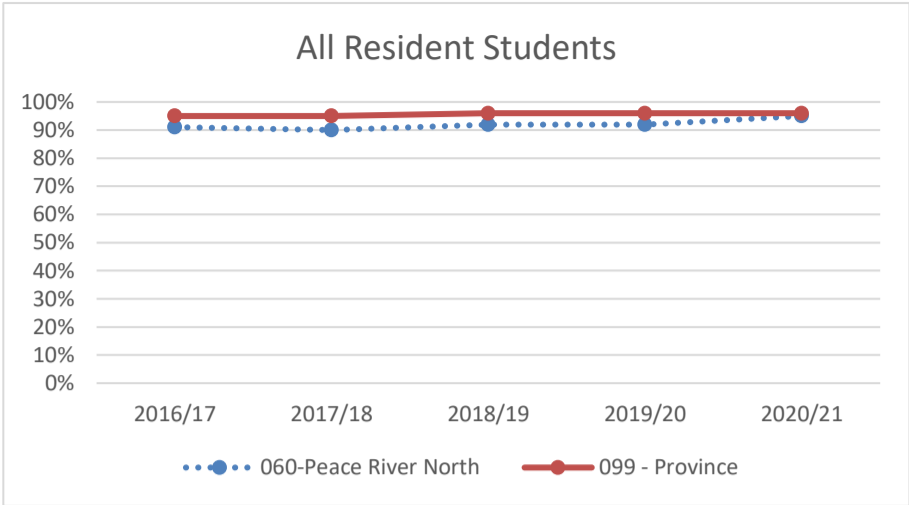


Figure 41: Transition Grade 10 to 11 - All Resident Students

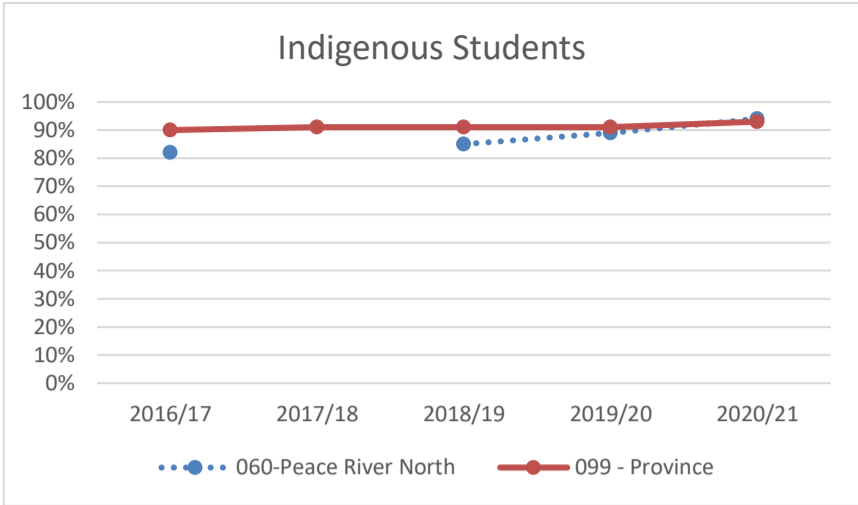


Figure 42: Transition Grade 10 to 11 - Indigenous Students

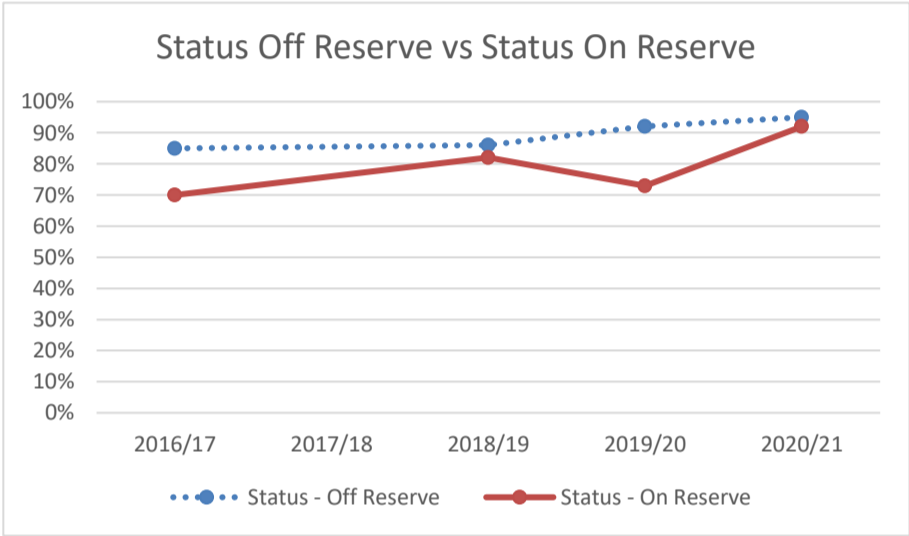


Figure 43: Transition Grade 10 to 11 - Status - Off Reserve and Status - On Reserve

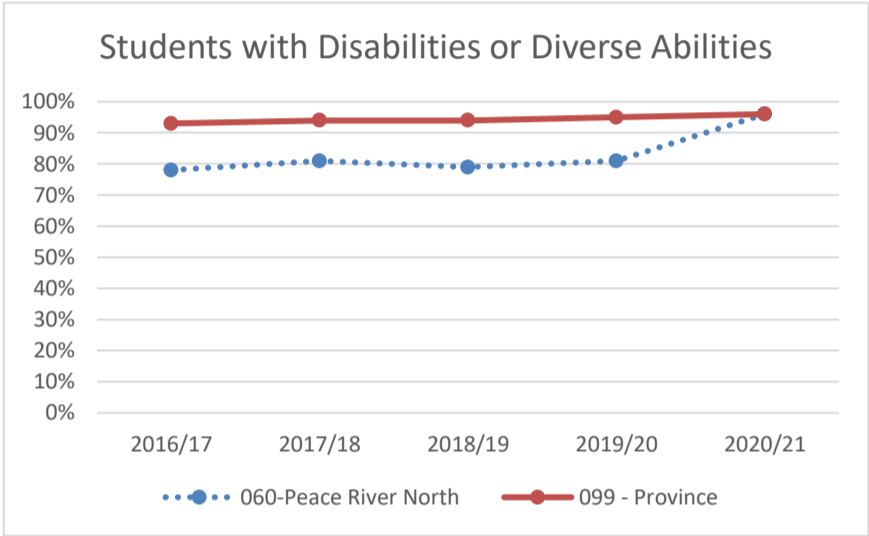


Figure 44: Transition Grade 10 to 11 - Students with Disabilities or Diverse Abilities

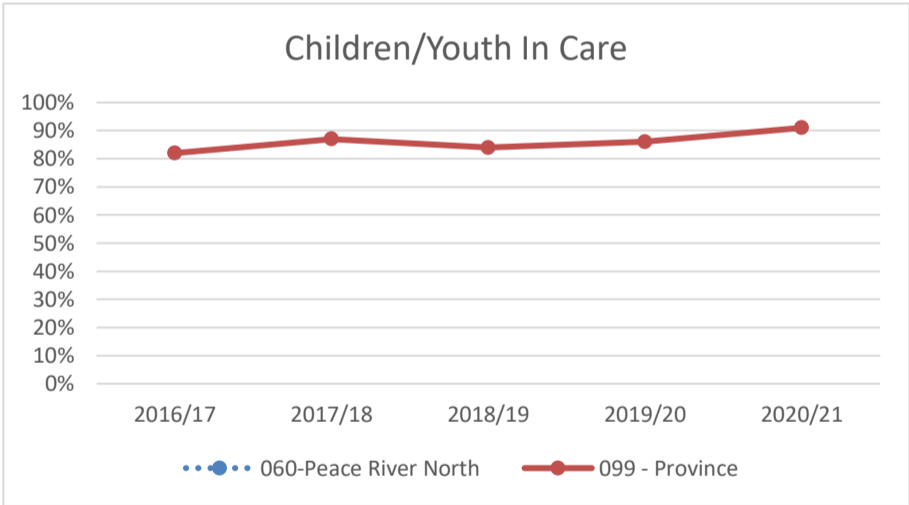


Figure 45: Transition Grade 10 to 11 - Children/Youth In Care

Grade to Grade Transition - Grade 11

(Portion of Grade 11 resident students who made the transition to Grade 12 in the next school year)

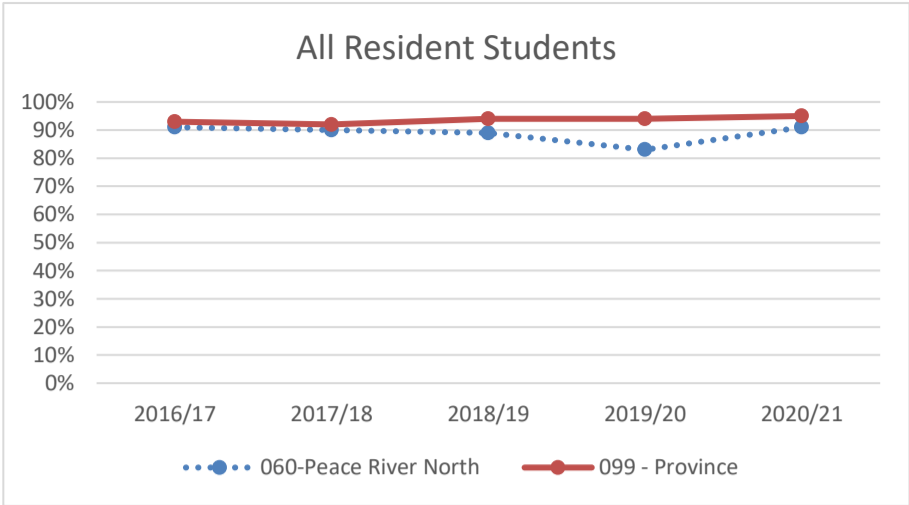


Figure 46: Transition Grade 11 to 12 - All Resident Students

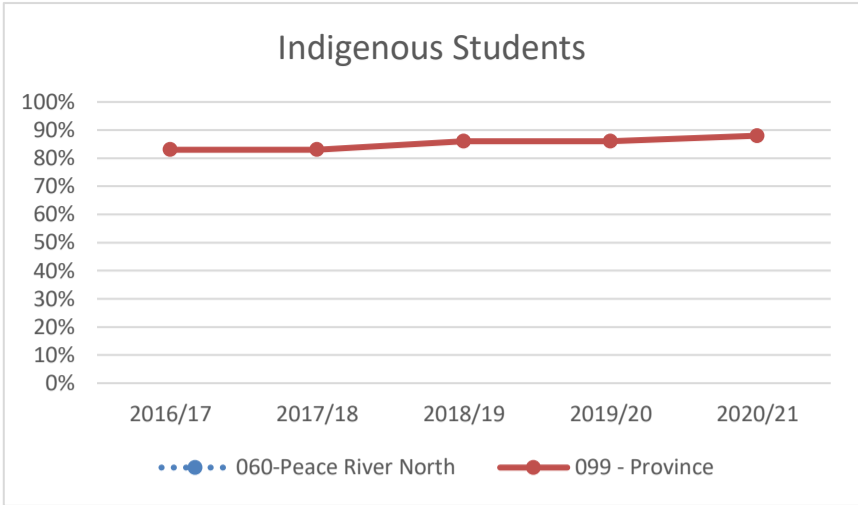


Figure 47: Transition Grade 11 to 12 - Indigenous Students

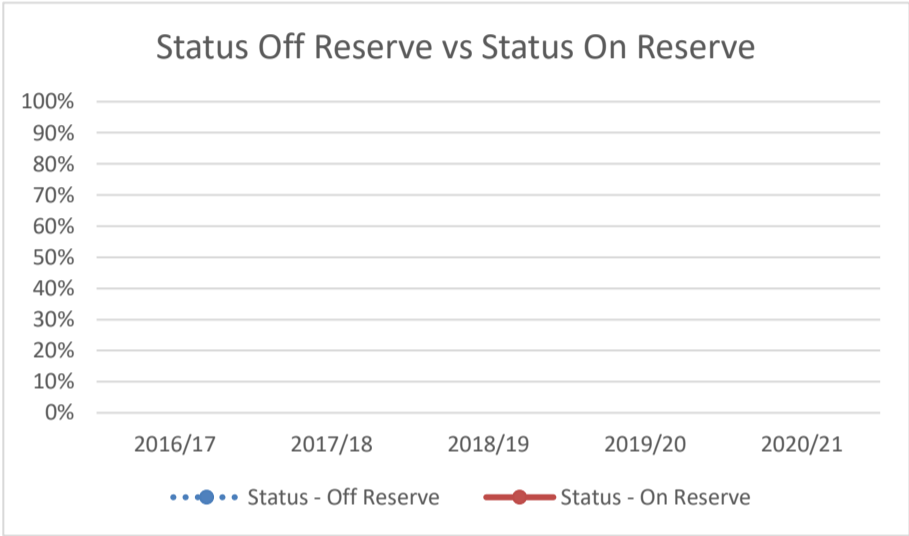


Figure 48: Transition Grade 11 to 12 - Status - Off Reserve and Status - On Reserve

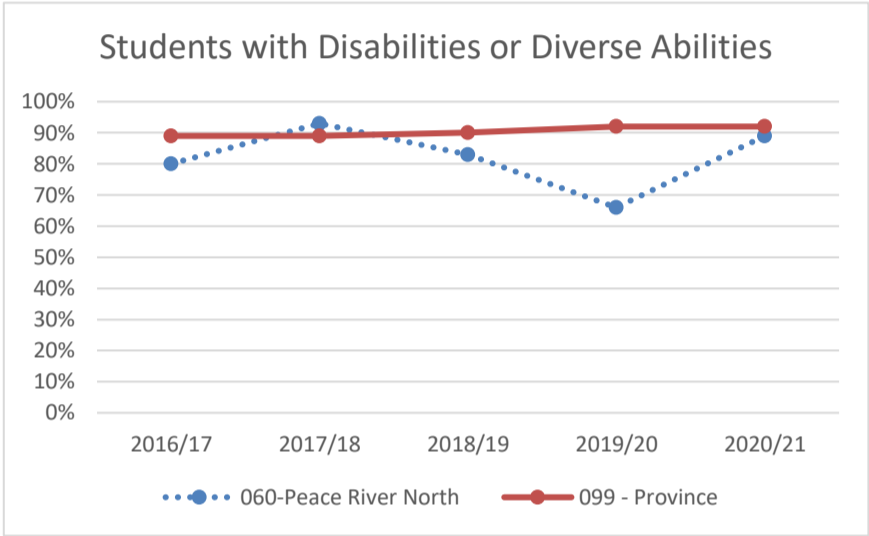


Figure 49: Transition Grade 11 to 12 - Students with Disabilities or Diverse Abilities

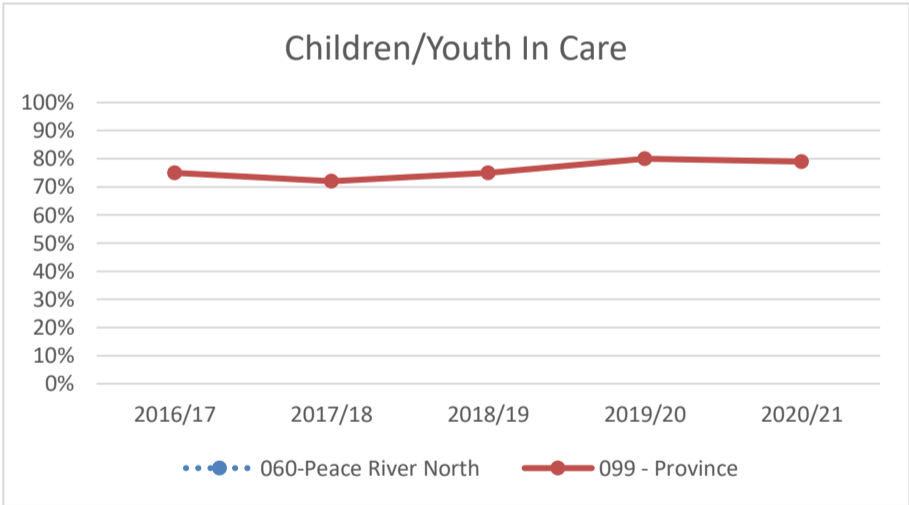


Figure 50: Transition Grade 11 to 12 - Children/Youth In Care

Student Learning Survey (SLS) - Feel Welcome

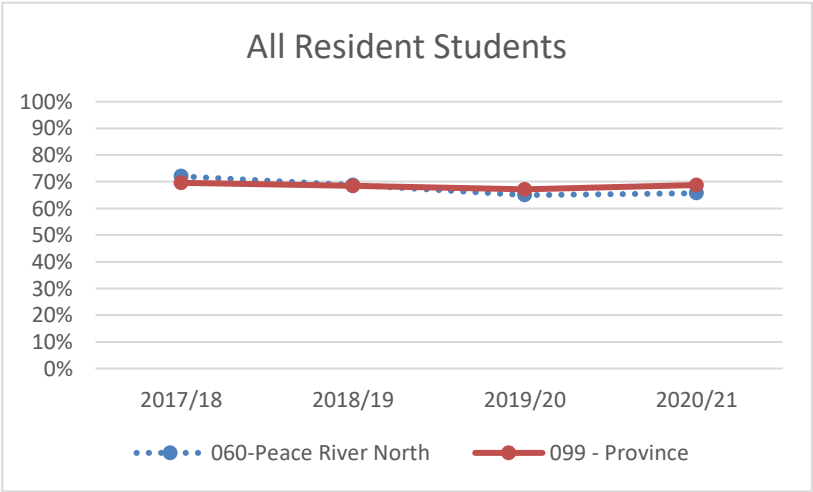


Figure 51: SLS - Feel Welcome - All Resident Students

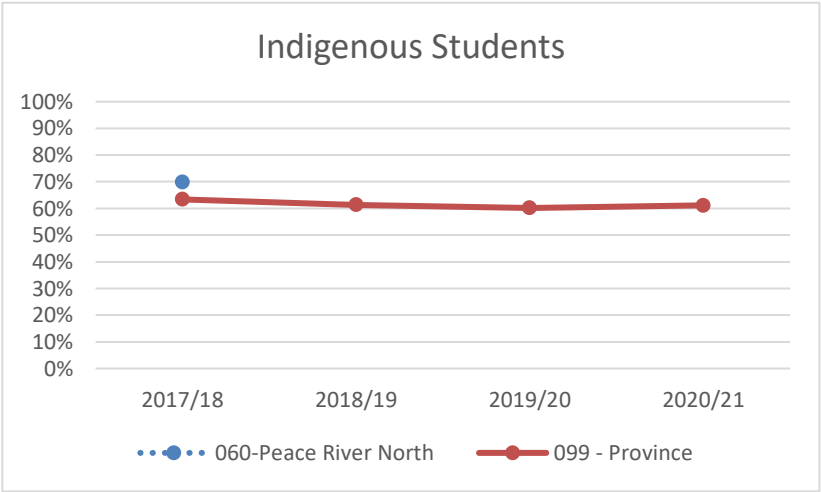


Figure 52: SLS - Feel Welcome - Indigenous Students

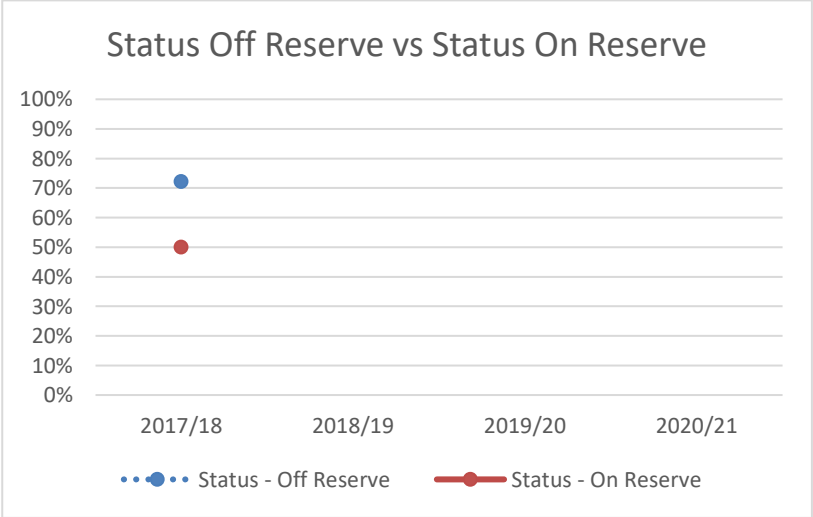


Figure 53: SLS - Feel Welcome - Status - Off Reserve and Status - On Reserve

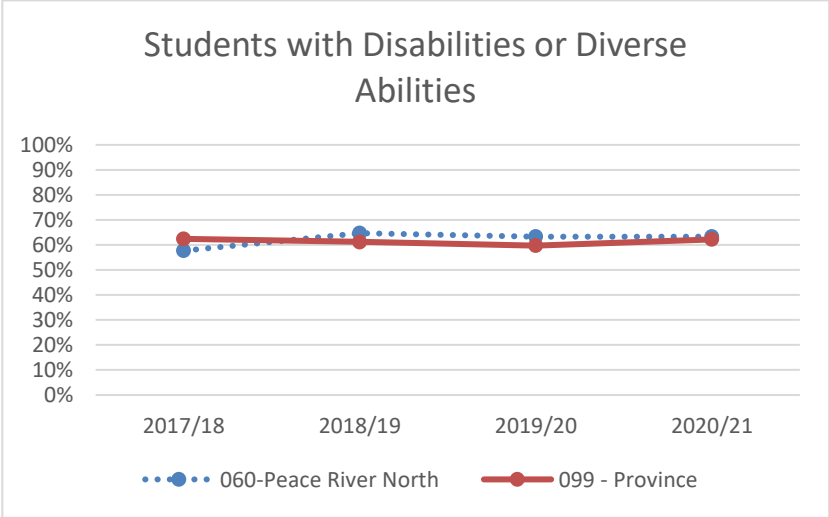


Figure 54: SLS - Feel Welcome - Students with Disabilities or Diverse Abilities

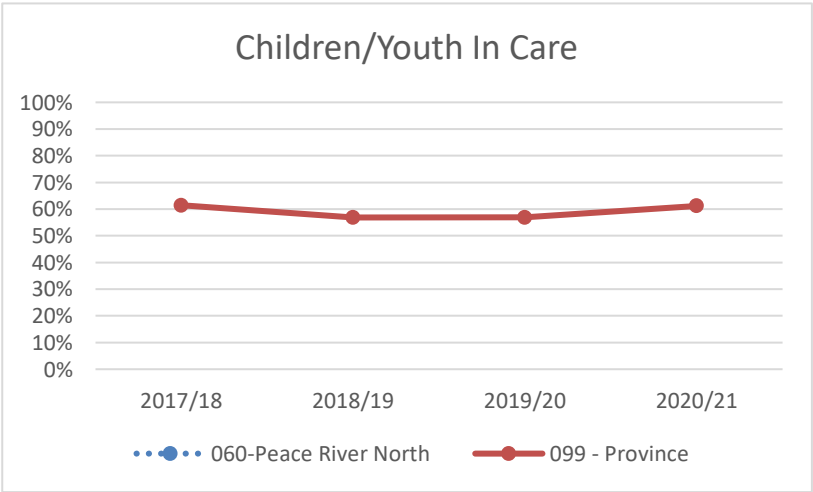


Figure 55: SLS - Feel Welcome - Children/Youth In Care

Student Learning Survey (SLS) - Feel Safe

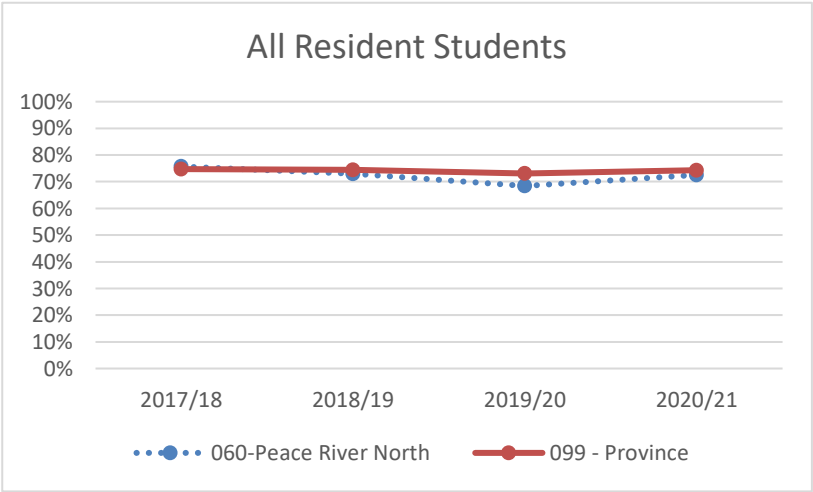


Figure 56: SLS - Feel Safe - All Resident Students

Student Learning Survey (SLS) - School Belong

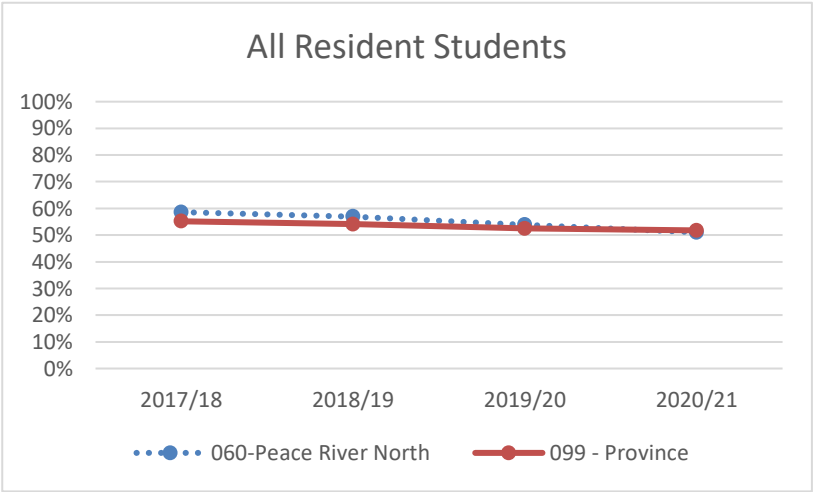


Figure 57: SLS - School Belong - All Resident Students

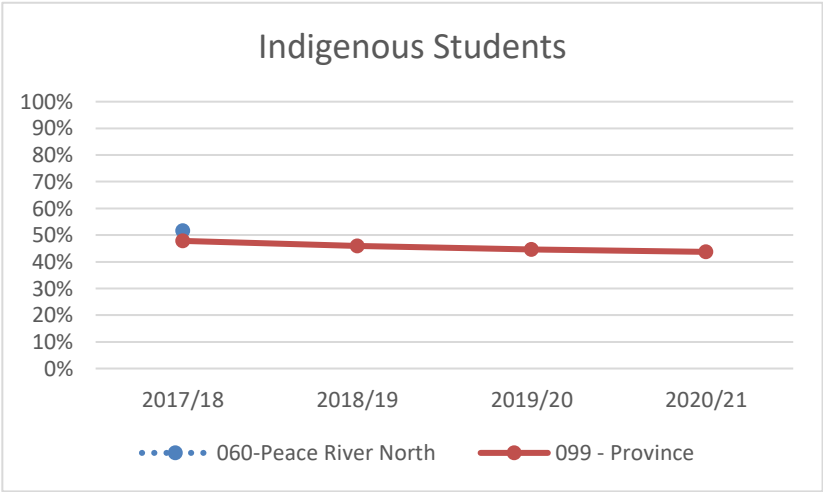


Figure 58: SLS - School Belong - Indigenous Students

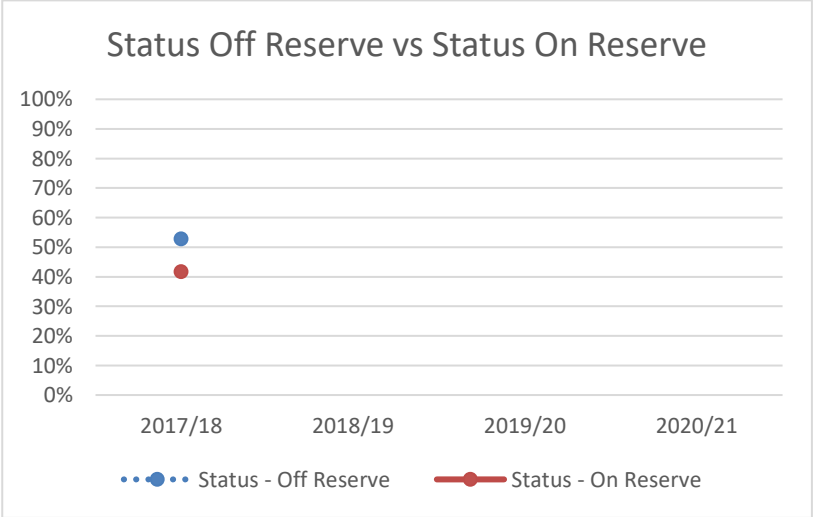


Figure 59: SLS - School Belong - Status - Off Reserve and Status - On Reserve

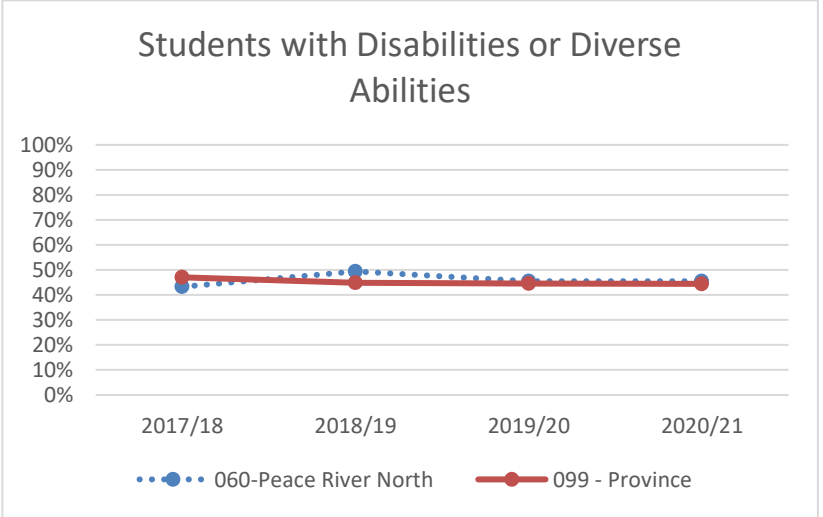


Figure 60: SLS - School Belong - Students with Disabilities or Diverse Abilities

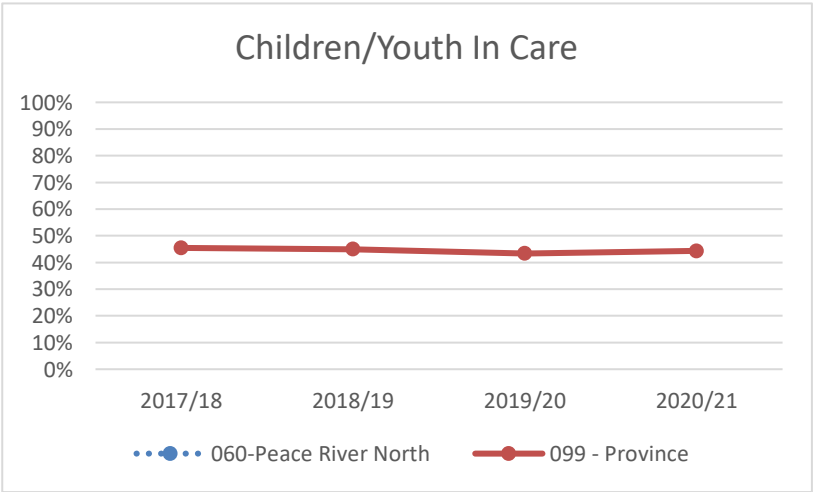


Figure 61: SLS - School Belong - Children/Youth In Care

Student Learning Survey (SLS) - Adults Care

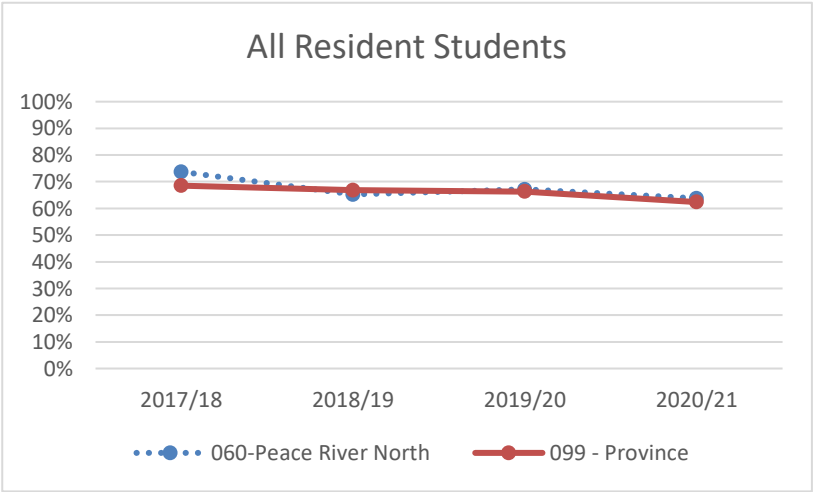


Figure 62: SLS - Adults Care - All Resident Students

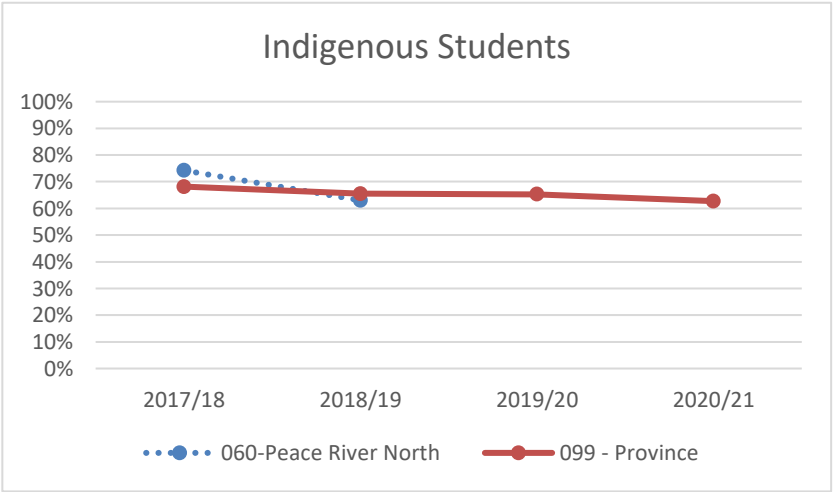


Figure 63: SLS - Adults Care - Indigenous Students

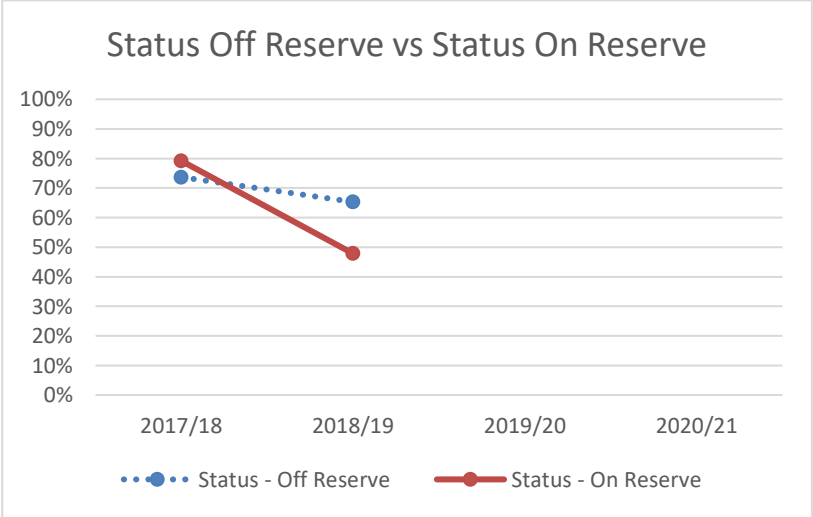


Figure 64: SLS - Adults Care - Status - Off Reserve and Status - On Reserve

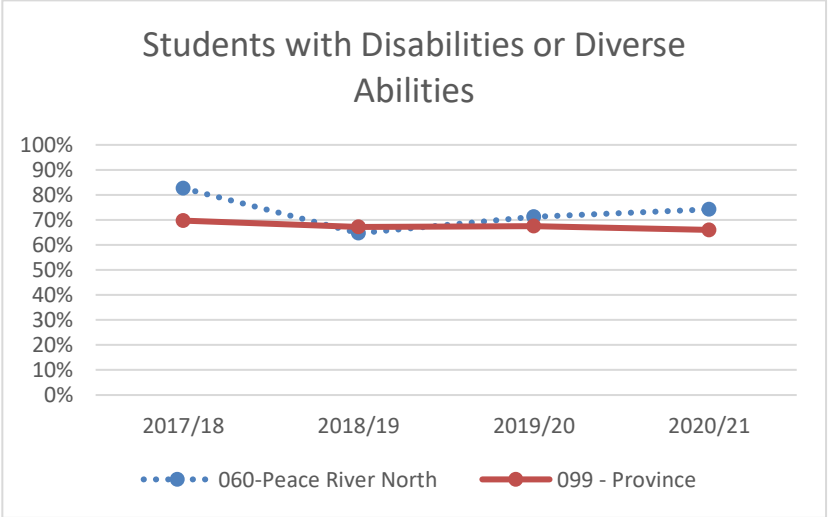


Figure 65: SLS - Adults Care - Students with Disabilities or Diverse Abilities

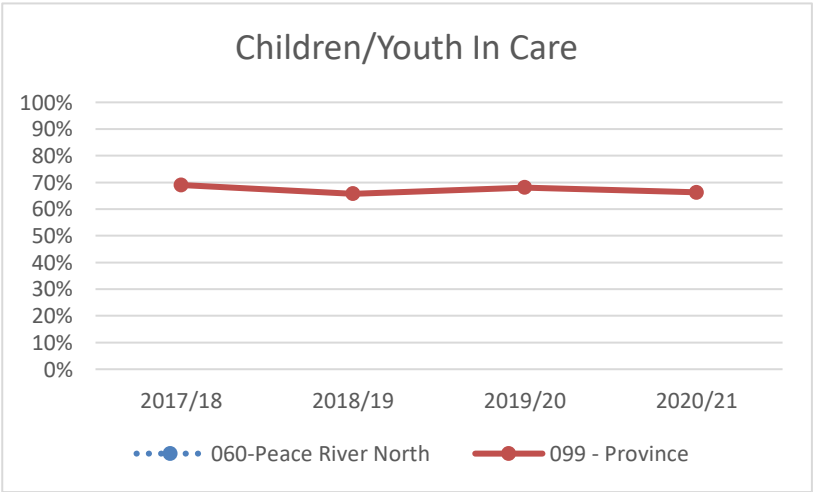


Figure 66: SLS - Adults Care - Children/Youth In Care

5 Year Completion Rate

(Portion of students who graduate with a Dogwood or Adult Dogwood within 5 years from the first time they enroll in Grade 8, adjusted for Outmigration)

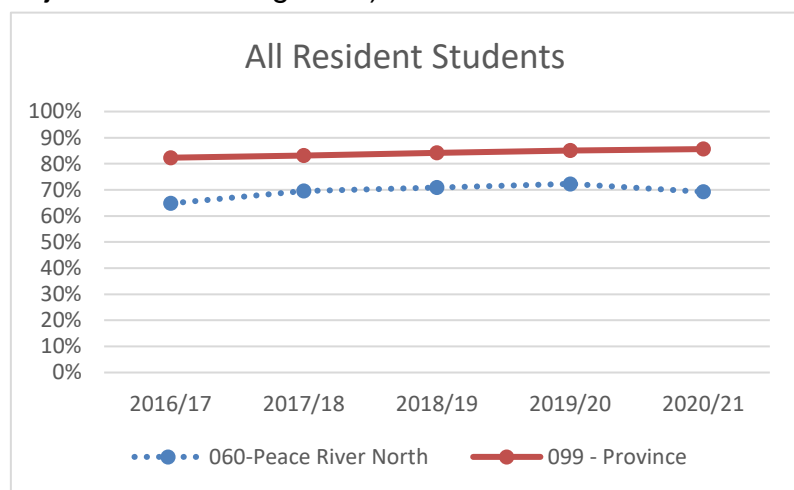


Figure 67: 5 Year Completion Rate - All Resident Students

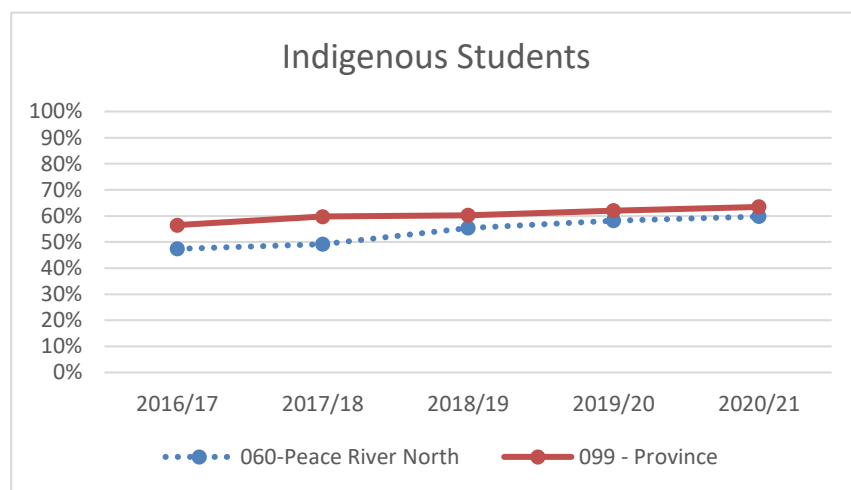


Figure 68: 5 Year Completion Rate - Indigenous Students

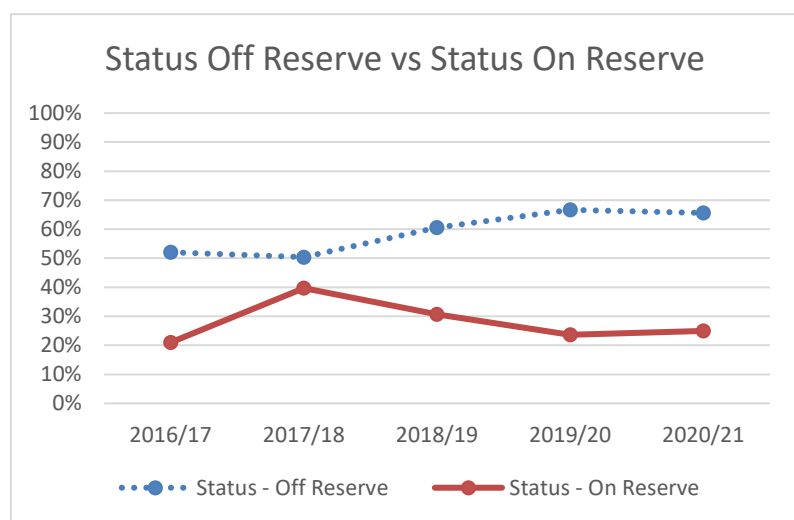


Figure 69: 5 Year Completion Rate - Status - Off Reserve and Status - On Reserve

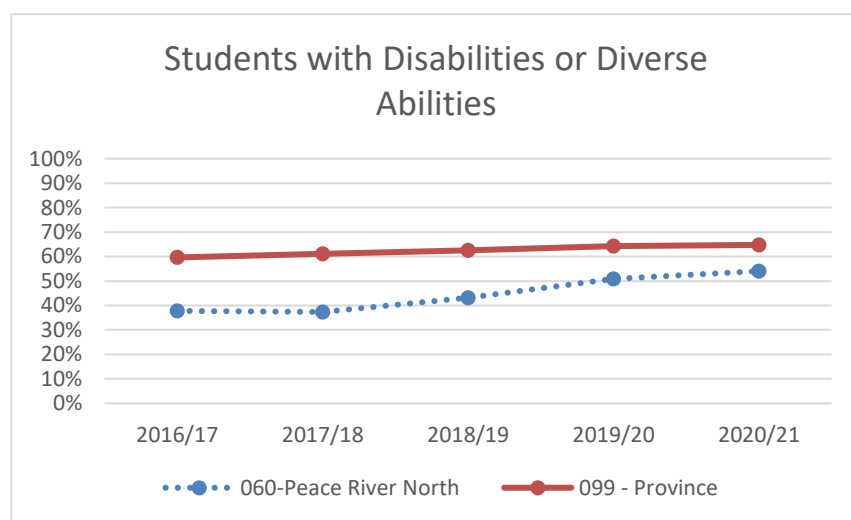


Figure 70: 5 Year Completion Rate - Students with Disabilities or Diverse Abilities

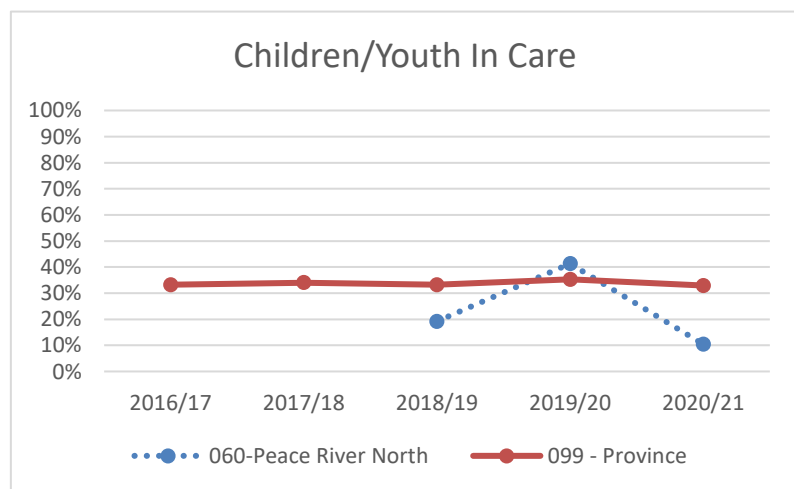


Figure 71: 5 Year Completion Rate - Children/Youth In Care

Post-Secondary Institute (PSI) Immediate Transition Rate

(Portion of resident students in the eligible to graduate cohort who have transitioned to a B.C. public PSI program in the year following graduation)

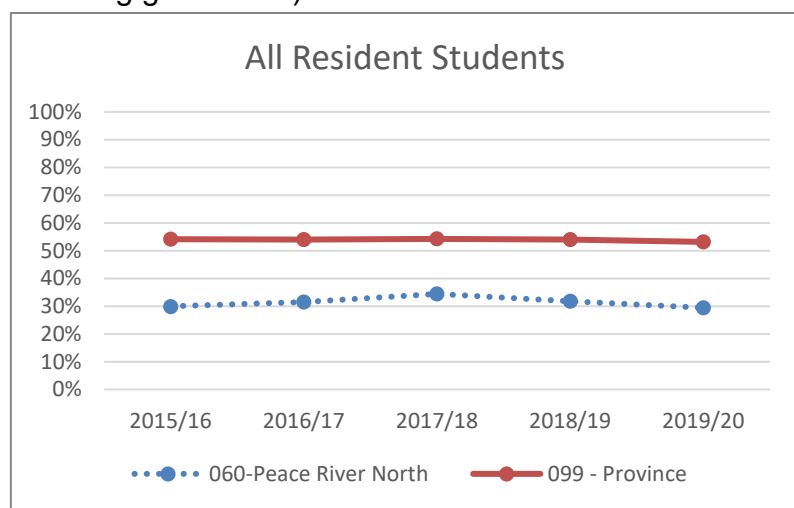


Figure 72: Post-Secondary Institute Transition - All Resident Students

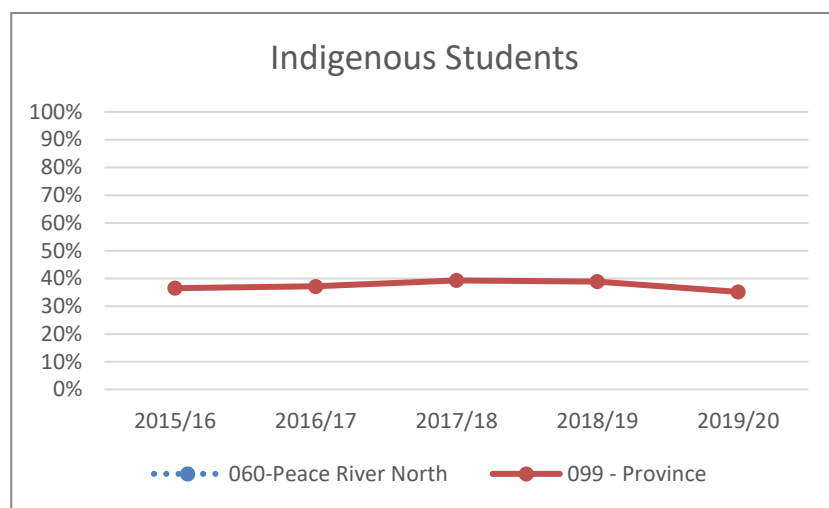


Figure 73: Post-Secondary Institute Transition - Indigenous Students

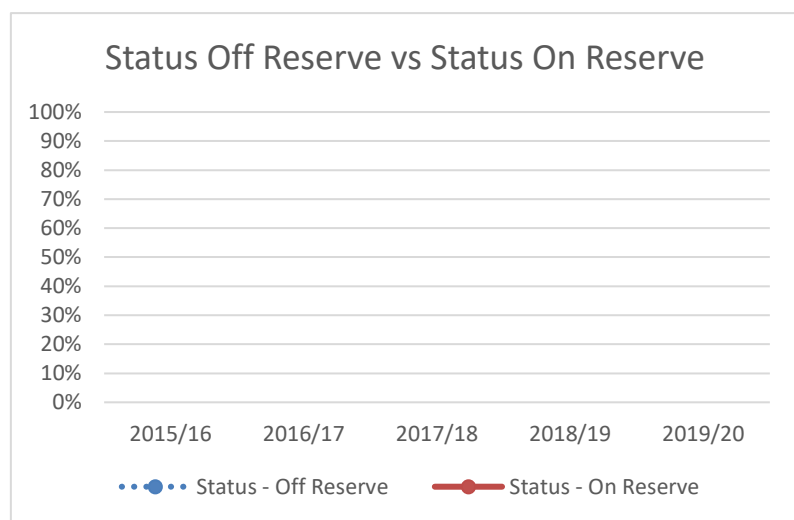


Figure 74: Post-Secondary Institute Transition - Status - Off Reserve and Status - On Reserve

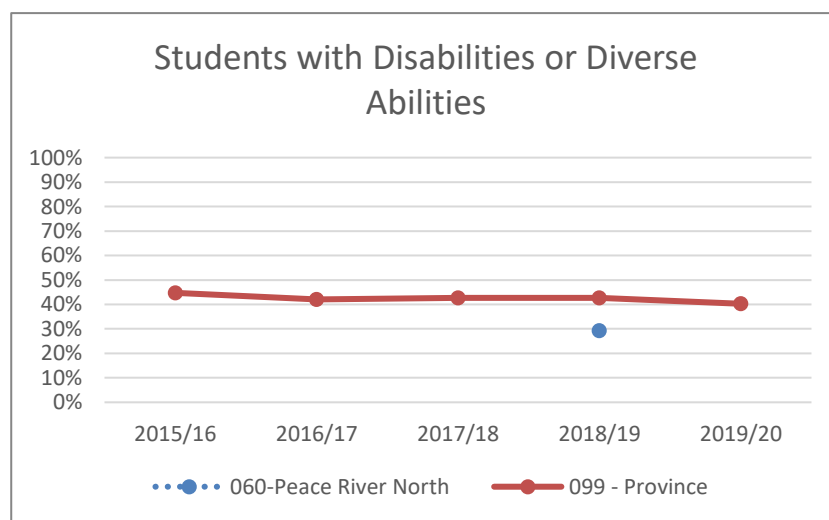


Figure 75: Post-Secondary Institute Transition - Students with Disabilities or Diverse Abilities

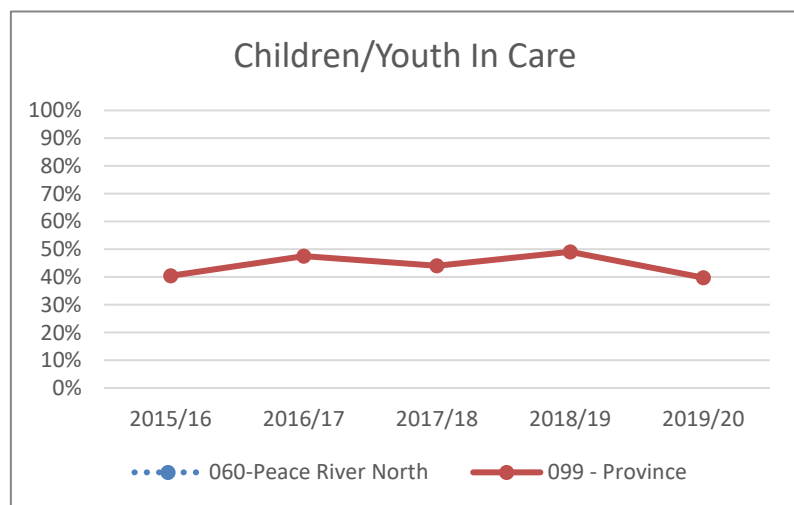


Figure 76: Post-Secondary Institute Transition - Children/Youth In Care

Post-Secondary Institute (PSI) 3 Year Transition Rate
(Portion of resident students in the eligible to graduate cohort who have transitioned to a B.C. public PSI program within 3 years of graduation)

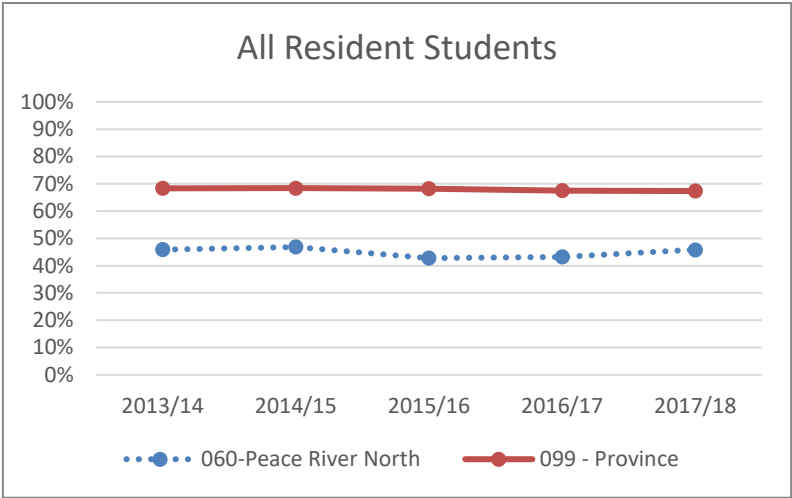


Figure 77: Post-Secondary Institute Transition - All Resident Students

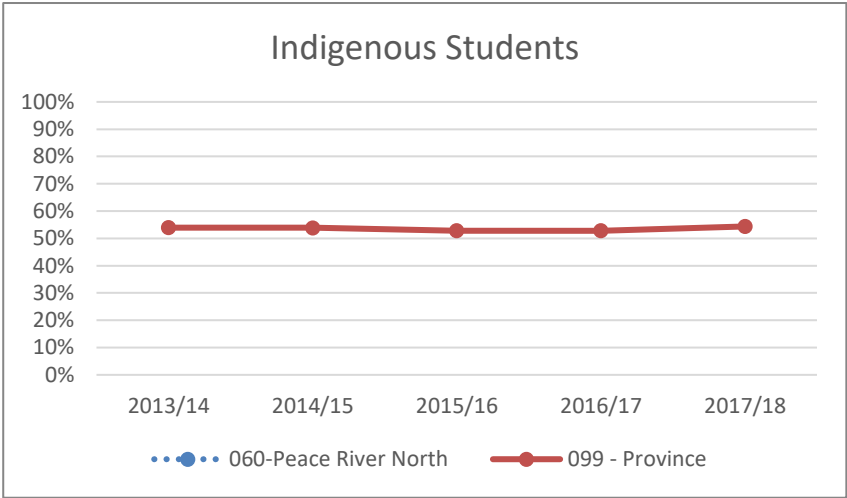


Figure 78: Post-Secondary Institute Transition - Indigenous Students

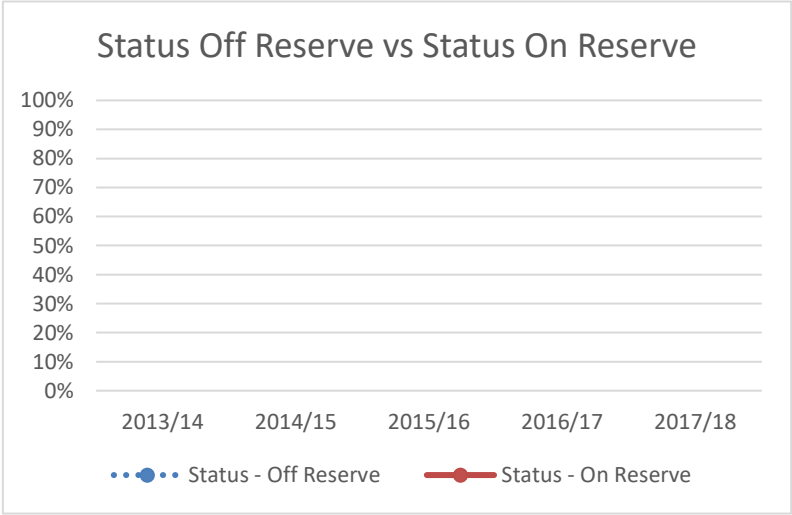


Figure 79: Post-Secondary Institute Transition - Status - Off Reserve and Status - On Reserve

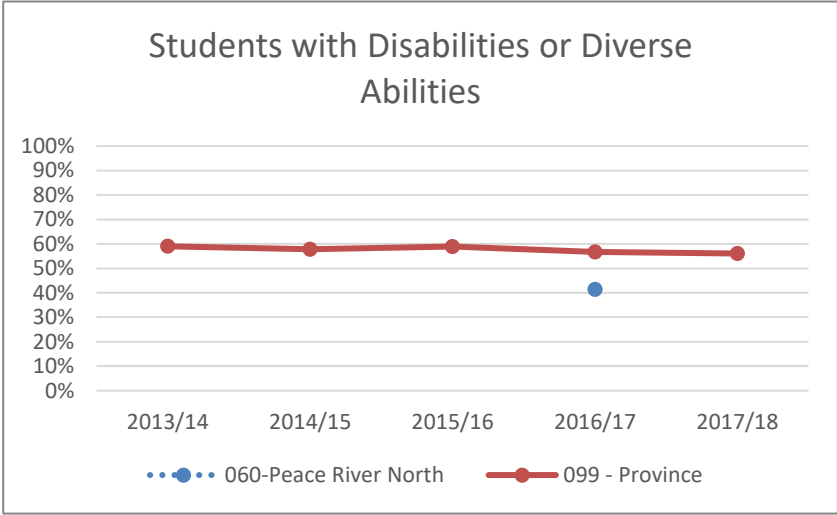


Figure 80: Post-Secondary Institute Transition - Students with Disabilities or Diverse Abilities

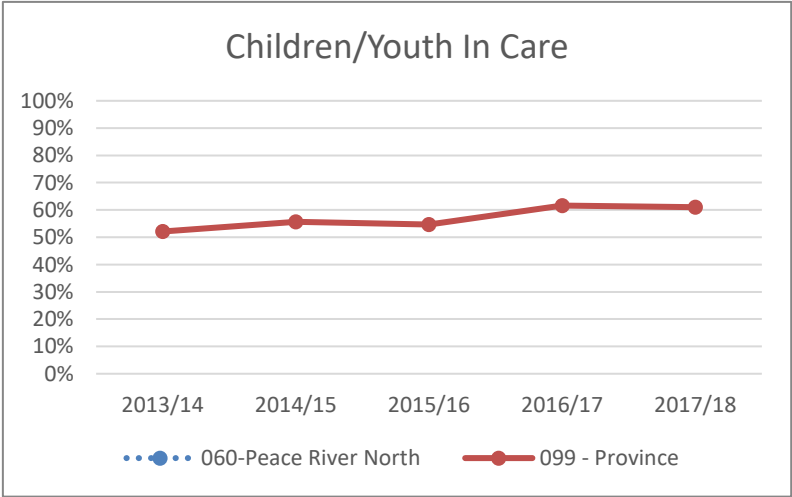


Figure 81: Post-Secondary Institute Transition - Children/Youth In Care

Additional notes

Subpopulations

All Resident Students

Students identified as residents through the annual enrolment collections in September and February.

Indigenous Students

Students who have ever self-identified as Indigenous on a enrolment collection.

Indigenous students living on reserve

Based on enrolment records, students who have been identified as 'STATUS INDIAN ON RESERVE'.

Indigenous students living off reserve

Based on enrolment records, students who have never been identified as 'STATUS INDIAN ON RESERVE'.

Children/Youth in Care

Students who have been identified as Children/Youth in Care in the twelve months prior to September.

Students with Disabilities or Diverse Abilities

Students who have been identified in any of the 12 categories: Physically Dependent; Deafblind; Moderate to Profound Intellectual Disability; Physical Disability / Chronic Health Impairment; Visual Impairment; Deaf or Hard of Hearing; Autism; Intensive Behaviour Interventions / Serious Mental Illness; Mild Intellectual Disability ; Gifted; Learning Disability; Moderate Behaviour Support / Mental Illness.

Foundation Skills Assessment (FSA)

FSA 2021/2022

Effective October 2021, FSA 2021/22 was updated by renaming Reading to Literacy and eliminating the one Writing question. The FSA now consists of two components: Literacy and Numeracy.

As a result of this shift, one of the three constructed response questions was modified to allow for a personal student response. It remains possible to compare the Literacy results of the FSA 2021/22 to past Reading results as this shift is not expected to significantly impact overall proficiency levels.

In addition to proficiency level results, year-to-year comparison of Literacy/Reading selected response comprehension questions is possible. Specifically, the Reading selected response comprehension questions from 2017/18 onward may be compared to the Literacy selected response comprehension questions. This additional data has been provided in the PDF.

Participation rates for the FSA 2021/22 FSA continue to be impacted by the COVID-19 pandemic, potentially effecting results.

FSA 2020/2021

Due to the COVID-19 pandemic, the FSA 2020/21 was administered in February 2021 instead of October 2020. It is not advisable to directly compare the results of this year's administration to other years.

5-Year Completion Rate

This measure is a sub model of the 6-Year Completion Rate which identifies a cohort of students putatively in Grade 8 and tracks them over time. Since it is a sub-model, it is not available until after students complete Year 6. The year represents the year these students are in their sixth year.

Post-Secondary Institute Transition (PSI)

This measure examines the number of students who are eligible to graduate and identifies the proportion of these students who make a transition into a BC public post-secondary institution.

Student Learning Survey (SLS)

Sense of Belonging

This measure is a combination of three questions on the SLS, School Belonging, Feel Welcome, and Feel Safe. The Feel Safe question is anonymous; therefore, it is included as a subcomponent of only the All Resident Students chart. The other three charts combine the results of the questions School Belonging and Feel Welcome.

School Belonging

This measure is a specific question on the survey where the response is connected to a student.

Feel Welcome

This measure is a specific question on the survey where the response is connected to a student.

Feel Safe

The Feel Safe question is anonymous; therefore, it cannot be broken down by other subpopulations.

Enhancing Student Learning Report 2022-2023 - School District 60 Peace River North

In Review of **School District 60 Board Strategic Plan 2018-2023**

Year 4 of 5

School District 60: Peace River North

Approved by Board on: **[September 12, 2022]**

OUR VISION

Our students are safe and have a sense of belonging, take personal responsibility for their learning, and for their interactions with others. Our students have both voice and choice and are fully engaged in their learning in arts and athletics as well as academics. They will be well-prepared for their choices after graduation.

OUR MISSION

All our students will graduate, crossing the stage with dignity and grace.

OUR VALUES

The core values that guide the work of the school division are

RESPECT - COMPASSION - HONESTY - RESPONSIBILITY - RELATIONSHIPS

District Context

Peace River North serves communities north of the Peace River to south of Mile 226 on the Alaska Highway, and from the Rockies east to the Alberta border. We live, work, and learn on the traditional territory of the Dane-zaa or Tsáa' Ché Ne Dane within Treaty 8. Communities of Fort St John (Gat Tah Kwą), Hudson's Hope, and Taylor, Blueberry River First Nations, Doig River First Nation, and Halfway River First Nation, and several other rural areas contribute to a population of over 35,000 inhabitants. Our student population is approximately 5730 in our 22 schools. We also have a Provincial Online Learning School that provides service to K-12 and adult students. 13 of our schools are in urban areas with 10 in rural areas. The school district employs 1100 staff (786 FTE) with an operating budget of \$71.3 million for 2021-2022. School District 60 works to engage with our communities that we serve. Our Board of Education, Senior Staff, School Leaders and teachers strive to connect with families, communities, and partners.

Current Strategic Plan Priorities

From the [Board Strategic Plan](#) that was developed in 2018 with education stakeholders and from local and provincial learning evidence, the goals for the Framework for Enhancing Student Learning (FESL) were established. Progress is reviewed regularly through annual school FESL presentations and Board Reports. The Board Strategic plan pillars were developed independently from the FESL goals. We will work towards alignment in 2024.

1. **Delivery of Excellent Educational Programming Focused on Student Outcomes**
 - a. **Goal 1: Increase Dogwood Completion Rates**
 - i. **Objective 1.1: Increase Indigenous Engagement & Achievement with a Focus on Middle/Secondary**
 - ii. **Objective 1.2: Improve Academic Achievement in Literacy K-12**
 - iii. **Objective 1.3: Increase successful transitions in grades 9-12**
 - iv. **Objective 1.4: Improve Academic Achievement in Numeracy in grades K-12**
 - b. **Goal 2: Increase Student Social/Emotional Competency**
 - i. **Objective 2.1: Enrich Social Emotional Learning (SEL) as being foundational to school practices**
 - ii. **Objective 2.2: Cultivate a Community of Adults Who Engage in Their Own Social/Emotional Learning**
 - iii. **Objective 2.3: Increase Student Understanding of Mental Health Literacy and the Pathway to Care**
 - iv. **Objective 2.4: Prioritize Positive Staff-Family Relationships**
 - v. **Objective 2.5: Cultural Safety / Anti-Racism**
 - c. **Goal 3: Enhance Student Options Through Diverse Learning Experiences in Career Education**
 - i. **Objective 3.1: Increase the number of Indigenous Students in Career Pathway programs at High School while increasing their satisfaction with career and post-secondary education preparation**
 - ii. **Objective 3.2: Increase the integration of Literacy, Numeracy, and Core Competencies within Applied Design Skills and Technology**
 - d. **Goal 4: Support Student Achievement Through a Systemic Learning Support Model**
 - i. **Objective 4.1: Educate Staff and Stakeholders on the Rationale and Structures of the Learning Support Model**
 - ii. **Objective 4.2: Implement A Sustainable, Transparent, School-Based Learning Support Fund**
 - iii. **Objective 4.3: Support Diverse Interventions to Respond to Diverse Student/Group Needs**
 - iv. **Objective 4.4: Create a Universal Menu of Supports (Tier 1) for the Classroom**
2. **Provision of Ethical Leadership Focused on Relationships and Continuous Improvement**
3. **Exemplary Management Practices Focused on Aligning Resources for Optimal Results**
4. **Engaged Governance Focused on Advocacy, Accountability, and Community Partnerships**

Our evidence includes a variety of statistical measures collected by the District and the Province. We collect qualitative data through stories and conversations with staff and stakeholders. Our quantitative data that we pay close attention to includes the Six Year Completion rate, Reading Comprehension local assessments, Grade to Grade transition rates, Course Marks in Mathematics, Student Learning Survey, Foundation Skills Assessment for Numeracy and Literacy, Graduation Assessments for Numeracy and Literacy, The Middle Years Development Instrument, and the Enhancing Student Learning Report. In this document we focus our data analysis on the Enhancing Student Learning Report. More analysis on our local measures is available on our public Framework for Enhancing Student Learning report found on our website at <https://www.prn.bc.ca/district/fesl/>.

The data we pay attention to supports the intellectual growth, well being, and career development opportunities for our students. It helps us monitor and improve our practices to meet our mission of “All our students will graduate, crossing the stage with dignity and grace.”

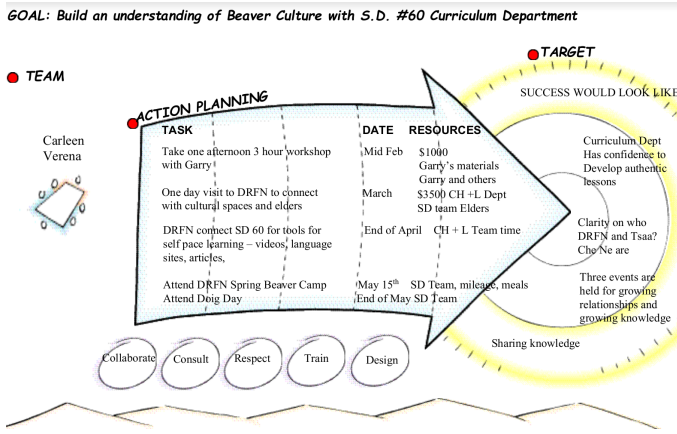
We share this information with our community and partner organizations which meets our core values of Respect, Compassion, Honesty, Responsibility, Relationships. Working together through Local Education Agreements implementation committees with our First Nation communities, our Enhancement Agreement with Indigenous partners, and our Superintendent’s Parents Advisory council we share this information and gather feedback and story to help us continue to improve our practice.



As part of the ongoing work with our local First Nation communities around meaningful implementation of our Local Education Agreements, SD60 and the Tsáá? Ché Ne Dane (Doig River First Nation), have formed a Heritage and Language Sub-Committee (reports to the LEA Oversight Committee and consists of members from Doig River First Nation and SD60 district curriculum department) who are responsible for establishing and maintaining effective practices of collaboration and consultation between Tsáá? Ché Ne Dane and SD60 in the development of curriculum, and appropriate inclusion of local knowledge, dedicated events, and cultural expression.

To help identify inequities School District 60 and Doig River First Nation - Tsáá? Ché Ne Dane, participated in a PATH exercise together.

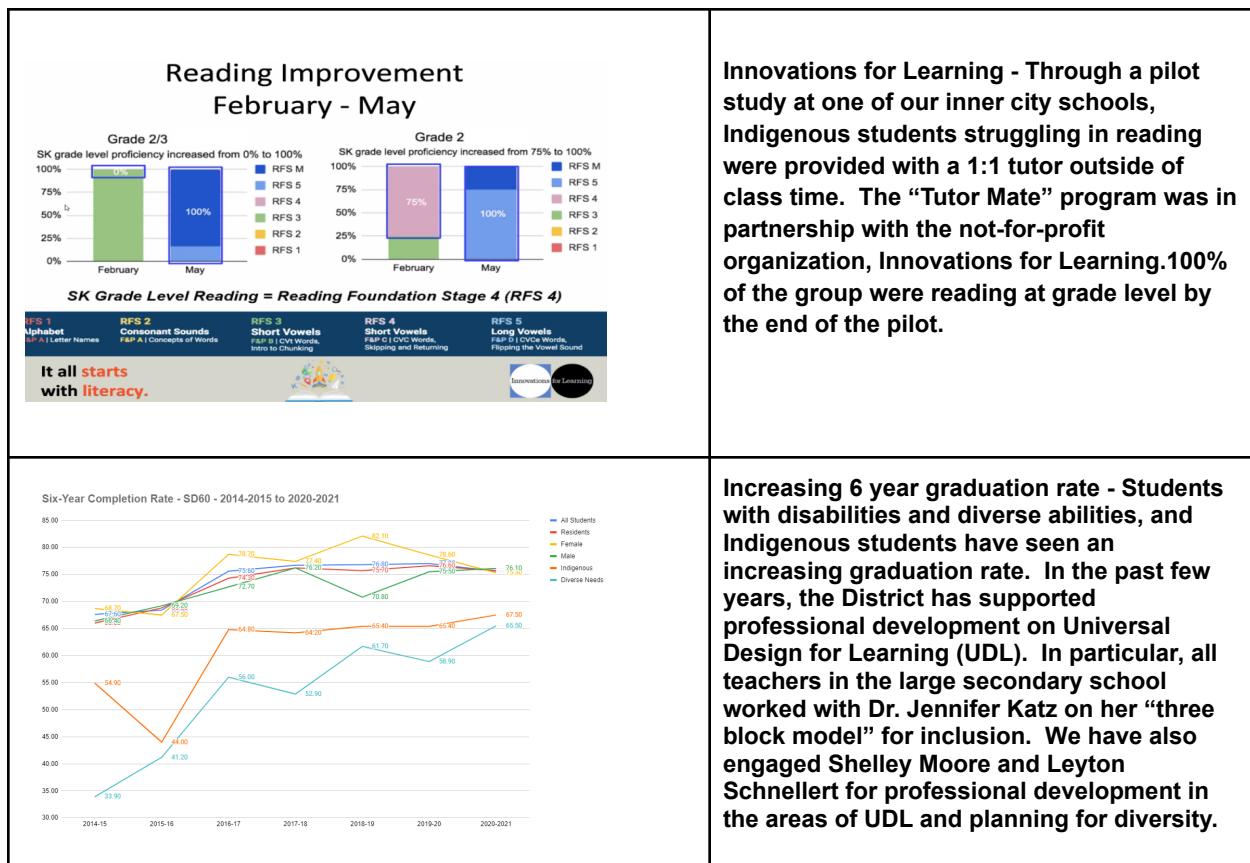
District Successes



Curriculum Committee - Heritage and Language sub-committee consisting of members of Doig River First Nation and SD60 District Curriculum department - as part of our LEA implementation SD 60 is collaboratively developing curriculum for use in classrooms. This year the DRFN LEA Heritage and Language sub-committee created, organized and delivered seminars, field trips and a cultural day camp attended by SD60 personnel to build cross-cultural understanding of the Tsáá? Ché Ne Dane people and to inform further work around the development of local Tsáá? Ché Ne Dane curriculum.

In addition, a Tsáá? Ché Ne Dane Knowledge Keeper and district music teacher co-wrote a song, Tsuu Na Yeh (Be Kind). This song was performed by SD 60 elementary students to celebrate the opening of the new (Tsáá? Ché Ne Dane) Urban Reserve.





We share our successes and our gratitude for the contributions of our staff and community through a variety of communication formats including our website www.prn.bc.ca

Strategic Engagement



Local Education Agreement Implementation Committees: Throughout the 2021/2022 school year SD60 met, both on community and at the district office, with each of our local First Nation communities (Doig River First Nation, Blueberry River First Nations and Halfway River First Nation) to discuss LEA implementation processes, local Tsáá? Çhé Ne Dane curriculum development, district budget processes, parent concerns and to celebrate student successes.

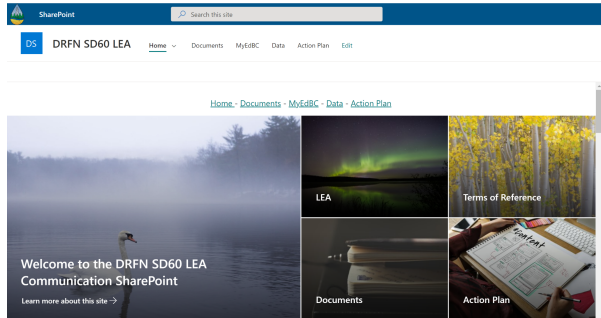
SUPAC (Superintendent/PAC Meeting): Each month, the Superintendent, along with two trustees, meet with the PAC presidents of all the schools. Information on our Framework is shared and parents give feedback on successes and challenges at the school level.

Our Monthly Superintendent’s Report - [Together We Learn](#), is presented to the Board and shared with all parents monthly via email. Schools and district personnel contribute to the report that highlights Intellectual

Development, Human & Social development, Career & Skill development, Operations & Human Resources, Truth & Reconciliation, and positive school stories in Take 3.

Strategic Planning 2024: The Board and senior leadership are gearing up for a strategic plan renewal in the 2023-24 school year that will involve student, parent, community and First Nations stakeholders.

Student Performance Data Analysis & Interpretation

	<p>Data highlight - Through our LEA implementation plan we have created a SharePoint site to share Data with Doig River First Nations including achievement, attendance, and demographic summaries. This has generated collaborative conversations regarding student success.</p>
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Our Enhancing Student Learning Report graphical data is available in the addendum to this document and referred to by figure in the following section.

Intellectual Development

Educational Outcome 1: Literacy

Measure 1.1: Grade 4 & Grade 7 Literacy Expectations

Foundation Skills Assessment Grade 4 Literacy (Figures 1-4)

- Matching or higher level of students who are On Track or Extending compared to province
- In our masked data we see that Indigenous Students over time are performing higher than Province and Status Off Reserve students have similar achievement to the All group.

Foundation Skills Assessment Grade 7 Literacy (Figures 6-9)

- Matching or higher level of students who are On Track or Extending compared to province
- Gap exists between Status - On Reserve, Status - Off Reserve, and All Students: **Area of Focus**

Measure 1.2: Grade 10 Literacy Expectations

Graduation Assessment - Literacy 10 (Figures 21-24)

- Higher results for Indigenous Students and Students with Disabilities and Diverse Abilities in 20/21.
- Narrowing gap for All SD60 students and Province between 19/20 and 20/21.

Educational Outcome 2: Numeracy

Measure 2.1: Grade 4 & Grade 7 Numeracy Expectations

Foundation Skills Assessment Grade 4 Numeracy (Figures 26-29)

- Results near provincial for All Students and Students with Disabilities or Diverse Abilities in Grade 4 FSA results.

Foundation Skills Assessment Grade 7 Numeracy (Figures 31-34)

- Gaps exist between province for All Students and Students with Disabilities or Diverse Abilities. **Area of focus**

- Indigenous students were performing close to province where data is unmasked. Gaps exist between Indigenous students and the All measure. **Area of focus**

Measure 2.2: Grade 10 Numeracy Expectations

Graduation Assessment - Literacy 10 (Figures 36-39)

- At or above Province rates for Proficient or Extending for All, and Students with Disabilities or Diverse Abilities.
- Unmasked data from 2018/19 shows a gap between the All measure and Students On/Off Reserve. **Area of focus**

Measure 2.3: Grade to Grade Transitions

Grade to Grade Transitions - Grade 10 (Figures 41-44)

- 20/21 data show we are near parity with the Province on grade to grade transitions.
- Masked data shows similar transition rates for Indigenous, Status On/Off Reserve, Diverse Abilities, and All. At parity or within five percent of Province in 20/21.

Grade to Grade Transitions - Grade 11 (Figures 46-49)

- 20/21 data show we are near parity with the Province on grade to grade transitions.
- Masked data shows similar transition rates for Indigenous, Status On/Off Reserve, Diverse Abilities, and All. At parity or within five percent of Province in 20/21.

Human and Social Development

Educational Outcome 3: Students Feel Welcome, Safe, and Connected

Measure 3.1: Student Sense of Belonging

Student Learning Survey - Sense of Belonging (Figures 57-60)

- Gap exists between the All measure and Status On Reserve Students, Students with Disabilities or Diverse Abilities, and Indigenous Students. **Area of focus**

Measure 3.2: Two or More Adults who Care About Them

Student Learning Survey - Adults Care (Figures 62-65)

- At parity with Province in All and Indigenous measures.
- Above Province for Students with Disabilities or Diverse Abilities measure
- Masked data shows a closing gap between Status On Reserve and the All measure in 20/21.
- Masked data shows Status Off Reserve and Indigenous measures above the All measure in 20/21.

Career Development

Educational Outcome 4: Students Will Graduate

Measure 4.1: Achieved Dogwood Within 5 Years

5 Year Completion Rate (Figures 67-70) **Area of focus**

- Gap between All and Province
- Gap between Indigenous and All
- All and Status On Reserve are close to parity in last two years of data
- Gap between Status On and Status Off Reserve
- Gap between Students with Disabilities or Diverse Abilities and All
- Significant gap between Children/Youth in Care and all other measures

Educational Outcome 5: Life and Career Core Competencies

Measure 5.1: Transitioning to Post-Secondary

Post Secondary Institute (PSI) 3 Year Transition Rate (Figures 77-81)

- Lower transition rate to PSI after three years. **Area of focus**
- Masked data for Status On and Status Off Reserve has a higher rate of transition to Post Secondary Institutions than that All measure for the 2017/18 cohort.

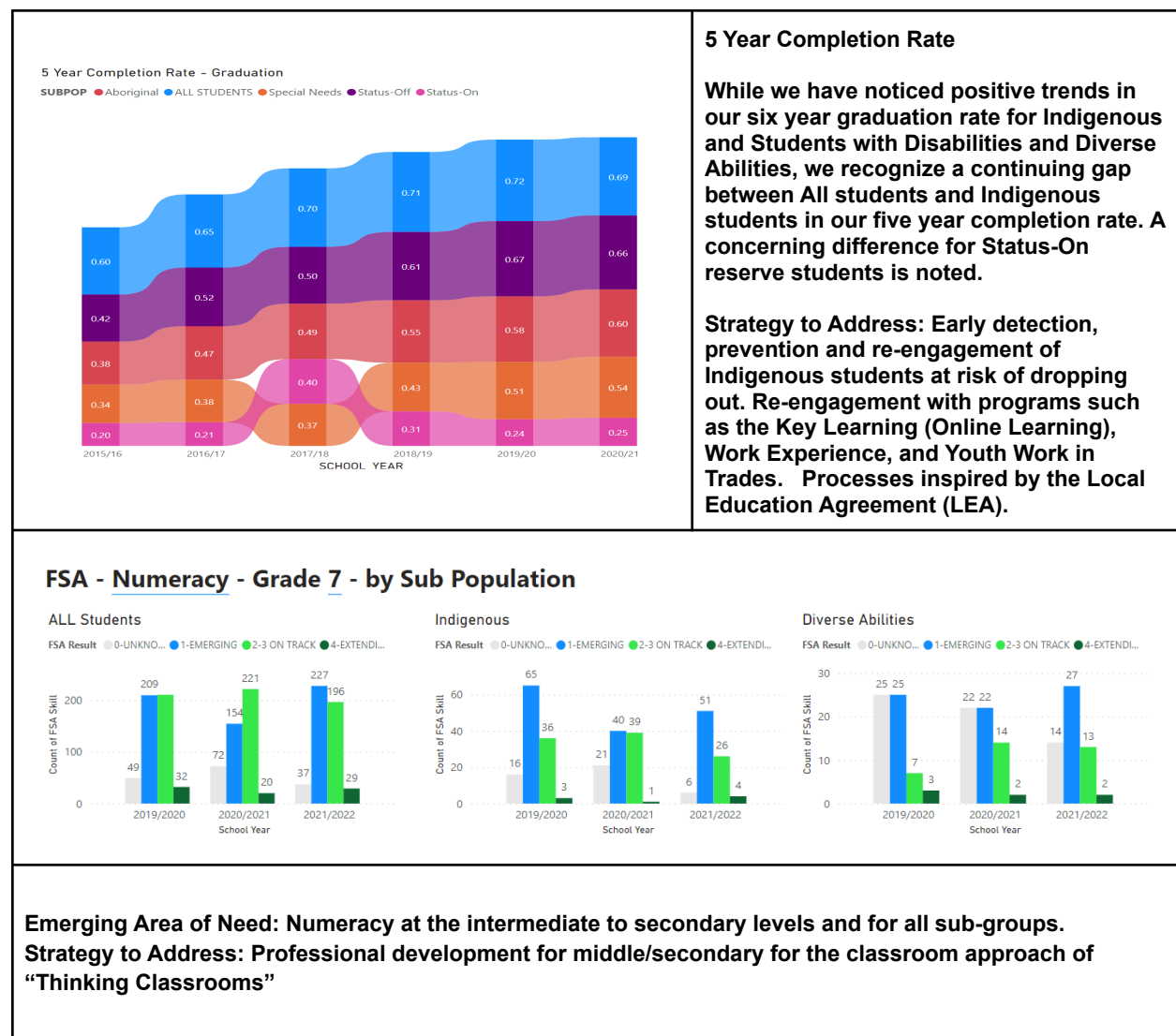
Further local data is analyzed in our public Framework for Enhancing Student Learning report available at <https://www.prn.bc.ca/district/fesl/>.

Existing and/or Emerging Areas of Need

Iterative Cycles of Reflection and Revision

On a monthly basis during our Committee of the Whole meetings with Trustees, Public, Senior Staff, and Stakeholders, schools present ongoing updates to the framework goals.

Through weekly meetings of the Senior Staff Education Committee we review data as it becomes available and make adjustments to allocations of resources, goals, and objectives as appropriate. The following information highlights the emerging or existing areas of need.



While significant progress has been made with regards to Indigenous graduation rates, this still needs to improve, along with the overall 5-year and 6-year graduation rates. Literacy achievement is relatively strong in the primary years as reflected in district and provincial assessments, but declines in the middle/transition years. Support for numeracy instruction and achievement is needed system-wide. There is an ongoing need to support the social and emotional learning of our students and staff.

Emerging Area of Need: Numeracy at the intermediate to secondary levels and for all sub-groups.

Adjustments and Adaptations

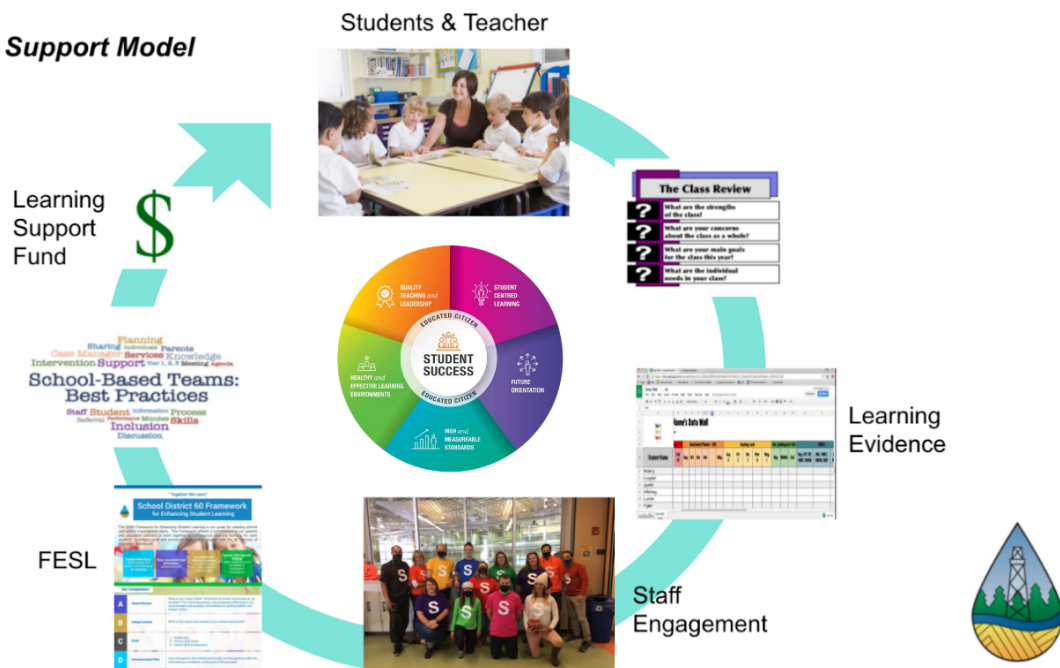
For a full representation of our adjustments and strategies please see our public document at <https://www.prn.bc.ca/district/fes/>

Below are highlights of our adjustments.

<p>Working through our LEA we have created a process to identify at risk students and proactively keep them from withdrawing from school.</p>	
<p>Working with Shelley Moore we are developing a plan to support classroom teachers with curriculum planning, universal design for learning, instructional design, and building relationships with students. We refer to this as our Tier 1 project.</p>	
<ul style="list-style-type: none"> Implementation of new Read73 reading assessment for grades 4-9 District inservice for all teachers grades 4-9 about fluency, assessment & comprehension 	<ul style="list-style-type: none"> Through a family of schools support model, SEL Specialists and district counsellors support school and classroom communities in the implementation of tier 1 SEL practices

Alignment for Successful Implementation

Learning Support Model



At the school level, the above model represents the alignment of learning evidence and Framework goals with the allocation of resources through the collaborative work of staff. Alignment of school goals with district-wide framework goals is facilitated through the District-wide planning day in September, which engages staff and community stakeholders.

For our public Framework for Enhancing Student Learning report with further local data and analysis please see <https://www.prn.bc.ca/district/fesl/>.

Conclusion

For several years now, the Framework for Enhancing Student Learning has been the basis of our educational improvement plan at the school and district level. Each month, a handful of schools present their Framework to the Board of Trustees, senior staff and the public. The schools share their data, strategies and stories that give insights into their school community. As a district, we have an established practice of using “the 3rd point” when having conversations with staff and stakeholders. That is to say, we insist on using learning evidence to ground our conversations, strategies and the allocation of resources. Through an equity lens, our recent move to a Learning Support Fund, in terms of budget allocations to schools, has resulted in a transparent, needs-based process. We are very proud of this work.

Below is a screenshot of the song, “Tsuu Na Yah”, which is a Beaver expression meaning “Be Kind”. The song was composed in collaboration between one of our band teachers and a councilor from the Doig River First Nation. It was sung by an entire elementary school population this past Spring at the unveiling of the construction site of the urban reserve project by the Doig River First Nation.

Voice & Instruments in C **Tsuu Na Yah**
Be Kind

Garry Oker Sabrina Brooks

1 C 2 F C 5 F C F C

Tsuu na yah! Tsuu na yah!

11 F C G C F C 19 F

Tsuu na yah ah ah ah ah Tsuu na yah Tsuu na yah Tsuuna yah!

20 C F C F C G C

Tsuuna yah! Tsuu na yah ah ah ah ah Tsuu na yah

2022-2023 Community Coaches

for BOARD APPROVAL – September 2022

School / Department	Name of Coach
NPSS	Tyson Lyons
NPSS	Daniel Turner
NPSS	Jon Palfy
ELC	Amanda Thomas
Charlie Lake	Natalie Samis
Charlie Lake	Alicia Woods
Charlie Lake	Jon Jung
Charlie Lake	Frances Palfy
Charlie Lake	Roni Alexander
Dr Kearney	RJ Chmelyk

2022-2023 Posts of Responsibility

for BOARD APPROVAL – September 2022

School / Department	FTE	Teacher Name
NPSS	1.0	Torben Graham
NPSS	1.0	Lindsay Lynn
NPSS	1.0	Krista Peregoodoff
NPSS	1.0	Louis Vaccaro
NPSS	1.0	Melissa Paakkonen
NPSS	1.0	Robert Dempsey
NPSS	1.0	Kim Ans
NPSS	1.0	Jaclyn McNicol
ELC	1.0	Jerrick Salinas
District Band	1.0	Sandra Gunn
Hudson's Hope	1.0	Brent Heiberg
Learning Services	0.8	Mary Tremain
Bert Bowes	1.0	Taylor Collette
Bert Bowes	1.0	Nathan Peardon
Bert Bowes	1.0	Cassidy Harris
Bert Bowes	1.0	Valerie Shipley
Bert Bowes	1.0	Megan Bell
Dr Kearney	1.0	Dean Kesteloot
Dr Kearney	1.0	Kimberley Asai
Dr Kearney	1.0	Matt Logan
Dr Kearney	1.0	Laurie Gould
Dr Kearney	0.5	Rachael Bason
Dr Kearney	0.5	Shayna Wood

SCHOOL DISTRICT NO. 60 (PEACE RIVER NORTH)

OUT-OF-DISTRICT SPORTS / FIELD TRIPS 2022-2023

FOR BOARD APPROVAL



SCHOOL: NORTH PEACE - MAIN CAMPUS

Sports/Activity & Grade/Team:	Dates of Travel	Destination	Transportation	Description of Activities: (names of chaperones, dates & description of activities) Description of Sports: (name of coach, chaperones & locations)
Sr. Girl's Volleyball	Sept. 9 - 18, 2022	Calgary, AB	School Bus	SAIT Volleyball Tournament Coach - Alexandra Basco
Jr. Girl's Volleyball	Sept. 16-17, 2022	Prince George, BC	School Bus	Jr. Girl's Volleyball Tournament Coach - Mackenzie Uskiw
Jr. & Sr. Girl's & Sr. Boy's Volleyball	Sept. 23-24, 2022	Grande Prairie, AB	School Bus	Jr. & Sr. Girl's & Sr. Boy's Volleyball Tournaments Coaches - Mackenzie Uskiw, Scott Hyde, Alexandra Basco, Tyson Lyons
Cross Country Running Event	Sept. 24, 2022	Beaverlodge, AB	School Bus	NPSS Cross Country Team Running Event Coach - Tyson Collier
Jr. Girl's & Sr. Boy's Volleyball Tournament	Sept. 30-Oct. 1, 2022	Whitecourt, AB	School Bus	Jr. Girl's & Sr. Boy's Volleyball Tournament Coaches - Mackenzie Uskiw, Scott Hyde, Tyson Lyons

Sr. Boy's & Sr. Girl's Volleyball Tournament	Oct. 14-15, 2022	Grande Prairie, AB	School Bus	Sr. Boy's & Sr. Girl's Volleyball Tournament Coaches - Scott Hyde, Mackenzie Uskiw, Tyson Lyons
Jr & Sr. Girl's Volleyball	Oct. 21-22, 2022	Dawson Creek, BC	School Bus	Jr. & Sr. Girl's Volleyball Tournament Coaches - Mackenzie Uskiw, Alexandra Basco
Sr. Boy's Volleyball	Nov. 4-5, 2022	Prince George, BC	School Bus	Sr. Boy's Volleyball Tournament Coach - Scott Hyde, Tyson Lyons
Sr. Boy's and Girl's Volleyball Tournament	Nov. 11-12, 2022	Peace River, AB	School Bus	Sr. Boy's and Girl's Volleyball Tournament Coaches - Scott Hyde, Alexandra Basco, Tyson Lyons

SUBMITTED - September 7th



SCHOOL DISTRICT NO. 60 (PEACE RIVER NORTH)

OUT-OF-DISTRICT SPORTS / FIELD TRIPS 2022-2023

FOR BOARD APPROVAL

SCHOOL: DR. KEARNEY MIDDLE SCHOOL

Sports/Activity & Grade/Team:	Dates of Travel	Destination	Transportation	Description of Activities: (names of chaperones, dates & description of activities) Description of Sports: (name of coach, chaperones & locations)
Wolves Howlers Cup Boys Gr. 9 Girls Gr. 9 Girls 7/8	Sept 23-24	Grande Prairie Location of Games: Northwestern Polytechnic	Bus	Jonah Burrridge, MJ Chmelyk, Mike O'Brien Volleyball Tournament hosted by Northwestern Polytechnic
DCSS Jr. Girls Volleyball Gr. 9 Girls	TBD – late Oct.	Dawson Creek	Bus	Jonah Burrridge, MJ Chmelyk, Mike O'Brien
Volleyball Zones Gr. 8/9	TBD – Early Nov.	Prince George	Bus	Jonah Burrridge, MJ Chmelyk, Mike O'Brien
Basketball Tournament Boys and Girls Gr. 8/9	TBD – Jan 13-14 OR Jan 20-21	Chetwynd	Bus	TBD



SCHOOL DISTRICT NO. 60 (PEACE RIVER NORTH)

OUT-OF-DISTRICT SPORTS / FIELD TRIPS 2022-2023 FOR BOARD APPROVAL

SCHOOL: Clearview

Sports/Activity & Grade/Team:	Dates of Travel	Destination	Transportation	Description of Activities: (names of chaperones, dates & description of activities) Description of Sports: (name of coach, chaperones & locations)
Grade 7-9	October?	Dawson Creek	parent driven	Volleyball games/tournament
Grade 3-5	Spring	Ole's Lake	BUS	fish hatchery/science
Grade 2-6	Spring	Dawson creek	Bus	Museum
Grade 7-9	Spring	Cleardale	Bus	golf
Grades 4-6	Spring	Cleardale	Bus of parent driven on weekend	Sports games/tournaments

Accumulated Surplus for 2022-2023 Spending Plan

Carry Forward Budget Allocation of Reserve

School Based Budgets	114,000.00
Furniture (NPSS)	96,000.00
Indigenous Education	36,053.00
Subtotal	246,053.00

Mentorship Funding

Early Career Mentorship	125,000.00
Subtotal	125,000.00

Educational Initiatives

MAP	326,980.00
Literacy	209,920.00
Learning Support Model	400,000.00
Subtotal	936,900.00

Construction Projects

Capital Projects	500,000.00
Subtotal	500,000.00

Equipment Purchases

Equipment Replacement (Heavy Duty and Vehicle)	370,000.00
Subtotal	370,000.00

Staffing Initiatives

SEL Worker	70,000.00
Tier 1 Collaborations	20,000.00
LAT support	30,000.00
Subtotal	120,000.00

Planned Projects

Increase funding for Library selections	40,000.00
Assessments	25,000.00
Administrative Pro - D	20,000.00
Subtotal	85,000.00

Unrestricted Operating Surplus

Inflationary Contingency	495,593.25
Contingency Reserve (2.5% of \$69,524,990)	1,738,124.75
Subtotal	2,233,718.00

Total	4,616,671.00
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BOARD OF EDUCATION
School District No. 60
(Peace River North)

4000 Education

4022 Employment-Related Accommodation

Adopted: 1983-06

Revised: 1995-10, 1996-06, 1997-09, 1999-12, 2001-11, 2004-06, 2004-10, 2006-06

Reviewed: 2022-04

Reference: [BC Residential Tenancy Act](#)
[School District #60 – School District Rental Agreement](#)
https://www.bclaws.gov.bc.ca/civix/document/id/complete/statreg/02078_01

Policy

The Board may provide staff accommodation in outlying areas where no other accommodation is available in accordance with the ~~attached below~~ **R**egulations. ~~Teachers will be given priority~~

Guidelines/Principles:

- Priority will be given to (1) Teachers and (2) other staff
- Teacherages are a strategy employed by the Board for the purposes of recruitment and retention in our rural areas.
- Teacherages are only available during the school year unless authorized by the Secretary Treasurer or designate.
- Occupants are expected to abide by the terms of the rental agreement

Accommodation:

- ~~1. Accommodations will contain a fridge, stove and window coverings and these items are not to be moved from one unit to another without the express permission of the Maintenance Supervisor.~~
- ~~2. Prior to accepting occupancy, the tenant will inspect the unit with the Maintenance Supervisor, or designate, and will sign and receive a copy of the Inspection Sheet.~~

Rental Schedule:

1. Rent will be established by the Board to reflect the condition and type of accommodation supplied.

2. ~~Effective February 1, 2005 the rental/utility schedules will be reviewed every two years to reflect adjustments in the markets.~~
3. The tenant is responsible for utility costs. ~~The Board will maintain estimated utility costs for accommodations which will be updated annually in July to reflect supplier increases. Any increase/decrease will take effect in January.~~ Utility costs will be paid monthly, and ~~calculated on a cost recovery basis, with a final reconciliation being done in June.~~ **There will be annual increases based on the Consumer Price index (CPI).**
4. **No rent will be charged for July and August provided the tenant occupying the unit:**
 1. Provides the Board with written notice to vacate by May 31st annually; and,
 2. Removes all belongings, including furniture, from the unit.
5. ~~Tenants will be charged rent and utilities for the months of July and August.~~
6. The monthly rental and utilities for the months of ~~September to August~~ will be deducted directly through the payroll system ~~at the end of every month. July and August rent and utilities will be deducted at the end of June if prior approval by the Secretary Treasurer or designate has been granted to remain in residence.~~ **July Rent will be deducted at the end of June, and August Rent will be deducted on the September payroll.**
7. ~~Tenants will be allowed to leave their personal belongings in the units during the months of July and August providing that:~~
 1. ~~the tenant does not reside in the unit during July and August;~~
 2. ~~payment in the amount of \$150.00 per month will be payroll deducted.~~
 2. ~~the premises are left clean.~~

Tenants will be allowed to leave their personal belongings in the units during the months of July and August providing that:

 1. **The tenant does not reside in the unit during July and August**
 2. **Payments in the amount of \$150.00 per month will be payroll deducted. July rent will be deducted at the end of June, and August rent will be deducted on the September payroll.**
 3. **The premises are left clean.**
 4. **Maintenance staff will be checking on the units as they are vacant, and will need to ensure that there are no issues for insurance purposes**

Vacating Accommodations:

1. Tenants leaving the District at the end of the school year must vacate their unit by July 15th.
2. All keys must be turned in to at the time of final inspection.

3. Upon notice of intent to vacate, the Maintenance Supervisor, or designate, and the tenant will compare the Inspection Sheet with the actual condition of the unit. Costs for repairs and/or cleaning will be charged to the tenant.

~~Vacating Accommodations for the Months of July and August~~

1. ~~No rent will be charged for July and August provided the tenant occupying the unit:~~
 - a) ~~Provides the Board with written notice to vacate by May 31st annually; and,~~
 - b) ~~Removes all belongings, including furniture, from the unit.~~
2. ~~The tenant will not be guaranteed return to the same unit.~~

Pets:

1. No pets shall be housed on School Board property without the express permission of the Secretary-Treasurer, or designate.
2. Pets, if allowed, must be kept under control at all times and not be allowed to run loose on school grounds. ~~It is preferred that no animals be allowed inside units.~~ Any damage caused by pets will be charged to the tenant. **Pets are not permitted inside the educational space of school premises (ie. the school).**

Responsibilities of Parties:

4. Tenants

a) Damages

- ~~The tenant will be held responsible for any damages to accommodations, beyond normal wear and tear (including damage cause by pets).~~

b) General Housekeeping

- ~~The tenant shall always maintain the unit in a clean condition.~~

c) Removal of Garbage

- ~~The tenant shall be responsible for the disposal of all garbage and refuse in and about the unit.~~

d) Renovations

- ~~The tenant shall not undertake or cause to be undertaken any renovations in or about the unit without the express approval of the Board.~~

f) ~~Decorating~~

~~Responsibilities such as hanging pictures, curtains, shower curtains, clotheslines, etc. will be that of the tenant.~~

2. **Board**

- a) ~~Heating System)
Water System) Maintenance and
Malfunction Electrical)~~
- b) ~~Furnaces will be inspected annually at which time the filters will be changed and preventative maintenance will be done.~~
- e) ~~The Board will endeavor to keep units in a good state of repair. Preventative maintenance will be done on a regular basis pending the availability of funding.~~
- d) ~~An annual inspection will be done by the Maintenance Supervisor to determine the overall condition of the unit from a Maintenance perspective. Items found to be unacceptable will be repaired. If there is damage and/or certain other conditions found unacceptable, the tenant will be evicted.~~
- e) ~~The board will endeavor to provide notice of inspection when feasible.~~



BOARD OF EDUCATION

School District No. 60
(Peace River North)

~~8000 — Finance~~

~~8001.1 — Budget Development, Monitoring and Reporting~~

~~Adopted: April 30, 2018~~

~~Revised: January 25, 2021~~

~~Reviewed: December 14, 2020~~

~~Reference: School Act, Part 8, Division 2, Sections 110 to 113 (see below)~~

Policy

~~The Board shall, on or before the prescribed date and in accordance with legal requirements, submit to the Minister of Education its annual operating budget for the next fiscal year. The content and form of the annual operating budget shall be as required by relevant legislation and ministry requirements.~~

~~The annual operating budget is a statement by the Board, in financial terms, of its plans and priorities for the upcoming fiscal year.~~

Guidelines/Principles:

- ~~1. Budget development and allocations will align with the priorities of the Framework for Enhancing Student Learning and the Board Strategic Plan;~~
- ~~2. To assist in making the budget a comprehensive reflection of educational needs, the Superintendent and/or Secretary-Treasurer shall assure that interested groups in the school system have an opportunity to provide input to the development of the budget. The consultation plan and timeline will be presented to the Board at the January Board meeting by the Secretary-Treasurer;~~
- ~~3. Following the consultation process, the Superintendent and/or Secretary-Treasurer shall present a summary of staff and stakeholder input to the Board;~~
- ~~4. The Secretary-Treasurer will provide quarterly financial updates to the Board throughout the school year;~~
- ~~5. When requested by the Minister of Education, the Board shall prepare a capital budget or plan for such items as the purchase and development of sites, the construction or renovation of school or other buildings, the furnishing and equipping of schools, and the acquisition of other equipment authorized as capital equipment by the Ministry of~~

~~Education. The capital plan shall be developed in conjunction with the Board's Long Range Facility Plan. The Board's expenditures of funds for capital projects are at the discretion of the Minister and are controlled by the provisions of the School Act. When a capital plan is approved by the Minister, the Board shall prepare and adopt a capital bylaw according to the provisions of the School Act.~~

School Act Reference:

Financial information

~~110 (1)~~

~~On or before March 15 of each year, a board must submit to the minister~~

~~(a)~~

~~the board's estimate of the debt service surplus or deficit it will experience in that fiscal year, and~~

~~(b)~~

~~any other information that the minister requests respecting revenue or other financial matters.~~

~~(2)~~

~~On or before March 30 of each year, the minister must prepare, approve and provide to each board the estimate of the board's debt service expenses for the next fiscal year.~~

~~(3)~~

~~[Repealed 2002-53-37.]~~

Preparation of annual budget

~~111 (1)~~

~~In this section:~~

~~"estimated expenditures" means the estimated expenditures plus any operating deficit that the board must fund in the fiscal year;~~

~~"estimated revenues" means the estimated revenues plus appropriated operating reserves.~~

~~(2)~~

~~The board must prepare an annual budget in the form and containing the content specified by the minister.~~

~~(3)~~

~~Subject to subsection (4), estimated expenditures in the annual budget must not exceed estimated revenues.~~

~~(4)~~

~~The estimated expenditures in the annual budget, other than the debt service expenses estimate referred to in section 110, may exceed the estimated revenues if the board has held a referendum under section 112 and the referendum approved the amount in excess of the estimated revenues.~~

~~Adoption of budget~~

~~113—(1)~~

~~A board, by bylaw,~~

~~(a)~~

~~must adopt an annual budget on or before June 30 of each year for the next fiscal year, and~~

~~(b)~~

~~may amend the annual budget adopted under paragraph (a).~~

~~(2)~~

~~If an operating grant to a board is amended under section 106.3 (6) or a grant is withheld or reduced under section 117 (1), the minister may order that~~

~~(a)~~

~~the board, by bylaw, must amend its annual budget, and~~

~~(b)~~

~~the board must send a certified copy of the amended annual budget to the minister within 60 days of the order of the minister.~~

~~(3)~~

~~At the request of the minister, the board must send to the minister a certified copy of its annual budget.~~

SCHOOL DISTRICT NO. 60 (Peace River North)

POLICY NO: 3003

SUBJECT: Selection of Learning Resources

Policy

The Board is committed to providing a wide range of learning resources to meet the educational needs of all students. Learning Resources will be selected according to the regulations attached.

REGULATIONS

Selection of Learning Resources

1.0 Definition

"Learning resources" refers to any person (s) or material, whether acquired or locally produced, with instructional content or function that is used for formal or informal teaching/learning purposes.

2.0 Principles of Learning Resources Selection

In selecting resource materials for students and teachers, schools must consider a wide variety of educationally appropriate materials which will provide for a range of teaching and learning styles.

It is not expected that any single resource will be sufficient to teach a course; rather a multimedia approach is encouraged.

Materials selected will be consistent with the goals and curricula of the Ministry of Education and **Child Care** and with the policies of the Board.

Responsibility for selecting learning resources rests with the appropriate educational staff employed by the Board.

Although schools may have committees for learning resources selection, it is the school principal, who has statutory authority for the school's instructional program, and who may, therefore, exercise a veto in resource selection.

3.0 Provincially Recommended Learning Resources Selection

Curriculum implementation schedules and grade collections should guide resources selection. It is expected that learning resources referred to as authorized or recommended by the Ministry of Education and **Child Care** should be given first consideration.

Selection is an ongoing process which includes the removal of materials which are no longer authorized nor recommended by the Ministry of Education and **Child Care**.

4.0 Selection of Learning Resources which are not Provincially Recommended

Learning Resources which are not provincially recommended must be locally approved for use in schools.

The criteria outlined in **Focused Education Resources Evaluation Criteria Guides** (<https://focusedresources.ca/en/evaluation-criteria-guides>) ~~the Ministry of Education's Guide to Evaluating, Selecting and Managing Learning Resources~~, will guide schools when selecting learning resources not provincially recommended.

When selecting learning resources not provincially recommended, a school must consider the learning resource based upon the above criteria, then using district forms, (Learning Resources Selection Evaluation Form ~~or the Novel Evaluation Form~~), submit a request for local approval to the Director of Instruction.

~~These requests will be reviewed and given approval by the Director of Instruction.~~

The Superintendent of Schools, or designate, and School Principals have general responsibility for ensuring that the approved criteria are known and appropriately applied.

Gift materials shall also be judged and shall be accepted or rejected by the criteria outlined in 4.2.

5.0 Selection of Learning Resources for the Health and Career Education Program

Learning Resources which may be of a controversial nature must be referred to the Health & Career Education Advisory Committee.

This Committee will meet as needed and make recommendation on learning resources.

These recommendations will be taken forward to the Board.

Learning Resources Reconsideration

1.0 Learning Resources Reconsideration Request

Any resident of the Peace River North School District may formally request reconsideration of learning resources used in the district's educational program.

A request for reconsideration of a learning resource shall be referred to the school first, if a resolution cannot be found at that level, the request will be forwarded to the District level.

2.0 Request for Reconsideration - School Level

The school receiving a complaint regarding a learning resource will try to resolve the issue informally.

The principal or designate shall explain to the questioner the district's resource selection procedure and criteria.

The principal and appropriate educational staff will explain the particular place that the reconsidered resource occupies in the education program and its intended educational usefulness.

If the questioner wishes to file a formal request for reconsideration, they will be provided with a copy of this policy and the District Request for Learning Resources Reconsideration form.

3.0 Request for Reconsideration - District Level

The principal of the school will forward, within five working days, the Request for Learning Resources Reconsideration form to the Director of Instruction.

Within one month of receiving a request for reconsideration, the Director of Instruction will form and meet with an Ad Hoc Learning Resources Review Committee. The committee will consist of people who have not been involved in the school where the request for reconsideration has originated and will consist of:

Chair of the Board's Education Committee or trustee designate;
the Director of Instruction (chair);
a teacher/librarian;
an administrative officer;
a parent representative; and
a teacher representative.

The Ad Hoc Learning Resources Review Committee will review the reconsidered resource and judge whether it conforms with:

the principles of resource selection outlined in the Selection of Learning Resources Regulations 2.0; and
the criteria for Selection of Learning Resources outlined in Focused Education Resources Evaluation Criteria Guides (<https://focusedresources.ca/en/evaluation-criteria-guides>). ~~the Ministry of Education's Guide to Evaluating, Selecting and Managing Learning Resources.~~

- 3.4 Within twenty (20) working days of conducting the review, the committee will submit a report to the Superintendent of Schools, recommending the appropriateness of the material for its intended educational use.

4.0 Procedure for Ad Hoc Committee to follow in reviewing a Reconsidered Learning Resource

- 4.1 Examination of the reconsidered resource.
- 4.2 Consideration of the concerns outlined by the questioner.
- 4.3 Determination of professional acceptance by reading critical reviews of the resource.
- 4.4 Consideration of the learning resource as a whole, rather than on passages or sections taken out of context.
- 4.5 Consideration of the relevancy of the learning resource in terms of curricular learning outcomes.
- 4.6 Preparation of a written report to the Superintendent of Schools which will include the procedures followed, minutes of committee meetings, and the rationale for the decision made by the committee.



GUIDELINES FOR PURCHASING LEARNING RESOURCES

School District No. 60 (Peace River North)

All schools must have a process in place for involving staff in planning for the use of learning resources funding, and prioritizing purchases. This process must be linked to the **Framework for Enhancing Student Learning School Improvement Plan**.

Planning should be for a two to three year period, anticipating predicted expenses in the future and shifting priorities (i.e. upgrade Science this year and Social Studies next year).

Funding is allocated on an annual basis and is targeted to spending for the year in progress. There should be no carry-forwards. The only exception would be planning for a large, one-time expenditure.

The following priority list serves as a guide to planning for purchases:

- resource new **curriculum IRPs**
- respond to needs created by an increase in enrolment
- replace lost or damaged resources
- update primary and intermediate Language Arts Book Room
(consider appropriate balance of Fiction and Non-Fiction,
~~titles for Aboriginal learners~~ **titles for Aboriginal learners that include positive representation of peoples in our community**
(including but not limited to Indigenous, new Canadians, SOGI etc),
expanding selections at specific
reading levels to address needs of the population)
- expand text choices for Info and Literature Circles
- maintain Reading Recovery teaching texts
- maintain literacy and numeracy manipulatives
- address theme and subject area needs
- address software needs / **online subscriptions**
- update and maintain Learning Assistance Resources
- update teacher professional development resources

Online tools that include student data must have a Privacy Impact Assessment prior to purchase or use.

When all immediate needs are met for the current year, consider supplementing library and technology needs.

Learning resources funding may be used for technology hardware, excluding computers. All purchases must be made through the School District No 60 Technology Department and should include hardware that

- serves large and small group instruction
- is versatile
- requires general a skill set expected of classroom teachers
- does not require highly specialized training and support

GUIDELINES FOR MOVIE USE
School District No. 60
(Peace River North)

Full-length movies should be used sparingly in the classroom and should be chosen for their educational value.

Teachers must attend to ratings and avoid the use of movies rated as Restricted. Elementary teachers should limit their choices to movies rated as General.

The Canadian Copyright law allows educators the use of legally obtained video for educational purposes explicitly in their classroom. The law does not allow for the use of video for non-educational purposes such as inside days, festival, rewards, fundraising, etc. Schools wishing to show video for non-educational reasons must obtain public performance rights.



LEARNING RESOURCES PLANNING TEMPLATE
School District No. 60
(Peace River North)

School: _____ **Date:** _____

(1). What **transparent process is in place at your school for involving staff in planning for the use of learning resources funding, and prioritizing purchases?**

(2). What do you understand the current balance in your school learning resources account to be?

(3). Are you planning for any large, one-time expenditure that would require a carry-forward of learning resources funds? If so, please explain.

(4). What purchases do you plan to make from this year's budget and what is your timeline for completing orders?

<p>(5). Looking two or three years into the future, what significant purchases do you anticipate?</p>



LEARNING RESOURCES SELECTION EVALUATION FORM

School District No. 60
(Peace River North)

Reviewer: Name: _____
School: _____
Role/Grade Level (If applicable): _____
Date: _____

Program Title: _____ Grade Level(s): _____

Series Title: _____

Media Format: Print: _____ Video: _____ Online/Software: _____ Copyright date: _____

Vendor or Publisher: _____

Curriculum Area: _____

Content: Introductory ☐ In-depth: ☐ General Interest: ☐ Other: ☐

Content description: _____

Components of the Program (list all materials provided in the resource):

Alignment with Prescribed Learning:	Excellent <input type="checkbox"/>	Good <input type="checkbox"/>	Fair <input type="checkbox"/>	Poor <input type="checkbox"/>
Clarity of Message:	Excellent <input type="checkbox"/>	Good <input type="checkbox"/>	Fair <input type="checkbox"/>	Poor <input type="checkbox"/>
Content Accuracy:	Excellent <input type="checkbox"/>	Good <input type="checkbox"/>	Fair <input type="checkbox"/>	Poor <input type="checkbox"/>
Content Current:	Excellent <input type="checkbox"/>	Good <input type="checkbox"/>	Fair <input type="checkbox"/>	Poor <input type="checkbox"/>
Technical/Visual Quality:	Excellent <input type="checkbox"/>	Good <input type="checkbox"/>	Fair <input type="checkbox"/>	Poor <input type="checkbox"/>
Free from bias, propaganda:	Excellent <input type="checkbox"/>	Good <input type="checkbox"/>	Fair <input type="checkbox"/>	Poor <input type="checkbox"/>
Free from stereotyping:	Excellent <input type="checkbox"/>	Good <input type="checkbox"/>	Fair <input type="checkbox"/>	Poor <input type="checkbox"/>

Recommended Grade Level:	Pre K	Kindergarten	Grade 1	Grade 2	C
	Grade 4	Grade 5	Grade 6	Grade 7	C
	Grade 9	Grade 10	Grade 11	Grade 12	A
	Teacher Resource				

Revised: 2001-12-12, 2011-06, 2012-02, 2014-12

Policy 3003

Cost: (Include pricing for all components recommended) \$ _____

Recommendation for distribution: _____

The following definitions are provided to assist
In the evaluation and selection of appropriate
learning resources.

Clarity of Message

The package should contain age appropriate language. The use of specialized language positively the should be suited to both the content and the maturity and intellectual level of the audience. Things should be clearly defined, examples provided in real-world settings, and concise language utilized wherever possible. Things to avoid may include:

- Trendy language
- typographic
- Profanity
- illustrations,
- Racist or pejorative terms
- Slang, jargon, incorrect grammar

medium used

advantage

Content is Current

The package is not dated in its content, language or visuals in a way that reduces its educational value.

perspectives

Content is Accurate

Possible problems in accuracy might include:

- Out-dated information
- Factual errors
- Improper use of statistics

- Inaccurate graphs/tables
- Errors in spelling/grammar
- Invalid or oversimplified models, examples, simulations
- Online content must be previewed for authenticity, accuracy, and relevance.

*Online tools requiring student data must have a privacy impact assessment completed

Relevance to Educational Learning Outcomes

The topics and approaches to teaching of content fit the program and curriculum needs.

Technical/Visual Quality

The package should demonstrate

following attributes:

- Materials should be well organized and structured (visual design should be interesting/ effective)

- Illustrations should focus attention on important content areas

- Materials should use a variety of

format: captions, indices, diagrams,

cueing devices

- Layout is logical and consistent
- Effective use of media format. Each

in the package should take full

of the unique aspects of that technology

Social Considerations

Be aware of biases/values and

regarding:

- Socioeconomic status

- Political or religious bias; includes one or more

points of view at the expense of others

- Bigotry and discrimination of people

- People of a variety of sexual

orientations and gender identities are positively and fairly represented

in a diversity of roles and relationships

- Age bias; a variety of ages represented



QUEST FOR RECONSIDERATION OF A LEARNING RESOURCE

10

11-06, 2012-02, 2014-12

Policy 3003

School District No. 60 (Peace River North)

Title of Resource: _____

Context of Usage: Classroom Resource _____ Distance Learning Material _____

Other (please specify) _____

Author(s) _____

Publisher/Year _____

Request initiated by _____

Role of Complainant: Teacher _____ Parent _____ Other (please specify) _____

Telephone No. _____

Address: _____

- 1 To what in the resource(s) do you object? _____
- a) Pages _____ Specific Objection: _____
- b) Pages _____ Specific Objection: _____
- c) Pages _____ Specific Objection: _____
- d) Pages _____ Specific Objection: _____

- 2 What do you think is the theme or purpose of the resource?

- 3 What effect do you believe this resource would have on your son or daughter?

- 4 What effect do you believe this resource would have on other students?

- 5 Have you reviewed the entire resource?

- 6 In many cases, the impact of a resource will vary according to how it is presented and interpreted in the classroom, and we urge you to discuss this material with the appropriate people. Have you discussed the resource with the:
Teacher? _____ School District Staff? _____
What was their response?

- 7 Have you read reviews of this resource?

Yes _____ No _____

- 8 Additional comments: _____

Signed: _____



BOARD OF EDUCATION
School District No. 60
(Peace River North)

2000 Students

2003 International Travel

Adopted:
Revised:
Reviewed:

Reference:

Policy

The Board of Education of Peace River North recognizes the value of international travel to enhance a student's educational experience and supports these experiences as per the following principles/guidelines:

Guidelines/Principles:

- Any international trip involving students and staff falls under the responsibility and authority of the District and must be approved by the Board of Education
- As a supplementary curricular activity linked to a specific course or class, international travel can provide a significant learning experience for students
- Students and/or the school are responsible for any costs associated with the trip. However, all students enrolled in the course should have access regardless of economic means
- The Board expects international field trips to be organized in a manner that:
 - avoids and mitigates unnecessary risk through a comprehensive risk assessment at the time of application and two months prior to departure
 - clearly indicates the rationale to meet educational outcomes

- Interested school groups and administration must work with the SD60 Principal of International Programs to prepare and fulfill educational and operational requirements
- Applications for Board approval should be submitted well in advance of the trip and prior to any financial commitments from the students or school



August 29, 2022

Ref: 283291

To: All Board Chairs, Superintendents and Secretary-Treasurers

Dear Colleagues:

Families across British Columbia are facing unprecedented global inflation challenges. I see and appreciate the remarkable work boards of education and school district and front line staff have done to support their communities navigate these pressures. To further assist with these efforts, I am pleased to announce our government's \$60 million dollar Student and Family Affordability Fund for BC public schools.

We have heard you regarding the challenges and pressures families and your communities are experiencing. And we know we need to help as you collectively seek innovative ways to feed more children, help those needing school supplies and give families that extra help they need. The Student and Family Affordability Fund is designed to do just that. There is nothing more important than assuring students are supported in their learning journey in these challenging times.

School districts and local schools know their student and family communities best. The Student and Family Affordability Fund is to be used to expand and enhance school meals and food programs, and support the provision of school supplies to students, directly offsetting costs to parents, guardians, and students. Districts may also use the fund to offset fees related to the learning experience, such as the cost of field trips, to ensure that all students can participate in such opportunities. Existing mechanisms. Such as school district hardship policies, should be utilized when allocating the funding.

Meaningful engagement with your First Nation partners and Indigenous groups will be critical to the success of this program. Please also ensure you connect with your local DPAC. Barrier-free access to this program in a stigma free manner is key to ensuring students and families get the support they need, and I thank-you in advance for your work in this regard. More details are already available from the Ministry team members to explain the details around the Student and Family Affordability Fund and more will follow this week.

.../2

Thank you for the hard work you and your teams have done over the summer to prepare schools for the upcoming year, and I want to assure you I have always kept your needs top of mind as together we navigate the important work of providing students and their families the necessities they need to thrive and succeed.

Sincerely,

A handwritten signature in black ink, appearing to read "Jennifer Whiteside". The signature is fluid and cursive, with the first name "Jennifer" written in a larger, more prominent script than the last name "Whiteside".

Jennifer Whiteside
Minister

pc: Christina Zacharuk, Deputy Minister, Ministry of Education and Child Care
Chris Brown, Assistant Deputy Minister, Resource Management