



## **REGULAR BOARD MEETING**

**4:00 pm, Wednesday, December 11, 2024**  
**School Board Office**

### **AGENDA**

#### **LAND ACKNOWLEDGEMENT**

**PRESENTATION:** Brooks School Growth Plan – J. Marshman  
Edgehill Expansion Project Update – J. Formosa

#### **QUESTION PERIOD**

#### **CHAIRPERSON'S REMARKS**

**1. ADOPTION OF AGENDA**

**MOTION:** "THAT the Regular meeting agenda of December 11, 2024, be adopted as circulated."

**2. ADOPTION OF MINUTES**

**MOTION:** "THAT the Regular meeting minutes of November 20, 2024, be adopted as circulated."

**3. REPORT OF CLOSED MEETINGS**

3.a) November 27, 2024 – The Board met in-camera to discuss items which include personnel.

**4. INCOMING CORRESPONDENCE**

4.a) N/A

**5. OUTGOING CORRESPONDENCE**

5.a) Board to MLA Neill – Request for Exemption for qSD Schools from ICI Packaging and Paper Product (PPP) Restrictions

5.b) Board to qRD – Use of qathet School District Facilities and Transportation Resources in the Event of a Major Emergency or Evacuation

**6. SUPERINTENDENT OF SCHOOLS' REPORT**

- 6.a) Suspension, Exclusion, and Seclusion Report – September 3, 2024, to November 30, 2024

**MOTION:** “THAT the Superintendent of Schools’ Report be received as presented.”

**7. SECRETARY-TREASURER'S REPORT**

- 7.a) Statement of Financial Information Memo
- Appendix A: Statement of Financial Information

**MOTION:** “THAT the Statement of Financial Information Report be approved for submission to the Ministry of Education and Childcare.”

- 7.b) Ferries Advisory Committee (oral)

**MOTION:** “THAT the Secretary-Treasurer’s Report be received as presented.”

**8. COMMITTEE REPORTS**

- 8.a) There was no Committee of the Whole in December due to recent changes to the board meeting schedule.

**9. OTHER BUSINESS**

- 9.a) Annual Trustee Appointments
- 9.b) Review 2024-2025 Board Annual Work Plan

**QUESTION PERIOD**

**MEDIA QUESTION PERIOD**

**ADJOURNMENT**

**MOTION:** “THAT the Regular meeting of December 11, 2024, be adjourned.”

SH/attachments



# Brooks Secondary

School growth plan

2024-2025

## Goal 1

- Improve student engagement and achievement by continuing to align instruction, assessment & reporting with the refreshed BC K-12 curriculum and the newly implemented reporting order.

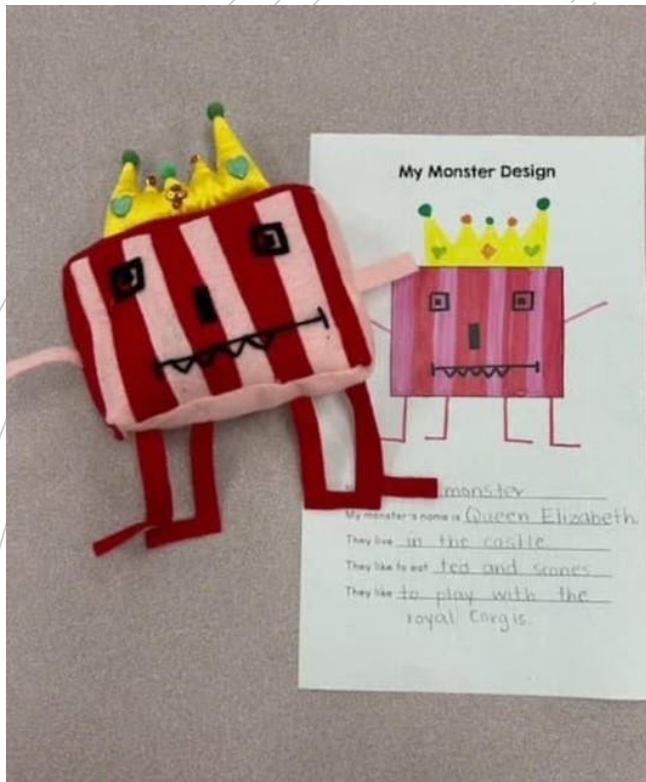
The background features several concentric circles of varying radii, some solid and some dashed, in a light gray color. A prominent red callout box is centered on the page, containing white text. The callout box has a rectangular top and a pointed bottom, resembling a speech bubble or a drop cap.

For the kids that are ok,  
make it better

**For the kids that aren't  
ok, make it better.**

## How did we get to this goal?

- We did a lot of work on school culture, communication and rebuilding trust. This was with staff, students, families and community. This is still a school goal.
- Follow through and transparency were key components.
- Results from multiple check in points were shared with staff the past two years. This included provincial assessment results, a school parent survey, student learning surveys, school student surveys, grad results...

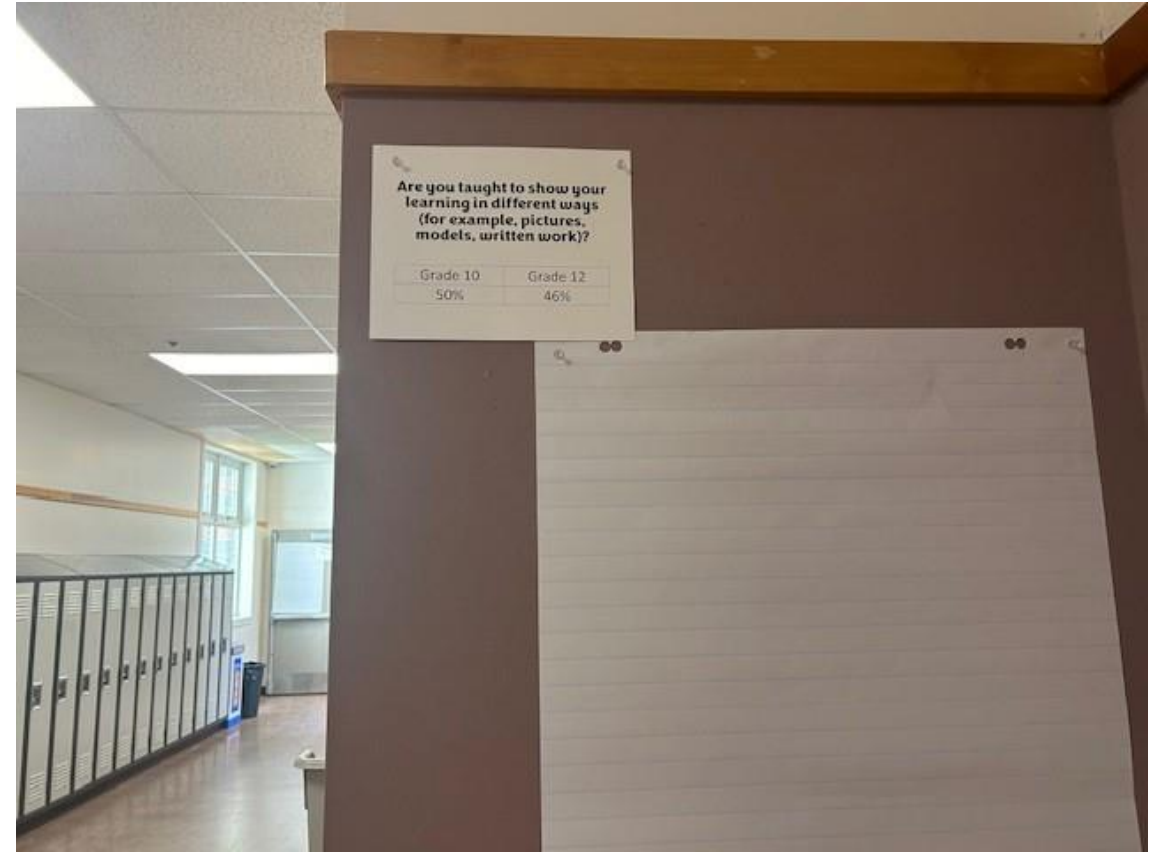






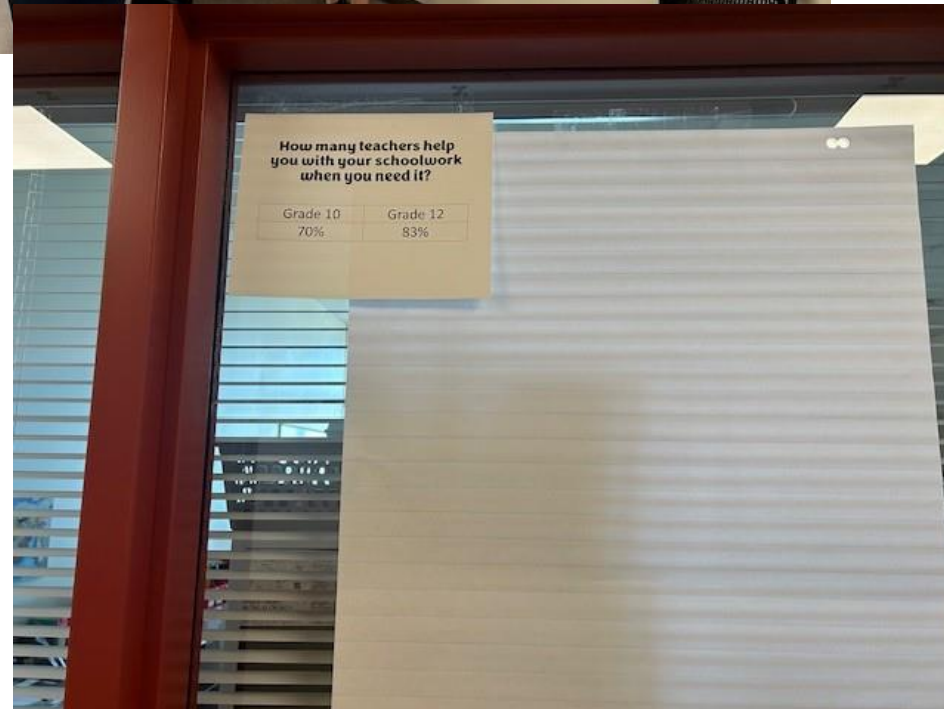


Planning Day  
June 2024



Results from the Student Learning Survey were posted through out the hallway

All staff participated, and the results were collated



From there,  
we had our  
'wish list'

- Some examples:
- Teach reading and writing for a modern world and prepare for an unknown future
- Cross-curricular opportunities
- Tech integration in classrooms
- Reading intervention in the high school
- Staff collaboration
- Dedicated math and science help center
- Late busses so students can stay after school to access help
- More diversified idea of success
- More relevant learning including speakers, community events, volunteerism
- Don't just talk about UDL, learn how to do it effectively
- Include EA's as a resource for UDL
- Build in opportunity for student choice
- Collaborate and learn about rubrics, assessment, and student engagement/ownership

# We created a list of actions

- **For example:**
- Integrate culturally responsible teaching practices by getting to know our students' backgrounds and experiences
- Embed First Peoples Principles of Learning in our approach to students and each other; connecting to each other and the site we meet on each day to learn. This also includes using more First Peoples' content and local knowledge.
- Foster deep learning by engaging students with relevant, real-world content in an interactive model. This incorporates multiple options to engage and create evidence of learning, and an inquiry model approach. Specifically, designing a community showcase for CLE & CLC capstone projects.
- Dedicated after school help center with late bus provided (once a week)
- Address knowledge gaps since 2020 by using grade level assessments then planning delivery and interventions to support and teach. Admin will be observing in classrooms regularly to then have informed discussions on successes and needs.
- Professional Development/collaboration opportunities may include:
- Trauma-informed practice, Universal Design for Learning, Project Based Learning, Formative Assessment, Strength based descriptive feedback, etc.

## What are doing so far:

Department Heads are working with their teams, not just 'reporting' to them:  
Teaching Sprints, 'givens', establishing teaching norms by department

Collaborating in teams/dept when given the opportunity at staff meetings &  
time supported by the school

Establishing clear guidelines for Learning Updates – comments that meet the  
reporting order, ensuring that families and students have next steps for  
learning identified.

Attendance is reviewed monthly, letters sent home ( and tracked) when  
concerns (unexcused absences/affecting success) arise

Failures and concerns, parents are contacted, and in some cases requested to  
come in for a meeting to discuss options

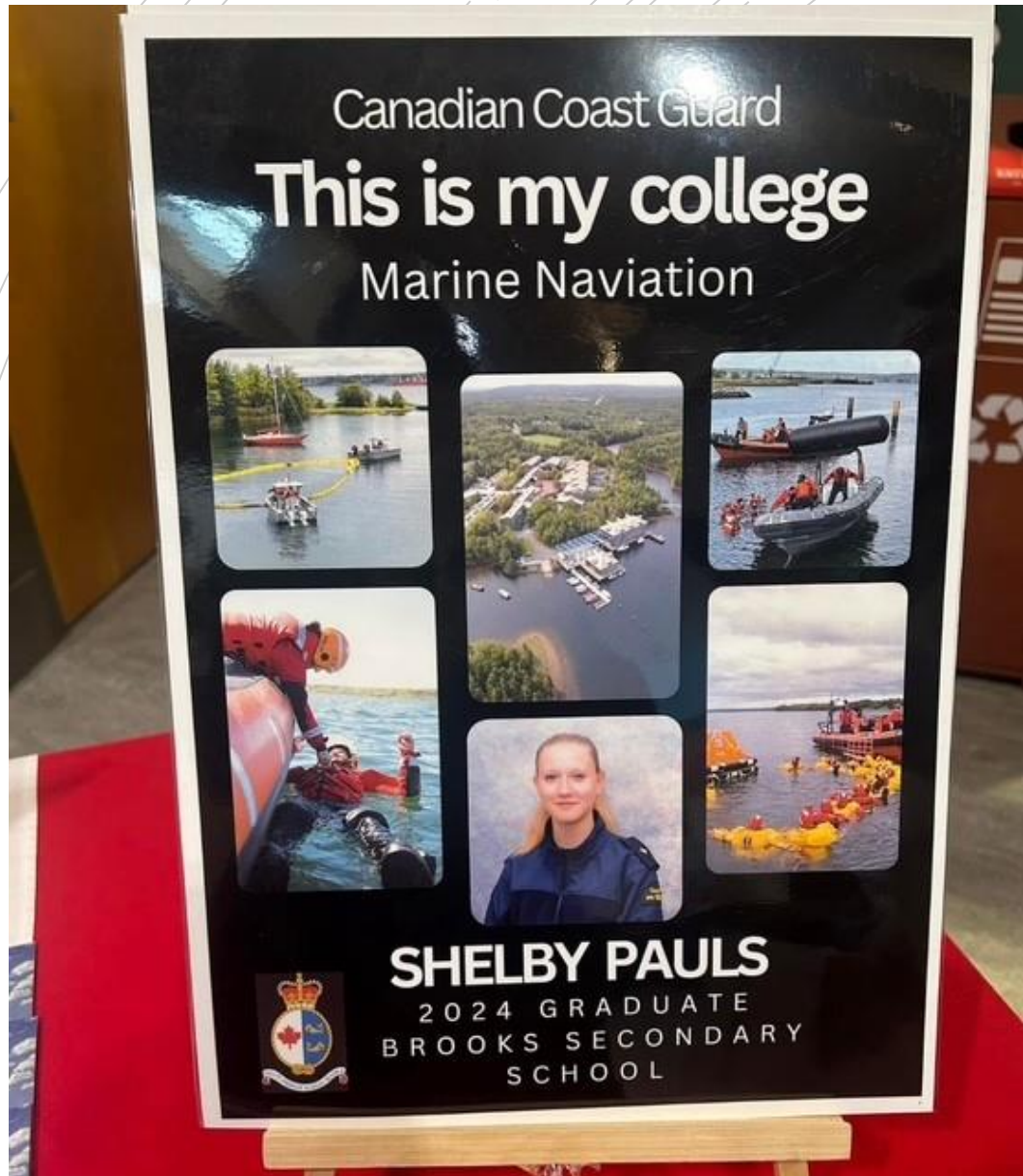
Celebrating student successes – Honour Roll and Principal's List with clearly  
identifying criteria – sharing this info with students and families



What else  
are we doing:

- Visiting classrooms regularly
- Providing alternative delivery as needed and when appropriate, focused on best fit
- Providing food for students, removing as many barriers as possible
- Sharing out resources and strategies that are working in classes
- Focusing Pro D and learning sessions on improving practice for student results
- Ensuring our alternate programs are meeting students needs: Gije, Explore, Westview Learning Centre, Flex room, Mr. Hanson, Dual Credit, Trades,





# What's still on our wish list

Extra support times/spaces for students: before school, after school

Stem/Hum specific support times

More all staff pro d

Finding more time for collaboration and learning together

## What's next:

- In review now for our courses and timetable for next year- including revisiting CMA & Film programs, revamping Learning Assistance and extra academic supports as well as specialty programming in the building
- Updating and increasing the technology in the building
- Examining our data closely to better support our priority groups of students



## How will we know we have been successful?

- On paper:
  - Grades 10/12 Graduation Assessments
  - Completion and Graduation rates
  - Student Learning Survey
  - Grade to grade transition data
  - Grade 8/9 grades-wide assessments
  - Report Card data
  - Course completion rates
- Feedback:
  - School based student, staff, family surveys

# Edgehill Elementary School Addition Project

## *Design Development Update*

December 11, 2024

Presented by:  
Jared Formosa, Director of Operations



# School Overview

Original Construction – 1955

Expansion projects – 1963 & 1965

Current Facility Condition Index (FCI) – 0.59 [Poor Rating]

- 0.42 FCI Provincial Benchmark
- 0.04 FCI Westview School

Building Size – 1,540 m<sup>2</sup>

Land Area – 5.5 Ha

Current Enrolled Utilization – 178%

Portable Classrooms - 5



# Current School Capacity and Enrolment

Edgehill Design Capacity

**145 Students**

Edgehill Operating Utilization

**2019** – 212 (156%)

**2023** – 242 (178%)

**2025** – 251 (185%) [*Projected*]

District Enrolment

**↑ 2% YOY**

*(2014 to current year)*

Overall Neighbouring Utilization

**109%**

*(Neighbouring Catchments)*

# Updated School Design Capacity

## Revised Design Capacity

**285 Students**

*(265 Operating Capacity)*

## Revised Design Spaces

**60 Kindergarten**

**225 Grades 1-7**

## New Area

**862 m<sup>2</sup> ( ↑ 56%)**

*(2014 to current year)*

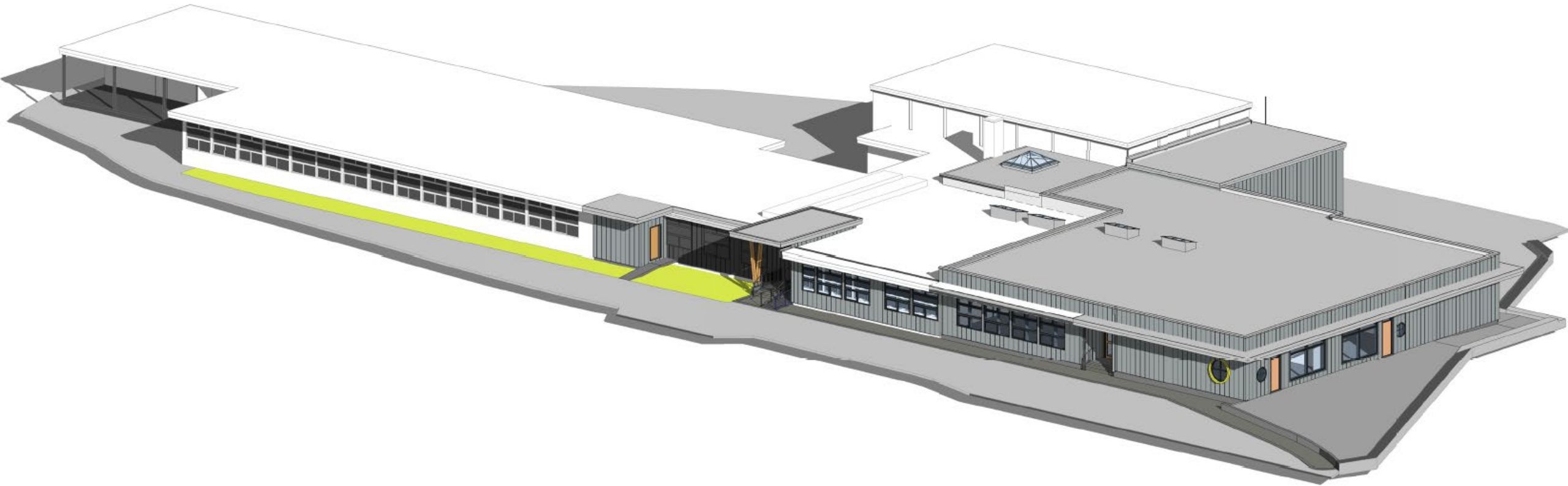
## Overall Neighbouring Utilization

**100%**

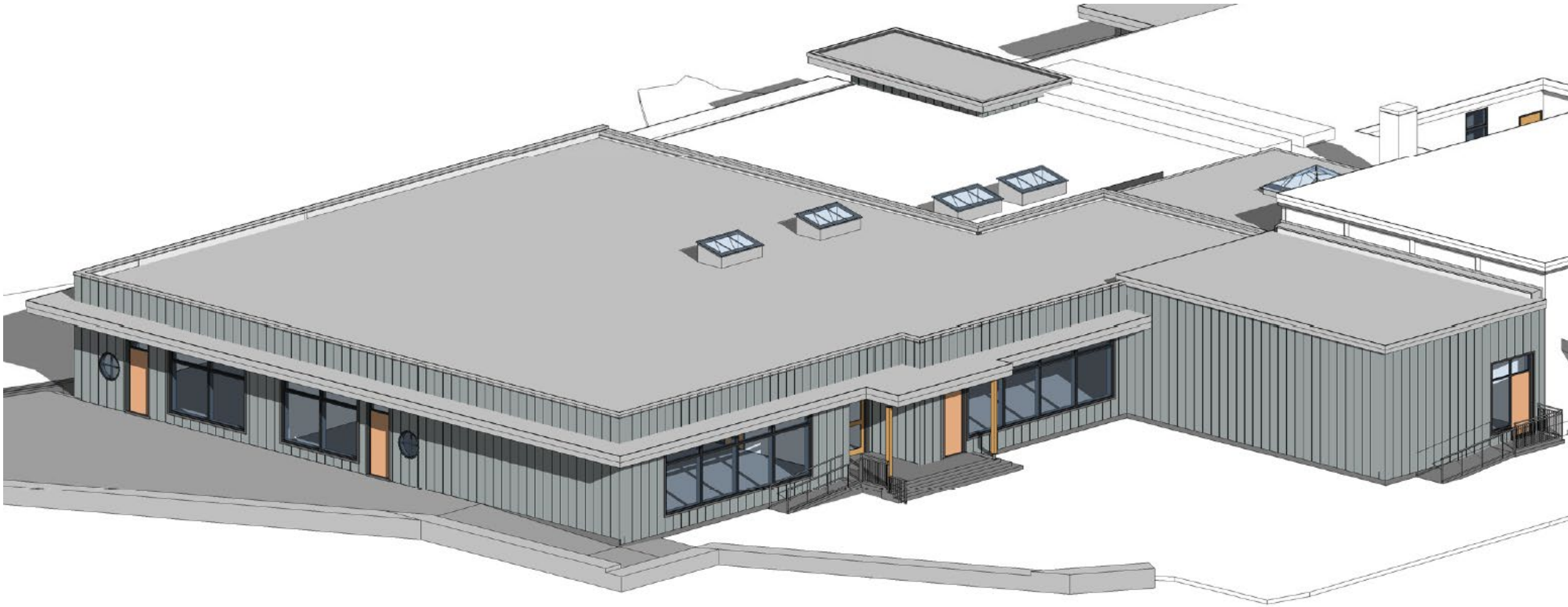
*(Neighbouring Catchments in 2033)*



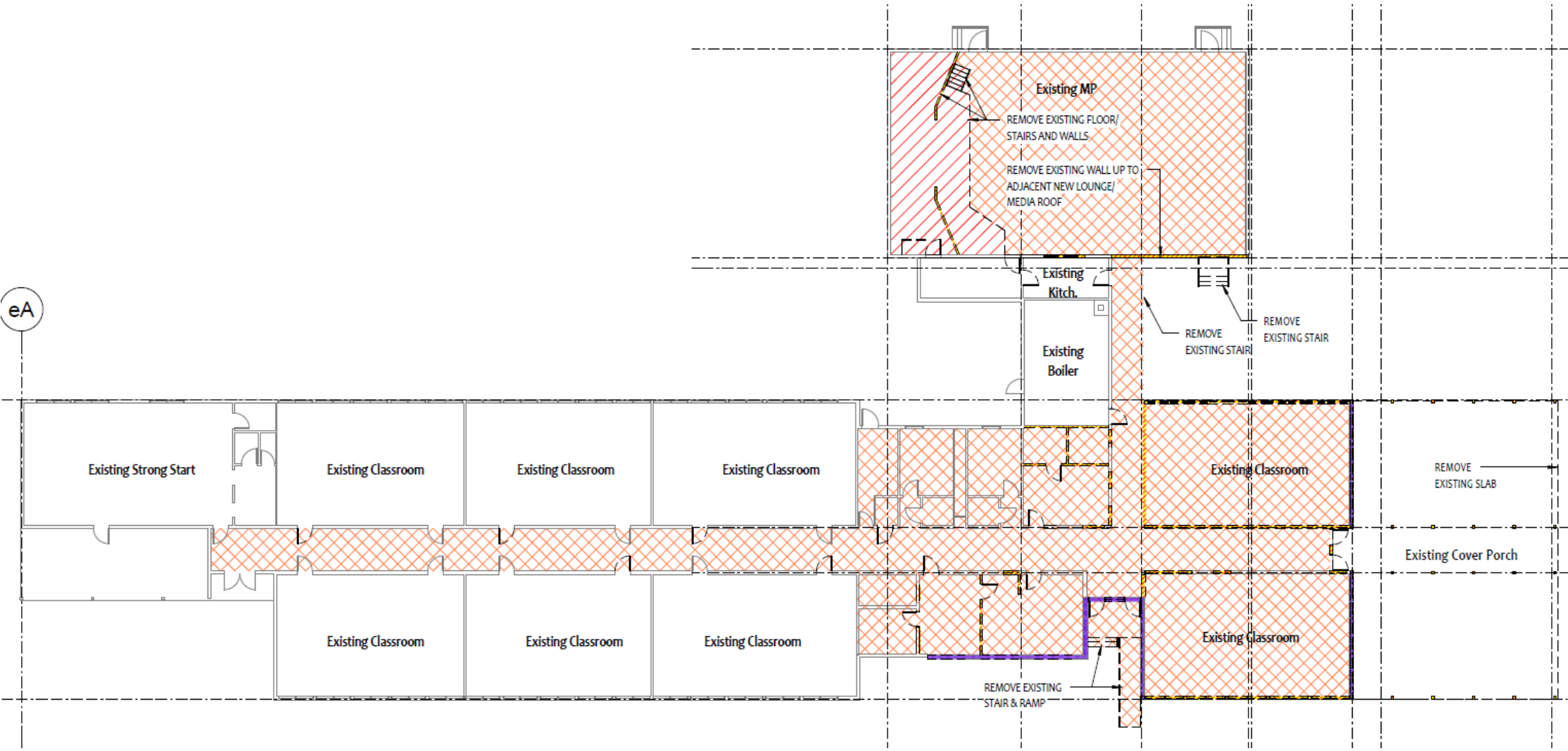
# *Updated Edgemoor Elementary Overview*



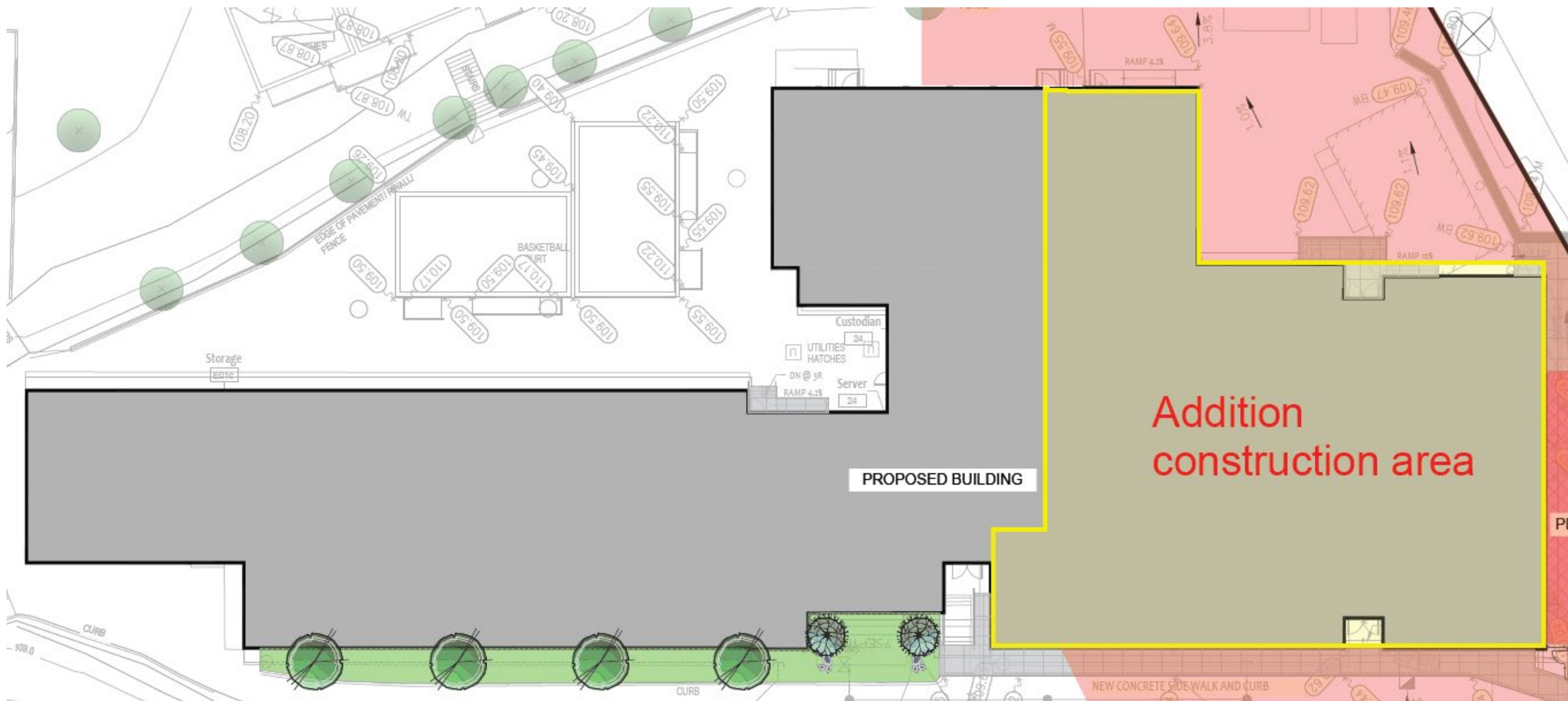
# *Updated Edgehill Elementary - Rear*



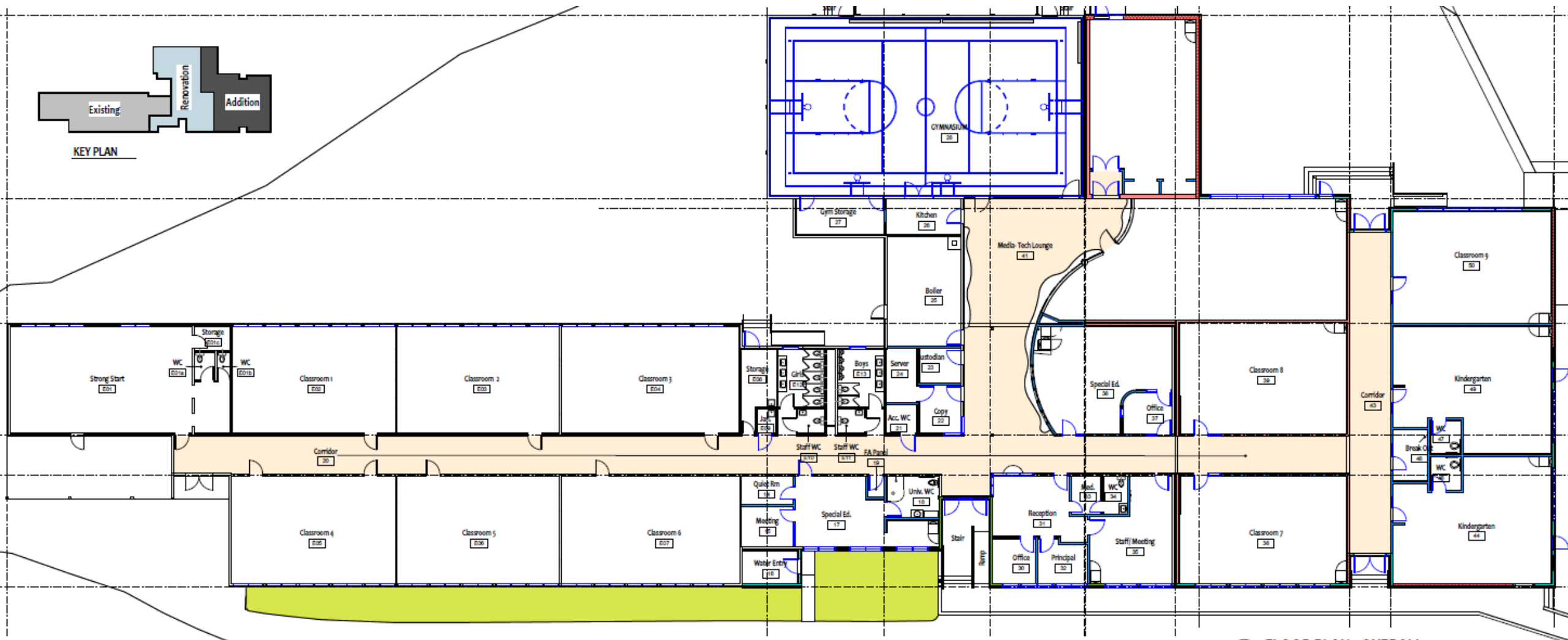
# Existing School Layout



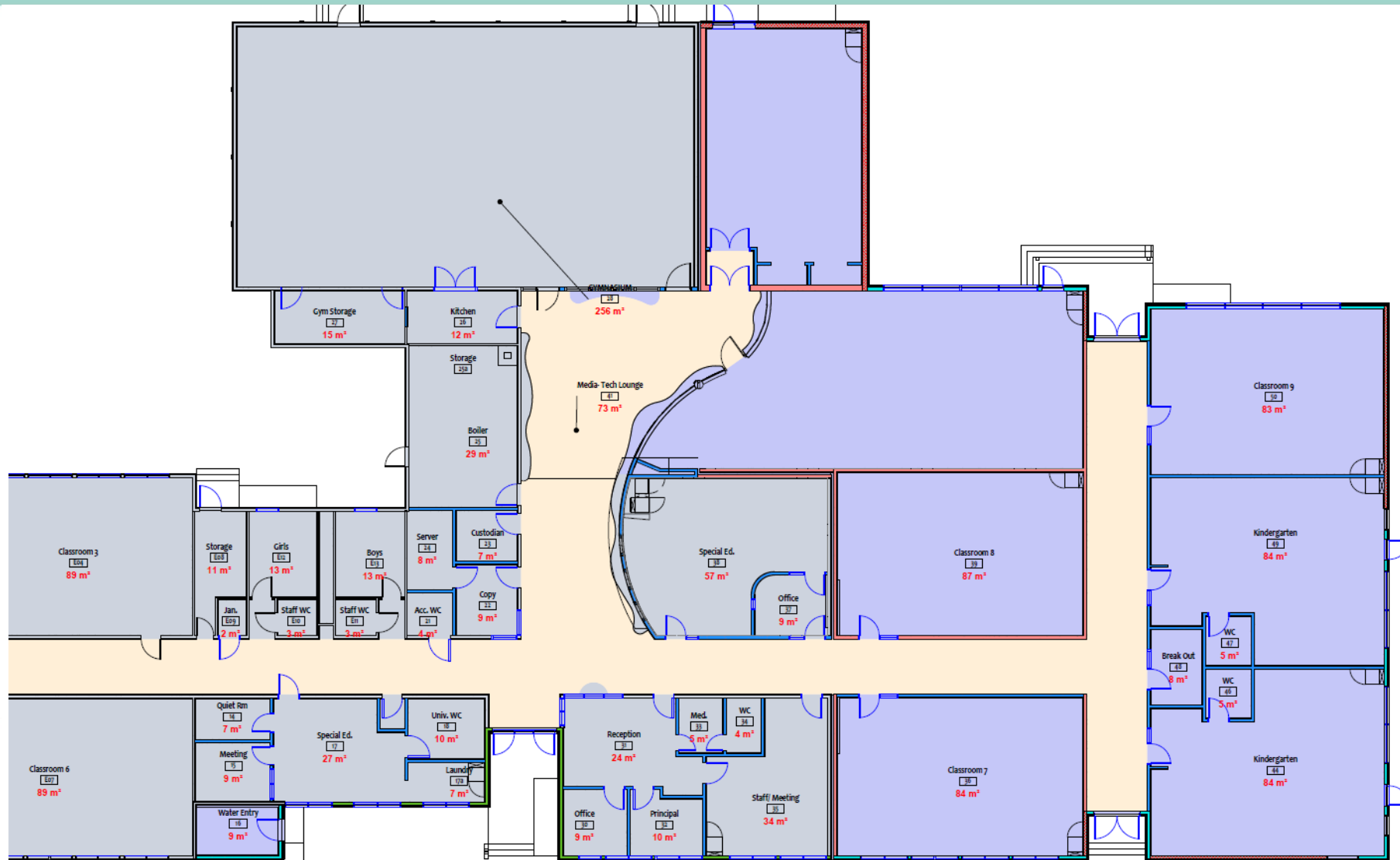
# Construction Operational Layout



# New School Layout - Overview



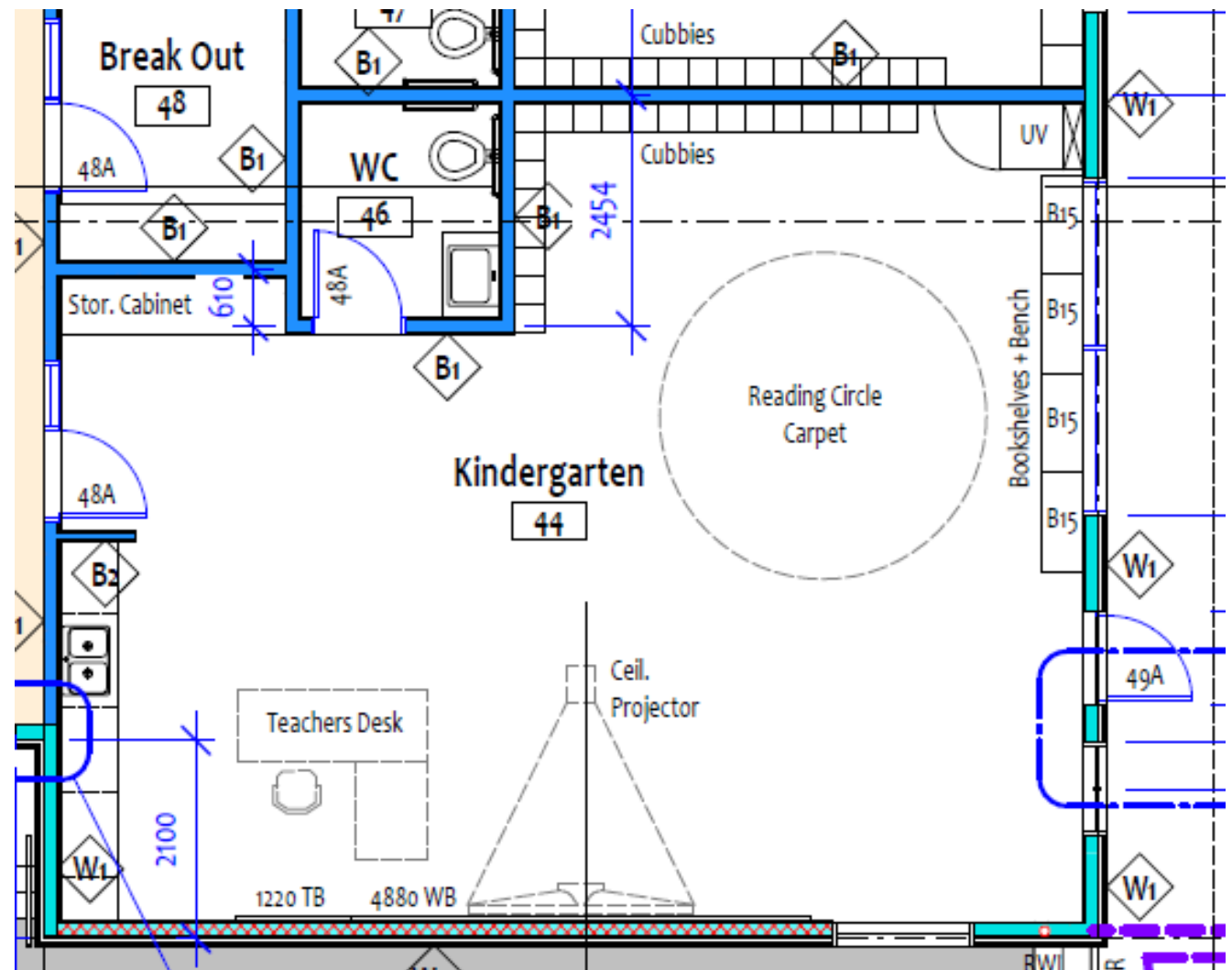
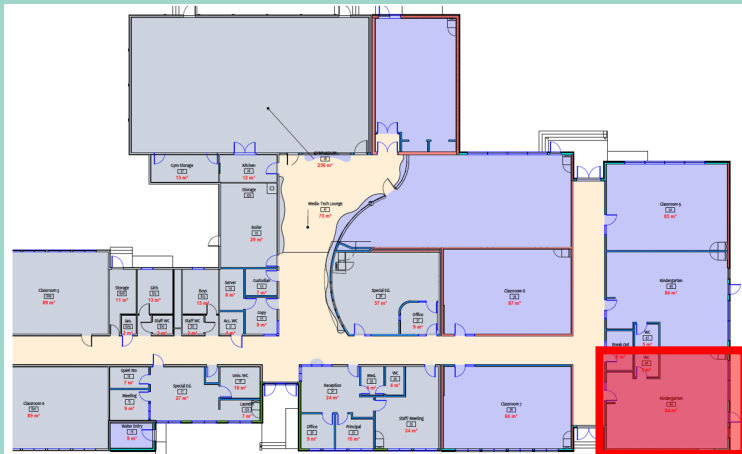
# New School Layout - Addition



# New Kindergarten Classrooms

Kindergarten Classrooms to include washrooms, exterior door access, and cubbies.

Based on early feedback from staff at the school, a Breakout space was a priority request and was included as a shared space between kindergarten classrooms.

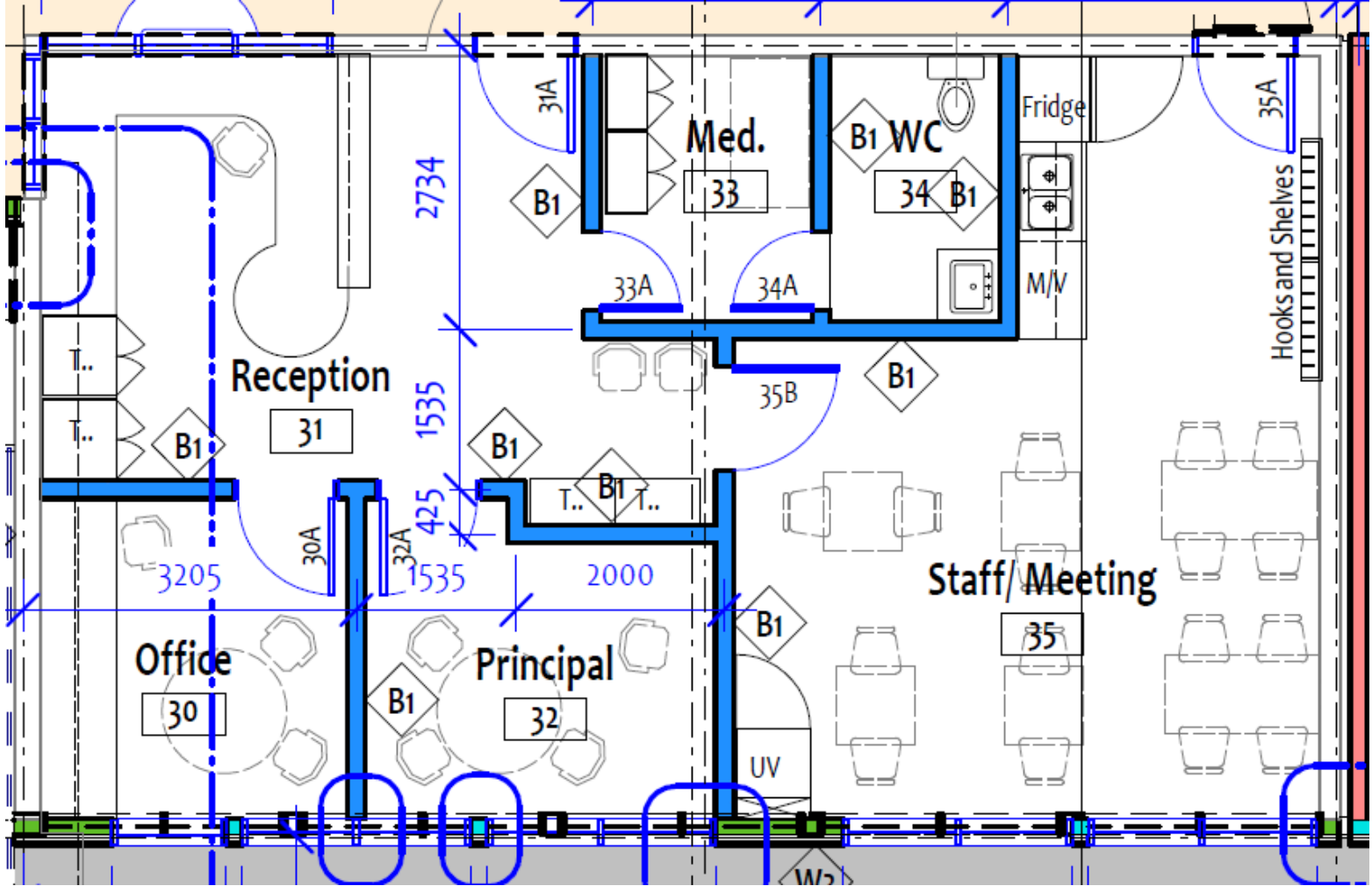
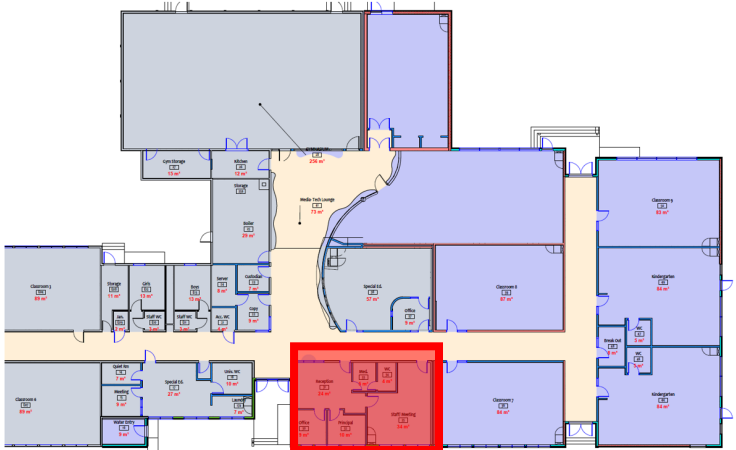


# New Staff Office

Staff offices and reception is being relocated adjacent to the school main entrance for better flow of both school and public traffic.

Serves as better supervision of main entrance by Administration from offices.

Separate staff washroom within the Office area.



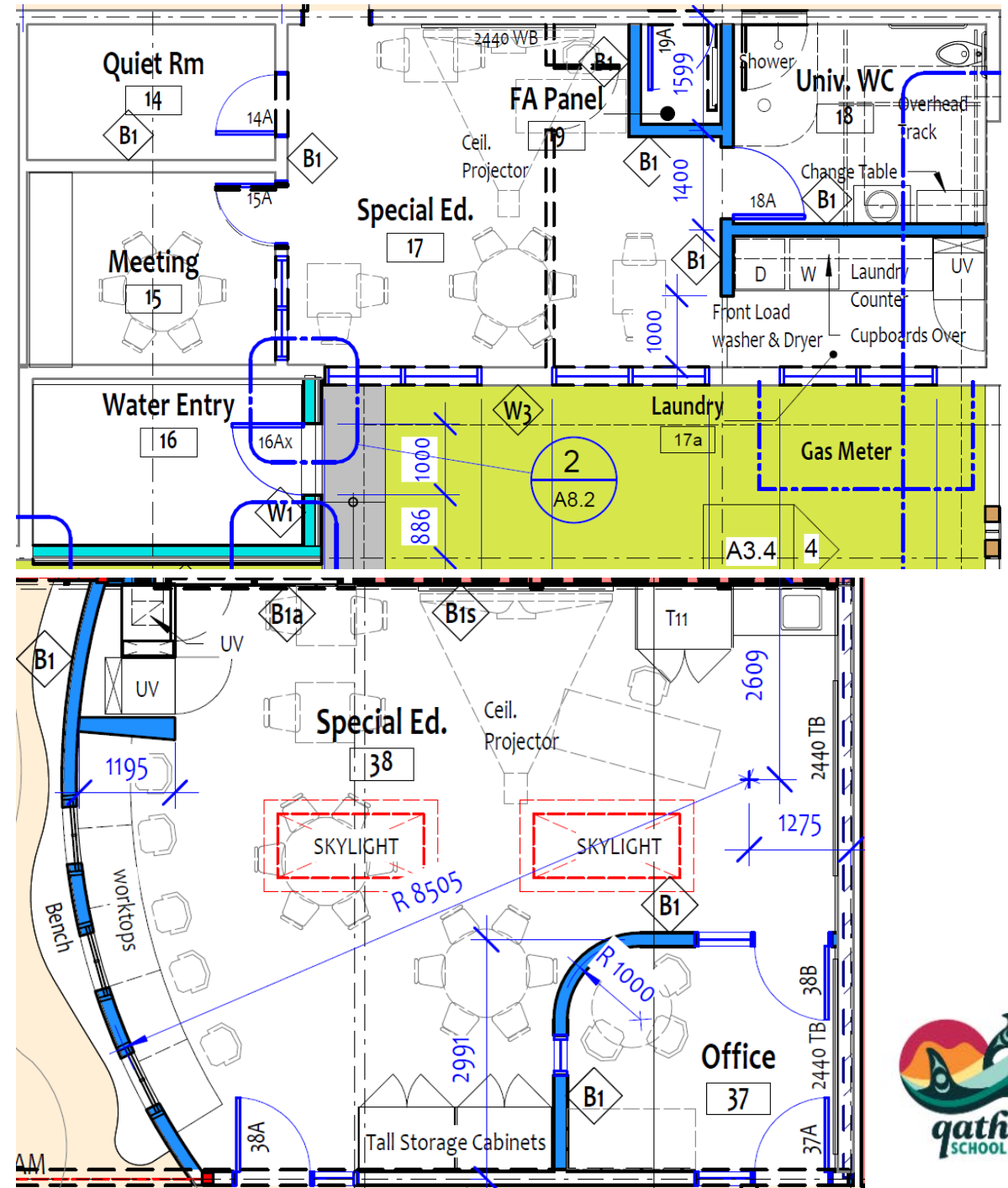
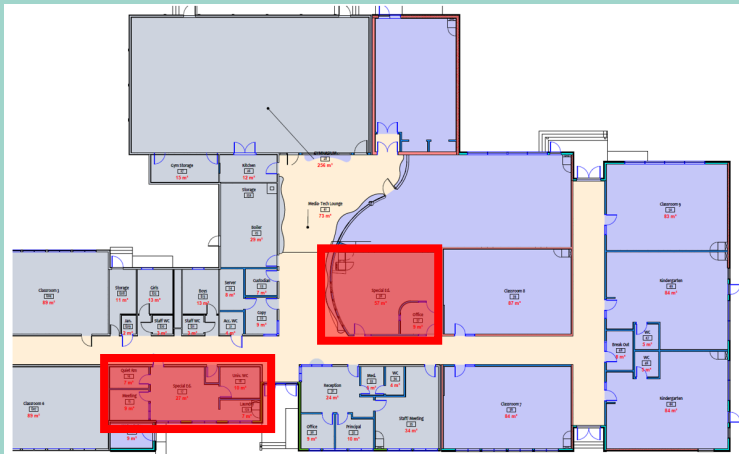


# Student Support Services

Two rooms created for Student Support Services, including office, meeting, and quiet areas.

Washroom to be constructed with overhead lift track, change table, shower, and laundry.

Existing Student Support Services room to be converted back to classroom.

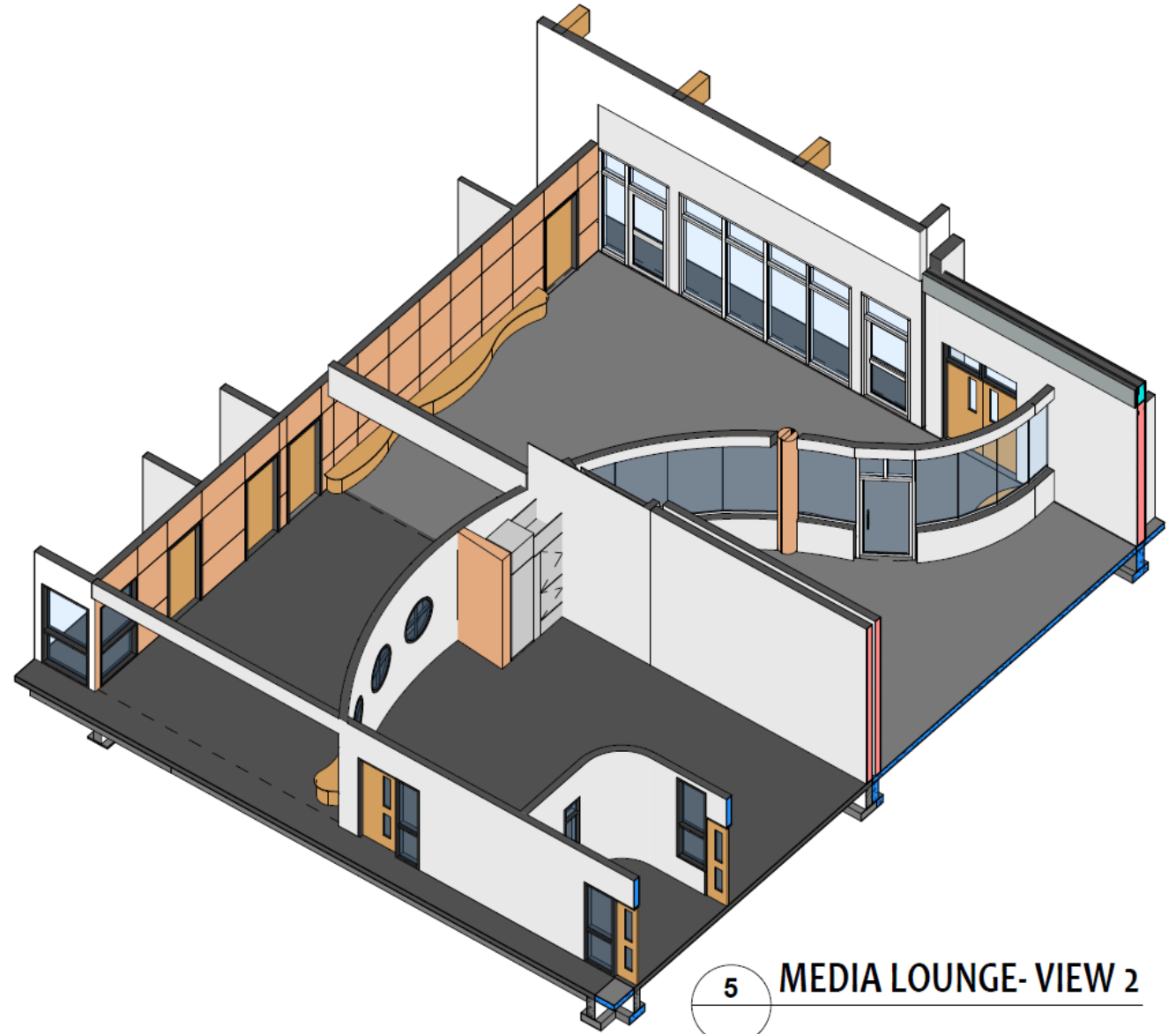
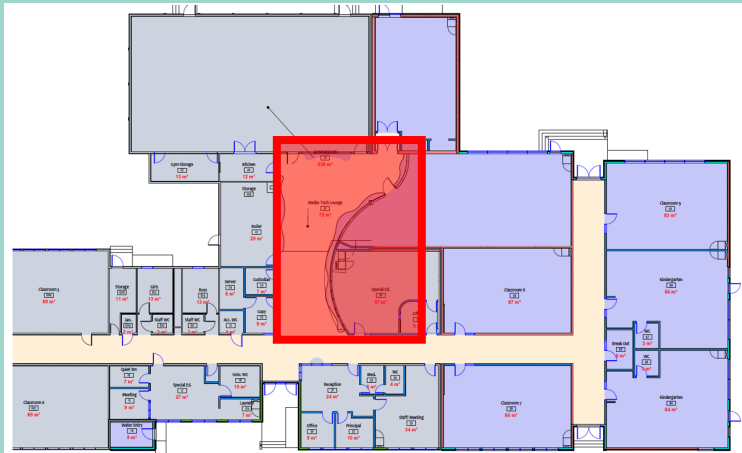


# New Design Features

Previously the hallway to the gym, the curved wall opens up into the renovated gym, media-tech, and music rooms.

Open area gives flex space as a small common area and allows more traffic between rooms.

Increased glazed sections allow more natural light.

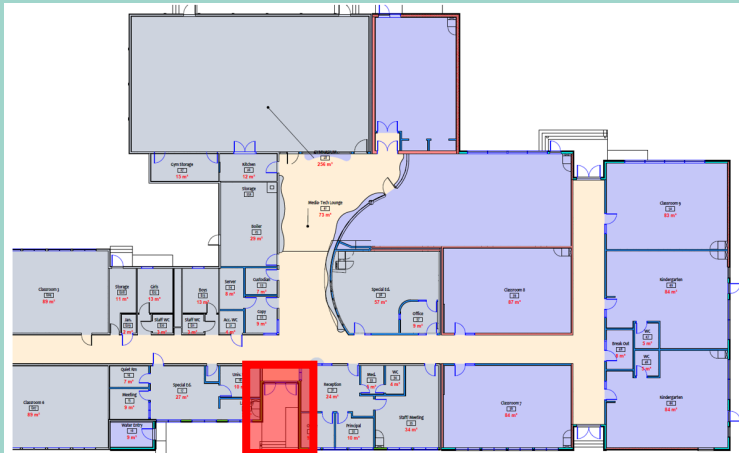


5 MEDIA LOUNGE- VIEW 2

# New Design Features

Entryway with Architectural timber elements to create a more inviting and aesthetic welcome to school.

New doors with increased glazing to maximize natural light into the space.



# Project Highlights

## Electrical Infrastructure Upgrade

New 3-phase Electrical Upgrade

## Removal of Natural Gas Boiler System

New HVAC System to replace boiler system and provide both heating and cooling

## Renovated Gym

Increased indoor play space with removal of fixed stage area

## Removal of 5 Portables

Portables can be removed from site with increased capacity of addition

## Increased Student Support Services

Increased area and improved layout to provide support to students

## Increased Media-Tech and Music Spaces

New purpose-built spaces to enrich learning for both Media-Tech and Music programs

**Thank you!**





## **REGULAR BOARD MEETING**

**4:00 pm, Wednesday, November 27, 2024**  
**School Board Office**

### **MINUTES**

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Present: Jaclyn Miller, Rob Hill, Dale Lawson

Also in attendance: Vianne Kintzinger (Interim Superintendent), Steve Hopkins (Secretary-Treasurer)

Regrets: Kirsten Van't Schip, Maureen Mason

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The meeting was called to order at 4:01 p.m. by Secretary-Treasurer S. Hopkins.

S. Hopkins informed the board that Trustee Mason had provided her consent to any nomination by email

#### **ELECTIONS:**

Chairperson: J. Miller accepted a nomination by D. Lawson. Seeing no further nominations, J. Miller was acclaimed to the role of Chairperson.

Chairperson Miller assumed the role of chair for the remainder of the meeting.

Vice Chairperson: M. Mason was nominated by R. Hill. S. Hopkins confirmed that M. Mason would accept the nomination. Seeing no further nominations, M. Mason was acclaimed as Vice-Chairperson.

BCSTA Provincial Council Representative: J. Miller accepted a nomination by R.Hill. Seeing no further nominations, J. Miller was acclaimed as BCSTA Provincial Council Representative.

BCPSEA Representative: D. Lawson was nominated by J. Miller. Seeing no further nominations, D. Lawson was acclaimed as BCPSEA Representative.

#### **PRESENTATIONS:**

##### School District Logo Release Summary – K. Payne

Director of Communications K. Payne provided a summary of the school district's logo revamp, which was unveiled to staff, students, and the public on November 26, 2024. She expressed gratitude to the board for their support and showcased a short video detailing the story behind the new logo. The communications team is currently developing resources to assist staff with the implementation of the logo change.

## Edgehill Elementary School Growth Plans – J. Burt

Principal J. Burt provided an update on Edgehill Elementary's growth plans, focusing on the implementation of a social-emotional learning (SEL) goal to support self-regulation among students. The school adopted the *Heart-Mind Well-Being Framework*, incorporating SEL goals into its school plan.

Staff participated in a full-day session at the OLC, led by facilitator Gillian Lewis, to align on strategies. The focus for the previous year, "secure and calm," showed positive outcomes, as evidenced by surveys conducted in May 2024, which highlighted strong support from students, staff, and parents.

For the 2024-2025 school year, the focus expanded to include self-regulation and problem-solving skills. Challenges were identified early, with surveys in October revealing a need for ongoing targeted SEL interventions in classrooms. Staff and the PAC co-presidents collaborated to create a sensory room, contributing to positive outcomes.

Efforts included using common language school-wide, sharing strategies for regulation, and conducting regular surveys to monitor progress. Data-driven approaches and strong staff engagement have been key, with 85% of staff responding to surveys on self-care and recognition. The WITTS program was introduced to support problem-solving among students and parents.

Trustees commended the school's efforts, highlighting the value of collective input, data-driven approaches, and strong administrative support. They noted the emphasis on an ethic of care and appreciated the positive impact of these practices on student well-being and school success. Trustees also recognized the strong connections between staff and students and the commitment to fostering a supportive and inclusive environment.

## **QUESTION PERIOD**

There were no questions.

## **CHAIRPERSON'S REMARKS**

"Hello and welcome everyone. Here we are with four weeks left before the holiday break and all the lead-up holiday celebrations!

It's an exciting time for our district, as last week we officially announced the hiring of Paul McKenzie as our new Superintendent of Schools. Paul will be joining us from Saanich School District and bringing with him many years of experience in leadership roles within our sector in both Ontario and BC. We are eager for him to join us this spring, and in the meantime, we remain grateful for the steady leadership of Interim Superintendent Vianne Kintzinger. Thank you, again, to all who were a part of the process.

Early last week, Brooks Secondary hosted its first Career Fair for Indigenous Students. This event, titled Strengthening Connections, was an inspiring demonstration of our district's commitment to creating meaningful opportunities for Indigenous students. Representatives from post-secondary institutions like UBC, Simon Fraser University, and Island Health connected directly with students, helping them envision a

bright future. It's initiatives like these that bring our mission to life, and we extend our gratitude to everyone who made it possible.

Our commitment to supporting educators remains a cornerstone of our work which is being brought to life through the New Teacher/TTOC Learning Series initiated by the leadership team at the district and offered in partnership with the qathet Teachers Association. The goal is to ensure that new teachers and TTOCs feel both supported and connected. These sessions provide tools and resources to address challenges and establish a strong foundation for ongoing professional growth and I hear that there was plenty of interest from our staff which is fantastic.

Further on the topic of staff development, the district is proud to share the launch of our Leadership Academy. This program will nurture leadership talent among our teachers and new administrators as a way to build capacity within our district to ensure we are equipped to meet the evolving and future needs in our schools. This opportunity for leadership development has been well received and the first sessions kick-off in a couple weeks. Thank you to our interim superintendent and the district team for making this happen; future workforce planning is critical to student success and we are grateful to have a program in place.

Last week, our Board, along with senior staff, participated in the BCSTA Trustees Academy. The sessions emphasized equity in education, Indigenous student success, and innovative governance practices. Hearing from thought leaders challenged us to think deeply about the opportunities and responsibilities we have as Trustees. The insights we gained will undoubtedly inform our efforts to make meaningful and impactful decisions for our district.

On Monday, I was able to speak with the new Minister of Education and Child Care, Lisa Beare. I conveyed our appreciation that the Feeding Futures funding has been committed to base funding moving forward, how much we agree with the priorities she outlined to all trustees at the BCSTA Academy including refocusing on literacy and numeracy, the safety of our students, and recruitment and retention of staff. I also shared our struggles with recruitment and the possibilities that more robust partnerships with post-secondary could assist in producing increased numbers of high-quality teachers for our students; clearer communication guidelines between MCFD and education so we can ensure our focus and support for children and youth in care can be as effective as possible; and that with increased requests on our system need to come with funding as well.

Finally, I'm thrilled about the unveiling of the new qathet School District logo, a powerful symbol of connection and collaboration. This design, created with the artistic vision of Tla'amin artist Kobe Galligos, embodies the shared efforts of everyone in our district—from students and educators to families and the broader community. Please take a minute to watch the video and I hope you'll feel as inspired as we are by the significance of our new look and feel going forward.”

**1. ADOPTION OF AGENDA**

**MOVED: D. LAWSON**

**SECONDED: R. HILL**

**THAT the Regular meeting agenda of November 27, 2024, be adopted as amended.**

**STATUS: CARRIED**

Trustee Lawson requested that a “Trustee Report” be added to the agenda as item 9.b.



**2. ADOPTION OF MINUTES**

**MOVED: R. HILL**

**SECONDED: D. LAWSON**

**THAT the Regular meeting minutes of October 16, 2024, be adopted as circulated.**

**STATUS: CARRIED**

**3. REPORT OF CLOSED MEETINGS**

3.a) October 16, 2024 – The Board met in-camera to discuss items which include property and personnel.

**4. INCOMING CORRESPONDENCE**

4.a) BCSTA to R. Singh – November 13, 2024

4.b) BCPSEA to BCSTA – November 13, 2024

**MOVED: D. LAWSON**

**SECONDED: R. HILL**

**THAT the correspondence in item 4.a) and 4.b) be received for information.**

**STATUS: CARRIED**

**5. OUTGOING CORRESPONDENCE**

5.a) Board to H. Pritchard and D. Harper – Letter of Appreciation

5.b) Board to A. Shostak – Letter of Appreciation

S. Hopkins reported that D. Harper had contacted the board to request permission to use the letter of appreciation to support grant applications. Trustees expressed their support for Ms. Harper's request.

**6. SUPERINTENDENT OF SCHOOLS' REPORT**

6.a) 2024/2025 Department Operational Plans

V. Kintzinger provided an overview of the 2024/2025 operational plans, highlighting key actions aligned with the board's strategic goals:

- Cultivating an Ethic of Learning: Development of a K-7 numeracy framework.
- Cultivating Curiosity: School garden projects focused on climate action and food production, integrating land stewardship.

- Cultivating Self-Determination: Supporting the IEC’s development and implementing a pilot language program at James Thomson Elementary.
- Cultivating Integrity and Responsibility: Upcoming mid-year superintendent achievement report in February.

S. Hopkins noted maintenance-related highlights, including mechanical upgrades and sustainability initiatives. He also mentioned human resources initiatives and plans to review administrative procedures in early 2025. Daycare openings were also emphasized.

Trustees asked for additional information on opportunities for increasing parent involvement in the learning process. A. Burt shared that recurring themes from discussions on school improvement included enhancing parent engagement. Efforts are underway to identify the best venues to make parents feel welcome in schools. At James Thomson Elementary, monthly PAC meetings are complemented by events designed to foster connections and explore educational topics. This remains an ongoing focus area.

6.b) Festival of the Performing Arts request for support

Trustees reaffirmed their support for the festival, emphasizing its value as an excellent opportunity for student participation and enrichment.

6.c) Suspension, Exclusion, and Seclusion Report – September 3, 2024, to October 31, 2024

V. Kintzinger commented that there were no district concerns regarding the number of suspensions recorded during this period.

**MOVED: D. LAWSON**

**SECONDED: R. HILL**

**THAT the Superintendent of Schools’ Report be received as presented.**

**STATUS: CARRIED**

**7. SECRETARY-TREASURERS’ REPORT**

7.a) qathet Regional District searching for new options to support regional Industrial, Commercial, and Institutional Recycling – [News Release](#)

S. Hopkins shared a press release from the qathet Regional District (qRD) highlighting challenges in supporting rural industrial, commercial, and institutional recycling programs. The press release included an invitation for advocacy.

Trustees expressed support for engaging in advocacy efforts. Staff will prepare a draft letter for the board’s consideration at the December meeting. R. Hill suggested initiating advocacy locally by reaching out to the region’s MLA.

**MOVED: R. HILL**

**SECONDED: D. LAWSON**

**THAT the Secretary-Treasurers' Report be received as presented.**

**STATUS: CARRIED**

**8. COMMITTEE REPORTS**

- 8.a) Committee of the Whole Report for November 13, 2024  
Recommended motions arising from the Committee of the Whole Meeting:

qSD to qRD – Emergency Preparedness

**MOVED: R. HILL**

**SECONDED: D. LAWSON**

**THAT the qathet School District provide the Regional District with an updated letter of commitment in support of its emergency planning.**

**STATUS: CARRIED**

Program Review - Dual Credit Programs

**MOVED: D. LAWSON**

**SECONDED: R. HILL**

**THAT the Board of Education accept the Career Program-Dual Credit Review (Level 2), as attached and presented.**

**STATUS: CARRIED**

Review of Indigenous Education Annual Report

**MOVED: D. LAWSON**

**SECONDED: R. HILL**

**THAT the Board of Education accepts the report as presented and recommends submission to the Tla'amin Nation, as required in the Tla'amin Education Agreement.**

**STATUS: CARRIED**

Consideration of Alternate Board Meeting Calendar

**MOVED: R. HILL**

**SECONDED: D. LAWSON**

**THAT the Board of Education approves the implementation of a revised meeting calendar for the balance of the school year using the second and fourth Wednesdays as the regular meeting days.**

**STATUS: CARRIED**

S. Hopkins noted that, as a result of this change, the December Committee of the Whole meeting will be canceled. The next Regular and Closed Meetings are scheduled for December 11, 2024.

**9. OTHER BUSINESS**

9.a) BCSTA Trustee Academy Report – J. Miller (oral)

J. Miller provided an overview of the BCSTA Trustee Academy, highlighting sessions on topics such as AI in education, equity and anti-racism through street data, student voice, Indigenous education, and early learning.

R. Hill expressed appreciation for the pre-conference session on AI in education. Key takeaways included the recommendation to develop guidelines rather than strict policies for AI use, focusing on where its usage is appropriate. The session emphasized equipping students with the skills to use AI confidently, work collaboratively with it, and ensure ethical practices.

9.b.) Trustee Report - D. Lawson (oral)

Trustee D. Lawson provided a summary of recent events attended on behalf of the board:

- Participated in DPAC meetings over the past five years, noting a positive trend in parent participation at PAC meetings. The recent meeting included representation from all schools.
- Attended a Halloween band performance hosted by S. Cramaro, which was a wonderful event with several trustees in attendance.
- Attended the Everyone Deserves a Smile (EDAS) launch at Max Cameron, featuring a presentation by K. Boyd. This collaborative community initiative aims to create 475 care bags.

**QUESTION PERIOD**

There were no questions.

**MEDIA QUESTION PERIOD**

There were no questions.

**ADJOURNMENT**

**MOVED: D. LAWSON**

**THAT the Regular meeting agenda of November 27, 2024, be adjourned.**

**STATUS: CARRIED**

The meeting adjourned at 5:15 pm.

SH/attachments

December 11, 2024

Hon. Randene Neill, M.L.A  
Powell River-Sunshine Coast

**Delivered via email to: [Randene.Neill.MLA@leg.bc.ca](mailto:Randene.Neill.MLA@leg.bc.ca)**

Dear Hon. Randene Neill,

**Subject: Request for Exemption for qSD Schools from ICI Packaging and Paper Product (PPP) Restrictions**

As trustees of qathet School District, we are committed to advancing environmental stewardship and sustainability education, as reflected in our 2023–2028 Strategic Plan Framework. One of our key priorities is fostering environmental responsibility through learning and action, ensuring our students are equipped to meet the challenges of a changing world. Recycling programs are essential to these efforts.

**Addressing Challenges in Zero Waste**

Implementing zero-waste principles in schools is a noble goal but comes with challenges. School environments generate diverse waste streams, from packaging to instructional materials, making it essential to maintain recycling systems. Unfortunately, recycling opportunities in our schools have been significantly impacted by Recycle BC's decision to discontinue a special license to collect Industrial, Commercial, and Institutional (ICI) recycling in our rural community. While we strive to reduce waste overall, the absence of accessible recycling options now creates a critical barrier to achieving a zero-waste model.

**Sustaining Educational Impact**

Recycling programs are not merely operational tools but also educational platforms. By engaging students in clean recycling practices, we teach the importance of reducing contamination and maximizing resource recovery. These lessons contribute to broader awareness of the pollution prevention hierarchy and the circular economy, values embedded in both provincial goals and our district's strategic framework.

The curriculum resources provided by Recycle BC emphasize critical environmental education, including waste reduction, recycling processes, and fostering a circular economy. These materials

support schools in teaching students the importance of sustainability through practical applications such as classroom waste audits and recycling tracking ([Learning\\_with\\_RecycleBC](#)). However, without access to recycling programs, it is impossible for our schools to model these best practices effectively.

### Call for Support

We commend the qathet Regional District and the City of Powell River for their efforts to address recycling system challenges. To support the sustainability of these initiatives and align with our educational goals, we urge the provincial government to grant an exemption for schools from current Industrial, Commercial, and Institutional (ICI) Packaging and Paper Product (PPP) restrictions.

As highlighted in discussions around recycling solutions for rural and remote areas, collaborative models and localized infrastructure are critical to effective recycling systems. Schools, as hubs of community education and action, can play a significant role in piloting and implementing these solutions if granted an exemption.

Through continued collaboration, we can reinforce the vital connection between education and environmental stewardship, creating lasting impacts for our students and communities. We welcome the opportunity to work alongside provincial and local partners to build a future where sustainability is not just a lesson but a way of life.

Thank you for your attention to this important matter.

Yours truly,



Jaclyn Miller  
Chairperson  
Board of Education  
qathet School District

cc: Vianne Kintzinger, Superintendent of Schools  
Patrick Devereaux, Manager of Operational Services, qathet Regional District



December 11, 2024

To: qathet Regional District

**Re: Use of qathet School District Facilities and Transportation Resources in the Event of a Major Emergency or Evacuation**

qathet School District is committed to continuing to support the broader community and the qathet Regional District in the event of a major emergency or evacuation (earthquake, fire, etc.).

This letter reaffirms our commitment, as outlined in our December 6, 2019, correspondence, to support the qathet Regional District's (qRD) Regional Emergency Program. In the event of an emergency, qRD may contact qathet School District staff to request access to school facilities and transportation resources as needed.

School facilities serve as valuable community assets, potentially operating as Reception Centres for Emergency Support Services, including evacuee registration, family reunification, first aid, and group lodging. We aim to identify and prioritize facilities based on location, capacity, amenities, and services to designate primary locations and establish formal activation procedures.

Additionally, the qathet School District's fleet of buses may assist community members affected by a disaster who lack access to personal vehicles. In these cases, the qRD's Regional Emergency Program can request buses and licensed drivers to provide emergency transportation.

For requests regarding School District resources, please contact the following staff:

Name	Title	Office Phone	Cell Phone
Steve Hopkins	<i>Secretary Treasurer</i>	604-414-2604	604-414-5264
Jared Formosa	<i>Director of Operations</i>	604-414-2631	604-868-0750
Lisa McMurray	<i>Health and Safety Manager</i>	604-414-2605	647-991-3948

Yours truly,

Jaclyn Miller  
Chairperson  
Board of Education  
qathet School District

JM/er



**SCHOOL DISTRICT 47 - SUSPENSION, EXCLUSION AND SECLUSION REPORT YEAR TO DATE 2023-2024**

<b>SUSPENSIONS (BY INCIDENT)</b>	<b>SEPT</b>	<b>OCT</b>	<b>NOV</b>	<b>DEC</b>	<b>JAN</b>	<b>FEB</b>	<b>MAR</b>	<b>APR</b>	<b>MAY</b>	<b>JUNE</b>	<b>YEAR TO DATE</b>
10 days or less (non-violent)		4	2								6
10 days or less (violent)	1	2	2								5
11-20 days (non-violent)											0
11-20 days (violent)											0
20 days or more (non-violent)											0
20 days or more (violent)											0
Indefinite (non-violent)											0
Indefinite (violent/threats of violence)											0
Indefinite (first drug offence)											0
Less than 20 days (first drug/alcohol offence)	4	3	1								8
Less than 20 days (second + drug/alcohol offence)											0
20 + days (first drug offence)											0
20 + days (second + drug offence)											0
Indefinite (second + drug/alcohol offence)											0
In-school suspension											0
<b>TOTAL SUSPENSIONS</b>	<b>5</b>	<b>9</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19</b>
<b>EXCLUSIONS</b>											
Exclusions - Elementary											0
Exclusions - Secondary											0
<b>SECLUSIONS</b>											
Seclusions - Elementary											0
Seclusions - Secondary											0

*(Violent incidents include: fighting, physical altercations, threats of bodily harm, etc.  
Verbal is considered violent if threatening)*

---

## MEMORANDUM

**To:** December 11, 2024  
**From:** Committee of the Whole  
**Prepared by:** Steve Hopkins, Secretary-Treasurer  
**Re:** Statement of Financial Information

### 1.0 BACKGROUND

In accordance with the Financial Information Act, each Board of Education is required to prepare a Statement of Financial Information (SOFI) for the fiscal year ending on June 30<sup>th</sup> of each year.

The report includes a copy of the audited financial statements along with a few additional schedules which pertain to the same fiscal period, these additional schedules include a schedule of guarantees and indemnities (if applicable), a schedule of remuneration and expenses and a schedule of payments of goods and services.

### 2.0 STAFF RECOMMENDATION

THAT: The Statement of Financial Information be approved for submission to the Ministry of Education and Childcare.

### 3.0 APPENDICES

Appendix A – Statement of Financial Information

**School District  
Statement of Financial Information (SOFI)**

**qathet School District**

**Fiscal Year Ended June 30, 2024**

**TABLE OF CONTENTS**

Documents are arranged in the following order:

1. Approval of Statement of Financial Information
2. Financial Information Act Submission Checklist
3. Management Report
4. Audited Financial Statements
5. Schedule of Debt
6. Schedule of Guarantee and Indemnity Agreements
7. Schedule of Remuneration and Expenses including:
  - Statement of Severance Agreements
  - Reconciliation or explanation of differences to Audited Financial Statements
8. Schedule of Payments for the Provision of Goods and Services including:
  - Reconciliation or explanation of differences to Audited Financial Statements

**SCHOOL DISTRICT  
STATEMENT OF FINANCIAL INFORMATION  
(SOFI)**

NUMBER <b>47</b>	NAME <b>qathet</b>	YEAR	<b>2023/2024</b>
OFFICE LOCATION(S)	<b>4351 Ontario Avenue</b>	TELEPHONE	<b>(604) 485-6271</b>
MAILING ADDRESS	<b>4351 Ontario Avenue</b>		
CITY <b>Powell River</b>	PROVINCE <b>BC</b>	POSTAL CODE	<b>V8A 1V3</b>
SUPERINTENDENT	<b>Vianne Kintzinger</b>	TELEPHONE	<b>(604) 414-2600</b>
SECRETARY TREASURER	<b>Steve Hopkins</b>	TELEPHONE	<b>(604) 414-2604</b>

**DECLARATION AND SIGNATURES**

*We, the undersigned, certify that the attached is a correct and true copy of the Statement of Financial Information for the year ended **June 30, 2024** for School District No.47 as required under Section 2 of the Financial Information Act.*

SIGNATURE OF CHAIRPERSON OF THE BOARD OF SCHOOL TRUSTEES

DATE SIGNED

---

SIGNATURE OF SECRETARY TREASURER

DATE SIGNED

---

SIGNATURE OF SUPERINTENDENT

DATE SIGNED

---

**Statement of Financial Information for Year Ended June 30, 2024**  
**Financial Information Act-Submission Checklist**

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

**Statement of Financial Information (SOFI)**  
**qathet School District**  
**Fiscal Year Ended June 30, 2024**

**MANAGEMENT REPORT**

The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with accounting principles generally accepted for British Columbia school districts as prescribed or permitted by the Ministry of Education and the integrity and objectivity of these statements are management's responsibility.

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

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

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

On behalf of qathet School District

---

Vianne Kintzinger, Superintendent  
Date:

---

Steve Hopkins, Secretary Treasurer  
Date:

Audited Financial Statements of

**School District No. 47 (qathet)**

And Independent Auditors' Report thereon

June 30, 2024

# School District No. 47 (qathet)

June 30, 2024

## Table of Contents

Management Report .....	1
Independent Auditors' Report .....	2
Statement of Financial Position - Statement 1 .....	3
Statement of Operations - Statement 2 .....	4
Statement of Changes in Net Debt - Statement 4 .....	5
Statement of Cash Flows - Statement 5 .....	6
Notes to the Financial Statements .....	7-26
Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1 (Unaudited) .....	27
Schedule of Operating Operations - Schedule 2 (Unaudited) .....	28
Schedule 2A - Schedule of Operating Revenue by Source (Unaudited) .....	29
Schedule 2B - Schedule of Operating Expense by Object (Unaudited) .....	30
Schedule 2C - Operating Expense by Function, Program and Object (Unaudited) .....	31
Schedule of Special Purpose Operations - Schedule 3 (Unaudited) .....	33
Schedule 3A - Changes in Special Purpose Funds and Expense by Object (Unaudited) .....	34
Schedule of Capital Operations - Schedule 4 (Unaudited) .....	37
Schedule 4A - Tangible Capital Assets (Unaudited) .....	38
Schedule 4C - Deferred Capital Revenue (Unaudited) .....	39
Schedule 4D - Changes in Unspent Deferred Capital Revenue (Unaudited) .....	40



# School District No. 47 (qathet)

## MANAGEMENT REPORT

Version: 8505-7759-5777

### Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 47 (qathet) 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.


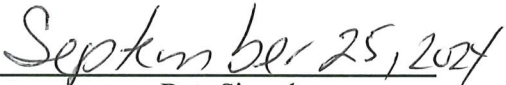


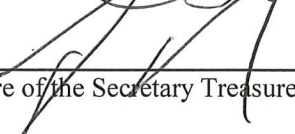

The preparation of financial statements necessarily involves the use of estimates based on management's judgment particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

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 (qathet) (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 (qathet) 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 (qathet)

 _____ Signature of the Chairperson of the Board of Education	 _____ Date Signed
 _____ Signature of the Superintendent	 _____ Date Signed
 _____ Signature of the Secretary Treasurer	 _____ Date Signed

## Independent Auditor's Report

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To the Board of Education of School District No. 47 (qathet) and the Minister of Education and Child Care:

### **Opinion**

We have audited the financial statements of School District No. 47 (qathet) (the "School District"), which comprise the statement of financial position as at June 30, 2024, and the statements of operations, statement of changes in net debt and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements present the financial position of the School District as at June 30, 2024 and the results of its operations, remeasurement gains and losses, changes in net debt and its cash flows for the year then ended in compliance with, in all material respects, the financial reporting framework based on Section 23.1 of the Budget Transparency and Accountability Act and the Province of British Columbia's Treasury Board Regulations 257/2010 and 198/2011.

### **Basis for Opinion**

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the financial statements section of our report. We are independent of the School District in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for opinion.

### **Emphasis of Matter**

We draw attention to Note 2 which describes the financial reporting framework being followed by School District No. 47 (qSDathet).

### **Other Information**

Management is responsible for the other information. The other information obtained at the date of this auditor's report comprises of Unaudited Schedules 1-4 attached to the audited financial statements and Financial Statement Discussion and Analysis but does not include the financial statements and our auditor's report thereon.

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

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

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

Management is responsible for the preparation and presentation of these financial statements in accordance with the financial reporting framework based on Section 23.1 of the Budget Transparency and Accountability Act and the Province of British Columbia's Treasury Board Regulations 257/2010 and 198/2011, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

### ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

Nanaimo, BC

September 25, 2024

*MNP* LLP

Chartered Professional Accountants

# School District No. 47 (qathet)


## Statement of Financial Position

As at June 30, 2024

	2024 Actual	2023 Actual
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	6,350,256	7,715,098
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	325,000	129,182
Other (Note 3)	538,537	347,045
<b>Total Financial Assets</b>	<u>7,213,793</u>	<u>8,191,325</u>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	3,377,737	3,361,089
Unearned Revenue (Note 9)	583,126	371,494
Deferred Revenue (Note 6)	934,529	602,775
Deferred Capital Revenue (Note 7)	40,355,120	37,962,163
Employee Future Benefits (Note 8)	826,524	791,702
Asset Retirement Obligation (Note 16)	1,323,678	1,382,777
<b>Total Liabilities</b>	<u>47,400,714</u>	<u>44,472,000</u>
<b>Net Debt</b>	<u>(40,186,921)</u>	<u>(36,280,675)</u>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Note 10)	49,916,228	47,116,095
Prepaid Expenses	101,246	117,626
<b>Total Non-Financial Assets</b>	<u>50,017,474</u>	<u>47,233,721</u>
<b>Accumulated Surplus (Deficit) (Note 18)</b>	<u>9,830,553</u>	<u>10,953,046</u>

Contingent Liabilities (Note 11)

Approved by the Board

  
 \_\_\_\_\_  
 Signature of the Chairperson of the Board of Education

*September 25, 2024*  
 \_\_\_\_\_  
 Date Signed

  
 \_\_\_\_\_  
 Signature of the Superintendent

*September 25, 2024*  
 \_\_\_\_\_  
 Date Signed

  
 \_\_\_\_\_  
 Signature of the Secretary/Treasurer

*September 25, 2024*  
 \_\_\_\_\_  
 Date Signed

# School District No. 47 (qathet)

Statement of Operations  
Year Ended June 30, 2024

	2024 Budget (Note 17) \$	2024 Actual \$	2023 Actual \$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	45,946,265	<b>46,365,288</b>	42,715,709
Other	75,000	<b>95,440</b>	115,554
Tuition	608,120	<b>611,919</b>	887,702
Other Revenue	2,109,897	<b>4,209,156</b>	3,684,066
Rentals and Leases	138,900	<b>155,664</b>	176,367
Investment Income	172,500	<b>188,188</b>	276,481
Amortization of Deferred Capital Revenue	1,706,519	<b>1,772,076</b>	1,755,075
<b>Total Revenue</b>	<u>50,757,201</u>	<u><b>53,397,731</b></u>	<u>49,610,954</u>
<b>Expenses (Note 5)</b>			
Instruction	41,707,129	<b>44,649,269</b>	40,736,499
District Administration	2,319,313	<b>2,131,019</b>	1,954,617
Operations and Maintenance	6,512,475	<b>6,232,235</b>	7,029,617
Transportation and Housing	1,371,557	<b>1,507,701</b>	1,411,770
<b>Total Expense</b>	<u>51,910,474</u>	<u><b>54,520,224</b></u>	<u>51,132,503</u>
<b>Surplus (Deficit) for the year</b>	<u>(1,153,273)</u>	<u><b>(1,122,493)</b></u>	<u>(1,521,549)</u>
<b>Accumulated Surplus (Deficit) from Operations, beginning of year</b>		<b>10,953,046</b>	12,474,595
<b>Accumulated Surplus (Deficit) from Operations, end of year</b>		<u><b>9,830,553</b></u>	<u>10,953,046</u>

# School District No. 47 (qathet)

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

	2024 Budget (Note 17) \$	2024 Actual \$	2023 Actual \$
<b>Surplus (Deficit) for the year</b>	<u>(1,153,273)</u>	<u>(1,122,493)</u>	<u>(1,521,549)</u>
<b>Effect of change in Tangible Capital Assets</b>			
Acquisition of Tangible Capital Assets		(4,895,486)	(2,336,872)
Amortization of Tangible Capital Assets	2,047,227	2,095,353	2,095,032
<b>Total Effect of change in Tangible Capital Assets</b>	<u>2,047,227</u>	<u>(2,800,133)</u>	<u>(241,840)</u>
Acquisition of Prepaid Expenses		16,380	(4,121)
<b>Total Effect of change in Other Non-Financial Assets</b>	<u>-</u>	<u>16,380</u>	<u>(4,121)</u>
<b>(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)</b>	<u>893,954</u>	<u>(3,906,246)</u>	<u>(1,767,510)</u>
<b>Net Remeasurement Gains (Losses)</b>			
<b>(Increase) Decrease in Net Debt</b>		<u>(3,906,246)</u>	<u>(1,767,510)</u>
<b>Net Debt, beginning of year</b>		<u>(36,280,675)</u>	<u>(34,513,165)</u>
<b>Net Debt, end of year</b>		<u>(40,186,921)</u>	<u>(36,280,675)</u>

# School District No. 47 (qathet)

Statement of Cash Flows  
Year Ended June 30, 2024

	2024 Actual	2023 Actual
	\$	\$
<b>Operating Transactions</b>		
Surplus (Deficit) for the year	(1,122,493)	(1,521,549)
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(387,310)	(225,722)
Prepaid Expenses	16,380	(4,121)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	16,648	892,735
Unearned Revenue	211,632	(100,935)
Deferred Revenue	331,754	(229,938)
Employee Future Benefits	34,821	(26,117)
Other Liabilities	(59,098)	(11,763)
Amortization of Tangible Capital Assets	2,095,353	2,095,032
Amortization of Deferred Capital Revenue	(1,772,076)	(1,755,075)
<b>Total Operating Transactions</b>	<u>(634,389)</u>	<u>(887,453)</u>
<b>Capital Transactions</b>		
Tangible Capital Assets Purchased	(4,895,486)	(2,336,872)
<b>Total Capital Transactions</b>	<u>(4,895,486)</u>	<u>(2,336,872)</u>
<b>Financing Transactions</b>		
Capital Revenue Received	4,165,033	1,691,690
<b>Total Financing Transactions</b>	<u>4,165,033</u>	<u>1,691,690</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>(1,364,842)</b>	<b>(1,532,635)</b>
<b>Cash and Cash Equivalents, beginning of year</b>	<u>7,715,098</u>	<u>9,247,733</u>
<b>Cash and Cash Equivalents, end of year</b>	<u><u>6,350,256</u></u>	<u><u>7,715,098</u></u>
<b>Cash and Cash Equivalents, end of year, is made up of:</b>		
Cash	<u>6,350,256</u>	<u>7,715,098</u>
	<u><u>6,350,256</u></u>	<u><u>7,715,098</u></u>



# BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 47 (QATHET)

## *FINANCIAL STATEMENT NOTES* *YEAR ENDED JUNE 30, 2024*

### **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 (qathet)", and operates as "qathet School District." 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 (qathet) is exempt from federal and provincial corporate income taxes.

### **NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

#### a) Basis of Accounting

These financial statements have been prepared in accordance with Section 23.1 of the *Budget Transparency and Accountability Act of the Province of British Columbia*. 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.

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.





**BOARD OF EDUCATION OF SCHOOL DISTRICT  
NO. 47 (QATHET)**

***FINANCIAL STATEMENT NOTES***  
***YEAR ENDED JUNE 30, 2024***

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

a) Basis of Accounting (cont'd)

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

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

Year-ended June 30, 2024 – increase in annual surplus by \$2,392,957

June 30, 2024 – increase in accumulated surplus and increase in deferred contributions by \$40,355,120

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.

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



# BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 47 (QATHET)

## *FINANCIAL STATEMENT NOTES* *YEAR ENDED JUNE 30, 2024*

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

#### e) Deferred Revenue and Deferred Capital Revenue (cont'd)

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

Some software licensing and supports, 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).

#### 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.



# BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 47 (QATHET)

## *FINANCIAL STATEMENT NOTES* *YEAR ENDED JUNE 30, 2024*

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

#### h) Employee Future Benefits (cont'd)

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.

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



**BOARD OF EDUCATION OF SCHOOL DISTRICT  
NO. 47 (QATHET)**

***FINANCIAL STATEMENT NOTES  
YEAR ENDED JUNE 30, 2024***

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

k) Tangible Capital Assets (cont'd)

attributable to construction as well as interest costs that are directly attributable to the acquisition or construction of the asset.

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

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

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



# BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 47 (QATHET)

## *FINANCIAL STATEMENT NOTES* *YEAR ENDED JUNE 30, 2024*

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

#### 1) Revenue Recognition (cont'd)

criteria are the criteria that the School District has to meet in order to receive the contributions including authorization by the transferring government.

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

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

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

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

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

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

- (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.

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.



# BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 47 (QATHET)

## *FINANCIAL STATEMENT NOTES* *YEAR ENDED JUNE 30, 2024*

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

#### 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.

#### 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.



# BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 47 (QATHET)

## *FINANCIAL STATEMENT NOTES* *YEAR ENDED JUNE 30, 2024*

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

#### n) Financial Instruments (cont'd)

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.

#### 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.



**BOARD OF EDUCATION OF SCHOOL DISTRICT  
NO. 47 (QATHET)**

***FINANCIAL STATEMENT NOTES  
YEAR ENDED JUNE 30, 2024***

**NOTE 3      ACCOUNTS RECEIVABLE – OTHER**

	<u>2024</u>	<u>2023</u>
Due from Federal Government	\$166,010	\$132,637
Due from Others	372,527	214,408
	<u>\$538,537</u>	<u>\$347,045</u>

**NOTE 4      ACCOUNTS PAYABLE AND ACCRUED LIABILITIES – OTHER**

	<u>2024</u>	<u>2023</u>
Trade and other payables	\$1,091,978	\$1,395,672
Salaries and benefits payable	225,536	169,970
Deductions Payable	<u>2,060,223</u>	<u>1,795,447</u>
	<u>\$3,377,737</u>	<u>\$3,361,089</u>

**NOTE 5      EXPENSE BY OBJECT**

	<u>2024</u>	<u>2023</u>
Salaries	\$31,907,212	\$28,196,070
Benefits	7,417,894	6,498,856
Services and supplies	13,099,765	14,342,545
Amortization	<u>2,095,353</u>	<u>2,095,032</u>
	<u>\$54,520,224</u>	<u>\$51,132,503</u>





**BOARD OF EDUCATION OF SCHOOL DISTRICT  
NO. 47 (QATHET)**

***FINANCIAL STATEMENT NOTES***  
***YEAR ENDED JUNE 30, 2024***

**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>2024</u>	<u>2023</u>
Balance, beginning of year	\$ 602,775	\$ 832,713
Increases:		
Provincial Grant – MOE	\$5,852,810	\$5,223,056
Other	2,418,143	2,172,455
	<u>8,270,953</u>	<u>7,395,511</u>
Decreases:		
Transfers to Revenue	<u>7,939,199</u>	<u>7,625,449</u>
Net Changes for the year	<u>331,754</u>	<u>(229,938)</u>
Balance, end of the year	<u><u>\$934,529</u></u>	<u><u>\$602,775</u></u>



**BOARD OF EDUCATION OF SCHOOL DISTRICT  
NO. 47 (QATHET)**

***FINANCIAL STATEMENT NOTES  
YEAR ENDED JUNE 30, 2024***

**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 2024	2023
Balance, beginning of year	\$37,231,710	\$ 730,453	\$ 37,962,163	\$ 38,025,548
Increases:				
Transfers from DC - capital additions	4,895,486		4,895,486	1,849,237
Provincial Grants – MECC		1,110,000	1,110,000	1,691,690
Provincial Grants - Other				
Other				
	4,895,486	1,110,000	6,005,486	3,540,927
Decreases:				
Amortization	1,772,076		1,772,076	1,755,075
Transfers to DCR - Capital Additions		1,840,453	1,840,453	1,849,237
Net Changes	3,123,410	(730,453)	2,392,957	(63,385)
Balance, end of the year	\$40,355,120	\$ -	\$ 40,355,120	\$ 37,962,163



**BOARD OF EDUCATION OF SCHOOL DISTRICT  
NO. 47 (QATHET)**

**FINANCIAL STATEMENT NOTES  
YEAR ENDED JUNE 30, 2024**

**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.

	2024	2023
<b>Reconciliation of Accrued Benefit Obligation</b>		
Accrued Benefit Obligation – April 1	\$810,313	\$803,840
Service Cost	71,745	73,740
Interest Cost	33,901	27,138
Benefit Payments	(73,692)	(157,957)
Increase (Decrease) in obligation due to Plan Amendment	-	-
Actuarial (Gain) Loss	(10,439)	63,552
Accrued Benefit Obligation – March 31	<u>\$831,828</u>	<u>\$810,313</u>
<b>Reconciliation of Funded Status at End of Fiscal Year</b>		
Accrued Benefit Obligation – March 31	\$831,828	\$810,313
Market Value of Plan Assets – March 31	-	-
Funded Status – Deficit	(831,828)	(810,313)
Employer Contributions After Measurement Date	11,915	-
Benefits Expense After Measurement Date	(26,825)	(26,412)
Unamortized Net Actuarial Loss	20,213	45,021
Accrued Benefit Liability – June 30	<u>\$(826,524)</u>	<u>\$(791,702)</u>
<b>Reconciliation of Change in Accrued Benefit Liability</b>		
Accrued Benefit Liability – July 1	\$791,703	\$817,819
Net expense for Fiscal Year	120,428	113,840
Employer Contributions	(85,607)	(139,957)
Accrued Benefit Liability – June 30	<u>\$826,524</u>	<u>\$791,702</u>



**BOARD OF EDUCATION OF SCHOOL DISTRICT  
NO. 47 (QATHET)**

***FINANCIAL STATEMENT NOTES  
YEAR ENDED JUNE 30, 2024***

**NOTE 8 EMPLOYEE FUTURE BENEFITS *(Continued)***

	2024	2023
<b>Components of Net Benefit Expense</b>		
Service Cost	\$71,443	\$73,241
Interest Cost	34,617	28,829
Amortization of Net Actuarial Loss	14,369	11,770
Net Benefit Expense	\$120,428	\$113,840

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

Discount Rate – April 1	4.00%	3.25%
Discount Rate – March 31	4.25%	4.00%
Long Term Salary Growth – April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth – March 31	2.50% + seniority	2.50% + seniority
EARSL – March 31	10.0	10.0

**NOTE 9 UNEARNED REVENUE**

	2024	2023
Balance, beginning of year	\$371,494	\$472,429
Changes for the year:		
Increase:		
Tuition fees	581,858	361,732
Rental/Lease of facilities	1,268	9,762
	583,126	371,494
Decrease:		
Tuition fees	361,732	455,892
Rental/Lease of facilities	9,762	16,573
	371,494	472,429
Net changes for the year	211,632	(100,935)
Balance, end of year	\$583,126	\$371,494



**BOARD OF EDUCATION OF SCHOOL DISTRICT  
NO. 47 (QATHET)**

**FINANCIAL STATEMENT NOTES  
YEAR ENDED JUNE 30, 2024**

**NOTE 10 TANGIBLE CAPITAL ASSETS**

**Net Book Value:**

	Net Book Value 2024	Net Book Value 2023
Sites	\$4,151,237	\$4,151,237
Buildings	43,611,054	40,536,749
Furniture & Equipment	1,697,028	1,850,084
Vehicles	383,313	474,989
Computer Software	-	-
Computer Hardware	73,596	103,036
<b>Total</b>	<b>\$49,916,228</b>	<b>\$47,116,095</b>

**June 30, 2024**

<b>Cost</b>	Opening Cost	Prior Period Adjustment	Additions	Disposals	Total 2024
Sites	\$4,151,237	\$	\$	\$	\$4,151,237
Buildings	74,583,513		4,779,097	-	79,362,610
Furniture & Equipment	2,660,736		116,389	48,956	2,728,169
Vehicles	916,759		-	-	916,759
Computer Software	-		-	-	-
Computer Hardware	147,197		-	-	147,197
<b>Total Cost</b>	<b>\$82,459,442</b>		<b>\$4,895,486</b>	<b>\$48,956</b>	<b>\$87,305,972</b>

<b>Accumulated Amortization</b>	Opening Accumulated Amortization	Prior Period Adjustment	Additions	Disposals	Total 2024
Sites	\$	\$	\$	\$	\$
Buildings	34,046,764		1,704,792	-	35,751,556
Furniture & Equipment	810,652		269,445	48,956	1,031,141
Vehicles	441,770		91,676	-	533,446
Computer Software	-		-	-	-
Computer Hardware	44,161		29,440	-	73,601
<b>Total Amortization</b>	<b>\$35,343,347</b>		<b>\$2,095,353</b>	<b>\$48,956</b>	<b>\$37,389,744</b>



**BOARD OF EDUCATION OF SCHOOL DISTRICT  
NO. 47 (QATHET)**

**FINANCIAL STATEMENT NOTES  
YEAR ENDED JUNE 30, 2024**

**NOTE 10 TANGIBLE CAPITAL ASSETS (Continued)**

**June 30, 2023**

<b>Cost</b>	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	-
Computer Hardware	271,980		-	124,783	147,197
<b>Total Cost</b>	<b>\$81,351,331</b>	<b>\$</b>	<b>\$2,336,872</b>	<b>\$1,228,761</b>	<b>\$82,459,442</b>

<b>Accumulated Amortization</b>	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
<b>Total Amortization</b>	<b>\$34,477,076</b>		<b>\$2,095,032</b>	<b>\$1,228,761</b>	<b>\$35,343,347</b>

**NOTE 11 CONTINGENT LIABILITIES**

**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.



# BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 47 (QATHET)

## *FINANCIAL STATEMENT NOTES* *YEAR ENDED JUNE 30, 2024*

### **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, 2023, the Teachers' Pension Plan has about 51,000 active members and approximately 42,000 retired members. As of December 31, 2023, the Municipal Pension Plan has about 256,000 active members, including approximately 31,000 from school districts.

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

The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2020, indicated a \$1,548 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 \$3,114,071 for employer contributions to the plans for the year ended June 30, 2024 (2023: \$2,790,881)

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

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



**BOARD OF EDUCATION OF SCHOOL DISTRICT  
NO. 47 (QATHET)**

***FINANCIAL STATEMENT NOTES  
YEAR ENDED JUNE 30, 2024***

**NOTE 13 INTERFUND TRANSFERS**

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2023, were as follows:

- Local Capital Reserve to Operating - \$140,213

**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. 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, 2023	\$1,382,777
Settlements during the year	59,099
Asset Retirement Obligation, closing balance	<u><u>\$1,323,678</u></u>





# BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 47 (QATHET)

## *FINANCIAL STATEMENT NOTES* *YEAR ENDED JUNE 30, 2024*

### 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 21, 2024. The Board adopted a preliminary annual budget on June 21, 2023. 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:

	2024 Amended	2024 Preliminary	Difference
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	45,946,265	45,759,891	186,374
Other	75,000	100,000	(25,000)
Tuition	608,120	727,500	(119,380)
Other Revenue	2,109,897	2,037,233	72,664
Rentals and Leases	138,900	125,900	13,000
Investment Income	172,500	110,000	62,500
Amortization of Deferred Capital Revenue	1,706,519	1,721,866	(15,347)
<b>Total Revenue</b>	<b>50,757,201</b>	<b>50,582,390</b>	<b>174,811</b>
<b>Expenses</b>			
Instruction	41,707,129	41,617,273	89,856
District Administration	2,319,313	2,384,822	(65,509)
Operations and Maintenance	6,512,475	6,277,279	235,196
Transportation and Housing	1,371,557	1,245,885	125,672
<b>Total Expenses</b>	<b>51,910,474</b>	<b>51,525,259</b>	<b>385,215</b>
<b>Surplus (Deficit) for the year</b>	<b>(1,153,273)</b>	<b>(942,869)</b>	<b>(210,404)</b>
<b>Effects of change in Tangible Capital Assets</b>			
Acquisition of Tangible Capital Assets	-	-	-
Amortization of Tangible Capital Assets	2,047,227	2,030,103	17,124
<b>Total Effect of change in Tangible Capital Assets</b>	<b>2,047,227</b>	<b>2,030,103</b>	<b>17,124</b>
<b>Capital Assets</b>	<b>2,047,227</b>	<b>2,030,103</b>	<b>17,124</b>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>893,954</b>	<b>1,087,234</b>	<b>(193,280)</b>



**BOARD OF EDUCATION OF SCHOOL DISTRICT  
NO. 47 (QATHET)**

***FINANCIAL STATEMENT NOTES  
YEAR ENDED JUNE 30, 2024***

**NOTE 18 ACCUMULATED SURPLUS**

	2024	2023
Internally Restricted (appropriated) by Board for:		
School & Program Based Resources:		
Achievement & Wellness Initiatives	\$234,674	\$359,633
Child Youth Counselling (ICY)	192,847	179,310
Strategic Planning Initiatives	-	250,000
Future Capital Cost Share (Edgehill Addition)	250,000	100,000
Teacher Mentorship	27,022	33,210
School Resources Carried Forward	18,632	12,912
Subtotal Internally Restricted Operating Surplus	723,175	935,065
Unrestricted Operating Surplus (Contingency)	<u>507,601</u>	<u>979,178</u>
	1,230,776	1,914,243
Local Capital:		
Replacement Fund for Artificial Playfield	40,000	-
Equipment Replacement Fund	80,671	155,305
Portables Classrooms	-	140,213
Administration Building Upgrade	<u>241,677</u>	<u>241,677</u>
	362,348	537,195
Investment In Capital Assets	8,237,429	8,501,608
Total Available for Future Operations	<u>\$9,830,553</u>	<u>\$10,953,046</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.

- **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 \$538,537 (2023 - \$347,045).



# BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 47 (QATHET)

## *FINANCIAL STATEMENT NOTES* *YEAR ENDED JUNE 30, 2024*

### **NOTE 19**     **RISK MANAGEMENT** *(Continued)*

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, 2024. 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.

- **Risk Management Policy**

The School District, as part of its operations, has established objectives 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.

# School District No. 47 (qathet)

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

	Operating Fund	Special Purpose Fund	Capital Fund	2024 Actual	2023 Actual
	\$	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	1,914,243		9,038,803	<b>10,953,046</b>	12,474,595
<b>Changes for the year</b>					
Surplus (Deficit) for the year	(823,680)		(298,813)	<b>(1,122,493)</b>	(1,521,549)
Interfund Transfers					
Local Capital	140,213		(140,213)	-	
<b>Net Changes for the year</b>	<b>(683,467)</b>	-	<b>(439,026)</b>	<b>(1,122,493)</b>	<b>(1,521,549)</b>
<b>Accumulated Surplus (Deficit), end of year - Statement 2</b>	<b>1,230,776</b>	-	<b>8,599,777</b>	<b>9,830,553</b>	10,953,046

# School District No. 47 (qathet)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2024

	2024 Budget (Note 17)	2024 Actual	2023 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	40,307,107	<b>40,899,742</b>	37,265,237
Other	75,000	<b>95,440</b>	115,554
Tuition	608,120	<b>611,919</b>	887,702
Other Revenue	1,232,397	<b>1,735,503</b>	1,509,089
Rentals and Leases	138,900	<b>155,664</b>	176,367
Investment Income	150,000	<b>163,724</b>	207,361
<b>Total Revenue</b>	<u>42,511,524</u>	<u><b>43,661,992</b></u>	<u>40,161,310</u>
<b>Expenses</b>			
Instruction	35,457,282	<b>36,958,576</b>	33,415,546
District Administration	2,218,766	<b>2,034,681</b>	1,856,275
Operations and Maintenance	4,390,660	<b>4,076,390</b>	4,850,140
Transportation and Housing	1,279,881	<b>1,416,025</b>	1,290,061
<b>Total Expense</b>	<u>43,346,589</u>	<u><b>44,485,672</b></u>	<u>41,412,022</u>
<b>Operating Surplus (Deficit) for the year</b>	<u>(835,065)</u>	<u><b>(823,680)</b></u>	<u>(1,250,712)</u>
<b>Budgeted Appropriation (Retirement) of Surplus (Deficit)</b>	<u>835,065</u>		
<b>Net Transfers (to) from other funds</b>			
Local Capital		<b>140,213</b>	
<b>Total Net Transfers</b>	<u>-</u>	<u><b>140,213</b></u>	<u>-</u>
<b>Total Operating Surplus (Deficit), for the year</b>	<u>-</u>	<u><b>(683,467)</b></u>	<u>(1,250,712)</u>
<b>Operating Surplus (Deficit), beginning of year</b>		<b>1,914,243</b>	3,164,955
<b>Operating Surplus (Deficit), end of year</b>		<u><b>1,230,776</b></u>	<u>1,914,243</u>
<b>Operating Surplus (Deficit), end of year</b>			
Internally Restricted		<b>723,175</b>	935,065
Unrestricted		<b>507,601</b>	979,178
<b>Total Operating Surplus (Deficit), end of year</b>		<u><b>1,230,776</b></u>	<u>1,914,243</u>

# School District No. 47 (qathet)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2024

	2024 Budget (Note 17)	2024 Actual	2023 Actual
	\$	\$	\$
<b>Provincial Grants - Ministry of Education and Child Care</b>			
Operating Grant, Ministry of Education and Child Care	40,300,516	<b>40,657,106</b>	36,292,353
ISC/LEA Recovery	(1,032,389)	<b>(1,104,133)</b>	(1,032,389)
Other Ministry of Education and Child Care Grants			
Pay Equity	243,304	<b>243,304</b>	243,304
Funding for Graduated Adults	2,000	<b>2,753</b>	6,601
Student Transportation Fund	91,754	<b>91,754</b>	91,754
FSA Scorer Grant	7,506	<b>7,506</b>	7,506
Child Care Funding		<b>85,465</b>	
Early Learning Framework (ELF) Implementation			466
Labour Settlement Funding	694,416	<b>694,416</b>	1,394,951
Equity Scan			81,381
ICY Clinical Counsellor Funding		<b>221,571</b>	179,310
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<b>40,307,107</b>	<b>40,899,742</b>	<b>37,265,237</b>
<b>Provincial Grants - Other</b>	<b>75,000</b>	<b>95,440</b>	<b>115,554</b>
<b>Tuition</b>			
Summer School Fees	8,120	<b>8,120</b>	10,582
International and Out of Province Students	600,000	<b>603,799</b>	877,120
<b>Total Tuition</b>	<b>608,120</b>	<b>611,919</b>	<b>887,702</b>
<b>Other Revenues</b>			
Other School District/Education Authorities	120,008	<b>138,000</b>	120,009
Funding from First Nations	1,032,389	<b>1,104,133</b>	1,032,389
Miscellaneous			
Misc. Billings & Recoveries	52,600	<b>145,518</b>	91,520
Purchase Card Rebate	17,500	<b>24,762</b>	21,898
Art Starts Grants	9,900	<b>9,900</b>	9,914
Tla'amin Service Contract			37,920
Cafeteria Revenue		<b>136,094</b>	132,534
Fortis Rebate		<b>83,530</b>	
Before & After School Care		<b>93,566</b>	62,905
<b>Total Other Revenue</b>	<b>1,232,397</b>	<b>1,735,503</b>	<b>1,509,089</b>
<b>Rentals and Leases</b>	<b>138,900</b>	<b>155,664</b>	<b>176,367</b>
<b>Investment Income</b>	<b>150,000</b>	<b>163,724</b>	<b>207,361</b>
<b>Total Operating Revenue</b>	<b>42,511,524</b>	<b>43,661,992</b>	<b>40,161,310</b>

# School District No. 47 (qathet)

Schedule 2B (Unaudited)

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

	2024 Budget (Note 17)	2024 Actual	2023 Actual
	\$	\$	\$
<b>Salaries</b>			
Teachers	14,256,187	<b>14,754,584</b>	13,464,576
Principals and Vice Principals	2,822,400	<b>2,947,223</b>	2,607,118
Educational Assistants	4,048,858	<b>4,018,328</b>	2,537,629
Support Staff	3,260,120	<b>3,237,865</b>	3,181,765
Other Professionals	2,115,847	<b>1,755,493</b>	1,552,055
Substitutes	1,781,641	<b>1,625,119</b>	1,656,046
<b>Total Salaries</b>	<b>28,285,053</b>	<b>28,338,612</b>	24,999,189
<b>Employee Benefits</b>	6,324,200	<b>6,711,088</b>	5,762,871
<b>Total Salaries and Benefits</b>	<b>34,609,253</b>	<b>35,049,700</b>	30,762,060
<b>Services and Supplies</b>			
Services	3,867,555	<b>4,421,730</b>	5,194,246
Student Transportation	6,000	<b>5,993</b>	4,195
Professional Development and Travel	369,847	<b>429,363</b>	339,474
Rentals and Leases	306,100	<b>323,929</b>	258,877
Dues and Fees	288,500	<b>293,945</b>	421,730
Insurance	108,500	<b>108,542</b>	103,239
Supplies	3,161,334	<b>3,180,210</b>	3,656,060
Utilities	629,500	<b>672,260</b>	672,141
<b>Total Services and Supplies</b>	<b>8,737,336</b>	<b>9,435,972</b>	10,649,962
<b>Total Operating Expense</b>	<b>43,346,589</b>	<b>44,485,672</b>	41,412,022

# School District No. 47 (qathet)

Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	11,927,755	244,819		211,899	264,983	1,115,604	13,765,060
1.03 Career Programs	45,936	63,218					109,154
1.07 Library Services	187,142						187,142
1.08 Counselling	459,862	75,852			80,793		616,507
1.10 Special Education	1,542,783	291,615	3,795,990	16,318	326,388	214,575	6,187,669
1.30 English Language Learning	28,417						28,417
1.31 Indigenous Education	410,536	144,119	222,338		10,356	14,234	801,583
1.41 School Administration		1,730,993		866,806		36,889	2,634,688
1.60 Summer School						103,968	103,968
1.61 Continuing Education	106,217						106,217
1.62 International and Out of Province Students	45,936	66,788			73,016	2,771	188,511
<b>Total Function 1</b>	<b>14,754,584</b>	<b>2,617,404</b>	<b>4,018,328</b>	<b>1,095,023</b>	<b>755,536</b>	<b>1,488,041</b>	<b>24,728,916</b>
<b>4 District Administration</b>							
4.11 Educational Administration		329,819			311,745		641,564
4.40 School District Governance					89,057		89,057
4.41 Business Administration				205,617	375,663		581,280
<b>Total Function 4</b>	<b>-</b>	<b>329,819</b>	<b>-</b>	<b>205,617</b>	<b>776,465</b>	<b>-</b>	<b>1,311,901</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				26,769	119,378		146,147
5.50 Maintenance Operations				1,212,068	58,438	71,369	1,341,875
5.52 Maintenance of Grounds				90,223			90,223
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,329,060</b>	<b>177,816</b>	<b>71,369</b>	<b>1,578,245</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				24,195	45,676		69,871
7.70 Student Transportation				583,970		65,709	649,679
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>608,165</b>	<b>45,676</b>	<b>65,709</b>	<b>719,550</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>14,754,584</b>	<b>2,947,223</b>	<b>4,018,328</b>	<b>3,237,865</b>	<b>1,755,493</b>	<b>1,625,119</b>	<b>28,338,612</b>



# School District No. 47 (qathet)

Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2024 Actual	2024 Budget (Note 17)	2023 Actual
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	13,765,060	3,417,987	17,183,047	3,384,795	20,567,842	19,903,560	19,334,647
1.03 Career Programs	109,154	29,459	138,613	8,633	147,246	94,840	201,997
1.07 Library Services	187,142	48,097	235,239	22,857	258,096	292,172	241,373
1.08 Counselling	616,507	122,029	738,536	3,454	741,990	602,963	474,149
1.10 Special Education	6,187,669	1,476,825	7,664,494	2,302,041	9,966,535	9,372,174	8,348,370
1.30 English Language Learning	28,417	9,304	37,721	2,000	39,721	24,784	17,464
1.31 Indigenous Education	801,583	156,697	958,280	79,689	1,037,969	972,819	754,048
1.41 School Administration	2,634,688	573,148	3,207,836	107,012	3,314,848	3,288,249	3,034,570
1.60 Summer School	103,968	15,746	119,714	16,864	136,578	132,000	100,630
1.61 Continuing Education	106,217	25,492	131,709	2,000	133,709	113,920	107,280
1.62 International and Out of Province Students	188,511	42,849	231,360	382,682	614,042	659,801	801,018
<b>Total Function 1</b>	<b>24,728,916</b>	<b>5,917,633</b>	<b>30,646,549</b>	<b>6,312,027</b>	<b>36,958,576</b>	<b>35,457,282</b>	<b>33,415,546</b>
<b>4 District Administration</b>							
4.11 Educational Administration	641,564	135,921	777,485	49,037	826,522	817,631	726,503
4.40 School District Governance	89,057	5,570	94,627	76,434	171,061	162,000	208,291
4.41 Business Administration	581,280	131,624	712,904	324,194	1,037,098	1,239,135	921,481
<b>Total Function 4</b>	<b>1,311,901</b>	<b>273,115</b>	<b>1,585,016</b>	<b>449,665</b>	<b>2,034,681</b>	<b>2,218,766</b>	<b>1,856,275</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	146,147	35,918	182,065	122,440	304,505	290,061	170,552
5.50 Maintenance Operations	1,341,875	294,925	1,636,800	1,219,616	2,856,416	3,215,087	3,490,970
5.52 Maintenance of Grounds	90,223	20,749	110,972	132,237	243,209	256,012	511,682
5.56 Utilities	-	-	-	672,260	672,260	629,500	676,936
<b>Total Function 5</b>	<b>1,578,245</b>	<b>351,592</b>	<b>1,929,837</b>	<b>2,146,553</b>	<b>4,076,390</b>	<b>4,390,660</b>	<b>4,850,140</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration	69,871	15,704	85,575	4,343	89,918	118,321	48,115
7.70 Student Transportation	649,679	153,044	802,723	523,384	1,326,107	1,161,560	1,241,946
<b>Total Function 7</b>	<b>719,550</b>	<b>168,748</b>	<b>888,298</b>	<b>527,727</b>	<b>1,416,025</b>	<b>1,279,881</b>	<b>1,290,061</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>28,338,612</b>	<b>6,711,088</b>	<b>35,049,700</b>	<b>9,435,972</b>	<b>44,485,672</b>	<b>43,346,589</b>	<b>41,412,022</b>

# School District No. 47 (qathet)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2024

	2024 Budget (Note 17)	2024 Actual	2023 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	5,639,158	<b>5,465,546</b>	5,450,472
Other Revenue	877,500	<b>2,473,653</b>	2,174,977
<b>Total Revenue</b>	<u>6,516,658</u>	<u><b>7,939,199</b></u>	<u>7,625,449</u>
<b>Expenses</b>			
Instruction	6,249,847	<b>7,690,693</b>	7,320,953
District Administration	100,547	<b>96,338</b>	98,342
Operations and Maintenance	166,264	<b>152,168</b>	206,154
<b>Total Expense</b>	<u>6,516,658</u>	<u><b>7,939,199</b></u>	<u>7,625,449</u>
<b>Special Purpose Surplus (Deficit) for the year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Special Purpose Surplus (Deficit) for the year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Special Purpose Surplus (Deficit), beginning of year</b>			
<b>Special Purpose Surplus (Deficit), end of year</b>		<u>-</u>	<u>-</u>

# School District No. 47 (qathet)

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

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			63,840	477,591			798	7,735	
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	122,953	153,294			128,000	14,700	277,980	225,426	131,811
Other			355,196	2,062,947					
	122,953	153,294	355,196	2,062,947	128,000	14,700	277,980	225,426	131,811
<b>Less:</b> Allocated to Revenue	122,953	153,294	203,126	2,270,527	128,000	14,700	260,390	233,161	131,811
<b>Deferred Revenue, end of year</b>	-	-	<b>215,910</b>	<b>270,011</b>	-	-	<b>18,388</b>	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	122,953	153,294			128,000	14,700	260,390	233,161	131,811
Other Revenue			203,126	2,270,527					
	122,953	153,294	203,126	2,270,527	128,000	14,700	260,390	233,161	131,811
<b>Expenses</b>									
Salaries									
Teachers							125,129		7,178
Principals and Vice Principals									
Educational Assistants		138,103					40,356	100,941	
Support Staff					102,127				29,215
Other Professionals							32,143	63,440	
Substitutes						7,425		3,270	74,614
	-	138,103	-	-	102,127	7,425	197,628	167,651	111,007
Employee Benefits		15,191			20,425	743	37,461	37,643	11,100
Services and Supplies	122,953		203,126	2,270,527	5,448	6,532	25,301	27,867	9,704
	122,953	153,294	203,126	2,270,527	128,000	14,700	260,390	233,161	131,811
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>	-	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

**School District No. 47 (qathet)**

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

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	Mental Health in Schools	Changing Results for Young Children	Seamless Day Kindergarten	Early Childhood Education Dual Credit Program	Student & Family Affordability	JUST B4	SEY2KT (Early Years to Kindergarten)
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>							52,811		
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	1,996,181	417,879	55,000	6,000	55,400	40,000	149,000	25,000	19,000
Other									
	1,996,181	417,879	55,000	6,000	55,400	40,000	149,000	25,000	19,000
<b>Less:</b> Allocated to Revenue	1,996,181	417,879	55,000	6,000	55,400	-	45,808	25,000	19,000
<b>Deferred Revenue, end of year</b>	-	-	-	-	-	<b>40,000</b>	<b>156,003</b>	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	1,996,181	417,879	55,000	6,000	55,400		45,808	25,000	19,000
Other Revenue									
	1,996,181	417,879	55,000	6,000	55,400	-	45,808	25,000	19,000
<b>Expenses</b>									
Salaries									
Teachers	1,609,825	337,475	44,355						
Principals and Vice Principals									
Educational Assistants		42,415							
Support Staff					45,410			21,368	
Other Professionals									
Substitutes				4,982					14,220
	1,609,825	379,890	44,355	4,982	45,410	-	-	21,368	14,220
Employee Benefits	386,356	37,989	10,645	498	9,990			3,632	1,422
Services and Supplies				520			45,808		3,358
	1,996,181	417,879	55,000	6,000	55,400	-	45,808	25,000	19,000
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>									
	-	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 47 (qathet)

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

	ECL (Early Care & Learning)	Feeding Futures Fund	Health Career Grants	Auditory Outreach Program	TOTAL
	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>					602,775
<b>Add:</b> Restricted Grants					
Provincial Grants - Ministry of Education and Child Care	175,000	417,806	50,000	1,392,380	5,852,810
Other					2,418,143
	175,000	417,806	50,000	1,392,380	8,270,953
<b>Less:</b> Allocated to Revenue	175,000	233,589	-	1,392,380	7,939,199
<b>Deferred Revenue, end of year</b>	<u>-</u>	<u>184,217</u>	<u>50,000</u>	<u>-</u>	<u>934,529</u>
<b>Revenues</b>					
Provincial Grants - Ministry of Education and Child Care	175,000	233,589		1,392,380	5,465,546
Other Revenue					2,473,653
	175,000	233,589	-	1,392,380	7,939,199
<b>Expenses</b>					
Salaries					
Teachers				21,243	2,145,205
Principals and Vice Principals	125,519	16,432		132,809	274,760
Educational Assistants		47,927			369,742
Support Staff	20,398			101,342	319,860
Other Professionals				258,939	354,522
Substitutes					104,511
	145,917	64,359	-	514,333	3,568,600
Employee Benefits	24,434	9,409		99,868	706,806
Services and Supplies	4,649	159,821		778,179	3,663,793
	175,000	233,589	-	1,392,380	7,939,199
<b>Net Revenue (Expense) before Interfund Transfers</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Interfund Transfers</b>					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Revenue (Expense)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

# School District No. 47 (qathet)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2024

	2024 Budget (Note 17)	2024 Actual			2023 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
<b>Revenues</b>					
Investment Income	22,500		24,464	24,464	69,120
Amortization of Deferred Capital Revenue	1,706,519	1,772,076		1,772,076	1,755,075
<b>Total Revenue</b>	<u>1,729,019</u>	<u>1,772,076</u>	<u>24,464</u>	<u>1,796,540</u>	<u>1,824,195</u>
<b>Expenses</b>					
Amortization of Tangible Capital Assets					
Operations and Maintenance	1,955,551	2,003,677		2,003,677	1,973,323
Transportation and Housing	91,676	91,676		91,676	121,709
<b>Total Expense</b>	<u>2,047,227</u>	<u>2,095,353</u>	<u>-</u>	<u>2,095,353</u>	<u>2,095,032</u>
<b>Capital Surplus (Deficit) for the year</b>	<u>(318,208)</u>	<u>(323,277)</u>	<u>24,464</u>	<u>(298,813)</u>	<u>(270,837)</u>
<b>Net Transfers (to) from other funds</b>					
Local Capital			(140,213)	(140,213)	
<b>Total Net Transfers</b>	<u>-</u>	<u>-</u>	<u>(140,213)</u>	<u>(140,213)</u>	<u>-</u>
<b>Other Adjustments to Fund Balances</b>					
Settlement of Asset Retirement Obligation from Local Capital		59,098	(59,098)	-	
<b>Total Other Adjustments to Fund Balances</b>		<u>59,098</u>	<u>(59,098)</u>	<u>-</u>	
<b>Total Capital Surplus (Deficit) for the year</b>	<u>(318,208)</u>	<u>(264,179)</u>	<u>(174,847)</u>	<u>(439,026)</u>	<u>(270,837)</u>
<b>Capital Surplus (Deficit), beginning of year</b>		8,501,608	537,195	9,038,803	9,309,640
<b>Capital Surplus (Deficit), end of year</b>		<u>8,237,429</u>	<u>362,348</u>	<u>8,599,777</u>	<u>9,038,803</u>

# School District No. 47 (qathet)

Tangible Capital Assets  
Year Ended June 30, 2024

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
<b>Cost, beginning of year</b>	4,151,237	74,583,513	2,660,736	916,759	-	147,197	82,459,442
<b>Changes for the Year</b>							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		2,938,644	31,600				2,970,244
Deferred Capital Revenue - Other		1,840,453	84,789				1,925,242
	-	4,779,097	116,389	-	-	-	4,895,486
Decrease:							
Deemed Disposals			48,956				48,956
	-	-	48,956	-	-	-	48,956
<b>Cost, end of year</b>	4,151,237	79,362,610	2,728,169	916,759	-	147,197	87,305,972
<b>Work in Progress, end of year</b>							-
<b>Cost and Work in Progress, end of year</b>	4,151,237	79,362,610	2,728,169	916,759	-	147,197	87,305,972
<b>Accumulated Amortization, beginning of year</b>		34,046,764	810,652	441,770		44,161	35,343,347
<b>Changes for the Year</b>							
Increase: Amortization for the Year		1,704,792	269,445	91,676		29,440	2,095,353
Decrease:							
Deemed Disposals			48,956				48,956
			48,956	-	-	-	48,956
<b>Accumulated Amortization, end of year</b>		35,751,556	1,031,141	533,446	-	73,601	37,389,744
<b>Tangible Capital Assets - Net</b>	<b>4,151,237</b>	<b>43,611,054</b>	<b>1,697,028</b>	<b>383,313</b>	<b>-</b>	<b>73,596</b>	<b>49,916,228</b>

# School District No. 47 (qathet)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2024

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
<b>Deferred Capital Revenue, beginning of year</b>	\$ 34,050,732	\$ 2,247,597	\$ 933,381	\$ 37,231,710
<b>Changes for the Year</b>				
Increase:				
Transferred from Deferred Revenue - Capital Additions	2,970,244	1,840,453	84,789	4,895,486
	<u>2,970,244</u>	<u>1,840,453</u>	<u>84,789</u>	<u>4,895,486</u>
Decrease:				
Amortization of Deferred Capital Revenue	1,599,540	115,463	57,073	1,772,076
	<u>1,599,540</u>	<u>115,463</u>	<u>57,073</u>	<u>1,772,076</u>
<b>Net Changes for the Year</b>	<u>1,370,704</u>	<u>1,724,990</u>	<u>27,716</u>	<u>3,123,410</u>
<b>Deferred Capital Revenue, end of year</b>	<u>35,421,436</u>	<u>3,972,587</u>	<u>961,097</u>	<u>40,355,120</u>
<b>Work in Progress, beginning of year</b>				-
<b>Changes for the Year</b>				
Net Changes for the Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Work in Progress, end of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Deferred Capital Revenue, end of year</b>	<u>35,421,436</u>	<u>3,972,587</u>	<u>961,097</u>	<u>40,355,120</u>



# School District No. 47 (qathet)

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

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
<b>Balance, beginning of year</b>	\$	\$	\$ 730,453	\$	\$	\$ 730,453
<b>Changes for the Year</b>						
Increase:						
Provincial Grants - Ministry of Education and Child Care	2,970,244		1,110,000			4,080,244
Other					84,789	84,789
	2,970,244	-	1,110,000	-	84,789	4,165,033
Decrease:						
Transferred to DCR - Capital Additions	2,970,244		1,840,453		84,789	4,895,486
	2,970,244	-	1,840,453	-	84,789	4,895,486
<b>Net Changes for the Year</b>	-	-	(730,453)	-	-	(730,453)
<b>Balance, end of year</b>	-	-	-	-	-	-

**School District  
Statement of Financial Information (SOFI)**

**qathet School District**

**Fiscal Year Ended June 30, 2024**

**SCHEDULE OF DEBT**

Information on all long-term debt is included in the school district audited financial statements and notes.

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

**School District  
Statement of Financial Information (SOFI)**

**qathet School District**

**Fiscal Year Ended June 30, 2024**

**SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS**

The qathet School District has not given any guarantee or indemnity under the Guarantees and Indemnities Regulation.

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

QATHET SCHOOL DISTRICT  
STATEMENT OF FINANCIAL INFORMATION (SOFI)  
Fiscal Year Ended June 30, 2024

**Schedule of Remuneration and Expenses**

**A. LIST OF ELECTED OFFICIALS**

NAME	POSITION	REMUNERATION	EXPENSES
HILL, ROBERT	TRUSTEE	\$18,578	\$868
LAWSON, DALE	TRUSTEE / CHAIRPERSON	\$19,930	\$7,221
MASON, MAUREEN	TRUSTEE	\$18,578	\$2,248
MILLER, JACLYN	CHAIRPERSON / VICE-CHAIRPERSON	\$21,325	\$3,858
VAN'T SCHIP, KIRSTEN	VICE-CHAIRPERSON / TRUSTEE	\$19,647	\$6,254
TOTAL FOR ELECTED OFFICIALS		<b>\$98,058</b>	<b>\$20,449</b>

**A. LIST OF EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000**

NAME	POSITION	REMUNERATION	EXPENSES
ADAM, JESSICA	TEACHER	\$105,655	\$0
ADAMS, WENDY	TEACHER	\$108,611	\$427
ALEXIS, JOANNA	TEACHER	\$86,490	\$0
ANDERSON, MARIA	TEACHER	\$99,139	\$0
ANDREWS, LAURIE	TEACHER	\$83,738	\$254
ARMSTRONG, TREVOR	TEACHER	\$103,167	\$2,000
BADLEY, AMY	TEACHER	\$108,824	\$1,600
BAKER, LISA	TEACHER	\$104,792	\$0
BAKER-PLAZIER, LORA	DISTRICT PRINCIPAL - PRP	\$142,011	\$10,493
BAKKER, NATASHA	TEACHER	\$99,228	\$0
BALL, STEPHEN	TEACHER	\$86,853	\$466
BALZER, COLLEEN	TEACHER	\$106,135	\$0
BANKS, HEATHER	TEACHER	\$108,645	\$1,600
BARCELONNE, CAROLINE	ELEMENTARY VICE-PRINCIPAL	\$126,638	\$3,318
BARFOOT, RYAN	TEACHER	\$111,365	\$3,863
BARFOOT, SEAN	TEACHER	\$108,696	\$0
BEHAN, SHANNON	ELEMENTARY PRINCIPAL	\$148,429	\$3,205
BELLA, ALEXANDRA	ELEMENTARY PRINCIPAL	\$143,819	\$3,589
BENNETT, DARREN	TEACHER	\$108,647	\$0
BIASUTTI, BRYCE	TEACHER	\$99,009	\$0
BRACH, GERALD	TEACHER	\$108,594	\$0
BRACH, KRISTEN	DIRECTOR OF INSTRUCTION	\$165,138	\$16,305
BRANDER, JENNIFER	TEACHER	\$91,561	\$0
BRATSETH, CHRISTOPHER	TEACHER	\$82,574	\$0
BROCKINGTON, JANE	TEACHER	\$82,899	\$0
BRYANT, RACHEL	TEACHER	\$108,645	\$0
BURDETT, ALIX	TEACHER	\$82,588	\$1,600
BURNETT, NICOLE	TEACHER	\$109,110	\$0
BURNIKELL, MARANDA	TEACHER	\$106,221	\$0
BURT, ALLISON	DIRECTOR OF INSTRUCTION	\$165,139	\$15,351
BURT, JAMIE	ELEMENTARY PRINCIPAL	\$152,507	\$2,621
BUTLER, SHAWN	TRADES WORKER	\$76,532	\$0
CAESAR, AMY LOUISE	TEACHER	\$93,450	\$2,000
CALDARONE, DIANA	TEACHER	\$96,750	\$0
CARLSON, KERRI	TEACHER	\$81,845	\$950
CARSON, SHELLY	TEACHER	\$88,024	\$0
CAVERLY, DAVID	TEACHER	\$86,020	\$0
CHEVALIER, LINE	TEACHER	\$99,139	\$0
CHRISTMANN, SAMANTHA	TEACHER	\$97,698	\$0
CLARK, BRENDAN	TEACHER	\$111,018	\$0
CLARK, CALICO	TEACHER	\$80,392	\$0
CLARKE, KELLEY	TEACHER	\$99,185	\$1,600
COCKSEGE, GRAHAM	TEACHER	\$108,714	\$0
CRISTANTE, ANNA	ADMINISTRATIVE ASSISTANT	\$83,184	\$1,225
CROOKSHANK, KRISTINA	TEACHER	\$108,645	\$0
CUMMINGS, PAUL	TEACHER	\$108,594	\$0
DAO, ANN	TEACHER	\$85,769	\$0
DENAULT, KATHERINE	TEACHER	\$80,056	\$0
DENDEWICZ, JODY	TEACHER	\$112,554	\$1,400
DIDCOTT, JENNIFER	TEACHER	\$90,348	\$0
DOUGLAS, KATRINA	TEACHER	\$106,226	\$1,600
DOYLE, DANIEL	TEACHER	\$108,645	\$0
DOYLE, MICHELLE	SECONDARY VICE-PRINCIPAL	\$133,805	\$2,223

DUNLOP, WILLOW	TEACHER	\$102,048	\$0
DUPUIS, ROSEANNE	TEACHER	\$99,233	\$0
DYCK, JONATHAN	TEACHER	\$115,275	\$0
EDWARDS, ELIAS	TEACHER	\$92,205	\$0
ELLIOTT, DEREK	TEACHER	\$106,135	\$0
ELLIS, PAM	TEACHER	\$108,644	\$0
ERVINGTON, GABRIEL	TEACHER	\$102,202	\$0
FELDE, CARA	TEACHER	\$92,120	\$1,200
FILEWICH, JENNA	TEACHER	\$96,795	\$0
FORMOSA, JARED	DIRECTOR OF OPERATIONS	\$130,927	\$4,378
FTAYA, ADAM	TEACHER	\$81,095	\$0
GAHAN, LEANNE	TEACHER	\$108,676	\$0
GALLAGHER, KELLY	TEACHER	\$104,171	\$0
GAUDREAU, TAWNIE	DIRECTOR OF STUDENT SERVICES	\$165,139	\$13,711
GEBBIE, ERIN	TEACHER	\$77,755	\$1,400
GORDON, COREY	TEACHER	\$105,176	\$0
GURNEY, SAFRON	TEACHER	\$101,367	\$1,600
HALL, STEPHANIE	ONLINE LEARNING PRINCIPAL	\$148,429	\$13,244
HANSON, JAMES	TEACHER	\$112,501	\$1,308
HARRIS, ROBERT	TRADES WORKER	\$76,922	\$0
HART, TONI	TEACHER	\$107,507	\$0
HAWKINS, MELISSA	TEACHER	\$108,676	\$0
HERMANEK, HANA	TEACHER	\$87,692	\$1,600
HERRINGTON, SUSANNE	TEACHER	\$99,184	\$1,600
HEUCKROTH, KRIS	TEACHER	\$103,047	\$0
HEWLETT, NANCY	TEACHER	\$110,803	\$0
HILDEBRAND, BROOKE	TEACHER	\$104,225	\$0
HILLEREN, MICHAEL	SECONDARY VICE-PRINCIPAL	\$133,805	\$4,320
HODGINS, ERIN	TEACHER	\$98,799	\$0
HOEHN, PATRICIA	TEACHER	\$78,121	\$800
HOEKSTRA, CAROLINE	TEACHER	\$108,667	\$223
HOPKINS, STEVEN	SECRETARY TREASURER	\$184,824	\$11,931
HUGHES, AARON	TRADES FOREPERSON	\$92,139	\$0
HUGHES, CODY	TRADES WORKER	\$77,830	\$0
HULL, MATHEW	ELEMENTARY PRINCIPAL	\$144,349	\$4,035
IRWIN, WESLEY	TEACHER	\$109,638	\$0
JOHNSON, JESSICA	DISTRICT PRINCIPAL	\$144,349	\$4,648
JOHNSTON, EMILY	COUNSELLOR	\$90,058	\$9,888
KEANE, STEPHANIE	SPEECH PATHOLOGIST	\$108,177	\$4,278
KENNEDY, JENNIFER	ELEMENTARY PRINCIPAL	\$144,349	\$3,633
KNICKERBOCKER, CONNOR	TEACHER	\$82,402	\$0
KOOP, JESSICA	TEACHER	\$92,185	\$1,600
KRETER, NATALIE	TEACHER	\$75,813	\$0
LACEY, SARAH	TEACHER	\$101,326	\$0
LANDRY, MANON	TEACHER	\$109,212	\$0
LANDY, IAN	ONLINE LEARNING PRINCIPAL	\$152,507	\$4,744
LARKIN, TANYA	SECONDARY VICE-PRINCIPAL	\$137,376	\$5,022
LEIGH, COURTENAY	ELEMENTARY VICE-PRINCIPAL	\$126,638	\$5,012
LIKNESS, SYDNEY	TEACHER	\$75,430	\$0
LITTLE, DENISE	TEACHER	\$107,509	\$0
LOVELUCK, ISABEL	TEACHER	\$116,609	\$0
MACK, JAMES	TEACHER	\$88,417	\$0
MACKENZIE, RUTH	TEACHER	\$86,768	\$0
MACLAINE, ADAM	TEACHER	\$79,247	\$0
MACRAILD PETER	TEACHER	\$96,782	\$0
MALIN, SCOTT	TEACHER	\$111,656	\$0
MALONEY, LAURA	TEACHER	\$83,315	\$0
MARCINIAK, HILLARY	TEACHER	\$77,390	\$1,400
MARSHMAN, JASMIN	SECONDARY PRINCIPAL	\$158,948	\$4,814
MASTRODONATO, JODI	TEACHER	\$108,651	\$0
MAXWELL, ELAINE	TEACHER	\$108,820	\$420
MCCOWAN, LESLIE	TEACHER	\$105,923	\$0
MCKENDRICK, IAN	TEACHER	\$104,064	\$0
MCKINTY, JACQUELINE	TEACHER	\$107,908	\$286
MCQUARRIE, SHEILA	TEACHER	\$93,805	\$0
MCSWEEN, MONICA	TEACHER	\$107,389	\$0
MENDOZA, JERALD	TEACHER	\$106,222	\$0
MIKKELSEN, REBEKA-LYNNE	TEACHER	\$88,433	\$0
MILLER, CAMERON	TEACHER	\$112,501	\$0
MILLER, CAMERON M	TEACHER	\$77,816	\$1,200
MOLENAAR, ANITA	TEACHER	\$102,991	\$0
MOORE, REED	TEACHER	\$99,590	\$0
MORRISEY, JEREMY	TRADES FOREPERSON	\$79,693	\$0
MORRISSEY, MEGAN	TEACHER	\$86,230	\$0
MOSS, RICHARD	TRADES WORKER	\$79,550	\$0
MURRAY, TAMI	TEACHER	\$98,404	\$0
NG, MILLY	SCHOOL PSYCHOLOGIST	\$108,237	\$4,695
PARSONS, AMY	TEACHER	\$81,778	\$0
PAYNE, KRISTY	DIRECTOR OF COMMUNICATIONS	\$97,657	\$5,648
PENDAK, ROBYN	TEACHER	\$82,866	\$1,600
PETERS, KARINA	TEACHER	\$99,240	\$0
PETERS, TYLER	TEACHER	\$82,142	\$0
PICCININ, CLAUDIA	TEACHER	\$77,132	\$0
PRITCHARD, KRISTOPHER	TEACHER	\$101,938	\$0
RAE, JASON	TEACHER	\$108,893	\$0
RAINBOW, RAUN	DISTRICT PRINCIPAL	\$143,239	\$5,649
RICE, ANTHONY	TEACHER	\$103,095	\$0
ROBERTS, KIRSTEN	TEACHER	\$76,303	\$0
ROUNIS, BILL	ELEMENTARY PRINCIPAL	\$152,558	\$3,715
SAUGSTAD, ALLAN	ONLINE LEARNING PRINCIPAL	\$156,586	\$16,371
SAUBE, NATASHA	TEACHER	\$76,168	\$0
SCOVILLE, ROBYN	TEACHER	\$106,185	\$1,400

QATHET SCHOOL DISTRICT  
STATEMENT OF FINANCIAL INFORMATION (SOFI)  
Fiscal Year Ended June 30, 2024

SHIPLEY, MICHELLE	TEACHER	\$97,801	\$1,941
SHOSTAK, ANDREW	TEACHER	\$104,907	\$0
SHOSTAK, SARAH	TEACHER	\$99,268	\$271
SIU, CARRIE	AUDIOLOGIST - PRP	\$86,676	\$4,867
SKIDMORE, MEGAN	TEACHER	\$86,536	\$0
SKRODOLIS, CARLA	TEACHER	\$83,161	\$0
STAINTON, BRITTANY	TEACHER	\$99,733	\$0
STEELE, DAVIS	TEACHER	\$85,099	\$0
STEVENS, NICOLE	TEACHER	\$91,061	\$0
SULLIVAN, CHRISTY	TEACHER	\$103,573	\$0
SWANSON, BLAIR	TRADES WORKER	\$75,090	\$0
SYTNICK, TREVOR	TEACHER	\$99,232	\$0
TAYLOR, COURTENAY	TEACHER	\$75,967	\$0
THORSELL, DEAN	ELEMENTARY VICE-PRINCIPAL	\$116,696	\$5,360
TIMOTHY, KIM	TEACHER	\$108,594	\$0
TRAER, LISA	TEACHER	\$99,962	\$168
ULMER, FRANCINE	TEACHER	\$78,499	\$0
VAN ACHE, LINDSAY	TEACHER	\$103,136	\$3,799
VERAN, CLAUDINE	TEACHER	\$108,645	\$0
VINCENT, ALEICIA	TEACHER	\$87,715	\$0
WATSON, KERRY	TEACHER	\$106,185	\$1,600
WEBB, MARNIE	TEACHER	\$87,332	\$1,555
WEBB, ROBERT	TEACHER	\$87,332	\$1,300
WESTLAND, KARIN	TEACHER	\$108,691	\$2,057
WIGHTMAN, SYDNEY	TEACHER	\$81,664	\$0
WILLIAMS, JOCELYN	TEACHER	\$108,645	\$0
WILLIAMS, TERRY	IT MANAGER	\$80,879	\$750
WUTHRICH, KERSTEN	TEACHER	\$85,513	\$1,300
WYATT, CAROL	TEACHER	\$114,158	\$0
YOUNG, ANGELA	TEACHER	\$108,645	\$0
YULE, JAY A.	SUPERINTENDENT	\$239,129	\$10,894
TOTAL FOR EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000.00		<b>\$18,325,575</b>	<b>\$260,925</b>
<b>B. REMUNERATION TO EMPLOYEES PAID \$75,000 OR LESS</b>			
Total remuneration paid to employees where the amount paid to each employee was \$75,000.00 or less:		<b>\$13,750,714</b>	<b>\$91,942</b>
<b>C. REMUNERATION TO ELECTED OFFICIALS</b>		<b>\$98,058</b>	<b>\$20,449</b>
<b>D. EMPLOYER PORTION OF U.I.C. AND C.P.P.</b>			
The employer portion of Unemployment Insurance and Canada Pension Plan paid to the Receiver General of Canada:		<b>\$1,925,135</b>	
<b>CONSOLIDATED TOTALS</b>		<b><u>\$34,099,482</u></b>	<b><u>\$373,316</u></b>

**School District  
Statement of Financial Information (SOFI)**

**qathet School District**

**Fiscal Year Ended June 30, 2024**

**STATEMENT OF SEVERANCE AGREEMENTS**

There was one negotiated severance agreement made between the qathet Schol District and a non-unionized employee during fiscal 2024, this agreement was equal to the average of two months' salary and benefits.

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

QATHET SCHOOL DISTRICT  
STATEMENT OF FINANCIAL INFORMATION (SOFI)  
Fiscal Year Ended June 30, 2024

**Schedule of Payment for the Provision of Goods and Services**

**A. LIST OF SUPPLIERS WHERE PAYMENTS EXCEED \$25,000**

SUPPLIER NAME	EXPENDITURE
1477690 BC LTD	\$31,188
AARON SERVICE & SUPPLY	\$150,268
AERO POWELL RIVER SERVICES LTD	\$47,858
AMAZON.CA	\$80,098
AMZ	\$88,636
APOLLO SHEET METAL LTD	\$241,883
APPLE CANADA INC	\$141,981
ASSURED ASBESTOS ABATEMENT LTD	\$198,180
AUGUSTA RECYCLERS INC	\$46,671
AURORA CASCADE ENTERPRISES LTD	\$1,072,570
B A BLACKTOP LTD	\$57,937
BC HYDRO	\$331,987
BC PRINCIPALS & VICE-PRINCIPALS ASSOCIATION	\$31,374
BC SCHOOL TRUSTEES ASSOCIATION	\$36,281
BC TEACHERS FEDERATION	\$670,323
BRAINBOOST EDUCATION	\$52,395
CAMP IMADENE	\$30,341
CDW CANADA	\$246,202
CHIASSON, LISE	\$30,020
CITY OF POWELL RIVER	\$107,997
COLUMBIA FUELS	\$246,615
CONCEPT INTERACTIVE INC	\$32,737
COOL COMFORT SOLUTIONS	\$278,950
CUMMINS CANADA LLC	\$35,765
CUPE LOCAL 476	\$224,201
CUSTOM FLOORING CENTRES LTD	\$102,870
DESJARDINS FINANCIAL SECURITY	\$92,619
DYNAMIC SPECIALTY VEHICLES LTD	\$102,068
EARTH CONNECTIONS SOCIETY	\$33,618
EMPLOYER HEALTH TAX - EHT	\$352,771
FALCON ELECTRIC LTD	\$563,607
FIEDLER INSPIRATIONS	\$38,160
FINISHING TOUCHES	\$28,554
FOOTHOLDS THERAPY CENTER	\$69,904
FORT, GARY	\$25,904
FORTIS BC	\$125,881
FRESH AIR LEARNING SOCIETY	\$87,167
FRESHCO	\$38,655
G & M TEHRA CONSULTING LTD	\$33,805
GRAND & TOY	\$47,773
HABITAT SYSTEMS INC	\$55,368
HARTERY, KEVIN	\$31,894
INLAND KENWORTH	\$52,651
JACKS ROOFING	\$60,989
JANTZ CONSTRUCTION	\$540,042
JB SOLUTIONS	\$164,080
JONES, MARLA	\$28,560
KEY ALARM MONITORING SERVICE	\$50,954
KOLESZAR PROPERTIES LTD	\$78,659



QATHET SCHOOL DISTRICT  
STATEMENT OF FINANCIAL INFORMATION (SOFI)  
Fiscal Year Ended June 30, 2024

M. DUPUIS CONTRACTING	\$58,075
MADRONA FINE HOMES	\$112,766
MAKE PROJECTS LTD	\$58,143
MANULIFE FINANCIAL	\$39,593
MCCANN, BRENDAN	\$32,158
MCELHANNEY LTD	\$57,116
MINDFUL HIKES COMOX VALLEY	\$35,534
MINISTER OF FINANCE (MSP)	\$25,650
MINISTER OF FINANCE (TRB)	\$25,585
MEYERS NORRIS PENNY	\$47,408
MODERN ALUMINUM & VINYL PRODUCTS	\$31,250
OLYMPIC INTERNATIONAL	\$74,848
ORCA EDUCATION SERVICES	\$271,975
PACIFIC BLUE CROSS	\$962,909
PENSION CORPORATION - MUNICIPAL	\$1,501,466
PENSION CORPORATION - TEACHERS	\$4,664,446
PETE'S PLUMBING & HEATING LTD	\$98,289
PHONAK LTD	\$718,673
POTTER, JESSICA	\$36,138
POWELL RIVER CHILD, YOUTH & FAMILY SERVICES	\$69,707
POWELL RIVER DIGITAL FILM SCHOOL	\$63,000
POWELL RIVER DISTRICT TEACHERS ASSOCIATION	\$212,420
POWELL RIVER EQUIPMENT RENTALS	\$90,671
PUBLIC EDUCATION BENEFITS TRUST	\$422,646
RECEIVER GENERAL FOR CANADA	\$8,372,916
RFS CANADA	\$103,160
RICHO CANADA INC	\$77,792
RIVERCITY MINI EXCAVATING	\$312,474
RONA BUILDING CENTRE	\$91,968
SAVE ON FOODS	\$109,562
SHOREFRONT PLUMBING	\$32,330
SIMPSON CONTROLS LTD	\$193,076
SMARTS	\$34,444
SMCN CONSULTING INC	\$265,456
SOFTCHOICE CORPORATION	\$62,037
SOS TUTORING	\$220,450
SOUTHLANDS FARM	\$41,373
STROM, CHRISTOPHER	\$45,424
SUNSHINE DISPOSAL & RECYCLING	\$85,699
SUPERIOR PROPANE INC	\$104,542
SYSCO FOODS	\$148,012
TARGET INSTALLATIONS	\$91,139
TEACHER FILE	\$51,809
TELUS	\$26,771
TELUS MOBILITY	\$49,621
TERRACENTRIC COASTAL ADVENTURES	\$188,771
THE VK WELLNESS INITIATIVE	\$31,152
THRIVING ROOTS WILDERNESS SCHOOL	\$55,732
TLA'AMIN NATION	\$39,346
TOO COOL REFRIGERATION	\$279,204
TREEHOUSE THERAPY INC	\$25,239
UNINEXUS INC	\$68,168
VALLEY BUILDING SUPPLIES	\$209,853
VANCOUVER DISCOVERY HOME LEARN	\$32,700
VANCOUVER ISLAND UNIVERSITY	\$130,371
VORTEX RESTAURANT EQUIPMENT	\$26,758

QATHET SCHOOL DISTRICT  
STATEMENT OF FINANCIAL INFORMATION (SOFI)  
Fiscal Year Ended June 30, 2024

WILDWOOD LEARNING INC	\$39,600
WILSON, ANNE	\$28,350
WORKSAFE BC	\$322,304

<b>TOTAL FOR SUPPLIERS WHERE PAYMENTS EXCEED \$25,000</b>	<b>\$29,027,080</b>
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**B. SUPPLIERS PAID \$25,000 OR LESS**

Total amount paid to suppliers where the amount paid to each supplier was \$25,000 or less:	<u><b>\$5,002,882</b></u>
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<b>CONSOLIDATED TOTAL</b>	<u><u><b>\$34,029,962</b></u></u>
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**School District  
Statement of Financial Information (SOFI)**

**qathet School District**

**Fiscal Year Ended June 30, 2024**

**EXPLANATORY NOTES**

For the Schedule of Remuneration and Expenses, reconciling items for remuneration include the following:

- The audited financial statements are prepared on a modified accrual basis, whereas the remuneration and expenses included in the SOFI are reported on a cash basis.
- Remuneration for individual employees may include vacation payouts.
- Remuneration for individual employees may include taxable benefits as defined by Canada Customs and Revenue Agency.
- Salary and benefit amounts recovered by third parties are included in remuneration for SOFI purposes but are reported net of the recovered amount in the financial statements.
- Expenses paid in respect to employees include 100% of the GST/PST paid, whereas the expenditure in the financial statements are shown net of the GST rebate.

For the Schedule of Payments for the Provision of Goods & Services, reconciling items include the following:

- The amounts reported are payments to suppliers; the financial statements include a year-end accrual.
- The list of payments to suppliers include 100% of the GST/PST paid, whereas the expenditures in the financial statements are shown net of the GST rebate.
- Amounts paid by recovery from the Ministry of Education operating grants are included in Services and Supplies expenditures in the financial statements, whereas they are not included in this schedule.
- Payments to suppliers may be reported in the financial statements as Prepaid Expenses, Tangible Capital Assets, or Service and Supplies, as appropriate.
- The Schedule of Payments for Goods and Services may include expenditures which are wholly or partially recovered or reimbursed from other organizations. Thereby reducing the districts operating expenditures in the financial statements.



## BOARD OF EDUCATION REPRESENTATIVES

### SCHOOL LIAISONS

School Name	Trustee
Brooks Secondary	
Edgehill Elementary	
Henderson Elementary	
James Thomson Elementary	
Kelly Creek Community	
Partners in Education	
Texada Elementary	
Westview Elementary	

### BOARD COMMITTEES

Committee Name	Trustee
Committee of the Whole	All Trustees

### REPRESENTATIVES TO INTERNAL ADMINISTRATIVE COMMITTEES

Administrative Committees	Trustee	Alternate
Environmental and Sustainability Committee		
Health Committee		
Justice, Equity, Diversity, Inclusion		
SOGI		

### REPRESENTATIVES TO EXTERNAL COMMITTEES, ORGANIZATIONS AND AGENCIES

External/Sectoral Committees	Trustee	Alternate
BCPSEA Representative	Dale Lawson	
BCSTA Provincial Council Representative	Jaclyn Miller	
South Coast Branch	All Trustees	
District Parent Advisory Council		
Indigenous Education Council (IEC)		





## BOARD OF EDUCATION REPRESENTATIVES

### SCHOOL LIAISONS

School Name	Trustee
Brooks Secondary	Jaclyn Miller
Edgehill Elementary	Rob Hill
Henderson Elementary	Dale Lawson
James Thomson Elementary	Kirsten Van't Schip
Kelly Creek Community	Maureen Mason
Partners in Education	Dale Lawson
Texada Elementary	Rob Hill
Westview Elementary	Maureen Mason

### BOARD COMMITTEES

Committee Name	Trustee
Committee of the Whole	All Trustees

### REPRESENTATIVES TO INTERNAL ADMINISTRATIVE COMMITTEES

Administrative Committees	Trustee	Alternate
Environmental and Sustainability Committee	Maureen Mason	
Health Committee	Jaclyn Miller	
Justice, Equity, Diversity, Inclusion	Kirsten Van't Ship	
SOGI	Rob Hill	

### REPRESENTATIVES TO EXTERNAL COMMITTEES, ORGANIZATIONS AND AGENCIES

External/Sectoral Committees	Trustee	Alternate
BCPSEA Representative	Jaclyn Miller	
BCSTA Provincial Council Representative	Rob Hill	
South Coast Branch	All Trustees	
District Parent Advisory Council	Dale Lawson	
Indigenous Education Council (TEA)	TBA	

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## **Board Annual Work Plan 2024-2025**

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### **July**

#### **Board Meeting Agenda Items**

- No regularly scheduled meetings

#### **Events**

- Canadian School Board Associations Congress (July 3-5)
- 

### **August**

#### **Board Meeting Agenda Items**

- No regularly scheduled meetings

#### **Events**

- None
- 

### **September**

#### **Board Meeting Agenda Items**

- Review the Audit Findings Report, Management letter and Financial Statement Discussion and Analysis Report
- Approve the audited financial statements
- Approve the submission of the proposed Minor Capital Plan
- Approve the Board Annual Work Plan
- Approve the Framework for Enhancing Student Learning Report
- Review the Superintendents School Opening Report
- Approve the contract for the Construction Management Services for the Edgehill Elementary School Classroom Addition project

#### **Events**

- Recognize National Truth & Reconciliation Day (September 30)
-

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## October

### **Board Meeting Agenda Items**

- Review School Growth Plans
- Review quarterly Fiscal Accountability Report
- Review the submission of the Executive Compensation Disclosure Report

### **Events**

- Recognize World Teachers' Day (October 5)
  - Represent the Board at BCSTA Provincial Council (October 25-26)
- 

## November

### **Board Meeting Agenda Items**

- Election of Board Chairperson & Vice Chairperson
- Election of Provincial Council and BCPSEA Representatives
- Approve Department Operational Plans
- Routine review of select Board Policies
- Program review: Dual Credit Programs / Level 2 Report (CotW)

### **Events**

- Attend and participate in BCSTA Trustee Academy (November 21-23)
  - Attend Remembrance Day Assemblies
- 

## December

### **Board Meeting Agenda Items**

- Approve the submission of the annual Statement of Financial Information
- Approve Trustee Appointments to Board Committees, to Internal Administrative Committees, and to External Committees, Organizations and Agencies
- Review the Board Annual Work Plan
- Review Capital Project Update - Edgehill Elementary School

### **Events**

- Attend Winter Concerts
-

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## January

### **Board Meeting Agenda Items**

- Receive Strategic & School Growth Plan Interim Report
- Review quarterly Fiscal Accountability Report
- Review and approve prospective increases to Trustee Remuneration
- Remit Financial Disclosure Forms by January 15
- Review proposals for substantive changes
- Program review: Sustainability Program / Level 2 Report (CotW)

### **Events**

- Represent the Board at the BCPSEA Annual General Meeting (January 30-31)
- 

## February

### **Board Meeting Agenda Items**

- Approve the Amended Annual Budget
- Review School Calendar Consultation Information
- Approve the budget development process and timelines for the following years annual budget
- Routine review of select Board Policies
- Review the Superintendent's Student Success report
- Proposals: Board Authority Authorized Courses (CotW)
- Proposals: Academies (CotW)

### **Events**

- Represent Board at BCSTA Provincial Council (Zoom February 22)
  - Recognize Pink Shirt Day – Anti Bullying (February 26)
- 

## March

### **Board Meeting Agenda Items**

- Approve School Calendar Submission
- Review Provincial Motions for BCSTA AGM
- Review the Board Annual Work Plan
- Review Capital Project Update - Edgehill Elementary School

### **Events**

- Chairperson – Represent at Ministry of Education Annual Partner Liaison Meeting (March 7)
-



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## April

### **Board Meeting Agenda Items**

- Review Government Grant Information for the following years annual budget
- Approve Capital Plan Bylaw (from Ministry Capital Plan response Letter)
- Review quarterly Fiscal Accountability Report
- Program Review: Inclusive Education, including Sexual Health / Level 2 Report (CotW)

### **Events**

- Recognize the Anniversary of Tla'amin Treaty (April 5)
  - Recognize Education Week (April 15-19)
  - Attend BCSTA AGM (April 24-26)
- 

## May

### **Board Meeting Agenda Items**

- Approve Annual Facility Grant Plans
- Approve terms of engagement and appoint or reappoint auditor

### **Events**

- Recognize Mental Health Week (May 12-18)
  - Attend Elementary Track and Field Meet
- 

## June

### **Board Meeting Agenda Items**

- Approve the Annual Budget
- Approve Major Capital Projects
- Review Carbon Neutral Action Report
- Review Strategic Plan
- Review Board Meeting Calendar
- Review the Board Annual Work Plan
- Review Capital Project Update - Edgehill Elementary School

### **Events**

- Recognize Children and Youth in Care Week
- Attend Employee Recognition event
- Attend Board Retirement Celebration
- Attend Graduation Ceremonies (June 7)

- Attend Award & Scholarship Event
- Recognize National Indigenous Peoples Day (June 21)

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### **Ongoing**

- Advocate for public education
- Attend trustee development and/or orientation sessions
- Review and Approve Capital Project Bylaws as Required
- Undertake Trustee & Superintendent Evaluations
- Hear Appeals as Needed
- Ratify Collective Agreements as needed
- Represent Board at BCSTA Branch Meetings
- Attend School Functions

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## **Board Annual Work Plan 2024-2025**

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### **July**

#### **Board Meeting Agenda Items**

- No regularly scheduled meetings

#### **Events**

- Canadian School Board Associations Congress (July 3-5)
- 

### **August**

#### **Board Meeting Agenda Items**

- No regularly scheduled meetings

#### **Events**

- None
- 

### **September**

#### **Board Meeting Agenda Items**

- Review the Audit Findings Report, Management letter and Financial Statement Discussion and Analysis Report
- Approve the audited financial statements
- Approve the submission of the proposed Minor Capital Plan
- Approve the Board Annual Work Plan
- Approve the Framework for Enhancing Student Learning Report
- Review the Superintendents School Opening Report
- Approve the contract for the Construction Management Services for the Edgehill Elementary School Classroom Addition project

#### **Events**

- Recognize National Truth & Reconciliation Day (September 30)
-

---

## October

### **Board Meeting Agenda Items**

- Review School Growth Plans
- ~~Approve Department Operational Plans~~
- Review quarterly Fiscal Accountability Report
- Review the submission of the Executive Compensation Disclosure Report

### **Events**

- Recognize World Teachers' Day (October 5)
  - Represent the Board at BCSTA Provincial Council (October 25-26)
- 

## November

### **Board Meeting Agenda Items**

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### **Events**

- Attend and participate in BCSTA Trustee Academy (November 21-23)
  - Attend Remembrance Day Assemblies
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### **Board Meeting Agenda Items**

- Approve the submission of the annual Statement of Financial Information
- Approve Trustee Appointments to Board Committees, to Internal Administrative Committees, and to External Committees, Organizations and Agencies
- Review the Board Annual Work Plan
- Review Capital Project Update - Edgehill Elementary School

### **Events**

- Attend Winter Concerts
-

---

## January

### **Board Meeting Agenda Items**

- Receive Strategic & School Growth Plan Interim Report
- ~~Approve prospective Board Approved Courses~~
- Review quarterly Fiscal Accountability Report
- Review and approve prospective increases to Trustee Remuneration
- Remit Financial Disclosure Forms by January 15
- Review proposals for substantive changes
- Program review: Sustainability Program / Level 2 Report (CotW)

### **Events**

- Represent the Board at the BCPSEA Annual General Meeting (January 30-31)
- 

## February

### **Board Meeting Agenda Items**

- Approve the Amended Annual Budget
- Review School Calendar Consultation Information
- Approve the budget development process and timelines for the following years annual budget
- Routine review of select Board Policies
- Review the Superintendent's Student Success report
- Proposals: Board Authority Authorized Courses (CotW)
- Proposals: Academies (CotW)

### **Events**

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  - Recognize Pink Shirt Day – Anti Bullying (February 26)
- 

## March

### **Board Meeting Agenda Items**

- Approve School Calendar Submission
- Review Provincial Motions for BCSTA AGM
- Review the Board Annual Work Plan
- Review Capital Project Update - Edgehill Elementary School

### **Events**

- Chairperson – Represent at Ministry of Education Annual Partner Liaison Meeting (March 7)
-

---

## April

### **Board Meeting Agenda Items**

- Review Government Grant Information for the following years annual budget
- Approve Capital Plan Bylaw (from Ministry Capital Plan response Letter)
- Review quarterly Fiscal Accountability Report
- [Program Review: Inclusive Education, including Sexual Health / Level 2 Report \(CotW\)](#)

### **Events**

- Recognize the Anniversary of Tla'amin Treaty (April 5)
  - Recognize Education Week (April 15-19)
  - Attend BCSTA AGM (April 24-26)
- 

## May

### **Board Meeting Agenda Items**

- Approve Annual Facility Grant Plans
- Approve terms of engagement and appoint or reappoint auditor

### **Events**

- Recognize Mental Health Week (May 12-18)
  - Attend Elementary Track and Field Meet
- 

## June

### **Board Meeting Agenda Items**

- Approve the Annual Budget
- Approve Major Capital Projects
- Review Carbon Neutral Action Report
- Review Strategic Plan
- Review Board Meeting Calendar
- Review the Board Annual Work Plan
- Review Capital Project Update - Edgehill Elementary School

### **Events**

- Recognize Children and Youth in Care Week
- Attend Employee Recognition event
- Attend Board Retirement Celebration



- Attend Graduation Ceremonies (June 7)
- Attend Award & Scholarship Event
- Recognize National Indigenous Peoples Day (June 21)

---

### **Ongoing**

- Advocate for public education
- Attend trustee development and/or orientation sessions
- Review and Approve Capital Project Bylaws as Required
- Undertake Trustee & Superintendent Evaluations
- Hear Appeals as Needed
- Ratify Collective Agreements as needed
- Represent Board at BCSTA Branch Meetings
- Attend School Functions