



SCHOOL DISTRICT NO. 47 (POWELL RIVER) BOARD OF EDUCATION
Committee of the Whole
12:00 pm, Wednesday, September 13, 2023
SCHOOL BOARD OFFICE

A G E N D A

1. APPROVAL OF AGENDA

- 1.a) **MOTION:** "THAT the Committee of the Whole Meeting Agenda of September 13, 2023, be adopted as circulated."

2. STANDING COMMITTEES

- 2.a) Education & Strategic Planning Committee
i) 2023-2027 Draft Strategic Plan
- 2.b) Finance & Facilities Committee
i) 2022/2023 Financial Statement Discussion & Analysis (FSD&A)
ii) 2022/2023 Draft Audited Financial Statements
iii) District Operations Report
- 2.c) Policy Committee
i) Trustee Code of Conduct Criteria

3. COMMITTEE REPORTS

- 3.a) N/A

4. OTHER INFORMATION

- 4.a) South Coast Branch – BCSTA Spring Learning Series
4.b) VISTA Branch Event on October 13th & 14th
4.c) Board Work Plan – For Information

ADJOURNMENT

SH/attachments

2023 – 2027 Strategic Plan Framework

Territorial Acknowledgement

We would like to acknowledge and thank the Coast Salish peoples, specifically the ʔaʔamin Nation whose traditional territory School District 47 resides on. We value the opportunity to live, learn, and share educational experiences on this traditional territory.

Equity Statement

We are committed to fostering an inclusive and equitable learning environment that celebrates diversity and empowers all students to thrive. We firmly believe that every individual deserves equal access to high-quality education, regardless of their race, ethnicity, gender, sexual orientation, socioeconomic status, or ability. We are dedicated to promoting a culture of belonging and understanding, where differences are embraced and celebrated. Our commitment to equity is ingrained in our policies, curriculum, and practices, ensuring representation, promoting understanding, and fostering a culture of belonging. By embracing diverse perspectives and advocating for social justice, we prepare our students to become compassionate, responsible, and engaged global citizens.

Introduction

School District 47 and its over 400 employees proudly serve approximately 3,400 students in five elementary schools, one remote island elementary school, one online learning school, an alternate school, and one secondary school.

This strategic plan was developed in partnership with a wide variety of rights-holders, including the Tlaʔamin Nation. These groups included parents, staff, students, and community members.

In May 2023, the Board launched a public survey which received over 500 responses, indicating priorities, visions, and ambitions for the future. Focus groups and meetings were held with PRTDA, CUPE, and other key partners, at schools and local meeting places.

All decisions made by School District 47 are guided by its vision and core values and based on research and consultation. Similarly, the district's initiatives and resources are aligned to support its commitment to fostering a culture of care and belonging where the well-being and success of all learners is supported; providing intentional support for a growth mindset, collaboration, interdependence, and staff development; and being a forward-thinking, research-based, ethical, effective, efficient, sustainable, and connected organization.

As a priority, this plan centres students' needs – their learning, well-being and voices – in programming and supports at schools, operations and management by staff as well as decisions by the Board.

Our Principles

Many Ways of Knowing, Learning and Being

Diversity, Equity, and Human Dignity

A Healthy Work and Learning Environment

Innovation, Curiosity and Creativity

Openness, Transparency and Accountability

Our Mission

Learning and Growing, Together

Our Vision

Creating Brighter Tomorrows for All

Our Values

Integrity (Honesty, Transparency, Ethics, Care, Leadership)

We strive to be a living example of what we want to see in the education system through continued self and organizational reflection to ensure the confidence of those we serve.

Respect (Commitment, Compassion, Humility, Dignity, Collaboration)

We honour others, value selflessness, and always strive to act considerately and honestly. We are intentional with our words and actively listen to others. We promote collaboration and power sharing to achieve positive change that benefits the entire learning community.

Courage (Perseverance, Vulnerability, Risk-Taking, Strength, Accountability)

We practice courage by moving beyond our comfort zones, embracing obstacles, and taking responsibility for our errors, allowing us to better ourselves and serve our learning community with excellence.

Curiosity (Creativity, Wonder, Exploration, Inquiry, Innovation)

We cultivate a safe environment to explore new ideas, take risks and challenge the status quo. We understand curiosity as critical for transformative growth, change and innovation.

Inclusivity (Equity, Diversity, Fairness, Belonging, Open-mindedness)

We promote inclusivity by changing mindsets and behaviours and cultivating welcoming and fair environments that actively oppose oppression. We strive to ensure everyone is seen, connected, supported and proud.

Good Relations (Interdependence, Sustainability, Trustworthiness, Reciprocity, Balance)

We strive for balance in our relationship with ourselves, others and the lands and waters that sustain us. We consider the impact of our actions on past, present, and future generations and strive to leave a positive legacy for them.

Our Commitment

The ultimate goal of public education is for all learners to achieve their individual potential and become independent adults, who have lifelong appreciation for learning, a curiosity about the world around them, and a capacity for creative thought and expression through compassionate and empathetic worldviews.

The Board of Education is committed to helping every learner develop as a whole person with the knowledge, skills, attitudes, and values needed to contribute to a healthy society and a prosperous and sustainable economy. In the face of an increasingly complex and rapidly changing world it is imperative that we do this while remaining flexible, adaptable, and focused on priorities that are important to our community.

We also acknowledge our commitment to achieving lasting and meaningful reconciliation. This includes upholding our responsibility to implementing the *BC Tripartite Education Agreement (BCTEA)*, *United Nations Declaration on the Rights of Indigenous Peoples*, *Truth and Reconciliation Commission Calls to Action*, *Declaration on the Rights of Indigenous Peoples Act (Declaration Act)*, *Tla'amin Final Agreement*, and *ƛaʔamun Education Agreement (TEA)*.

The *Tla'amin Final Agreement* provides Tla'amin Nation with certain rights and benefits regarding land and resources and self-government over its lands, resources, and its members, including education. The *ƛaʔamun Education Agreement (TEA)* provides a contract for the best educational outcomes for Tla'amin students.

The Board of Education has a responsibility to ensure that all students have access to a quality education, set education policies that reflect the aspirations of our community, provide leadership and encouragement to schools and the wider community, and govern the district and schools in a manner that creates public trust and confidence.

We uphold these responsibilities by

- providing governance and oversight to ensure that the education system reflects the diverse needs and goals of our learners and community
- creating a strategic plan that is guided by local and provincial legislation, policy, and agreements
- governing in a responsive manner, acting in the interests of students' learning and well-being

- taking a collective approach to continuous improvements that include the voices of students, parents and guardians, Indigenous rightsholders and Indigenous peoples, and education partners
- recognizing that all education partners and Indigenous rightsholders and Indigenous peoples, each with unique contributions, share responsibility for student learning
- focusing on student success and equity of learning outcomes

Public education is a shared responsibility with global, provincial, and local communities. The Board of Education aims to ensure that big picture aspirations and goals are always translated into concrete and meaningful actions within our community, while honouring and upholding provincial and local legislation, policies, and agreements.

Our Purpose

Student success is at the heart of all we do. The Board of Education is committed to creating the conditions that will provide a high-quality education for every student to succeed in school and life. All talents, efforts, and resources are focused on improving student success.

We do this by

- aligning our education vision and activities with the principles outlined in the *Policy for Student Success*
- anchoring our beliefs in the *First Peoples Principles of Learning*
- using an equity framework to support student achievement
- partnering with Tla'amin Nation who are guided by the principles of *Tah Ow*

We are privileged to encompass an incredible group of students, families, caregivers, staff, and community members, each with their own unique stories. As a district, we are big enough to welcome a diverse group of learners and small enough to be creative, adaptable, and flexible to meet their varying needs.

Our Strategic Priorities:

Priority 1

Cultivating an Ethic of Learning (titwšem ta?ow)

Ensure early learners and students have the best possible learning experience.

- Focus on foundational learning in literacy and numeracy.
- Enhance early learning plans, opportunities, and partnerships.
- Foster deep learning so all students can flourish in a rapidly changing world.
- Increase student engagement and voice.
- Expand school food programs to ensure all students have access to nutritious meals and are ready to learn.

Priority 2

Cultivating Curiosity (gagayētən)

Transform our learning environments into places of innovation.

- Continue to support land based and place based learning.
- Strengthen personalized and flexible learning opportunities, including redesigning learning spaces.
- Create a culture of inquiry and innovation.
- Strengthen our competencies around environmental stewardship.

Priority 3

Cultivating Connection (ʔaʔaθəm)

Prioritize mental health, community connections, and social-emotional learning.

- Enhance mental health opportunities and partnerships that support well-being.
- Engage, involve, and support connections within the school and community.
- Continue to create and promote safe, welcoming, and inclusive learning environments.
- Promote the development of social-emotional learning skills.

Priority 4

Supporting Self-Determination (təgamsəθot)

Ensure holistic Indigenous student success.

- Ensure consistent access to enriching, innovative, identity affirming, and culturally relevant opportunities and supports.
- Ensure educational spaces are culturally safe by committing to system wide respect of this place and our shared history by prioritizing Indigenous languages, perspectives, values and cultures.
- Support students with setting goals for the future (ʔimot θ titiwšəm, toχnegosəmčxʷsm θoθo)

Priority 5

Cultivating Truth and Reconciliation (tiyhəgən mətəm)

Honour Truth and reconciliation.

- Work to undo the legacies of colonialism through diverse pathways including supporting ʔayʔaʔuθəm language revitalization initiatives and education.
- Continue our commitment to the Truth and Reconciliation Commissions Calls to Action and the United Nation's Declaration on the Rights of Indigenous Peoples.

Priority 6

Cultivating Integrity/Responsibility (tiyhəgən mətəm)

Prioritize climate change, organizational health and sustainability.

- Provide climate action education and leadership opportunities grounded in Indigenous ways of knowing.
- Align planning, processes, policies, and procedures to improve the effectiveness of the system.

Next Steps

The Board is committed to ensuring this plan becomes a guide for our district. As with any strategic plan, the words on the page are not as important as the hearts and spirits of those who contributed to the plan and those bringing the plan to life. While the Strategic Plan sets out the 'why' and 'for whom', the subsequent Operational Plan, as well as School Growth Plans, indicate the 'how', 'when', and 'what'. We will develop and implement operational plans over the strategic plan's 4-year period to guide priority setting and lay out a clear action plan to achieve the strategic goals.

Measuring Success

Our work to deliver on our commitments within the strategic plan includes evaluating the progress and success of the six priorities. SD47 plans to report on these priorities through annual reports and community updates. A combination of quantitative and qualitative measures will be captured as evidence of success and progress, as well as where we may need to refocus our efforts to ensure we continue to improve student success. This ongoing evaluation will support further strategic planning and will help inform the operational plan.

Conclusion

This strategic plan is a commitment to the priorities of the Board of Education over the next four years. The board would like to acknowledge the considerable amount of planning, time and effort that went into the development of their new strategic plan. The hard work and dedication of staff, students, rights holders, parents, guardians, and the broader community made this a truly collaborative process. We are confident that together we can make a difference in improving outcomes for children and youth in our District.

Emote.

Thank you.



School District 47

Financial Statement Discussion and Analysis

2022/2023

Introduction

The following Financial Statement Discussion and Analysis should be read in conjunction with the audited financial statements and accompanying notes for School District No. 47 for the year ended June 30, 2023. The purpose of the Financial Statement Discussion and Analysis is to highlight information and provide explanations, which enhance the reader's understanding of the school district's financial statements as well as the factors that influenced the financial results presented in these statements. The preparation of the Financial Statement Discussion and Analysis is the responsibility of the management of the school district.

Overview of School District 47

School District No. 47 is situated in a beautiful coastal community on the Upper Sunshine Coast in the qathet Regional District and on the traditional territory of the Tla'amin Nation. Just over 130 km from Vancouver, BC, Powell River is surrounded by forest, mountains, and many freshwater bodies of water and is part of the coastal mountain range. With the Pacific Ocean to its west, the region enjoys a temperate climate. The qathet Regional District currently has a population of 20,070 (Statistics Canada: 2016 Census).

The District serves approximately 3,200 students in four K-7 elementary schools, one dual track K-7 elementary school, one remote island K-7 elementary school, a K-12 online learning school, an alternate school, and one 8-12 secondary school.

A number of additional program opportunities are provided including Before and After School Care, Early Learning and Strong Start Programs, French Immersion, ʔaʔuθəm Language, Dual Credit Academics and Trades, an International Student Program as well oversees an Auditory Outreach Program on behalf of the Province.

All decisions made by School District 47 are guided by its vision and core values and based on research and consultation. Similarly, the district's initiatives and resources are aligned to support its commitment to fostering a culture of care and belonging where the well-being and success of all learners is supported; providing intentional support for a growth mindset, collaboration, interdependence, and staff development; and being a forward-thinking, research-based, ethical, effective, efficient, sustainable, and connected organization.

Our Vision

To enable all learners to develop their individual potential and to acquire the knowledge, skills and attitudes needed to contribute to a healthy, democratic, and pluralistic society.

Our Mission

To prepare students, within a safe, inclusive, and dynamic environment to face a changing world as lifelong learners and informed, responsible citizens.

Our Values



Strategic Priorities and Goals

The strategic priorities and goals for the Powell River School District are established on a rolling four-year planning cycle, with this being the final year, and are summarized in departmental operational plans and school growth plans. The board-approved plan supports the specific strategic goals identified in operational plans and school growth plans.

For 2022/2023 specifically, the Board supported the allocation of resources in support of:

Literacy and Numeracy

Counselling and Mental Health

Food & Family Supports

Indigenous History, Culture and Language

Libraries

Applied Design, Skills and Technologies

Technology

Before & After School Care

Enrolment

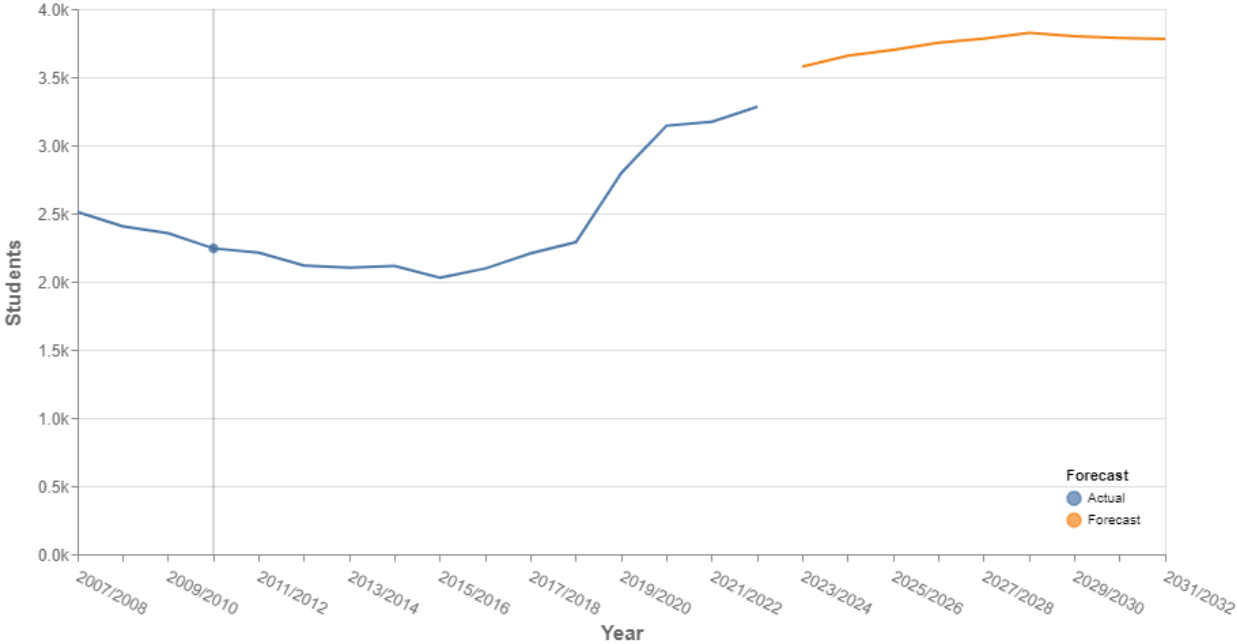
The Powell River School District is funded primarily through an operating grant received from the Ministry of Education. The operating grant is based on student enrolment which is compiled through a data collection process in September, February, May and July. The District receives a fixed amount per full-time equivalent student (FTE). The School District also receives supplementary grants for students who are identified as having unique needs and for other demographic and unique geographical factors. District staffing levels are driven directly by student enrolment. Since salaries and benefits make up almost 75 percent of District expenses, reliable enrolment data is essential for financial planning.

Number of Students Across All Grades

Student Group	Total	Grades													
		01	02	03	04	05	06	07	08	09	10	11	12	K	Others
All Students	3,282	257	242	275	289	248	251	267	230	236	202	249	278	246	12
Diverse Needs	620	11	19	41	49	59	56	62	56	66	59	64	67	11	
Indigenous	474	29	32	45	33	37	39	40	50	35	34	36	33	27	

*Other includes elementary ungraded, secondary ungraded, and graduated adults in the school system

Student Enrolment Over Time



Understanding School District 47 Financial Statements

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

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

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

The notes to the financial statements provide information regarding the District's accounting policies and details what is included in the account balances in the financial statements. Following the notes to the financial statements are supplementary unaudited schedules that provide information about the individual funds.

Changes in Accumulated Surplus (Deficit) (Schedule 1)

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

Operating Fund (Schedule 2)

The operating fund includes operating grants and other revenue used to fund instructional programs, school and district administration, facilities operations, custodial services, maintenance, and transportation.

Special Purpose Fund (Schedule 3)

The special purpose fund is comprised of separate funds established to track revenue and expenditures received from the Ministry of Education and other sources that have restrictions on how they may be spent (e.g. Classroom Enhancement Fund, Annual Facilities Grant, Community LINK, Ready Set Learn and School Generated Funds).

Capital Fund (schedule 4)

The capital fund includes capital expenditures related to facilities and equipment that are funded by Ministry of Education capital grants, operating funds, and special purpose funds. An annual deficit in the capital fund that is a result of amortization expense and budgeted capital assets purchased from operating and special purpose funds exceeding the amortization of deferred capital revenue plus budgeted local capital revenue is permitted under the Accounting Practices Order of the Ministry of Education.

Financial Highlights

93% of the School District's operating revenue comes from the Ministry of Education. The amount of funding is determined through an allocation formula that considers student enrollment and various other supplements including recognition of the unique geographic needs of our region. The balance of operating revenue consists of International Student fees, funding through our Tla'amin Education agreement, a funding agreement with School District 93, support from the Industry Training Authority as well as some building leases, investment income and other miscellaneous revenues.

Salary and benefit costs continue to account for almost three quarters of the organizations operating costs with the remainder spent on various services, supplies and utilities.

Below is a summary list of considerations that influenced the organizations financial outlook for the school year including significant planned and unplanned expenditures of note.

Summary of Significant Events

Enrolment and Revenue

- Total annualized enrolment of approximately 3,200 students includes enrolment of over 35% in a blended online learning program.
- 25% of the operating grant from the Ministry of Education and Childcare was derived from the supplement for Unique Student Needs.

Service Delivery and Spending

- Before and After School Programming continued at elementary schools.
- Significant resources added to ensure a robust offering of healthy food choices for students in need.
- Education coordinator positions added the previous year were extended.
- A second Family Liaison position was added to assist with existing caseloads.
- Engaged a consultant to assist with the development of the Boards next strategic plan.

Capital Works and Equipment Replacement

- Significant resources allocated for the renewal of equipment in the commercial kitchen at Brooks Secondary School.
- Multiple service vehicles were acquired for the ongoing renewal of the existing fleet.
- Replaced roofing systems at Henderson and James Thomson Elementary.
- A solar system was added to each of Westview and Henderson Elementary Schools.
- LED lighting upgrade completed on Texada.
- Second and final phase of the playfield improvement project at Brooks secondary were completed.
- Work continued at each of the Edgehill and Kelly Creek school sites in support of future daycares.

Financial Analysis of the School District

Statement of Financial Position

	2023	2022	Variance \$	Variance %
Financial Assets				
Cash and Cash Equivalents	7,715,098	9,247,733	(1,532,635)	(17) %
Accounts Receivable - MOECC	129,182	50,000	79,182	158 %
Accounts Receivable - Other	347,045	200,505	146,540	73 %
Total Financial Assets	8,191,325	9,498,238	(1,306,913)	(14) %
Liabilities				
Accounts Payable	3,361,089	2,468,363	892,726	36 %
Unearned Revenue	371,494	472,429	(100,935)	(21) %
Deferred Revenue	602,775	832,548	(229,773)	(28) %
Deferred Capital Revenue	37,962,163	38,025,548	(63,385)	(0) %
Employee Future Benefits	791,702	817,819	(26,117)	4 %
Asset Retirement Obligation	1,382,777	1,394,540	(11,763)	(3) %
Total Liabilities	44,472,000	44,011,403	460,597	1 %
Net Debt	(36,280,675)	(34,513,165)	(1,767,510)	.5 %
Non-Financial Assets				
Tangible Capital Assets	47,116,095	46,874,255	241,840	0 %
Prepaid Expenses	117,626	113,505	4,121	3 %
Total Non-Financial Assets	47,233,721	46,987,760	245,961	0 %
Accumulated Surplus	\$ 10,953,046	\$ 12,474,595	\$ (1,521,549)	(12) %

- Decreased cash balances attributed mostly to increased spending resulting in a decreased accumulated surplus.

Income Statement

Revenues

The tables below summarize actual operating revenues and expenditures as compared to budgeted:

	Actual	Budgeted	Variance
Operating Grant, Ministry of Education	\$ 35,259,964	\$ 34,700,731	\$ 559,233
Other MOE Grants	2,005,273	1,373,817	631,456
Provincial Grants - Other	115,554	100,000	15,554
Tuition	887,702	874,182	13,520
Other Education Authorities	120,009	120,009	-
First Nations (LEA)	1,032,389	974,724	57,665

Miscellaneous Revenues	356,691	117,706	238,985
Rentals	176,367	125,900	50,467
Interest	207,361	100,000	107,361
Total Operating Revenue	\$ 40,161,310	\$ 38,487,069	\$ 1,674,241

- Higher than forecasted Online Learning students captured in the February and May enrolment counts account for the variance in budgeted to actual operating grants.
- Labour settlement grants account for the variance in Other Ministry grants as the full grant was not announced until after the amended budget was adopted.

Expenses

	Actual	Budgeted	Variance
Salaries			
Teachers	\$ 13,464,576	\$ 13,614,483	\$ 149,907
Principals & Vice-Principals	2,607,118	2,384,399	(222,719)
Education Assistants	2,537,629	2,712,723	175,094
Support Staff	3,181,765	2,911,252	(270,513)
Other Professionals	1,552,055	2,084,800	532,745
Substitutes	1,656,046	1,486,705	(169,341)
Total Salaries	24,999,189	25,194,362	195,173
Employees Benefits	5,762,871	5,653,627	(109,244)
Total Salary and Benefits	30,762,060	30,847,989	85,929
Services and Supplies	9,977,821	7,914,423	(2,063,398)
Utilities	672,141	704,500	32,359
Total Services and Supplies	10,649,962	8,618,923	(2,031,039)
Total Operating Expense	\$ 41,412,962	\$ 39,466,912	\$ (1,946,050)

Operating Deficit for the year	\$ (1,250,712)	\$ (979,843)	\$ (270,869)
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- Several administrative positions were incorrectly captured in the amended budget as Other Professional Salaries when they should have been categorized as Principal salaries which accounts for much of the variance in those two categories with unfilled positions accounting for most of the remaining balance.
- Resources added to both the maintenance and transportation departments resulting in higher than budgeted salary costs for support staff.
- Much of the variance in the service and supply accounts can be attributed to higher than forecasted spending in support of students with unique needs enrolled in the online program combined with the undertaking of additional maintenance related projects late in the school year.

Special Purpose Fund Contribution Summary

The special purpose fund is comprised of separate funds established to track revenue and expenditures received from the Ministry of Education and other sources that have restrictions on how the funds are spent. The following special purpose funds have been included in the 2022/23 audited statements:

Annual Facility Grant (AFG)	\$122,953	These funds are used throughout District schools to address ongoing maintenance and improvement needs.
Learning Improvement Fund (LIF)	\$122,425	Funding used specifically to augment Educational Assistants' hours providing additional support to complex learners.
School Generated Funds & Bursaries	\$2,174,977 <i>\$541,431 Deferred</i>	Funds that are generated locally at the school level and used for school operations and in support of students.
Strong Start	\$139,376	Strong Start early learning centres provide school-based, drop-in programs for children aged birth to five and their parents or caregivers.
Ready, Set, Learn	\$14,700	Eligible RSL events for 3-to-5-year old children and their parents are hosted to support early learning.
Official Languages in Education French Programs (OLEP)	\$215,255 <i>\$798 Deferred</i>	Funding for core French-language and Immersion programs and curriculum resources.
Community Link	\$217,972 <i>\$7,735 Deferred</i>	Funding for programs and initiatives to improve the education performance of vulnerable students, including both academic achievement and social functioning.
Classroom Enhancement Fund (CEF)	\$2,362,431	Eligible expenses include teacher staffing, overhead staffing and equipment costs resulting from restoration of class size and composition language.
Ventilation Fund	\$50,000	To improve ventilation in schools.
Mental Health in Schools	\$55,000	To support increased awareness of issues related to mental health.
Changing Results for Young Readers	\$6,000	Literacy initiative.
Early Learning Related Funds	\$274,400	Includes Seamless, Day, Just B4 & Others

Student & Family Affordability Fund	\$290,757 \$52,811 <i>Deferred</i>	One time funding in support of making life more affordable for families during this time of increased inflation.
Auditory Outreach Program	\$1,579,203	Auditory Outreach Program assists schools throughout the province through loans of assistive listening devices for individual students with hearing loss identified as needing this technology for school use.

Capital Funds

The Strategic Facilities Plan adopted by the Board in January 2021 identifies long term capital needs and acts as a guide when making applications to government in support of capital planning.

The District is required to submit a five-year capital plan to the Ministry of Education for additional funding for capital projects as described below.

Annual Facilities Grant (AFG) funds are used throughout District schools to address ongoing maintenance and improvement needs.

School Enhancement Program (SEP) projects are investments that contribute to the safety and function of the school while extending the life of the asset.

Carbon Neutral Capital Program (CNCP) projects are investments that contribute to measurable emission reductions and operational costs savings expected as a result of completed projects.

Playground Equipment Program (PEP) projects are investments in new or replacement equipment that is universal in design.

Local Capital is a fund consisting of resources set aside by the Board targeted in support of capital needs not otherwise funded by the province. Examples of such investments include portable classrooms and equipment such as maintenance vehicles.

New Spaces Fund is available by application to support the creation of childcare spaces.

	2022/2023 Capital Spending
AFG (Capital Portion)	\$ 507,508
SEP	\$ 794,182
CNCP	\$ 390,000
PEP	-
Local Capital	\$487,635
New Spaces Fund	\$157,547

- The section titled *Summary of Significant Events* includes information describing some of the projects undertaken as part of the capital plan.

Future Considerations – Risks and Opportunities

Powell River schools are near, and in some instances, at capacity. With the active real estate market over the last few years there has been a slow but incremental increase in the local student population. The district may have to consider strategies such as changes to the current grade configuration or additional investments into portable classrooms in the not-too-distant future.

School Districts across the Province are continuing to face significant challenges in the recruitment and retention of qualified staff and School District 47 has been no different with several strategic positions taking longer than anticipated to fill.

School District 47 was recently confirmed to be one of the select few Provincial Service Providers for Online Learning, this opportunity will keep the school District in growth mode for the foreseeable future.

Contacting Management

This financial report is designed to provide the School District's stakeholders with a more general but more detailed overview of the school district's finances and to demonstrate increased accountability for the public funds received by the school district. If you have questions about this financial report, please contact the Office of the Secretary-Treasurer at (604) 414 2604.

Audited Financial Statements of

School District No. 47 (Powell River)

And Independent Auditors' Report thereon

June 30, 2023

School District No. 47 (Powell River)

June 30, 2023

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School District No. 47 (Powell River)

MANAGEMENT REPORT

DRAFT

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 47 (Powell River) 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. 47 (Powell River) (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, MNP , 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. 47 (Powell River) 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. 47 (Powell River)

DRAFT

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

Signature of the Secretary Treasurer

Date Signed

School District No. 47 (Powell River)

Statement of Financial Position

As at June 30, 2023

	2023 Actual	2022 Actual (Restated - Note 20)
Financial Assets	\$	\$
Cash and Cash Equivalents	7,715,098	9,247,733
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	129,182	50,000
Other (Note 3)	347,045	200,505
Total Financial Assets	8,191,325	9,498,238
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	3,361,089	2,468,354
Unearned Revenue (Note 9)	371,494	472,429
Deferred Revenue (Note 6)	602,775	832,713
Deferred Capital Revenue (Note 7)	37,962,163	38,025,548
Employee Future Benefits (Note 8)	791,702	817,819
Asset Retirement Obligation (Note 16 & 20)	1,382,777	1,394,540
Total Liabilities	44,472,000	44,011,403
Net Debt	(36,280,675)	(34,513,165)
Non-Financial Assets		
Tangible Capital Assets (Note 10)	47,116,095	46,874,255
Prepaid Expenses	117,626	113,505
Total Non-Financial Assets	47,233,721	46,987,760
Accumulated Surplus (Deficit) (Note 18)	10,953,046	12,474,595
Accumulated Surplus (Deficit) is comprised of:		
Accumulated Surplus (Deficit) from Operations	10,953,046	12,474,595
Accumulated Remeasurement Gains (Losses)		
	10,953,046	12,474,595

Contingent Liabilities (Note 11)

Approved by the Board

Signature of the Chairperson of the Board _____ Date Signed _____

Signature of the Superintendent _____ Date Signed _____

Signature of the Secretary Treasurer _____ Date Signed _____

DRAFT

School District No. 47 (Powell River)

Statement of Operations
Year Ended June 30, 2023

	2023 Budget (Note 17) \$	2023 Actual \$	2022 Actual (Restated - Note 20) \$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	41,372,480	42,715,709	38,390,011
Other	100,000	115,554	145,872
Tuition	874,182	887,702	1,192,761
Other Revenue	2,087,439	3,684,066	2,438,827
Rentals and Leases	125,900	176,367	143,648
Investment Income	107,500	276,481	53,391
Amortization of Deferred Capital Revenue	1,663,578	1,755,075	1,712,193
Total Revenue	<u>46,331,079</u>	<u>49,610,954</u>	<u>44,076,703</u>
Expenses			
Instruction	38,369,569	40,736,499	34,346,233
District Administration	1,999,981	1,954,617	1,647,672
Operations and Maintenance	5,996,168	7,029,617	6,248,869
Transportation and Housing	1,203,775	1,411,770	1,188,111
Total Expense	<u>47,569,493</u>	<u>51,132,503</u>	<u>43,430,885</u>
Surplus (Deficit) for the year	<u>(1,238,414)</u>	<u>(1,521,549)</u>	<u>645,818</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		12,474,595	11,828,777
Accumulated Surplus (Deficit) from Operations, end of year		<u>10,953,046</u>	<u>12,474,595</u>

School District No. 47 (Powell River)

Statement 4

Statement of Changes in Net Debt

Year Ended June 30, 2023

	2023 Budget (Note 17) \$	2023 Actual \$	2022 Actual (Restated - Note 20) \$
Surplus (Deficit) for the year	(1,238,414)	(1,521,549)	645,818
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets		(2,336,872)	(2,864,734)
Amortization of Tangible Capital Assets	1,929,649	2,095,032	2,025,492
Total Effect of change in Tangible Capital Assets	1,929,649	(241,840)	(839,242)
Acquisition of Prepaid Expenses		(4,121)	(23,216)
Total Effect of change in Other Non-Financial Assets	-	(4,121)	(23,216)
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	<u>691,235</u>	(1,767,510)	(216,640)
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		(1,767,510)	(216,640)
Net Debt, beginning of year		(34,513,165)	(34,296,525)
Net Debt, end of year		(36,280,675)	(34,513,165)

School District No. 47 (Powell River)

Statement 5

Statement of Cash Flows
Year Ended June 30, 2023

	2023 Actual	2022 Actual
		(Restated - Note 20)
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	(1,521,549)	645,818
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(225,722)	78,146
Prepaid Expenses	(4,121)	(23,216)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	892,735	271,623
Unearned Revenue	(100,935)	(43,089)
Deferred Revenue	(229,938)	264,513
Employee Future Benefits	(26,117)	29,700
Other Liabilities	(11,763)	
Amortization of Tangible Capital Assets	2,095,032	2,025,492
Amortization of Deferred Capital Revenue	(1,755,075)	(1,712,193)
Total Operating Transactions	<u>(887,453)</u>	<u>1,536,794</u>
Capital Transactions		
Tangible Capital Assets Purchased	(2,336,872)	(2,864,734)
Total Capital Transactions	<u>(2,336,872)</u>	<u>(2,864,734)</u>
Financing Transactions		
Capital Revenue Received	1,691,690	3,157,274
Total Financing Transactions	<u>1,691,690</u>	<u>3,157,274</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(1,532,635)	1,829,334
Cash and Cash Equivalents, beginning of year	<u>9,247,733</u>	7,418,399
Cash and Cash Equivalents, end of year	<u><u>7,715,098</u></u>	<u>9,247,733</u>
Cash and Cash Equivalents, end of year, is made up of:		
Cash	7,715,098	9,247,733
	<u><u>7,715,098</u></u>	<u>9,247,733</u>



POWELL RIVER BOARD OF EDUCATION SCHOOL DISTRICT NO. 47

FINANCIAL STATEMENT NOTES *YEAR ENDED JUNE 30, 2023*

NOTE 1 AUTHORITY AND PURPOSE

The School District, operates under authority of the *School Act* of British Columbia as a corporation under the name of "The Board of Education of School District No. 47 (Powell River)", and operates as "School District No. 47 (Powell River)." A board of education ("Board") elected for a four-year term governs the School District. The School District provides educational programs to students enrolled in schools in the district, and is principally funded by the Province of British Columbia through the Ministry of Education and Child Care. School District No. 47 (Powell River) is exempt from federal and provincial corporate income taxes.

The COVID-19 outbreak was declared a pandemic by the World Health Organization in March 2020 and has had a significant financial, market and social dislocating impact worldwide. The ongoing impact of the pandemic presents uncertainty over future cash flows, may have a significant impact on future operations including decreases in revenue, impairment of receivables, reduction in investment income and delays in completing capital project work. As the situation is dynamic and the ultimate duration and magnitude of the impact are not known, an estimate of the future financial effect on the District is not practicable at this time.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Basis of Accounting

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

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

As noted in notes 2(e) and 2(l), 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.



**POWELL RIVER BOARD OF EDUCATION
SCHOOL DISTRICT NO. 47**

***FINANCIAL STATEMENT NOTES
YEAR ENDED JUNE 30, 2023***

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

a) Basis of Accounting (cont'd)

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

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

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

Year-ended June 30, 2022 – increase in annual surplus by \$1,445,081

June 30, 2022 – increase in accumulated surplus and increase in deferred contributions by \$38,025,548

Year-ended June 30, 2023 – decrease in annual surplus by \$63,385

June 30, 2023 – increase in accumulated surplus and increase in deferred contributions by \$37,962,163

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



**POWELL RIVER BOARD OF EDUCATION
SCHOOL DISTRICT NO. 47**

***FINANCIAL STATEMENT NOTES
YEAR ENDED JUNE 30, 2023***

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

d) 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.

e) Deferred Revenue and Deferred Capital Revenue

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

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

f) Prepaid Expenses

Insurance premiums, and software licensing and support, are included as a prepaid expense and stated at acquisition cost and are charged to expense over the periods expected to benefit from it.

g) Funds and Reserves

Certain amounts, as approved by the Board are set aside in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are an adjustment to the respective fund when approved (see Notes 13 – Interfund Transfers and Note 18 – Accumulated Surplus).



**POWELL RIVER BOARD OF EDUCATION
SCHOOL DISTRICT NO. 47**

***FINANCIAL STATEMENT NOTES
YEAR ENDED JUNE 30, 2023***

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

h) Employee Future Benefits

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

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

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

i) Liability for Contaminated Sites

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

- 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.



**POWELL RIVER BOARD OF EDUCATION
SCHOOL DISTRICT NO. 47**

***FINANCIAL STATEMENT NOTES
YEAR ENDED JUNE 30, 2023***

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

i) Liability for Contaminated Sites (cont'd)

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

j) Measurement Uncertainty

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

k) Tangible Capital Assets

The following criteria apply:

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



**POWELL RIVER BOARD OF EDUCATION
SCHOOL DISTRICT NO. 47**

***FINANCIAL STATEMENT NOTES
YEAR ENDED JUNE 30, 2023***

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

k) Tangible Capital Assets (cont'd)

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

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.

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.



**POWELL RIVER BOARD OF EDUCATION
SCHOOL DISTRICT NO. 47**

***FINANCIAL STATEMENT NOTES
YEAR ENDED JUNE 30, 2023***

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

l) Revenue Recognition (cont'd)

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) Expenses

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

Categories of Salaries

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

Allocation of Costs

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



**POWELL RIVER BOARD OF EDUCATION
SCHOOL DISTRICT NO. 47**

***FINANCIAL STATEMENT NOTES
YEAR ENDED JUNE 30, 2023***

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

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.

All financial assets and liabilities are recorded at cost or amortized cost and the associated transaction costs are added to the carrying value of these investments upon initial recognition and amortized using the effective interest rate method. Transaction costs are incremental costs directly attributable to the acquisition or issue of a financial asset or a financial liability.

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

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

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

o) Statement of Remeasurement Gains and Losses

A statement of re-measurement gains and losses has not been presented as the District does not hold any financial assets or liabilities that would give rise to remeasurement gains or losses.



**POWELL RIVER BOARD OF EDUCATION
SCHOOL DISTRICT NO. 47**

***FINANCIAL STATEMENT NOTES
YEAR ENDED JUNE 30, 2023***

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

p) Asset Retirement Obligations

A liability is 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.

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

q) Future Changes in Accounting Policies

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

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

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



**POWELL RIVER BOARD OF EDUCATION
SCHOOL DISTRICT NO. 47**

***FINANCIAL STATEMENT NOTES
YEAR ENDED JUNE 30, 2023***

NOTE 3 ACCOUNTS RECEIVABLE - OTHER

	<u>2023</u>	<u>2022</u>
Due from Federal Government	\$132,637	\$101,031
Due from Others	214,408	99,474
	<u>\$347,045</u>	<u>\$200,505</u>

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES – OTHER

	<u>2023</u>	<u>2022</u>
Trade and other payables	\$1,395,672	\$977,179
Salaries and benefits payable	169,970	100,346
Deductions Payable	1,795,447	1,390,829
	<u>\$3,361,089</u>	<u>\$2,468,354</u>

NOTE 5 EXPENSE BY OBJECT

	<u>2023</u>	<u>2022</u>
Salaries	\$28,196,070	\$24,579,935
Benefits	6,498,856	5,374,500
Services and supplies	14,342,545	11,450,958
Amortization	2,095,032	2,025,492
	<u>\$51,132,503</u>	<u>\$43,430,885</u>



**POWELL RIVER BOARD OF EDUCATION
SCHOOL DISTRICT NO. 47**

***FINANCIAL STATEMENT NOTES
YEAR ENDED JUNE 30, 2023***

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 are as follows:

	<u>2023</u>	<u>2022</u>
Balance, beginning of year	\$ 832,713	\$ 568,191
Increases:		
Provincial Grant – MOE	\$5,223,056	\$4,601,476
Other	2,172,455	1,122,015
	<u>7,395,511</u>	<u>5,723,491</u>
Decreases:		
Transfers to Revenue	7,625,449	5,458,969
Net Changes for the year	<u>(229,938)</u>	<u>264,522</u>
Balance, end of the year	<u>\$602,775</u>	<u>\$832,713</u>



**POWELL RIVER BOARD OF EDUCATION
SCHOOL DISTRICT NO. 47**

***FINANCIAL STATEMENT NOTES
YEAR ENDED JUNE 30, 2023***

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 as follows:

	Deferred Cap Revenue	Unspent Def. Cap Revenue	Total 2023	2022
Balance, beginning of year	\$37,137,548	\$ 888,000	\$ 38,025,548	36,580,467
Increases:				
Transfers from DC - capital additions	1,849,237		1,849,237	2,269,274
Provincial Grants – MECC		1,691,690	1,691,690	2,000,124
Provincial Grants - Other				888,000
Other				269,150
	1,849,237	1,691,690	3,540,927	5,426,548
Decreases:				
Amortization	1,755,075		1,755,075	1,712,193
Transfers to DCR - Capital Additions		1,849,237	1,849,237	2,269,274
Net Changes	94,162	(157,547)	(63,385)	1,445,081
Balance, end of the year	\$37,231,710	\$ 730,453	\$ 37,962,163	\$ 38,025,548



**POWELL RIVER BOARD OF EDUCATION
SCHOOL DISTRICT NO. 47**

**FINANCIAL STATEMENT NOTES
YEAR ENDED JUNE 30, 2023**

NOTE 8 EMPLOYEE FUTURE BENEFITS

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

	2023	2022
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	\$803,840	\$846,802
Service Cost	73,740	69,769
Interest Cost	27,138	22,099
Benefit Payments	(157,957)	(79,325)
Increase (Decrease) in obligation due to Plan Amendment	-	-
Actuarial Loss	63,552	(55,505)
Accrued Benefit Obligation – March 31	<u>\$810,313</u>	<u>\$803,840</u>
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation – March 31	\$810,313	\$803,840
Market Value of Plan Assets – March 31	-	-
Funded Status – Deficit	(810,313)	(803,840)
Employer Contributions After Measurement Date	-	18,000
Benefits Expense After Measurement Date	(26,412)	(25,220)
Unamortized Net Actuarial (Gain) Loss	45,021	(6,759)
Accrued Benefit Liability – June 30	<u>\$(791,702)</u>	<u>\$(817,819)</u>
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability – July 1	\$817,820	\$788,119
Net expense for Fiscal Year	113,840	120,191
Employer Contributions	(139,958)	(90,491)
Accrued Benefit Liability – June 30	<u>\$791,702</u>	<u>\$817,819</u>



**POWELL RIVER BOARD OF EDUCATION
SCHOOL DISTRICT NO. 47**

**FINANCIAL STATEMENT NOTES
YEAR ENDED JUNE 30, 2023**

NOTE 8 EMPLOYEE FUTURE BENEFITS (Continued)

	2023	2022
Components of Net Benefit Expense		
Service Cost	\$73,241	\$70,762
Interest Cost	28,829	23,359
Amortization of Net Actuarial Loss	11,770	26,071
Net Benefit Expense	\$113,840	\$120,191

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

Discount Rate – April 1	3.25%	2.50%
Discount Rate – March 31	4.00%	3.25%
Long Term Salary Growth – April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth – March 31	2.50% + seniority	2.50% + seniority
EARSL – March 31	10.0	10.0

NOTE 9 UNEARNED REVENUE

	2023	2022
Balance, beginning of year	\$472,429	\$515,518
Changes for the year:		
Increase:		
Tuition fees	361,732	455,892
Rental/Lease of facilities	9,762	16,537
	371,494	472,429
Decrease:		
Tuition fees	455,892	505,792
Rental/Lease of facilities	16,573	9,726
	472,429	515,518
Net changes for the year	(100,935)	(43,089)
Balance, end of year	\$371,494	\$472,429



**POWELL RIVER BOARD OF EDUCATION
SCHOOL DISTRICT NO. 47**

**FINANCIAL STATEMENT NOTES
YEAR ENDED JUNE 30, 2023**

NOTE 10 TANGIBLE CAPITAL ASSETS

Net Book Value:

	Net Book Value 2023	Net Book Value 2022
Sites	\$4,151,237	\$4,151,237
Buildings	40,536,749	40,350,559
Furniture & Equipment	1,850,084	1,808,854
Vehicles	474,989	415,650
Computer Software	0	3,001
Computer Hardware	103,036	144,954
Total	\$47,116,095	\$46,874,255

June 30, 2023

Cost	Opening Cost	Prior Period Adjustment	Additions	Disposals	Total 2023
Sites	\$4,151,237	\$	\$	\$	\$4,151,237
Buildings	72,734,276		1,849,237	-	74,583,513
Furniture & Equipment	2,646,402		306,587	292,253	2,660,736
Vehicles	1,517,423		181,048	781,712	916,759
Computer Software	30,013		-	30,013	0
Computer Hardware	271,980		-	124,783	147,197
Total Cost	\$81,351,331		\$2,336,872	\$1,228,761	\$82,459,442

Accumulated Amortization	Opening Accumulated Amortization	Prior Period Adjustment	Additions	Disposals	Total 2023
Sites	\$	\$	\$	\$	\$
Buildings	32,383,717		1,663,047	-	34,046,764
Furniture & Equipment	837,548		265,357	292,253	810,652
Vehicles	1,101,773		121,709	781,712	441,770
Computer Software	27,012		3,001	30,013	-
Computer Hardware	127,026		41,918	124,783	44,161
Total Amortization	\$34,477,076		\$2,095,032	\$1,228,761	\$35,343,347



**POWELL RIVER BOARD OF EDUCATION
SCHOOL DISTRICT NO. 47**

**FINANCIAL STATEMENT NOTES
YEAR ENDED JUNE 30, 2023**

NOTE 10 TANGIBLE CAPITAL ASSETS (Continued)

June 30, 2022

Cost	Opening Cost	Prior Period Adjustment (Note 20)	Additions	Disposals	Total 2022
Sites	\$4,151,237	\$	\$	\$	\$4,151,237
Buildings	69,879,612	1,394,540	1,460,124	-	72,734,276
Furniture & Equipment	1,513,429		1,236,080	103,107	2,646,402
Vehicles	1,579,437		21,332	83,346	1,517,423
Computer Software	81,651		-	30,013	30,013
Computer Hardware	137,996		147,198	13,214	271,980
Total Cost	\$77,343,362	1,394,540	\$2,864,734	\$251,305	\$81,351,331

Accumulated Amortization	Opening Accumulated Amortization	Prior Period Adjustment (Note 20)	Additions	Disposals	Total 2022
Sites	\$		\$	\$	\$
Buildings	29,738,684	1,394,540	1,610,493	-	32,383,717
Furniture & Equipment	732,663	-	207,992	103,107	837,548
Vehicles	1,030,276	-	154,843	83,346	1,101,773
Computer Software	67,484	-	11,166	51,638	27,012
Computer Hardware	99,242	-	40,998	13,214	127,026
Total Amortization	\$31,308,349	1,394,540	\$2,025,492	\$251,305	\$34,477,076

NOTE 11 CONTINGENCIES

Ongoing Legal Proceedings

In the ordinary course of operations, the School District has legal proceedings brought against it and provision has been included in liabilities where appropriate. It is the opinion of management that final determination of these claims will not have a material effect on the financial position or operations of the School District.



**POWELL RIVER BOARD OF EDUCATION
SCHOOL DISTRICT NO. 47**

***FINANCIAL STATEMENT NOTES
YEAR ENDED JUNE 30, 2023***

NOTE 12 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, 2022, the Teachers' Pension Plan has about 51,000 active members and approximately 41,000 retired members. As of December 31, 2022, the Municipal Pension Plan has about 240,000 active members, including approximately 30,000 from school districts.

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

The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2020, indicated a \$1,548 million surplus for basic pension benefits on a going concern basis.

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

The school district paid \$2,790,881 for employer contributions to the plans for the year ended June 30, 2023 (2022: \$2,456,619)

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

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



**POWELL RIVER BOARD OF EDUCATION
SCHOOL DISTRICT NO. 47**

***FINANCIAL STATEMENT NOTES
YEAR ENDED JUNE 30, 2023***

NOTE 13 INTERFUND TRANSFERS

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2023, were zero.

NOTE 14 RELATED PARTY TRANSACTIONS

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

NOTE 15 ECONOMIC DEPENDENCE

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

NOTE 16 ASSET RETIREMENT OBLIGATION

Legal liabilities exist for the removal and disposal of asbestos and other environmentally hazardous materials within some district owned buildings that will undergo major renovations or demolition in the future. A reasonable estimate of the fair value of the obligation has been recognized using the modified retroactive approach as at July 1, 2022 (see Note 20 – Prior Period Adjustment – Change in Accounting Policy). The obligation has been measured at current cost as the timing of future cash flows cannot be reasonably determined. These costs have been capitalized as part of the assets' carrying value and are amortized over the assets' estimated useful lives.

Asset Retirement Obligation, July 1, 2022 (see Note 20)	\$1,394,540
Settlements during the year	11,763
Asset Retirement Obligation, closing balance	<u><u>\$1,382,777</u></u>



**POWELL RIVER BOARD OF EDUCATION
SCHOOL DISTRICT NO. 47**

***FINANCIAL STATEMENT NOTES
YEAR ENDED JUNE 30, 2023***

NOTE 17 BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board through the adoption of an amended annual budget on February 15, 2023. The Board adopted a preliminary annual budget on June 22, 2022. The amended budget is used for comparison purposes, as these are based on actual student enrollments. The difference between the two budgets is as follows:

	2023 Amended	2023 Preliminary	Difference
Revenues			
Provincial Grants			
Ministry of Education	41,372,480	38,251,821	3,120,659
Other	100,000	125,000	(25,000)
Tuition	874,182	864,000	10,182
Other Revenue	2,087,439	1,886,184	201,255
Rentals and Leases	125,900	115,900	10,000
Investment Income	107,500	37,500	70,000
Amortization of Deferred Capital Revenue	1,663,578	1,663,578	-
Total Revenue	46,331,079	42,943,983	3,387,096
Expenses			
Instruction	38,369,569	35,764,731	2,604,838
District Administration	1,999,981	1,817,655	182,326
Operations and Maintenance	5,996,168	5,709,306	286,862
Transportation and Housing	1,203,775	1,103,775	100,000
Total Expenses	47,569,493	44,395,467	3,174,026
Surplus (Deficit) for the year	(1,238,414)	(1,451,484)	213,070
Effects of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	-	-	-
Amortization of Tangible Capital Assets	1,929,649	1,929,649	-
Total Effect of change in Tangible Capital Assets	1,929,649	1,929,649	-
(Increase) Decrease in Net Financial Assets			
(Debt)	691,235	478,165	213,070



**POWELL RIVER BOARD OF EDUCATION
SCHOOL DISTRICT NO. 47**

***FINANCIAL STATEMENT NOTES
YEAR ENDED JUNE 30, 2023***

NOTE 18 ACCUMULATED SURPLUS

	2023	2022
Internally Restricted (appropriated) by Board for:		
School & Program Based Resources:		
Technology Initiatives	\$ -	\$ 264,000
Library / Learning Commons Re-vitalization	-	200,000
Achievement & Wellness Initiatives	359,633	684,356
Indigenous Initiatives	-	64,016
Committee Initiatives (e.g. SOGI etc)	-	30,000
Child Youth Counselling (ICY)	179,310	-
Strategic Planning Initiatives	250,000	-
Future Capital Cost Share (Edgehill Addition)	100,000	-
Teacher Mentorship	33,210	39,448
Student Furniture & Equipment	-	50,000
School Resources Carried Forward	12,912	35,815
Subtotal Internally Restricted Operating Surplus	935,065	1,367,635
Unrestricted Operating Surplus (Contingency)	<u>979,178</u>	<u>1,797,320</u>
	1,914,243	3,164,955
Local Capital:		
Replacement Fund for Artificial Playfield	-	75,000
Equipment Replacement Fund	155,305	186,353
Portables Classrooms	140,213	646,680
Administration Building Upgrade	241,677	-
Maintenance Facility Upgrade	-	59,440
	<u>537,195</u>	<u>967,473</u>
Investment In Capital Assets	8,501,608	9,736,707
Total Available for Future Operations	<u>\$10,953,046</u>	<u>\$13,869,135</u>

NOTE 19 RISK MANAGEMENT

All significant financial assets, financial liabilities and equity instruments of the School District are either recognized or disclosed in the financial statements together with other information relevant for making a reasonable assessment of future cash flows, interest rate risk and credit risk.



**POWELL RIVER BOARD OF EDUCATION
SCHOOL DISTRICT NO. 47**

***FINANCIAL STATEMENT NOTES
YEAR ENDED JUNE 30, 2023***

NOTE 19 RISK MANAGEMENT *(Continued)*

- **Credit Risk**

Financial instruments that potentially subject the School District to concentrations of credit risk consist primarily of other receivables. The maximum credit risk exposure is \$347,045 (2022 - \$200,505).

The School District manages its credit risk by performing regular credit assessments of its customers and provides allowances for potentially uncollectible accounts receivable.

- **Liquidity Risk**

Liquidity risk is the risk that the School District will encounter difficulty in meeting obligations associated with financial liabilities.

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 to 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.

- **Foreign Currency Risk**

Foreign currency risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. In seeking to manage the risks from foreign exchange rate fluctuations, the School District does not hold significant funds in U.S. dollars in order to reduce their risk against adverse movements in the foreign exchange rates.

- **Financial Asset Impairment**

At each year-end date, the School District is required to evaluate and record any other-than-temporary impairment of its financial assets, other than those classified as held for trading. Accordingly, the School District has compared the carrying value of each of these financial assets to its fair value as at June 30, 2023. No provision for impairment was recorded in the current year, as the fair value of all financial assets tested exceeded their carrying value.

- **Fair Values of Financial Instruments**

The carrying amount of cash, accounts receivable and accounts payable and accrued liabilities approximates their fair value due to the short-term maturities of these items.



**POWELL RIVER BOARD OF EDUCATION
SCHOOL DISTRICT NO. 47**

***FINANCIAL STATEMENT NOTES
YEAR ENDED JUNE 30, 2023***

NOTE 19 RISK MANAGEMENT *(Continued)*

- Risk Management Policy
The School District, as part of its operations, has established objectives (i.e. hedging of risk exposures and avoidance of undue concentrations of risk) to mitigate credit risk as risk management objectives. In seeking to meet these objectives, the School District follows a risk management policy approved by its Board of Trustees.

NOTE 20 PRIOR PERIOD ADJUSTMENT

On July 1, 2022 the School District adopted Canadian public sector accounting standard PS 3280 Asset Retirement Obligations. This new standard addresses the recognition, measurement, presentation and disclosure of legal obligations associated with the retirement of certain tangible capital assets such as asbestos removal in buildings that will undergo major renovation or demolition in the future (see Note 16). This standard was adopted using the modified retroactive approach.

On July 1, 2022 the School District recognized an asset retirement obligation relating to several owned buildings that contain asbestos and other hazardous materials. The liability has been measured at current cost as the timing and amounts of future cash flows cannot be estimated. The associated costs have been reported as an increase to the carrying value of the associated tangible capital assets. Accumulated amortization has been recorded from the later of, the date of acquisition of the related asset or April 1, 1988 (effective date of the *Hazardous Waste Regulation (April 1, 1988) – Part 6 – Management of Specific Hazardous Wastes*).

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

	<u>Increase (Decrease)</u>
Asset Retirement Obligation (liability)	\$ 1,394,540
Tangible Capital Assets – cost	1,394,540
Tangible Capital Assets – accumulated amortization	1,394,540
Operations & Maintenance Expense – Asset amortization (2022)	0
Accumulated Surplus – Invested in Capital Assets	(1,394,540)

NOTE 21 COMPARATIVE FIGURES

Certain prior year comparative figures have been restated to conform to the current year financial statement presentation.

School District No. 47 (Powell River)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2023

	Operating Fund	Special Purpose Fund	Capital Fund	2023 Actual	2022 Actual (Restated - Note 20)
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	3,164,955		9,309,640	12,474,595	13,223,317
Prior Period Adjustments					(1,394,540)
Accumulated Surplus (Deficit), beginning of year, as restated	3,164,955	-	9,309,640	12,474,595	11,828,777
Changes for the year					
Surplus (Deficit) for the year	(1,250,712)		(270,837)	(1,521,549)	645,818
Net Changes for the year	(1,250,712)	-	(270,837)	(1,521,549)	645,818
Accumulated Surplus (Deficit), end of year - Statement 2	1,914,243	-	9,038,803	10,953,046	12,474,595

School District No. 47 (Powell River)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2023

	2023 Budget (Note 17)	2023 Actual	2022 Actual (Restated - Note 20)
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	36,074,548	37,265,237	33,948,066
Other	100,000	115,554	145,872
Tuition	874,182	887,702	1,192,761
Other Revenue	1,212,439	1,509,089	1,421,794
Rentals and Leases	125,900	176,367	143,648
Investment Income	100,000	207,361	49,191
Total Revenue	<u>38,487,069</u>	<u>40,161,310</u>	<u>36,901,332</u>
Expenses			
Instruction	32,475,807	33,415,546	29,106,537
District Administration	1,843,764	1,856,275	1,548,727
Operations and Maintenance	4,097,342	4,850,140	4,257,883
Transportation and Housing	1,049,999	1,290,061	1,033,268
Total Expense	<u>39,466,912</u>	<u>41,412,022</u>	<u>35,946,415</u>
Operating Surplus (Deficit) for the year	<u>(979,843)</u>	<u>(1,250,712)</u>	<u>954,917</u>
Budgeted Appropriation (Retirement) of Surplus (Deficit)	<u>979,843</u>		
Net Transfers (to) from other funds			
Local Capital			(500,000)
Total Net Transfers	<u>-</u>	<u>-</u>	<u>(500,000)</u>
Total Operating Surplus (Deficit), for the year	<u>-</u>	<u>(1,250,712)</u>	<u>454,917</u>
Operating Surplus (Deficit), beginning of year		3,164,955	2,710,038
Operating Surplus (Deficit), end of year		<u>1,914,243</u>	<u>3,164,955</u>
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 18)		935,065	1,367,635
Unrestricted		979,178	1,797,320
Total Operating Surplus (Deficit), end of year		<u>1,914,243</u>	<u>3,164,955</u>

School District No. 47 (Powell River)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2023

	2023 Budget (Note 17)	2023 Actual	2022 Actual (Restated - Note 20)
	\$	\$	\$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	35,675,455	36,292,353	34,485,481
ISC/LEA Recovery	(974,724)	(1,032,389)	(974,724)
Other Ministry of Education and Child Care Grants			
Pay Equity	243,304	243,304	243,304
Funding for Graduated Adults		6,601	7,860
Student Transportation Fund	91,754	91,754	91,754
FSA Scorer Grant	3,753	7,506	7,506
Early Learning Framework (ELF) Implementation	466	466	1,885
Labour Settlement Funding	955,540	1,394,951	
Equity Scan	79,000	81,381	79,000
ICY Clinical Counsellor Funding		179,310	
District Capacity Building - Early Learning			6,000
Total Provincial Grants - Ministry of Education and Child Care	36,074,548	37,265,237	33,948,066
Provincial Grants - Other	100,000	115,554	145,872
Tuition			
Summer School Fees	10,182	10,582	
International and Out of Province Students	864,000	877,120	1,192,761
Total Tuition	874,182	887,702	1,192,761
Other Revenues			
Other School District/Education Authorities	120,009	120,009	129,477
Funding from First Nations	974,724	1,032,389	974,724
Miscellaneous			
Misc. Billings & Recoveries	50,000	81,520	115,220
Purchase Card Rebate	17,000	21,898	17,595
Tla'amin Service Contract	50,706	37,920	
Art Starts Grant		9,914	8,343
Cafeteria Revenue		132,534	128,395
PAC Contributions		10,000	48,040
Before & After School Care		62,905	
Total Other Revenue	1,212,439	1,509,089	1,421,794
Rentals and Leases	125,900	176,367	143,648
Investment Income	100,000	207,361	49,191
Total Operating Revenue	38,487,069	40,161,310	36,901,332

School District No. 47 (Powell River)

Schedule 2B (Unaudited)

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

	2023 Budget (Note 17)	2023 Actual	2022 Actual (Restated - Note 20)
	\$	\$	\$
Salaries			
Teachers	13,614,483	13,464,576	12,122,027
Principals and Vice Principals	2,384,399	2,607,118	2,019,687
Educational Assistants	2,712,723	2,537,629	2,065,719
Support Staff	2,911,252	3,181,765	2,738,334
Other Professionals	2,084,800	1,552,055	1,576,031
Substitutes	1,486,705	1,656,046	1,226,938
Total Salaries	25,194,362	24,999,189	21,748,736
Employee Benefits	5,653,627	5,762,871	4,833,000
Total Salaries and Benefits	30,847,989	30,762,060	26,581,736
Services and Supplies			
Services	3,792,640	5,194,246	4,395,505
Student Transportation	7,700	4,195	6,531
Professional Development and Travel	290,551	339,474	299,847
Rentals and Leases	298,329	258,877	270,961
Dues and Fees	379,383	421,730	515,358
Insurance	105,000	103,239	82,281
Supplies	3,040,820	3,656,060	2,978,752
Utilities	704,500	672,141	815,444
Total Services and Supplies	8,618,923	10,649,962	9,364,679
Total Operating Expense	39,466,912	41,412,022	35,946,415

School District No. 47 (Powell River)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	10,972,839	137,894		277,004	319,009	1,246,045	12,952,791
1.03 Career Programs	65,971	59,199		29,500			154,670
1.07 Library Services	122,464					8,397	130,861
1.08 Counselling	326,247	65,432					391,679
1.10 Special Education	1,441,020	218,782	2,537,629	14,624	375,064	145,857	4,732,976
1.30 English Language Learning	12,406						12,406
1.31 Indigenous Education	370,309	135,193		33,347	4,368	5,748	548,965
1.41 School Administration		1,645,334		716,878		31,533	2,393,745
1.60 Summer School						71,611	71,611
1.61 Continuing Education	84,500						84,500
1.62 International and Out of Province Students	68,820	64,805			61,851	627	196,103
Total Function 1	13,464,576	2,326,639	2,537,629	1,071,353	760,292	1,509,818	21,670,307
4 District Administration							
4.11 Educational Administration		280,479			236,335		516,814
4.40 School District Governance					84,365		84,365
4.41 Business Administration				191,333	378,376		569,709
Total Function 4	-	280,479	-	191,333	699,076	-	1,170,888
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				18,713	24,669		43,382
5.50 Maintenance Operations				1,226,191	54,735	97,836	1,378,762
5.52 Maintenance of Grounds				83,068			83,068
5.56 Utilities							-
Total Function 5	-	-	-	1,327,972	79,404	97,836	1,505,212
7 Transportation and Housing							
7.41 Transportation and Housing Administration				21,685	13,283		34,968
7.70 Student Transportation				569,422		48,392	617,814
Total Function 7	-	-	-	591,107	13,283	48,392	652,782
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	13,464,576	2,607,118	2,537,629	3,181,765	1,552,055	1,656,046	24,999,189

School District No. 47 (Powell River)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Actual	2023 Budget (Note 17)	2022 Actual (Restated - Note 20)
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	12,952,791	3,049,026	16,001,817	3,332,830	19,334,647	18,717,393	17,003,573
1.03 Career Programs	154,670	38,261	192,931	9,066	201,997	194,130	168,792
1.07 Library Services	130,861	31,569	162,430	78,943	241,373	226,737	163,062
1.08 Counselling	391,679	81,666	473,345	804	474,149	433,460	454,609
1.10 Special Education	4,732,976	1,145,913	5,878,889	2,469,481	8,348,370	7,935,008	7,145,763
1.30 English Language Learning	12,406	2,964	15,370	2,094	17,464	23,456	16,634
1.31 Indigenous Education	548,965	122,799	671,764	82,284	754,048	790,476	395,687
1.41 School Administration	2,393,745	508,815	2,902,560	132,010	3,034,570	3,111,932	2,649,694
1.60 Summer School	71,611	9,131	80,742	19,888	100,630	97,500	75,606
1.61 Continuing Education	84,500	20,280	104,780	2,500	107,280	104,780	117,187
1.62 International and Out of Province Students	196,103	47,121	243,224	557,794	801,018	840,935	915,930
Total Function 1	21,670,307	5,057,545	26,727,852	6,687,694	33,415,546	32,475,807	29,106,537
4 District Administration							
4.11 Educational Administration	516,814	111,764	628,578	97,925	726,503	765,054	692,733
4.40 School District Governance	84,365	5,142	89,507	118,784	208,291	164,500	164,205
4.41 Business Administration	569,709	133,142	702,851	218,630	921,481	914,210	691,789
Total Function 4	1,170,888	250,048	1,420,936	435,339	1,856,275	1,843,764	1,548,727
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	43,382	10,220	53,602	116,950	170,552	243,789	152,981
5.50 Maintenance Operations	1,378,762	273,121	1,651,883	1,839,087	3,490,970	2,932,744	3,009,464
5.52 Maintenance of Grounds	83,068	18,739	101,807	409,875	511,682	216,309	273,896
5.56 Utilities	-	-	-	676,936	676,936	704,500	821,542
Total Function 5	1,505,212	302,080	1,807,292	3,042,848	4,850,140	4,097,342	4,257,883
7 Transportation and Housing							
7.41 Transportation and Housing Administration	34,968	8,573	43,541	4,574	48,115	73,215	67,024
7.70 Student Transportation	617,814	144,625	762,439	479,507	1,241,946	976,784	966,244
Total Function 7	652,782	153,198	805,980	484,081	1,290,061	1,049,999	1,033,268
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	24,999,189	5,762,871	30,762,060	10,649,962	41,412,022	39,466,912	35,946,415

School District No. 47 (Powell River)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations
Year Ended June 30, 2023

	2023 Budget (Note 17)	2023 Actual	2022 Actual (Restated - Note 20)
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	5,297,932	5,450,472	4,441,945
Other Revenue	875,000	2,174,977	1,017,033
Total Revenue	<u>6,172,932</u>	<u>7,625,449</u>	<u>5,458,978</u>
Expenses			
Instruction	5,893,762	7,320,953	5,239,696
District Administration	156,217	98,342	98,945
Operations and Maintenance	122,953	206,154	120,337
Total Expense	<u>6,172,932</u>	<u>7,625,449</u>	<u>5,458,978</u>
Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Total Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		<u>-</u>	<u>-</u>

School District No. 47 (Powell River)

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

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			213,021	330,932	11,376			10,782	
District Entered								9	
Deferred Revenue, beginning of year, as restated	-	-	213,021	330,932	11,376	-	-	10,791	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	122,953	122,425			128,000	14,700	216,053	214,916	124,939
Other			300,070	1,872,385					
	122,953	122,425	300,070	1,872,385	128,000	14,700	216,053	214,916	124,939
Less: Allocated to Revenue	122,953	122,425	449,251	1,725,726	139,376	14,700	215,255	217,972	124,939
Deferred Revenue, end of year	-	-	63,840	477,591	-	-	798	7,735	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	122,953	122,425			139,376	14,700	215,255	217,972	124,939
Other Revenue			449,251	1,725,726					
	122,953	122,425	449,251	1,725,726	139,376	14,700	215,255	217,972	124,939
Expenses									
Salaries									
Teachers							125,134		
Principals and Vice Principals									
Educational Assistants		109,308			103,304		37,138		
Support Staff								168,875	45,244
Other Professionals								6,696	
Substitutes						5,182		12,565	67,320
	-	109,308	-	-	103,304	5,182	162,272	188,136	112,564
Employee Benefits		13,117			24,034	518	28,781	18,228	3,018
Services and Supplies	122,953		449,251	1,725,726	12,038	9,000	24,202	11,608	9,357
	122,953	122,425	449,251	1,725,726	139,376	14,700	215,255	217,972	124,939
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 47 (Powell River)

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

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	Mental Health in Schools	Changing Results for Young Children	Federal Safe Return to Class / Ventilation Fund	Seamless Day Kindergarten	Student & Family Affordability	JUST B4	SEY2KT (Early Years to Kindergarten)
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year					50,000				
District Entered									
Deferred Revenue, beginning of year, as restated	-	-	-	-	50,000	-	-	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	1,860,910	376,582	55,000	6,000		55,400	343,568	25,000	19,000
Other									
	1,860,910	376,582	55,000	6,000	-	55,400	343,568	25,000	19,000
Less: Allocated to Revenue	1,860,910	376,582	55,000	6,000	50,000	55,400	290,757	25,000	19,000
Deferred Revenue, end of year	-	-	-	-	-	-	52,811	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	1,860,910	376,582	55,000	6,000	50,000	55,400	290,757	25,000	19,000
Other Revenue									
	1,860,910	376,582	55,000	6,000	50,000	55,400	290,757	25,000	19,000
Expenses									
Salaries									
Teachers	1,512,921	259,718	29,600						
Principals and Vice Principals									
Educational Assistants		59,032							
Support Staff						42,661		18,548	
Other Professionals									
Substitutes			7,500	5,455					14,545
	1,512,921	318,750	37,100	5,455	-	42,661	-	18,548	14,545
Employee Benefits	347,989	57,832	5,900	545		10,239		4,452	1,455
Services and Supplies			12,000		50,000	2,500	290,757	2,000	3,000
	1,860,910	376,582	55,000	6,000	50,000	55,400	290,757	25,000	19,000
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 47 (Powell River)

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

	ECL (Early Care & Learning)	Auditory Outreach Program	TOTAL
	\$	\$	\$
Deferred Revenue, beginning of year			
District Entered			9
Deferred Revenue, beginning of year, as restated	-	216,593	832,713
Add: Restricted Grants			
Provincial Grants - Ministry of Education and Child Care	175,000	1,362,610	5,223,056
Other			2,172,455
	175,000	1,362,610	7,395,511
Less: Allocated to Revenue	175,000	1,579,203	7,625,449
Deferred Revenue, end of year	-	-	602,775
Revenues			
Provincial Grants - Ministry of Education and Child Care	175,000	1,579,203	5,450,472
Other Revenue			2,174,977
	175,000	1,579,203	7,625,449
Expenses			
Salaries			
Teachers		19,844	1,947,217
Principals and Vice Principals	124,167		124,167
Educational Assistants			308,782
Support Staff	17,500	77,789	370,617
Other Professionals		324,317	331,013
Substitutes			112,567
	141,667	421,950	3,194,363
Employee Benefits	28,333	71,109	615,550
Services and Supplies	5,000	1,086,144	3,815,536
	175,000	1,579,203	7,625,449
Net Revenue (Expense) before Interfund Transfers	-	-	-
Interfund Transfers	-	-	-
Net Revenue (Expense)	-	-	-

School District No. 47 (Powell River)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2023

	2023	2023 Actual			2022
	Budget (Note 17)	Invested in Tangible Capital Assets	Local Capital	Fund Balance	Actual (Restated - Note 20)
	\$	\$	\$	\$	\$
Revenues					
Investment Income	7,500		69,120	69,120	4,200
Amortization of Deferred Capital Revenue	1,663,578	1,755,075		1,755,075	1,712,193
Total Revenue	1,671,078	1,755,075	69,120	1,824,195	1,716,393
Expenses					
Amortization of Tangible Capital Assets					
Operations and Maintenance	1,775,873	1,973,323		1,973,323	1,870,649
Transportation and Housing	153,776	121,709		121,709	154,843
Total Expense	1,929,649	2,095,032	-	2,095,032	2,025,492
Capital Surplus (Deficit) for the year	(258,571)	(339,957)	69,120	(270,837)	(309,099)
Net Transfers (to) from other funds					
Local Capital				-	500,000
Total Net Transfers	-	-	-	-	500,000
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		487,635	(487,635)	-	
Settlement of Asset Retirement Obligation		11,763	(11,763)	-	
Total Other Adjustments to Fund Balances		499,398	(499,398)	-	
Total Capital Surplus (Deficit) for the year	(258,571)	159,441	(430,278)	(270,837)	190,901
Capital Surplus (Deficit), beginning of year		8,342,167	967,473	9,309,640	10,513,279
Prior Period Adjustments					
To Recognize Asset Retirement Obligation					(1,394,540)
Capital Surplus (Deficit), beginning of year, as restated		8,342,167	967,473	9,309,640	9,118,739
Capital Surplus (Deficit), end of year		8,501,608	537,195	9,038,803	9,309,640

School District No. 47 (Powell River)

Tangible Capital Assets
Year Ended June 30, 2023

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	4,151,237	72,734,276	2,646,402	1,517,423	30,013	271,980	81,351,331
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		1,691,690					1,691,690
Deferred Capital Revenue - Other		157,547					157,547
Local Capital			306,587	181,048			487,635
	-	1,849,237	306,587	181,048	-	-	2,336,872
Decrease:							
Deemed Disposals			292,253	781,712	30,013	124,783	1,228,761
	-	-	292,253	781,712	30,013	124,783	1,228,761
Cost, end of year	4,151,237	74,583,513	2,660,736	916,759	-	147,197	82,459,442
Work in Progress, end of year							-
Cost and Work in Progress, end of year	4,151,237	74,583,513	2,660,736	916,759	-	147,197	82,459,442
Accumulated Amortization, beginning of year		32,383,717	837,548	1,101,773	27,012	127,026	34,477,076
Changes for the Year							
Increase: Amortization for the Year		1,663,047	265,357	121,709	3,001	41,918	2,095,032
Decrease:							
Deemed Disposals			292,253	781,712	30,013	124,783	1,228,761
			-	292,253	30,013	124,783	1,228,761
Accumulated Amortization, end of year		34,046,764	810,652	441,770	-	44,161	35,343,347
Tangible Capital Assets - Net	4,151,237	40,536,749	1,850,084	474,989	-	103,036	47,116,095

School District No. 47 (Powell River)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2023

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
Deferred Capital Revenue, beginning of year	\$ 33,960,701	\$ 2,180,538	\$ 996,309	\$ 37,137,548
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	1,691,690	157,547		1,849,237
	<u>1,691,690</u>	<u>157,547</u>	<u>-</u>	<u>1,849,237</u>
Decrease:				
Amortization of Deferred Capital Revenue	1,601,659	90,488	62,928	1,755,075
	<u>1,601,659</u>	<u>90,488</u>	<u>62,928</u>	<u>1,755,075</u>
Net Changes for the Year	<u>90,031</u>	<u>67,059</u>	<u>(62,928)</u>	<u>94,162</u>
Deferred Capital Revenue, end of year	<u>34,050,732</u>	<u>2,247,597</u>	<u>933,381</u>	<u>37,231,710</u>
Work in Progress, beginning of year				-
Changes for the Year				
Net Changes for the Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Work in Progress, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Deferred Capital Revenue, end of year	<u>34,050,732</u>	<u>2,247,597</u>	<u>933,381</u>	<u>37,231,710</u>

School District No. 47 (Powell River)

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

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
Balance, beginning of year	\$	\$	\$ 888,000	\$	\$	\$ 888,000
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	1,691,690					1,691,690
	1,691,690	-	-	-	-	1,691,690
Decrease:						
Transferred to DCR - Capital Additions	1,691,690		157,547			1,849,237
	1,691,690	-	157,547	-	-	1,849,237
Net Changes for the Year	-	-	(157,547)	-	-	(157,547)
Balance, end of year	-	-	730,453	-	-	730,453



School District 47

Operations Summary

FACILITIES

Below is a summary by school, identifying the main projects completed during the 2022/2023 school year. The list also includes projects started this summer for 2023/2024.

Brooks Secondary School

2022/2023

- Completion of the artificial turf field project
- Re-finished gymnasium floor

2023/2024

- Completed paving of the rear courtyard
- Acquisition and installation of two new portable classrooms

Texada Elementary School

2022/2023

- LED Lighting Upgrade
- Window replacement
- Furnace replacement – Annex Building
- Storm drain upgrades

Kelly Creek Community School

2022/2023

- Interior renovations to gymnasium area kitchen and canteen
- Asbestos flooring abatement in gymnasium block
- Acquisition and installation of athletic equipment storage units

2023/2024

- Setup two portable classrooms to be renovated later in the school year
- Renovations to four of the six washroom spaces within the school
- Substantial completion of an LED lighting upgrade
- Removal and installation of new hallway ceilings
- Renovations to the new daycare have started and will continue throughout the balance of the calendar year

Westview Elementary School

2022/2023

- Solar System Installation
- Re-finished gymnasium floor

Westview Elementary School (continued)

2023/2024

- Installation of new playground equipment

Edgehill Elementary School

2022/2023

- Plumbing upgrade to add hot water to classrooms
- Upgraded field and play area drainage
- Installation of block wall to support relocation of three classroom portables
- Ongoing planning of new daycare centre

2023/2024

- Relocated three classroom portables
- Relocated school garden to rear of the school adjacent to outdoor classroom gazebo
- Completed minor renovations to student services and office spaces
- Re-paved hardcourt play area
- Installation of outdoor washroom facility adjacent to maintenance building

Henderson Elementary School

2022/2023

- Gymnasium Roof Replacement
- Electrical Service Upgrade & Solar Installation
- Washroom Upgrades
- Extended block wall adjacent to playground
- Completed concrete sidewalks and improved playground access

James Thomson Elementary School

2022/2023

- Low Slope (Flat) Roof Replacement
- Blow in insulation for heritage annex
- Plumbing upgrade to add hot water to classrooms
- Hallway and classroom flooring replacement

2023/2024

- Asbestos flooring abatement and new flooring throughout the rear of the gymnasium block
- New flooring installed in library
- Completion of new ceiling in main building hallway
- Substantial completion of LED lighting upgrade
- Substantial completion of mechanical and ventilation upgrade in both buildings

Maintenance Facility

2022/2023

- Completed majority of upgrades to maintenance and storage facility in support of new daycare at Edgehill

2023/2024

- Demolition of old maintenance facility in support of new daycare at Edgehill

TRANSPORTATION

- Total Registered Ridership: 841*
 - Highschool: 517
 - Elementary: 324
- Includes French Immersion: 99
Includes Courtesy Riders total: 170
- Westview: 58,
 - Kelly Creek: 62,
 - Henderson: 29,
 - James Thomson: 21,
 - Brooks: 0)

**Applications up to August 25th processed with late applicants being issued passes following confirmation of ridership during the first week of school.*

TECHNOLOGY

As with every summer, the technology department continues to be busy focusing on the changes and fixes that are best done with fewer people in the buildings. From upgrading the tools that nobody sees to supporting changes to the physical environment at schools.

- Server Upgrades (including Virtual Servers) at all sites (from 2012 to 2019) with documentation
- Active Directory/DNS reconfiguration with documentation
- Firewall Upgrades to recommended versions (IBM Report)
- Supported the move of 5 portables (elementary) and installation of 2 more (secondary) with fibre lines, Access Points (wifi) and projectors.
- Continued the evergreen/refresh series with a focus on Brooks Secondary which included 125 laptops and 20 desktops - and a significant improvement to the digital media lab
- Refreshed the printer service as part of server upgrade
- Refreshed Access Points to have a unified IP system
- Updated switches at Kelly Creek - identified needed switch purchase for 2024 upgrades at Brooks
- Setting up Microsoft Intune for user device management
- Supporting SchoolBundle with our new website presence
- Configured MyEducation to comply with the new Report Order Guidelines
- Bus Garage transition to SD47 network



August 1, 2023

Ref: 291324

Dale Lawson, Board Chair
School District No. 47 (Powell River)
Email: dale.lawson@sd47.bc.ca

RE: School Trustee Codes of Conduct Criteria

Dear Dale Lawson:

The Ministry of Education and Child Care and the BC School Trustees Association (BCSTA), in partnership with a sector advisory committee,² has co-developed voluntary provincial criteria for school trustee codes of conduct. The intent of this project is to provide trustees with clarity on their roles and responsibilities respecting conduct. Codes of conduct can assist boards to focus on their core responsibilities to deliver educational programs and to support safe and inclusive schools and workplaces.

In the June 2, 2023, DM Bulletin, the Ministry and the BCSTA released the following [criteria](#) for school trustees codes of conduct:

- o Emphasis on student achievement, equity, and well-being;
- o Alignment with BCSTA's six principles/standards (integrity, respect, confidentiality, responsibility, conflict of interest and relationships);
- o Alignment with existing provincial and federal legislation (i.e., *Criminal Code*, *BC Human Rights Code*, *Freedom of Information and Protection of Privacy Act*, *School Act*, *Workers' Compensation Act*);
- o Provisions on:
 - Respectful workplaces & relationships with others;
 - Anti-racism, reconciliation & relations with local First Nations;
 - Acceptable use of social media;
- o Policies and procedures for breaches and sanctions with public accountability;
- o Mechanisms to regularly review and affirm the code;
- o Board training, including with trustee onboarding; and
- o Plain language.

.../2

² The Committee includes representatives from the Ministry, BCSTA, the BC Association of School Business Officials (BCASBO), the BC Public School Employers' Association (BCPSEA), the BC School Superintendents Association (BCSSA), and the First Nations Education Steering Committee (FNESC).

To support boards and senior district staff in revising their codes over the 2023/24 school year, a guidelines document and training supports are available [here](#).

Furthermore, a scan of all BC boards' codes of conduct has been completed to better understand and support individual boards in revising their codes of conduct. Based on the scan, the School District No. 47 (Powell River) Board is recommended to review and update the trustee codes of conduct to reflect the standards outlined in the criteria and by including a breaches and sanctions component. I recommend working with your board to review and update the code with the new provincial criteria. If the board would like to collaborate on or receive support updating the code of conduct and corresponding components, or if you have any questions or updates on the criteria, please contact the Ministry of Education and Child Care by email at EDUC.Governance.Legislation@gov.bc.ca.

The Ministry and the BCSTA are requesting that boards submit their revised codes to EDUC.Governance.Legislation@gov.bc.ca by April 30, 2024.

We look forward to working in partnership with the School District No. 47 (Powell River) to continue to support student achievement, equity, and well-being.

Sincerely,



Rachna Singh
Minister

Attachments: School Trustees Codes of Conduct: Provincial Criteria Guidelines

pc: Christina Zacharuk, Deputy Minister
Cloe Nicholls, Assistant Deputy Minister
Suzanne Hoffman, CEO, BC School Trustees Association
Carolyn Broady, President, BC School Trustees Association
Jay Yule, Superintendent, School District No. 47 (Powell River)

SCHOOL TRUSTEES CODES OF CONDUCT: PROVINCIAL CRITERIA GUIDELINES

CONTEXT

PURPOSE

The purpose of this document is to set out best practices and provide guidelines for the voluntary development or refinement of a board of education's ('board') school trustee ('trustee') code of conduct.

This document is meant to be a resource to assist boards in the review of their trustee code of conduct and related policies and processes. The criteria outlined below will help set a common approach and ensure boards can focus on their core responsibilities to deliver an educational program and to support safe and inclusive schools and workplaces.

This document was developed in collaboration between the Ministry of Education and Child Care and the BC School Trustees Association. Its content is based on extensive research including a literature review, a cross-jurisdictional scan, interviews with experts, and learnings from other sectors. This document is not intended as legal advice and should not be relied upon for that purpose. Boards are responsible for developing codes of conduct in their respective districts. Boards are encouraged to seek independent legal advice and/or support from other sources, should circumstances warrant.

What is a code of conduct? Codes, or Standards of Conduct:

- Ensure values that guide ethical behaviour and norms for trustee relationships;
- Promote awareness regarding trustee roles and responsibilities; and
- Encourage respect for divergent views so that boards can focus on student achievement, equity and well-being.

CRITERIA OVERVIEW

The Ministry of Education and Child Care ('the Ministry' or 'ECC'), together with the BC School Trustees Association ('BCSTA') and education partners and rightsholders, have developed the following criteria for codes of conduct for school trustees. The code of conduct criteria is meant to support boards by providing trustees with a clear understanding of roles and expectations on conduct, as well as approaches to investigate breaches of conduct, determine consequences, and restore relationships. It will help ensure boards have the necessary tools and resources to focus decisions on the best interest of students.

It is highly recommended that boards work together with district senior staff to review their codes of conduct to ensure there is:

- ✓ Emphasis on student achievement, equity and well-being;
- ✓ Alignment with BCSTA's principles/standards for codes of conduct:
 - Confidentiality, [addressing] conflicts of interest, integrity, relationships, respect, and responsibility;
- ✓ Alignment with existing provincial and federal legislation;
- ✓ Provisions on:
 - Respectful workplaces & relationships with others;
 - Anti-racism, reconciliation & relations with local First Nations;
 - Acceptable use of social media;
- ✓ Policies and procedures for breaches and sanctions with public accountability;
- ✓ Mechanisms to regularly review and affirm the code;
- ✓ Board training, including with trustee onboarding; and
- ✓ The incorporation of plain language.

CRITERIA GUIDELINES

Together with education partners and rightsholders,¹ the Ministry and the BCSTA have applied research, legal findings, and expert insights to develop the following criteria for province-wide standards for codes of conduct. It is strongly recommended that boards work collaboratively to discuss and develop and/or refine their codes of conduct. The discussions arising from the review process at the board and district senior staff level will be as important as the updates that the board will make to its code of conduct.

The BCSTA and ECC extend appreciation to the boards identified in the following section for allowing excerpts of their policies and guidelines to be used throughout this document.

EMPHASIS ON STUDENT ACHIEVEMENT, EQUITY AND WELL-BEING

Under the *School Act*, a board of education is responsible, collectively, for the improvement of student achievement in their district. For example, boards may wish to include statements such as:

"Trustees make decisions in terms of the educational welfare of children/students and strive for public schools that will meet the needs of all students."

-- SD 73, Kamloops-Thompson

¹ The Ministry and BCSTA worked with an advisory committee (including the First Nations Education Steering Committee (FNEESC), BC Public School Employers' Association (BCPSEA), BC School Superintendents Association (BCSSA), and BC Association of School Business Officials (BCASBO).

ALIGNMENT WITH BCSTA'S CORE VALUES

The BCSTA and best practices from other jurisdictions and organizations recommend that codes of conduct reflect the principles/standards of confidentiality, [addressing] conflict of interest, integrity, relationships, respect and responsibilities. These standards or principles are interrelated. Boards may integrate these throughout codes and/or combine them with other relevant criteria and provisions.

CONFIDENTIALITY

This commonly covers issues around trustees maintaining confidentiality, including of information discussed in closed sessions. Boards may wish to include provisions such as:

“Trustees shall preserve the confidentiality of information discussed at closed school board or committee meetings and shall not release privileged information in any format to the public until the Board has done so in an official capacity.”

-- SD 44, North Vancouver

CONFLICTS OF INTEREST

The *School Act* requires trustees to voluntarily and immediately declare any pecuniary conflict of interest (direct, indirect or deemed) in matters before the board or a committee of the board. Boards may wish to reference these requirements in their codes of conduct with relevant provisions, such as:

“As a trustee, I will not use my role as Trustee for my own personal advantage or for the advantage of my friends, supporters, or business. If I become aware that I am in a position that creates a conflict of interest (direct, indirect; statutory or common law), I will declare the nature and extent of the conflict at a meeting of the Board of Education and abstain from deliberating or voting on the issue giving rise to the conflict.”

-- SD 6 Rocky Mountain

INTEGRITY

Integrity includes reference to other criteria such as being student-centered and referencing applicable legislation. Integrity may also include:

- Trustees making all decisions based on available facts and their independent judgment and refusing to surrender that judgment to individuals or special interest groups; and
- Trustees acting with the highest standards of professional integrity and in a manner that inspires public confidence in the board.

Boards may wish to directly reference integrity in their codes of conduct provisions:

“Board members will do everything possible to maintain the integrity, confidence, and dignity of the office of School Trustee.”

-- SD 35, Langley

RELATIONSHIPS

Relationships include those with other trustees, with district staff, and with all members of an educational community. This includes working respectfully with others, recognizing the importance of good relationships to boards' core responsibilities to deliver educational programs and support safe and inclusive schools and workplaces. Boards may wish to include reference to the principle of relationships:

"Trustees shall work with fellow board members in a spirit of harmony and cooperation and be respectful of differences of opinion. Trustees shall refrain from making discrediting comments about others, engaging in unwarranted criticism, or taking private action that could compromise the integrity or authority of the Board."

-- SD 44, North Vancouver

RESPECT

Respect includes reference to criteria on provisions for respectful workplaces and relationships with others, and anti-racism, reconciliation, and relations with local First Nations. This also includes respecting differing views and being prepared for board meetings and committee work. Boards may wish to emphasize respect in their codes of conduct:

"Trustees shall represent the Board in all Board-related matters with proper decorum and respect for others."

-- SD 63, Saanich

RESPONSIBILITY

In addition to the other responsibilities referenced in the provincial criteria, responsibility also includes upholding board decisions and ensuring effective stewardship of board resources in the best interests of students. Boards may wish to directly include provisions on responsibility such as:

"I will recognize that, although I am elected from a particular area of the District, my responsibility is to ensure that decisions are made in the best interests of the District as a whole."

-- SD 6, Rocky Mountain

ALIGNMENT WITH EXISTING PROVINCIAL AND FEDERAL LEGISLATION

Boards and trustees have legal responsibilities as set out in the *School Act* and under common law. Additionally, boards and trustees are subject to, and must comply with, all applicable provincial and federal laws. This includes the *Criminal Code*, *Freedom of Information and Protection of Privacy Act*, *Human Rights Code*, *Workers' Compensation Act*, and other applicable legislation. Boards may wish to include relevant provisions such as:

"Trustees shall abide by the policies of the Board, all applicable legislation and regulations, in particular the School Act and the Oath of Office."

-- SD 63, Saanich

PROVISIONS ON:

RESPECTFUL WORKPLACES & RELATIONSHIPS WITH OTHERS

In addition to the guidance on the principles of respect and relationships, this provision relates to compliance with the Human Rights Code and the *Workers' Compensation Act*. As the employer, boards must work with staff, students, and communities abiding by applicable legislation, and supporting safe, inclusive workplaces and communities. Boards may wish to include provisions such as:

"This commitment includes... appropriate decorum in individual and group behaviour and fair and respectful treatment of students, parents, staff, members of the community and other Board members."

-- SD 35, Langley

ANTI-RACISM, RECONCILIATION & RELATIONS WITH LOCAL FIRST NATIONS

Boards have an important role in addressing systemic racism and promoting an active culture of anti-racism in schools. To uphold the Human Rights Code and support safe, inclusive educational communities, boards may wish to integrate the principles from the *Declaration on the Rights of Indigenous Peoples Act* and the Ministry's K-12 [Anti-Racism Action Plan](#) into their codes through provisions such as:

"Trustees will recognize their duty to represent and advocate for the best interests of learners in the community, including Indigenous communities and First Nations on whose traditional territories our schools operate."

-- SD 37, Delta

ACCEPTABLE USE OF SOCIAL MEDIA

Boards may wish to directly include provisions on acceptable use of social media (including confidentiality, respect, conflict of interest) or reference their communications policy in their code of conduct. Provisions could include:

“The Board of Education remains committed to responsible digital citizenship and to minimizing the risks associated with the use of electronic communications systems and access to social media.”

-- SD 6, Rocky Mountain

POLICIES AND PROCEDURES FOR BREACHES AND SANCTIONS, PUBLIC ACCOUNTABILITY

Misconduct and breaches may affect boards’ abilities to deliver on their core responsibilities to offer an educational program and their ability to support safe and inclusive schools and workplaces. It is best to ensure boards take a proactive approach by establishing policies outlining processes to address breaches as well as steps to restore relationships after the occurrence of a breach.

When there are issues with misconduct, it is best to develop solutions to resolve issues early and with measures that are commensurate with the underlying factual context. When appropriate, boards could also take an incremental approach (i.e., having informal complaint processes and mediated conversations before a formal complaint process is triggered). A board may wish to seek legal advice depending on the nature of the complaint.

If proactive measures do not result in changed behaviour, disciplinary measures for breaches may be imposed in a remedial and restorative manner, reflecting the seriousness of the breach. These measures may include the offending trustee:

- Writing a letter of apology;
- Participating in a restorative justice process;
- Participating in specific training, coaching, or counselling as directed by the board;
- Being subject to a motion of censure passed by a majority of the voting trustees at a closed (i.e., in-camera) board meeting; or
- Being removed from one, some, or all board committees or other appointments by a majority of voting trustees at an in-camera board meeting.²
 - It is important to note that, except as expressly permitted by the *School Act*, a board’s authority does not extend so far as to effectively remove a trustee from their elected office.

The board may, at its discretion and by resolution of the voting trustees, make public the outcome(s) of the official complaint process if the board considers this reasonable and appropriate. However, the board should be careful to avoid disclosing details that identify third parties or disclose confidential information. The board must comply with its obligations to protect the privacy of others under the *School Act* and the *Freedom of Information and Protection of Privacy Act*.

Boards should act in accordance with principles of administrative fairness, which includes avoiding bias (including the perception of bias). The Ombudsperson’s Office has developed the [Complaint Handling](#)

² The imposition of a disciplinary measure barring a trustee from attending all, or part of, a board meeting shall be deemed to be the authorization for the trustee to be absent from the meeting, and therefore not in violation of the *School Act* regarding absences from meetings.

[Guide](#) as a resource on the topic of fairness. Furthermore, the [Public Authority Consultation and Training Team](#) in the Ombudsperson's Office is available to provide support to public bodies, including boards of education, to ensure they incorporate and reflect administrative fairness principles. Boards may also contact the BCSTA for resources.

MECHANISMS TO REGULARLY REVIEW AND AFFIRM THE CODE

Effective codes are living documents that are strengthened through regular review and affirmation. Boards may wish to include requirements such as:

"The Board shall review this policy within six months of the Inaugural Board Meeting."

-- SD 44, North Vancouver

BOARD TRAINING, INCLUDING WITH TRUSTEE ONBOARDING

In addition to regular review and affirmation, board training strengthens the effectiveness and usefulness of codes of conduct. Boards may wish to include training provisions in their codes of conduct, such as:

"Trustees will endeavour to take advantage of educational conferences, workshops, and training sessions made available by local or provincial affiliations. Through participating in professional development opportunities, Trustees can enhance their knowledge of Trustee roles and responsibilities and become acquainted with current educational topics and trends."

-- SD 44, North Vancouver

The BCSTA provides sessions on governance and codes of conduct, and will also offer requested assistance or advice to boards. Please contact the BCSTA directly for support.

In addition, the Ministry and BCSTA have developed an onboarding approach to support trustees in their role. This training includes sessions on six key areas: Governance, Legislation, Roles and Responsibilities; Relations with First Nations; Working with People; Values-Based, Evidence-Informed Decision Making; Planning for Student Success; and Financial and Resource Management. Boards and trustees can find more information on BCSTA's HUB, in the [Virtual Orientations section](#).

PLAIN LANGUAGE

When revising a code of conduct, boards may wish to promote accessibility by presenting information in clear, understandable language. In addition to defining certain terms and refraining from using jargon, some boards have also written their codes with plain language and "I" statements. For example:

"I will do my best to protect, conserve, and advance public education, giving to the children of this District educational facilities and services that are as complete as it is possible to provide."

-- SD 6, Rocky Mountain

To support the principles underpinning codes of conduct and to promote consistency in the application of codes across the province, the Ministry and BCSTA encourage all boards to review their codes of conduct in accordance with these criteria guidelines. Please submit your updated codes to EDUC.Governance.Legislation@gov.bc.ca by **April 30, 2024**.

APPENDIX A: CODES OF CONDUCT

School District	Code of Conduct ³	Updated
SD05 Southeast Kootenay	Policy 4 - Trustee Code of Conduct	2021/08
SD06 Rocky Mountain	Policy 1500 - Trustee Role, Responsibility and Code of Ethics	2021/11
SD08 Kootenay Lake	Policy 130: Trustee Code of Professional and Ethical Conduct	2023/01
SD10 Arrow Lakes	Policy 120 – Governance (Section 4.0 Board of Education Code of Conduct)	2017/05
SD19 Revelstoke	Policy 2.2 - Composition, Roles and Conduct	2014/10
SD20 Kootenay-Columbia	Policy 5.12 - Trustee Code of Conduct	2018/01
SD22 Vernon	Policy 130 - Trustee Code of Ethics and Conduct	2022/09
SD23 Central Okanagan	125 - Trustee Code of Ethics	2021/09
SD27 Cariboo-Chilcotin	Policy 130 – Trustee Code of Conduct	2019/11
SD28 Quesnel	Policy 107 - Trustee Code of Ethics	2023/01
SD33 Chilliwack	130 - Trustee Code of Conduct Separate Policy – 131 Trustee Conflict of Interest	2022/03
SD35 Langley	Policy 4 - Trustee Code of Conduct	2020/12
SD34 Abbotsford	Policy 6 – Trustee Code of Ethics	2013/10
SD36 Surrey	Policy 2100 - Trustee Code of Conduct	2018/01
SD37 Delta	Policy 4 - Trustee Code of Conduct	2022/06
SD38 Richmond	Policy 200 – Trustee Role, Responsibilities and Code of Ethics	2008/09
SD39 Vancouver	Policy 4 - Trustee Code of Conduct	2021/12
SD40 New Westminster	Policy 4 - Trustee Code of Conduct	2017/05
SD41 Burnaby	Policy 1.05 Trustee Code of Conduct and Ethics	2021/04
SD42 Maple Ridge-Pitt Meadows	Policy 2919 - Trustees' Code of Conduct	2019/12
SD43 Coquitlam	Policy 4 - Trustee Code of Ethics	2019/02
SD44 North Vancouver	Policy 108 - Trustee Code of Ethics	2018/09
SD45 West Vancouver	Policy 108 – Trustee Code of Ethics	2022/06
SD46 Sunshine Coast	Policy 3 – Role of Trustee	2022/10

³ Generally captured as policy. As per [SD 20](#), policies are statements of principle whereas bylaws are legally enforceable resolutions of the board.

School District	Code of Conduct ³	Updated
SD47 Powell River	Policy 4: Trustee Code of Conduct	2022/05
SD48 Sea to Sky	Policy 204 - Trustee Code of Conduct	2022/03
SD49 Central Coast	Policy 120: Trustee Code of Conduct	2018/04
SD50 Haida Gwaii	Policy 2.0 - Governance	2018/09
SD51 Boundary	Policy 1110 - Trustee Code of Ethics	2018/03
SD52 Prince Rupert	6140 - Role of the Trustee and Trustee Code of Conduct Policy	2020/10
SD53 Okanagan Similkameen	Policy A-4 - Trustee Code of Conduct	2019/10
SD54 Bulkley Valley	Policy 1.180 - Trustee Code of Conduct	2021/04
SD57 Prince George	Policy 4 – Trustee Code of Conduct	2022/06
SD58 Nicola-Similkameen	Policy 205.3 - Trustee Code of Ethics and Conduct	2020/01
SD59 Peace River South	Policy 2150 – Roles and Responsibilities of the Board	2020/01
SD60 Peace River North	Policy 1001 - Roles and Responsibilities of the Board and Trustees	2021/08
SD61 Greater Victoria	Policy 8251 - Trustees' Code of Conduct	2022/05
SD62 Sooke	Policy A-105 – Trustee Code of Conduct	2021/01
SD63 Saanich	Policy 13 – Trustee Code of Conduct	2020/11
SD64 Gulf Islands	Policy 107 - Trustee Code of Conduct	2018/06
SD67 Okanagan Skaha	Policy 4 - Trustee Code of Conduct	2019/11
SD68 Nanaimo-Ladysmith	Policy 2.3 - Code of Conduct	2012/12
SD69 Qualicum	Trustee Code of Ethics included in Trustee Handbook (and Bylaw)	2022/09
SD70 Pacific Rim	Policy 112 - School Trustee Code of Conduct	2022/10
SD71 Comox Valley	Policy 4 – Trustee Code of Conduct	2023/03
SD72 Campbell River	Board Governance Policy 7 – Trustee Code of Conduct	2017/10
SD73 Kamloops/ Thompson	Policy 4 - Trustee Code of Conduct	2019/06
SD74 Gold Trail	Policy 1.100 Trustee Code of Conduct	2022/10
SD75 Mission	Policy 1.2 Trustee Code of Ethical Conduct	2022/06
SD78 Fraser-Cascade	Bylaw 17 - Trustee Code of Conduct ; Conflict of interest in stand alone Bylaw #7	2018/03
SD79 Cowichan Valley	Policy 4 – Trustee Code of Conduct	2018/09

School District	Code of Conduct ³	Updated
SD81 Fort Nelson	Policy 1111 - Trustee Code of Ethics; Policy 1112 – Expectations of Trustees	2015/03
SD82 Coast Mountains	Policy 5010 - Trustee Code of Ethics	2021/12
SD83 North Okanagan-Shuswap	Policy 133 - Trustee Code of Conduct	2022/04
SD84 Vancouver Island West	Policy 4 - Trustee Code of Ethics	2022/6
SD85 Vancouver Island North	Policy 1-03 - Trustee Code of Conduct Sanctions	2021/05
SD87 Stikine	Policy 3 – Role of Board – District Expectations - Trustees	2009/06
SD91 Nechako Lake	Policy 200.2 - Trustee Code of Conduct	2022/09
SD92 Nisga'a	Policy 4 - Trustee Code of Conduct	2020/12
SD93 CSF	Code of Ethics	2018/06

APPENDIX B: FURTHER RESOURCES

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BCSTA Learning Series:

BCSTA has created a day long workshop as part of the Leadership for Continuous Improvement series (draft attached), this is an exciting opportunity for our Branch to learn together and will address topics that have come up at our branch meetings. Planning and hosting for this training involved a unique collaborative: Ministry, FNEESC, BC Child & Youth Representative and BCSTA. The focus will be on trustees responsibilities regarding FESL and an in depth look at understanding local data regarding indigenous student learning.

Seven of the eight BCSTA branches are already committed to the series. Our Branch has been offered the choice of one of the following days in early 2024, **January 20**, **February 17** or **March 9** (all Saturdays).

We will need to decide on a location too, Squamish, lower Sunshine Coast, Powell River or other?

There will be no cost to districts for the speakers or the coordination. We could choose to equally share the cost of travel between our three districts, and the cost of catering for the day.

Please let me know your thoughts about the training, and specifically:

- Date for the learning session
- Location for the learning session (can your branch provide the facility?)

Also, please let me know if you can help with the survey.

Warm regards,

Stacia.

Stacia Leech

Vice Chair

BCSTA South Coast Branch President

District PAC trustee liaison

SCHOOL DISTRICT 46 – SUNSHINE COAST

Excellence in all we do!

Email: stleech@sd46.bc.ca

BCSTA LEARNING SERIES

“LEADERSHIP FOR CONTINUOUS IMPROVEMENT”

PROFESSIONAL LEARNING AND BUSINESS AGENDA

Draft Agenda		
Coffee and Breakfast		
8:00am	Registration Opens	
8:30am	Introductions and Opening	Local Elders
9:30 – 10:15am	Framework for Continuous Improvement ‘Trustee talk’; Activation activity Questions to be asked throughout the year Data and evidence, is it working? Current ministry focus...why?	Tracy Loffler Gordon Li
10:15-10:30am	Break	
10:30–12:00pm	How Are We doing? Data indicators Children and Youth in Care The Framework Local Information Systemic Issues	FNESC; Connor and team (TBD) MECC: Brad Baker or Denise Augustine
12:00pm	Lunch	
1:00 – 2:30pm	RCY on Students in Care Empathy Stores; children in context Children in Care – Mental Health Schools are such critical places Intervention for improved outcomes for Children in Care (FESL)	Dr. Charlesworth
2:30-2:45pm	Break	
2:45–4:00pm	BCSTA Knowledge Series and other initiatives? Interactive work sessions leading to possible action in their districts (Dovetail with assigned groups) Working with of series content How to actualize the learning	Tracy Loffler Gordon Li
4:00pm	End of Day	

Steve Hopkins

From: steve.hopkins@sd47.bc.ca
Subject: FW: Vista branch meeting

On Jul 3, 2023, at 11:05 AM, Janice Caton <Janice.Caton@sd71.bc.ca> wrote:

Good morning Dale

I hope this finds you well

Our next vista branch meeting is scheduled for Oct 13 and 14 in Nanaimo

We would love to have your join us and I will be sending out our vista updates and information to you and your board if you will to join our meeting

The time is Friday from 1-4 with a dinner break- then 6-8:30 and then again Saturday from 9-2 with breakfast and lunch included

If you any questions please feel free to ask me

Take care

My cell is (250) 897-0756

Respectfully

Janice Caton

President Vancouver Island School Trustees Association

Sent from my iPhone



ANNUAL BOARD WORK PLAN 2023-2024

JULY

- CSBA Conference

SEPTEMBER

- Receive Enhancing Student Learning Report
- Review School Growth Plans
- Review Audit Findings Report
- Adopt Annual Financial Statements
- Adopt Minor Capital Projects
- Review Executive Compensation Disclosure
- Recognize Orange Shirt Day – Every Child Matters

OCTOBER

- Recognize World Teachers' Day

NOVEMBER

- Election of Board Chairperson & Vice Chairperson
- Election of Provincial Council and BCPSEA Representatives

DECEMBER

- Receive Statement of Financial Information
- Approve Trustee Appointments to Committees and Community Liaison Groups
- Attend BCSTA Trustee Academy

JANUARY

- Receive Strategic & School Growth Plan Interim Report
- Review Trustee Remuneration
- Submit Financial Disclosure Forms by January 15th
- Recognize Literacy Week

FEBRUARY

- Adopt Amended Annual Budget
- Review School Calendar Consultation Information
- Chairperson – Represent Board at Ministry of Education Annual Partner Liaison Meeting
- Represent Board at BCSTA Provincial Council
- Recognize Pink Shirt Day – Anti Bullying

MARCH

- Approve School Calendar Submission
- Review Provincial Motions for BCSTA AGM
- Approve Budget Process

APRIL

- Review Government Grant Information
- Attend BCSTA AGM
- Recognize Anniversary of Tla'amin Treaty

MAY

- Review Annual Facility Grant Plans
- Recognize Mental Health Week
- Attend May Day Celebration
- Attend District Track and Field Event

JUNE

- Adopt Annual Budget
- Adopt Major Capital Projects
- Receive Carbon Neutral Action Report
- Review Strategic Plan
- Review Board Meeting Calendar
- Review Board Work Plan
- Recognize National Indigenous Peoples Day
- Recognize Children and Youth in Care Week
- Attend Graduation Ceremony

OTHER ITEMS SCHEDULED AS NEEDED

- Review Board Policies and Bylaws
- Review and Approve Capital Project Bylaws
- Trustee & Superintendent Evaluations
- Hear Appeals as needed
- Represent Board at BCSTA Branch Meetings
- Represent Board at Provincial Council and BCPSEA Meetings and Events
- Attend School Functions
- Attend Employee Recognition Events