



SCHOOL DISTRICT NO. 47 (POWELL RIVER) BOARD OF EDUCATION
Regular Board Meeting
4:00 pm, Wednesday, December 21, 2022
SCHOOL BOARD OFFICE

A G E N D A

PRESENTATION: N/A

QUESTION PERIOD

CHAIRPERSON'S REMARKS

1. ADOPTION OF AGENDA

1.a) **MOTION:** "THAT the Regular meeting agenda of December 21, 2022, be adopted as circulated."

2. ADOPTION OF MINUTES

2.a) **MOTION:** "THAT the Regular meeting minutes of November 16, 2022, be adopted as circulated."

3. REPORT OF CLOSED MEETINGS

3.a) November 16, 2022 – The Board met in-camera to discuss items concerning student welfare, personnel and legal.

4. INCOMING CORRESPONDENCE

- 4.a) Powell River Festival of Performing Arts to School District 47
- 4.b) BCSTA to BCSSA
- 4.c) BCTF to First Nations Leadership Council
- 4.d) First Nations Leadership Council to BCTF
- 4.e) BCSTA to J. Smith-Windsor, Saskatchewan School Boards Association
- 4.f) BCSTA to Hon. D. Eby
- 4.g) C. Zacharuk, Deputy Minister to BCSTA
- 4.h) BCSTA to Hon. R. Singh (three letters)
- 4.i) BCSTA to Human Rights Commissioner
- 4.j) BCSTA to Hon. G. Lore
- 4.k) BCSTA to Hon. J. Whiteside
- 4.l) BCSTA to K. Chen
- 4.m) BCSTA to C. Broady
- 4.n) Tla'amin Nation to School District 47

MOTION: "THAT the correspondence listed in item 4.a) to 4.n) be received."

5. OUTGOING CORRESPONDENCE

- 5.a) School District 47 to Henderson Students
- 5.b) School District 47 to Tla'amin Nation

6. SUPERINTENDENT OF SCHOOLS' REPORT

- 6.a) Tla'amin Education Agreement
- 6.b) Brooks' Field Trip Permission Form – Ontario_Quebec
- 6.c) Suspension, Exclusion, and Seclusion Report – September 6, 2022, to November 30, 2022

MOTION: "THAT the Superintendent of Schools' Report be received as presented."

7. SECRETARY-TREASURER'S REPORT

- 7.a) Statement of Financial Information (SOFI) Report
- 7.b) Month End Financial Report as at November 30, 2022

MOTION: "THAT the Secretary Treasurer's report be received as presented."

8. COMMITTEE REPORTS

- 8.a) Committee of the Whole Report for December 14, 2022

Recommended Motions arising from the Committee of the Whole meeting:

MOTION: "THAT the Tla'amin Education Agreement, as it's been presented, be signed and put into effect as of January first of the coming year."

MOTION: "THAT the Powell River Board of Education changes its name to better reflect the cultural diversity and geographic area of our District."

MOTION: "THAT the remuneration for trustees be increased by 4% for the 2023 calendar year".

9. OTHER BUSINESS

- 9.a) N/A

QUESTION PERIOD

MEDIA QUESTION PERIOD

ADJOURNMENT



SCHOOL DISTRICT NO. 47 (POWELL RIVER)
BOARD OF EDUCATION - REGULAR MEETING
4:00 PM., Wednesday, November 16, 2022
SCHOOL BOARD OFFICE

MINUTES

Present: Dale Lawson, Rob Hill, Maureen Mason, Jaclyn Miller, Kirsten Van't Schip

Also in attendance: Jay Yule (Superintendent), Steve Hopkins (Secretary-Treasurer)

ELECTIONS:

- Chairperson – D. Lawson
Nominated by J. Miller
Acclaimed.
- Vice Chairperson – J. Miller
Nominated by R. Hill
Acclaimed.
- BCSTA Provincial Councilor – D. Lawson
Nominated by J. Miller
Acclaimed.

- BCPSEA Rep – R. Hill

Nominated by J. Miller

Acclaimed.

Presentation

Henderson Students with Mr. M. Hull, Principal – Scooter Park Project
Please see agenda for presentation.

Students were asked about repairs and how the equipment will be maintained. The two students indicated they are willing to step into that role.

D. Lawson thanked the students for their enthusiasm for this project and that she was pleased to hear that they are committed to ensuring this is an inclusive, safe, and enjoyable space for all students at Henderson Elementary.

Question Period

CHAIRPERSON'S REMARKS

"I'd like to begin today with an expression of gratitude to all who put their names forward for city council, regional director, school trustee and mayor. It can take courage to put your name forward and step outside of your comfort zone. Thanks to each of you for offering your time in this meaningful way. Congratulations to all who have won seats and now have the privilege of serving our community in the respective work that we do. Your commitment is significant, thank you for putting your time and energy into these jobs as you work toward goals much bigger than our own interests. It is truly appreciated.

This November we welcome our first regular meeting together as our new Board of Education. It was lovely to spend some time getting to know each-other during orientation last week, in that process a few things stood out to me. We're all here because we believe our collective purpose is to make a difference for students and families in our district, we believe that collaboration, communication and cohesion will form a solid foundation of how best to move forward together.

Change is always exciting and of course there's always a lot of learning and growing along the way. I'm confident that each of us will bring our best selves to this table every time we gather and that we will represent our community well and be proud of the work we do as we help to shape the next four years. I am excited for each of us to have this time together, to be part of a team firmly committed to our purpose and for all that is possible as we move forward through the 2022-26 term together.

November is always a time to remember, to be thoughtful and reflect on how we honor the people who have served and continue to serve Canada during times of war, conflict and peace. It was my absolute pleasure to receive an invitation to represent our board at the Remembrance Day assembly at Westview Elm and I know other trustees enjoyed similar experiences at other schools. Students and staff throughout our district put together moving, thoughtful and beautiful assemblies to honor those who

gave themselves to our country for all of us. Thank you to all who planned, participated and attended Remembrance Day ceremonies throughout our district.

Visit our [Website](#) to learn more about the SD47 Board of Education, our strategic plan and the programs and services that we offer.

On our website you'll also find a recently uploaded [short video](#) highlighting priorities from the 2021/22 school year, an overview of [new staff positions](#) implemented this school year to create greater student and educator success in our district. In addition, our website includes some highlights from the 26th Annual Cross-Culture Day. This event, organized and hosted by the SD47 Indigenous Education team, the Tla'amin Nation Education team, Elders, Hatchery staff and many other members of the community, all working together to provide 520 students in grades 3-5 an immersive experience to learn about the Tla'amin history, culture and traditions. You can catch a glimpse of the Cross-Culture Day student experience through our district [Instagram](#)."

1. **APPROVAL OF AGENDA**

Moved: J. Miller
Seconded: M. Mason

THAT the Regular meeting agenda of November 16, 2022, be adopted as circulated.

Status: Carried

2. **ADOPTION OF MINUTES**

Moved: J. Miller
Seconded: R. Hill

THAT the Regular meeting minutes of September 14, 2022, be adopted as circulated.

Status: Carried

3. **REPORT OF CLOSED MEETINGS**

3.a) September 14, 2022 – The Board met in-camera to discuss items concerning personnel and student welfare.

4. **CORRESPONDENCE**

INCOMING

4.a) **BC Teachers' Council to Education Partners**

D. Lawson commented on how pleased she was to read that the BCTC strongly believes it is important to continue to promote the practice of Professional Standards, particularly Standard 9, where all educators are expected to respect and value the history of First Nations, Inuit, and Metis in Canada. All our schools receive services in this regard.

4.b) SD52 to Hon. Robinson and Hon. Whiteside

For information.

4.c) BCSTA to Dr. Jule and J. Iker

For information.

4.d) BCSTA to Hon. Robinson and Hon. Whiteside

For information.

4.e) BC Teachers' Council to BCSTA

For information.

4.f) Hon. Whiteside to BCSTA (6 letters)

For information.

D. Lawson asked S. Hopkins to update the Board with respect to inclusive universal washrooms. S. Hopkins responded that universal, single use washrooms were available at each school site.

D. Lawson asked about grid/solar system at Brooks and how it works. S. Hopkins responded that the system at Brooks generates energy which creates credits against the monthly hydro costs of the school district.

D. Lawson stated it is good to see action and appetite to update guiding documents.

4.g) BCSTA to Hon. Whiteside

For information.

Discussion ensued on a possible remote cohort in PR. J. Yule indicated that when numbers warranted, this has taken place in the past with VIU and SFU.

M. Mason stated that the SFU program was full certification. Data and feedback that was received was overwhelmingly positive.

R. Hill spoke to the UBC remote/rural program he is taking and the process/guidelines for that program and feel that if we can advocate for this type of program to take place, it may help with retention. J. Yule mentioned that in smaller districts, retention is difficult, but porting of seniority helps. R. Hill feels that if one can stay in their community and attend school, it is fundamental.

Moved: J. Miller

Seconded: K. Van't Schip

THAT the correspondence listed in items 4.a) to 4.g) be received.

Status: Carried

5. OUTGOING CORRESPONDENCE

5.a) SD47 to Kathaumiwx

D. Lawson asked what the cost to the Board would be to support Kathaumiwx. S. Hopkins reported that other than wear and tear on equipment, there is no cash cost to the Board.

5.b) SD47 to Hon. Whiteside

For information.

5.c) SD47 to qathet Community Justice

For information.

6. SUPERINTENDENT OF SCHOOLS' REPORT

J. Yule played the video: SD47 priorities and highlights from the past year that is on our website.

6.a) Student and Family Affordability Fund

J. Yule updated the Board with respect to this Ministry initiative.

J. Yule asked school principals to solicit feedback from PAC/DPACs as to what student and family affordability projects they would like funded. Currently working with the complex to offer something free on prod days as well as day camps.

Please refer to document in agenda.

There has been some money set aside to give the Board an opportunity to provide ideas. Would the Board consider opportunities through this fund for the summer months? One suggestion was KC bussing to help families.

J. Yule will be asking DPAC for their suggestions as well.

J. Miller asked if this could be brought up at the next Health Committee Meeting as they may also have suggestions.

It is earmarked to be spent this year and not intended to be carried over. As this is a special purpose fund, the Ministry has the right to take surplus back. It is a lot of money to spend for this purpose in this finite period of time. Allocation of \$100 per student, based on the September 30th data, is the preliminary allocation, but we could possibly provide further funding. Not intended to create new programs but rather help programs already in place.

D. Lawson stated it is important to recognize that if it is one-time funding and we offer programs, what is the Board looking at in the years following?

J. Miller will speak to her team at work and see if any ideas pop up.

M. Mason asked if we could include funding for school gardens. S. Hopkins indicated that does not meet the criteria, however, the District does support school gardens.

Criteria to be sent to Trustees to assist with further discussion at the next Committee of the Whole meeting.

6.b) District Enrollment as at September 30, 2022
For information.

6.c) District Class Size Average Report
For information.

6.d) Suspension, Exclusion and Seclusion Report – September 6, 2022, to October 31, 2022

6.d.1) Ministry of Education Physical Restraint & Seclusion Guidelines
M. Mason asked if we have individuals trained in physical restraint, helping teachers de-escalate. J. Yule responded that the District has many trained individuals.

Moved: R. Hill
Seconded: J. Miller

THAT the Superintendent of Schools' Report be received as presented.

Status: Carried

7. SECRETARY-TREASURER'S REPORT

7.a) Month End Financial Report as at October 31, 2022
S. Hopkins spoke to the financial report included with the agenda and explained the breakdowns in the report along with the percentage of the budget remaining for the rest of the school year.

Moved: J. Miller
Seconded: M. Mason

THAT the Secretary-Treasurer's Report be received as presented.

Status: Carried

8. OTHER BUSINESS

8.a) Committee Appointments
Please see our website for complete list.

QUESTION PERIOD

Izi Loveluck, PRDTA President

Asked J. Yule if transportation will be provided for students participating in break activities. J. Yule responded that it could be something to explore.

How is data from PIED incorporated into class averages? J. Yule to look into this but doesn't believe PIE is included.

Asked for list of Appointments and Committees. These will be on the website first thing in the morning.

Stated that she asked staff to liaise with Trustees.

MEDIA QUESTION PERIOD

Congratulations on election to office.

P. Galinski asked for video. S. Hopkins to send.

Outgoing correspondence – Letter from SD47 to Hon. Whiteside with respect to funds for mental health. Asked if the School District articulated plans moving forward and if thoughts have been contemplated if the Ministry does provide funds. J. Yule responded that we know mental health is a prevalent issue and we have put measures in place, but a plan could be to have a permanent coordinator to build capacity and have some teacher coordination.

District enrolment – difference of 113 students – asked which grades and if there are any capacity issues? J. Yule reported that two schools are full, and students are at other schools. J. Yule explained the registration process.

District class size average report – asked if these are legislated numbers? How does the District view the numbers? J. Yule responded that he would characterize that the numbers are within legislation but if they were smaller, we would welcome that.

ADJOURNMENT

Moved: K. Van't Schip

THAT the Regular Board Meeting be adjourned at 5:20 p.m.

Status: Carried

D. Lawson
Chairperson

S. Hopkins
Secretary-Treasurer

SH/ac

Powell River Festival of the Performing Arts

Rec'd Dec 9/22 G.

November 9, 2022

Dr. Jay Yule, Superintendent
Powell River Board of Education

Dear Jay:

RE: 2023 FESTIVAL OF THE PERFORMING ARTS

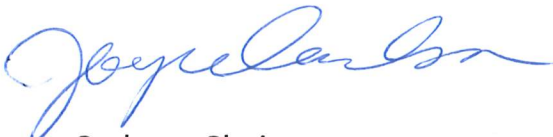
Our festival committee has started organizing for the 2023 Festival of the Performing Arts.

School District 47, with your continuing support, has been a major supporter of our festival for many years, paying entry fees for speech arts and choir participants, a portion of the adjudicator's expenses and a \$500 donation.

COVID-19 had an impact on our community and schools, as well as our festival. Last year teachers had so many extra things to work through that registration from schools was very low. We did have speech arts entries from Kate Boyd at Henderson Elementary.

Next year, we are hoping for more participation in speech arts as well as choirs. Registration opens later in November, and we are looking for a way to connect with School District 47 schools. Do you have a suggestion for our committee or a district contact? We look forward to your response.

Thank you again for your past support of Powell River's longest running cultural event that began in 1945.



Joyce Carlson, Chair
Powell River Festival of the Performing Art



British Columbia
School Trustees
Association

November 16, 2022

Teresa Downs

President

BC School Superintendents Association
#208 - 1118 Homer Street
Vancouver BC V6B 6L5
tdowns@sd74.bc.ca

Dear Teresa,

Congratulations on being re-elected as president of the British Columbia School Superintendents Association. On behalf of the BC School Trustees Association's board of directors and membership, I want to thank you all for taking on this important responsibility. I wish to extend this sentiment to your board members as well.

We look forward to working with you and your board into 2023 and beyond. Our history as K-12 education partners is long, and our combined efforts have benefited students throughout the province. I look forward to continuing to work together as we prioritize successful outcomes for all students in our province.

Sincerely,

A handwritten signature in black ink that reads "Carolyn Broady". The signature is written in a cursive, flowing style.

Carolyn Broady

President

British Columbia School Trustees Association

CC: BCSTA member boards of education
Suzanne Hoffman, CEO, BCSTA
BCSTA Board of Directors

By email: epennell@ubcic.bc.ca

November 23, 2022

First Nations Leadership Council
1004 Landooz Road
Prince George, BC V2K 5S3

Dear First Nations Leadership Council:

SUBJECT: Foundation Skills Assessment

I am writing you today in response to the concerns you have raised about the BC Teachers' Federation's (BCTF) opposition to the Foundation Skills Assessment (FSA).

BC teachers are deeply committed to working with Indigenous students, their families, and their communities to help close the gap in educational outcomes that the FSA data so sharply illustrates. I acknowledge that our views on the FSAs have historically differed in some respects from those of the First Nations Education Steering Committee (FNESC) and other provincial Indigenous organizations such as the First Nations Leadership Council. While we continue to have serious concerns on the current use of the data, we absolutely agree on the need for information that identifies and helps address the needs of Indigenous learners, and that provides clarity on interventions to support the needs of First Nations learners as well as other populations underserved and marginalized by public education systems. What we continue to feel a need for is action from government on how to provide that data while also protecting it from misuse through appropriate legislation.

The primary concern of the Federation is that the FSA results have been misused for decades by a right-wing think tank called the Fraser Institute. Their inappropriate rankings of schools have been further misused by corporations and real estate salespersons for profit, leading to further stratification of our communities and schools. This harmful use of our students' data cannot be condoned and ought to be prevented by the Ministry of Education. We have proposed, for example, that the Ministry enact regulatory changes to shelter the FSA data so that it can continue to be used for legitimate ends by FNESC, but not be made public to be used for manipulative purposes by profit-seeking entities. This is just one potential strategy to protect school communities from the harms done by misuse of this data.

BC TEACHERS' FEDERATION

100 - 550 West 6th Avenue
Vancouver, BC Canada V5Z 4P2

BCTF.ca | 604-871-2283



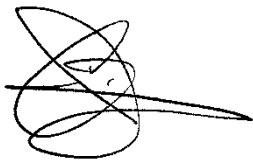
First Nations Leadership Council
November 23, 2022

The BCTF and FNEC are active partners in the government's Advisory Group on Provincial Assessment that is making progress toward consensus. We welcome the Ministry's revival of this important collaborative work so the BCTF, FNEC, and other education partners can continue working together to resolve these issues in the best interests of students and communities.

When BCTF and FNEC representatives last met in the spring, our discussion was mostly positive with many areas of agreement, and we concluded with a shared commitment to ongoing dialogue.

The Federation has reached out to schedule another discussion on this matter, and we are hopeful that we can continue this important conversation including the additional feedback you have provided to us.

Sincerely,

A handwritten signature in black ink, appearing to be "Clint Johnston", written over a horizontal line.

Clint Johnston
President

Cj:vw:tfu

pc: Ministry of Education and Child Care
BC Association of School Business Officials
BC Confederation of Parent Advisory Councils
BC Office of the Human Rights Commissioner
BC Principals' & Vice-Principals' Association
BC School Superintendents Association
BC School Trustees Association
First Nations Education Steering Committee
BCTF Local Presidents

FIRST NATIONS LEADERSHIP COUNCIL

November 16, 2022

Clint Johnson
President
BC Teachers' Federation
Via Email Only: presidentoffice@bctf.ca

BC Teachers' Federation Locals 1 through 93
Via Listed [Emails](#)

RE: Foundation Skills Assessment Campaign

Dear Mr. Johnson and representatives of Locals 1 through 93,

The First Nations Leadership Council is writing to the BC Teachers' Federation (BCTF) locals to express our disappointment and frustration with the union's continued campaign to discredit and cancel the Foundation Skills Assessment (FSA) in BC provincial public schools.

We have previously expressed our concerns on this matter to the Minister of Education and Child Care, including in correspondence dated November 18, 2021, on which the BCTF was copied. Given that the BCTF is aware of our perspective regarding the harm of this campaign, it is particularly distressing that materials calling on parents to withdraw their children from the assessments were distributed immediately prior to the National Day for Truth and Reconciliation on September 30th, 2022.

This targeted attack on provincial assessments explicitly contradicts the stated position of First Nations leadership and the First Nations Education Steering Committee (FNESC), who support the assessments as a mechanism to address the systemic racism experienced by First Nations learners and families within public education system. The call for parents to excuse their children from FSAs jeopardizes the quality and reliability of data intended to inform system-wide interventions to support the needs of First Nations learners as well as other populations underserved and marginalized by public education systems. In their 2015 Audit of the Education of Aboriginal Students in the BC Public School System, the BC Auditor General specifically noted that "the value of these assessments is undermined when a high proportion of students do not participate."

As articulated in our correspondence to the Minister, FSAs are key to identifying system-wide strengths and weaknesses within the education system, and help us to measure and advance equity for students through planning, intervention, and support. They are one



BRITISH COLUMBIA
ASSEMBLY OF
FIRST NATIONS

1004 Landooz Rd.
Prince George, BC
V2K 5S3

Ph: 778-945-9910
Fx: 778-945-9916



FIRST
NATIONS
SUMMIT

1200-100 Park Royal South
West Vancouver, BC
V7T 1A2

Ph: 604-926-9903
Fx: 604-926-9923
Toll Free: 866-990-9939



UNION OF
BRITISH COLUMBIA
INDIAN CHIEFS

401 - 312 Main Street
Vancouver, BC
V6A 2T2

Ph: 604-684-0231
Fx: 604-684-5726

among many tools necessary to address the “racism of low expectations” experienced by First Nations learners as identified by the BC Auditor General in their 2015 report.

We also remind the local chapters that the BC Tripartite Education Agreement (BCTEA), signed by the BC Ministry of Education and Child Care, Indigenous Services Canada, and the First Nations Education Steering Committee (FNESC), commits the Province to providing aggregate FSA data to FNESC, including participation rates, which the current campaign seeks to undermine.

Articles 14, 17, and 21 of the *United Nations Declaration on the Rights of Indigenous Peoples* (UN Declaration) uphold the education rights of Indigenous peoples and children, including the right to their own culturally-appropriate educational systems, institutions and methods of teaching and learning, the right to all levels and forms of education without discrimination, the right to improvement of social conditions and education, and the obligation of the state to take measures to provide access to culturally-appropriate education and protect children’s right to education.

The actions of the BCTF in this campaign are contrary to the UN Declaration and our collective goals to advance reconciliation. It is worrisome that, in distributing these divisive materials, the BCTF has failed to acknowledge the now well-known perspective of First Nations and First Nations organizations who use this data to inform our action and advocacy efforts.

The First Nations Leadership Council is calling on the BC Teachers’ Federation to immediately cease this campaign in recognition of the authority and perspective of First Nations to determine the priorities of First Nations education. We respectfully ask that this letter be shared with your local membership.

Sincerely,
FIRST NATIONS LEADERSHIP COUNCIL

On behalf of the FIRST NATIONS SUMMIT



Cheryl Casimer



Robert Phillips



Hugh Braker

On behalf of the UNION OF BC INDIAN CHIEFS



Grand Chief Stewart Phillip



Chief Don Tom



Kukpi7 Judy Wilson

On behalf of the BC ASSEMBLY OF FIRST NATIONS:



Regional Chief Terry Teegee

- CC. Ministry of Education and Child Care
- BC Association of School Business Officials
- BC Confederation of Parent Advisory Councils
- BC Office of the Human Rights Commissioner
- BC Principals' & Vice-Principals' Association
- BC School Superintendents Association
- BC School Trustees Association
- BC Teachers' Federation
- First Nations Education Steering Committee



British Columbia
School Trustees
Association

November 18, 2022

Jaimie Smith-Windsor

President

Saskatchewan School Boards Association
400 – 2222 13th Ave.
Regina, Sask. S4P 3M7
JSmith-Windsor@saskschoolboards.ca

Dear Jaimie Smith-Windsor,

Congratulations to you for being selected by your peers across the province as the new president of the Saskatchewan School Boards Association. On behalf of the British Columbia School Trustees Association's board of directors and membership, thank you all for taking on this critical responsibility.

I look forward to working with you on issues affecting boards and students across Canada, both as CSBA's vice-president and as BCSTA's president. Together we can accomplish more to support student success and improve the learning outcomes of all students.

Thank you for taking on this crucial role. The work is as rewarding as it is demanding, and I look forward to discussing how we can create a brighter future for students when we next meet.

Sincerely,

A handwritten signature in black ink that reads "Carolyn Broady". The signature is written in a cursive, flowing style.

Carolyn Broady

President

British Columbia School Trustees Association

CC: BCSTA member boards of education
Suzanne Hoffman, CEO, BCSTA
BCSTA Board of Directors



British Columbia
School Trustees
Association

November 21, 2022

The Honourable David Eby

Premier of British Columbia
PO Box 9044, Stn Prov Govt
Victoria, B.C. V8W 9E2
premier@gov.bc.ca

Dear Premier Eby,

Subject: Congratulations and invitation to meet

Congratulations on becoming British Columbia's 37th premier. It is truly an exciting time for the province, and I look forward to hearing more about your plans for public education now that you have taken office.

I would like to invite you and your staff members to meet with me and select members of the British Columbia School Trustees Association's board of directors to discuss the current state of public education in the province and how we can better serve students together. With many newly elected trustees being sworn in this fall, now is a critical time to establish shared priorities and highlight how we can best support boards of education in their role as co-governors of the province's public education system.

While B.C.'s public education system stands out as a strong example for others, we believe there is more to be done to improve learning outcomes and move reconciliation forward while supporting students using an equity lens. We believe there are many opportunities to bolster relationships with those who have been underserved in the past, and I would like to share the details of our strategic plan with you that outline this work. Working with Indigenous leaders and rights-holders is key, and weaving truth and reconciliation and the calls of action into public education continues to be central to our strategy.

I look forward to your reply and the opportunity to discuss how we can best support boards of education and ensure students across B.C. thrive.

Sincerely,

A handwritten signature in black ink that reads "Carolyn Broady".

Carolyn Broady

President

British Columbia School Trustees Association

CC: Jennifer Whiteside, Minister, Ministry of Education and Child Care
Christina Zacharuk, Deputy Minister, Ministry of Education and Child Care
BCSTA member boards of education
Suzanne Hoffman, CEO, BCSTA
BCSTA Board of Directors



November 17, 2022

Ref: 284721

Carolyn Broady, President
British Columbia School Trustees Association
Email: cbroady@bcsta.org

Dear Carolyn Broady:

Thank you for your letter of October 13, 2022, addressed to the Honourable Selina Robinson, Minister of Finance, and myself, regarding funding for exempt compensation grids.

Following the ratification of several collective agreements under the 2022 Shared Recovery Mandate, which includes average general wage increases for unionized staff of approximately four percent in fiscal 2022/23, Government understands the need to manage the potential for compression between unionized and excluded employees through the aging of the existing excluded and executive salary ranges. Government is committed to addressing these pressures in a sustainable, measured, and performance-based manner that supports the delivery of affordable public services across British Columbia.

I am pleased to let you know that the Public Sector Employers' Council Secretariat (PSEC Secretariat) has recently confirmed that the K-12 public education sector has the authority to 'age' salary ranges by four percent in 2022, up to and including executive level employee ranges. This may be implemented retroactively to July 1, 2022.

We recognize the cost pressures on organizations for salary increases for excluded employees as a result of unionized general wage increases. For government-funded organizations, PSEC Secretariat has confirmed that in addition to the funding provided for unionized wage increases, funding of up to four percent will also be provided for excluded management employees for 2022/23, based on PSEC Secretariat's April 2022 Annual Compensation Forecast (2021 Compensation Base Survey data projected to April 2022). Funding for excluded employees will be in alignment with ratified collective agreements for year one of the Shared Recovery Mandate term. Once the majority of the K-12 education sector's unionized employees are covered by a ratified collective agreement, funding for excluded employees will become accessible. Funding increases in subsequent years will be subject to funding approvals through the regular budget process.

.../2

This information has recently been communicated to the BC Public School Employers' Association (BCPSEA) and PSEC Secretariat will follow up with BCPSEA as more information on excluded and executive employee compensation in the K-12 education sector becomes available.

Again, thank you for writing.

Sincerely,

A handwritten signature in black ink, appearing to read "C.A. Zacharuk". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Christina Zacharuk
Deputy Minister

pc: Honourable Selina Robinson, Minister of Finance
Bruce Anderson, Chief Executive Officer, BC Public School Employers' Association



British Columbia
School Trustees
Association

December 14, 2022

The Honourable Rachna Singh
Minister of Education and Child Care
PO Box 9045, Stn Prov Govt
Victoria, B.C. V8W 9E2
educ.minister@gov.bc.ca

Dear Minister Singh,

Subject: Inflation and Cost Escalation

At the British Columbia School Trustees Association's most recent Provincial Council meeting, our membership, representing all 60 boards of education in B.C., passed the following resolution:

"BCSTA urge the Ministry of Education and Child Care to provide emergency funding adjustments to February budgets in order to address inflationary cost pressures on districts."

As noted in the enclosed motion rationale, school districts across the province face substantial financial pressures related to increasing inflation. While not unique to public education, as this concern touches all parts of the nation, we must highlight the damage not addressing these increasing costs will have on students and their future success.

B.C.'s boards of education will establish their budgets as we enter the new year. Through debate and discussion at our meeting of provincial councillors, it was clear that inflationary funding rate adjustments are required to enable districts to continue offering the programs and supports students rely on and expect. As we emerge from the pandemic, providing high-quality education for students and support for families who depend on a wide variety of school-related programs is crucial.

We ask that you collaborate with the Ministry of Finance and government to include increases for these costs so that districts may continue fulfilling the Ministry of Education and Child Care's mandate to the best of their abilities.



British Columbia
School Trustees
Association

On behalf of our membership, I thank you for considering our request. I am available to discuss how we can best approach the upcoming budget and provide additional context at your earliest opportunity.

Sincerely,

A handwritten signature in black ink that reads "Carolyn Broady". The signature is written in a cursive, flowing style.

Carolyn Broady

President

British Columbia School Trustees Association

Motion: P120228.1

Enclosure: Original motion rationale

CC: Katrine Conroy, Minister of Finance, Ministry of Finance
Christina Zacharuk, Deputy Minister, Ministry of Education and Child Care
BCSTA member boards of education
Suzanne Hoffman, CEO, BCSTA
BCSTA Board of Directors

8.1. Inflation and Cost Escalation

Category: Education Finance

Motion #:	8.1 : P120228.1	Sponsor:	SD 63 (Saanich) and SD 71 (Comox Valley)
Meeting:	PC Dec 2022	Action:	<i>not specified</i>
Category:		Outcome:	<i>not specified</i>
Disposition:	Carried		

Motion as Adopted:

BE IT RESOLVED:

THAT BCSTA urge the Ministry of Education and Childcare to provide emergency funding adjustments to February budgets in order to address inflationary cost pressures on districts.

Motion as Presented:

BE IT RESOLVED:

THAT BCSTA urge the Ministry of Education and Childcare to provide emergency funding adjustments to February budgets in order to address inflationary cost pressures on districts.

Rationale:

This motion is emergent as pressures on district budgets is significant. Boards of Education will commence developing their 2023/24 budgets in early 2023 and it is critical that inflationary funding rate adjustments are in place as soon as possible.

This motion is needed as school districts find it difficult to continue offering full programs to students due to cost pressures. When the provincial government and BC Ministry of Education and Child Care allocate the funding to school districts, they need to include increases for the inflationary costs that are impacting the delivery of services, programs, and support to students. If the Ministry wants school districts to fulfill the Ministry's mandate, then the Ministry needs to fully fund education given the current inflationary climate.

This is an action motion and does not change or contradict any existing Foundational or Policy Statement.

This motion relates to Policy Statement 8.1.5P



British Columbia
School Trustees
Association

December 14, 2022

The Honourable Rachna Singh
Minister of Education and Child Care
PO Box 9045, Stn Prov Govt
Victoria, B.C. V8W 9E2
educ.minister@gov.bc.ca

Dear Minister Singh,

RE: Truth and Reconciliation Calls to Action 7, 10, 11, 12 & 57 – Ref 281664

On October 26, the British Columbia School Trustees Association received a letter from Minister Jennifer Whiteside (ref 281664) regarding our initial letter regarding the Truth and Reconciliation Commission of Canada's Calls to Action 7, 10, 11, 12 and 57.

The initial letter was driven by our members, who passed a motion at our 2022 annual general meeting requesting "That BCSTA urge the British Columbia Ministry of Education and Child Care and the Canadian School Board Association to call on the Federal Government to fund and implement the following Truth and Reconciliation Commission of Canada Calls to Action." These are essential steps, highlighted by boards of education, that must be taken in our schools to support truth and reconciliation as soon as possible.

The letter we received in response expressed interest in collaborating on a joint letter to the Government of Canada, along with the First Nations Education Steering Committee, to request an update and funding support for the identified calls to action. Please let me know if there are any specific next steps you would like to discuss.

Your input and guidance are appreciated as we look to maintain momentum with this work.

Sincerely,

Carolyn Broady
President
British Columbia School Trustees Association

Motion: A20228

CC: Christina Zacharuk, Deputy Minister, Ministry of Education and Child Care
Deborah Jeffrey, Executive Director, First Nations Education Steering Committee
Alan Campbell, President, Canadian School Boards Association
BCSTA member boards of education
Suzanne Hoffman, CEO, BCSTA
BCSTA Board of Directors



British Columbia
School Trustees
Association

December 13, 2022

The Honourable Rachna Singh
Minister of Education and Child Care
PO Box 9045, Stn Prov Govt
Victoria, B.C. V8W 9E2
educ.minister@gov.bc.ca

Dear Minister Singh,

RE: Congratulations and welcome

Congratulations on being appointed as British Columbia's new Minister of Education and Child Care. On behalf of the BC School Trustees Association's board of directors, staff and membership, which comprises all 60 of B.C.'s boards of education, I wish to share our commitment to working with you and your staff in our role as co-governors of the province's education system.

Leading public education is a tremendous responsibility that sets the course for future generations, and I look forward to working with you as we seek the best for the students we serve. Your background as a councillor and support worker will be an asset in supporting the needs of communities and families, and I am eager to discuss how we may assist each other in this crucial work.

I look forward to connecting with you at your earliest convenience to share more about BCSTA's vision for public education and how we can support students across the province and help them achieve their goals.

Sincerely,

A handwritten signature in black ink that reads "Carolyn Broady". The signature is written in a cursive, flowing style.

Carolyn Broady
President
British Columbia School Trustees Association

CC: Christina Zacharuk, Deputy Minister, Ministry of Education and Child Care
BCSTA member boards of education
Suzanne Hoffman, CEO, BCSTA
BCSTA Board of Directors



British Columbia
School Trustees
Association

December 14, 2022

Kasari Govender

Human Rights Commissioner

British Columbia's Office of the Human Rights Commissioner

536-999 Canada Place

Vancouver, B.C. V6C 3E1

commissioner@bchumanrights.ca

Dear Kasari Govender,

RE: School Liaison Officer programs

Thank you for your letter expressing your concerns regarding School Liaison Officer (SLO) programs in British Columbia's schools. Your thoughtful insights are appreciated, and we shared your letter with our membership as requested.

Boards of education exist to serve their communities, with every board and local population experiencing unique circumstances and considerations. Providing boards with context and data to support decisions is imperative, as board decisions must reflect local school and public needs. Ensuring that marginalized students are heard and respected is incredibly important as we seek to make schools welcoming, inviting spaces for staff and students across the province. Know that improving equity, student success, safety and inclusion are priorities for all boards.

As we look to support and inform future decisions, BCSTA's board of directors has requested that staff undertake a jurisdictional scan across all 60 school districts to review what SLO programs currently exist, with the results to be discussed at our January board meeting. Understanding more about current SLO programs will help BCSTA determine what support boards may require as we work with our members to ensure they are well-informed when making local decisions.



British Columbia
School Trustees
Association

I look forward to reconnecting with you once we have had the opportunity to examine local contexts so that we may discuss these programs and how boards of education can best serve B.C.'s students.

Sincerely,

A handwritten signature in black ink that reads "Carolyn Broady". The signature is written in a cursive, flowing style.

Carolyn Broady

President

British Columbia School Trustees Association

CC: Rachna Singh, Minister of Education and Child Care
Mike Farnworth, Minister of Public Safety and Solicitor General
Christina Zacharuk, Deputy Minister, Ministry of Education and Child Care
BCSTA member boards of education
Suzanne Hoffman, CEO, BCSTA
BCSTA Board of Directors



British Columbia
School Trustees
Association

December 13, 2022

The Honourable Grace Lore
Minister of State for Child Care
PO Box 9057 Stn Prov Govt
Victoria B.C. V8W9E2
CC.Minister@gov.bc.ca

Dear Minister Lore,

Subject: Congratulations and welcome

Congratulations on being appointed as British Columbia's new Minister of State for Child Care. On behalf of the BC School Trustees Association's board of directors, staff and membership, which includes all 60 of B.C.'s boards of education, I thank you for taking on this vital role.

Your work will set the tone for starting students off strong, and as co-governors of the province's education system, boards of education are eager to collaborate with you. Our association provides many opportunities for members to connect with government, and I look forward to finding avenues to share your expertise and leadership with them.

Supporting families and communities is a cornerstone of our work. I look forward to connecting with you and sharing more about BCSTA's vision for public education and how we can support students together.

Sincerely,

A handwritten signature in black ink that reads "Carolyn Broady". The signature is fluid and cursive.

Carolyn Broady
President
British Columbia School Trustees Association

CC: Christina Zacharuk, Deputy Minister, Ministry of Education and Child Care
BCSTA member boards of education
Suzanne Hoffman, CEO, BCSTA
BCSTA Board of Directors



British Columbia
School Trustees
Association

December 12, 2022

The Honourable Jennifer Whiteside
Minister of Mental Health and Addictions
PO Box 9644 Stn Prov Govt
Victoria, BC V8W 9P1
mh.minister@gov.bc.ca

Dear Minister Whiteside,

Subject: Thank you for your contributions to public education in B.C.

Congratulations on your appointment to the Ministry of Mental Health and Addictions. I am positive you will be up for a new challenge after being such a strong leader in public education.

I wish to sincerely thank you for all that you have done in your role as British Columbia's Minister of Education and Child Care. Your work contributed to B.C. students achieving more by providing stability, an open ear and support for boards of education across the province. I would also like to share my sincere gratitude for taking time out of your busy schedule to join us for our Trustee Academy.

As co-governors of B.C.'s public education system, boards of education carry a responsibility for ensuring that our public education system serves and supports students in the best ways possible. You have our collective appreciation for your work. Know that your contributions will provide a foundation we will continue building on. I enjoyed working with you and look forward to future opportunities to collaborate.

Sincerely,

A handwritten signature in cursive script that reads "Carolyn Broady".

Carolyn Broady
President
British Columbia School Trustees Association

CC: BCSTA member boards of education
Suzanne Hoffman, CEO, BCSTA
BCSTA Board of Directors



British Columbia
School Trustees
Association

December 13, 2022

Katrina Chen

Member of the Legislative Assembly - Burnaby-Lougheed
Parliament Buildings
Victoria, B.C. V8V 1X4
katrina.chen.MLA@leg.bc.ca

Dear Katrina Chen,

Subject: Thank you for your contributions to public education in B.C.

I want to thank you for all that you have done during your tenure as British Columbia's Minister of State for Child Care. Your efforts contributed to students achieving more by providing a solid foundation for children to build upon as they grow and enter schools. You also have my gratitude for your contributions to our past events and for supporting the work of the BC School Trustees Association.

Boards of education carry a heavy responsibility for ensuring that our public education system serves and supports students in the best ways possible. You have our collective appreciation for being an ally in this important work.

Know that your contributions will provide a basis for the work we will continue with Minister Grace Lore as we give children the best start possible with their education in B.C.

Sincerely,

A handwritten signature in black ink that reads "Carolyn Broady". The signature is fluid and cursive.

Carolyn Broady

President

British Columbia School Trustees Association

CC: Christina Zacharuk, Deputy Minister, Ministry of Education and Child Care
BCSTA member boards of education
Suzanne Hoffman, CEO, BCSTA
BCSTA Board of Directors

Wednesday December 7, 2022

Carolyn Broady
President
British Columbia School Trustees Association
School District No. 045 (West Vancouver)
cbroady@bcsta.org

RE: 2022 – A Year of Renewal

Dear Carolyn,

On behalf of our 2,600 B.C. Principals' & Vice-Principals' Association (BCPVPA) members, our Board of Directors, and our BCPVPA staff, I would like to recognize the continuing work and incredible dedication of school trustees all across the province this year.

While we had all hoped that the pandemic – and the challenges that it has presented in public education – would be well behind us, we can see that we will be continuing to adjust, respond, and innovate well into 2023. What we have experienced through these pandemic years has been difficult, but we truly appreciate the level of connection and collaboration that has been mindfully co-constructed in our sector.

The important leadership and guidance of local boards has a significant impact on the work of BCPVPA members. In connecting with our members in recent months, I have heard many stories of how helpful it has been to have such excellent communication and direction within districts, and of the important recognition at the board level of the complexity of the work of school leaders. That clear sense of support, and of working together towards the common objective of student success, has been really critical for our members in achieving their objectives.

I hope that you can share our best wishes with your members, and that you will have an opportunity this holiday season to refresh and recharge.

All the best for the holidays and stay safe,

A handwritten signature in black ink that reads 'Brian Leonard'.

Brian Leonard
President
B.C. Principals' & Vice-Principals' Association

CC: Suzanne Hoffman, CEO shoffman@bcsta.org



December 06, 2022

School District #47 Board of Education
4351 Ontario Avenue
Powell River, BC V8A 1V3

Dear Board,

RE: SIGNING OF THE 2023-2027 ʔaʔamin EDUCATION AGREEMENT

Congratulations on your recent election to the SD47 Board of Education. ʔaʔamin Nation looks forward to a strong and positive relationship with this new Board based on mutual understanding, respect, and reciprocity. Trustees, in their roles, have a real opportunity to show the next generation in their care the way forward. We hope you will do so boldly in a spirit of reconciliation with us, your Indigenous neighbours and hosts on these beautiful lands, through your educational programs and professional development, strategic planning and public image.

We are grateful for the signing of this 2023-2027 ʔaʔamin Education Agreement which lays out the nature of our relationship and will serve as a road map for all our important work ahead. We acknowledge your willingness to work with us, our children, and families in a good way, informed by the past and guided by principles that have been with us for many generations. We believe that you, like us, wish to see our students flourish, grounded in who they are, holistically well, and equipped to reach their full potential. We thank you for the role you will play in supporting this vision.

There is undoubtedly much work ahead; we engage it expectantly and optimistically with you as partners and lift our hands to you.

ʔimot - Thank you,

hégus John Hackett



November 18, 2022

Mr. Matthew Hull, Principal
Gabriel Chartier, Evan Hacking, Logan Greenwood, students
of Henderson Elementary School

Dear Mr. Hull and Gabriel, Evan, Logan,

I am writing to thank you for your wonderful presentation to the Board of Education on Wednesday, November 16, 2022, regarding your Scooter Park Project.

We were pleased to see your enthusiasm for this project and to hear of your commitment to ensuring this is an inclusive, safe, and enjoyable space for all students at Henderson Elementary. We commend you for this work and are pleased to provide you with \$750.00 to cover the costs of some of the equipment you have purchased to support active living.

Well done! We look forward to hearing of future developments.

Yours truly,

Ms. Dale Lawson
Chairperson
Board of Education
School District 47 (Powell River)

DL/ac



December 15, 2022

hęgus John Hackett

Via email: john.hackett@tn-bc.ca

Dear hęgus Hackett,

The Board of Education would like to thank you for your commitment and collaboration with us to finalize the ƒaʔamin Education Agreement.

We respect you for taking proactive steps towards having a duly elected ƒaʔamin citizen on the Board of Education. We are writing to request a meeting for further dialogue to understand how we can support the Nation moving forward on this important issue.

We look forward to hearing from you.

Yours truly,



Ms. Dale Lawson
Chairperson
Board of Education
School District 47 (Powell River)

DL/ac

ᐱᐱᐱᐱ Education Agreement

ᑭᐱᐱᐱ ᓃᐱ ᓃᐱᓃᓃᓃᓃ – ᑭᐱᐱᐱ ᓃᓃᓃᓃᓃ – ᑭᐱᐱᐱ ᓃᓃᓃᓃᓃ ᓃᐱᐱ ᓃᓃᓃᓃ

(our people – our learning – our vision)

INTRODUCTION

The adoption of a ᐱᐱᐱᐱ Education Agreement (TEA) provides a significant opportunity for ᐱᐱᐱᐱ Nation and SD47 to focus attention on improving educational outcomes for ᐱᐱᐱᐱ students and on developing the relationship necessary to accomplish that mutual goal.

THIS AGREEMENT made and entered into December 2022 shall be effective from the 1st day of January, 2023.

BETWEEN:

ƛaʔamun Nation

(hereinafter called the “Nation”)^[1]

AND:

THE BOARD OF EDUCATION

SCHOOL DISTRICT NO. 47

(hereinafter called the “Board”)

(collectively called the “Parties”)

WHEREAS

- A. ƛaʔamun Nation is a Self-Governing Modern Treaty Nation with rights established and protected under Section 35 of the Constitution Act, 1982.
- B. The ƛaʔamun People have thrived and lived in harmony with these land since time immemorial. The ƛaʔamun people are speakers of the ʔayʔaʔuθəm language, the northern most language of the Coast Salish language family. ƛaʔamun culture and language are rooted in ʔəms giʔe (our territory) and have provided for us for over 10,000 years. School District 47 (SD47) resides on the traditional territory of the ƛaʔamun Nation.
- C. The Nation has the authority and responsibility for the education of its students and the right to establish curriculum, examination standards, certification, and accreditation, and may make laws in relation to kindergarten to Grade 12 education for ƛaʔamun People.
- D. The Parties recognize the ƛaʔamun Education Agreement (“TEA”) is an integral part of the delivery of education services to ƛaʔamun students attending SD47 schools and programs.
- E. The Parties recognize the disproportionate and distinct impacts of racism and discrimination on Indigenous people in BC’s public and independent schools.
- F. Through the TEA, the Parties wish to work together to make systemic shifts to support successful educational outcomes for all ƛaʔamun students through the provision of high-quality and culturally relevant elementary and secondary educational programs and services, supported by funding that is responsive to the unique needs of ƛaʔamun students and the ƛaʔamun Community.

- G. The Parties recognize the TEA as an important mechanism for building relationships between the Nation and the Board and its schools, to support ʔaʔamun student success specifically, and by extension, to support the success of other Indigenous learners and all students broadly.
- H. The Parties recognize that the signing of this TEA is a step consistent with the Province of British Columbia's adoption and implementation of the *Declaration on the Rights of Indigenous Peoples Act* which affirms the application of the *United Nations Declaration on the Rights of Indigenous People* (UN Declaration) to the laws of British Columbia and requires the provincial government to take all measures necessary to ensure the laws of British Columbia are consistent with the UN Declaration and to develop an action plan to meet the objectives of the UN Declaration.
- I. The Parties acknowledge article 14 the UN Declaration, which affirms the right of ʔaʔamun Citizens to all levels and forms of education provided by SD47 without discrimination, and that the Board shall, in conjunction with ʔaʔamun people, take effective measures, in order for ʔaʔamun citizens, particularly children and youth, to have access, when possible, to an education in ʔaʔamun culture provided in the ʔayʔaʔuθəm language.
- J. The Parties recognize that the signing of this TEA is a step consistent with the Government of British Columbia's adoption and implementation of the Truth and Reconciliation Commission (TRC) *Calls to Action* for reconciliation and the Board's formal expression of support on September 22, 2015, for the recommendations in the Truth and Reconciliation Report. The Parties specifically acknowledge the following TRC Calls to Action as being critical to the success of delivering high-quality, relevant education for ʔaʔamun students, and that implementing the Calls to Action requires more than the Federal Government, with the Board being a key partner for advocacy and change:

Call to Action 7: "We call upon the federal government to develop with Aboriginal groups a joint strategy to eliminate educational and employment gaps between Aboriginal and non-Aboriginal Canadians."

Call to Action 8: "We call upon the federal government to eliminate the discrepancy in federal education funding for First Nations children being educated on reserves and those First Nations children being educated off reserves."

Call to Action 9: "We call upon the federal government to prepare and publish annual reports comparing funding for the education of First Nations children on and off reserves, as well as educational and income attainments of Aboriginal peoples in Canada compared with non-Aboriginal people."

Call to Action 10: "We call on the federal government to draft new Aboriginal education legislation with the full participation and informed consent of Aboriginal peoples. The new legislation would include a commitment to sufficient funding and would incorporate the following principles:

- i. Providing sufficient funding to close identified educational achievement gaps within one generation.*
- ii. Improving education attainment levels and success rates.*

- iii. *Developing culturally appropriate curricula.*
- iv. *Protecting the right to Aboriginal languages, including the teaching of Aboriginal languages as credit courses.*
- v. *Enabling parental and community responsibility, control, and accountability, similar to what parents enjoy in public school systems.*
- vi. *Enabling parents to fully participate in the education of their children.*
- vii. *Respecting and honouring Treaty relationships.”*

Call to Action 11: *“We call upon the federal government to provide adequate funding to end the backlog of Nations students seeking a post-secondary education.”*

Call to Action 12: *“We call upon the federal, provincial, territorial, and Aboriginal governments to develop culturally appropriate early childhood education programs for Aboriginal families.”*

Call to Action 13: *“We call upon the federal government to acknowledge that Aboriginal rights include Aboriginal language rights.”*

Call to Action 57: *“We call upon the federal, provincial, territorial, and municipal governments to provide education to public servants on the history of Aboriginal peoples, including the history and legacy of residential schools, the United Nations Declaration on the Rights of Indigenous Peoples, Treaties and Aboriginal rights, Indigenous law, and Aboriginal-Crown relations. This will require skills-based training in intercultural competency, conflict resolution, human rights, and anti-racism.”*

- K. The Parties acknowledge that the signing of this TEA is also a step consistent with the Government of British Columbia’s *Draft Principles that Guide the Province of British Columbia’s Relationship with Indigenous Peoples* which informs the relationship between the Parties in matters such as free, prior, and informed consent of the Nation when the Board proposes actions which may impact ƛaʔamun students; the promotion of a mutually supportive climate for economic partnership and resource development; and the need for a distinctions-based approach to ensure that the unique treaty rights, interests, and circumstances of ƛaʔamun Citizens are acknowledged, affirmed and supported in the Board’s policies, procedures, programs, and services.
- L. The Board has the authority, under section 86 (3.3) of the *School Act*, to enter into agreements with a treaty Nation, with respect to the education of Nation students.
- M. The Nation, pursuant to its inherent jurisdiction and treaty rights over educational matters, has the authority and responsibility for the education of ƛaʔamun students and desires to ensure they all have access to, and receive, quality education that is respectful and reflective of their unique culture and history.

- N. The Parties agree that the principals, titiwš̓emstənəq (teachers), and other staff in SD47 schools have a central and important role to play in the provision of quality education programs and services and in the implementation and effectiveness of this TEA.
- O. The Parties wish to enter into this agreement to set out the terms and conditions regarding the provision of educational services by the Board to ʔaʔamun students.
- P. In furtherance of this, Guiding Principles for this TEA are provided to guide the operationalization of the TEA and the functioning of the relationship between the Parties.
- Q. The Parties recognize that in an emergency, such as the COVID-19 health pandemic, Indigenous Peoples have and are likely to experience disproportionate and distinct impacts due to their remoteness and vulnerabilities which result from their systemic removal from their land, as well as the removal of their resources, culture, language, and governance systems

THEREFORE the Parties agree as follows:

1.0 PURPOSE

- 1.1 The Parties agree that the purposes of this Agreement are to:
 - a. Confirm the mutual commitment of the Parties, and acknowledge the important role of SD47 schools, staff, and programs, to build a positive, effective, collaborative, and constructive relationship that supports and promotes ʔaʔamun language and culture and improves the educational outcomes of ʔaʔamun students and achieve high levels of ʔaʔamun student success such as evidenced by cultural grounding, language development, graduation, and transition to post-secondary education and training, or employment.
 - b. Set out the roles and responsibilities of the Parties and schools to meet the purposes and objectives of this Agreement.
 - c. Serve as a core shared accountability mechanism for both the Nation and the Board regarding the education of ʔaʔamun students in SD47.

2.0 GUIDING PRINCIPLES

- 2.1 The Parties will be guided by the ʔaʔamun Nation Treaty, the UN Declaration, the TRC Calls to Action, and the Government of British Columbia's *Draft Principles that Guide the Province of British Columbia's Relationship with Indigenous Peoples*.

A fundamental value of the ʔaʔamun Community is to respect, protect, and promote the taʔaw (teachings), ʔaʔamun ways of knowing and being. ʔaʔamun taʔaw are the traditional teachings and unwritten laws that ʔaʔamun ancestors lived by, passed down from generation to generation. Through this TEA, we reinforce the principles of these taʔaw and ʔaʔamun core values, which are the foundation of these guiding principles:

yiqalet (yeeq ah thlet) - Accountability

The Parties will learn from every experience and criticism. They will expect more of themselves than from agencies outside this TEA. The Parties will take responsibility for, and fix, their mistakes to become better and best serve ʔaʔamun children and families.

qweqwaystowt (qwe qway stowthl) - Communication

The Parties will be careful of words and language used, understanding they are both medicine and weapons. Collaboration will be meaningful, significant, and inclusive. The Parties will respect the teachings of others, even when they do not align with their own principles.

ʔasəm qwayigən (klassum qwaygun) - Discipline

The Parties will strive to be an asset to ʔaʔamun families and to ʔaʔamun People broadly. They will act in the understanding that every day brings a new lesson and an opportunity to make things better. The Parties will make their minds and bodies strong to overcome obstacles to this TEA and its processes.

ʔaʔxwin (thath xwin) - Fairness

The Parties will ensure that all students, staff, and related others are treated equally and will be transparent in their deeds so that the community and other professionals can witness how things work related to this TEA.

gənaxuθ (gun axw ooth) - Honesty

The Parties will be true to themselves and to others. They will know where information is coming from, ensure it is truthful, and only focus on what is helpful. The Parties understand that misinformation can hinder their process.

pit qwayegəns (peet qway-eh guns) - Humility

The Parties will let others talk highly of the work they have done, rather than speaking of it themselves. The Parties will have compassion for each other and for others, honouring that each has not lived the experience of others.

tiyhəgən mətəm (tee hegun metum) - Integrity

The Parties will strive to be a living example of the changes they want to see in the education system. They will continually work to ensure they are worthy of the trust of the community and of other professionals.

tiystəm (tee s-tum) - Respect

The work done through this TEA will reflect ʔaʔamun taʔaw. The Parties honour ʔaʔamun ancestors and connection to the land and strive for a sustainable future for ʔaʔamun children by keeping them at the forefront of all TEA related processes.

ʔaʔaθəm (ah ah thum) - Sharing

Interdependence and cooperation are what give the Parties the strength to achieve great things together. Nothing is lost by sharing with one another.

xaxgiyanən (xax gee ah nun) - Spirituality

The Parties will remember where they have come from and that all things in ʔaʔamun giʔe (traditional territory) have a soul and a purpose for being here. The Parties will strive for balance with their surroundings.

The Parties will also be guided by the following principles:

ł̓amun Nation Role in Education (right to self-determination)

- a) The ł̓amun Community and its families have the right to retain shared responsibility for the upbringing, training, education, and well-being of their children, consistent with the rights of the čuy (child) and have the right to establish and control their educational systems and institutions providing education in their own language, in a manner appropriate to their cultural methods of teaching and learning.
- b) The Nation has control of, and decision-making responsibility for education of ł̓amun students.
- c) The Nation has a central role in the education of its students, regardless of where they attend school.

ł̓amun Students Access to Quality Culturally Appropriate and ł̓amun Centered Education

- d) ł̓amun students, at all levels of education, must have access to educational opportunities that:
 - a. ensure that they are confident in their self-identity, their families, their communities and traditional values, languages, and cultures;
 - b. give them the skills they need to thrive in contemporary society, including 21st century technological skills; and
 - c. prepare them to access any opportunities they choose for higher learning, employment, and life choices.

Reconciliation & Collaboration in ł̓amun Education

- e) Indigenous education in British Columbia is highly complex, engaging federal, provincial and Nation authorities, roles, and responsibilities and, therefore, requiring collaboration and cooperation to ensure that all ł̓amun students are supported to achieve successful education outcomes.
- f) The gap in educational outcomes between Indigenous students and non-Indigenous students is a persisting legacy of colonialism, and concerted efforts and proactive measures are required to eliminate this gap and contribute to reconciliation in education.
- g) The Parties have a shared interest and priority in supporting excellence in Indigenous education, including supporting ł̓amun students to fulfil their educational potential by having access to and receiving quality education that is respectful and reflective of their unique culture and history.
- h) Strong, effective, and inclusive educational systems provide a fundamental opportunity for building relationships and advancing reconciliation between the Crown and Nations, as expressed in the TRC's Calls to Action and the UN Declaration.

- i) Quality Indigenous education includes standards, programs, services, school supports and investments that provide appropriate tools and resources aimed at achieving successful ʔaʔamun student outcomes and achievements, while addressing their unique needs.
- j) Curriculum, materials, and resources will meaningfully reflect ʔaʔamun culture, values, traditions, and the ʔayʔaʔuθəm language as approved and determined by the Nation or its designate.
- k) The TEA is an important mechanism to facilitate relationship-building, from negotiation through to ongoing implementation.
- l) The standards set by the *United Nations Declaration on the Rights of Indigenous Peoples* apply to the education of ʔaʔamun students.
- m) The Truth and Reconciliation Commission’s Calls to Action set out a framework for reconciliation, including with regard to Indigenous education, that must inform the relationships and collaboration between the Nation, the Board, and the Province of British Columbia.

Parental Choice

- n) Parents/guardians have the right to decide where their children will be enrolled to receive the benefit of an education program.

ʔaʔamun Student Safety

- o) ʔaʔamun students, and all students, have a right to feel safe at school, including safety from racism (students and ʔaʔamun Citizens who are SD47 staff), indifference, bias, marginalization, bullying and stereotyping.

Shared Accountability and Data-Sharing

- p) This TEA is more than a mere financial transaction and serves as a core shared accountability mechanism for both the Nation and the Board regarding ʔaʔamun education in SD47 schools.
- q) Timely and relevant data is required to inform decision-making to support ʔaʔamun students. This includes information on enrolment, but also on learning outcomes, psycho-educational needs, and early warning signs.
- r) The Nation will annually receive fulsome reporting from the Board about ʔaʔamun student outcomes. This data will be disaggregated and presented in the format of the “How Are We Doing” report. The Nation will have direct, unrestricted access to this data about ʔaʔamun students at all times.

3.0 RESPONSIBILITIES & COMMITMENTS

3.1 The Board agrees to:

- (a) Ensure that ƭaʔamun students have equitable access to educational programs that promotes *substantive* equality, including ʔayʔaʔjuθəm language instruction to the extent possible from K-12 in SD47 schools and programs, and strive towards high levels of ƭaʔamun student success in educational programs.
- (b) Approve educational resource materials that promote an understanding of and appreciation for the history, language, and culture of ƭaʔamun people in British Columbia, including required curriculum on the residential school experience.
- (c) Promote the offering of and enrollment in Indigenous-focused courses such as BC First Peoples 12, Contemporary Indigenous Studies 12, and English First Peoples 10 through 12, or any successor courses for all SD47 students; and implement English First Peoples 10 as the Grade 10 English curriculum course offered in all SD47 high school programming.
- (d) Promote the offering of and enrollment in ʔayʔaʔjuθəm language courses in line with the Minister’s mandate to develop new Indigenous history curriculum, develop full-course offerings in Indigenous languages, and to work collaboratively towards implementing the educational Calls to Action from the Truth and Reconciliation Commission, which includes taking the necessary steps for program development, teacher training, professional development, and appropriate consultation with Indigenous communities and Indigenous language learning educators and experts.
- (e) Support its principals and titiwšəmstənəq (teachers) in effectively delivering educational programs referred to in sections 3.1 (b), (c) and (d).
- (f) Ensure school programs and staff support ƭaʔamun students to participate in extracurricular and sports activities and ensure that SD47 staff and contacts engage with Nation staff around after-school programming, spring break and winter programming, to provide joint-offerings of benefit to all students in the qat⁹et regional district and avoid redundancies in programming.
- (g) Ensure titiwšəmstənəq (teachers) and district staff provide information to ƭaʔamun parents/guardians regarding the educational program of their čuy (child) (i.e. course selection process, reporting periods, report cards, as required by the *School Act*).
- (h) Communicate details of this Agreement, including its purpose, objectives, and principles, with school personnel, in particular principals and titiwšəmstənəq (teachers).
- (i) Give direction to principals regarding the implementation of this Agreement, as appropriate.
- (j) Spend targeted Indigenous Education Funds on Indigenous Education Programs and Services identified in collaboration with Indigenous communities working with the Board, including the Nation, to support the success of Indigenous students.
- (k) Throughout the entire school year, provide the teaching staff needed to support Ahms Tah Ow school in tišosəm based on collaborative planning with the Nation.

- (l) Throughout the entire school year, provide after-school as well as summertime academic (literacy & numeracy) support to ʔaʔamun students in tišosəm based on a schedule agreed upon by the Nation.
- (m) Provide daily school bussing services to students with pick-up/drop-off spots determined by the Nation.
- (n) Recognizing that the Outdoor Learning Centre is on ʔaʔamun giŋe (traditional territory) and in a spirit of partnership and reconciliation, provide the Nation unlimited access to the Outdoor Learning Centre for school aged children activities, waiving all rental fees at no cost to the board
- (o) Effectively fund, manage, and implement a Cultural Support Program consisting of čepθ -- Cultural Support Workers -- and programming, jointly supported by the Nation, to provide support to Indigenous students in SD47 schools, and to design and deliver activities for school staff and students which promote Indigenous culture, knowledge, and language, Indigenization, and decolonizing principles and practices.
- (p) Through its Indigenous Education Department, develop and manage the ga tʰəp Indigenous Education Council comprised of school, district, and Nation staff and elected officials, representatives of other Indigenous Nations served by SD47, Indigenous community members, a representative from Vancouver Island University, and any other representative relevant to the development and implementation of a working Enhancement Agreement aimed at improving the educational achievement of Indigenous students. This committee is to meet a minimum of three times per year.
- (q) Ensure all SD47 Board policies and procedures align with the purposes, principles, and objectives of this Agreement.
- (r) Invite the Nation's Director of Education or designate to directly participate in its Strategic Planning, as well as in any other planning process that will impact or potentially impact ʔaʔamun children and families.

3.2 The Nation agrees to:

- a) Promote the active participation and involvement of ʔaʔamun parents/guardians and other community members of the Nation in the education of their children, including ʔaʔamun community specific SD47 processes, forums (such as a parent advisory committee and other committees), and activities.
- b) Encourage and support ʔaʔamun students to attend and engage in school, as well as participate in extracurricular and sports activities.
- c) Subject to receiving Tuition Funding from Indigenous Services Canada, and to receiving student outcomes data by the Board as outlined in this Agreement, pay the Board the Tuition Fees as agreed to and set out in this Agreement.

- d) Provide direction to SD47 in the spending of targeted Indigenous Education Funds for Indigenous Education Programs and Services to support the success of Indigenous students.
- e) Effectively fund, manage, and implement a Cultural Support Program consisting of čερθ -- Cultural Support Workers -- and programming, jointly supported by SD47, to provide support to Indigenous students in SD47 schools, and to design and deliver activities for school staff and students which promote Indigenous culture, knowledge, and language, Indigenization and decolonizing principles and practices.
- f) Actively participate in the work of the district ga t^θερ Indigenous Education Council.
- g) Directly participate in Board Strategic Planning and in any other planning process that will impact or potentially impact ƚaʔamun children and families.

3.3 Consistent with the purposes, principles and objectives of this Agreement, the Board, in making an educational program for Nation students will:

- a) Work with the Nation to develop and implement strategies to keep ƚaʔamun students in school and maintain and implement the Attendance Protocol.
- b) In the case of an early school leaver, work with the Nation to collaborate on an Early Leaver Prevention Plan that best meets the educational needs of that Nation students.
- c) Ensure that the parent/guardian of any ƚaʔamun student invited to meet with school or district staff about their child is reminded each time that they can have the support of an Indigenous Education Department staff member or Nation Department of Education staff member in the meeting.
- d) List courses, including English First Peoples and locally developed Board/Authority Authorized courses, in the course selection handbook.
- e) Promote and support ƚaʔamun cultural activities through its Cultural Support Program, as well as days of significance to reconciliation such as Orange Shirt Day and National Indigenous Peoples Day, in all SD47 schools within the district.
- f) Promote and support effective professional development focused on ƚaʔamun history, language, and culture, including a non-instructional Professional Development Day in the annual SD47 district calendar entirely focused on reconciliation, Indigenization, and decolonizing principles and practices.
- g) Work with the Nation, and the ga t^θερ Indigenous Education Council where applicable, on how to effectively use targeted Indigenous Education Funding, including any surpluses, to support ƚaʔamun student needs and improve Indigenous student outcomes.
- h) Communicate details of this Agreement, including its purpose, objectives, and principles, with school personnel, and in particular principals and titiwšemstənəq (teachers).

- 3.4 Wherever this Agreement provides that an SD47 school will perform any obligation under this Agreement, the Board will provide direction to the superintendent, principals, titiwšemstənəq, (teachers) and other school staff as needed to fulfil that commitment.
- 3.5 Consistent with the purposes, principles and objectives of this Agreement, the Nation in support of the educational program delivered by SD47 to Łaʔamun students will:
- a) Promote and support effective professional development focused on Łaʔamun history, language, and culture, including a non-instructional Professional Development Day in the annual SD47 district calendar focused on reconciliation, Indigenization, and decolonizing principles and practices.
 - b) Communicate details of this Agreement, including its purpose, objectives, and principles, with Executive Council and all relevant staff.

4.0 EDUCATIONAL RESOURCES

- 4.1 The Parties agree to, individually, together, and with SD47 schools, make best efforts to:
- a) Introduce more culturally relevant educational resources and activities in all subject areas for all students, such as through Board/Authority Authorized courses, and for events and ceremonies that take place at a school; and
 - b) Offer English First Peoples 10, 11 and 12, BC First Peoples 12 and Contemporary Indigenous Studies 12 with Residential School, Sixties Scoop, and Millennium Scoop content.
- 4.2 The Parties will, with the Nation providing leadership and direction, work together to address the history of the Indian Residential School system, the Sixties Scoop, the Millennium Scoop through the development and implementation of curriculum, materials, and resources, and through professional development opportunities, in a sensitive and appropriate manner.
- 4.2 The Parties will work in partnership to develop and implement ŁayŁajuθəm language programs.
- 4.3 The Parties will work in partnership to develop and offer increased relational land-based programs grounded in Indigenous values, culture, community, and language for Indigenous students (i.e. the Traditional Skill Builder, etc.) and work toward establishing them as Board/Authority Authorized courses.
- 4.4 With regard to intellectual property rights, the Parties acknowledge article 31 of UN Declaration:
- Article 31 1. Indigenous peoples have the right to maintain, control, protect and develop their cultural heritage, traditional knowledge, and traditional cultural expressions, as well as the manifestations of their sciences, technologies, and cultures, including human and genetic resources, seeds, medicines, knowledge of the properties of fauna and flora, oral traditions, literatures, designs, sports, and traditional games and visual and performing arts. They also have the right to maintain, control, protect and develop their intellectual property over such cultural heritage, traditional knowledge, and traditional cultural expressions. 2. In conjunction with

Indigenous peoples, States shall take effective measures to recognize and protect the exercise of these rights.

4.5 Consistent with article 31 of UN Declaration, the Parties agree that:

- a) the Nation retains any intellectual property and copyrights of any curriculum content developed in collaboration or cooperation with them regarding the Nation's language, cultural heritage, traditional knowledge, and traditional cultural expressions. Such curriculum, and any use of it for informational, promotional, instructional purposes, must state that the content is the property of the ʔaʔamun Nation.
- b) the use of such information is intended to be for instructional purposes only at a local level and for SD47's staff professional development purposes, as well as for districts working with ʔayʔajuθəm speaking Nations.
- c) any other proposed or intended use requires written consent from the Nation.

5.0 DOGWOOD GRADUATION

5.1 Given the historic overrepresentation of Indigenous students in alternate programs, and to counter the racism of low expectations reported by the Auditor General in 2015, the Board will first and foremost encourage and support each and every ʔaʔamun student to achieve an 80 credit Dogwood graduation certificate and will ensure that the intentional or unintentional streaming or marginalization of Indigenous students is not tolerated.

5.2 The Board will ensure that each and every capable ʔaʔamun student is placed in an educational program that leads to graduation with a Dogwood Diploma and a full range of opportunities, such as training, post-secondary education, and employment.

5.3 The Board and the Nation will ensure ʔaʔamun students and their parents/guardians are provided with information about the immediate and long-term implications of a Dogwood Diploma, as compared with the Adult Dogwood Diploma and other school leaving certificates, to support informed decision-making by those ʔaʔamun students and their parents/guardians.

5.4 The Board will ensure there is appropriate and timely (i.e. early) counselling support for career and post-secondary education planning available to ʔaʔamun students and other Indigenous students.

6.0 IDENTIFICATION OF ʔaʔamun STUDENTS REQUIRING SPECIAL EDUCATION ASSESSMENT

6.1 In order to ensure that ʔaʔamun students are appropriately identified as requiring special education supports, the Board will ensure SD47 schools work with the Nation and

parents/guardians to ensure appropriate and transparent ongoing informal assessments of Ła?amun students to identify those who may require more formal special education assessment. Parents/guardians of Ła?amun students identified as requiring special education supports will be supported in alignment with section 3.3 c of this Agreement.

- 6.2 In particular, SD47 staff and the Nation will jointly review and determine the criteria and processes used for the identification of kindergarten Ła?amun students who may require assessment and additional supports or services, recognizing that early identification is necessary to promote student success. For a Ła?amun student who is identified as having a special need before entering a school, any existing assessment and programming information will be requested immediately upon enrollment to permit appropriate and effective planning and implementation of relevant interventions.
- 6.3 In cases where a Ła?amun student is identified as likely having diverse abilities or a disability upon enrolment in kindergarten, or when transferring into an SD47 school at a later grade level, or when a Ła?amun student has an obvious disability that has not been previously assessed, the Board will ensure there is a timely determination of the need for assessment and/or intervention plan.

7.0 SPECIAL EDUCATION ASSESSMENT AND PLACEMENT

- 7.1 The Parties agree that special education assessment and placement of, or timetable changes or new timetables for, Ła?amun students will follow the School District referral process, and the Ministry of Education, *Special Education Services: A Manual of Policies, Procedures, and Guidelines*, as amended from time to time.
- 7.2 For greater clarity:
- a) prior to the placement of a Ła?amun student in a special education program, a psychoeducational assessment must be completed, with the parent's/guardian's informed consent, that identifies the Ła?amun student as requiring supports and services.
 - b) prior to diversion of a Ła?amun student to an Evergreen Certificate path, a psychoeducational assessment must be completed, with the parent's/guardian's informed consent, and must identify the Ła?amun student as having an intellectual disability.
 - c) the results of the psychoeducational assessment must be provided to and discussed with the parent/guardian of that Ła?amun student, the school-based team, SD47 Indigenous Education staff, and Nation staff as designated by the Ła?amun student's parent/guardian.
 - d) prior to diversion of a Ła?amun student to an Adult Dogwood path, the informed consent of the student, the parent/guardian, the Nation's Director of Education, and SD47's District Principal of Indigenous Education must be provided.

8.0 SPECIAL EDUCATION PROGRAMMING

- 8.1 As soon as practical after a Ła?amun student has been identified as having diverse abilities or a disability:

- a) appropriate supports and services will be identified in order to ensure that the Łaʔamun student obtains an education that is most appropriate for their needs, and in regular classroom environments as much as possible;
 - b) the assessment results and educational services to be provided to the Łaʔamun student will be outlined in an Individual Education Plan (IEP), which must be completed with the parent's/guardian's informed consent and involvement, for the purpose of assisting school staff and appropriate Indigenous Education staff in providing supports and services for the student;
 - c) a Łaʔamun student with diverse abilities or disabilities will take an active role in the design of their IEP to the maximum extent that their developmental level and ability permit, noting that factors affecting the student's participation in the development of an IEP will include age, level of maturity, and capacity for sustained, considered deliberation based on awareness of possibilities and consequences;
 - d) a written report stating the reason for placement of the Łaʔamun student, and the educational opportunities gained and lost by such placement, must be provided to the parent/guardian, and to SD47 Indigenous Education staff and Nation staff as designated by the student's parent/guardian;
 - e) in cases where the parent/guardian appoints a delegate, the parent/guardian and the delegate will receive a copy of the IEP; and
 - f) in the event that the parent/guardian declines to be involved in the IEP process and does not choose to appoint a delegate, the Board will inform the Nation's Department of Education staff who will pursue other avenues to engage the family, and the Board will ensure that the school will make every effort to ensure that the Łaʔamun student's needs are fully met.
- 8.2 In developing an IEP, standards for students with diverse abilities or disabilities will be developed with high and appropriate expectations for achievement, and Łaʔamun students with IEPs will be supported, where possible, to achieve all of the regular curricular competencies and/or outcomes, with supports.
- 8.3 The Board will ensure that SD47 schools work with parents/guardians and, with their consent, the Nation to:
- a) collaboratively identify any adaptations made to a Łaʔamun student's educational program;
 - b) ensure that any modifications are made to a Łaʔamun student's educational program only when necessary and only when adaptations have been tried and have proven insufficient to meet Łaʔamun student's needs, and only with the informed consent in writing of the student's parent/guardian, or their designate; and
 - c) if a Łaʔamun student has been put on a non-diploma Evergreen Certificate path, ensure that the student's program: is documented in an IEP; wherever possible, aligns as closely as possible with a graduation diploma program; and supports learning outcomes that match, as closely as possible, the learning outcomes of the applicable course, even when modified.

- 8.4 When requested, the parent/guardian or delegate and, where appropriate and feasible, the Ła?amuŋ student, will have every opportunity to meet with school staff about the IEP and the student's educational program within a reasonable timeframe, and no later than two weeks after the request has been made to school personnel.
- 8.5 The Board will ensure SD47 schools offer each Ła?amuŋ student who has diverse abilities or disabilities relevant learning activities, in accordance with the student's IEP.
- 8.6 The Board will ensure that Ła?amuŋ student progress reports on their educational achievement in a special education program or on an Evergreen Certificate path are provided to the parent/guardian, SD47 Indigenous Education staff, and Nation staff as designated by the student's parent/guardian, according to the same student progress reporting schedule as followed by the school and, in any event, not less than at the end of each term during the placement.
- 8.7 The Board will ensure that parents/guardians are advised:
- a) of their right to request a change to the placement of a Ła?amuŋ student in a special education program or on an Evergreen Certificate path.
 - b) that if they wish to request a change in a placement decision, the parent/guardian may file such a request in accordance with applicable Board bylaws, policies and/or procedures.
 - c) that where the parent/guardian files a request, they may also receive the support from Nation staff and/or SD47 Indigenous Education staff with the process, if they so desire.
- 8.8 The Parties agree that IEPs are not intended to be static and will be reviewed and revisited at least bi-annually in collaboration with the Ła?amuŋ student's parent/guardian and the student themselves if appropriate, and the IEP will be either:
- a) Updated;
 - b) Revised; or
 - c) Concluded, where it is determined that the student no longer requires an IEP.
- 8.9 For greater certainty, the Parties agree that an IEP will only be put in place under sections 8.1 and 8.2 and it will only be updated, revised, or concluded under section 8.8 where the prior informed consent of the parent/guardian has been obtained.
- 8.10 The Parties agree that, in the case of all special education categories that are consistent, individual education plans for Ła?amuŋ students with special needs will be recognized and used as part of the planning process when those students transition between schools.

9.0 VULNERABLE STUDENT PLACEMENT

- 9.1 The Board will ensure that SD47 schools work with Ła?amuŋ parents/guardians and the Nation to identify Vulnerable Students and, where identification of a Ła?amuŋ student as vulnerable is

supported by evidence and demonstrated need, that an Individual Learning Plan (ILP) will be created for that student with the informed consent and involvement of the student's parent/guardian and be regularly reviewed.

- 9.2 In temporary or sudden cases of vulnerability, the parent/guardian or the Nation will communicate with SD47 Indigenous Education staff to advise school-based supports of a "Handle with Care" situation. This will signal to the school, titiwšemstənəq (teachers), and any relevant staff that the student may require additional empathy and understanding for their learning at that time.

10.0 CHILDREN IN CARE

- 10.1 The Board will ensure supports that the relevant Nation and Board staff agree are appropriate are identified and Learning Plans developed and implemented for all Children in Care; copies of every such Learning Plan will be provided to appropriate Nation staff.
- 10.2 The Board will ensure appropriate staff are designated to be responsible for maintaining communications with the Nation's Department of Education regarding Children in Care who are ƭaʔamun students.
- 10.3 The Parties will make efforts that satisfy both SD47 and the Nation to work with relevant agencies and staff to ensure appropriate supports are implemented to assist ƭaʔamun students who are Children in Care.

11.0 STUDENT CONDUCT & SAFETY

- 11.1 The Parties will confirm policies, practices, and other appropriate measures to create a safe learning environment, including safety from racism (students and staff), discrimination, indifference, bias, marginalization, bullying, and stereotyping for all students attending the SD47 schools.
- 11.2 With written informed consent of a ƭaʔamun student's parent/guardian, the Board will notify within 10 days the Nation of disciplinary action and potential escalation of disciplinary action in relation to that student and provide to the Nation a copy of all correspondence related to the discipline of a ƭaʔamun student by the school principal.
- 11.3 The Board will direct SD47 schools to take a team approach with Indigenous Education staff and relevant Nation staff when dealing with general disciplinary issues involving ƭaʔamun students.
- 11.4 The Board will lead the development of a safety communications plan with the Nation and for SD47 ƭaʔamun families, engaging in immediate actions in the event of a crisis, or school closures, such as in the COVID-19 pandemic. All official communication from the Board will be sent to the Nation's Department of Education, with opportunities to engage in joint planning and communication to SD47 ƭaʔamun families. This includes engagement with school principals, to ensure maximum streamlining of efforts for support.

12.0 CULTURAL AWARENESS & HIRING IN THE SCHOOL DISTRICT

- 12.1 The Board, in cooperation with the Nation, agrees to promote a greater awareness and inclusion of and respect by all SD47 staff and contracted staff for the Nation's unique language, culture and history through its policies, practices, plans, curriculum and instruction.
- 12.2 As per the BC Tripartite Education Agreement, at least one non-instructional day per year will be focused on enhancing Indigenous student outcomes through professional development aimed at reconciliation, Indigenization, and decolonizing principles and practices.
- 12.3 The Board will ensure that the Nation has an opportunity to be meaningfully involved in SD47's recruitment and hiring process of staff, and in particular those positions that have a significant impact on Indigenous students, including district and school leadership positions.

13.0 TRANSPORTATION

- 13.1 The Board agrees that transportation will be provided to ƛaʔamun students living in ƛišosəm just as it is made available to all students across the district and following the recommendations of the Nation as to the location of pick-up and drop-off points.
- 13.2 The Board agrees that, once transportation services are implemented and approved by the Nation, the Board will not make changes to those services without prior consultation with the Nation.

14.0 REPORTING

- 14.1 Periodic reports: The Board will provide to the Nation, three times a year:
- a) Attendance rates for all ƛaʔamun students in all grades;
 - b) the number ƛaʔamun students enrolled in alternate programs, secondary courses, and ungraded programs;
 - c) a summary of the number and nature of with IEPs placed in Modified or Adapted programs; with ILPs, services received, observations (challenges present, progress made), and recommendations related to ƛaʔamun students;
 - d) the number of Early School Leavers and information on supports implemented to prevent early leaving;
 - e) the number of suspensions and expulsions of First Nation Students and information on supports implemented to prevent suspension and expulsion
- 14.2 Annual Report:

- a) By September 30th of each year, the Board will produce and provide to the Nation an annual report outlining the provision of educational programs to ƛaʔamun students under this Agreement including the content of the Periodic Reports, as well as:
 - i. financial reports related to this Agreement, which are prepared by the Board in the regular course of its operations, and which include a copy of the audited financial statements;
 - ii. a complete financial report on the Targeted Indigenous Education Funding, Additional Funding and Special Education Funding, including ELL, which includes:
 - a. the number of staff employed using Targeted Indigenous Education Funding, Additional Funding and Special Education Funding and designated to work with ƛaʔamun students;
 - b. the proportion of the staff's time spent working directly with ƛaʔamun students; and
 - c. the staff's duties and responsibilities.
 - iii. measures of success of ƛaʔamun students through aggregate results for achievement including, but not limited to the following:
 - 1. attendance rates,
 - 2. percentage of students who are on track or extending for reading, writing and numeracy in Grades 4 and 7 in the Foundations Skills Assessment,
 - 3. participation rates for the Foundations Skills Assessments,
 - 4. kindergarten transition/readiness rates,
 - 5. grade to grade transition rates,
 - 6. student retention rates,
 - 7. graduation and six-year graduation rates,
 - 8. the proportion of students awarded a BC School Completion Certificate,
 - 9. six-year completion (graduation) rate for students in SD47 Alternate programs,
 - 10. Grades 10 to 12 math course participation and successful completion rates,
 - 11. data related to assessments required for graduation purposes and other supports for successful transition to post-secondary education (ex. Grade 10/12 Literacy Assessments, and Grade 10 Numeracy Assessment results),
 - 12. the number of ƛaʔamun students eligible to move on to post-secondary education.
 - iv. Any other disaggregated ƛaʔamun student data included in the "How Are We Doing Report".
 - v. Annual ƛaʔamun community Parent Satisfaction and Cultural Safety Survey results, with resulting recommended actions.

14.3 The Board will share two Nation-verified Nominal Roll student counts (September 30 & February 28) with the Ministry each School Year.

14.3 Subject to the *Freedom of Information and Protection of Privacy Act*, the Board will provide ƛaʔamun community-specific student data to the Nation to help inform them about the progress, of their students and to inform discussions between the Nation and the Board on supporting those students. This will facilitate the provision and use of available Nation student-specific data.

15.0 COMMUNICATION

15.1 The Parties recognize the need for excellent communication and will establish agreed upon means for the successful and effective implementation of this Agreement, which may include, but not be limited to, regularized meetings and contact through newsletters and other correspondence, as appropriate.

15.2 The Parties recognize the need for effective and ongoing communication with parents/guardians in the support of the successful educational experience of their čuy (child), and the Parties will advise parents/guardians of opportunities for input and involvement in the education of their čuy, such as course selection dates, reporting periods, parent-teacher interviews, application deadlines and procedures for post-secondary education, etc.

15.3 The Parties agree to have functions and meetings, such as parent-teacher interviews and school-based team meetings to which ƛaʔamun parents/guardians are invited, to be held in ƛišosəm if the parent prefers. The Parties agree that this option is to be communicated to parents/guardians when each meeting or function is planned. The Board agrees to communicate this imperative with its schools.

15.4 The Parties agree that the Board, when applying for funding related to Indigenous Education, proposing programming targeting the Indigenous community of the qat⁰et region, or representing the Indigenous peoples of the qat⁰et region in any way, will only do so with the awareness and written consent of the Nation.

15.5 The Board will make available ƛaʔamun orthography on all its computers, as a keyboard language. The Board will ensure that all communications, invoicing and reporting accurately use ƛaʔamun orthography on common use words such as in this Agreement.

16.0 TUITION PAYMENT

16.1 For eligible ƛaʔamun students on the Nominal Roll attending schools and programs operated by the Board on September 30th, and for whom the Nation has received Tuition Funding from Indigenous Services Canada, the Nation will pay to the Board the Tuition Fees amount in accordance with section 16.0 of this Agreement.

16.2 The Board will not charge the Nation a greater amount for the ƛaʔamun students attending a school within the district than the First Nations Student Rate from the province for the academic year in question.

- 16.3 For greater certainty, the Parties agree that the Nation is responsible only for Tuition Funding received from Indigenous Services for the Tuition Fees of the Nation's students according to the approved First Nations Student Rate and approved Nominal Roll. Unless otherwise agreed, the Nation will not be responsible for paying any amounts for which it does not receive funding from Indigenous Services, or which exceeds the Nation Student Rate.
- 16.4 The Parties agree the September 30th Nominal Roll enrolment will be verified by:
- a. the Nation's Director of Education; and
 - b. the District Principal of Indigenous Education.
- 16.5 The Parties agree that Tuition Fees payable for each school year shall be paid by the Nation to the Board according to the following schedule and based upon the September 30th Nominal Roll figures:
- a) 50% based on the current year's eligible Tuition Fees and Nominal Roll on or before October 31;
 - b) 50% based on the current year's eligible Tuition Fees and Nominal Roll on or before March 31;
- 16.6 In the event of a school closure due to a labor dispute, the Tuition Fees will be equitably adjusted by the agreement of the Parties and returned to the Nation for the benefit of 4a?amun students in the same manner as occurs with the Ministry of Education.
- 16.7 The Parties agree that Tuition Fees under this Agreement will be paid in instalments as set out in section 16.5 herein, except where:
- a) a 4a?amun student has withdrawn from school during the month ending one month before the payment due date; or
 - b) a 4a?amun student has transferred to a school outside of SD47 during the month ending one month before the payment due date,
- in which case, any further Tuition Fees for that 4a?amun student will be held by the Nation to be used for Tuition Fees to the school that the student in question has transferred to, or to support the continued education of the student in support of their potential re-entry into the public system or a BC independent school in the future.
- In the event of unexpected and exceptional circumstances that impact the provision of in-class learning, such as the COVID-19 health pandemic, the Board will work collaboratively with the Nation to accommodate the continued learning of 4a?amun students, and their transportation needs, through jointly signed-off learning plans for each Nation student.
- 16.8 The Parties agree that additional services or programs not contemplated by this Agreement may be provided by the Board through agreement by the Parties on the terms and costs for such service(s) and/or program(s).
- 16.9 Where Indigenous Services Canada is late in providing Tuition Funding to the Nation,

- a) the Nation will notify the Board of the delay in receiving the funding; and
- b) the Board will not charge interest to the Nation on any amount that is outstanding due to Indigenous Services' late provision of funding.

17.0 IMPLEMENTATION, MONITORING, REVIEW: TEA OVERSIGHT TEAM

- 17.1 The Parties hereby establish a joint TEA Oversight Team responsible for overseeing the implementation of this Agreement, with representation from the Nation, the Board, and each SD47 school at which a ƛaʔamun student attends.
- 17.2 The Parties agree to jointly develop terms of reference for the TEA Oversight Team within 30 days of the signing of this Agreement, which will become a Schedule to this Agreement, and which will include:
 - a) the membership of the TEA Oversight Team;
 - b) the roles and responsibilities of the TEA Oversight Team (i.e. managing the implementation of this Agreement, including delegating tasks as appropriate);
 - c) a requirement that the TEA Oversight Team develop and finalize a TEA implementation plan for approval by the Parties within a specified timeframe and which, upon approval, will be appended to this Agreement;
 - d) the relationship of the TEA Oversight Team with the ga t^oep Indigenous Education Council; and

18.0 DISPUTE RESOLUTION

- 18.1 If there is a dispute between the Parties with respect to any matter arising from this Agreement or relating to the interpretation and application of this Agreement, the Parties agree to use their best efforts to resolve such disputes in a reasonable and timely manner and in good faith.
- 18.2 Where there is a dispute between the Parties, the Parties agree they will attempt to use any and all face-to-face means to resolve the dispute at the point closest to which the dispute first arises before referring the dispute to senior level representatives.
- 18.3 The Parties agree to endeavor to resolve issues or disputes that may arise about this Agreement, or its implementation, in a manner that fosters an improved, ongoing and respectful relationship between the Board and the Nation.

19.0 TERM & AMENDMENT

- 19.1 The term of this Agreement will be 4 years, beginning January 1, 2023, and ending January 1, 2027, unless the Parties agree, in writing, to:
 - a) terminate the Agreement; or

- b) renew the Agreement, with or without amendments.
- 19.2 Each party may suggest improvements and amendments to this Agreement and both Parties agree to discuss such suggestions in good faith with a view to better achieving the purposes of this Agreement.
- 19.3 Parties acknowledge that the Nation, based on its Treaty rights, may at any time begin to draft laws regarding education which at that point may void this Agreement.

20.0 NOTICES

- 20.1 Any notice, claim, consent, waiver, statement, or other documents or payment that either party may require or may desire to give, may be transmitted by mail, fax or personal delivery and will be conclusively deemed validly given or delivered or received by the addressee, if delivered personally on the date of delivery or, if mailed on the fifth business day after the mailing of the same in Canada by registered mail addressed or, if faxed with accompanying confirmation of completed transmission:

If to the Nation:

Director of Education
Tla'amin Nation
4779 Klahanie Road
Powell River, B.C.
V8A 0C4

If to the Board:

The Secretary-Treasurer
Powell River Board of Education - School District #47
4351 Ontario Avenue
Powell River, BC
V8A 1V3

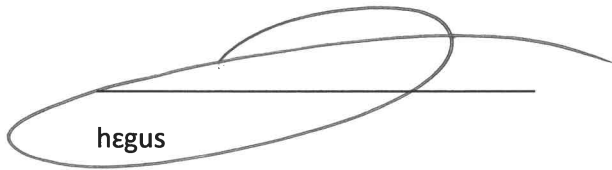
21.0 GENERAL

- 21.1 This Agreement will be governed by, and construed in accordance with, the laws in force in the Province of British Columbia and of the ʔaʔamun Nation.
- 21.2 This Agreement will be to the benefit of, and binding upon, the Parties hereto and their respective successors and assigns.
- 21.3 This Agreement supersedes any and all previous Local Education Agreements between the Parties.
- 21.4 The Parties acknowledge that:

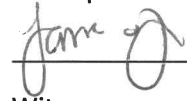
- a) nothing in this Agreement, or in the negotiation of this Agreement, or in any prior document leading to this Agreement, in any way defines or amends, recognizes, affirms, or denies the existence of, or in any way limits Aboriginal or treaty rights of the Nation; and
- b) this Agreement is without prejudice to the rights of the Parties and the Nation with respect to such matters.

IN WITNESS WHEREOF the Parties have executed this Agreement as of the date first above written.

SIGNED on behalf of the Ła?amun Nation by its duly authorized Officers



in the presence of:



Witness

SIGNED on behalf of the BOARD OF EDUCATION

Chairperson – Board of Trustees

Witness

Secretary Treasurer SD #47

APPENDIX A: DEFINITIONS

1. DEFINITIONS

The following definitions apply to the Agreement:

“Indigenous Education Council” means a council established by a board of education or school district, comprised primarily of representatives from Nations within the school district, to provide advice to improve outcomes for Indigenous students.

“Adaptations” are teaching and assessment strategies especially designed to accommodate a student’s needs so he or she can achieve the learning outcomes of the subject or course and to demonstrate mastery of concepts. Essentially, adaptations are “best practice” in teaching. A student working on Learning outcomes of any grade or course level may be supported through use of adaptations.

“Adult Dogwood” means an adult high school diploma is the British Columbia Adult Graduation Diploma (BCAGD) for adult Learners (18 and older) who want to take courses in order to complete high school and obtain their adult high school diploma.

“Attendance Protocol” means an attendance procedure carried out at the schools in the District, which outlines the recording of attendance of students and the approach to excused and unexcused absences with the overall purpose of encouraging strong attendance necessary for success in schools.

“BC Public School” or “BC Public School(s)” means all public schools in British Columbia providing kindergarten to grade 12 education, but does not include BC Independent Schools or Nation Schools.

“Board/Authority Authorized Courses” are courses offered by BC Public Schools to respond to the local needs of the schools and their communities while providing choice and flexibility for students, according to requirements set by the Ministry of Education.

“Child in Care” means a Nation child for whom the Director of Child Welfare is the sole guardian, and the Public Guardian and Trustee manages the child's estate.

“Dogwood Certificate or Diploma” means the British Columbia Certificate of Graduation that is awarded by the Minister to a student upon successful completion of the provincial graduation requirements, as set out in the provincial Graduation Program and, for greater clarity, does not include an Adult Dogwood.

“Early Leaver Prevention Plan” means a plan of student supports, services or accommodations developed and implemented, where parental consent has been provided, in a manner consistent with the Attendance Protocol and with the purpose of re-engaging the Nation Student and re-establishing strong attendance. The Plan applies where a Nation Student misses more than 10% of scheduled classes in a month and will address academic, behavioural, attendance and any other relevant issues and will include interventions to be undertaken by the school, Nation and parents.

"Early School Leavers" means:

- any Nation Student leaving school prior to the completion of Grade 12, including students who are expelled; or
- a student who has 15 unexcused absences in a month, has missed 75% in any school month, or has missed 40% of a term or semester;

where the Early Leaver Prevention Plan has been unsuccessful, and the Nation Student has no Individual Education Plan.

"Evergreen (School Completion) Certificate" is a school leaving certificate intended to celebrate success in Learning that is not recognized in a Certificate of Graduation (Dogwood Diploma). It is used to recognize the accomplishments of students with special needs and an Individual Education Plan, who have met the goals of their education program, other than graduation (and not all students with special needs should be in an Evergreen Certificate Program.) The Evergreen Certificate is not a graduation credential; students who receive an Evergreen have not graduated. The Evergreen represents the completion of personal Learning goals but does not represent graduation.

"Nation Student Rate" means the education costs for a Nation Student attending a BC Public School in a school district, as calculated annually by the Ministry in consultation with FNEESC and Canada (formerly the "Nations Billing Rate").

"Nation Student" means a student who is ordinarily resident on a reserve of the Nation in British Columbia and is eligible to be on the Nominal Roll.

"Nation Transportation Fund" means the Nation Student Transportation Fund established by Canada, British Columbia and FNEESC to fund the transportation of Nation Students to BC Public Schools, commencing in the 2019/20 School Year.

"Indigenous Services, IS, ISC or DISC" means the federal department of Indigenous Services.

"Individual Education Plan (IEP)" means a documented plan developed for a student that describes individualized goals, Adaptations, Modifications, and the services to be provided, and includes measures for tracking achievement, as required by the provincial Individual Education Plan Order M638/95 and addressed in the Ministry of Education *Special Education Services: A Manual of Policies, Procedures and Guidelines (March 2011)*, as may be amended from time to time.

"Individual Learning Plan (ILP)" is an education plan developed by the School-Based Team for a student who does *not* meet the criteria for an IEP but is considered to be a Vulnerable Student.

"Informed Consent" refers to the provision of approval or assent, particularly and especially after thoughtful consideration, and after receiving all relevant information that is not unreasonably withheld. In the context of assessment and placement and education referrals, Informed Consent requires that the Parent be informed of:

- the assessment procedures to be carried out;
- the information to be collected;
- the intervention that may take place;

- the likely benefits and risks; and
- the option to refuse or withdraw at any time,

and be provided meaningful opportunity to provide input into the assessment and placement or education referral decision.

“Minister” means the Minister of Education (BC).

“Ministry” means the Ministry of Education (BC).

“Modifications” means instructional and assessment-related decisions made to accommodate a student’s educational needs that consist of individualized Learning goals and outcomes which are different than Learning outcomes of a course or subject. Modifications should be considered for those students whose special needs are such that they are unable to access the curriculum (i.e., students with limited awareness of their surroundings, students with fragile mental/physical health, students medically and cognitively/multiply challenged.)

“Nominal Roll” means the annual census of eligible students living on-reserve and attending elementary/secondary school as of September 30.

“Operating Grants Manual” means the provincial manual, as amended from time to time, that sets out the provincial funding formula that comprises a student basic allocation plus supplementary grants to determine school district allocations.

“Ordinarily resident on-reserve” means that the student usually lives at a civic address on reserve, is a child in joint custody who lives on reserve most of the time, or is staying on reserve and has no usual home elsewhere. Students continue to be considered ordinarily resident on reserve if they return to live on reserve with their parents, guardians or maintainers during the year, even if they live elsewhere while attending school or working at a summer job. (In this context, reserves are deemed to include all land set aside by the federal government for the use and occupancy of an Indian band, along with all other Crown lands which are recognized by Canada as settlement lands of the Indian band of which the student is a resident.

“Parent” means, in respect of a student:

- the guardian of the person of the student;
- the person legally entitled to custody of the student; or
- the person who usually has the care and control of the student;

“School” or School(s)” means and includes any school operated by the Board.

“School Act” means the British Columbia *School Act*, RSBC 1996, Chapter 412.

“School District” or “District” means the area constituted under the *School Act* as School District #47.

“School Year” means the period beginning on July 1 and ending on June 30 the following year.

“Targeted Aboriginal (Indigenous) Education Funding” means the funding provided to the School District by the Ministry of Education targeted for school age students of Aboriginal ancestry participating

in Aboriginal Education Programs and Services offered by public schools, which must be spent on the provision of these programs and services.

“Tuition Fees” means the Tuition Funding per student received from Indigenous Services by the Nation, which the Nation pays to the Board for the purchase of education services, including any mandatory School Fees, for students in the School District at the rate set out by the Ministry of Education in its fiscal framework for a given School Year.

“Tuition Funding” means the Tuition Funding received by the Nation from Indigenous Services Canada for the education of Nation Students in the School District who are on the Nominal Roll, which is invoiced for by the Board as per the Nation Student Rates established by the Ministry annually and as determined by the snapshot date of September 30th.

“Vulnerable Student” means a student who has been identified as finding Learning more challenging based on the following factors: not meeting Learning outcomes, significant absence from school, not transitioning to the next grade, failing courses, behaviour issues, under suspension, not at grade level and/or is a child in care.

Québec, Montréal & Ottawa

November 27th, 2022

Letter of intent:

Canadian Heritage Trip (Quebec / Ontario) National trip for elementary school students

Dear School Board trustees

During Summer Break, 2024, we are planning to take a group of approximately 30 students and parents on a national trip to Quebec and Ontario.

The Group Leader for this trip will be Mr. Kris Heuckroth. 2 other chaperones, Keely Spengler and Sue Ceconni will be the main chaperones. Other chaperones will be added for a ratio of approximately 6 students per chaperone. Mrs. Kennedy will also act as our Elementary school Principal Liaison. Students should not miss any instructional time and the chaperones will not need any release time. As we are travelling with a tour company, however, our departure and return flights cannot be guaranteed.

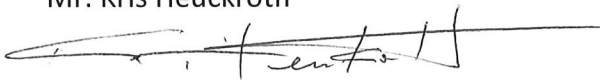
We are planning to make this offer available to all the Elementary schools in the district, with our target group being mostly grades 6 and 7 students and their parents.

For this trip, we will make it mandatory for students to purchase the EF Peace of Mind insurance, thus eliminating any risks if trips are to be cancelled due to unforeseen circumstances.

We are planning to raise funds through such activities as garage, meat and healthy pizza sales. The bulk of our fundraising will be through the purchase of grocery store gift cards. Previous trips have proven that these fundraising activities have allowed any student to travel regardless of their own personal financial situation

If there are any concerns, please let us know.

Mr. Kris Heuckroth



Brooks Secondary School





SCHOOL DISTRICT NO. 47 (POWELL RIVER)
DISTRICT TRAVEL APPROVAL FORM

(Please submit in duplicate to the Superintendent's office, at least thirty (30) days prior to the event.
One copy will be returned to your school)

School: BEAVERS Date of Application: DEC 1 / 2022
Class/Group/Team: Canadian Heritage Trip
Teacher/Sponsor/Coach: Mr. KRIS HEUCKROTH
Chaperones: Keely Spangler, Sue Cicconi
Number of Students Travelling: 30+
Purpose of Trip: Explore / Learn about our Canadian Heritage in Montreal / Quebec City / Ottawa / Toronto.

TRAVEL ARRANGEMENTS

Date and Times of Departure: Summer 2024 TBA
Date and Times of Return: Summer 2024 TBA
Mode of Transportation: Bus / Airplane
Accommodations: TBA
Emergency Telephone Name and Number: Kris Heuckroth 604-483-3327
Anticipated Costs: \$ 3500.-
Source of Funds: Grocery Cards /

Date: DEC 1 / 22 Administrator Approval Signature: Kennedy
Approved [] Not Approved []
Date: Superintendent of Schools

SCHOOL DISTRICT 47 - SUSPENSION, EXCLUSION AND SECLUSION REPORT YEAR TO DATE 2022-2023

SUSPENSIONS (BY INCIDENT)	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	YEAR TO DATE
10 days or less (non-violent)	2	3	2								7
10 days or less (violent)		1									1
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)			1								1
Indefinite (first drug offence)											0
Less than 20 days (first drug/alcohol offence)	1	4									5
Less than 20 days (second + drug/alcohol offence)		1									1
20 + days (first drug offence)											0
20 + days (second + drug offence)											0
Indefinite (second + drug/alcohol offence)											0
In-school suspension			4								4
TOTAL SUSPENSIONS	3	9	7	0	0	0	0	0	0	0	19
EXCLUSIONS											
Exclusions - Elementary											0
Exclusions - Secondary											0
SECLUSIONS											
Seclusions - Elementary											0
Seclusions - Secondary											0

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

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

School District No. 47 (Powell River)

Fiscal Year Ended June 30, 2022

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 47	NAME Powell River	YEAR 2021/2022
OFFICE LOCATION(S)	4351 Ontario Avenue	TELEPHONE (604) 485-6271
MAILING ADDRESS	4351 Ontario Avenue	
CITY Powell River	PROVINCE BC	POSTAL CODE V8A 1V3
SUPERINTENDENT	Jay Yule	TELEPHONE (604) 414-2600
SECRETARY TREASURER	Steve Hopkins	TELEPHONE (604) 414-2604

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, 2022** 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, 2022
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) 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	<i>December 31</i>
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>

School District 47 (Powell River)

Statement of Financial Information (SOFI)
School District No. 47 (Powell River)
Fiscal Year Ended June 30, 2022

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 School District

Jay Yule, Superintendent
Date:

Steve Hopkins, Secretary Treasurer
Date:

Audited Financial Statements of

School District No. 47 (Powell River)

And Independent Auditors' Report thereon

June 30, 2022

School District No. 47 (Powell River)

June 30, 2022

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	7-28
Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1 (Unaudited)	29
Schedule of Operating Operations - Schedule 2 (Unaudited)	30
Schedule 2A - Schedule of Operating Revenue by Source (Unaudited)	31
Schedule 2B - Schedule of Operating Expense by Object (Unaudited)	32
Schedule 2C - Operating Expense by Function, Program and Object (Unaudited)	33
Schedule of Special Purpose Operations - Schedule 3 (Unaudited)	35
Schedule 3A - Changes in Special Purpose Funds and Expense by Object (Unaudited)	36
Schedule of Capital Operations - Schedule 4 (Unaudited)	38
Schedule 4A - Tangible Capital Assets (Unaudited)	39
Schedule 4C - Deferred Capital Revenue (Unaudited)	40
Schedule 4D - Changes in Unspent Deferred Capital Revenue (Unaudited)	41

School District No. 47 (Powell River)

MANAGEMENT REPORT

Version: 3947-3202-1219

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 47 (Powell River) have been prepared by management in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of British Columbia, supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.



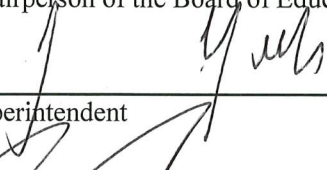
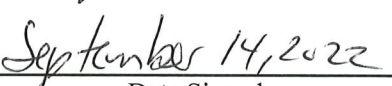
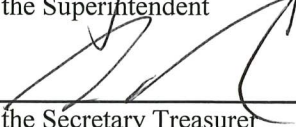
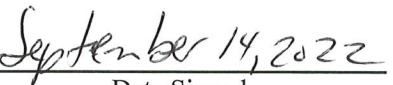
The preparation of financial statements necessarily involves the use of estimates based on management's judgment particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

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

The Board of Education of School District No. 47 (Powell River) (called the "Board") is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Board. The Board reviews internal financial statements on a monthly basis and externally audited financial statements yearly.

The external auditors, MNP LLP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of School District No. 47 (Powell River) and meet when required. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the School District's financial statements.

On behalf of School District No. 47 (Powell River)

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

To the Board of Education of School District No. 47 (Powell River) and the Minister of Education:

Opinion

We have audited the financial statements of School District No. 47 (Powell River) (the "School District"), which comprise the statement of financial position as at June 30, 2022, 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, 2022 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 (Powell River).

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.

Campbell River, BC

September 14, 2022

MNP LLP

Chartered Professional Accountants

School District No. 47 (Powell River)

Statement 1

Statement of Financial Position

As at June 30, 2022

	2022 Actual	2021 Actual (Restated)
	\$	\$
Financial Assets		
Cash and Cash Equivalents	9,247,733	7,418,399
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	50,000	142,338
Other (Note 3)	200,505	186,313
Total Financial Assets	<u>9,498,238</u>	<u>7,747,050</u>
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	2,468,363	2,196,740
Unearned Revenue (Note 9)	472,429	515,518
Deferred Revenue (Note 6)	832,704	568,191
Deferred Capital Revenue (Note 7)	38,025,548	36,580,467
Employee Future Benefits (Note 8)	817,819	788,119
Total Liabilities	<u>42,616,863</u>	<u>40,649,035</u>
Net Debt	<u>(33,118,625)</u>	<u>(32,901,985)</u>
Non-Financial Assets		
Tangible Capital Assets (Note 10 & 20)	46,874,255	46,035,013
Prepaid Expenses	113,505	90,289
Total Non-Financial Assets	<u>46,987,760</u>	<u>46,125,302</u>
Accumulated Surplus (Deficit) (Note 18)	<u>13,869,135</u>	<u>13,223,317</u>

Contingent Liabilities (Note 11)

Approved by the Board

Signature of the Chairperson of the Board of Education

Date Signed

Signature of the Superintendent

Date Signed

Signature of the Secretary Treasurer

Date Signed

School District No. 47 (Powell River)

Statement of Operations
Year Ended June 30, 2022

	2022 Budget (Note 17) \$	2022 Actual \$	2021 Actual (Restated) \$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	38,047,812	38,390,011	38,357,190
Other	100,000	145,872	128,300
Tuition	975,000	1,192,761	516,651
Other Revenue	1,904,546	2,438,827	1,965,962
Rentals and Leases	97,400	143,648	126,654
Investment Income	35,000	53,391	31,459
Amortization of Deferred Capital Revenue	1,585,275	1,712,193	1,641,299
Total Revenue	<u>42,745,033</u>	<u>44,076,703</u>	<u>42,767,515</u>
Expenses			
Instruction	35,133,750	34,346,233	32,361,264
District Administration	1,763,059	1,647,672	1,429,836
Operations and Maintenance (Note 20)	5,688,886	6,248,869	6,396,447
Transportation and Housing	1,058,524	1,188,111	1,123,404
Total Expense	<u>43,644,219</u>	<u>43,430,885</u>	<u>41,310,951</u>
Surplus (Deficit) for the year	<u>(899,186)</u>	<u>645,818</u>	<u>1,456,564</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		13,223,317	11,766,753
Accumulated Surplus (Deficit) from Operations, end of year		<u><u>13,869,135</u></u>	<u>13,223,317</u>

School District No. 47 (Powell River)

Statement of Changes in Net Debt

Year Ended June 30, 2022

	2022 Budget (Note 17) \$	2022 Actual \$	2021 Actual (Restated) \$
Surplus (Deficit) for the year	(899,186)	645,818	1,456,564
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets		(2,864,734)	(2,132,723)
Amortization of Tangible Capital Assets (Note 20)	1,854,799	2,025,492	1,918,610
Total Effect of change in Tangible Capital Assets	1,854,799	(839,242)	(214,113)
Use of Prepaid Expenses		(23,216)	(5,962)
Total Effect of change in Other Non-Financial Assets	-	(23,216)	(5,962)
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	<u>955,613</u>	(216,640)	1,236,489
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		(216,640)	1,236,489
Net Debt, beginning of year		(32,901,985)	(34,138,474)
Net Debt, end of year		(33,118,625)	(32,901,985)

School District No. 47 (Powell River)

Statement of Cash Flows
Year Ended June 30, 2022

	2022 Actual	2021 Actual (Restated)
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	645,818	1,456,564
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	78,146	(191,225)
Prepaid Expenses	(23,216)	(5,962)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	271,623	(177,014)
Unearned Revenue	(43,089)	191,435
Deferred Revenue	264,513	(5,005)
Employee Future Benefits	29,700	58,851
Amortization of Tangible Capital Assets (Note 20)	2,025,492	1,918,610
Amortization of Deferred Capital Revenue	(1,712,193)	(1,641,299)
Total Operating Transactions	1,536,794	1,604,955
Capital Transactions		
Tangible Capital Assets Purchased	(2,864,734)	(2,132,723)
Total Capital Transactions	(2,864,734)	(2,132,723)
Financing Transactions		
Capital Revenue Received	3,157,274	1,525,251
Total Financing Transactions	3,157,274	1,525,251
Net Increase (Decrease) in Cash and Cash Equivalents	1,829,334	997,483
Cash and Cash Equivalents, beginning of year	7,418,399	6,420,916
Cash and Cash Equivalents, end of year	9,247,733	7,418,399
Cash and Cash Equivalents, end of year, is made up of:		
Cash	9,247,733	7,418,399
	9,247,733	7,418,399



POWELL RIVER BOARD OF EDUCATION SCHOOL DISTRICT NO. 47

FINANCIAL STATEMENT NOTES *YEAR ENDED JUNE 30, 2022*

NOTE 1 AUTHORITY AND PURPOSE

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

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Basis of Accounting

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

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

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



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

***FINANCIAL STATEMENT NOTES
YEAR ENDED JUNE 30, 2022***

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

a) Basis of Accounting (cont'd)

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

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

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

Year-ended June 30, 2021 – decrease in annual surplus by \$90,433

June 30, 2021 – increase in accumulated surplus and decrease in deferred contributions by \$37,413,838

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

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

b) Cash and Cash Equivalents

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

c) Accounts Receivable

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



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

***FINANCIAL STATEMENT NOTES
YEAR ENDED JUNE 30, 2022***

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

d) Unearned Revenue

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

e) Deferred Revenue and Deferred Capital Revenue

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

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

f) Prepaid Expenses

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

g) Funds and Reserves

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



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

***FINANCIAL STATEMENT NOTES
YEAR ENDED JUNE 30, 2022***

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

h) Employee Future Benefits

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

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

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

i) Liability for Contaminated Sites

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

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



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

***FINANCIAL STATEMENT NOTES
YEAR ENDED JUNE 30, 2022***

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

i) Liability for Contaminated Sites (cont'd)

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

j) Measurement Uncertainty

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

k) Tangible Capital Assets

The following criteria apply:

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



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

***FINANCIAL STATEMENT NOTES
YEAR ENDED JUNE 30, 2022***

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

k) Tangible Capital Assets (cont'd)

useful lives are reviewed on a regular basis or if significant events initiate the need to revise. Estimated useful life is as follows:

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

l) Revenue Recognition

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

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

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

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

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

The accounting treatment for restricted contributions is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met.



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

***FINANCIAL STATEMENT NOTES
YEAR ENDED JUNE 30, 2022***

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

l) Revenue Recognition (cont'd)

unless the transfer contains a stipulation that meets the criteria for liability recognition in which case the transfer is recognized as revenue over the period that the liability is extinguished. See note 2(a) for the impact of this policy on these financial statements.

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

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

m) Expenses

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

Categories of Salaries

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

Allocation of Costs

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



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

***FINANCIAL STATEMENT NOTES
YEAR ENDED JUNE 30, 2022***

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

n) Financial Instruments

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

Financial instruments consist of cash and cash equivalents, accounts receivable, accounts payable and accrued liabilities, and other liabilities.

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

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

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

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

o) Statement of Remeasurement Gains and Losses

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



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

***FINANCIAL STATEMENT NOTES
YEAR ENDED JUNE 30, 2022***

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

p) Future Changes in Accounting Policies

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

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

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

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

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

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

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

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



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

***FINANCIAL STATEMENT NOTES
YEAR ENDED JUNE 30, 2022***

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

p) Future Changes in Accounting Policies (Continued)

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

NOTE 3 ACCOUNTS RECEIVABLE - OTHER

	2022	2021
Due from Federal Government	\$101,031	\$67,119
Due from Others	99,474	119,194
	<u>\$200,505</u>	<u>\$186,313</u>

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES – OTHER

	2022	2021
Trade and other payables	\$977,179	\$695,782
Salaries and benefits payable	100,346	81,268
Deductions Payable	1,390,838	1,419,690
	<u>\$2,468,363</u>	<u>\$2,196,740</u>

NOTE 5 EXPENSE BY OBJECT

	2022	2021
Salaries	\$24,579,935	\$23,555,174
Benefits	5,374,500	5,266,833
Services and supplies	11,450,958	10,570,334
Amortization	2,025,492	1,918,610
	<u>\$43,430,885</u>	<u>\$41,310,951</u>



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

***FINANCIAL STATEMENT NOTES
YEAR ENDED JUNE 30, 2022***

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>2022</u>	<u>2021</u>
Balance, beginning of year	\$ 568,191	\$573,196
Increases:		
Provincial Grant – MOE	\$4,601,476	\$5,494,664
Other	1,122,015	723,302
	<u>5,723,491</u>	<u>6,217,966</u>
Decreases:		
Transfers to Revenue	<u>5,458,978</u>	<u>6,222,971</u>
Net Changes for the year	<u>264,513</u>	<u>5,005</u>
Balance, end of the year	<u><u>\$832,704</u></u>	<u><u>\$ 568,191</u></u>



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

***FINANCIAL STATEMENT NOTES
YEAR ENDED JUNE 30, 2022***

NOTE 7 DEFERRED CAPITAL REVENUE

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

	Deferred Cap Revenue	Unspent Def. Cap Revenue	Total 2022	2021
Balance, beginning of year (Restated)	\$36,580,467	\$ -	\$ 36,580,467	37,504,271
Increases:				
Transfers from DC - capital additions	2,269,274		2,269,274	1,525,251
Provincial Grants – MECC		2,000,124	2,000,124	1,525,251
Provincial Grants - Other		888,000	888,000	
Other		269,150	269,150	
	2,269,274	3,157,274	5,426,548	3,050,502
Decreases:				
Amortization	1,712,193		1,712,193	1,615,684
Transfers to DCR - Capital Additions		2,269,274	2,269,274	1,525,251
Net Changes	557,081	888,000	1,445,081	(90,433)
Balance, end of the year	\$37,137,548	\$ 888,000	\$ 38,025,548	\$ 37,413,838
Prior Period Adjustment				(833,371)
Balance, end of the year, as restated				\$36,580,467



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

**FINANCIAL STATEMENT NOTES
YEAR ENDED JUNE 30, 2022**

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.

	2022	2021
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	\$846,802	\$837,805
Service Cost	69,769	69,999
Interest Cost	22,099	19,693
Benefit Payments	(79,325)	(53,660)
Increase (Decrease) in obligation due to Plan Amendment	-	-
Actuarial Gain	(55,505)	(27,035)
Accrued Benefit Obligation – March 31	<u>\$803,840</u>	<u>\$846,802</u>
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation – March 31	\$803,840	\$846,802
Market Value of Plan Assets – March 31	-	-
Funded Status – Deficit	(803,840)	(846,802)
Employer Contributions After Measurement Date	18,000	6,834
Benefits Expense After Measurement Date	(25,220)	(22,967)
Unamortized Net Actuarial (Gain) Loss	(6,759)	74,816
Accrued Benefit Liability – June 30	<u>\$(817,819)</u>	<u>\$(788,119)</u>
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability – July 1	\$788,119	\$729,268
Net expense for Fiscal Year	120,191	119,345
Employer Contributions	(90,491)	(60,494)
Accrued Benefit Liability – June 30	<u>\$817,819</u>	<u>\$788,119</u>



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

**FINANCIAL STATEMENT NOTES
YEAR ENDED JUNE 30, 2022**

NOTE 8 EMPLOYEE FUTURE BENEFITS (Continued)

	2022	2021
Components of Net Benefit Expense		
Service Cost	\$70,762	\$69,942
Interest Cost	23,359	20,295
Amortization of Net Actuarial Loss	26,071	29,109
Net Benefit Expense	\$120,191	\$119,345

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

Discount Rate – April 1	2.50%	2.25%
Discount Rate – March 31	3.25%	2.50%
Long Term Salary Growth – April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth – March 31	2.50% + seniority	2.50% + seniority
EARSL – March 31	10.0	9.7

NOTE 9 UNEARNED REVENUE

	2022	2021
Balance, beginning of year	\$515,518	\$324,083
Changes for the year:		
Increase:		
Tuition fees	455,892	505,792
Rental/Lease of facilities	16,537	9,726
	472,429	515,518
Decrease:		
Tuition fees	505,792	308,670
Rental/Lease of facilities	9,726	15,413
	515,518	324,083
Net changes for the year	(43,089)	191,435
Balance, end of year	\$472,429	\$515,518



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

**FINANCIAL STATEMENT NOTES
YEAR ENDED JUNE 30, 2022**

NOTE 10 TANGIBLE CAPITAL ASSETS

Net Book Value:

	Net Book Value 2022	Net Book Value 2021
Sites	\$4,151,237	\$4,151,237
Buildings	40,350,559	40,500,928
Furniture & Equipment	1,808,854	780,766
Vehicles	415,650	549,161
Computer Software	3,001	14,167
Computer Hardware	144,954	38,754
Total	\$46,874,255	\$46,035,013

June 30, 2022

Cost	Opening Cost	Additions	Disposals	Total 2022
Sites	\$4,151,237	\$-	\$-	\$4,151,237
Buildings	69,879,612	1,460,124	-	71,339,736
Furniture & Equipment	1,513,429	1,236,080	103,107	2,646,402
Vehicles	1,579,437	21,332	83,346	1,517,423
Computer Software	81,651	-	30,013	30,013
Computer Hardware	137,996	147,198	13,214	271,980
Total Cost	\$77,343,362	\$2,864,734	\$251,305	\$79,956,791

Accumulated Amortization	Opening Accumulated Amortization	Prior Period Adjustment	Additions	Disposals	Total 2022
Sites	\$		\$	\$	\$
Buildings	28,580,895	797,789	1,610,493	-	30,989,177
Furniture & Equipment	656,990	75,673	207,992	103,107	837,548
Vehicles	951,306	78,970	154,843	83,346	1,101,773
Computer Software	59,318	8,166	11,166	51,638	27,012
Computer Hardware	85,441	13,801	40,998	13,214	127,026
Total Amortization	\$30,333,950	974,399	\$2,025,492	\$251,305	\$33,082,536



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

**FINANCIAL STATEMENT NOTES
YEAR ENDED JUNE 30, 2022**

NOTE 10 TANGIBLE CAPITAL ASSETS (Continued)

June 30, 2021

Cost	Opening Cost	Additions	Disposals	Total 2021
Sites	\$4,038,922	\$112,315	\$-	\$4,151,237
Buildings	68,269,579	1,610,033	-	69,879,612
Furniture & Equipment	1,334,285	220,054	40,910	1,513,429
Vehicles	1,389,116	190,321	-	1,579,437
Computer Software	81,651	-	-	81,651
Computer Hardware	189,056	-	51,060	137,996
Total Cost	\$75,302,609	\$2,132,723	\$91,970	\$77,343,362

Accumulated Amortization	Opening Accumulated Amortization	Additions	Disposals	Total 2021
Sites	\$	\$	\$	\$
Buildings	27,018,937	1,561,958	-	28,580,895
Furniture & Equipment	564,471	133,429	40,910	656,990
Vehicles	812,394	138,912	-	951,306
Computer Software	42,988	16,330	-	59,318
Computer Hardware	98,690	37,811	51,060	85,441
Total Amortization	\$28,537,480	\$1,888,440	\$91,970	\$30,333,950

NOTE 11 CONTINGENCIES

Ongoing Legal Proceedings

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



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

***FINANCIAL STATEMENT NOTES
YEAR ENDED JUNE 30, 2022***

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

Every three years, an actuarial valuation is performed to assess the financial position of the plans and 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, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The school district paid \$2,456,619 for employer contributions to the plans for the year ended June 30, 2022 (2021: \$2,367,687)

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

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



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

***FINANCIAL STATEMENT NOTES
YEAR ENDED JUNE 30, 2022***

NOTE 13 INTERFUND TRANSFERS

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

- \$500,000 from the Operating Fund to the Local Capital Fund

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

The School District presently is unable to estimate future obligations related to the removal and disposal of asbestos which is believed to be prevalent throughout School District owned buildings built prior to the mid 1980s. At present such estimates can only be provided for buildings that are in the process of being decommissioned. Over the period to the required implementation in 2022 of a new PSAS standard PS3280 Asset Retirement Obligations the School District will be working towards establishing reliable estimates in respect of asbestos removal and disposal throughout all relevant School District buildings.



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

***FINANCIAL STATEMENT NOTES
YEAR ENDED JUNE 30, 2022***

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 16, 2022. The Board adopted a preliminary annual budget on June 9, 2021. The amended budget is used for comparison purposes, as these are based on actual student enrollments. The difference between the two budgets is as follows:

	2022 Amended	2022 Preliminary	Difference
Revenues			
Provincial Grants			
Ministry of Education	38,047,812	35,545,348	2,502,464
Other	100,000	100,000	-
Tuition	975,000	600,000	375,000
Other Revenue	1,904,546	2,251,384	(346,838)
Rentals and Leases	97,400	122,900	(25,500)
Investment Income	35,000	35,000	-
Amortization of Deferred Capital Revenue	1,585,275	1,585,275	-
Total Revenue	42,745,033	40,239,907	2,505,126
Expenses			
Instruction	35,133,750	33,282,014	2,851,736
District Administration	1,736,059	1,543,457	192,602
Operations and Maintenance	5,688,886	5,341,914	346,972
Transportation and Housing	1,058,524	1,048,524	10,000
Total Expenses	43,644,219	41,215,909	2,428,310
Surplus (Deficit) for the year	(899,186)	(976,002)	76,816
Effects of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	-	-	-
Amortization of Tangible Capital Assets	1,854,799	1,854,799	-
Total Effect of change in Tangible Capital Assets	1,854,799	1,854,799	-
(Increase) Decrease in Net Financial Assets			
(Debt)	955,613	878,797	76,816



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

***FINANCIAL STATEMENT NOTES
YEAR ENDED JUNE 30, 2022***

NOTE 18 ACCUMULATED SURPLUS

	2022	2021
Internally Restricted (appropriated) by Board for:		
School & Program Based Resources:		
Technology Initiatives	\$ 264,000	\$ 62,500
MOE Holdback Funds – COVID Learning Loss	-	104,642
COVID – Day Cleaning	-	300,690
Library / Learning Commons Re-vitalization	200,000	-
Achievement & Wellness Initiatives	684,356	205,788
Indigenous Initiatives	64,016	-
Committee Initiatives (e.g. SOGI etc)	30,000	30,000
Policy Review & Update Project	-	50,000
Elementary VP & District Indigenous Principal	-	89,042
Teacher Mentorship	39,448	45,671
Student Furniture & Equipment	50,000	75,000
School Resources Carried Forward	35,815	198,831
	<hr/>	<hr/>
Subtotal Internally Restricted Operating Surplus	1,367,635	1,162,164
Unrestricted Operating Surplus (Contingency)	<u>1,797,320</u>	<u>1,547,874</u>
	3,164,955	2,710,038
Local Capital:		
Replacement Fund for Artificial Playfield	75,000	384,500
Ongoing Investment into Outdoor Learning Centre	-	75,000
Equipment Replacement Fund	186,353	125,483
Portables Classrooms	646,680	427,300
Outdoor Furniture	-	46,450
Maintenance Facility Upgrade	59,440	-
	<hr/>	<hr/>
	967,473	1,058,733
Investment In Capital Assets	9,736,707	9,454,546
Total Available for Future Operations	<hr/> <u>\$13,869,135</u>	<hr/> <u>\$13,223,317</u>



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

***FINANCIAL STATEMENT NOTES
YEAR ENDED JUNE 30, 2022***

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 \$250,505 (2021 - \$328,651).

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, 2022. No provision for impairment was recorded in the current year, as the fair value of all financial assets tested exceeded their carrying value.



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

***FINANCIAL STATEMENT NOTES
YEAR ENDED JUNE 30, 2022***

NOTE 19 RISK MANAGEMENT (Continued)

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

NOTE 20 PRIOR PERIOD ADJUSTMENT

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

	<u>Increase (Decrease)</u>
Tangible Capital Assets	\$(974,399)
Deferred Capital Revenue	(833,371)
Accumulated Surplus (Deficit)	(141,028)
Amortization of Deferred Capital Revenue	25,615
Operations & Maintenance Expense – Asset amortization	30,170
Transportation & Housing Expense – Asset amortization	0
Accumulated Surplus – beginning of the year July 1, 2020	(136,473)

School District No. 47 (Powell River)

Schedule 1 (Unaudited)

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

	Operating Fund	Special Purpose Fund	Capital Fund	2022 Actual	2021 Actual (Restated)
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	2,710,038		10,513,279	13,223,317	11,903,226
Prior Period Adjustments					(136,473)
Accumulated Surplus (Deficit), beginning of year, as restated	2,710,038	-	10,513,279	13,223,317	11,766,753
Changes for the year					
Surplus (Deficit) for the year	954,917		(309,099)	645,818	1,456,564
Interfund Transfers					
Local Capital	(500,000)		500,000	-	
Net Changes for the year	454,917	-	190,901	645,818	1,456,564
Accumulated Surplus (Deficit), end of year - Statement 2	3,164,955	-	10,704,180	13,869,135	13,223,317

School District No. 47 (Powell River)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2022

	2022 Budget (Note 17)	2022 Actual	2021 Actual (Restated)
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	33,430,534	33,948,066	32,920,874
Other	100,000	145,872	128,300
Tuition	975,000	1,192,761	516,651
Other Revenue	1,078,184	1,421,794	1,179,307
Rentals and Leases	97,400	143,648	126,654
Investment Income	32,500	49,191	28,459
Total Revenue	<u>35,713,618</u>	<u>36,901,332</u>	<u>34,900,245</u>
Expenses			
Instruction	29,909,392	29,106,537	26,897,024
District Administration	1,664,114	1,548,727	1,333,489
Operations and Maintenance	3,852,274	4,257,883	4,009,525
Transportation and Housing	920,000	1,033,268	929,332
Total Expense	<u>36,345,780</u>	<u>35,946,415</u>	<u>33,169,370</u>
Operating Surplus (Deficit) for the year	<u>(632,162)</u>	<u>954,917</u>	<u>1,730,875</u>
Budgeted Appropriation (Retirement) of Surplus (Deficit)	<u>632,162</u>		
Net Transfers (to) from other funds			
Local Capital		(500,000)	(1,044,000)
Total Net Transfers	<u>-</u>	<u>(500,000)</u>	<u>(1,044,000)</u>
Total Operating Surplus (Deficit), for the year	<u>-</u>	<u>454,917</u>	<u>686,875</u>
Operating Surplus (Deficit), beginning of year		2,710,038	2,023,163
Operating Surplus (Deficit), end of year		<u>3,164,955</u>	<u>2,710,038</u>
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 18)		1,367,635	1,162,164
Unrestricted		1,797,320	1,547,874
Total Operating Surplus (Deficit), end of year		<u>3,164,955</u>	<u>2,710,038</u>

School District No. 47 (Powell River)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2022

	2022 Budget (Note 17)	2022 Actual	2021 Actual (Restated)
	\$	\$	\$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	33,889,313	34,485,481	32,761,556
ISC/LEA Recovery	(877,909)	(974,724)	(877,909)
Other Ministry of Education and Child Care Grants			
Pay Equity	243,303	243,304	243,304
Funding for Graduated Adults		7,860	4,223
Student Transportation Fund	91,754	91,754	91,754
Teachers' Labour Settlement Funding			629,555
Early Career Mentorship Funding			50,000
FSA Scorer Grant	3,753	7,506	7,506
Early Learning Framework (ELF)	1,320	1,885	1,885
Equity Grant	79,000	79,000	3,000
District Capacity Building - Early Learning		6,000	6,000
Total Provincial Grants - Ministry of Education and Child Care	33,430,534	33,948,066	32,920,874
Provincial Grants - Other	100,000	145,872	128,300
Tuition			
International and Out of Province Students	975,000	1,192,761	516,651
Total Tuition	975,000	1,192,761	516,651
Other Revenues			
Other School District/Education Authorities	118,275	129,477	151,200
Funding from First Nations	877,909	974,724	877,909
Miscellaneous			
Misc. Billings & Recoveries	50,000	115,220	28,225
Purchase Card Rebate	17,000	17,595	16,433
North Van. Island Aboriginal Training Society	15,000		20,688
Art Starts Grant		8,343	14,590
Cosmotology Revenues			1,889
Cafeteria Revenues		128,395	68,373
PAC Contributions		48,040	
Total Other Revenue	1,078,184	1,421,794	1,179,307
Rentals and Leases	97,400	143,648	126,654
Investment Income	32,500	49,191	28,459
Total Operating Revenue	35,713,618	36,901,332	34,900,245

School District No. 47 (Powell River)

Schedule 2B (Unaudited)

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

	2022 Budget (Note 17)	2022 Actual	2021 Actual (Restated)
	\$	\$	\$
Salaries			
Teachers	12,095,475	12,122,027	11,523,292
Principals and Vice Principals	2,008,125	2,019,687	1,697,346
Educational Assistants	2,203,931	2,065,719	1,900,703
Support Staff	2,748,477	2,738,334	2,484,387
Other Professionals	1,824,628	1,576,031	1,665,643
Substitutes	1,238,571	1,226,938	983,921
Total Salaries	22,119,207	21,748,736	20,255,292
Employee Benefits	4,962,237	4,833,000	4,597,570
Total Salaries and Benefits	27,081,444	26,581,736	24,852,862
Services and Supplies			
Services	4,231,400	4,395,505	3,728,167
Student Transportation	10,700	6,531	7,181
Professional Development and Travel	273,128	299,847	185,522
Rentals and Leases	290,700	270,961	296,850
Dues and Fees	435,500	515,358	213,555
Insurance	85,000	82,281	81,498
Supplies	3,277,908	2,978,752	3,167,020
Utilities	660,000	815,444	636,715
Total Services and Supplies	9,264,336	9,364,679	8,316,508
Total Operating Expense	36,345,780	35,946,415	33,169,370

School District No. 47 (Powell River)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2022

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	9,681,671	372,476		186,747	253,154	894,379	11,388,427
1.03 Career Programs	73,388	59,956					133,344
1.07 Library Services	118,270			878			119,148
1.08 Counselling	375,567			1,318			376,885
1.10 Special Education	1,490,682		2,065,719	13,450	393,282	121,407	4,084,540
1.30 English Language Learning	10,724						10,724
1.31 Indigenous Education	151,575	96,537		24,475		18,227	290,814
1.41 School Administration		1,409,925		661,476		23,792	2,095,193
1.60 Summer School						60,363	60,363
1.61 Continuing Education	95,681						95,681
1.62 International and Out of Province Students	124,469	80,793			48,085	657	254,004
Total Function 1	12,122,027	2,019,687	2,065,719	888,344	694,521	1,118,825	18,909,123
4 District Administration							
4.11 Educational Administration					469,184		469,184
4.40 School District Governance					81,901		81,901
4.41 Business Administration				141,264	247,412		388,676
Total Function 4	-	-	-	141,264	798,497	-	939,761
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				16,430	39,084		55,514
5.50 Maintenance Operations				1,135,831	13,942	55,185	1,204,958
5.52 Maintenance of Grounds				83,421			83,421
5.56 Utilities							-
Total Function 5	-	-	-	1,235,682	53,026	55,185	1,343,893
7 Transportation and Housing							
7.41 Transportation and Housing Administration				19,943	29,987		49,930
7.70 Student Transportation				453,101		52,928	506,029
Total Function 7	-	-	-	473,044	29,987	52,928	555,959
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	12,122,027	2,019,687	2,065,719	2,738,334	1,576,031	1,226,938	21,748,736

School District No. 47 (Powell River)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2022

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2022 Actual	2022 Budget (Note 17)	2021 Actual (Restated)
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	11,388,427	2,617,516	14,005,943	2,997,630	17,003,573	17,258,848	16,385,449
1.03 Career Programs	133,344	28,312	161,656	7,136	168,792	163,945	177,691
1.07 Library Services	119,148	25,715	144,863	18,199	163,062	176,363	188,328
1.08 Counselling	376,885	77,067	453,952	657	454,609	301,372	433,665
1.10 Special Education	4,084,540	932,835	5,017,375	2,128,388	7,145,763	7,509,738	6,153,469
1.30 English Language Learning	10,724	2,370	13,094	3,540	16,634	23,078	57,473
1.31 Indigenous Education	290,814	64,563	355,377	40,310	395,687	541,927	435,597
1.41 School Administration	2,095,193	419,382	2,514,575	135,119	2,649,694	2,696,289	2,292,474
1.60 Summer School	60,363	7,702	68,065	7,541	75,606	70,000	-
1.61 Continuing Education	95,681	19,136	114,817	2,370	117,187	361,841	406,935
1.62 International and Out of Province Students	254,004	58,578	312,582	603,348	915,930	805,991	365,943
Total Function 1	18,909,123	4,253,176	23,162,299	5,944,238	29,106,537	29,909,392	26,897,024
4 District Administration							
4.11 Educational Administration	469,184	90,990	560,174	132,559	692,733	822,719	622,395
4.40 School District Governance	81,901	4,780	86,681	77,524	164,205	154,500	129,504
4.41 Business Administration	388,676	91,512	480,188	211,601	691,789	686,895	581,590
Total Function 4	939,761	187,282	1,127,043	421,684	1,548,727	1,664,114	1,333,489
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	55,514	12,475	67,989	84,992	152,981	208,658	155,088
5.50 Maintenance Operations	1,204,958	242,945	1,447,903	1,561,561	3,009,464	2,805,204	3,005,789
5.52 Maintenance of Grounds	83,421	18,418	101,839	172,057	273,896	178,412	205,837
5.56 Utilities	-	-	-	821,542	821,542	660,000	642,811
Total Function 5	1,343,893	273,838	1,617,731	2,640,152	4,257,883	3,852,274	4,009,525
7 Transportation and Housing							
7.41 Transportation and Housing Administration	49,930	10,332	60,262	6,762	67,024	75,715	64,764
7.70 Student Transportation	506,029	108,372	614,401	351,843	966,244	844,285	864,568
Total Function 7	555,959	118,704	674,663	358,605	1,033,268	920,000	929,332
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	21,748,736	4,833,000	26,581,736	9,364,679	35,946,415	36,345,780	33,169,370

School District No. 47 (Powell River)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations
Year Ended June 30, 2022

	2022 Budget (Note 17)	2022 Actual	2021 Actual (Restated)
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	4,617,278	4,441,945	5,436,316
Other Revenue	826,362	1,017,033	786,655
Total Revenue	<u>5,443,640</u>	<u>5,458,978</u>	<u>6,222,971</u>
Expenses			
Instruction	5,224,358	5,239,696	5,464,240
District Administration	98,945	98,945	96,347
Operations and Maintenance	120,337	120,337	607,224
Transportation and Housing			55,160
Total Expense	<u>5,443,640</u>	<u>5,458,978</u>	<u>6,222,971</u>
Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Total Special Purpose Surplus (Deficit) for the year	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		<u><u>-</u></u>	<u><u>-</u></u>

School District No. 47 (Powell River)

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

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			207,404	230,205	26,727	4,355	4,938	93,200	
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	120,337	113,245			128,000	14,700	57,934	209,303	120,435
Other			27,367	1,094,648					
	120,337	113,245	27,367	1,094,648	128,000	14,700	57,934	209,303	120,435
Less: Allocated to Revenue	120,337	113,245	21,750	993,921	143,351	19,055	62,872	291,721	120,435
Deferred Revenue, end of year	-	-	213,021	330,932	11,376	-	-	10,782	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	120,337	113,245			143,351	19,055	62,872	291,721	120,435
Other Revenue			21,750	993,921					
	120,337	113,245	21,750	993,921	143,351	19,055	62,872	291,721	120,435
Expenses									
Salaries									
Teachers							33,870	41,490	
Educational Assistants		101,112							
Support Staff	61,856				103,681			45,368	45,480
Other Professionals								107,258	
Substitutes						3,515	1,368	4,331	62,560
	61,856	101,112	-	-	103,681	3,515	35,238	198,447	108,040
Employee Benefits		12,133			23,609		4,064	40,195	3,510
Services and Supplies	58,481		21,750	993,921	16,061	15,540	23,570	53,079	8,885
	120,337	113,245	21,750	993,921	143,351	19,055	62,872	291,721	120,435
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 47 (Powell River)

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

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	Mental Health in Schools	Safe Return to School / Restart: Health & Safety Grant	Federal Safe Return to Class / Ventilation Fund	Auditory Outreach Program	New Life Society	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year							1,362	568,191
Add: Restricted Grants								
Provincial Grants - Ministry of Education and Child Care	1,799,198	308,925	129,932	78,706	50,000	1,470,761		4,601,476
Other								1,122,015
	1,799,198	308,925	129,932	78,706	50,000	1,470,761	-	5,723,491
Less: Allocated to Revenue	1,799,198	308,925	129,932	78,706	-	1,254,168	1,362	5,458,978
Deferred Revenue, end of year	-	-	-	-	50,000	216,593	-	832,704
Revenues								
Provincial Grants - Ministry of Education and Child Care	1,799,198	308,925	129,932	78,706		1,254,168		4,441,945
Other Revenue							1,362	1,017,033
	1,799,198	308,925	129,932	78,706	-	1,254,168	1,362	5,458,978
Expenses								
Salaries								
Teachers	1,462,763	131,810	33,192			19,136		1,722,261
Educational Assistants		50,336						151,448
Support Staff				65,588		70,080		392,053
Other Professionals						282,396		389,654
Substitutes		94,009	10,000					175,783
	1,462,763	276,155	43,192	65,588	-	371,612	-	2,831,199
Employee Benefits	336,435	21,857	7,966	13,118		78,613		541,500
Services and Supplies		10,913	78,774			803,943	1,362	2,086,279
	1,799,198	308,925	129,932	78,706	-	1,254,168	1,362	5,458,978
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-

School District No. 47 (Powell River)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2022

	2022	2022 Actual			2021
	Budget (Note 17)	Invested in Tangible Capital Assets	Local Capital	Fund Balance	Actual (Restated)
	\$	\$	\$	\$	\$
Revenues					
Investment Income	2,500		4,200	4,200	3,000
Amortization of Deferred Capital Revenue	1,585,275	1,712,193		1,712,193	1,641,299
Total Revenue	1,587,775	1,712,193	4,200	1,716,393	1,644,299
Expenses					
Amortization of Tangible Capital Assets					
Operations and Maintenance	1,716,275	1,870,649		1,870,649	1,779,698
Transportation and Housing	138,524	154,843		154,843	138,912
Total Expense	1,854,799	2,025,492	-	2,025,492	1,918,610
Capital Surplus (Deficit) for the year	(267,024)	(313,299)	4,200	(309,099)	(274,311)
Net Transfers (to) from other funds					
Local Capital			500,000	500,000	1,044,000
Total Net Transfers	-	-	500,000	500,000	1,044,000
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		595,460	(595,460)	-	
Total Other Adjustments to Fund Balances		595,460	(595,460)	-	
Total Capital Surplus (Deficit) for the year	(267,024)	282,161	(91,260)	190,901	769,689
Capital Surplus (Deficit), beginning of year		9,454,546	1,058,733	10,513,279	9,880,063
Prior Period Adjustments					
Half-Year Rule					(136,473)
Capital Surplus (Deficit), beginning of year, as restated		9,454,546	1,058,733	10,513,279	9,743,590
Capital Surplus (Deficit), end of year		9,736,707	967,473	10,704,180	10,513,279

School District No. 47 (Powell River)

Schedule 4A (Unaudited)

Tangible Capital Assets
Year Ended June 30, 2022

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	4,151,237	69,879,612	1,513,429	1,579,437	81,651	137,996	77,343,362
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		1,460,124	540,000				2,000,124
Deferred Capital Revenue - Other			269,150				269,150
Local Capital			426,930	21,332		147,198	595,460
	-	1,460,124	1,236,080	21,332	-	147,198	2,864,734
Decrease:							
Deemed Disposals			103,107	83,346	51,638	13,214	251,305
	-	-	103,107	83,346	51,638	13,214	251,305
Cost, end of year	4,151,237	71,339,736	2,646,402	1,517,423	30,013	271,980	79,956,791
Work in Progress, end of year							-
Cost and Work in Progress, end of year	4,151,237	71,339,736	2,646,402	1,517,423	30,013	271,980	79,956,791
Accumulated Amortization, beginning of year		28,580,895	656,990	951,306	59,318	85,441	30,333,950
Prior Period Adjustments							
Half-Year Rule		797,789	75,673	78,970	8,166	13,801	974,399
Accumulated Amortization, beginning of year, as restated		29,378,684	732,663	1,030,276	67,484	99,242	31,308,349
Changes for the Year							
Increase: Amortization for the Year		1,610,493	207,992	154,843	11,166	40,998	2,025,492
Decrease:							
Deemed Disposals			103,107	83,346	51,638	13,214	251,305
			103,107	83,346	51,638	13,214	251,305
Accumulated Amortization, end of year		30,989,177	837,548	1,101,773	27,012	127,026	33,082,536
Tangible Capital Assets - Net	4,151,237	40,350,559	1,808,854	415,650	3,001	144,954	46,874,255

School District No. 47 (Powell River)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2022

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	34,331,198	2,313,239	769,401	37,413,838
Prior Period Adjustments				
Half-Year Rule	(776,230)	(44,182)	(12,959)	(833,371)
Deferred Capital Revenue, beginning of year, as restated	33,554,968	2,269,057	756,442	36,580,467
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	2,000,124		269,150	2,269,274
	2,000,124	-	269,150	2,269,274
Decrease:				
Amortization of Deferred Capital Revenue	1,594,391	88,519	29,283	1,712,193
	1,594,391	88,519	29,283	1,712,193
Net Changes for the Year	405,733	(88,519)	239,867	557,081
Deferred Capital Revenue, end of year	33,960,701	2,180,538	996,309	37,137,548
Work in Progress, beginning of year				-
Changes for the Year				
Net Changes for the Year	-	-	-	-
Work in Progress, end of year	-	-	-	-
Total Deferred Capital Revenue, end of year	33,960,701	2,180,538	996,309	37,137,548

School District No. 47 (Powell River)

Changes in Unspent Deferred Capital Revenue
Year Ended June 30, 2022

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year						-
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	2,000,124					2,000,124
Provincial Grants - Other			888,000			888,000
Other					269,150	269,150
	2,000,124	-	888,000	-	269,150	3,157,274
Decrease:						
Transferred to DCR - Capital Additions	2,000,124				269,150	2,269,274
	2,000,124	-	-	-	269,150	2,269,274
Net Changes for the Year	-	-	888,000	-	-	888,000
Balance, end of year	-	-	888,000	-	-	888,000

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

School District No. 47 (Powell River)

Fiscal Year Ended June 30, 2022

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)**

School District No. 47 (Powell River)

Fiscal Year Ended June 30, 2022

SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS

School District No.47 (Powell River) has not given any guarantee or indemnity under the Guarantees and Indemnities Regulation.

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

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

School District No. 47 (Powell River)

Fiscal Year Ended June 30, 2022

STATEMENT OF SEVERANCE AGREEMENTS

There were no severance agreements made between School District No.47 (Powell River) and its non-unionized employees during fiscal year 2022.

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

SCHOOL DISTRICT 47 (POWELL RIVER)
STATEMENT OF FINANCIAL INFORMATION (SOFI)
Fiscal Year Ended June 30, 2022

Schedule of Remuneration and Expenses

A. LIST OF ELECTED OFFICIALS

NAME	POSITION	REMUNERATION	EXPENSES
BEHAN, BRENDAN	TRUSTEE	\$17,253	\$0
HILL, ROBERT	TRUSTEE	\$17,253	\$2,148
LAWSON, DALE	CHAIRPERSON	\$20,344	\$1,350
MILLER, JACLYN	VICE-CHAIRPERSON	\$18,097	\$1,418
SKINNER, DOUG	TRUSTEE	\$17,253	\$2,137
TOTAL FOR ELECTED OFFICIALS		\$90,200	\$7,053

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

NAME	POSITION	REMUNERATION	EXPENSES
AASEN, GERALD	TEACHER	\$89,274	\$328
ADAM, JESSICA	TEACHER	\$94,741	\$739
ADAMS, WENDY	TEACHER	\$97,887	\$197
ANDERSON, GERALD	TEACHER	\$97,836	\$0
ANDERSON, MARIA	TEACHER	\$89,274	\$0
ANDREWS, LAURIE	TEACHER	\$86,997	\$133
BAKER-PLAIZIER, LORA	SPEECH PATHOLOGIST	\$78,016	\$5,621
BAKKER, NATASHA	TEACHER	\$92,906	\$0
BALL, STEPHEN	TEACHER	\$78,553	\$441
BALZER, COLLEEN	TEACHER	\$95,608	\$0
BANKS, HEATHER	TEACHER	\$97,887	\$0
BARFOOT, RYAN	TEACHER	\$100,346	\$2,985
BARFOOT, SEAN	TEACHER	\$97,924	\$128
BEHAN, SHANNON	ELEMENTARY/INTERNATIONAL PRINCIPAL	\$129,426	\$8,870
BENNETT, DARREN	TEACHER	\$97,566	\$1,775
BIASUTTI, BRYCE	TEACHER	\$81,610	\$0
BRACH, GERALD	TEACHER	\$95,709	\$0
BRACH, KRISTEN	DIRECTOR OF INSTRUCTION	\$145,298	\$4,825
BRANDER, JENNIFER	TEACHER	\$81,327	\$223
BRATSETH, CHRISTOPHER	TEACHER	\$97,923	\$6,369
BRENNAN, CAROLINE	TEACHER	\$97,419	\$88
BRYANT, RACHEL	TEACHER	\$98,864	\$0
BURNETT, NICOLE	TEACHER	\$98,282	\$0
BURNIKELL, MARANDA	TEACHER	\$96,648	\$457
BURT, ALLISON	DIRECTOR OF INSTRUCTION	\$145,298	\$5,016
BURT, JAMIE	ELEMENTARY PRINCIPAL	\$136,746	\$1,310
CAESAR, AMY LOUISE	TEACHER	\$76,176	\$0
CAMERON, TERESA	TEACHER	\$78,326	\$165
CARSON, SHELLY	TEACHER	\$95,607	\$628
CARSON, ROY H	TEACHER	\$97,841	\$79
CHEVALIER, LINE	TEACHER	\$89,274	\$0
CHRISTMANN, SAMANTHA	TEACHER	\$88,433	\$0
CLARK, BRENDAN	TEACHER	\$98,899	\$0
COCKSEGE, GRAHAM	TEACHER	\$97,887	\$467
CRISTANTE, ANNA	ADMINISTRATIVE ASSISTANT	\$75,566	\$136
CROOKSHANK, KRISTINA	TEACHER	\$97,887	\$838
CUMMINGS, PAUL	TEACHER	\$97,836	\$4,525
DENDEWICZ, JODY	TEACHER	\$99,662	\$425
DIMOND, APRIL	TEACHER	\$95,654	\$322
DOYLE, DANIEL	TEACHER	\$95,787	\$320
DOYLE, MICHELLE	SECONDARY VICE-PRINCIPAL	\$110,162	\$0
DUNLOP, WILLOW	TEACHER	\$82,053	\$4,708
DYCK, JONATHAN	TEACHER	\$103,924	\$1,103
ELLIOTT, DEREK	TEACHER	\$95,652	\$0
ELLIS, PAM	TEACHER	\$99,679	\$196
ERVINGTON, GABRIEL	TEACHER	\$91,161	\$72
FAIRBAIRN, DON	DL PRINCIPAL	\$146,879	\$1,318
FELDE, CARA	TEACHER	\$80,356	\$1,879
GAHAN, LEANNE	TEACHER	\$97,925	\$603
GAUDREAU, TAWNIE	DIRECTOR OF STUDENT SERVICES	\$145,029	\$2,534
GEE, GILBERT	TEACHER	\$96,905	\$0
GORDON, COREY	TEACHER	\$77,351	\$363
GORDON, RHONDA	ELEMENTARY PRINCIPAL	\$95,787	\$0

GURNEY, SAFRON	TEACHER	\$80,078	\$2,767
HALL, STEPHANIE	DL VICE-PRINCIPAL	\$118,578	\$4,877
HANSON, JAMES	TEACHER	\$101,437	\$1,697
HAWKINS, MELISSA	TEACHER	\$97,926	\$0
HEUCKROTH, KRIS	TEACHER	\$92,871	\$0
HEWLETT, NANCY	TEACHER	\$104,853	\$0
HILLEREN, MICHAEL	ELEMENTARY VICE-PRINCIPAL	\$100,020	\$753
HOEHN, PATRICIA	TEACHER	\$79,065	\$0
HOEKSTRA, CAROLINE	TEACHER	\$92,311	\$0
HOPKINS, STEVEN	SECRETARY TREASURER	\$158,280	\$8,152
HUGHES, AARON	MAINTENANCE	\$77,034	\$0
HULL, MATHEW	SECONDARY VICE-PRINCIPAL	\$119,934	\$2,511
IRWIN, WESLEY	TEACHER	\$98,647	\$621
JOHNSON, JESSICA	DISTRICT PRINCIPAL	\$105,871	\$3,960
KAUKAS, MEGAN	TEACHER	\$82,248	\$316
KEANE, STEPHANIE	SPEECH PATHOLOGIST	\$97,447	\$3,797
KENNEDY, JENNIFER	ELEMENTARY VICE-PRINCIPAL	\$120,024	\$473
LACEY, SARAH	TEACHER	\$85,566	\$181
LANDRY, MANON	TEACHER	\$93,239	\$1,024
LANDY, IAN	ELEMENTARY PRINCIPAL	\$136,746	\$5,528
LARKIN, TANYA	SECONDARY VICE-PRINCIPAL	\$119,958	\$881
LEACH, KIM	TEACHER	\$101,438	\$0
LITTLE, DENISE	TEACHER	\$97,345	\$152
LOVELUCK, ISABEL	TEACHER	\$100,571	\$50
MACKENZIE, RUTH	TEACHER	\$76,249	\$114
MALIN, SCOTT	TEACHER	\$100,647	\$530
MALONEY, LAURA	TEACHER	\$89,321	\$262
MARSHMAN, JASMIN	ELEMENTARY PRINCIPAL	\$136,746	\$4,337
MASTRODONATO, JODI	TEACHER	\$89,321	\$0
MAXWELL, ELAINE	TEACHER	\$98,797	\$693
MCCOWAN, LESLIE	TEACHER	\$93,748	\$0
MCINTOSH, KATHERINE	ELEMENTARY PRINCIPAL	\$91,342	\$4,556
MCKENDRICK, IAN	TEACHER	\$96,617	\$0
MCKINTY, JACQUELINE	TEACHER	\$97,923	\$598
MCMASTER, DAVID	TEACHER	\$88,828	\$62
MCSWEEN, MONICA	TEACHER	\$96,107	\$0
MENDOZA, JERALD	TEACHER	\$78,762	\$187
MIKKELSEN, REBEKA-LYNNE	TEACHER	\$75,013	\$0
MILLER, CAMERON	TEACHER	\$101,437	\$1,484
MOLENAAR, ANITA	TEACHER	\$88,057	\$22
MOORE, REED	TEACHER	\$79,400	\$0
MURRAY, TAMI	TEACHER	\$78,276	\$56
NG, MILLY	SCHOOL PSYCHOLOGIST	\$97,447	\$1,624
NOSEK AMY	TEACHER	\$97,887	\$223
PALM, JAMES	TEACHER	\$97,836	\$0
PAQUETTE, MAXIME	TEACHER	\$82,332	\$488
PAYNE, ANDREW	TEACHER	\$89,274	\$733
PENDAK, ROBYN	TEACHER	\$81,545	\$239
PETERS, KARINA	TEACHER	\$80,061	\$94
PLAZIER, BRETT	DIRECTOR OF HUMAN RESOURCES	\$91,764	\$2,127
POTESTA, KATELYN	TEACHER	\$76,002	\$0
PRITCHARD, KRISTOPHER	TEACHER	\$82,883	\$0
RAE, JASON	TEACHER	\$92,908	\$259
RICE, ANTHONY	TEACHER	\$92,870	\$0
RISKE, JENNIFER	TEACHER	\$89,321	\$13
ROUNIS, BILL	SECONDARY PRINCIPAL	\$144,058	\$4,637
SAUGSTAD, ALLAN	DL PRINCIPAL	\$140,401	\$11,548
SCHMUNK, TARA	TEACHER	\$89,321	\$0
SCOVILLE, ROBYN	TEACHER	\$95,216	\$0
SHIPLEY, MICHELLE	TEACHER	\$87,981	\$0
SHOSTAK, ANDREW	TEACHER	\$92,074	\$262
SHOSTAK, SARAH	TEACHER	\$89,140	\$0
SIU, CARRIE	AUDIOLOGIST	\$78,015	\$4,754
STEVENS, NICOLE	TEACHER	\$77,069	\$95
SULLIVAN, CHRISTY	TEACHER	\$95,179	\$0
TAYLOR, LISA	TEACHER	\$101,437	\$828
THORSELL, DEAN	TEACHER	\$81,004	\$0
TRAER, LISA	TEACHER	\$93,391	\$343
VAN ACHTE, LINDSAY	TEACHER	\$89,901	\$938
VERAN, CLAUDINE	TEACHER	\$97,887	\$1,181
WEBB, MARNIE	TEACHER	\$78,593	\$198
WESTLAND, KARIN	TEACHER	\$97,923	\$679
WIGHTMAN, SYDNEY	TEACHER	\$85,206	\$0
WILLIAMS, JOCELYN	TEACHER	\$97,887	\$0

SCHOOL DISTRICT 47 (POWELL RIVER)
STATEMENT OF FINANCIAL INFORMATION (SOFI)
Fiscal Year Ended June 30, 2022

YOUNG, CHRISTOPHER	FACILITY MANAGER	\$78,370	\$1,840
YULE, JAY A.	SUPERINTENDENT	\$193,311	\$5,538
TOTAL FOR EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000.00		\$12,560,635	\$149,418
 B. REMUNERATION TO EMPLOYEES PAID \$75,000 OR LESS			
Total remuneration paid to employees where the amount paid to each employee was \$75,000.00 or less:		\$12,097,901	\$89,700
 C. REMUNERATION TO ELECTED OFFICIALS		 \$90,200	 \$7,053
 D. EMPLOYER PORTION OF U.I.C. AND C.P.P.			
The employer portion of Unemployment Insurance and Canada Pension Plan paid to the Receiver General of Canada:		\$1,371,549	
 CONSOLIDATED TOTALS		 <u>\$26,120,285</u>	 <u>\$246,171</u>

SCHOOL DISTRICT 47 (POWELL RIVER)
STATEMENT OF FINANCIAL INFORMATION (SOFI)
Fiscal Year Ended June 30, 2022

Schedule of Payment for the Provision of Goods and Services

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

SUPPLIER NAME	EXPENDITURE
AARON SERVICE & SUPPLY	\$182,035
AMAZON CHANNELS	\$30,309
AMAZON.CA	\$130,287
APPLE CANADA INC	\$82,495
ASSURED ASBESTOS ABATEMENT LTD	\$61,814
ASTROTURF WEST DISTRIBUTORS LTD	\$554,400
BA BLACKTOP LTD	\$113,254
BC HYDRO	\$320,544
BC PRINCIPALS & VICE PRINCIPALS ASSOCIATION	\$25,237
BC SCHOOL TRUSTEES ASSOCIATION	\$33,503
BC TEACHERS FEDERATION	\$531,705
CALIBER SPORT SYSTEMS	\$115,910
CDW CANADA	\$31,233
CITY OF POWELL RIVER	\$59,853
CUPE LOCAL 476	\$150,098
CUSTOM FLOORING CENTRES LTD	\$88,675
DAHORN CONSULTANTS	\$34,650
DELL CANADA INC	\$264,432
DESJARDINS FINANCIAL SECURITY	\$71,135
DHH CONSULTING	\$25,382
DYNAMIC SPECIALTY VEHICLES LTD	\$44,334
EMPLOYER HEALTH TAX - EHT	\$479,289
FALCON ELECTRIC LTD	\$581,417
FINISHING TOUCHES ENT	\$29,689
FOOTHOLDS THERAPY CENTER	\$50,682
FORTIS BC	\$194,306
FRESH AIR LEARNING SOCIETY	\$57,168
GRAND & TOY	\$31,213
HABITAT SYSTEMS INC	\$234,381
INCLUSION POWELL RIVER	\$39,403
INGLIS PROFESSIONAL TUTORING	\$118,586
ISLAND PACIFIC TELECOMMUNICATIONS	\$70,818
SAMPLE, JEREMY	\$30,513
JOINT MANAGEMENT COMMITTEE	\$95,338
KEY ALARM MONITORING SERVICE	\$27,006
KOLESZAR PROPERTIES LTD	\$59,850
KURTZ, TANYA	\$25,173
MADRONA FINE HOMES	\$107,817
MANULIFE FINANCIAL	\$35,320
MASSULLO MOTORS LIMITED	\$38,008
MINDFUL HIKES COMOX VALLEY	\$30,306
MINISTER OF FINANCE (MSP)	\$38,400
MEYERS NORRIS PENNY	\$27,562
MODERN SYSTEMS MANAGEMENT	\$85,175
MORNEAU SHEPELL	\$754,999
NELSON ROOFING & SHEET METAL LTD	\$750,041
ORCA EDUCATION SERVICES	\$533,513
PENSION CORPORATION - MUNICIPAL	\$1,068,866
PENSION CORPORATION - TEACHERS	\$3,808,786

SCHOOL DISTRICT 47 (POWELL RIVER)
STATEMENT OF FINANCIAL INFORMATION (SOFI)
Fiscal Year Ended June 30, 2022

PETE'S PLUMBING & HEATING LTD	\$37,011
PHONAK LTD	\$729,670
POTTER, JESSICA	\$33,851
POWELL RIVER ASSESSMENT SERVICES	\$26,446
POWELL RIVER CHILD, YOUTH & FAMILY SERVICES	\$72,918
POWELL RIVER DIGITAL FILM SCHOOL	\$68,250
POWELL RIVER DISTRICT TEACHERS ASSOCIATION	\$98,687
POWELL RIVER EQUIPMENT RENTALS	\$32,684
POWELL RIVER HEATING & COOLING	\$30,967
POWERSCHOOL CANADA	\$72,040
PUBLIC EDUCATION BENEFITS TRUST	\$288,919
QATHET REGIONAL DISTRICT	\$25,500
RECEIVER GENERAL FOR CANADA	\$6,362,957
RFS CANADA	\$70,500
RICHO CANADA INC	\$85,062
RIVERCITY MINI EXCAVATING	\$298,602
RONA BUILDING CENTRE	\$113,288
SANDERSON CONCRETE	\$52,024
SAP OUTDOOR ASSOCIATION	\$47,695
SAVE ON FOODS	\$35,841
SLOAN CONSULTANTS LTD	\$52,500
SMARTS	\$46,103
SOS TUTORING	\$82,985
STAPLES BUSINESS DEPOT	\$83,645
STROM, CHRISTOPHER	\$30,630
SUNSHINE COAST FUELS LTD.	\$238,865
SUNSHINE DISPOSAL & RECYCLING	\$52,553
SUPERIOR PROPANE INC	\$202,578
SYSCO FOODS	\$114,753
TEACHER FILE	\$26,087
TELUS	\$38,292
TELUS MOBILITY	\$47,769
TERRACENTRIC COASTAL ADVENTURES	\$177,548
TURNING POINT RESOLUTIONS	\$64,379
UNINEXUS INC	\$46,821
VALLEY BUILDING SUPPLIES	\$48,268
VANCOUVER DISCOVERY HOME LEARN	\$25,006
VANCOUVER ISLAND UNIVERSITY	\$137,568
WIELHOUSER & ASSOCIATES	\$41,614
WORKERS COMPENSATION BOARD	\$209,493
X10 NETWORKS	\$161,463

TOTAL FOR SUPPLIERS WHERE PAYMENTS EXCEED \$25,000 **\$22,866,742**

B. SUPPLIERS PAID \$25,000 OR LESS

Total amount paid to suppliers where the amount paid to each supplier was \$25,000 or less:

\$4,991,236

CONSOLIDATED TOTAL

\$27,857,978

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

School District No. 47 (Powell River)

Fiscal Year Ended June 30, 2022

EXPLANATORY NOTES

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

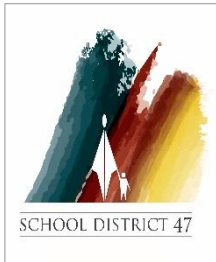
- The audited financial statements are prepared on a modified accrual basis, where as the remuneration and expenses included in the SOFI are reported on a cash basis.
- Remuneration for individual employees may include vacation payouts.
- Remuneration for individual employees may include taxable benefits 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 expenditures 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.

REPORT TO TRUSTEES
FOR THE PERIOD ENDING: November 30, 2022

	<u>EXPENDITURES</u>	<u>COMMITMENTS</u>	<u>TOTAL</u>	<u>BUDGET</u>	<u>BALANCE</u>	<u>AVAIL %</u>
INSTRUCTION						
100 Salaries	7,277,744	0	7,277,744	21,855,135	14,577,391	67
200 Employee Benefits And Allowances	1,544,639	0	1,544,639	4,931,195	3,386,556	69
300 Services Purchased	1,304,927	0	1,304,927	4,151,774	2,846,847	69
500 Supplies And Materials	792,716	0	792,716	2,395,408	1,602,692	67
	-----	-----	-----	-----	-----	-----
Total For INSTRUCTION	10,920,026	0	10,920,026	33,333,512	22,413,486	67
DISTRICT ADMINISTRATION						
100 Salaries	516,020	0	516,020	1,161,234	645,214	56
200 Employee Benefits And Allowances	87,415	0	87,415	246,723	159,308	65
300 Services Purchased	169,419	0	169,419	285,205	115,786	41
500 Supplies And Materials	22,948	0	22,948	26,152	3,204	12
	-----	-----	-----	-----	-----	-----
Total For DISTRICT ADMINISTRATION	795,802	0	795,802	1,719,314	923,512	54
OPERATIONS AND MAINTENANCE						
100 Salaries	568,232	0	568,232	1,475,498	907,266	61
200 Employee Benefits And Allowances	111,597	0	111,597	316,090	204,493	65
300 Services Purchased	435,533	0	435,533	744,400	308,867	41
500 Supplies And Materials	654,027	0	654,027	1,326,000	671,973	51
	-----	-----	-----	-----	-----	-----
Total For OPERATIONS AND MAINTENANCE	1,769,389	0	1,769,389	3,861,988	2,092,599	54
TRANSPORTATION & HOUSING						
100 Salaries	200,651	0	200,651	531,184	330,533	62
200 Employee Benefits And Allowances	42,857	0	42,857	114,087	71,230	62
300 Services Purchased	26,883	0	26,883	74,729	47,846	64
500 Supplies And Materials	84,158	0	84,158	230,000	145,842	63
	-----	-----	-----	-----	-----	-----
Total For TRANSPORTATION & HOUSING	354,549	0	354,549	950,000	595,451	63
	-----	-----	-----	-----	-----	-----
Grand Total	13,839,766	0	13,839,766	39,864,814	26,025,048	65



SCHOOL DISTRICT NO. 47 (POWELL RIVER)
BOARD OF EDUCATION
COMMITTEE OF THE WHOLE MEETING
12:00 PM., Wednesday, December 14, 2022
SCHOOL BOARD OFFICE

MEETING NOTES

Present: Dale Lawson, Jaclyn Miller, Rob Hill, Kirsten Van't Schip, Maureen Mason

Also in attendance: Jay Yule (Superintendent), Kristen Brach, Allison Burt, Kristy Payne

Regrets: Steve Hopkins (Secretary-Treasurer)

Presentations

M. Riddle and group, re: MRNA Covid Vaccines

Ms. Riddle presented on the following points:

- M. Riddle provided materials and asked the Board to be aware of legal liabilities.
- Presently people are facing legal action.
- It is a crime to provide experimental vaccines.
- The School District should have an informed consent form signed otherwise legal action could be posed against the District.
- Asked the Board how they would feel if in years to come they find the vaccine unfortunately had adverse effects on students.
- People who have not had vaccines or boosters are not getting covid.
- Masking causes more harm than good.
- Asked the Board to please pass a motion to not allow masks for children and stop clinics at schools.
- Ms. Riddle made available a newspaper entitled 'Druthers'.

D. Lawson thanked M. Riddle and her group for their presentation.

Jessica Johnson, District Principal of Indigenous Education – Trustee Orientation

J. Johnson reviewed with Trustees the Indigenous Education Department's Goals and presented on the following:

- Transformation from Past, Present and Desired Future Approaches, Mindsets, Beliefs, Behaviours and Outcomes.
- Good vs negative health and wellness impacts.

- Indigenous Student Success – Policy and Governance, Learning Environment, Pedagogical Core, Learning Profile – First Peoples’ Principles of Learning.
- Three Pathways to Indigenous Education: Staff, Students, Community.
- The role of INED team with SD47 staff support and the role of SD47 staff with INED team support.
- Levels of Indigenization – how to indigenize school systems.
- Indigenous Student Success – Academic Success, Cultural Enrichment, Holistic Wellbeing. The various teams who help/work towards Indigenous Student Success: District Principal of Indigenous Education, Indigenous Success Teachers, Language Teachers, Cultural Support Worker, Culture and Student Support, Knowledge Keepers.

Joe Heslip – Indigenous Education, Ministry of Education and Child Care joined the meeting via Teams. Spoke to the Equity in Action Project and reviewed framework and communicated that many conversations that may be taking place in future may be difficult and offered support and help. He has visited all districts in the province so he could understand and become deeply involved.

Question asked as to how other districts are finding moving ahead. Response was that it may take up to five years for change to happen. First year or two will feel like they not enough is happening. As long as you are not stopped in your work, as long as you are working on work that can be done, then on the right track.

The Board thanked J. Heslip for taking the time to speak with the Board today.

J. Johnson reviewed what the District is currently working on stating that we have three Indigenous Success Teachers and that there is support at all schools including PIE. Trying to build level of exposure while giving students access to their history and culture. Hoping to get Knowledge Keepers in the future.

D. Lawson thanked J. Johnson for her presentation.

1. APPROVAL OF AGENDA

Moved: R. Hill
Seconded: J. Miller

THAT the Committee of the Whole Meeting Agenda for December 14, 2022, be adopted as presented.

Status: Carried

2. STANDING COMMITTEES

2.a) Education Committee

i) SD47 to Hegus Hackett - Draft

J. Yule reviewed the draft letter to Hegus Hackett and a letter the Board received from Tla’amin Nation. It was suggested that a motion be brought forward to the next regular meeting, in order to recommend signing the TEA and to send this letter to Hegus Hackett.

J. Miller recommended that a motion be brought forward to the next regular meeting, in order to recommend signing the TEA.

J. Miller asked about Children in Care suggestion and whether the change suggested has been made. Response was that it was brought forward but there is no change.

R. Hill asked about the intent of the drafted letter.

It was felt by Trustees that meeting with the Nation is important and that the Superintendent follow the Nation's lead. We can't presuppose what that their lead is. Opportunity to indicate a TEA will hopefully be signed will be in Chair's remarks at next meeting. Information will flow and will most likely be in the paper.

D. Lawson suggested that when time comes, to look at what Trustee prod could look like, branch prod etc.

Discussion ensued with respect to trustee rep on board, the role of the board, role of government.

R. Hill spoke again to the wording in the letter and suggested that the word 'commend' is colonial and should be changed. Following the discussion, it was decided the word 'commend' would be changed to 'respect'. The letter is then ready for emailing to Hegus Hackett.

ii) Advocacy Letter – Calls to Action

Topic to be placed on next COTW agenda. J. Yule to work with J. Miller with respect to drafting a letter.

iii) Student and Family Affordability Fund – District Initiatives

J. Yule reported that this topic was brought up at the DPAC meeting and was pleased with their suggestion of providing instruments for students who are not able to participate otherwise.

Other districts are providing funds to food banks to disburse to those in need. J. Yule suggested waiting to see what funds are left and prior to the end of the year, if we have to return funds, then could possibly give to non-profit organization.

Summer camp being proposed. Prod days covered most likely with free swimming and skating at the complex. Spring break camp possibly but would be limited to 12 students – vulnerable students could be offered first.

Question asked if this process will be revisited with groups again? J. Yule indicated everyone is aware this money is available but would like it to be spent in a meaningful way.

DPAC and PACS are still wishing to fundraise. Perhaps hot lunch or movie night could be funded

How to help DPAC/PACs to be placed on next COTW agenda.

J. Miller suggested the following which came from her consultation with the Health Committee and co-workers.

- Perishable food in fridge that people could help themselves to
- Prod activities – with food provided
- Bins of clothes
- Brooks Wellness Lounge (starting in Feb) – money for hot drinks \$500 was requested
- Sending food home on weekends for students who need it
- Expand bussing
- Private counselling
- Dental fees

J. Yule stated that if Administrators are approached and informed of families needing food, they would provide food using this fund.

Building greenhouses not eligible to use this funding.

K. Van't Schip asked if we could we move away from hot lunches and perhaps provide community dinners instead? Hot lunches are expensive and not everyone can afford this cost. Could this be communicated to PACs? It was felt that there most likely will be push back from PACs as some have been there for a long time and fundraising is the general topic at every meeting.

It was asked that at the next COTW meeting, to place on the agenda: How do we manage those who can't afford to pay for hot lunch to be able to order? How can we be inclusive of everybody?

iv) School Logo Refresh – Draft Process

K. Payne reviewed the draft process for school logo refresh. This is the first outline, and after discussion with the Board, she would like to connect with Administrators. Would also provide an opportunity for us to discuss our name change.

Comments:

- J. Miller - good draft document and is good that it provides feedback from many people.
- R. Hill asked if this should this also include the District rebrand?
- J. Yule indicated this is a start to dialogue – opens the conversation. Example - when looking at logo, important to be inclusive – important things to say. Name change comes up at all levels – this is a start.
- K. Van't Schip was in support of process and suggested having Indigenous Elders involved in the process. Imagery of logos, District name etc. - important to have their input on.

K. Payne clarified that what can be relayed could be either:

The Board is moving forward with the name change and this is part of the process, or:

The Board is contemplating a name change and is asking that you follow this process.

J. Yule stated this is an educational process. We want a process that makes sense, talking to people, understand before we come to any conclusion. We need to take time so that we have a rationale as to what we are doing and why.

D. Lawson asked if we need to think about name change now? K. Payne indicated this is a leadership moment and would be good to have answers and plans in place. J. Yule suggested that the Board will be looking at a name change; reiterate so it is part of the process. M. Mason felt it is important to articulate the Board's vision. K. Van't Schip suggested speaking with the Nation about naming and then state that this is the name chosen and move forward.

J. Yule stated that if the Board is changing the name, then there would be certain messaging or could say that the existing name doesn't represent us and are embarking on name change. Board needs to decide 'we are changing our name and going through a process' or...'just get feedback'.

J. Miller made a recommendation to bring forward a motion at the next regular meeting for the Board to move forward with name change and that the process to be undertaken will be developed at a later date.

K. Payne to work with J. Johnson so the process includes collaboration with Elders and the Nation.

2.b) Operations Committee

i) Website Infrastructure Upgrade – Project Update

K. Payne reported on the status of our new website infrastructure. Outline and framework are complete. Currently cleaning up our current site. Migration will take 3-4 weeks to pull it over and then we will need a few weeks to review, and learn new system. Currently approximately 2 months away.

ii) 2022/2023 Amended Budget – Timing & Process

J. Yule spoke to the budget and that it will be amended including increases for all staff. We will be receiving funding for non-union increases, capped at 4%.

2.c) Policy Committee

2.c.i) Policy 7 - Board Operations 14.2 Trustee Remuneration

See above policy recommendation of 4%. Motion to be prepared and brought forward to next regular Board meeting.

2.c.ii) Policy Manual Refresh – Project Update

Live links coming once new infrastructure is in place.

3. **OTHER COMMITTEES**

3.a) Board Committees

- i) Minutes – JMC Meetings 20220926 and 20221128
For information.

- ii) Minutes – Local SOGI Leads Meeting 20220915
For information.

- iii) Minutes - DL SOGI Leads Meeting 20220915
For information.

- iv) Minutes – District Wellness Meeting 20221027
For information.

- v) Draft Minutes - OLC Meeting 20221207
For information.

- vi) Minutes - Health Committee Meeting 20221006
For information.

- vii) Health Committee (Oral - J. Miller)
For information.

Question arose with respect to how Board Committees are formed. J. Yule responded that on a District Committee we can have who we would like to be part of the committee. Board Committees however, have the representatives appointed by the Chair. If a Board Committee has a recommendation for the Board, then the Board Rep should bring that forward.

Terms of Reference for Board Committees to be placed on next COTW meeting.

K. Van't Schip asked D. Lawson why she appointed herself as the Indigenous Education rep as she felt this is her area and has the knowledge and expertise to be on this committee. She responded to a question that arose regarding her platform while running as a Trustee and confirmed Indigenous Education was her platform/part of her platform. D. Lawson responded with her rationale. There was a lot of interest in many of the Board Committees and while some may have personal interest in being part of a certain committee, it is important to remember that as a Trustee rep, you would be there to represent the views of the Board, not personal views. It is not the role of a Trustee to bring out their own interest to groups we attend and must remember that Trustees represent the Board.

R. Hill asked why the Indigenous Ed Committee has never met and why it was not dealt with. He felt there was a meeting that the Board was not invited to. J. Yule mentioned that the meeting that was held was not an Indigenous Education Committee meeting. D. Lawson stated that the meeting her and J. Miller attended via zoom during covid was a good meeting but with staff/structural changes, meetings have not been held since.

i) **OTHER INFORMATION**

4.a) BCSTA Academy – Reflections (Discussion)

i) Role of School Trustee Liaison

Clearly articulated in Policy 7 and 9 - our role when invited is to make observations, notes on what their insights are, what they value etc. and bring back to the board.

Remind staff to invite Trustees to events at the schools they represent.

M. Mason reported that she attended staff meetings at the schools she represents, introducing herself and asked a few questions which would provide insight into their school culture. If we have a healthy school culture, all falls into place. D. Lawson spoke to the Board's role with respect to embarking on projects at the school level and asked that Trustees work through the Board, then if the Board agrees, then staff carry work with schools.

ii) Board Business/Motions

D. Lawson spoke to the process for bringing Board business/motions and for placing items on an agenda.

4.b) South Coast Branch – Prospective Meeting

S. Hopkins to connect with SD46. Do we want to meet more often as a branch? There has been some suggestion that they may want to meet more often.

J. Miller stated she found the SCB meetings not purposeful.

R. Hill stated he found them to have floundering motions.

J. Miller happy to put her name forward to take notes but need to talk as a Branch to ensure group is more purposeful. Could Gordon Li discuss this with the group?

D. Lawson asked Trustees that before the April meeting to think about prod and what we should bring to Branch meeting. BCSTA weekly bulletin has reminders and tips for bringing motions forward etc.

J. Miller indicated that they may possibly wish to meet Jan/Feb to discuss supporting SD46.

D. Lawson will let them know we would be happy to meet if there are items to bring forward.

4.c) Board Work Plan – For Information

ADJOURNMENT

Moved: R. Hill

THAT the Committee of the Whole Board Meeting be adjourned at 2:54 p.m.

Status: Carried

SH/ac