



School District No. 59 (Peace River South)

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## **PUBLIC BOARD MEETING**

The Board of Education of School District No. 59 (Peace River South) will be holding its Public Board Meeting on Wednesday, September 25, 2024 starting at 1:00 pm at the School Board Office.  
(11600 7 Street, Dawson Creek)

Anyone wishing to attend the public board meeting may do so in person or via Zoom. Individuals must pre-register by noon (12 pm) on Tuesday, September 24, 2024 to receive the Zoom link.

Please contact Richell Schwartz to register for the meeting:

Phone: 250-782-8571, ext. 217

Email: [rschwartz@sd59.bc.ca](mailto:rschwartz@sd59.bc.ca)



# School District No. 59 (Peace River South)

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## Open Board Meeting Agenda

**Date:** September 25, 2024 @ 1:00 PM

**Place:** School Board Office – Dawson Creek, BC

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

### APPROVAL OF AGENDA

**RECOMMENDED MOTION:** THAT the Board of Education of School District No. 59 (Peace River South) adopt the September 25, 2024 Regular Meeting agenda as presented.

### ORGANIZATIONAL MEETING:

- ELECTION OF BOARD CHAIR
- ELECTION OF BOARD VICE-CHAIR
- UPDATE CONFLICT OF INTEREST
- 2024-25 BOARD COMMITTEES & REPS (EFFECTIVE OCTOBER 1, 2024)

### 1. ITEMS FOR ADOPTION

- R1.1 – Regular Board Meeting Minutes – June 19, 2024
- R1.2 – Excerpts Closed Meeting – June 19, 2024

### 2. BUSINESS ARISING

### 3. ESSENTIAL ITEMS

### 4. CORRESPONDENCE

### 5. PRESENTATIONS

- R5.1 – Auditors Report – J. Neufeld, Sander Rose Bone Grindle, LLP

### 6. REPORTS FROM THE SECRETARY-TREASURER

- R6.1 – 2023-2024 Audited Financial Statement - MOTION
  - Financial Statement Presentation
  - Financial Statement Discussion & Analysis Report
  - Audit Management Letter

**Recommended Motion:** THAT the Board of Education of School District No. 59 (Peace River South) approve the 2023-2024 Audited Financial Statements as presented.

R6.2 - Monthly Financial Report – August 2024

R6.3 - 2024-2025 Budget Change Report

R6.4 – 2024-2025 Preliminary Enrolment Report

R6.5 – 2025-2026 Amended Minor Capital Submission

**Recommended Motion:** In accordance with provisions under section 142 (4) of the *School Act*, the Board of Education of School District No. 59 (*Peace River South*) hereby approves the proposed Five-Year Capital



# School District No. 59 (Peace River South)

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Plan (Minor Capital Programs) as amended to include one bus replacement, as provided on the Five-Year Capital Plan Summary for 2025/26 submitted to the Ministry of Education and Child Care.

R6.6 - Secretary Treasurer Report – September 2024  
R6.7 – 2025-2026 Draft Budget Process

**Recommended Motion:** That the Board of Education of School District No. 59 (Peace River South) approve the 2025-2026 Budget Process as presented.

## 7. REPORTS FROM THE SUPERINTENDENT OF SCHOOLS

R7.1 – School/Student News  
R7.2 – 2023-2024 Draft Enhancing Student Learning Report  
R7.3 – 2024-2028 Draft Operational Plan

## 8. TRUSTEE ITEM

R8.1 – BCSTA Update – R. Gulick  
R8.2 – Student Voice Update – C. Hillton  
R8.3 – MyEd Parent Portal – C. Hillton  
R8.4 - UNBC Teacher Program Update – C. Hillton

## 9. COMMITTEE REPORTS

R9.1 - Indigenous Education Councils

## 10. DIARY

## 11. QUESTION PERIOD

*Questions or comments must relate to items in this meeting's agenda.*

## 12. FUTURE BUSINESS / EVENTS

R12.1 – Open Board Meeting – October 23, 2024 (Chetwynd)

## ADJOURNMENT

**RECOMMENDED MOTION:** THAT the Regular Meeting of September 25, 2024 be adjourned.



# School District No.59 (Peace River South)

## 2024-25 BOARD REPRESENTATIVES

ELECTORAL AREA I (Chetwynd & Rural Area)		
Crystal Hillton		chillton@sd59.bc.ca
Sherry Mounsey		smounsey@sd59.bc.ca
ELECTORAL AREA II (Tumbler Ridge & Area)		
Roxanne Gulick		rgulick@sd59.bc.ca
ELECTORAL AREA III (City of Dawson Creek)		
Angelina Schurmann		aschurmann@sd59.bc.ca
Christina Wards		chwards@sd59.bc.ca
ELECTORAL AREA IV (Rural Areas surrounding Devereaux, McLeod, Parkland, Colonies, Pouce Coupe)		
Chad Anderson		canderson@sd59.bc.ca
Travis Jones		trjones@sd59.bc.ca

### **Committee Representatives:**

Policy Committee	3 trustee Reps to be assigned (District Staff – C. Fennell)
DPAC	1 trustee rep & alternate (District Staff – P. Chisholm)
Indigenous Education Councils	Dawson Creek – 1 trustee rep & alternate Chetwynd – 2 trustee reps (District Staff – D. Bassendowski)
Transportation	Dawson Creek – 1 trustee rep Chetwynd – 1 trustee rep (District Staff – K. Morris / M. Lindgren / J. Lekstrom)
Finance-Audit/Budget	Committee Of The Whole

### **Provincial Council Liaisons:**

BCSTA	1 trustee rep & alternate
BCPSEA	1 trustee rep & alternate

### **School Liaisons:**

Canalta Elem.		Moberly Lake Elem.	
DCSS (SP & Central)		Parkland Elem.	
Chetwynd Secondary		Peace View Elem.	
Crescent Park Elem.		Pouce Coupe Elem.	
Devereaux Elem.		South Peace Elem.	
Don Titus Montessori		Tremblay Elem.	
Ecole Frank Ross		Tumbler Ridge Elem.	
Little Prairie Elem.		Tumbler Ridge Sec.	
McLeod Elem.		Windrem Elem.	





# School District No. 59 (Peace River South)

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## BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 59

11600 – 7<sup>TH</sup> Street, Dawson Creek, BC V1G 4R8

### Open Board Meeting Minutes

DATE & TIME: June 19, 2024 – 1:00 PM

PLACE: School Board Office, Dawson Creek, BC

PRESENT: Trustees:  
C. Anderson (Chair)  
C. Hillton (Vice-Chair) via zoom  
R. Gulick  
S. Mounsey  
A. Schurmann via zoom  
C. Wards

C. Fennell, Superintendent  
K. Morris, Secretary-Treasurer  
R. Schwartz, Recording Secretary

REGRETS: T. Jones

Called to Order – 1:05 PM

The Board Chair acknowledged that we share this territory with the people of Treaty 8.

### APPROVAL OF AGENDA

Additions: Nil

Deletions: R4.2 International Student Trip to Europe – DCSS Central

(2024-06-006)

MOVED/SECONDED – Wards/Gulick

THAT the Board of Education of School District No. 59 (Peace River South) approve the June 19, 2024 Regular Meeting agenda as amended.

CARRIED

## 1.0 ITEMS FOR ADOPTION

### R1.1 Regular Board Meeting Minutes – May 15, 2024

The Chair asked for any corrections to the minutes.

(2024-06-007)

The Chair declared the minutes of the open meeting of May 15, 2024 approved as presented.

### R1.2 Excerpts of Closed Board Meeting – May 15, 2024

(2024-06-008)

The Chair declared the excerpts of the closed Board meeting of May 15, 2024 approved as presented.

## 2.0 BUSINESS ARISING

## 3.0 ESSENTIAL ITEMS

## 4.0 PRESENTATIONS

### R4.1 Gwillim Flag Design Contest Winner

School District No. 59 recently held a contest inviting students from across the district to submit a flag design for the outdoor recreation site at Gwillim Lake. Students were asked to submit a design that was a colourful representation of all the Gwillim site has to offer. In addition, students were required to provide a written description outlining why they chose the images and colours they used for their design. In total, sixty-four submissions were received.

Congratulations to Chloe Park for the winning design that truly represents so many aspects of the outdoor recreation site. All sixty-four submissions are currently hanging in the Young Building at the Pat O'Reilly Outdoor Education Site. Chloe was presented with a framed picture of her design.

## 5.0 CORRESPONDENCE

## 6.0 REPORTS FROM THE SUPERINTENDENT OF SCHOOLS

### R6.1 School/Student News

The Superintendent reported school/student news:

- School spirit is evident at Canalta Elementary with themed spirit days, house team challenges, a spring concert, and mural painting. The school library is the hub of the school hosting 70 library club meetings, 24 maker space sessions and 6545 books have been circulated over the year. Canalta has also started an after-school art club.
- Intermediate students at Pouce Coupe Elementary School completed a legacy project in collaboration with the Village of Pouce Coupe and the Art Gallery. Each year, students submit mural designs to the Village Council to select one design to be painted on the Boards around the hockey rink.
- Don Titus Elementary students had fun during Spirit Week which included Twin Day, Western Day, Wacky Wednesday, Backwards Day, and Construction Day. Don Titus

also supports multi-age learning teams that allow the students to work together from different grades. The teams had fun participating in hiking, cooking, archery, drama, cheer, STEM activities, art, dance, card making, and visits to the local recreation centre and public library.

- The Career Life Exploration 10 class at Tumbler Ridge Senior Secondary went to Gwillim Lake for a day of team building. The TRSS K.A.R.T.S. project was a tremendous success! The students maneuverer their go-karts through an obstacle course on race day, including a pit stop that had students completing a safety check on the kart before it went back out on the racecourse. At the end of the project, the go-karts were auctioned off with proceeds going to charity.
- Devereaux Elementary intermediate students spent a day at Northern Lights College. The students toured the college in the morning and spent the afternoon in the wood shop building beading loom frames. The students then learned how to bead bracelets, wampum belts, and backpack charms. Students also had fun riding their bikes in and around the school during their annual Bike Week. The week started with an assembly on World Bike Day.
- Crescent Park Elementary has been focusing on Caring for Community. Students participated in community clean-ups and Ms. Bouchard's grade 6/7 class used recycled materials to create a bulletin Board display with the message to reduce, reuse, and recycle. The school held a door decorating contest and invited Mayor Dober to judge the event. The winning class received a pizza party! Students are also excited about the new Gaga pit!
- Kindergarten to Grade 3 students at Moberly Lake Elementary made ribbon skirts to wear for National Indigenous Peoples Day.
- Ms. Waddell's class at Tremblay Elementary created a Kindness Wall that started at the beginning of the year. The kindness wall allowed students to write kind things about one another! Everyone in the class had their own paper that had kind words all about them. The Kindness Wall was posted outside their classroom during Pride Week.
- Ecole Frank Ross held a summer concert where students sang, danced, and played instruments. Students are also having fun with the gymnastics circuit in their PE class.
- Dawson Creek Secondary School – South Peace Campus musical theatre program presented the musical Mamma Mia.
- The following principal announcements were made:
  - Matthew Fox – Vice-Principal at Tumbler Ridge Senior Secondary
  - Adam Barron – Vice Principal at Dawson Creek Senior Secondary - Central Campus (new position)
  - Sue Wakeham – Tremblay Elementary

#### R6.2 2024-2028 Strategic Plan

The final draft of the 2024-2028 Strategic Plan was presented to the Board for approval. The plan outlines the top three priorities established by the Board of Education themed from the environmental scans and stakeholder engagement and consultations.

An operational plan will be developed that identifies initiatives to meet the goals in each priority.

(2024-06-009)

MOVED/SECONDED – Gulick/Schurmann

THAT the Board approve the 2024-2028 Strategic Plan as presented.

CARRIED

R6.3 Access Zones Around Schools

On May 31<sup>st</sup>, 2024, the Province enacted access zones around schools to protect B.C.'s K-12 students and staff. The Safe Access to Schools Act gives the Province the legal authority to prohibit people from interfering with safe access to school grounds. This includes behaviour such as yelling that causes disruption to school programs and activities or holding signs with slogans that cause concern for the safety of students and staff. The current enactment will expire on June 30, 2024.

R6.4 Principal Retreat

The District and Principal and Vice-Principal Association will be hosting an administration retreat at the Gwillim Lake Educational site from August 25-26, 2024. The retreat is a great way to build connections and relationships among all the principals and district staff.

As per policy 5190, the use of alcohol at school district facilities is only permitted by Board approval. The Superintendent requested the Board to approve serving alcohol with dinner on August 25, 2024.

(2024-06-010)

MOVED/SECONDED – Gulick/Hillton

THAT the Board of Education of School District No.59 (Peace River South) approve for alcohol to be served at the principal retreat at the Gwillim Lake Educational Site on August 25, 2024.

CARRIED

7.0 REPORTS FROM THE SECRETARY TREASURER

R7.1 Finance Reports

The Secretary Treasurer presented the monthly finance reports for April and May 2024.

R7.2 2025-2026 Five-Year Annual Capital Plan

The Secretary Treasurer presented the major and minor capital projects. The Minor Capital submission includes Carbon Neutral Capital Projects, Playground Enhancements and School Enhancements projects.

The Major Capital Plan includes a gym addition request for Moberly Lake Elementary and a replacement of Chetwynd Secondary/Windrem Elementary and Canalta Elementary schools.

The district will receive confirmation in Spring 2025 upon receipt of the Ministry's capital response letter.

(2024-06-011)

MOVED/SECONDED – Gulick/Wards

In accordance with provisions under section 142 (4) of the School Act, the Board of Education of School District No.59 (Peace River South) hereby approves the proposed Five-Year Capital Plan (Minor Capital Programs) for 2025/26, as provided on the Five-Year Capital Plan Summary for 2025/26 submitted to the Ministry of Education and Child Care.

CARRIED

(2024-06-012)

MOVED/SECONDED – Wards/Gulick

In accordance with provisions under section 142 (4) of the School Act, the Board of Education of School District No. 59 (Peace River South) hereby approves the proposed Five-Year Capital Plan (Major Capital Programs) for 2025/26 as provided on the Five-Year Capital Plan Summary for 2025/26 submitted to the Ministry of Education and Child Care.

CARRIED

#### R7.3 BCSTA Survey Results

Trustees reviewed the BCSTA provincial Trustee Compensation survey results, including stipend and travel and meal allowances and the analysis provided by the Secretary-Treasurer.

#### R7.4 Board Meeting Dates

The Board meeting dates for the 2024-25 school were presented. The dates will be posted on the district website.

#### R7.5 Secretary Treasurer Report – June 2024

The Secretary Treasurer's report for June was provided for information.

### 8.0 TRUSTEE ITEMS

#### R8.1 BCSTA Update – R. Gulick

Trustee Gulick presented the latest news and events from the BCSTA.

Professional Learning Committee is planning for the Trustee Academy to be held in November 2024.

BCSTA has announced the Provincial Council meetings held annually in February will permanently be offered by Zoom. The October meeting will remain as an in-person meeting.

### 9.0 COMMITTEE REPORTS

#### R9.1 Indigenous Education Councils

The Dawson Creek Indigenous Council is preparing to host celebrations for National Indigenous Peoples Day. The celebrations will be held on June 25<sup>th</sup> to not coincide with high school graduation events. The event is public and will include a barbeque, cultural activities, and student achievement awards.

Celebrations in Chetwynd also include the event organized by Tansi Friendship Centre to be hosted at Spirit Park on June 21<sup>st</sup>.

#### R9.2 Policy Committee

The Policy Committee recommended the following policies and regulations:

(2024-06-013)

MOVED/SECONDED – Gulick/Wards

THAT the Board approve Policy and Regulation 5190 Use of School Facilities as presented.

CARRIED

Regulation 4370 District Code of Conduct was revised to meet the amended *Provincial Standards for Codes of Conduct Order* that came into effect on April 12, 2024.

The amended order states that Boards must ensure codes of conduct include one or more statements about restricting the use of personal digital devices (any personal electronic device that can be used to communicate or to access the internet, such as a cell phone or a tablet) at school. Boards of Education must ensure codes of conduct include statements about restricting the use of personal digital devices to:

- Reduce distractions in classrooms and support focused learning environments
- Foster online safety, and
- Promote provincial consistency.

School Districts must submit their Code of Conduct to the Ministry by July 1, 2024 to comply with the Order.

#### 10.0 DIARY

#### 11.0 QUESTION PERIOD

A question-and-answer period was provided.

#### 12.0 FUTURE BUSINESS

R12.1 – Regular Board Meeting – September 25, 2024

#### ADJOURNMENT

(2024-06-014)

MOVED – Wards

THAT the Regular Meeting of June 19, 2024 be adjourned. (2:25 PM)

CARRIED

CERTIFIED CORRECT:

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C. Anderson, Board Chair

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K. Morris, Secretary Treasurer



# School District No. 59 (Peace River South)

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**MEETING:** Closed Board Meeting  
**DATE:** June 19, 2024 10:30 AM  
**PLACE:** School Board Office – Dawson Creek, BC

The meeting was called to order at 10:37 a.m. and the following was reported:

## Items for Adoption

- Approval of Agenda
- Closed Meeting Minutes – May 15, 2024

## Business Arising

### Presentation

- IBM Presentation

### Trustee Items

Items discussed and reported included:

- BCPSEA Update
- Superintendent Performance Review

### Superintendent's Reports

Items discussed and reported included:

- Personnel Matters

### Secretary Treasurer's Reports

Items discussed and reported included:

- Bussing Contract
- Bargaining Plan-PRSTA

Adjournment Motion @ 12:27 a.m.

CERTIFIED CORRECT:

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C. Anderson, Board Chair

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K. Morris, Secretary Treasurer

Audited Financial Statements of

**School District No. 59 (Peace River South)**

And Independent Auditors' Report thereon

June 30, 2024



# School District No. 59 (Peace River South)

June 30, 2024

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# School District No. 59 (Peace River South)

## MANAGEMENT REPORT

Version: 1201-9455-7473

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 59 (Peace River South) have been prepared by management in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of British Columbia, supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

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

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

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

The external auditors, Sander Rose Bone Grindle LLP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of School District No. 59 (Peace River South) and meet when required. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the School District's financial statements.

On behalf of School District No. 59 (Peace River South)

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

**CHARTERED PROFESSIONAL ACCOUNTANTS**

*Partners*

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

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## INDEPENDENT AUDITOR'S REPORT

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

### Opinion

We have audited the accompanying financial statements of School District No. 59 (Peace River South) which comprise the statement of financial position as at June 30, 2024 and the statement of operations, changes in net financial assets (debt) and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the School District No. 59 (Peace River South) as at June 30, 2024 and the result of its operations and its cash flows for the year then ended in accordance with Section 23.1 of the Budget Transparency and Accountability Act.

### Basis for Opinion

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

### Emphasis of Matter

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

### Other Information

Management is responsible for the other information. Other information comprises of the unaudited schedules 1-4 that are attached to the audited financial statements.

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

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

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

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

We have nothing to report in this regard.

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

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

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

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

### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the district's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



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

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the district's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, further events or conditions may cause the district to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statement represent the underlying transactions and events in a manner that achieves fair presentation.

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

Dawson Creek, BC  
September 25, 2024

*Sander Rose Bone Grindle CPA*  
Chartered Professional Accountants

# School District No. 59 (Peace River South)

Statement of Financial Position  
As at June 30, 2024

	2024 Actual	2023 Actual
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	22,765,353	15,131,835
Accounts Receivable		
Due from Province - Ministry of Education and Child Care		26,062
Due from First Nations	218,315	220,706
Other (Note 3)	411,627	354,101
<b>Total Financial Assets</b>	<u>23,395,295</u>	<u>15,732,704</u>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	2,637,618	3,224,183
Unearned Revenue (Note 5)	91,092	106,767
Deferred Revenue (Note 6)	1,644,710	1,548,720
Deferred Capital Revenue (Note 7)	37,836,348	28,545,102
Employee Future Benefits (Note 8)	1,106,173	1,052,413
Asset Retirement Obligation (Note 20)	6,151,717	6,151,717
<b>Total Liabilities</b>	<u>49,467,658</u>	<u>40,628,902</u>
<b>Net Debt</b>	<u>(26,072,363)</u>	<u>(24,896,198)</u>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Note 9)	40,461,350	39,890,030
Prepaid Expenses	175,442	96,183
<b>Total Non-Financial Assets</b>	<u>40,636,792</u>	<u>39,986,213</u>
<b>Accumulated Surplus (Deficit) (Note 21)</b>	<u>14,564,429</u>	<u>15,090,015</u>
Unrecognized Assets (Note 13)		
Contractual Obligations (Note 14)		
Contractual Rights (Note 15)		
Contingent Liabilities (Note 16)		

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. 59 (Peace River South)

Statement of Operations  
Year Ended June 30, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	60,124,941	<b>58,076,268</b>	55,394,649
Other	200,000	<b>266,815</b>	1,497,072
Tuition	16,250	<b>25,594</b>	24,735
Other Revenue	2,671,832	<b>2,934,292</b>	1,629,126
Rentals and Leases	213,000	<b>184,854</b>	162,594
Investment Income	679,028	<b>759,154</b>	582,015
Amortization of Deferred Capital Revenue	1,712,580	<b>1,790,186</b>	1,759,711
<b>Total Revenue</b>	<u>65,617,631</u>	<u><b>64,037,163</b></u>	<u>61,049,902</u>
<b>Expenses</b>			
Instruction	49,897,668	<b>48,677,974</b>	44,108,462
District Administration	2,440,146	<b>2,375,482</b>	2,383,562
Operations and Maintenance	10,977,765	<b>9,124,937</b>	10,676,780
Transportation and Housing	4,547,380	<b>4,384,356</b>	4,157,126
<b>Total Expense</b>	<u>67,862,959</u>	<u><b>64,562,749</b></u>	<u>61,325,930</u>
<b>Surplus (Deficit) for the year</b>	<u>(2,245,328)</u>	<u><b>(525,586)</b></u>	<u>(276,028)</u>
<b>Accumulated Surplus (Deficit) from Operations, beginning of year</b>		<b>15,090,015</b>	15,366,043
<b>Accumulated Surplus (Deficit) from Operations, end of year</b>		<u><u><b>14,564,429</b></u></u>	<u>15,090,015</u>

# School District No. 59 (Peace River South)

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

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
<b>Surplus (Deficit) for the year</b>	(2,245,328)	(525,586)	(276,028)
<b>Effect of change in Tangible Capital Assets</b>			
Acquisition of Tangible Capital Assets	(378,483)	(2,838,871)	(2,601,046)
Amortization of Tangible Capital Assets	2,034,048	2,267,551	2,238,353
<b>Total Effect of change in Tangible Capital Assets</b>	<u>1,655,565</u>	<u>(571,320)</u>	<u>(362,693)</u>
Acquisition of Prepaid Expenses	-	(175,442)	(96,183)
Use of Prepaid Expenses		<u>96,183</u>	107,219
<b>Total Effect of change in Other Non-Financial Assets</b>	<u>-</u>	<u>(79,259)</u>	11,036
<b>(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)</b>	<u>(589,763)</u>	<u>(1,176,165)</u>	<u>(627,685)</u>
<b>Net Remeasurement Gains (Losses)</b>			
<b>(Increase) Decrease in Net Debt</b>		<u>(1,176,165)</u>	<u>(627,685)</u>
<b>Net Debt, beginning of year</b>		<u>(24,896,198)</u>	<u>(24,268,513)</u>
<b>Net Debt, end of year</b>		<u>(26,072,363)</u>	<u>(24,896,198)</u>



# School District No. 59 (Peace River South)

Statement of Cash Flows  
Year Ended June 30, 2024

	2024 Actual	2023 Actual
	\$	\$
<b>Operating Transactions</b>		
Surplus (Deficit) for the year	(525,586)	(276,028)
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(29,073)	2,635
Inventories for Resale		11,036
Prepaid Expenses	(79,259)	
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	(586,565)	70,956
Unearned Revenue	(15,675)	15,303
Deferred Revenue	95,990	(290,172)
Employee Future Benefits	53,760	24,606
Amortization of Tangible Capital Assets	2,267,551	2,238,353
Amortization of Deferred Capital Revenue	(1,790,186)	(1,759,711)
Capital Grants Spend on Non-Capital Items		(1,179,639)
<b>Total Operating Transactions</b>	<u>(609,043)</u>	<u>(1,142,661)</u>
<b>Capital Transactions</b>		
Tangible Capital Assets Purchased	(2,838,871)	(2,601,046)
<b>Total Capital Transactions</b>	<u>(2,838,871)</u>	<u>(2,601,046)</u>
<b>Financing Transactions</b>		
Capital Revenue Received	11,081,432	3,122,918
<b>Total Financing Transactions</b>	<u>11,081,432</u>	<u>3,122,918</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	7,633,518	(620,789)
<b>Cash and Cash Equivalents, beginning of year</b>	<u>15,131,835</u>	<u>15,752,624</u>
<b>Cash and Cash Equivalents, end of year</b>	<u><u>22,765,353</u></u>	<u><u>15,131,835</u></u>
<b>Cash and Cash Equivalents, end of year, is made up of:</b>		
Cash	22,765,353	8,657,096
Cash Equivalents		6,474,739
	<u><u>22,765,353</u></u>	<u><u>15,131,835</u></u>

**SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2024**

**NOTE 1      AUTHORITY AND PURPOSE**

The School District, established on April 12, 1946 operates under authority of the *School Act* of British Columbia as a corporation under the name of "The Board of Education of School District No. 59 (Peace River South)", and operates as "School District No. 59 (Peace River South)." A board of education ("Board") elected for a four-year term governs the School District. The School District provides educational programs to students enrolled in schools in the district and is principally funded by the Province of British Columbia through the Ministry of Education and Child Care. School District No. 59 (Peace River South) is exempt from federal and provincial corporate income taxes.

**NOTE 2      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

a) Basis of Accounting

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

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

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

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

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

**SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2024**

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

a) Basis of Accounting *(continued)*

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

Year-ended June 30, 2023 – increase in annual surplus by \$48,573.

June 30, 2023 – increase in accumulated surplus and decrease in deferred contributions by \$28,313,931.

Year-ended June 30, 2024 – increase in annual surplus by \$411,379.

June 30, 2024 – increase in accumulated surplus and decrease in deferred contributions by \$28,725,309.

b) Cash and Cash Equivalents

Cash and cash equivalents include Certificates of Deposit with the Provincial Treasury that are readily convertible to known amounts of cash, have no set maturity terms, and that are subject to an insignificant risk of change in value. These cash equivalents are held for the purpose of meeting short-term cash commitments rather than for investing.

c) Accounts Receivable

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

d) Unearned Revenue

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

e) Deferred Revenue and Deferred Capital Revenue

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

Funding received for the acquisition of depreciable tangible capital assets is recorded as deferred capital revenue and amortized over the life of the asset acquired as revenue in the statement of operations. This accounting treatment is not consistent with the requirements of Canadian 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

**SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2024**

**NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** *(continued)*

e) Deferred Revenue and Deferred Capital Revenue *(continued)*

revenue over the period that the liability is extinguished. See note 2 (a) for the impact of this policy on these financial statements.

f) Employee Future Benefits

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

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

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

g) Asset Retirement Obligations

A liability is recognized when, as at the financial reporting date:

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

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

**SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2024**

**NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** *(continued)*

g) Asset Retirement Obligations *(continued)*

tangible capital asset (see note 2 i)). Assumptions used in the calculations are reviewed annually.

h) Liability for Contaminated Sites

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

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

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

i) Tangible Capital Assets

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost also includes overhead directly attributable to construction as well as interest costs that are directly attributable to the acquisition or construction of the asset.
- Donated tangible capital assets are recorded at their fair market value on the date of donation, except in circumstances where fair value cannot be reasonably determined, which are then recognized at nominal value. Transfers of capital assets from related parties are recorded at carrying value.
- Work-in-progress is recorded as an acquisition to the applicable asset class at substantial completion.

**SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2024**

**NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNT POLICIES** *(continued)*

i) Tangible Capital Assets *(continued)*

- Tangible capital assets are written down to residual value when conditions indicate they no longer contribute to the ability of the School District to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. The write-downs are accounted for as expenses in the Statement of Operations.
- Buildings that are demolished or destroyed are written off.
- Works of art, historic assets and other intangible assets are not recorded as assets in these financial statements.
- The cost, less residual value, of tangible capital assets (excluding sites), is amortized on a straight-line basis over the estimated useful life of the asset. It is management's responsibility to determine the appropriate useful lives for tangible capital assets. These useful lives are reviewed on a regular basis or if significant events initiate the need to revise. Estimated useful life is as follows:

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

j) Prepaid Expenses

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

k) 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 11 – Interfund Transfers and Note 21 – Accumulated Surplus).

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



**SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2024**

**NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNT POLICIES** *(continued)*

l) Revenue Recognition *(continued)*

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

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

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

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

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

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

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

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

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

m) Expenditures

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

**SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2024**

**NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNT POLICIES** *(continued)*

m) Expenditures *(continued)*

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 Indigenous education, are allocated to these programs. All other costs are allocated to related programs.
- Actual salaries of personnel assigned to two or more functions or programs are allocated based on the time spent in each function and program. School-based clerical salaries are allocated to school administration and partially to other programs to which they may be assigned. Principals and Vice-Principals salaries are allocated to school administration and may be partially allocated to other programs to recognize their other responsibilities.
- Employee benefits and allowances are allocated to the same programs, and in the same proportions, as the individual's salary.
- Supplies and services are allocated based on actual program identification.

n) Financial Instruments

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

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

Except for portfolio investments in equity instruments quoted in an active market that are recorded at fair value, all financial assets and liabilities are recorded at cost or amortized cost and the associated transaction costs are added to the carrying value of these investments upon initial recognition 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.



**SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2024**

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

n) Financial Instruments (Continued)

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) 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.

**NOTE 3 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES**

	2024	2023
Due from Federal Government	\$326,135	\$198,339
CUPE	589	2,006
BCTF	2,677	819
BCGEU	2,271	3,177
Private Schools	-	2,734
PRSTA	17,873	43,402
Simon Fraser University	41,978	14,658
Other	20,104	88,966
	\$411,627	\$354,101

**SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2024**

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

	2024	2023
Trade payables	\$673,913	\$490,149
Salaries and benefits payable	1,183,693	1,193,622
Source deductions	8,723	633,467
Accrued vacation pay	721,847	725,451
Other	49,442	181,494
	\$2,637,618	\$3,224,183

**NOTE 5      UNEARNED REVENUE**

	2024	2023
Balance, beginning of year	\$106,767	\$91,470
Changes for the year:		
Increase:		
Other revenue	71,213	113,759
Decrease:		
Other revenue	86,888	98,462
Net changes for the year	(15,675)	15,297
Balance, end of year	\$91,092	\$106,767

**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. Changes in deferred revenue are as follows:

	2024	2023
Balance, beginning of year	\$1,548,720	\$1,838,892
Changes for the year:		
Increase: Contributions received		
Provincial grants – Ministry of Education & Child Care	6,334,828	5,735,749
Investment income	2,405	1,922
Other	1,282,466	1,255,702
	7,619,699	6,993,373
Decrease:		
Expenses	7,194,304	7,283,545
Interfund Transfers	329,045	0
	7,523,709	7,283,545
Net changes for the year	95,990	(290,172)
Balance, end of year	\$1,644,710	\$1,548,720

**SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2024**

**NOTE 7 DEFERRED CAPITAL REVENUE**

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

	Deferred Capital 2024	Unspent Capital 2024	Total Deferred Capital Revenue 2024	Total Deferred Capital Revenue 2023
Balance, beginning of year	\$28,313,930	\$231,172	\$28,545,102	\$28,361,534
Changes for the year:				
Increase:				
Transfer from Unspent – Capital Additions	2,201,565	-	2,201,565	1,808,285
Provincial Grants – Ministry of Education	-	11,072,328	11,072,328	3,121,918
Investment Income	-	8,104	8,104	-
Lease Revenue	-	1,000	1,000	1,000
	<u>2,201,565</u>	<u>11,081,432</u>	<u>13,282,997</u>	<u>4,931,203</u>
Decrease:				
Amortization of Deferred Capital	1,790,186	-	1,790,186	1,759,711
Capital Additions–Transfer to Deferred Capital	-	2,201,565	2,201,565	1,808,285
Non-Capital Items	-	-	-	1,179,639
	<u>1,790,186</u>	<u>2,201,565</u>	<u>3,991,751</u>	<u>4,747,635</u>
Net changes for the year	<u>411,379</u>	<u>8,879,867</u>	<u>9,291,246</u>	<u>183,568</u>
Balance, end of year	<u>\$28,725,309</u>	<u>9,111,039</u>	<u>37,836,348</u>	<u>\$28,545,102</u>

**SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2024**

**NOTE 8 EMPLOYEE FUTURE BENEFITS**

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

	June 30, 2024	June 30, 2023
<b>Reconciliation of Accrued Benefit Obligation</b>		
Accrued Benefit Obligation – April 1	\$ 1,051,326	\$ 1,126,801
Service Cost	95,889	98,410
Interest Cost	42,879	36,529
Benefit Payments	(80,031)	(131,320)
Actuarial (Gain) Loss	(87,107)	(79,094)
Accrued Benefit Obligation – March 31	\$1,022,956	\$1,051,326
<b>Reconciliation of Funded Status at End of Fiscal Year</b>		
Accrued Benefit Obligation - March 31	\$1,022,956	\$1,051,326
Market Value of Plan Assets - March 31	0	0
Funded Status - Surplus (Deficit)	(1,022,956)	(1,051,326)
Employer Contributions After Measurement Date	12,445	11,869
Benefits Expense After Measurement Date	(34,823)	(34,692)
Unamortized Net Actuarial (Gain) Loss	(60,839)	21,736
Accrued Benefit Asset (Liability) - June 30	(\$1,106,173)	(\$1,052,413)
<b>Reconciliation of Change in Accrued Benefit Liability</b>		
Accrued Benefit Liability (Asset) - July 1	\$ 1,052,413	\$ 1,027,807
Net Expense for Fiscal Year	134,367	154,473
Employer Contributions	(80,607)	(129,867)
Accrued Benefit Liability (Asset) - June 30	\$ 1,106,173	\$ 1,052,413
<b>Components of Net Benefit Expense</b>		
Service Cost	\$ 95,525	\$ 97,780
Interest Cost	43,374	38,117
Amortization of Net Actuarial (Gain)/Loss	(4,531)	18,576
Net Benefit Expense (Income)	\$ 134,367	\$ 154,473
<b>Assumptions</b>		
Discount Rate - April 1	4.00%	3.25%
Discount Rate - March 31	4.25%	4.00%
Long Term Salary Growth - April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth - March 31	2.50% + seniority	2.50% + seniority
EARSL - March 31	9.8	9.8

**SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2024**

**NOTE 9 TANGIBLE CAPITAL ASSETS**

	Net Book Value 2024	Net Book Value 2023
Sites	\$5,244,777	\$5,244,777
Buildings	31,796,596	30,975,488
Buildings – work in progress	-	-
Furniture & Equipment	1,055,274	940,525
Vehicles	2,335,626	2,686,073
Computer Software	-	602
Computer Hardware	29,077	42,565
<b>Total</b>	<b>\$40,461,350</b>	<b>\$39,890,030</b>

**SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2024**

**NOTE 9 TANGIBLE CAPITAL ASSETS (Continued)**

**June 30, 2024**

Cost:	Balance at July 1, 2023	Prior Period Adjustment	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2024
Sites	\$ 5,244,777	\$ -	\$ -	\$ -	\$ -	\$ 5,244,777
Buildings	87,580,254	-	2,402,217	-	-	89,982,471
Buildings – work in progress	-	-	-	-	-	-
Furniture & Equipment	1,956,457	-	311,359	(292,071)	-	1,975,745
Vehicles	4,836,438	-	125,295	(283,342)	-	4,678,391
Computer Software	6,006	-	-	(6,006)	-	-
Computer Hardware	67,441	-	-	-	-	67,441
<b>Total</b>	<b>\$99,691,373</b>	<b>\$ -</b>	<b>\$ 2,838,871</b>	<b>\$ (581,419)</b>	<b>\$ -</b>	<b>\$101,948,825</b>

Accumulated Amortization:	Balance at July 1, 2023	Prior Period Adjustment	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2024
Sites	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	56,604,766	-	1,581,109	-	-	58,185,875
Furniture & Equipment	1,015,932	-	196,610	(292,071)	-	920,471
Vehicles	2,150,365	-	475,742	(283,342)	-	2,342,765
Computer Software	5,404	-	602	(6,006)	-	-
Computer Hardware	24,876	-	13,488	-	-	38,364
<b>Total</b>	<b>\$59,801,343</b>	<b>\$ -</b>	<b>\$ 2,267,551</b>	<b>\$ (581,419)</b>	<b>\$ -</b>	<b>\$ 61,487,475</b>

**June 30, 2023**

Cost:	Balance at July 1, 2022	Prior Period Adjustment	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2023
Sites	\$ 5,244,777	\$ -	\$ -	\$ -	\$ -	\$ 5,244,777
Buildings	84,155,186	-	3,425,068	-	-	87,580,254
Buildings – work in progress	1,555,937	-	-	(1,555,937)	-	-
Furniture & Equipment	2,106,364	-	60,194	(899,051)	-	1,267,507
Vehicles	5,063,768	-	671,721	(210,101)	-	5,525,388
Computer Software	6,006	-	-	-	-	6,006
Computer Hardware	67,441	-	-	-	-	67,441
<b>Total</b>	<b>\$98,199,479</b>	<b>\$ -</b>	<b>\$ 4,156,983</b>	<b>\$ (2,665,089)</b>	<b>\$ -</b>	<b>\$ 99,691,373</b>

Accumulated Amortization:	Balance at July 1, 2022	Prior Period Adjustment	Amortization Expense	Disposals	Balance at June 30, 2023
Sites	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	55,079,254	-	1,525,512	-	56,604,766
Furniture & Equipment	1,022,892	-	203,141	(210,101)	1,015,932
Vehicles	2,554,405	-	495,011	(899,051)	2,150,365
Computer Software	4,203	-	1,201	-	5,404
Computer Hardware	11,388	-	13,488	-	24,876
<b>Total</b>	<b>\$58,672,142</b>	<b>\$ -</b>	<b>\$ 2,238,353</b>	<b>\$ (1,109,152)</b>	<b>\$ 59,801,343</b>

**SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2024**

**NOTE 10      EMPLOYEE PENSION PLANS**

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the plans, including investment of assets and administration of benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2023, the Teachers' Pension Plan has about 51,000 active members and approximately 42,000 retired members. As of December 31, 2023, the Municipal Pension Plan has about 256,000 active members, including approximately 31,000 from school districts.

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

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

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

The school district paid \$3,977,531 for employer contributions to the plans for the year ended June 30, 2024 (2023: \$3,588,381).

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

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

**NOTE 11      INTERFUND TRANSFERS**

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2024, were as follows:

- A transfer in the amount of \$307,901 (2023: \$792,761) was made from the operating fund to the capital fund for capital equipment purchases.



**SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2024**

**NOTE 12 RELATED PARTY TRANSACTIONS**

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

**NOTE 13 UNRECOGNIZED ASSETS**

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

**NOTE 14 CONTRACTUAL OBLIGATIONS**

The School District has a total of \$2,255,723 of contractual obligations at year end related to the construction or renovation of tangible capital assets. These contractual obligations will become liabilities in the future when the terms of the contracts are met. Disclosure relates to the unperformed portion of the contracts.

Contractual obligations	Project	2025	2026
Windrem Elementary	HVAC	155,496	
Board Office	Vault	13,076	
Ecole Frank Ross Elementary	Windows	144,471	
Dawson Creek Secondary – South Peace	HVAC	53,873	
Crescent Park Elementary	Bathrooms	311,084	
Crescent Park Elementary Expansion	Engineering	278,782	
Transportation Department	Buses	588,941	
Tumbler Ridge Child Care	Architect	180,000	180,000
Dawson Creek Child Care	Architect	175,000	175,000
		\$1,900,723	\$355,000

**NOTE 15 CONTRACTUAL RIGHTS**

Contractual rights are rights to economic resources arising from contracts or agreements that will result in revenues and assets in the future. The School District’s contractual rights arise because of contracts entered into for rental revenue. The following table summarizes the contractual rights of the School District for future assets:

Contractual rights	2025	2026	2027	2028	2029	Thereafter
Future Rental Revenue	\$188,205	\$185,723	\$171,039	\$165,597	\$98,282	\$27,339

**NOTE 16 CONTINGENT LIABILITIES**

Each year the School District is involved with a number of legal actions and arbitrations. Although the outcomes of these matters are not determinable at this time, management believes they will not have a material adverse effect on the School District’s financial position or results of the operation.



**SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2024**

**NOTE 17 ASSET RETIREMENT OBLIGATION**

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

Asset Retirement Obligation, July 1, 2023	\$6,151,717
Settlements during the year	-
Asset Retirement Obligation, closing balance	\$6,151,717

**NOTE 18 EXPENSE BY OBJECT**

	2024	2023
Salaries and benefits	\$51,758,468	\$47,367,969
Services and supplies	10,536,730	11,719,608
Amortization	2,267,551	2,238,353
	\$64,562,749	\$61,325,930

**NOTE 19 BUDGET FIGURES**

Budget figures included in the financial statements are not audited. They were approved by the Board through the adoption of an amended annual budget on February 21, 2024. The Board adopted a preliminary annual budget on June 28, 2023. The amended budget is used for comparison purposes, as these are based on actual student enrollments.

**SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2024**

**NOTE 19 BUDGET FIGURES (Continued)**

The difference between the two budgets is as follows:

	2024 Amended	2024 Preliminary	Difference
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	\$ 60,124,941	\$ 58,695,194	\$ 1,429,747
Other	200,000	253,295	(53,295)
Tuition	16,250	24,666	(8,416)
Other Revenue	2,670,832	2,339,127	331,705
Rentals and Leases	214,000	158,000	56,000
Investment Income	679,028	540,600	138,428
Gain (Loss) on Disposal of Tangible Capital Assets	-	-	-
Amortization of Deferred Capital Revenue	1,712,580	1,725,498	(12,918)
<b>Total Revenue</b>	<b>65,617,631</b>	<b>63,736,380</b>	<b>1,881,251</b>
<b>Expenses</b>			
Instruction	49,897,668	47,543,441	2,354,227
District Administration	2,440,146	2,439,554	592
Operations and Maintenance	10,977,765	11,171,630	(193,865)
Transportation and Housing	4,547,380	4,529,162	18,218
<b>Total Expenses</b>	<b>67,862,959</b>	<b>65,683,787</b>	<b>2,179,172</b>
<b>Surplus (Deficit) for the year</b>	<b>(2,245,328)</b>	<b>(1,947,407)</b>	<b>(297,921)</b>
<b>Effect of change in Tangible Capital Assets</b>			
Acquisition of Tangible Capital Assets			
From Operating and Special Purpose Funds	(378,483)	(832,000)	453,517
From Deferred Capital Revenue	-	-	-
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(378,483)</b>	<b>(832,000)</b>	<b>453,517</b>
Amortization of Tangible Capital Assets	2,034,048	2,285,746	(251,698)
<b>Total Effect of change in Tangible Capital Assets</b>	<b>1,655,565</b>	<b>1,453,746</b>	<b>201,819</b>
<b>(Increase) Decrease in Net Financial Assets</b>	<b>\$ (589,763)</b>	<b>\$ (493,661)</b>	<b>\$ (96,102)</b>

**NOTE 20 ECONOMIC DEPENDENCE**

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

**SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2024**

**NOTE 21 ACCUMULATED SURPLUS**

**OPERATING**

Internally Restricted (appropriated) by Board for:	2024	2023
School-based Surpluses	\$709,326	\$371,294
Indigenous Education Surplus	67,822	79,574
Capital Projects	1,700,000	65,000
Premier’s Award for Excellence in Education Bursary	-	1,000
Service Improvement Allocation	17,031	21,699
Strategic Plan Initiatives	-	1,766,804
Art Starts Grant	12,000	
2024-2025 Budget Allocation	1,000,000	-
Subtotal Internally Restricted	3,506,179	2,305,371
Unrestricted Operating Surplus - Contingency	5,299,919	7,188,301
Total Available for Future Operations	8,806,098	9,493,672
<b>CAPITAL</b>		
Investment in Tangible Capital Assets	5,584,326	5,424,385
Local Capital	174,005	171,958
Subtotal Capital Surplus	5,758,331	5,596,343
<b>ACCUMULATED SURPLUS</b>	\$14,564,429	\$15,090,015

**NOTE 22 RISK MANAGEMENT**

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

The Board ensures that the School District has identified its risks and ensures that management monitors and controls them.

a) Credit risk

Credit risk is the risk of financial loss to an institution if a customer or counterparty to a financial instrument fails to meet its contractual obligations. Such risks arise principally from certain financial assets held consisting of cash and amounts receivable.

The School District is exposed to credit risk in the event of non-performance by a debtor. This risk is mitigated as most amounts receivable are due from the Province and are collectible.

It is management’s opinion that the School District is not exposed to significant credit risk associated with its cash deposits and investments as they are placed in recognized British Columbia institutions.

**SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2024**

**NOTE 22    RISK MANAGEMENT** *(continued)*

b) Market risk

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

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

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

c) Liquidity risk

Liquidity risk is the risk that the School District will not be able to meet its financial obligations as they become due.

The School District manages liquidity risk by continually monitoring actual and forecasted cash flows from operations and anticipated investing activities to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the School District's reputation.

Risk management and insurance services for all School Districts in British Columbia are provided by the Risk Management Branch of the Ministry of Finance. There have been no changes to risk exposure from 2022 related to credit, market or liquidity risks.

**School District No. 59 (Peace River South)**  
 Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
 Year Ended June 30, 2024

	Operating Fund S	Special Purpose Fund S	Capital Fund S	2024 Actual S	2023 Actual S
<b>Accumulated Surplus (Deficit), beginning of year</b>	9,493,672		5,596,343	15,090,015	15,366,043
<b>Changes for the year</b>					
Surplus (Deficit) for the year	(379,673)	329,405	(475,318)	(525,586)	(276,028)
Interfund Transfers					
Tangible Capital Assets Purchased	(307,901)	(329,405)	637,306	-	
<b>Net Changes for the year</b>	<u>(687,574)</u>	<u>-</u>	<u>161,988</u>	<u>(525,586)</u>	<u>(276,028)</u>
<b>Accumulated Surplus (Deficit), end of year - Statement 2</b>	<u><u>8,806,098</u></u>	<u><u>-</u></u>	<u><u>5,758,331</u></u>	<u><u>14,564,429</u></u>	<u><u>15,090,015</u></u>

**School District No. 59 (Peace River South)**

Schedule 2 (Unaudited)

Schedule of Operating Operations  
Year Ended June 30, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	51,615,333	51,939,673	48,165,511
Other	200,000	266,815	264,948
Tuition	16,250	25,594	24,735
Other Revenue	1,774,523	1,549,571	1,629,126
Rentals and Leases	213,000	184,854	162,594
Investment Income	675,000	754,714	578,560
<b>Total Revenue</b>	<u>54,494,106</u>	<u>54,721,221</u>	<u>50,825,474</u>
<b>Expenses</b>			
Instruction	42,333,871	41,532,012	37,543,650
District Administration	2,440,146	2,375,482	2,383,562
Operations and Maintenance	7,604,982	7,297,946	7,054,295
Transportation and Housing	4,041,995	3,895,454	3,642,886
<b>Total Expense</b>	<u>56,420,994</u>	<u>55,100,894</u>	<u>50,624,393</u>
<b>Operating Surplus (Deficit) for the year</b>	<u>(1,926,888)</u>	<u>(379,673)</u>	<u>201,081</u>
<b>Budgeted Appropriation (Retirement) of Surplus (Deficit)</b>	<u>2,305,371</u>		
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	(378,483)	(307,901)	(792,761)
<b>Total Net Transfers</b>	<u>(378,483)</u>	<u>(307,901)</u>	<u>(792,761)</u>
<b>Total Operating Surplus (Deficit), for the year</b>	<u>-</u>	<u>(687,574)</u>	<u>(591,680)</u>
<b>Operating Surplus (Deficit), beginning of year</b>		9,493,672	10,085,352
Prior Period Adjustments			
District Entered			
District Entered			
<b>Operating Surplus (Deficit), beginning of year, as restated</b>		<u>9,493,672</u>	<u>10,085,352</u>
<b>Operating Surplus (Deficit), end of year</b>		<u>8,806,098</u>	<u>9,493,672</u>
<b>Operating Surplus (Deficit), end of year</b>			
Internally Restricted		3,506,179	2,305,371
Unrestricted		5,299,919	7,188,301
<b>Total Operating Surplus (Deficit), end of year</b>		<u>8,806,098</u>	<u>9,493,672</u>

# School District No. 59 (Peace River South)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source  
Year Ended June 30, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
<b>Provincial Grants - Ministry of Education and Child Care</b>			
Operating Grant, Ministry of Education and Child Care	50,673,962	<b>50,679,393</b>	46,139,821
ISC/LEA Recovery	(1,278,023)	<b>(1,214,374)</b>	(1,180,958)
Other Ministry of Education and Child Care Grants			
Pay Equity	944,395	<b>944,395</b>	944,395
Student Transportation Fund	441,458	<b>441,458</b>	441,458
Support Staff Benefits Grant		<b>16,677</b>	16,677
FSA Scorer Grant	4,094	<b>8,187</b>	8,187
Early Learning Framework (ELF) Implementation			522
Labour Settlement Funding	829,447	<b>829,447</b>	1,794,409
Premier's Award for Excellence in Education Bursary			1,000
FRSP Career Connections		<b>50,000</b>	
Integrated Child Youth Grant (ICY)		<b>146,318</b>	
Recruitment Incentives Grant		<b>32,303</b>	
Just B4 Supplemental		<b>5,869</b>	
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<b>51,615,333</b>	<b>51,939,673</b>	<b>48,165,511</b>
<b>Provincial Grants - Other</b>	<b>200,000</b>	<b>266,815</b>	<b>264,948</b>
<b>Tuition</b>			
International and Out of Province Students	16,250	<b>25,594</b>	24,735
<b>Total Tuition</b>	<b>16,250</b>	<b>25,594</b>	<b>24,735</b>
<b>Other Revenues</b>			
Funding from First Nations	1,278,023	<b>1,214,374</b>	1,170,892
Miscellaneous			
Seconded Staff Recoveries	237,000	<b>119,873</b>	224,405
Substitute Staff Recoveries	85,000	<b>117,996</b>	82,475
Bus Charges			39,684
Miscellaneous	174,500	<b>97,328</b>	111,670
<b>Total Other Revenue</b>	<b>1,774,523</b>	<b>1,549,571</b>	<b>1,629,126</b>
<b>Rentals and Leases</b>	<b>213,000</b>	<b>184,854</b>	<b>162,594</b>
<b>Investment Income</b>	<b>675,000</b>	<b>754,714</b>	<b>578,560</b>
<b>Total Operating Revenue</b>	<b>54,494,106</b>	<b>54,721,221</b>	<b>50,825,474</b>

# School District No. 59 (Peace River South)

Schedule 2B (Unaudited)

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

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
<b>Salaries</b>			
Teachers	18,257,839	18,480,892	16,796,666
Principals and Vice Principals	4,167,363	4,054,371	3,586,684
Educational Assistants	5,323,132	4,885,417	4,399,872
Support Staff	6,540,502	6,378,706	5,952,022
Other Professionals	2,246,328	2,103,549	1,900,367
Substitutes	1,714,967	1,997,040	1,762,225
<b>Total Salaries</b>	<b>38,250,131</b>	<b>37,899,975</b>	<b>34,397,836</b>
<b>Employee Benefits</b>	<b>9,251,542</b>	<b>8,707,536</b>	<b>7,980,156</b>
<b>Total Salaries and Benefits</b>	<b>47,501,673</b>	<b>46,607,511</b>	<b>42,377,992</b>
<b>Services and Supplies</b>			
Services	1,797,320	1,489,081	1,653,401
Student Transportation	1,087,035	1,115,087	1,042,642
Professional Development and Travel	538,674	724,661	533,953
Rentals and Leases	25,500	75,177	22,603
Dues and Fees	521,238	490,663	392,591
Insurance	200,000	208,861	198,989
Supplies	2,763,954	2,622,620	2,490,144
Utilities	1,985,600	1,767,233	1,912,078
<b>Total Services and Supplies</b>	<b>8,919,321</b>	<b>8,493,383</b>	<b>8,246,401</b>
<b>Total Operating Expense</b>	<b>56,420,994</b>	<b>55,100,894</b>	<b>50,624,393</b>



**School District No. 59 (Peace River South)**

Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							<b>18,255,905</b>
1.02 Regular Instruction	15,392,237	867,092	94,325	577,056	199,200	1,125,995	18,255,905
1.03 Career Programs	46,292	75,042			148,987	1,238	271,559
1.07 Library Services	312,322		67,752			36,364	416,438
1.08 Counselling	590,898		42,011	78,200		7,971	719,080
1.10 Special Education	1,630,220		4,318,933	190,641	66,798	279,744	6,486,336
1.20 Early Learning and Child Care						589	77,212
1.30 English Language Learning	46,985		29,638				76,623
1.31 Indigenous Education	438,955	635,060	313,553	111,571	7,553	12,226	1,518,918
1.41 School Administration	22,983	2,388,395	342	760,541		58,645	3,230,906
1.62 International and Out of Province Students							-
1.64 Other							-
<b>Total Function 1</b>	<b>18,480,892</b>	<b>3,965,589</b>	<b>4,866,554</b>	<b>1,718,009</b>	<b>422,538</b>	<b>1,522,772</b>	<b>30,976,354</b>
<b>4 District Administration</b>							
4.11 Educational Administration		88,782		16,997	431,434	3,270	540,483
4.40 School District Governance					122,584		122,584
4.41 Business Administration				176,387	624,058	2,685	803,130
<b>Total Function 4</b>	<b>-</b>	<b>88,782</b>	<b>-</b>	<b>193,384</b>	<b>1,178,076</b>	<b>5,955</b>	<b>1,466,197</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				53,556	330,474	3,374	387,404
5.50 Maintenance Operations				2,665,353		304,537	2,969,890
5.52 Maintenance of Grounds				473,559		48,397	521,956
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,192,468</b>	<b>330,474</b>	<b>356,308</b>	<b>3,879,250</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				60,665	172,461		233,126
7.70 Student Transportation			18,863	1,214,180		112,005	1,345,048
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>18,863</b>	<b>1,274,845</b>	<b>172,461</b>	<b>112,005</b>	<b>1,578,174</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>18,480,892</b>	<b>4,054,371</b>	<b>4,885,417</b>	<b>6,378,706</b>	<b>2,103,549</b>	<b>1,997,040</b>	<b>37,899,975</b>

**School District No. 59 (Peace River South)**

Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2024 Actual	2024 Budget	2023 Actual
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	18,255,905	4,394,502	22,650,407	2,216,166	24,866,573	24,761,753	22,607,201
1.03 Career Programs	271,559	62,245	333,804	179,291	513,095	479,413	447,850
1.07 Library Services	416,438	74,287	490,725	57,201	547,926	510,975	346,805
1.08 Counselling	719,080	147,523	866,603	19,814	886,417	893,141	837,475
1.10 Special Education	6,486,336	1,497,729	7,984,065	295,951	8,280,016	9,025,479	7,609,691
1.20 Early Learning and Child Care	-	-	-	-	-	-	57,747
1.20 Early Learning and Child Care	77,212	14,557	91,769	13,899	105,668	145,475	112,073
1.30 English Language Learning	1,518,918	347,788	1,866,706	190,495	2,057,201	2,157,010	1,912,850
1.31 Indigenous Education	3,230,906	662,210	3,893,116	161,954	4,055,070	4,113,481	3,508,311
1.41 School Administration	-	-	-	220,046	220,046	247,144	103,647
1.62 International and Out of Province Students	-	-	-	-	-	-	-
1.64 Other	-	-	-	-	-	-	-
<b>Total Function 1</b>	<b>30,976,354</b>	<b>7,200,841</b>	<b>38,177,195</b>	<b>3,354,817</b>	<b>41,532,012</b>	<b>42,333,871</b>	<b>37,543,650</b>
<b>4 District Administration</b>							
4.11 Educational Administration	540,483	109,385	649,868	65,199	715,067	803,640	735,238
4.40 School District Governance	122,584	8,226	130,810	111,504	242,314	224,314	243,769
4.41 Business Administration	803,130	180,713	983,843	434,258	1,418,101	1,412,192	1,404,555
<b>Total Function 4</b>	<b>1,466,197</b>	<b>298,324</b>	<b>1,764,521</b>	<b>610,961</b>	<b>2,375,482</b>	<b>2,440,146</b>	<b>2,383,562</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	387,404	90,654	478,058	275,275	753,333	731,518	677,762
5.50 Maintenance Operations	2,969,890	664,275	3,634,165	1,035,168	4,669,333	4,793,090	4,417,566
5.52 Maintenance of Grounds	521,956	106,615	628,571	136,465	765,036	744,774	708,668
5.56 Utilities	-	-	-	1,110,244	1,110,244	1,335,600	1,250,299
<b>Total Function 5</b>	<b>3,879,250</b>	<b>861,544</b>	<b>4,740,794</b>	<b>2,557,152</b>	<b>7,297,946</b>	<b>7,604,982</b>	<b>7,054,295</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration	233,126	57,232	290,358	35,598	325,956	309,325	207,759
7.70 Student Transportation	1,345,048	289,595	1,634,643	1,934,855	3,569,498	3,732,670	3,435,127
<b>Total Function 7</b>	<b>1,578,174</b>	<b>346,827</b>	<b>1,925,001</b>	<b>1,970,453</b>	<b>3,895,454</b>	<b>4,041,995</b>	<b>3,642,886</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>37,899,975</b>	<b>8,707,536</b>	<b>46,607,511</b>	<b>8,493,383</b>	<b>55,100,894</b>	<b>56,420,994</b>	<b>50,624,393</b>

# School District No. 59 (Peace River South)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations  
Year Ended June 30, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	7,006,480	6,136,595	6,049,499
Other			1,232,124
Other Revenue	896,309	1,384,721	
Investment Income	2,000	2,393	1,922
<b>Total Revenue</b>	<u>7,904,789</u>	<u>7,523,709</u>	<u>7,283,545</u>
<b>Expenses</b>			
Instruction	7,563,797	7,145,962	6,564,812
Operations and Maintenance	305,083	35,182	699,504
Transportation and Housing	35,909	13,160	19,229
<b>Total Expense</b>	<u>7,904,789</u>	<u>7,194,304</u>	<u>7,283,545</u>
<b>Special Purpose Surplus (Deficit) for the year</b>	<u>-</u>	<u>329,405</u>	<u>-</u>
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased		(329,405)	
<b>Total Net Transfers</b>	<u>-</u>	<u>(329,405)</u>	<u>-</u>
<b>Total Special Purpose Surplus (Deficit) for the year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Special Purpose Surplus (Deficit), beginning of year</b>			
<b>Special Purpose Surplus (Deficit), end of year</b>		<u>-</u>	<u>-</u>

### School District No. 59 (Peace River South)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2024

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	43,616	42,186	840,937	28,055	5,432	8,502	150,891		-
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	285,789	189,511		192,000	36,750	86,872	408,136	320,690	3,636,673
Other			1,263,873						
Investment Income									
District Entered			12						
	285,789	189,511	1,263,885	192,000	36,750	86,872	408,136	320,690	3,636,673
<b>Less:</b> Allocated to Revenue	329,405	150,880	1,363,859	159,153	24,745	84,047	478,271	320,690	3,636,673
<b>Deferred Revenue, end of year</b>	-	80,817	740,963	60,902	17,437	11,327	80,756	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	329,405	150,880		159,153	24,745	84,047	478,271	320,690	3,636,673
Other Revenue			1,363,859						
Investment Income									
	329,405	150,880	1,363,859	159,153	24,745	84,047	478,271	320,690	3,636,673
<b>Expenses</b>									
Salaries						22,816	36,259		2,967,514
Teachers								38,735	2,617
Principals and Vice Principals							31,763	223,534	
Educational Assistants		123,902						24,183	28,603
Support Staff		-		113,366				16,226	26,418
Other Professionals				5,337	10,291			125	179,910
Substitutes		832			5,550	8,491			
	-	124,734	-	118,703	15,841	63,070	300,327	273,666	2,970,131
Employee Benefits		26,146		29,501	3,446	16,054	79,773	46,649	666,542
Services and Supplies			1,363,859	10,949	5,458	4,923	98,171	375	
	-	150,880	1,363,859	159,153	24,745	84,047	478,271	320,690	3,636,673
<b>Net Revenue (Expense) before Interfund Transfers</b>	329,405	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	(329,405)								
	(329,405)	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

**School District No. 59 (Peace River South)**

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2024

	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Early Childhood Education Dual Credit Program	Student & Family Affordability	JUST B4	ECL (Early Care & Learning)	Feeding Futures Fund	Health Career Grants
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	18,586	20,012	72,956	116,018	144,372				
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	183,833	15,897	55,000	77,000	100,000	25,000	175,000	521,677	25,000
Other									
Investment Income									
District Entered									
	183,833	15,897	55,000	77,000	100,000	25,000	175,000	521,677	25,000
<b>Less:</b> Allocated to Revenue	195,010	13,160	80,133	79,526	108,179	25,000	131,038	319,469	1,216
<b>Deferred Revenue, end of year</b>	<b>7,409</b>	<b>22,749</b>	<b>47,823</b>	<b>113,492</b>	<b>136,193</b>	<b>-</b>	<b>43,962</b>	<b>202,208</b>	<b>23,784</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	195,010	13,160	80,133	79,526	108,179	25,000	131,038	319,469	1,216
Other Revenue									
Investment Income									
	195,010	13,160	80,133	79,526	108,179	25,000	131,038	319,469	1,216
<b>Expenses</b>									
Salaries									
Teachers	72,590								
Principals and Vice Principals	29,875						93,532		
Educational Assistants			848					42,289	
Support Staff				859		17,438	5,093	13,268	
Other Professionals									339
Substitutes	48,464		9,653						1,102
	150,929	-	10,501	859	-	17,438	98,625	55,896	1,102
Employee Benefits	29,995		1,130	151		4,385	30,915	14,334	114
Services and Supplies	14,086	13,160	68,502	78,516	108,179	3,177	1,498	249,239	
	195,010	13,160	80,133	79,526	108,179	25,000	131,038	319,469	1,216
<b>Net Revenue (Expense) before Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**School District No. 59 (Peace River South)**

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2024

	Early Learning Grants S	Career Grants S	TOTAL S
<b>Deferred Revenue, beginning of year</b>	41,849	15,308	1,548,720
<b>Add: Restricted Grants</b>			
Provincial Grants - Ministry of Education and Child Care			6,334,828
Other	6,353	12,240	1,282,466
Investment Income	2,393		2,393
District Entered			12
	<u>8,746</u>	<u>12,240</u>	<u>7,619,699</u>
<b>Less: Allocated to Revenue</b>	4,266	18,989	7,523,709
<b>Deferred Revenue, end of year</b>	<u>46,329</u>	<u>8,559</u>	<u>1,644,710</u>
<b>Revenues</b>			
Provincial Grants - Ministry of Education and Child Care			6,136,595
Other Revenue	1,873	18,989	1,384,721
Investment Income	2,393		2,393
	<u>4,266</u>	<u>18,989</u>	<u>7,523,709</u>
<b>Expenses</b>			
Salaries			
Teachers			3,099,179
Principals and Vice Principals			164,759
Educational Assistants			422,336
Support Staff			202,810
Other Professionals			58,272
Substitutes			254,466
	-	-	<u>4,201,822</u>
Employee Benefits			949,135
Services and Supplies	4,266	18,989	2,043,347
	<u>4,266</u>	<u>18,989</u>	<u>7,194,304</u>
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	<u>329,405</u>
<b>Interfund Transfers</b>			
Tangible Capital Assets Purchased			(329,405)
	-	-	<u>(329,405)</u>
<b>Net Revenue (Expense)</b>	-	-	<u>-</u>

**School District No. 59 (Peace River South)**

Schedule 4 (Unaudited)

Schedule of Capital Operations  
Year Ended June 30, 2024

	2024 Budget	2024 Actual			2023 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
<b>Revenues</b>					
Provincial Grants					
Ministry of Education and Child Care	1,503,128			-	1,179,639
Other Revenue	1,000			-	
Investment Income	2,028		2,047	2,047	1,533
Amortization of Deferred Capital Revenue	1,712,580	1,790,186		1,790,186	1,759,711
<b>Total Revenue</b>	<b>3,218,736</b>	<b>1,790,186</b>	<b>2,047</b>	<b>1,792,233</b>	<b>2,940,883</b>
<b>Expenses</b>					
Operations and Maintenance	1,503,128			-	1,179,639
Amortization of Tangible Capital Assets					
Operations and Maintenance	1,564,572	1,791,809		1,791,809	1,743,342
Transportation and Housing	469,476	475,742		475,742	495,011
<b>Total Expense</b>	<b>3,537,176</b>	<b>2,267,551</b>	<b>-</b>	<b>2,267,551</b>	<b>3,417,992</b>
<b>Capital Surplus (Deficit) for the year</b>	<b>(318,440)</b>	<b>(477,365)</b>	<b>2,047</b>	<b>(475,318)</b>	<b>(477,109)</b>
<b>Net Transfers (to) from other funds</b>					
Tangible Capital Assets Purchased	378,483	637,306		637,306	792,761
<b>Total Net Transfers</b>	<b>378,483</b>	<b>637,306</b>	<b>-</b>	<b>637,306</b>	<b>792,761</b>
<b>Total Capital Surplus (Deficit) for the year</b>	<b>60,043</b>	<b>159,941</b>	<b>2,047</b>	<b>161,988</b>	<b>315,652</b>
<b>Capital Surplus (Deficit), beginning of year</b>		<b>5,424,385</b>	<b>171,958</b>	<b>5,596,343</b>	<b>5,280,691</b>
<b>Capital Surplus (Deficit), end of year</b>		<b>5,584,326</b>	<b>174,005</b>	<b>5,758,331</b>	<b>5,596,343</b>

**School District No. 59 (Peace River South)**

Tangible Capital Assets  
 Year Ended June 30, 2024

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	S	S	S	S	S	S	S
<b>Cost, beginning of year</b>	5,244,777	87,580,254	1,956,457	4,836,438	6,006	67,441	99,691,373
<b>Changes for the Year</b>							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		1,946,088	244,965	10,512			2,201,565
Operating Fund		126,724	66,394	114,783			307,901
Special Purpose Funds		329,405					329,405
	-	2,402,217	311,359	125,295	-	-	2,838,871
Decrease:							
Deemed Disposals			292,071	283,342	6,006		581,419
	-	-	292,071	283,342	6,006	-	581,419
<b>Cost, end of year</b>	5,244,777	89,982,471	1,975,745	4,678,391	-	67,441	101,948,825
<b>Work in Progress, end of year</b>							
<b>Cost and Work in Progress, end of year</b>	5,244,777	89,982,471	1,975,745	4,678,391	-	67,441	101,948,825
<b>Accumulated Amortization, beginning of year</b>		56,604,766	1,015,932	2,150,365	5,404	24,876	59,801,343
<b>Changes for the Year</b>							
Increase: Amortization for the Year		1,581,109	196,610	475,742	602	13,488	2,267,551
Decrease:							
Deemed Disposals			292,071	283,342	6,006		581,419
		-	292,071	283,342	6,006	-	581,419
<b>Accumulated Amortization, end of year</b>		58,185,875	920,471	2,342,765	-	38,364	61,487,475
<b>Tangible Capital Assets - Net</b>	<b>5,244,777</b>	<b>31,796,596</b>	<b>1,055,274</b>	<b>2,335,626</b>	<b>-</b>	<b>29,077</b>	<b>40,461,350</b>



**School District No. 59 (Peace River South)**

Schedule 4C (Unaudited)

Deferred Capital Revenue  
Year Ended June 30, 2024

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
<b>Deferred Capital Revenue, beginning of year</b>	26,425,119	977,209	911,602	<b>28,313,930</b>
<b>Changes for the Year</b>				
Increase:				
Transferred from Deferred Revenue - Capital Additions	2,201,565			<b>2,201,565</b>
	<u>2,201,565</u>	-	-	<u><b>2,201,565</b></u>
Decrease:				
Amortization of Deferred Capital Revenue	1,710,511	40,511	39,164	<b>1,790,186</b>
	<u>1,710,511</u>	<u>40,511</u>	<u>39,164</u>	<u><b>1,790,186</b></u>
<b>Net Changes for the Year</b>	<u>491,054</u>	<u>(40,511)</u>	<u>(39,164)</u>	<u><b>411,379</b></u>
<b>Deferred Capital Revenue, end of year</b>	<u>26,916,173</u>	<u>936,698</u>	<u>872,438</u>	<u><b>28,725,309</b></u>
<b>Work in Progress, beginning of year</b>				-
<b>Changes for the Year</b>				
<b>Net Changes for the Year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Work in Progress, end of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Deferred Capital Revenue, end of year</b>	<u><b>26,916,173</b></u>	<u><b>936,698</b></u>	<u><b>872,438</b></u>	<u><b>28,725,309</b></u>

# School District No. 59 (Peace River South)

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

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
<b>Balance, beginning of year</b>	44,913	150,000			36,259	231,172
<b>Changes for the Year</b>						
Increase:						
Provincial Grants - Ministry of Education and Child Care	7,893,128		3,179,200			11,072,328
Other					1,000	1,000
Investment Income		8,104				8,104
	7,893,128	8,104	3,179,200	-	1,000	11,081,432
Decrease:						
Transferred to DCR - Capital Additions	2,201,565					2,201,565
	2,201,565	-	-	-	-	2,201,565
<b>Net Changes for the Year</b>	5,691,563	8,104	3,179,200	-	1,000	8,879,867
<b>Balance, end of year</b>	5,736,476	158,104	3,179,200	-	37,259	9,111,039

# FINANCIAL STATEMENT DISCUSSION & ANALYSIS

For the year ended June 30, 2024

School District  
No. 59 Peace  
River South

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## Introduction

The following is a discussion and analysis of the School District’s financial performance for the fiscal year ended June 30, 2024. It is based on currently known facts, decisions, and conditions. This report should be read in conjunction with the District’s financial statements for the same period.

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

## The School District

School District No. 59 (Peace River South) has approximately 3,700 students and serves the communities of Chetwynd, Dawson Creek, Pouce Coupe, Tumbler Ridge and the surrounding rural area. We acknowledge the South Peace region is located within Treaty 8 Territory, a traditional travelling route for the Cree, Dunne-Za and Métis. The district has 15 elementary schools, 3 high schools and offers a distributed learning program.

The governing body of the School District is the Board of Education comprised of 7 trustees who are each elected for a four-year term 2022-2026. The day-to-day operations are managed by the administrative staff of the School District, lead by the Superintendent of Schools.

### Our Mission

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

### Strategic Plan

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

1. Equity
2. Foundational Skills and Core Competencies
3. Sustainable Use of Our Resources

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



## Composition of Financial Statements

The financial statements are prepared using fund accounting and are a consolidation of 3 separate funds: operating, special purpose and capital. Financial performance is difficult to ascertain in the audited statements as the three funds are combined. Financial details of each fund are reported in the supplementary schedules that follow the notes to the financial statements.

### Key Audited Statements

1. Statement of Financial Position (Statement 1) summarizes financial assets, liabilities and accumulated surplus as at June 30, 2024.
2. Statement of Operations (Statement 2) summarizes revenues received and expenses incurred between July 1, 2023 and June 30, 2024.

### Schedule 2 – Operating Fund

The Operating Fund accounts for the district's daily operating transactions. Annual and accumulated surpluses within the Operating Fund are an important indication of financial health. School districts are unable to incur an accumulated deficit position. When the district has an available accumulated surplus balance, those funds are available to use for future expenses and to reduce the financial risk of unforeseen circumstances. Accumulated surplus balances are subject to the Board's Accumulated Operating Surplus Policy 5010.

### Schedule 3 – Special Purpose Funds

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

### Schedule 4 – Capital Fund

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

## District Enrolment

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

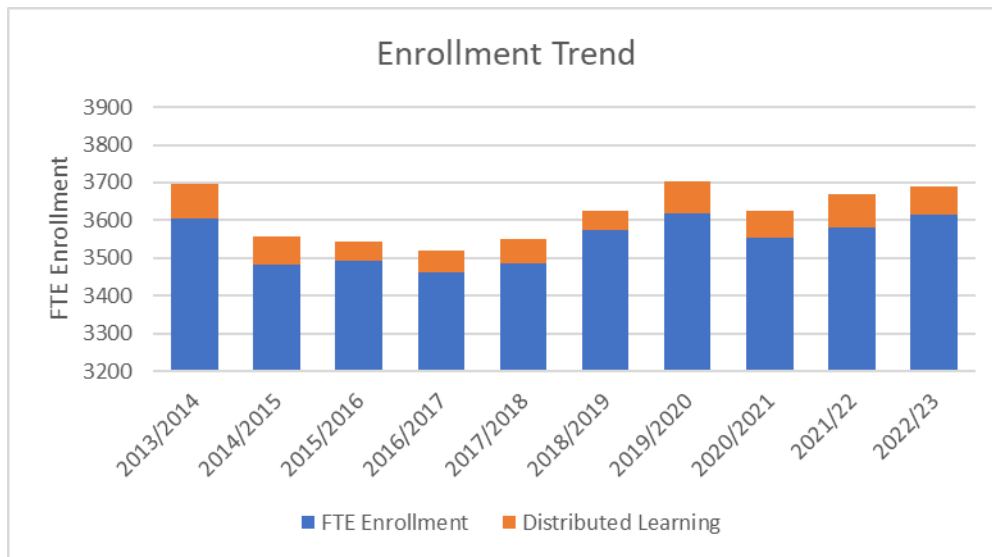
	2023/24 Actual	2023/24 Prelim Budget	2022/23 Actual	Variance to Budget	% Change to Budget	Variance to Prior Year	% Change to Prior Year
Standard School	3,650.94	3,605.00	3,615.75	45.94	1.27%	35.19	0.97%
DL	92.63	80.00	72.56	12.63	15.78%	20.06	27.65%
<b>Total FTE</b>	<b>3,743.56</b>	<b>3,685.00</b>	<b>3,688.31</b>	<b>58.56</b>	<b>1.59%</b>	<b>55.25</b>	<b>1.50%</b>

### Variance to Budget

The 2023/24 Preliminary Budget Enrolment estimates were submitted in February 2023. The variance between preliminary and actual enrolment is 58.56 FTE (1.59%) and shows enrolment growth since projections in February 2023. An elementary Distributed Learning (DL) program was created for the 2020/21 school year to accommodate a non-face-to-face option during the COVID-19 pandemic. Enrolment fluctuations in this newly developed program are expected.

### Variance to 2022/23

The variance of 2023/24 actual enrolment to 2022/23 actual enrolment is 55.25 (1.5%) and indicates growth.



## Employees

Salaries and benefits are the highest operational expense of the School District (84%). The table below summarizes the full-time equivalent (FTE) of employees for the prior two years that were allocated to the operating fund.

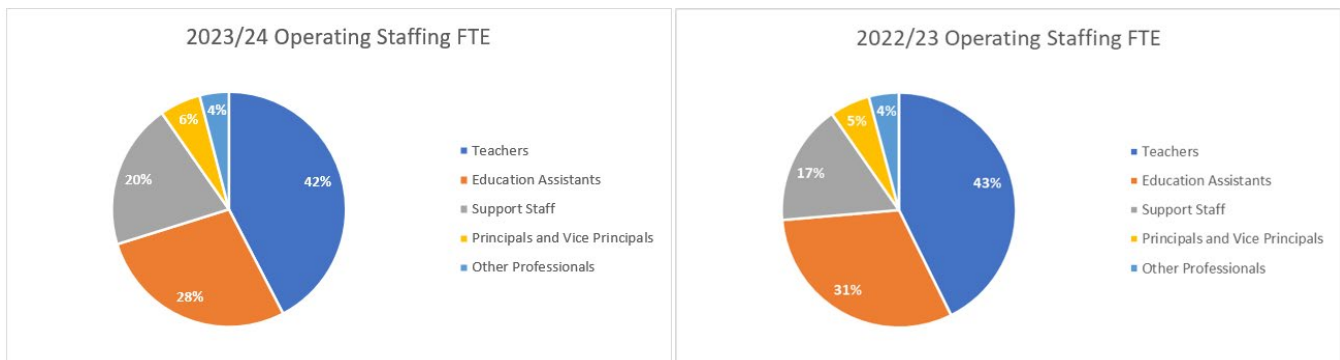
	2023/24	2022/23	Variance	% Change
Teachers	229.067	222.588	6.479	2.91%
Education Assistants	150.776	161.760	-10.984	-6.79%
Support Staff	108.596	86.900	21.696	24.97%
Principals and Vice Principals	30.750	29.000	1.750	6.04%
Other Professionals	21.830	21.630	0.200	0.92%
<b>Total Staffing</b>	<b>541.019</b>	<b>521.878</b>	<b>19.14137771</b>	<b>3.67%</b>

Teachers increased by 6.479 FTE when enrolment increased by 58.56 FTE, the overall percentage change is 2.91%. Each year, the school’s employee per student FTE can vary depending on each school’s composition and configuration.

There were 292 students claimed for funding under a unique needs category in the 2023/24 school year, this is compared to 286 in 2022/23, an increase of 2%. The district claimed 497 students with Ministry designations which all receive services from staff in the district.

One additional Vice-Principal position was added to the district office to assume the new Feeding Futures funding as well as recruitment and careers support.

The District always strives to be fully staffed but there are also periods of time in the school year where teaching, education assistant, and other positions are unfilled and covered by casual substitute employees not reflected in the above employee FTE. A reminder that the numbers above relate to the operating fund including ‘classroom enhancement fund’ classroom teachers. Staffing in some classifications is also paid from special purpose funds.





## Statement of Financial Position

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

### Net Financial Asset (Debt)

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

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

### Accumulated Surplus (Deficit)

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

The District was in an Accumulated Surplus position as at June 30, 2024.

	June 30, 2024 Actual \$	June 30, 2023 Actual \$	Increase (Decrease) \$	Increase (Decrease) %
<b>Financial Assets</b>				
Cash & Cash Equivalents	22,765,353	15,131,835	7,633,518	50%
Accounts Receivable				
Due from Province - Ministry of Education	-	26,062	(26,062)	-100%
Due from First Nations	218,315	220,706	(2,391)	-1%
Other	411,627	354,101	57,526	16%
<b>Total Financial Assets</b>	<b>23,395,295</b>	<b>15,732,704</b>	<b>7,662,591</b>	<b>49%</b>
<b>Liabilities</b>				
Accounts Payable and Accrued Liabilities				
Other	2,637,618	3,224,183	(586,565)	-18%
Unearned Revenue	91,092	106,767	(15,675)	-15%
Deferred Revenue	1,644,710	1,548,720	95,990	6%
Deferred Capital Revenue	37,836,348	28,545,102	9,291,246	33%
Employee Future Benefits	1,106,173	1,052,413	53,760	5%
Asset Retirement Obligation	6,151,717	6,151,717	-	
<b>Total Liabilities</b>	<b>49,467,658</b>	<b>40,628,902</b>	<b>8,838,756</b>	<b>22%</b>
<b>Net Financial Assets (Debt)</b>	<b>(26,072,363)</b>	<b>(24,896,198)</b>	<b>(1,176,165)</b>	<b>5%</b>
<b>Non - Financial Assets</b>				
Tangible Capital Assets	40,461,350	39,890,030	571,320	1%
Prepaid Expenses	175,442	96,183	79,259	82%
<b>Total Non-Financial Assets</b>	<b>40,636,792</b>	<b>39,986,213</b>	<b>650,579</b>	<b>2%</b>
<b>Accumulated Surplus (Deficit)</b>	<b>14,564,429</b>	<b>15,090,015</b>	<b>(525,586)</b>	<b>-3%</b>

## Assets

Cash & Cash Equivalents have increased. This is due to the draw of major capital project funding for the Crescent Park Expansion project and the Dawson Creek and Tumbler Ridge New Spaces Child Care centres, in advance of the expenses being incurred. These funds will be committed in the capital fund throughout the 2024-2025 and 2025-2026 fiscal years. As of June 30, 2024 the district was owed net \$218,315 from First Nations. This amount payable was aged less than 30 days and was paid soon after year-end on July 23, 2024. A credit note to First Nations will be settled as an offset to the first 2024/25 billing. Other Accounts Receivable are amounts owed to the District and primarily consist of a GST rebate and other receivables, both of which increased from the prior year.

## Liabilities

Other Accounts Payable is comprised of amounts the District owes and primarily consist of salaries and benefits payable and accrued vacation payable. The decrease 2023/24 is mainly due to the timing of

source deduction remittances in alignment with June 30, 2024. Deferred Revenue refers to unused funds from the Special Purpose Funds. The majority of this balance consists of school generated funds and Feeding Futures funding. Deferred Capital Revenue relates to funding provided by the Ministry of Education and Child Care for capital projects and is usually decreased as the tangible capital assets are amortized. For the year ended June 30, 2024 Deferred Capital Revenue increased due to the draw of major capital project funding for the Crescent Park Expansion project and the Dawson Creek and Tumbler Ridge New Spaces Child Care centres, in advance of the expenses being incurred. Accrued Employee Future Benefits (liabilities) is actuarially calculated annually and includes vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime and death benefits resulting from employment contract provisions.

#### Non-Financial Assets

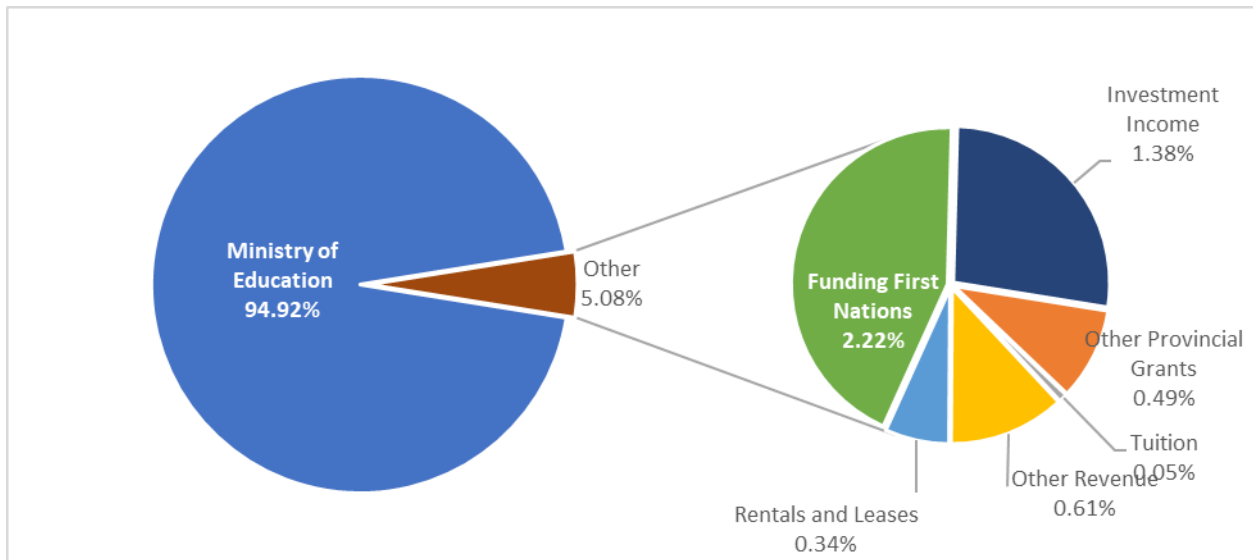
Tangible Capital Assets reflect the unamortized cost of land, buildings, furniture, vehicles, computers and equipment. Prepaid Expenses are a result of making advance payments for a good or service that will be received in the future. At June 30, 2024, the prepaid balance is made up primarily of software licenses and other subscription renewals, membership fees and school supply and agenda orders in advance of the new fiscal year.

## Operating Fund – Schedule 2

	2023/2024 Actual \$	2023/2024 Budget \$	Variance to Budget \$	2022/2023 Actual \$	Variance to Prior Year \$
<b>Revenues</b>					
Provincial Grants					
Ministry of Education	51,939,673	51,615,333	324,340	48,165,511	3,774,162
Other	266,815	200,000	66,815	264,948	1,867
Tuition	25,594	16,250	9,344	24,735	859
Other Revenue	1,549,571	1,774,523	(224,952)	1,629,126	(79,555)
Rentals and Leases	184,854	213,000	(28,146)	162,594	22,260
Investment Income	754,714	675,000	79,714	578,560	176,154
<b>Total Revenue</b>	<b>54,721,221</b>	<b>54,494,106</b>	<b>227,115</b>	<b>50,825,474</b>	<b>3,895,747</b>
<b>Expenses</b>					
Instruction	41,532,012	42,333,871	(801,859)	37,543,650	3,988,362
District Administration	2,375,482	2,440,146	(64,664)	2,383,562	(8,080)
Operations and Maintenance	7,297,946	7,604,982	(307,036)	7,054,295	243,651
Transportation and Housing	3,895,454	4,041,995	(146,541)	3,642,886	252,568
<b>Total Expense</b>	<b>55,100,894</b>	<b>56,420,994</b>	<b>(1,320,100)</b>	<b>50,624,393</b>	<b>4,476,501</b>
<b>Operating Surplus (Deficit)</b>	<b>(379,673)</b>	<b>(1,926,888)</b>	<b>1,547,215</b>	<b>201,081</b>	<b>(580,754)</b>
Budget Appropriation of Surplus		2,305,371			
Net Transfers from other funds					
Tangible Capital Assets Purchased	(307,901)	(378,483)	70,582	(792,761)	484,860
<b>Total Operating Surplus</b>	<b>(687,574)</b>	<b>-</b>	<b>1,617,797</b>	<b>(591,680)</b>	<b>(95,894)</b>

## Revenues

Total operating revenues for the District were \$54.7 million for the 2023/24 school year. The Ministry of Education and Child Care funding makes up 95% of total operating revenue for the school district. This means the District is heavily reliant on the Base Operating Grant, which is calculated primarily on student enrolments.



Revenues - Variance to Budget

Total Variance to Budget was an increase of \$227,115. The positive variance can be broken down to the following.

Base Operating Grant	69,080	0.1%
FSA Scorer Training	4,093	100.0%
Support Staff Benefits Grant	16,677	
MCFD	66,815	33.4%
Career Connections	50,000	NEW
Integrated Child Youth Care Grant	146,318	NEW
Recruitment Incentives Grant	32,303	NEW
Just B4 Supplemental Grant	5,869	
ACEIT Grants	(2,192)	-2.9%
Funding First Nations	(63,649)	-5.0%
Non-resident Tuition	9,344	57.5%
Seconded Staff Recoveries	(117,127)	-49.4%
Substitute Staff Recoveries	32,996	38.8%
Misc Revenue	(74,980)	-75.4%
Rentals and Leases	(28,146)	-13.2%
Investment Income	79,714	11.8%
	<u>227,115</u>	<u>0.4%</u>

Operating Grant had negligible variance from budget. New grants received during the 2023-2024 year are Integrated Child and Youth Clinical Counsellor and Youth Peer Support Worker to provide services from July 1, 2024 – March 31, 2025, Pre-Employment Hiring Incentives comprising four tier one incentives for recruitment of teaching positions in Chetwynd and Tumbler Ridge, and a Work Experience Enhancement

one-time grant to build and strengthen relationships with employers in the Early Childhood Education (ECE), Health, and Technology sectors that will increase student participation in Work Experience (WEX) 12A and 12B courses.

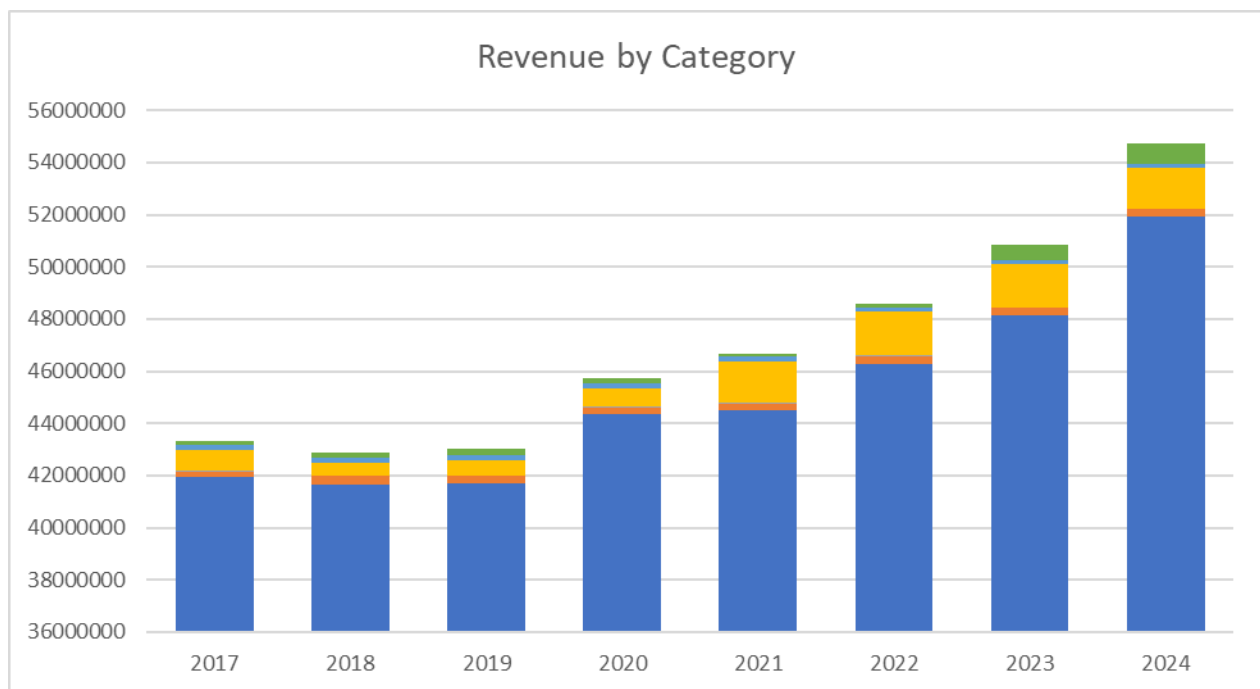
Seconded Staff Recoveries were changed from a revenue account to a credit to an expense account mid-year to better reflect the recovery of an expense.

Miscellaneous revenue is a year-to-year estimate and is estimated in a general way that may or may not meet its target in any given year.

Interest rates increased in July 2023 and remained in place until June 2024 where the rates returned to June 2023 levels. Higher interest rates for the majority of the fiscal year resulted in an Investment Income positive variance of \$79,714.

Revenues - Variance to Prior Year

Total Variance to Prior Year was an increase of \$227,115 representing 0.4%.



The consistent funding in Other Revenue is a result of the new LEA agreements in 2020/2021. Tuition for First Nations students living on reserve flows from the Federal Government through the First Nations as opposed to from the Ministry of Education and Child Care.

Expenses

Of the School District’s expenses 84.6% (83.7% 2022/23) are related to salaries and benefits with most salaries (49%) paid to teachers. The remaining 15.4% of operating expenses are related to supplies and services including professional development, student transportation, utilities, and insurance.

In 2022 child care was moved into the Ministry of Education and became the Ministry of Education and Child Care.

Expenses - Variance to Budget

Operating expenses as compared to budget were \$1.3m less than the amended budget.

**Instruction was underbudget by \$801,859**

School budgets are decentralized. Allowable carry forwards from one year to the next are calculated as actual or 2.5% of the school budget, whichever is less, and are represented by the \$709,326 school surpluses above.

Both professional staff (\$309,337) and support staff (\$334,379) were underbudget while substitutes (\$165,006) were overbudget. Given the difficulty recruiting positions for the 2023/24 school year, the positive variance in staffing is expected. Some of the positions were covered by casual substitute employees which explains the overage in that category. It is always the District’s goal to be fully staffed, but when facing recruitment challenges, underspending is often a result.

	Budget	Actual	Surplus	%
Teachers and Principals/Vice-Principals	20,328,521	20,019,184	309,337	1.5%
Education Assistants and Support Staff	5,677,939	5,343,560	334,379	5.9%
Substitutes	256,430	421,436 -	165,006	-64.3%
Benefits	6,425,665	5,913,445	512,220	8.0%
Services & Supplies	1,523,723	1,432,419	91,304	6.0%
<b>Total</b>	<b>34,212,278</b>	<b>33,130,045</b>	<b>1,082,233</b>	<b>3.2%</b>

Of the \$1,082,233 surplus above, a total of \$709,326 was allowable to be carried forward by schools to the 2024/25 school year. The remaining surplus in excess of actual to a maximum of 2.5% contributed \$372,907 to the district total surplus.

Overall District accounts were also underbudget. There are over thirty-five instruction cost centres at the District level. Required carry forwards at the district level are:

Indigenous Education	67,822
Service Improvement Allocation	17,031
Arts Starts	12,000
<b>Total</b>	<b>96,853</b>

**Administration was underbudget by \$64,664**

Variances were experienced across the seven district administration departments. Notable variances include an overage in business administration of \$74,200 due to benefits increases, fully accruing the audit fee and the IBM Technology Optimization Review , savings in education administration due to the availability of new special purpose funding for some salaries and benefits. Legal is underspent by \$37,000 as well as advertising resulting from migrating from one recruitment platform to another

during the year. Governance and legislative services were overspent in the areas of legal and travel. The overall variance to budget is a positive position of 2.7%.

**Operation and Maintenance was underbudget by \$307,036**

Total salaries and benefits were underbudget by \$90,437 while supplies and services were overbudget by \$34,705. Recruitment of trades during the year presented a challenge resulting in the district not fully staffed in the department. The increase in supplies and services was mainly due to insurance. Utilities were underbudget by \$228,014 as a result of the very mild winter. The overall variance to budget is 4%.

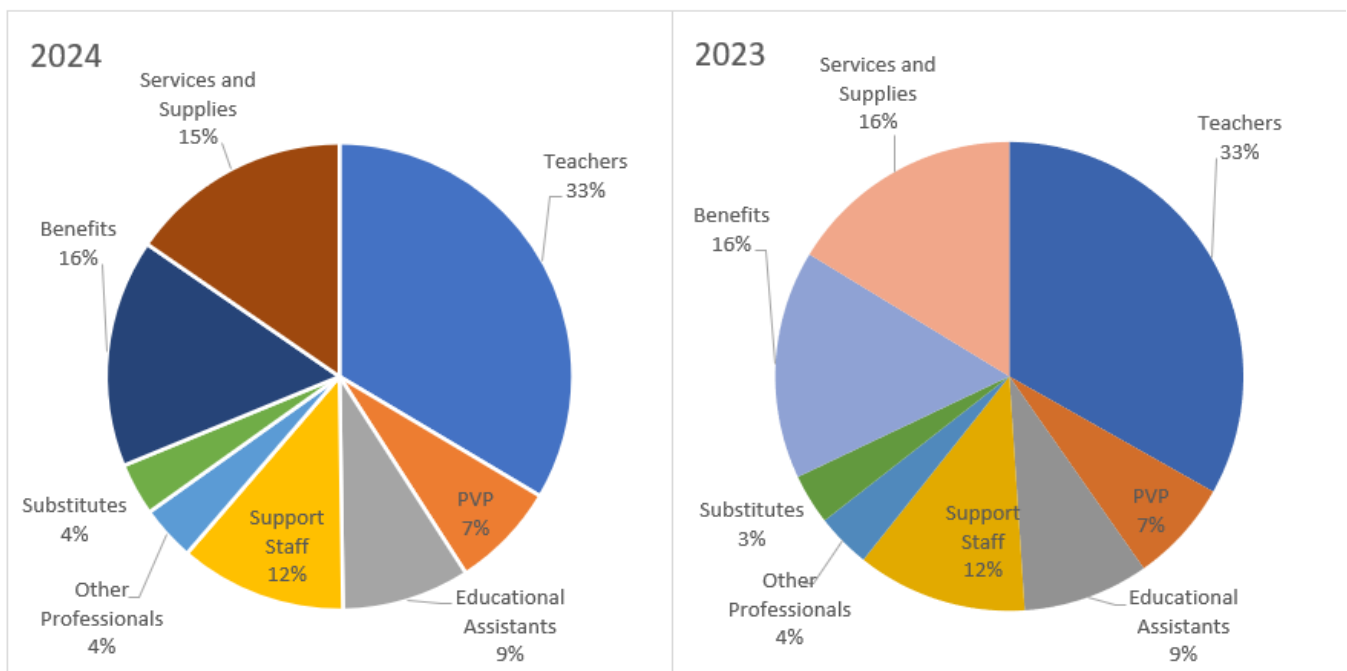
**Transportation was underbudget by \$146,541**

Total salaries and benefits were underbudget by \$160,000 due to the shortage of spare bus drivers and the continued occurrence of some cancelled runs. Again, with regularly staffed but vacant driver positions filled with casual drivers, casual wages are over budget, contributing to the regular wages being underbudget. Much of the remaining variance is from overbudget supplies of \$30,800 in the areas of vehicle fuel and bus contracts.

Expenses - Variance to Prior Year

Overall operating expenses are up 9% as compared to the previous year. This is in alignment with the 7.66% increase in revenue as compared to the previous year as well as the Board’s commitment of reserves to invest in the strategic plan. Additionally overall inflation from July 2023 to July 2024 was 2.5%.

Expenses by Object

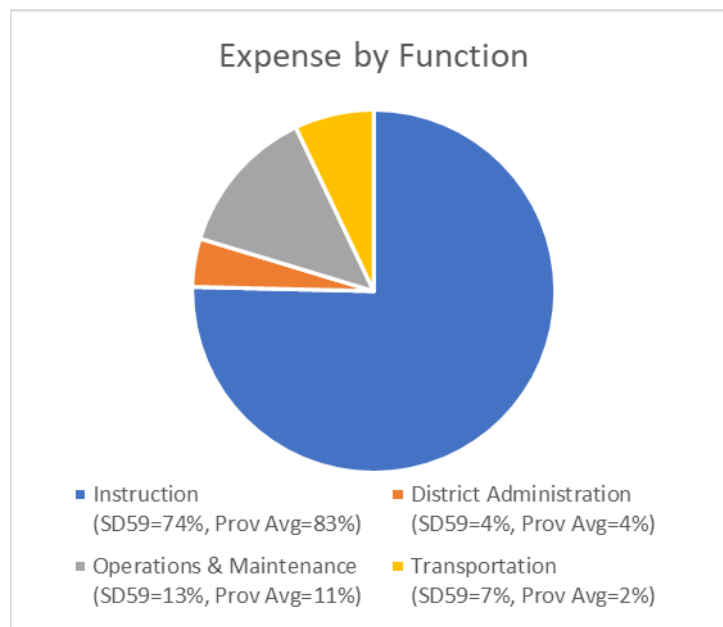




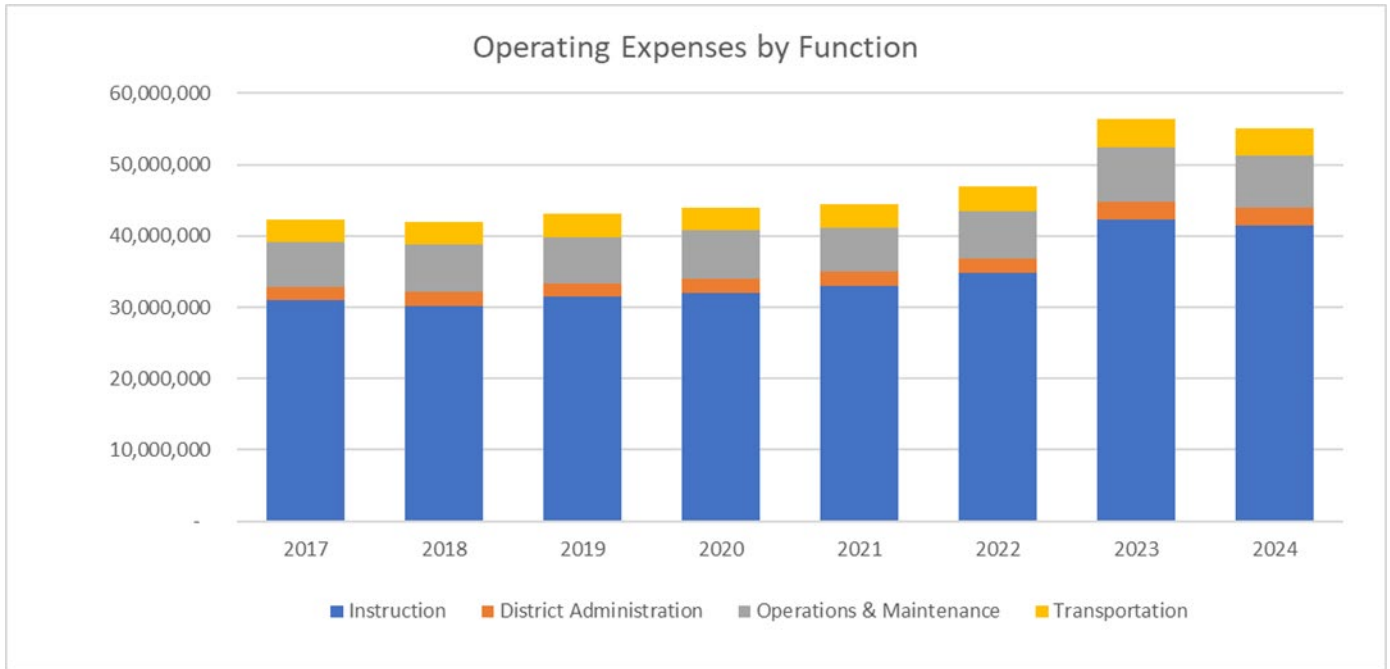
## Expenses by Function

The four functions are described below:

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



The percentages per function have remained steady within the district over many years, with a 1% increase in substitutes and corresponding decrease in services and supplies in the 2023/24 fiscal year compared to 2022/23.



### Surplus

The school district ended the 2023/24 fiscal year with an operating deficit of \$687,574. The Amended 2023/24 Budget committed planned operating reserves of \$2,305,371. The deficit is a planned reduction of reserves to support board approved initiatives, with the actual use of reserves less than planned.

There are certain balances within 2023/24 Total Operating Deficit that are restricted for a specific use. It is therefore important to isolate those balances to consider what surplus is as a result of the day-to-day operations. After isolating restricted funds and school carry forwards from the Total Operating Deficit, the district-based portion was \$1,493,753.

Indigenous Education	67,822
School-based Surpluses	709,326
Service Improvement Allocation	17,031
Arts Starts	12,000
<b>Total</b>	<b>806,179</b>

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

<b>Surplus Appropriation 2023-2024</b>	<b>Budget</b>	<b>Actual</b>
MyEd Training - Student Information System	15,000	8,113
Technology	250,000	248,000
Indigenous Education Surplus	79,573	11,751
Diversabilities - Universal Design for Learning	86,000	51,567
Primary Literacy	15,000	19,683
Digital Citizen	25,000	8,804
Reporting Order	45,000	8,500
Student Voice	25,550	10,360
Recruitment & Retention	40,000	40,000
Social Emotional Learning	20,000	Sp Purp & UDL
Middle Years Development Instrument	25,000	14,880
Numeracy	30,000	16,176
Succession Planning - VP's in Schools	212,265	212,265
Exempt & PVP Increases	114,240	114,240
Risk Management - Fireproof Room	193,000	145,949
Schools	550,000	709,326
Capital Assets	378,483	307,901
Other	201,260	
<b>District Based Portion of Operating S</b>	<b>\$ 2,305,371</b>	<b>\$ 1,927,515</b>

The Board of Education approved the allocation of \$2,305,371 from unrestricted reserves to support the above projects. Of the amount budgeted, \$1,927,515 was spent. These initiatives contributed to the current year operating deficit and therefore the actual district surplus would be considered to be \$433,762.

Although school surpluses are treated as a restricted surplus, there is no guarantee that schools would continue to carry-forward 100% of these funds. The Secretary Treasurer` has authority to monitor and limit these balances when necessary. For the 2023/24 year end, schools carried forward up to 2.5% of their 2022/23 budgets, not including 2022/23 carry forwards.

### Accumulated Operating Reserves

Policy 5010 Accumulated Operating Surplus states that the Board of Education is responsible for ensuring the District is protected financially from financial forecasting risk and unforeseen circumstances which could negatively impact the education of students and service delivery. The accumulated operating surplus serves as a contingency reserve for the risk associated with unexpected increases in expenses and or decreases in revenues related to major emergent operating issues, one-time costs and intermittent projects. Regulation 5010 states the Board of Education will attempt to maintain an unrestricted operating fund balance of 5% of annual operating expenses or \$2,755,045 in the case of the 2023/24 fiscal year.

As at June 30, 2024 the district has \$8,806,098 in operating surplus, of which \$3,506,179 is restricted for specific purposes and \$5,299,919 is unrestricted. Restricted reserve funds are held for an intended purpose. The unrestricted operating surplus represents 9.6% of the 2023/24 annual operating expenses and is well within the Board’s Policy 5010 requirement.

In February 2024, the Board carried a resolution to leverage the Ministry funding for the Crescent Park Expansion project with \$1,700,000 from reserves to incorporate the library currently being housed in a detached annex, in the school building, as well as relocating the office to a more central location in the school across from the new library.

The breakdown of the restricted operating surplus is as follows:

School-based Surpluses	709,326
Indigenous Education Surplus	67,822
Crescent Park Expansion Project	1,700,000
Service Improvement Allocation	17,031
Art Starts Grant Unspent 2023/2024	12,000
2024/2025 Budget Allocation	1,000,000
	<u>\$ 3,506,179</u>

	2019	2020	2021	2022	2023	2024
Internally Restricted	2,570,088	1,256,241	2,058,880	3,643,721	2,305,371	3,506,179
Unrestricted	3,826,524	5,882,422	6,530,601	6,441,631	7,188,301	5,299,919
Total Operating Surplus	\$ 6,396,612	\$ 7,138,663	\$ 8,589,481	\$ 10,085,352	\$ 9,493,672	\$ 8,806,098

Unrestricted Surplus as a % of annual operating expenses	9%	13%	15%	14%	14%	10%
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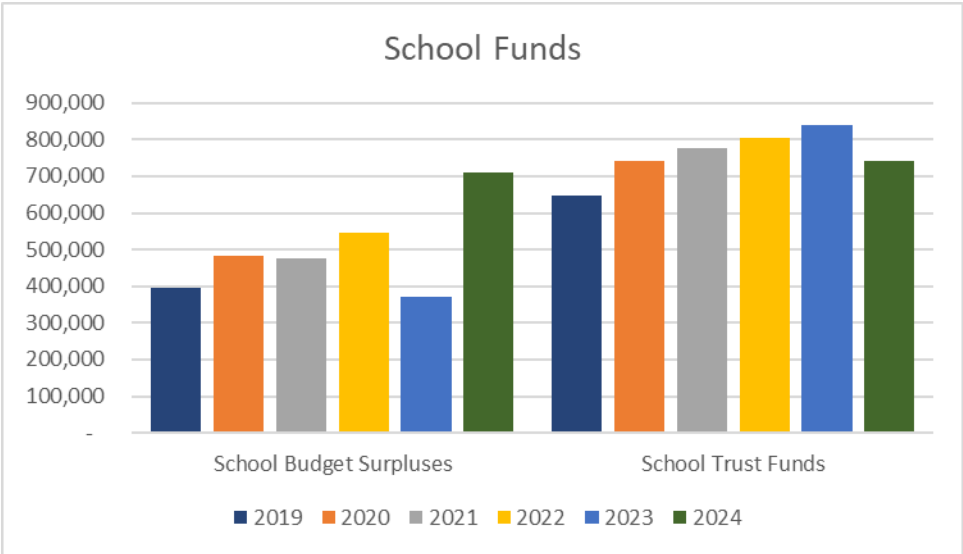
In the District’s recruitment and retention context, surpluses will likely continue. The district’s goal is always to remain fully staffed and will budget accordingly. The district will continue to prioritize efforts to allocate and spend the funding received for the education of students within the school district.

**School Funds**

The District practices school-based budgeting which allows schools that end the year in a surplus or deficit position to carry forward balances. These balances are restricted at year-end and then pulled out of reserves at the beginning of each school year for the schools to apply to their new budget. For the last four years, school surpluses greater than 2.5-3% of budget were restricted. This was done to stop the trend of increasing surpluses that was occurring.

	2019	2020	2021	2022	2023	2024
School Budget Surpluses	395,250	483,810	477,553	547,586	371,294	709,326
School Trust Funds	648,912	742,970	775,774	804,636	840,937	740,962
School Funds Total	\$ 1,044,162	\$ 1,226,780	\$ 1,253,327	\$ 1,352,222	\$ 1,212,231	\$ 1,450,288

The graph below includes school trust funds which are funds that are held by the schools in independent bank accounts. The school trust funds are tracked and maintained by the school administrator and secretary. Most of these funds exist for a specific purpose (field trips, graduation fundraising, hot lunch programs, yearbook sales, etc.). The school trust funds are tracked within a special purpose fund called School Generated Funds and are not part of the operating reserve. There are no restrictions on the carry forward in the school trust account although Principals are encouraged to review multi-year static category balances to determine if they can be repurposed for other school initiatives. This avoids year over year balances that are not used for students.



### Special Purpose Fund – Schedule 3

The Special Purpose Funds (SPF) are designated for service delivery and capital asset purposes. The balances can often be deferred to subsequent years for their intended purpose. Some of the funds require Ministry approval to carry forward surpluses. However, carry forwards in the Classroom Enhancement Funds, comprised of remedy, classroom and overhead, will net out against funding allocated in the next fiscal year.

The following table summarizes the transactions for the year.

	Opening	Revenue	Expense	Closing June 30, 2024
<b>Ministry of Education Grants</b>				
Annual Facility Grant	43,616	285,789	(329,405)	-
Learning Improvement Fund	42,186	189,511	(150,880)	80,817
StrongStart	28,055	192,000	(159,153)	60,902
Ready Set Learn	5,432	36,750	(24,745)	17,437
French Language	8,502	86,872	(84,047)	11,327
Community Links	150,891	408,136	(478,271)	80,756
Mental Health in Schools	72,956	55,000	(80,133)	47,823
First Nation Student Transportation	20,012	15,897	(13,160)	22,749
Classroom Enhancement Fund	18,586	4,141,196	(4,152,373)	7,409
Early Childhood Education Dual Credit Program	116,018	77,000	(79,526)	113,492
Student & Family Affordability Fund	144,372	100,000	(108,179)	136,193
Just B4	-	25,000	(25,000)	-
Early Care & Learning Grant	-	175,000	(131,038)	43,962
Feeding Futures	-	521,677	(319,469)	202,208
Health Careers Grants	-	25,000	(1,216)	23,784
<b>Other Special Purpose Funds</b>				
School Generated Funds	840,937	1,263,885	(1,363,859)	740,963
Early Learning Funds	41,849	8,746	(4,266)	46,329
Career Grants	15,308	12,240	(18,989)	8,559
<b>Total</b>	<b>1,548,720</b>	<b>7,619,699</b>	<b>(7,523,709)</b>	<b>1,644,710</b>

One Strong Start Centre continued to be unstaffed in 2023/24 resulting in underspending.

The Student and Family Affordability Fund was supposed to be a one-time funding source to help school districts expand school meals programs, make sure students have the school supplies they need and cover any additional fees so that students in need can take part in activities. The goal was to make back-to-school more affordable for students and their families who maybe struggling with the rising costs of living due to global inflation. In late spring 2024, the District was granted an additional \$100,000 which could not be thoughtfully spent by June 30, 2024. The Ministry is expecting carry forwards in this fund across the province.

Just B4 is an early childhood education program that is specifically designed to support children the year before they enter Kindergarten. It is a half-day licensed pre-school child care program located within Tremblay Elementary for 3- to 4-year-old children that utilizes the existing StrongStart space.

The Early Care and Learning Grant supported the district in the responsibility for child care transitioning to the Ministry of Education and Child Care in April 2022. The funding was provided to

support the completion of an environmental scan of existing early learning and child care programs that serve families in the area and to engage more deeply in the early learning child care work. 2023/24 is year two of three of the Ministry Initiative.

New in 2023/24 is the Feeding Futures Ministry funding to create or expand local food programs in school. The fund has been used for purchasing food and hiring dedicated staff to co-ordinate providing meals and snacks to students. Also new is the Health Career Dual Credit Grant to create and expand dual credit programs focused on health careers aligned with regional workforce demands.

**Capital Fund – Schedule 4**

<b>Ministry of Education</b>	
Annual Facilities Grant	1,411,196
Canalta Electrical Upgrade	27,458
DCSS Central Interior Construction	84,201
Crescent Park Expansion Project	17,323
Frank Ross Window Replacement	1,808
Windrem HVAC Upgrade	73,355
Canalta Playground	197,084
Food Infrastructure Program Kitchen Equipment	47,881
Devereaux Electrical Upgrade	5,700
Buses	10,512
DCSS South Peace HVAC Upgrade	654,452
<b>Total</b>	<b>\$ 2,530,970</b>

<b>District Operating Fund</b>	
Fireproof Vault	126,724
Replacement Trailer	6,529
Resource Centre Photocopier	10,898
Tumbler Ridge Secondary Gym Sound System	5,573
Pouce Coupe Phone Equipment	12,001
Braille Machine	5,329
Transportation Repeaters	26,064
Trades Van	69,526
Pick-up Truck	45,257
<b>Total</b>	<b>\$ 307,901</b>

The School District invested \$2.8 million in capital additions. Funding to make these additions came from the following sources: \$2,530,970 from the Ministry of Education and Child Care and \$307,901 from the District Operating Fund.

Specific balances in the Capital Fund are as follows:

<b>Capital Fund</b>	<b>June 30, 2024</b>	<b>June 30, 2023</b>	<b>Change</b>
Unspent Deferred Capital	9,111,039	231,172	8,879,867
Deferred Capital	28,725,309	28,313,930	411,379
Local Capital	174,005	171,958	2,047
<b>Total</b>	<b>38,010,353</b>	<b>28,717,060</b>	<b>9,293,293</b>

Included in the \$9,111,039 of Unspent Deferred Capital is the \$5,000,000 Crescent Park Expansion project funding not expended in 2023/24 as well as \$3,179,200 Dawson Creek and Tumbler Ridge New Spaces Child Care centre funding. Also included is \$150,000 funding not spent on the Pouce Coupe Expansion project that the ministry approved to transfer to Ministry of Education and Child Care Restricted Capital.

In 2020, the District also entered into a twenty-year capital lease with a local utility for which \$1,000 capital lease revenue is received annually.

There are two capital fund surpluses:

The **Local Capital** fund of \$174,005 represents accumulated surpluses designated to fund the purchase of Tangible Capital Assets. This balance can increase if the Board makes a motion to transfer operating surpluses to Local Capital or when the district receives the unrestricted portion (25%) on sales or property.

The **Investment in Tangible Capital Assets** fund of \$5,584,326 represents capital investments that are funded by operating funds (shows as a net transfer from other funds). As an asset is amortized (shown as an expense), the surplus will decrease. Therefore, the balance is used to fund future amortization costs and does not represent funds that are available for other purposes.

### Other Significant Matters

#### Strategic Plan

2023/24 is the final year of the 2020-2024 strategic plan.

During the 2023/24 school year, the work on the Strategic/Operational Plan included:

Continuation of offered Universal Design for Learning (UDL) training both with district trainers and with Dr Katz - 120 staff - teachers, Educational Assistants, principals/vice-principals, Learning assistance teachers.

Full implementation of the Competency-based Individual Education Plan (ICBIEP) within MyEd.

Full implementation of the new K-12 Reporting Policy Framework



Investing in Compassionate Systems Leadership training

Continuation of Literacy and Numeracy PLC meetings

The completion of another Leadership Academy cohort in June 2024

Pilot of Mental Health Literacy Curriculum grade 4-6

The district hosted their second Indigenous focused professional development day with the theme “Reconciliation: What is Our Role?” All SD59 staff attended and began the day with a welcome from a Saulteau First Nation member, land acknowledgment and opening remarks from the superintendent. Staff were invited to enter the day with an open heart and consider what their role can be towards Truth and Reconciliation. Jo Chrona led the staff throughout the day in thinking about their individual commitment towards Truth and Reconciliation within their role with the district. Jo Chrona also led in unpacking our biases and understanding what anti-racism is. Denise Augustine, the superintendent of Indigenous Education for Ministry and Child Care joined SD59 for the day and shared encouraging words to the staff about Truth and Reconciliation in the school system. The gym displayed student work to show their learning around Truth and Reconciliation, several resources were available to look and take and our artist in residence painted with staff members to create a beautiful art installation located in the district resource center. The day ended with groups gathering to share their personal commitments. A large gathering around a fire ended the day with drumming and final words.

Graduation data for Indigenous students was collected throughout the year to show accurate data in June 2023. Stories were collected for the students who disengages and/or did not graduate. As we looked through the stories, we were able to identify themes and determined more supports were needed for students entering grade 8 in Dawson Creek and Chetwynd and students entering grade 10 in Dawson Creek. Additional community building activities and visits to the high school were organized for students. All grade 7 students in Chetwynd spent a half day in the high school in the fall, a full day ice fishing at Moberly Lake and another full day at Gwillim Lake. Grade 7 teachers, the Coach Mentor, the family support liaison and high school students were part of these days. In Dawson Creek, the Student Council at South Peace planned an interactive information session and community building morning for grade 9’s entering South Peace and hosted the grade 9’s for a half day at the end of June.

Indigenous Education Assistants are hired to provide literacy and numeracy interventions in some elementary schools. After analyzing school data, targeted plans are created for which school receives the additional support. Recently, a full time EA has been hired for an elementary school who has taken on the role of leading literacy interventions for primary students.

The following professional development opportunities were provided for the Coach Mentors this year: FNEESC, Learning Series with Richard VanCamp and the 4 Seasons Outdoor Learning Series.

Graduation food celebration packages were given to families approx. 45 families to support families during the rising cost of food.

The JustB4 program at Tremblay Elementary completed its first full year and has been a tremendous success. The program was full and an average of 10 students were on the waitlist. The JustB4 Facilitator collaborates regularly with the kindergarten teacher to join the classes for field trips, outdoor activities and they spend time in the kindergarten room. The JustB4 also joined the school community for their Christmas concert and Christmas dinner.

SD59 was approved for two new child care spaces, one in Dawson Creek and one in Tumbler Ridge from the Child Care BC New Spaces Fund. This will open a total of 74 child care spaces.

Groups of staff continued to complete the four-day training workshop. Admin participated in a book study focused on Caring Schools to extend Compassionate Systems Leadership from a systems model into a school environment.

The Primary Literacy PLC continued monthly for Kindergarten to grade 3 teachers. Maria Walther, a well-known author/educator from Illinois, offered sessions on Zoom highlighting the importance of read aloud and interactive shared reading.

Student Voice helped gather student input for the creation of the new Strategic Plan by visiting schools and conducting S.O.A.R.S. on groups of students. The SOAR asks students to identify what strengths, opportunities, aspirations and results they feel about learning and education in SD 59. The results were gathered from each school and became part of the work of the new strategic plan.

The Leadership Academy concluded in June of 2024. The cohort participated in sessions focused on Compassionate Systems Leadership, Inclusion, Ethics, Positive Communication, Truth and Reconciliation, and the difference between leadership and management.

A partnership was started with Indeed to help with recruiting across Canada in virtual fairs that focused on School District 59. The benefit of these was not having to compete with other districts.

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

### Infrastructure

The majority of the buildings within the school district were built in the 1960's, with a few that were built in the late 1950's. Given the age of our schools, there is a concern on the ability to maintain buildings that are beyond a normal life expectancy. A sizable portion of the provincial K-12 capital budget is used to support seismic upgrades, new enrolment growth, and the financial support for replacement schools is minimal. The District continues to prioritize submission of major and minor capital projects to the Ministry of Education and Child Care to support our infrastructure, supported by the Long-Range Facility Plan that was created in 2022/23.

### Capacity

Capacity continues to be a concern at Crescent Park Elementary and Canalta Elementary. The board approved the purchase of an additional two portables in June 2022 to assist the two schools with instructional and meeting space. The expansion request for Crescent Park Elementary to the Ministry of Education and Child Care has been included in the major capital submission from 2020/21-2022/23 and was approved in September 2023, utilizing module construction to add 5 classrooms.

### Operating Reserves

As at June 30, 2024, the unrestricted accumulated operating surplus was 9.6% of the 2023/24 annual operating expenses, this is well above the policy requirement of 5%. Senior administration continues to strive to spend budgeted funds but recognizes the challenge with increased vacancies throughout the district. Reserve balances continue to face scrutiny from the Ministry and it is important the District is using resources effectively and responsibly.

### Ministry of Education and Child Care

In March 2022, The Ministry of Education changed to the Ministry of Education and Child Care. The amalgamation of the two branches of the Ministry is still in early stages. With the new role of child care under the Ministry of Education the district is exploring ways to support child care initiatives; some of the initiatives include creation of an environmental scan, partnering with the YMCA for before and after school care, and creating relationships with early learning organizations in the area. The district currently has before and after school child care programs within 4 schools, Windrem Elementary, Ecole Frank Ross Elementary, Crescent Park Elementary and Tumbler Ridge Elementary. The district aimed for an additional location at Pouce Coupe Elementary but enrolment was not high enough for it to open; however, an arrangement is in place and the facility setup if enrolment is high enough for it to open. A JustB4 program opened within Tremblay Elementary. The program is a half-day licensed pre-school that is specifically designed to support children the year before they enter Kindergarten. In 2022/23 two applications for the ChildCareBC New Spaces Fund were successful and will open new licensed child care spaces for children 0-5 at Tremblay Elementary and Tumbler Ridge Elementary in April 2026.

## Contact Management

This financial report was completed with the purpose to provide a general overview of the School District's finances as at June 30, 2024 and to demonstrate the District's accountability for the funding it receives.

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

*Partners*

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

- \* Ben Sander, B. Comm., FCPA, FCA (Retired)

September 25, 2024

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

Dear Board of Education

We are pleased to inform you that the audit of the School District No. 59 (Peace River South) is now complete for the year ending June 30, 2024. Canadian auditing standards require that we communicate the following information with you in relation to your audit.

### **Evaluation of Internal Controls**

The audit includes consideration of internal controls relevant to the preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal controls. Matters that are reported to the Board of Education are limited to those deficiencies that the auditor has identified during the audit and that the auditor has concluded are of sufficient importance to merit being reported to those charged with governance.

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

### **Significant Accounting Principles**

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

### **Misstatements**

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

### **Significant Unusual Transactions**

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

### **Accounting Estimates**

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

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

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

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

### **Disagreements with Management**

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

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

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

### **Consultation with Other Accountants (Second Opinions)**

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

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

### **Issues Discussed**

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

### **Difficulties Encountered During the Audit**

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

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

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

Yours very truly  
SANDER ROSE BONE GRINDLE LLP  
CHARTERED PROFESSIONAL ACCOUNTANTS




Jaron Neufeld  
B. Comm., CPA, CA

cc: Kim Morris  
Secretary Treasurer

**School District No. 59 (Peace River South)**  
**Schedule of Unadjusted Financial Statement Misstatements**  
**June 30, 2024**

Asset/Liability/Equity A/L/E	Description	Statement of Financial Position effect of misstatement over (under)			Statement of Operations
		Asset	Liability	Ending Equity	effect of misstatement over (under)
	Carryforward variances	-	-	-	7,924.00
A / E	Understated prepaid expenses	(44,421.00)	-	(44,421.00)	(44,421.00)
A / E	Understated accounts receivable	(62,021.00)	-	(62,021.00)	(62,021.00)
A / E	Understated tangible capital assets	(39,520.00)	-	(39,520.00)	(39,520.00)
A / L	Understated accounts receivable/payable	(147,200.00)	(147,200.00)	-	-
L / E	Understated asset retirement obligation	-	(129,538.00)	129,538.00	83,579.00
		<u>(293,162.00)</u>	<u>(276,738.00)</u>	<u>(16,424.00)</u>	<u>(54,459.00)</u>

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

Sander Rose Bone Grindle LLP, per   
Date 9/18/24

School District No. 59 (Peace River South), per \_\_\_\_\_  
Date \_\_\_\_\_



## MONTHLY FINANCIAL REPORT - OPERATING - AUGUST MONTH END

	2024-2025 Budget (Preliminary)	2024-2025 Budget (Amended)	2024-2025 Adjustments	YTD	Available	%
6210 MOE Grant - Operating	51,803,154			3,240,901	48,562,253	94%
6290 MOE Grants - Other	1,839,912			31,383	1,808,529	98%
6410 Other Ministries	204,594				204,594	100%
6470 Non-Resident Tuition	16,250				16,250	100%
6480 Local Education Agreements	1,278,023				1,278,023	100%
6490 Private School Bussing	50,000				50,000	100%
6488 NEW! JustB4	9,500				9,500	100%
6489 Careers	75,000			13,562	61,438	82%
6490 Miscellaneous	54,000			5,600	48,400	90%
6495 Central Stores Recovery	-			28	-28	
6500 Community Use of Facilities	180,000			16,241	163,760	91%
6601 Interest	608,169			249,439	358,730	59%
6760 Surplus Internally Restricted	750,000	2,046,853		0	2,796,853	373%
6770 Surplus Schools	250,000	459,326		0	709,326	284%
<b>GRAND TOTAL</b>	<b>57,118,602</b>	<b>2,506,179</b>	<b>-</b>	<b>3,557,153</b>	<b>56,067,628</b>	<b>98%</b>

## MONTHLY FINANCIAL REPORT - OPERATING - AUGUST MONTH END

	2024-2025 Budget (Preliminary)	2024-2025 Budget (Amended)	2024-2025 Adjustments	YTD	Available	%
<b>SALARIES</b>						
1050 Principal Vice-Principal Salaries	4,491,916			717,918	3,773,998	84%
1100 Teacher Salaries	18,828,964			138	18,828,826	100%
1200 Support Staff Wages	5,513,685			614,280	4,899,405	89%
1204 Clerical Wages	1,216,131			158,410	1,057,721	87%
1208 Summer Worker Student Wages	93,197			37,013	56,184	60%
1230 Education Assistant Wages	4,972,852			93,560	4,879,292	98%
1300 Other Professionals Wages	1,929,366			338,299	1,591,067	82%
1303 Para Educator Wages	437,355			5,676	431,679	99%
1400 Replacement Wages - Teachers	1,305,381			0	1,305,381	100%
1400 Replacement Wages - Maintenance & Custodial	272,717			74,666	198,051	73%
1400 Replacement Wages - Transportation	97,264			2,940	94,324	97%
1404 Replacement Wages - Clerical	-			44	-44	
1411 Recoverable Wages - Casual	-			0	0	
1430 Replacement Wages - Ed Assistants	125,965			983	124,982	99%
<b>TOTAL SALARIES</b>	<b>39,284,793</b>	<b>-</b>	<b>-</b>	<b>2,043,927</b>	<b>37,240,866</b>	<b>95%</b>
<b>BENEFITS</b>						
2000 Benefits - Regular Employees	8,571,185			384,041	8,187,144	96%
2004 Benefits - Casual Employees	233,034			13,156	219,878	94%
<b>TOTAL BENEFITS</b>	<b>8,804,219</b>	<b>-</b>	<b>-</b>	<b>397,197</b>	<b>8,407,022</b>	<b>95%</b>
<b>SERVICES &amp; SUPPLIES</b>						
3100 Professional and Technical Services	-			0	0	
3101 Legal	83,000			1,671	81,329	98%
3102 Audit	20,000			-11,135	31,135	156%
3103 Labour Relations	5,000			0	5,000	100%

## MONTHLY FINANCIAL REPORT - OPERATING - AUGUST MONTH END

	2024-2025 Budget (Preliminary)	2024-2025 Budget (Amended)	2024-2025 Adjustments	YTD	Available	%
3104 Contract Services	1,529,750			215,232	1,314,518	86%
3105 Telephone	93,885			13,705	80,180	85%
3106 Photocopy	88,700			4,204	84,496	95%
3107 Postage	23,722			1,021	22,701	96%
3108 Advertising	6,600			0	6,600	100%
3300 Student Transportation	233,700			0	233,700	100%
3301 Bussing Contract	841,435			9,471	831,964	99%
3303 Transportation Allowance	12,500			0	12,500	100%
3400 Travel	175,500			21,713	153,787	88%
3405 Recruitment Travel	-			0	0	
3406 Travel - Kilometres	148,050			4,609	143,441	97%
3409 Registration Fees	84,400			8,728	75,672	90%
3410 Recruitment Incentives	59,660			4,857	54,803	92%
3415 Professional Development	15,000			0	15,000	100%
3499 Meals and Meal Supplies	115,054			10,081	104,973	91%
3600 Rentals & Leases	16,000			304	15,696	98%
3601 Equipment Rental	12,600			587	12,013	95%
3700 Dues/Fees/Licenses	426,734			124,405	302,329	71%
3706 Radio Licenses	4,700			0	4,700	100%
3707 Criminal Record Checks	6,000			364	5,636	94%
3710 Scholarships	5,000			1,000	4,000	80%
3900 Insurance	199,900			71,911	127,989	64%
4124 Bank Service Charges	3,000			610	2,390	80%
5100 Supplies General	1,843,659			162,645	1,681,014	91%
5101 Books	150,039			14,470	135,569	90%
5102 Other Supplies	10,000			0	10,000	100%
5103 Non-Violent Crisis Intervention	5,000			225	4,775	96%
5400 Utilities - Electricity	465,000			104,964	360,036	77%
5401 Utilities - Natural Gas	410,000			22,989	387,011	94%
5402 Utilities - Propane	35,000			5,192	29,808	85%

## MONTHLY FINANCIAL REPORT - OPERATING - AUGUST MONTH END

	2024-2025 Budget (Preliminary)	2024-2025 Budget (Amended)	2024-2025 Adjustments	YTD	Available	%
5403 Vehicle Fuel	650,000			33,715	616,285	95%
5404 Utilities - Water & Sewer	160,000			20,666	139,334	87%
5405 Utilities - Garbage	60,000			11,979	48,021	80%
5406 Carbon Offsets	70,000			-22,593	92,593	132%
5407 Next Generation Network (NGN)	145,000			505	144,495	100%
5800 Equipment	216,000			16,507	199,493	92%
5900 Computer Replacements	450,000			0	450,000	100%
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>8,879,588</b>	<b>-</b>		<b>854,602</b>	<b>8,024,986</b>	<b>90%</b>
<b>GRAND TOTAL</b>	<b>56,968,600</b>	<b>-</b>		<b>3,295,726</b>	<b>53,672,874</b>	<b>94%</b>

## MONTHLY FINANCIAL REPORT - OPERATING -AUGUST MONTH END

	2024-2025 Budget (Preliminary)	2024-2025 Budget (Amended)	YTD	Available	%
<b>FUNCTION 1: INSTRUCTION</b>					
102 Regular (Classroom)	24,964,886		527,923	24,436,963	98%
103 Career Prep	414,956		30,920	384,036	93%
107 Library	499,806		2,271	497,535	100%
108 Counselling	830,190		15,012	815,178	98%
110 Inclusion	8,711,079		117,178	8,593,901	99%
130 ELL	135,814		2,438	133,376	98%
131 Indigenous Education	2,205,407		124,872	2,080,535	94%
141 School Administration	4,161,290		637,498	3,523,792	85%
162 Offshore Students	200,000		0	200,000	100%
<b>TOTAL INSTRUCTION</b>	<b>42,123,428</b>	<b>-</b>	<b>1,458,112</b>	<b>40,665,316</b>	<b>97%</b>
<b>FUNCTION 4: ADMINISTRATION</b>					
411 District Education Administration	607,349		124,795	482,554	79%
420 Early Learning & Child Care	-		0	0	
440 Governance	242,991		58,113	184,878	76%
441 Business Administration	1,566,248		278,349	1,287,899	82%
<b>TOTAL ADMINISTRATION</b>	<b>2,416,588</b>	<b>-</b>	<b>461,257</b>	<b>1,955,331</b>	<b>81%</b>
<b>FUNCTION 5: OPERATIONS &amp; MAINTENANCE</b>					
541 Maintenance Administration	618,288		146,781	471,507	76%
550 Maintenance & Custodial	5,523,329		743,540	4,779,789	87%
552 Grounds	639,106		121,901	517,205	81%
556 Utilities	1,350,000		143,635	1,206,365	89%
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>8,130,723</b>	<b>-</b>	<b>1,155,857</b>	<b>6,974,866</b>	<b>86%</b>
<b>FUNCTION 7: TRANSPORTATION</b>					
741 Transportation Administration	313,130		50,765	262,365	84%
770 Student Transportation	3,984,731		169,735	3,814,996	96%
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>4,297,861</b>	<b>-</b>	<b>220,500</b>	<b>4,077,361</b>	<b>95%</b>
<b>GRAND TOTAL</b>	<b>56,968,600</b>	<b>-</b>	<b>3,295,726</b>	<b>53,672,874</b>	<b>94%</b>

**SCHOOLS BUDGET - OPERATING & CLASSROOM ENHANCEMENT FUND (CEF) - AUGUST MONTH END**

School	Pupil Budget Ratio	Enrolment Headcount	2023-2024 Operating Budget													CEF Budget Expenditures							
			Operating Budget Expenditures													CEF Budget Expenditures							
			Instruction	Careers	Library	Counselling	Inclusion	ELL	Indigenous	School Admin	YTD Total	Remaining	% Rem	Instruction	Library	Counselling	Inclusion	ELL	YTD Total	Remaining	% Rem		
Canalta Elementary	9,323	252	2,452,890	2,267,624	10,365	0	0	0	20,639	0	0	41,094	72,098	2,195,526	97%	81,735	0	0	0	0	0	81,735	100%
Crescent Park Elementary	10,123	256	2,442,434	2,345,579	34,344	0	0	0	4,464	0	0	43,927	82,735	2,262,844	96%	246,033	0	0	0	0	0	246,033	100%
Devereaux Elementary	13,237	73	947,068	940,774	4,156	0	0	0	5	0	0	20,983	25,144	915,630	97%	25,507	0	0	0	0	0	25,507	100%
Don Titus Montessori	11,853	134	1,332,199	1,384,651	1,908	0	0	0	1,255	0	0	15,533	18,696	1,365,955	99%	203,686	0	0	0	0	0	203,686	100%
Ecole Frank Ross Elementary	9,248	443	4,072,544	3,851,833	27,013	0	625	0	-2,979	-2	0	60,953	85,610	3,766,223	98%	245,203	0	0	0	0	0	245,203	100%
Little Prairie Elementary	10,288	183	1,716,564	1,809,709	10,509	0	0	0	-697	0	0	36,091	45,903	1,763,806	97%	72,956	0	0	0	0	0	72,956	100%
McLeod Elementary	10,789	71	597,603	610,521	28,850	0	0	0	2,634	315	0	6,274	38,073	572,448	94%	155,524	0	0	0	0	0	155,524	100%
Moberly Lake Elementary	10,836	44	477,916	460,656	14,040	0	0	0	2,802	0	0	9,641	26,483	434,173	94%	16,135	0	0	0	0	0	16,135	100%
Parkland Elementary	11,311	64	647,398	703,287	19,741	0	0	0	4,248	0	0	7,054	31,085	672,202	96%	20,643	0	0	0	0	0	20,643	100%
Peace View Colony	9,470	34	273,739	298,733	16,415	0	0	0	0	0	0	10,848	27,263	271,470	91%	23,252	0	0	0	0	0	23,252	100%
Pouce Coupe Elementary	11,997	121	1,171,961	1,287,914	505	0	0	0	131	0	0	17,554	18,190	1,269,724	99%	163,707	0	0	0	0	0	163,707	100%
South Peace Elementary	10,449	37	319,990	338,948	11,073	0	0	0	4,248	1,063	0	9,277	25,661	313,287	92%	47,671	0	0	0	0	0	47,671	100%
Tremblay Elementary	10,442	184	1,905,905	1,791,295	7,325	0	0	0	3,225	0	0	42,696	53,246	1,738,049	97%	129,952	0	0	0	0	0	129,952	100%
Tumbler Ridge Elementary	10,998	186	1,869,429	1,990,732	207	0	367	0	-1,568	0	0	39,712	38,718	1,952,014	98%	54,925	0	0	0	0	0	54,925	100%
Windrem Elementary	14,218	50	724,839	694,783	11,608	0	0	0	-1,578	0	0	13,169	23,199	671,584	97%	16,135	0	0	0	0	0	16,135	100%
<b>Elementary Total</b>	<b>10,450</b>	<b>2132</b>	<b>20,952,479</b>	<b>20,777,039</b>	<b>198,059</b>	<b>0</b>	<b>992</b>	<b>0</b>	<b>36,871</b>	<b>1,376</b>	<b>0</b>	<b>374,806</b>	<b>612,104</b>	<b>20,164,935</b>	<b>97%</b>	<b>1,503,064</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,503,064</b>	<b>100%</b>
Chetwynd Secondary	9,703	275	2,525,875	2,433,798	24,475	6,751	-13	-1,433	22,068	0	0	48,122	99,970	2,333,828	96%	234,409	0	0	0	0	0	234,409	100%
DCSS - Central	8,486	414	3,189,330	3,251,631	22,301	0	-140	-16	2,191	968	0	52,413	77,717	3,173,914	98%	261,457	0	0	0	0	0	261,457	100%
DCSS - South Peace	9,076	579	5,211,734	4,875,274	11,549	-4	1,432	70	12,264	0	-4	81,649	106,956	4,768,318	98%	379,651	0	0	0	0	0	379,651	100%
Tumbler Ridge Secondary	10,536	186	1,732,769	1,807,511	40,362	-773	0	0	2,508	0	0	46,260	88,357	1,719,154	95%	152,199	0	0	0	0	0	152,199	100%
<b>Secondary Total</b>	<b>9,213</b>	<b>1454</b>	<b>12,659,708</b>	<b>12,368,214</b>	<b>98,687</b>	<b>5,974</b>	<b>1,279</b>	<b>-1,379</b>	<b>39,031</b>	<b>968</b>	<b>-4</b>	<b>228,444</b>	<b>373,000</b>	<b>11,995,214</b>	<b>97%</b>	<b>1,027,716</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,027,716</b>	<b>100%</b>
Distributed Learning	7,476	86	646,091	642,945	17,802	6,546	0	0	336	0	0	12,255	36,939	606,006	94%	0	0	0	0	0	0	0	0
District																574,053						574,053	100%
<b>Total Total</b>	<b>10,047</b>	<b>3,672</b>	<b>34,258,278</b>	<b>33,788,198</b>	<b>314,548</b>	<b>12,520</b>	<b>2,271</b>	<b>-1,379</b>	<b>76,238</b>	<b>2,344</b>	<b>-4</b>	<b>615,505</b>	<b>1,022,043</b>	<b>32,766,155</b>	<b>97%</b>	<b>3,104,833</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,104,833</b>	<b>100%</b>

## 2024-2025 BUDGET CHANGE REPORT - OPERATING

	Revenues	Expenses
2024-2025 Preliminary Budget (Board Approved May 8, 2024)	56,118,602	56,968,600
Budgeted Surplus to Balance Preliminary Budget	1,000,000	
Assets Purchase from Local Capital from Operating		150,000
	<u>57,118,602</u>	<u>57,118,600</u>
2023-2024 Financial Statement Carry Forwards		
Schools' Surpluses (in excess of \$250k prelim)	459,326	459,326
Capital Projects	1,700,000	1,700,000
Indigenous Education Surplus	67,822	67,822
Service Improvement Allocation	17,031	17,031
Art Starts Grants	12,000	12,000
	<u>2,256,179</u>	<u>2,256,179</u>
Changes:		
District Resource Centre Cost of District Events Unbudgeted		16,000
Exempt Staff Wages		11,772
Increase in Bussing Fees to Private Schools	1,500	
Telephone for Additional Employee		550
Correct Inclusion Wages and Benefits		47,559
Travel - FocusED CIO Meeting		2,000
Bus Contract Renewal		121,221
Teacher Average Salary & Benefits		-114,000
Fuel Increase based on Historical Trending		20,000
Atrieve Migration from On Prem to Hosted -Annual Fees		12,000
Bus Purchase Cost > COA Funding (x 4)		64,000
2324 Retro Grid Increase		7,046
2324 Training Retro		1,448
Ministry Labour Settlement Funding Increase	35,945	
	<u>37,445</u>	<u>189,596</u>
Total Changes		
	<u>59,412,226</u>	<u>59,564,375</u>
Amended Budget		
Reserve & Contingencies		
Unrestricted	5,299,919	
24-25 Contingency for Fall Enrolment Changes	509,748	
Benefits Contingency	40,710	
Total Reserve & Contingencies (9.8% of Expenses)	<u>5,850,377</u>	

## SD59 2024/2025 Preliminary Enrollments - Pre-1701 Submission

School	Prelim.	Sep-24	Change	Sep-23	Sep-24	Change
Canalta	233.0	252.0	19.0	262.0	252.0	(10.0)
Chetwynd Secondary	284.2	270.0	(14.2)	269.0	270.0	1.0
Crescent Park	257.0	256.0	(1.0)	264.0	256.0	(8.0)
Devereaux	74.0	73.0	(1.0)	82.0	73.0	(9.0)
Don Titus	154.0	137.0	(17.0)	157.0	137.0	(20.0)
Ecole Frank Ross	482.0	443.0	(39.0)	470.0	443.0	(27.0)
Distributed Learning & Kelly Lake	98.0	98.0	0.0	88.0	98.0	10.0
Little Prairie	189.0	183.0	(6.0)	203.0	183.0	(20.0)
McLeod	57.0	57.0	0.0	67.0	57.0	(10.0)
Moberly Lake	36.0	41.0	5.0	33.0	41.0	8.0
Parkland	59.0	64.0	5.0	59.0	64.0	5.0
Peace View School	37.0	34.0	(3.0)	31.0	34.0	3.0
Pouce Coupe	125.0	116.0	(9.0)	124.0	116.0	(8.0)
South Peace Elementary	39.0	39.0	0.0	37.0	39.0	2.0
Dawson Creek Secondary	986.3	998.0	11.7	956.0	998.0	42.0
Tremblay	180.0	185.0	5.0	182.0	185.0	3.0
Tumbler Ridge Elementary	210.0	207.0	(3.0)	219.0	207.0	(12.0)
Tumbler Ridge Secondary	190.8	172.0	(18.8)	183.0	172.0	(11.0)
Windrem	44.0	50.0	6.0	53.0	50.0	(3.0)
<b>Total FTE</b>	<b>3735.25</b>	<b>3675.00</b>	<b>(60.2)</b>	<b>3739.00</b>	<b>3675.00</b>	<b>(64.0)</b>
<b>SUMMARY:</b>						
Elementary	2,176.0	2,137.0	(39.0)	2,243.0	2,137.0	(106.0)
Secondary	1,461.2	1,440.0	(21.2)	1,408.0	1,440.0	32.0
Distributed Learning & Kelly Lake	98.0	98.0	0.0	88.0	98.0	10.0
District School	0.0	0.0	0.0	0.0	0.0	0.0
<b>Total FTE</b>	<b>3,735.2</b>	<b>3,675.0</b>	<b>(60.2)</b>	<b>3,739.0</b>	<b>3,675.0</b>	<b>(64.0)</b>
<b>SUMMARY:</b>						
Elementary:						
Urban Dawson Creek	1,152.0	1,136.0	(16.0)	1,178.0	1,136.0	(42.0)
Rural Dawson Creek	391.0	383.0	(8.0)	400.0	383.0	(17.0)
Chetwynd Area	423.0	411.0	(12.0)	446.0	411.0	(35.0)
Tumbler Ridge	210.0	207.0	(3.0)	219.0	207.0	(12.0)
	<b>2,176.0</b>	<b>2,137.0</b>	<b>(39.0)</b>	<b>2,243.0</b>	<b>2,137.0</b>	<b>(106.0)</b>
Secondary:						
Dawson Creek	986.3	998.0	11.7	956.0	998.0	42.0
Chetwynd	284.2	270.0	(14.2)	269.0	270.0	1.0
Tumbler Ridge	190.8	172.0	(18.8)	183.0	172.0	(11.0)
	<b>1,461.2</b>	<b>1,440.0</b>	<b>(21.2)</b>	<b>1,408.0</b>	<b>1,440.0</b>	<b>32.0</b>
Distributed Learning & Kelly Lake	98.0	98.0	0.0	88.0	98.0	10.0





## School District No.59 (Peace River South)

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September 25, 2024

Board of Education

**RE: 2025-2026 Annual Five-Year Capital Plan – Minor AMENDED**

At its June 19, 2024 Board meeting the Board carried the following resolution:

In accordance with provisions under section 142 (4) of the School Act, the Board of Education of School District No. 59 (Peace River South) hereby approves the proposed Five-Year Capital Plan (Minor Capital Programs) for 2025/26, as provided on the Five-Year Capital Plan Summary for 2025/26 submitted to the Ministry of Education and Child Care.

The minor capital submission deadline to the Ministry is September 30, 2024.

Since the June Board meeting, a bus in the transportation fleet has met the kilometres criteria for replacement. The bus has been added to the minor capital submission and requires Board approval to be included.

**Recommended Motion:**

In accordance with provisions under section 142 (4) of the School Act, the Board of Education of School District No. 59 (Peace River South) hereby approves the proposed Five-Year Capital Plan (Minor Capital Programs) for 2025/26 **as amended to include one bus replacement**, as provided on the Five-Year Capital Plan Summary for 2025/26 submitted to the Ministry of Education and Child Care.

Kim Morris  
Secretary-Treasurer/CFO

# Submission Summary

<b>Submission Summary:</b>	Minor 2025/2026   2024-09-30   MAIN - K12
<b>Submission Type:</b>	Capital Plan
<b>School District:</b>	Peace River South (SD59)
<b>Open Date:</b>	2024-04-08
<b>Close Date:</b>	2024-09-30
<b>Submission Status:</b>	Draft

Submission Category	Sum Total Funding Requested
SEP	\$4,050,000
BUS	\$181,876
PEP	\$390,000
CNCP	\$300,000
<b>Total</b>	<b>\$4,921,876</b>

BUS					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	163470	Transportation	Replacement	Bus replacement	\$181,876
Submission Category Total:					<b>\$181,876</b>
CNCP					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	165710	Dawson Creek Secondary (Central Campus)	Exterior Wall Systems (CNCP)	Replace Windows with Energy efficient windows	\$300,000
Submission Category Total:					<b>\$300,000</b>

# Submission Summary

PEP					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	152027	Tremblay Elementary	New (PEP)	This school does not have a universally accessible playground.	\$195,000
2	152028	Mcleod Elementary Secondary	New (PEP)	Small Rural School with limited access to PAC funding this school does not have a universally accessible playground.	\$195,000
Submission Category Total:					<b>\$390,000</b>
SEP					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	159326	Tumbler Ridge Elementary	HVAC (SEP)	Phase 2 of HVAC upgrade Equipment installation	\$950,000
2	159316	Don Titus Montessori	Roofing (SEP)	Replace roof, end of life. Repair exterior cladding as required in conjunction with roof replacement.	\$600,000
3	165709	Various	Interior Construction (SEP)	Upgrade doors to electronic key lock system.	\$300,000
4	163327	Tremblay Elementary	Roofing (SEP)	Replace roof membrane Modified bitumen torch on	\$700,000
5	151675	Ecole Frank Ross Elementary	Interior Construction (SEP)	The facility is without a barrier free path throughout the facility. The school does not comply with the BC Code 2018 Section 3.8 Accessibility. Project would supply and install one Elavator. This lift will meet all present mandatory code requirements from the CSA-B355 code - Lifts for Persons with Physical Disabilities.	\$1,500,000
Submission Category Total:					<b>\$4,050,000</b>



# Submission Summary

<b>Submission Summary:</b>	Minor 2025/2026   2024-09-30   MAIN - K12
<b>Submission Type:</b>	Capital Plan
<b>School District:</b>	Peace River South (SD59)
<b>Open Date:</b>	2024-04-08
<b>Close Date:</b>	2024-09-30
<b>Submission Status:</b>	Draft

Submission Category	Sum Total Funding Requested
SEP	\$4,050,000
PEP	\$390,000
CNCP	\$300,000
<b>Total</b>	<b>\$4,740,000</b>

CNCP					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	165710	Dawson Creek Secondary (Central Campus)	Exterior Wall Systems (CNCP)	Replace Windows with Energy efficient windows	\$300,000
Submission Category Total:					<b>\$300,000</b>
PEP					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	152027	Tremblay Elementary	New (PEP)	This school does not have a universally accessible playground.	\$195,000
2	152028	Mcleod Elementary Secondary	New (PEP)	Small Rural School with limited access to PAC funding this school does not have a universally accessible playground.	\$195,000
Submission Category Total:					<b>\$390,000</b>



# Submission Summary

SEP					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	159326	Tumbler Ridge Elementary	HVAC (SEP)	Phase 2 of HVAC upgrade Equipment installation	\$950,000
2	159316	Don Titus Montessori	Roofing (SEP)	Replace roof, end of life. Repair exterior cladding as required in conjunction with roof replacement.	\$600,000
3	165709	Various	Interior Construction (SEP)	Upgrade doors to electronic key lock system.	\$300,000
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5	151675	Ecole Frank Ross Elementary	Interior Construction (SEP)	The facility is without a barrier free path throughout the facility. The school does not comply with the BC Code 2018 Section 3.8 Accessibility. Project would supply and install one Elavator. This lift will meet all present mandatory code requirements from the CSA-B355 code - Lifts for Persons with Physical Disabilities.	\$1,500,000
Submission Category Total:					<b>\$4,050,000</b>



# School District No.59 (Peace River South)

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September 25, 2024

Board of Education

## **RE: Secretary-Treasurer Report for September**

The purpose of this memo is to keep the Board apprised of some of the activities of the Secretary-Treasurer to September 19, 2024.

As we welcome everyone back to a new school year, so many thanks are given to the maintenance and operations staff, the technology staff and custodians for their work over the summer in readiness for students; the finance staff for their excellent work in preparing for the annual financial statements audit; and our bus drivers for their welcoming of returning and very new students to SD59. The dedication and commitment displayed by our staff is so appreciated.

To date I have attended/initiated the following meetings and events:

- Budget orientation meetings with three new Principals
- Budget meetings with two Principals
- Board Office Staff meeting
- Bussing contract meetings
- IFMA Webinar “Making Progress toward Net Zero in the Built Environment”
- New Spaces Child Care Project Team Meeting
- Crescent Park Expansion Project Check-in Meeting with Ministry
- Weekly Laserfiche Workflow Project Cadence meetings
- MyBudgetFile, Questica and Staffing+ software demonstrations
- Crescent Park Expansion Project Orientation with new Principal
- Crescent Park Expansion Project Update with Crescent Park staff
- First regularly scheduled Tech and Electronics Teams joint meeting
- Operational Plan meeting #2 with Finance Staff
- Amazon Business Account Implementation Meeting with Amazon
- BC Transit UMO Training with DCSS Central and SP Staff
- Meeting with PRSTA and Superintendent re Budget and Process
- Traversa Planning and Implementation Meeting with Tyler Technologies
- Digitizing Personnel and Payroll Records Planning meeting with HR and Finance staff
- SPCDC Leased Space Tour with Director of Operations
- Principal/Vice-Principal/Admin meeting

- Weekly meetings with each of the Finance Manager, the Director of Operations and Technology Systems Manager
- Weekly stand-up meetings with Finance Team
- Weekly Senior Leadership Team meetings

Crescent Park Elementary School Expansion Project

Since June the following have occurred:

- July 2024
  - Meeting with engineer to review finalized drawing and specifications
  - Updated drawings to new Principal for review and comment
  - Updated drawings to the Ministry for approval
  - Ministry review of drawings and comment on classroom size smaller than Ministry design standards
- August 8, 2024 Instructed engineer to redesign to increase the classroom sizes to meet Ministry standards
- September 4, 2024
  - Redesign sent to the Ministry and was approved
  - The redesign will have minimal effect on the budget
  - Ministry gave District approval to move forward with the tendering process for the expansion
- September 11, 2024 Meeting with City to update on the project status.
- September 12, 2024 Engineers and consultants drafting pre-tender package with target of end of September to post on BC Bid.
- September 18, 2024 Presented updated drawings to Crescent Park Staff

The project budget is:

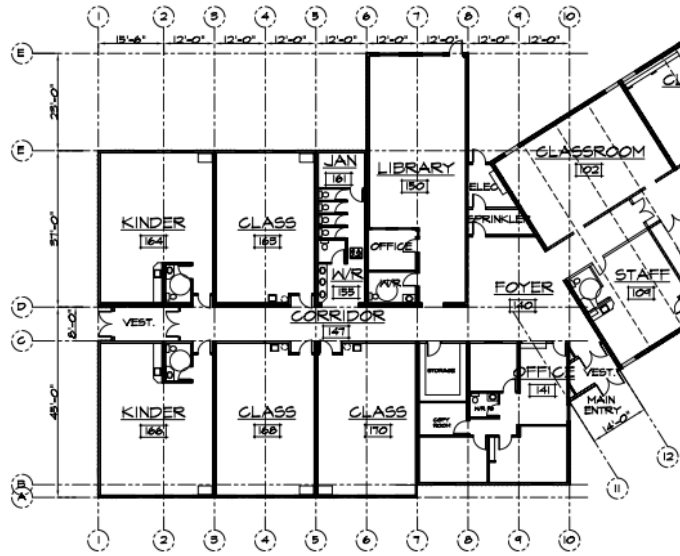
Ministry funding	\$5,000,000
Ministry contingency funding	2,500,000
Board Contribution	<u>1,700,000</u>
Total	\$9,200,000

Spent to date: \$ 78,221

**REVISED AREA SUMMARY**

ROOM NO.	NAME	AREA (SQM)
150	LIBRARY	104.55
165	CLASSROOM	75.04
165	KINDERGARTEN	80.04
165	KINDERGARTEN	81.15
165	CLASSROOM	75.82
165	CLASSROOM	75.82

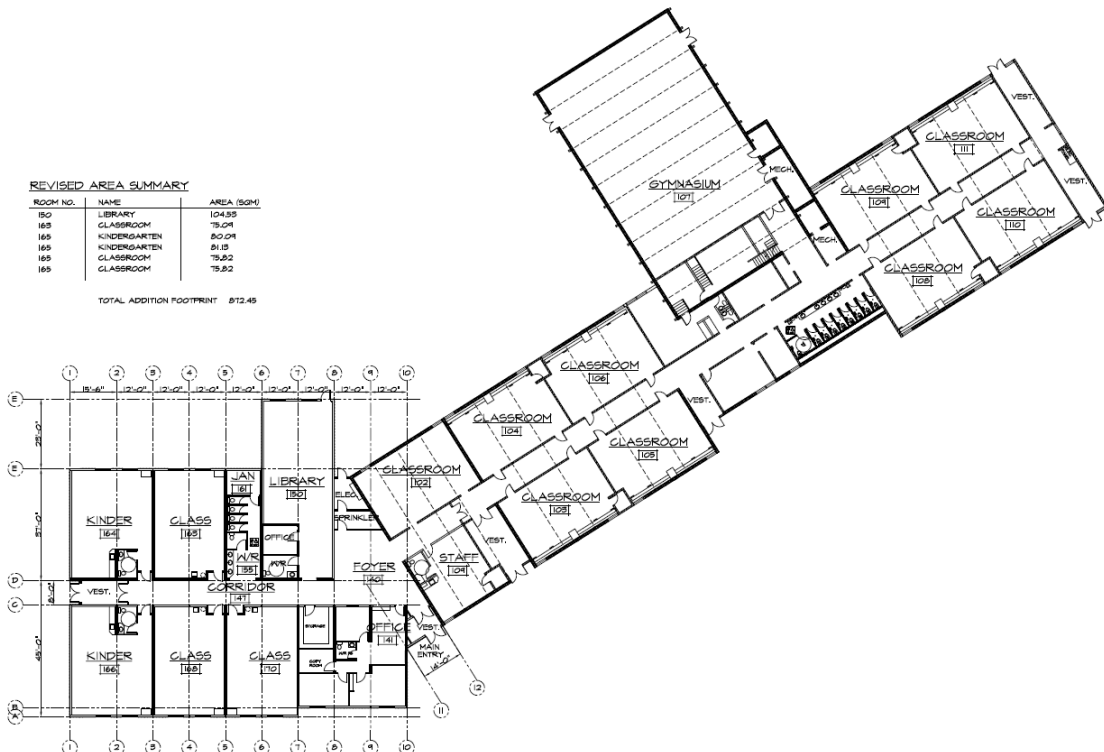
TOTAL ADDITION FOOTPRINT 872.45



**REVISED AREA SUMMARY**

ROOM NO.	NAME	AREA (SQM)
150	LIBRARY	104.55
165	CLASSROOM	75.04
165	KINDERGARTEN	80.04
165	KINDERGARTEN	81.15
165	CLASSROOM	75.82
165	CLASSROOM	75.82

TOTAL ADDITION FOOTPRINT 872.45



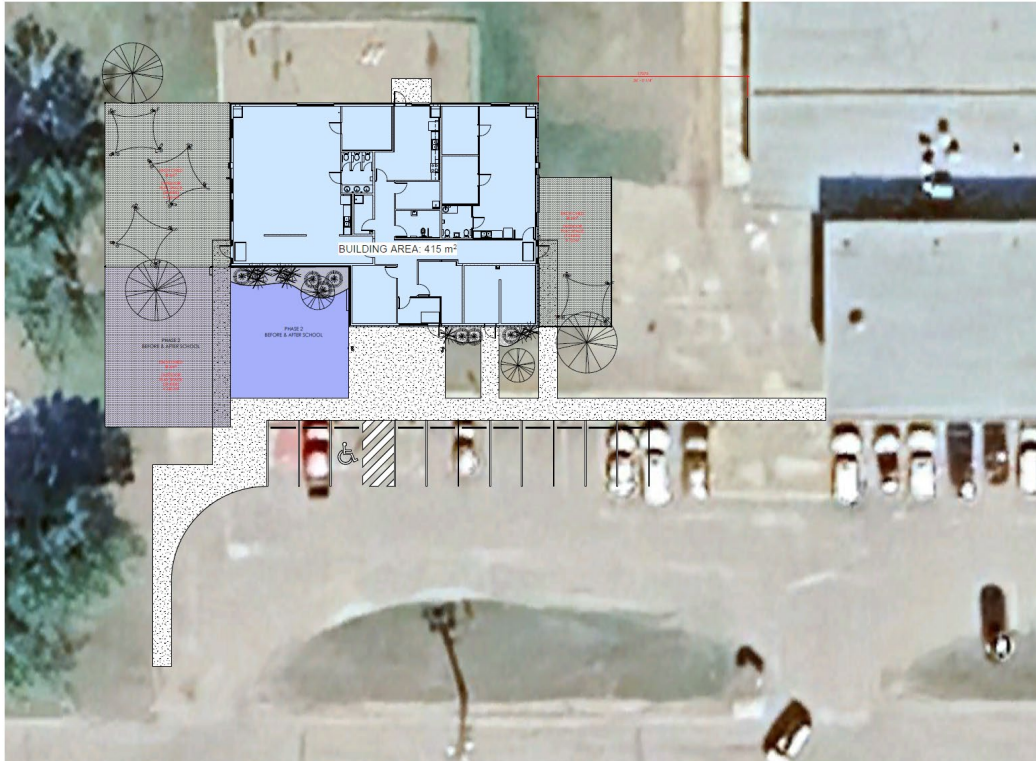


## ChildCareBC New Spaces – Tremblay & Tumbler Ridge Elementary Schools

Since the last Board meeting the following have occurred:

- June 14, 2024 Sahuri & Associates Architecture Inc. from Kelowna BC was selected by project team.
- June 20, 2024 Project kick off meeting with architect
- June 26, 2024 Project team design meeting with architect to review basic floorplan and make recommendations
- July 17, 2024 Project team design meeting with architect to review designs, recommended changes and budgets. Indication that project cost may exceed existing funding and a further request for funding to the Ministry may be necessary
- July 31, 2024 Project team design meeting with architect to review design and make further recommendations on redesign to meet Ministry and licensing area requirements.
- September 11, 2024 Project team design meeting with architect. Costs for centres using both modular and stick build will be estimated. Very good chance additional funding will be required from Ministry.
- September 11, 2024 Meeting with City to update on the project status
- September 18, 2024 Redesign drawings received

Dawson Creek Child Care Centre

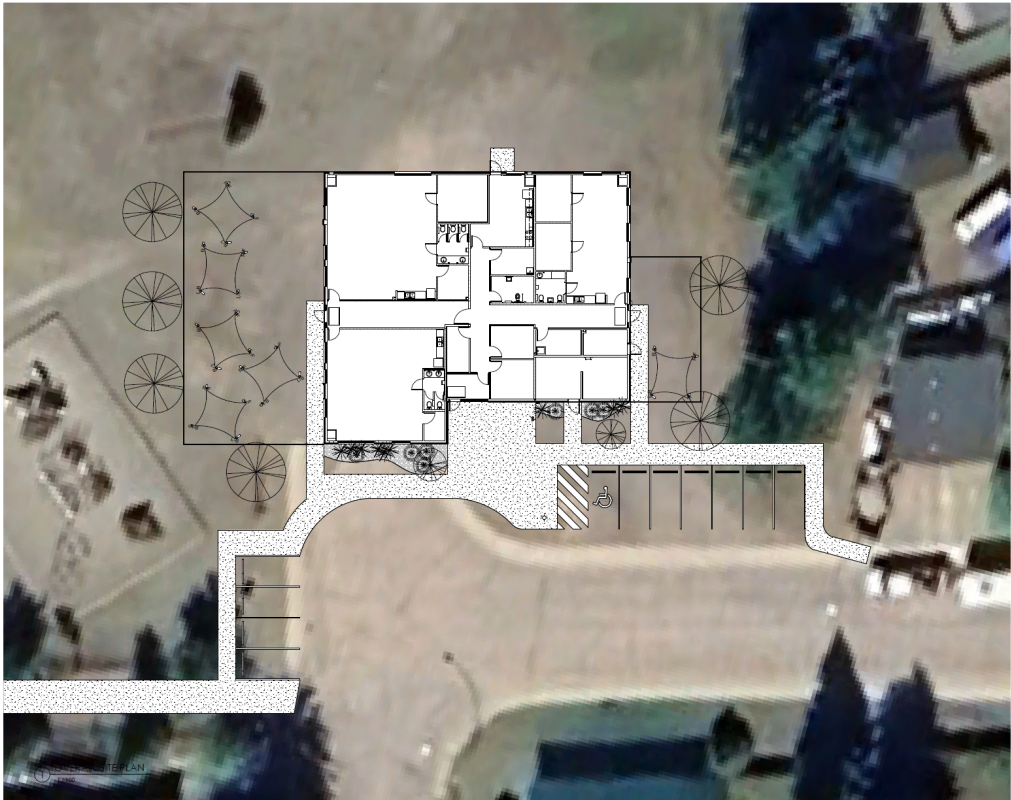


Budget

<b>Dawson Creek</b>	Budget	YTD Exp	Remainder	% Rem
Revenue				
Ministry	3,974,000	1,589,600	2,384,400	60%
Interest	1,000	-	1,000	100%
<b>Total Revenue</b>	<b>3,975,000</b>	<b>1,589,600</b>	<b>2,385,400</b>	<b>60%</b>
Expenses				
Audit	1,040		1,040	100%
Contract Services	385,000	19,558	365,442	95%
Building Initiatives	3,138,960		3,138,960	100%
Equipment	450,000		450,000	100%
<b>Total Expenses</b>	<b>3,975,000</b>	<b>19,558</b>	<b>3,955,442</b>	<b>100%</b>



Tumbler Ridge Child Care



## Budget

<b>Tumbler Ridge</b>	Budget	YTD Exp	Remainder	% Rem
Revenue				
Ministry	3,974,000	1,589,483	2,384,517	60%
Interest	1,000	-	1,000	100%
<b>Total Revenue</b>	<b>3,975,000</b>	<b>1,589,483</b>	<b>2,385,517</b>	<b>60%</b>
Expenses				
Audit	1,040		1,040	100%
Contract Services	397,000	20,117	376,883	95%
Building Initiatives	3,126,960		3,126,960	100%
Equipment	450,000		450,000	100%
<b>Total Expenses</b>	<b>3,975,000</b>	<b>20,117</b>	<b>3,954,883</b>	<b>99%</b>

Please follow <https://www.sd59.bc.ca/district/capital-projects> for updates on these projects.

### Operational Plan Development

With the strategic plan now approved, operational plan meetings continue. The Finance team met on June 17 and August 26. The Facilities, Transportation and Technology Systems leaders met on June 18 and are scheduled to meet October 16, for development of and draft operational plans. Operational plans will articulate 1–2-year strategies, actions, targets, timelines, project leads and key performance indicators to make meaningful contributions to the implementation of the District’s new strategic plan.

### Laserfiche Workflow and Digitization of Records

With the Laserfiche initiative supported in the 2024-2025 annual budget, Human Resources and Technology staff along with the Secretary-Treasurer have begun the first workflow project: making on-boarding employees paperless. Currently when a new employee is hired, they are sent an envelope of forms to fill out as well as instructions for required onboarding training recordings. With the on-boarding workflow, new employees will receive an email with a link to all necessary forms and recordings which will be electronically returned to human resources and payroll for further entry manual entry into the financial software as usual, and then electronically filed in the new employee’s digital personnel file. The workflow will not only make the work of the District more efficient but will modernize the outward facing look and feel of SD59 for new employees.

Digitizing records is also underway. Currently accounts payable and account receivable have been digitized on Laserfiche. Next on the planning horizon is digitizing personnel records. Human Resources, Payroll and Finance staff have met to agree on on-line file structure, naming convention and a go-forward date.

## Summer Projects Update from Maintenance & Operations

### Completed Projects summer 2024

- Canalta Electrical Service Upgrade
- Windrem Gym HVAC Upgrade
- DCSS-Central Campus Hallway Flooring
- DCSS-South Peace Campus East Sidewalk and Foundation Repair
- Board Office Fireproof Vault
- Tumbler Ridge Elementary Feeding Futures Kitchen

### Nearing Completion (brackets indicate last finishes to be completed)

- Ecole Frank Ross Elementary Window Replacement (trim)
- Crescent Park Universal and Accessible Bathroom (permanent doors and finish tile)
- Tumbler Ridge Secondary School Universal Bathroom (tile, mount the fixtures and install the millwork.)
- Tremblay Elementary HVAC Phase 2 (finishing and vent covers)
- DCSS-South Peace Campus Shops HVAC (balancing and supply fans)

The leadership of the new Director of Operations and the new Facilities Manager has delivered not only routine and preventative maintenance to our schools, but many larger projects indicated above that will make a huge difference in learning and work environments in SD59.

## BC Transit UMO

Last June the District was advised physical bus passes would be phased out by December 2024 and replaced with an on-line app called UMO. The District signed up to be a merchant to facilitate the continuation of service to students. DCSS-Central and South Peace Campuses staff, technology staff and Secretary-Treasurer received training on the new app in August in time for startup. With UMO, students can purchase a reusable/refillable bus pass directly from the school or refill their bus pass on their phone using the UMO app. Communication in newsletters and a letter home to parents rounded out the implementation. Feedback from clerical staff in the second week of September: “I have sold one actual card with a 30-day pass and have put money on 8 apps. All students have the app on their phone, and I just add money to their account. It works great! Love it.”

## IBM Technology Optimization Review

The District has received IBM’s findings resulting from its review. Senior staff and the Manager of Technology Systems are developing a four-year action plan with year one as the focus. Initial draft plans centre around network assessments at each school, enhanced security measures for students and staff, capacity building, wrap around customer service and communications planning for change. Once the network assessments are completed, determination of actions required to optimize school and district networks will be made.

## Traversa Transportation App Implementation

In Fall 2023 SD59 received notice that its transportation software would no longer be supported given that only three districts in the province were utilizing Versatrans, leading to its end-of-life status. The migration will occur over the 2024-2025 school year with the project management schedule considering mapping, configuration, training and reporting to the Board. Traversa will provide enhanced services in the areas of bus routing and scheduling, fleet management, student tracking, parent communication tools, field trip management, route optimization and GPS tracking among other features.

## NEW! Finance Team Members

In July the Finance Department welcomed Kelsie MacLean to the Payroll Clerk position responsible for the monthly payroll and Janice Lescano to the position of Senior Accounts Clerk. We also want to congratulate Lauren Speer for her new position as Payroll Coordinator.

Kim Morris  
Secretary-Treasurer/CFO



# School District No.59 (Peace River South)

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September 25, 2024

Board of Education

## **RE: 2025-2026 Budget Process**

Attached is a proposed 2025-2026 budget process for Board discussion and approval.

Building off the 2024-2025 budget process and subsequent debrief at its May 15, 2024 Board meeting, the following process improvement changes have been made:

- Student symposium (ref. 4) moved up in the schedule to October to accommodate fall travel rather than winter travel;
- Additional engagement opportunity early winter to kick off budget considerations from stakeholders (ref. 8);
- April 2 public engagement dinner meeting closer to decision time to solicit feedback from the organization on the budget being considered by the Board (ref. 23);
- Longer period of time between Budget Bylaw Reading 2 and 3 on April 2 and April 30 respectively, to allow for Board consideration of presentations, questions and further understanding; and
- Superintendent and Secretary-Treasurer have set more frequent scheduled meetings between January and April to collaborate.

## **RECOMMENDED MOTION**

That the Board of Education of School District No. 59 (Peace River South) approve the 2025-2026 Budget Process as presented.

Kim Morris  
Secretary-Treasurer/CFO



Ref **2025-2026 Budget Process - DRAFT V2 - September 25, 2024**

1	25-Sep	Board Meeting	Process Draft & Approval		
2	26-Sep	Media Release			
3	23-Oct	Board Meeting			
4	30-Oct	Student Symposium	TBD	ENGAGEMENT	
5	27-Nov	Board Meeting	Student Symposium Report		
6	18-Dec	Board Meeting			
8	06-Jan	Survey or engagement opportunity for school and wider community to provide input		ENGAGEMENT	
10	22-Jan	Board Meeting			
14	14-Feb	<b>Enrolment due to MOECC</b>			
16	19-Feb	Board Meeting	Opportunities for Focus (Operational Plans) and Draft 1		
20	12-Mar	Board Meeting	Draft 2 and Reading 1		
21	14-Mar	<b>Ministry Funding Announcement</b>			
22	02-Apr	Special Open	Draft 3 and Reading 2/Superintendent Recommendations		
23	02-Apr	Public Consultation	Dinner meeting	ENGAGEMENT	Per 24-25 debrief - closer to decision time
24	09-Apr	Trustee Working Session	Clarifying questions	Attach to Round table	Per 24-25 debrief
25	30-Apr	Board Meeting	Draft 4 and Reading 3 & Approval		
26	01-May	Media Release			
27	28-May	Board Meeting	25-26 process debrief		

Internal: How do we want to engage

Weekly meetings ST & Superintendent Jan - April - Fridays 9 am

Senior Leadership - weekly SLT meeting as needed

Admin (PVP) - monthly meetings as needed



School District No. 59 Peace River South

# Enhancing Student Learning Report 2023-2024





## District Context

School District No. 59 (Peace River South) is located in northeastern British Columbia, and consists of Dawson Creek, Chetwynd, Tumbler Ridge, and Pouce Coupe municipalities along with rural areas spanning from the BC/Alberta border north to the Peace River and west to the Pine Pass. The District has approximately 3781 students, of which 1178 identify as being Indigenous. The District works closely with Saulteau First Nations and West Moberly First Nations, our strong Metis community, and our urban Indigenous population from First Nations across Canada.

In the 2023 to 2024 school year are challenges continued to be hiring qualified people into positions at all levels and student attendance.

The District started the year with many unfilled positions due to recruitment issues in the north. We hired our largest number of uncertified teachers to date to fill classroom teacher roles, which was approximately 20% of our staffing. As the year progressed, the District had many situations where positions were posted and due to the shortage of teachers and teachers on call, the leaves were not filled. This meant there were rotating substitute teachers (who are also not certified) or the principal was called away from their position to take over the teaching of those classrooms.

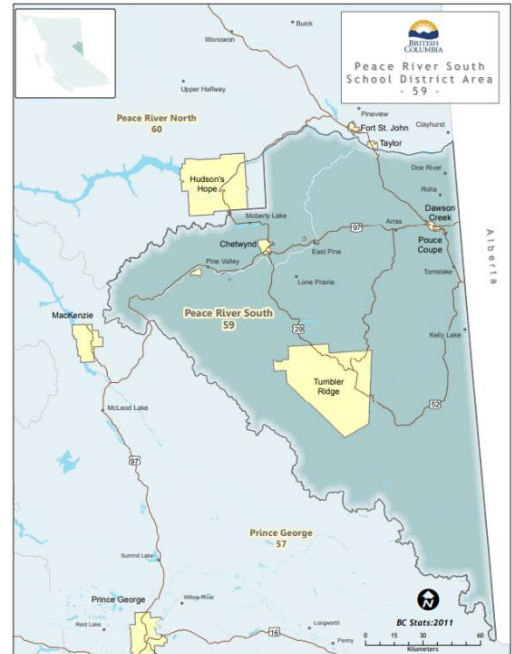
There were also several Educational Assistant positions that went unfilled throughout the year, this included positions in the Indigenous Education and Early Learning/StrongStart Departments. Positions were posted all year with no applications submitted.

In the 2022/23 school year, on average, **23.93%** of the student population was absent on any given day; mathematically, that means **866** students were not in schools on any regular school day. This data is even more significant when non-bus days are factored in, which typically sees a substantial decrease in the student population across the District. At certain times throughout the year, the student absentee rate peaked at 35%. For the 2023/24 school year, the percentage of students away each day dropped to **22.88%**.

This past year, the principals of each school did extensive work on messaging to students and parents around attendance. This increased our attendance data on average 1.1%. This means on average there were 852 students away each day compared to 866 the previous year. This is higher than the provincial average of 16% away each day.

Layering the student absence data on top of the staffing challenges the District faced, (an average of 25 to 30% of our workforce was also away on any given day), the District was constantly being creative to keep schools and classrooms open. The District often did not have TTOC's, TOC's or casual employees to cover the number of vacant positions that were open daily. These challenges layered together made it hard to have successes and gains consistently through the year.

The District is trying many strategies to overcome some of the recruitment and retention challenges that continually face our district year after year. While the District has had uncertified teachers in the past, the ratio has increased in recent years. Increasing student attendance will continue to be a focus in the coming year that will encompass strategies that involve connecting with families and students to determine barriers and obstacles that are keeping students from attending school. By increasing family connections, there was a slight increase in student attendance compared to the 2022/23 school year, but there is still room for improvement.





## Current Strategic Plan Priorities



The Board of Education of School District No. 59 (PRS) is guided by practices that challenge all to learn, work and lead together in equitable and effective ways. The Board values inclusion, equity, Truth and Reconciliation, effective communication, and positive culture within school communities that focus on student learning. We look forward to advancing our plan to ensure the success of each learner in School District No. 59 (PRS).

The three areas of focus for the 2024-2028 Strategic Plan are:

1. Student Success
2. Building Capacity
3. Communication

## District Successes

As a result of the Strategic Plan engagement, the process identified strengths in the District:

- Access to resources
- Inclusion
- Focus on Indigenous Education and the District's commitment to Truth and Reconciliation
- Diverse learning opportunities including outdoor learning
- Addressing areas of inequity
- Collecting and using data to determine next steps
- Strong new teacher mentorship program, a leadership academy, and growth in creating a framework for kindergarten to grade 3 numeracy (which has been implemented and will impact future student achievement in numeracy)
- Training days in August for uncertified teachers

## Strategic Engagement

During the 2023 – 2024 school year, the Board of Education worked on creating a new strategic plan. Numerous data sets were looked at for numeracy, attendance, literacy, and graduation rates. An environmental scan was completed using the appreciative inquiry model of a S.O.A.R. (Strengths, Opportunities, Aspirations, Results). All employees were included in these as well as our two Indigenous Education Advisory Councils, the District PAC, and the Board of Education.

One exciting addition to creating the strategic plan include d the students involved in Student Voice visiting each school in the district and completing a S.O.A.R. with groups of students from each school. This information was included in when determining themes.

In February of 2024, we invited rights holders and stakeholders of the broader School District No. 59 community to attend an engagement dinner with facilitated discussion to get feedback. Over 80 members of the public attended and participated in the table discussions that evening.



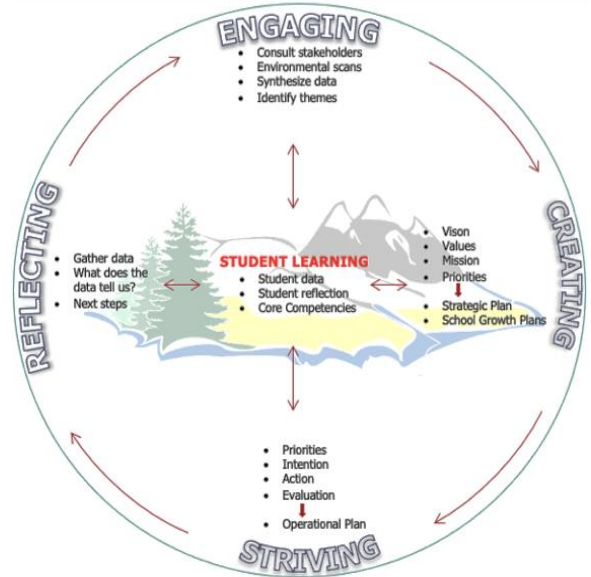


District data, the environmental scans from adults and students, and the feedback from the engagement dinner, was brought together for the Board of Education and leadership team to analyze. Themes were then identified, and they become priorities. Once the top priorities were identified, they were analyzed and though collaboration evolved into three overarching priorities for all the District.

Each year, Indigenous Education Advisory Councils in Chetwynd and Dawson Creek meet with principals and coach mentors to review Indigenous student data. With a council member, each school sets goals and then presents their data back to council in May of that year. These goals aligning with Enhancement Agreement. This process was established over eight years ago and has effectively in building relationships of trust and drives change in schools.

Each year, the Ministry of Education and Child Care’s “Aboriginal Education – How Are We Doing Report” is shared with the Board of Education, principals, vice-principals, Indigenous Education Advisory Councils, and the Indigenous Education department. Principals use this data to develop school growth plans.

The Board of Education believes “that our commitment to excellence is driven by what is best for our students, guiding us to continuously learn, improve and lead with integrity.”

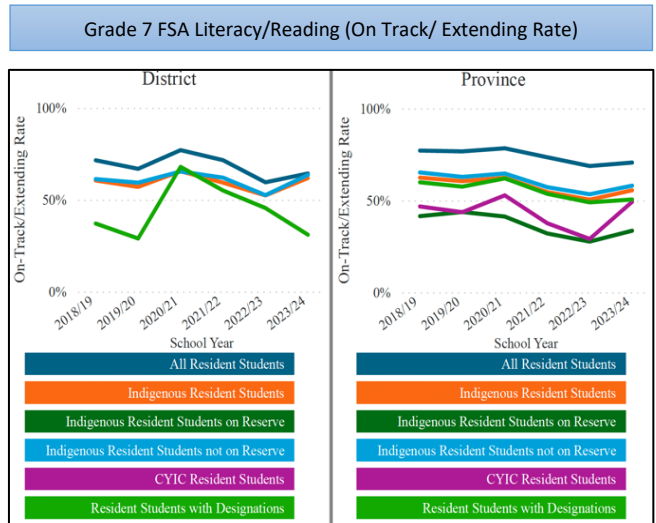
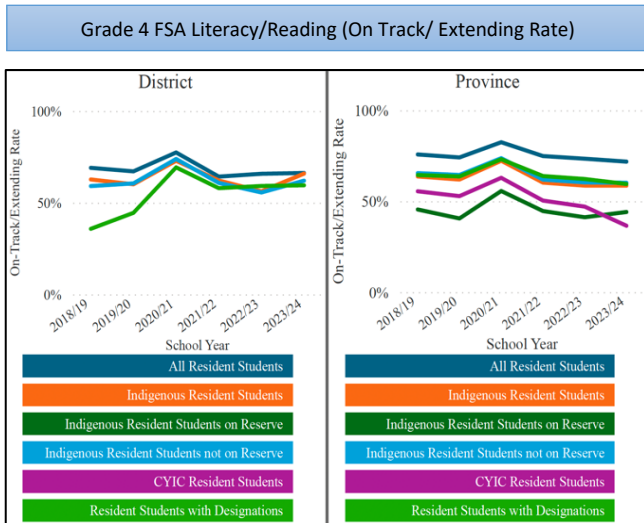


Reflection on Student Learning Outcomes

Intellectual Development

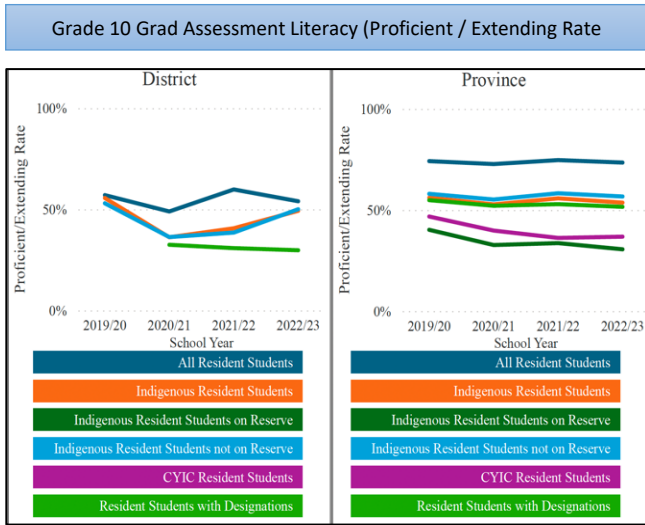
Educational Outcome 1: Literacy

Measure 1.1: Grade 4 and Grade 7 Literacy Expectations

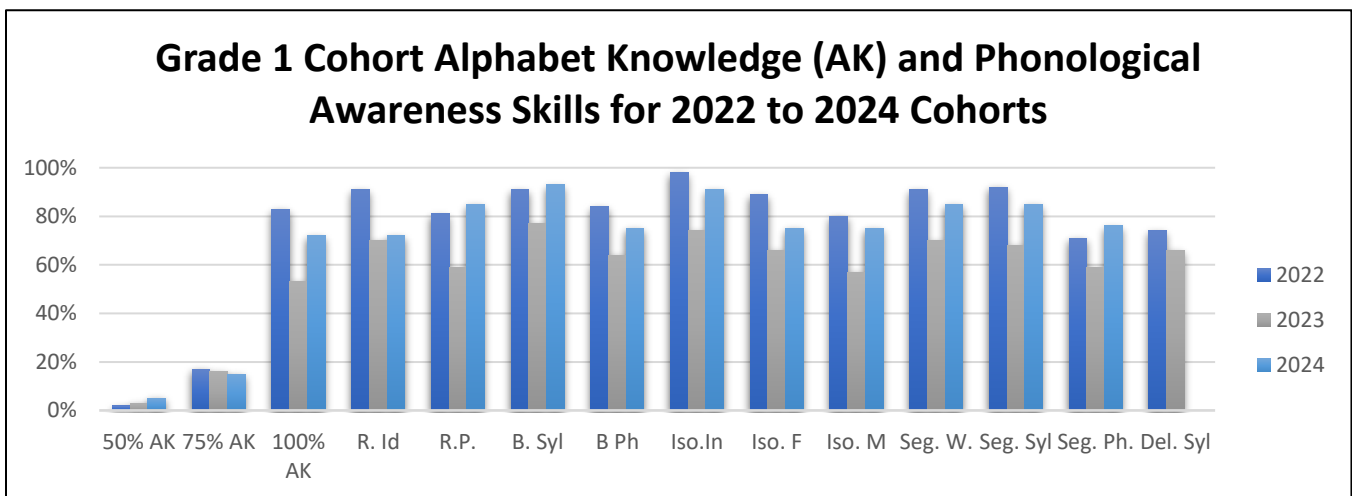
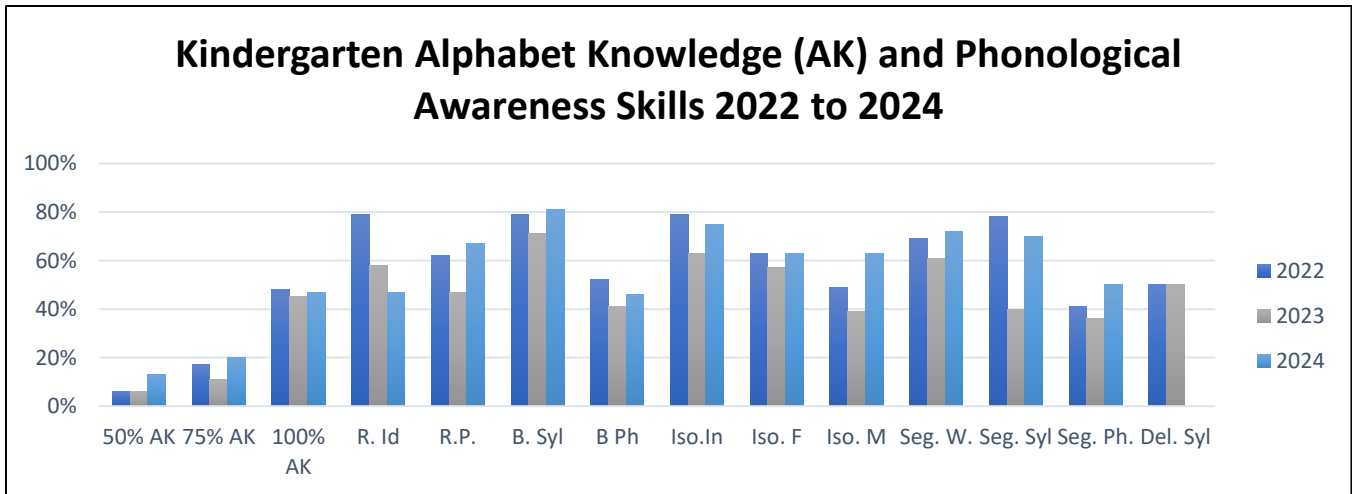


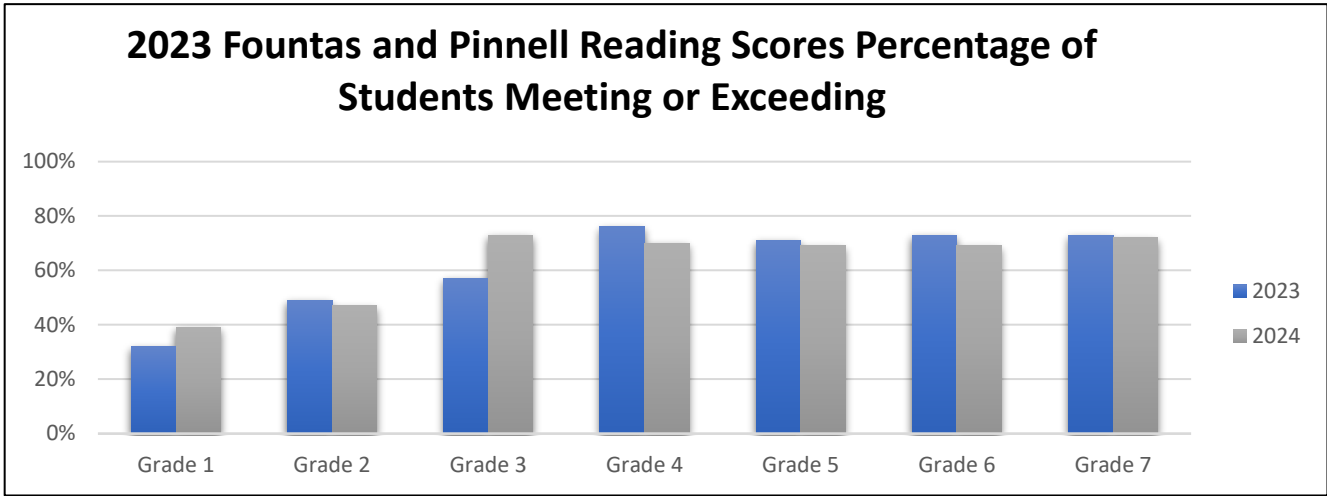


**Measure 1.2: Grade 10 Literacy Expectations**



**Measure 1.3: District Data Primary (Kindergarten and Grade 1) Local Literacy Assessments and Fountas and Pinnell Reading Scores (Kindergarten to Grade 7)**





**Outcome 1: Literacy**

**Data Interpretation and Analysis**

When looking at Provincial and District data, the following trends emerged:

- District data shows a decline in Kindergarten and Grade 1 phonological skills and alphabet knowledge.
- Fountas and Pinnell reading data highlights a strong group in Grade 3, but overall reading scores district-wide decreased between 2023 and 2024.
- FSA participation rates exceed the provincial average at 94% for grade 4s and 93% for grade 7s.
- Students with Diversabilities (SWD) participation rate was over 90% in all grades
- Over 60% of Grade 4 students with learning disabilities are on track or extending.
- Limited data is available for Children and Youth in Care (CYIC) due to the small number of students in SD59, although when looking at school data, most CYIC on the FSA are on track or extending.
- Grade 4 literacy data shows improvement for all students, with significant gains for Indigenous students.
- Grade 7 FSAs also show improvements for almost all students, though scores remain below the provincial average.
- FSA data for Grade 7 SWD shows that most students are emerging in literacy skills.
- Indigenous students in Grades 4 and 7 are improving, with Grade 7 Indigenous students surpassing the provincial average.
- The Grade 10 literacy assessment score dropped in 2022-2023. Although Indigenous students showed improvement, scores remain below the provincial average.
- For Grade 10, there is insufficient data on CYIC due to low numbers; however, 88% of SWD students were developing or proficient in 2023-2024.

**Current Practices**

- Literacy Resource Teachers (LRTs) provide targeted interventions for phonological skills, with a specific focus on improving literacy for Indigenous students. Indigenous Education Support Workers trained in these interventions worked with students in Grades K-3.
- The district-wide primary Professional Learning Community (PLC) continues to offer ongoing professional development.
- The Student Numeracy Assessment and Practice (SNAP) tool was used district-wide for teaching and assessment, expanding to Grades 8 and 9. Data for these grades is still being processed.
- All students participate in assessments and receive universal supports as needed.
- The RTI (Response to Intervention) approach is implemented across the district to support all students, particularly Children and Youth in Care (CYIC) and Students with Diversabilities (SWD).



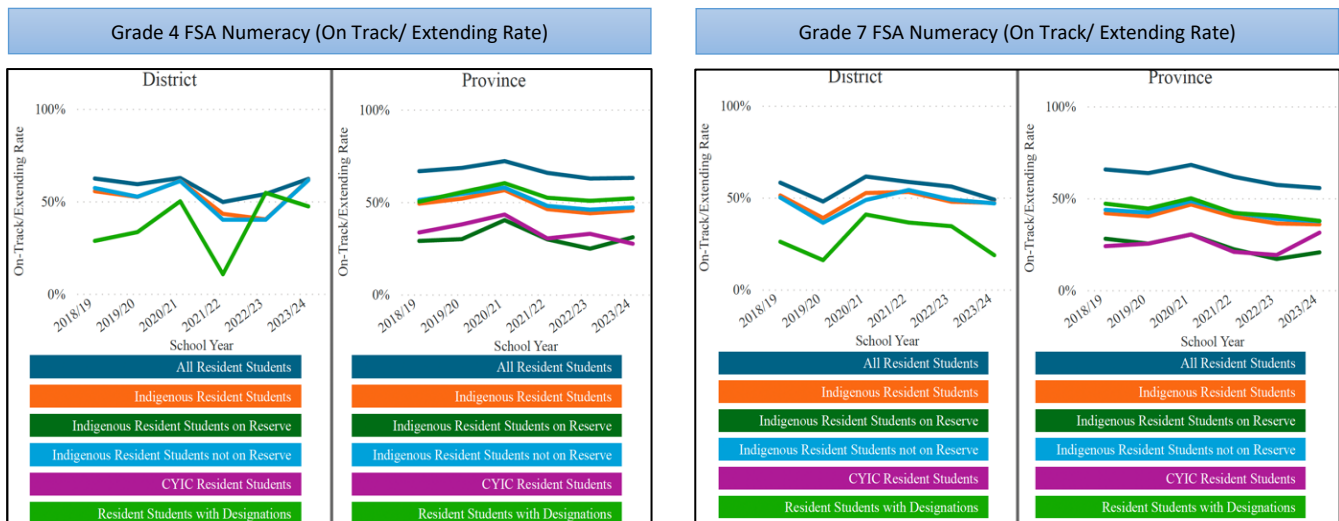
**Next Steps**

- The District will persist in its strategic efforts to develop foundational literacy skills and implement a comprehensive literacy approach.
- The existing Primary PLC will continue, with the further development of our Intermediate PLC.
- K-3 literacy interventions will remain data-driven, targeting skills that are still lacking. Indigenous Education Support Workers, as part of the Enhancement Agreement Goals, will continue these interventions in elementary schools. Literacy Resource Teachers (LRTs) and Learning Assistance Teachers (LATs) will also continue supporting all students.
- This year, John Hattie’s Visible Learning framework will guide our analysis of research-based strategies to improve K-12 literacy and student success.
- The District will collaborate with learning resource teachers to address literacy learning gaps at each school and provide targeted interventions.
- Data on Children and Youth in Care (CYIC) and Students with Diversabilities (SWD) in Grade 7 will be further explored to identify focus areas for growth.
- CYIC will remain a priority for intentional planning by high school School-Based Teams.
- We will work with high schools to explore research-based literacy practices through a universal design perspective.
- SWD students will continue to receive support through inclusive and competency-based individual education plans (ICBIEPs).
- The School-Based Team and District in Care planning document will be used to create individualized plans for CYIC, focusing on literacy data and specific interventions as needed.

Intellectual Development

**Educational Outcome 1: Numeracy**

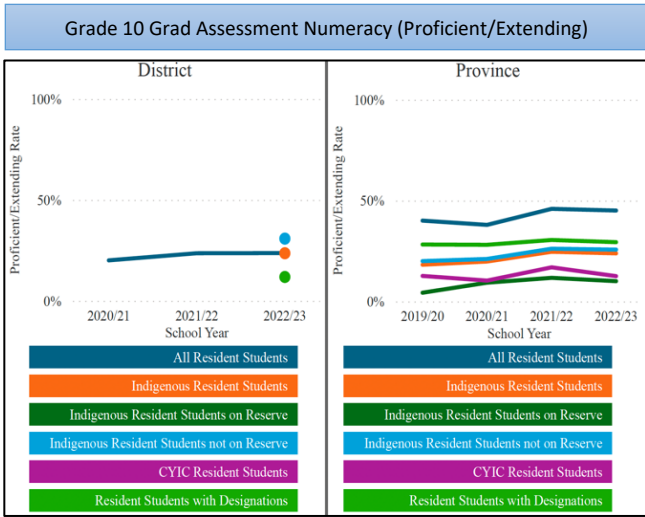
*Measure 2.1: Grade 4 and Grade 7 Foundational Skills Assessment Numeracy (Portion of Grade 4 ‘On Track’ or ‘Extending’ or who have ‘Met or Exceeded Expectations’ on the FSA)*



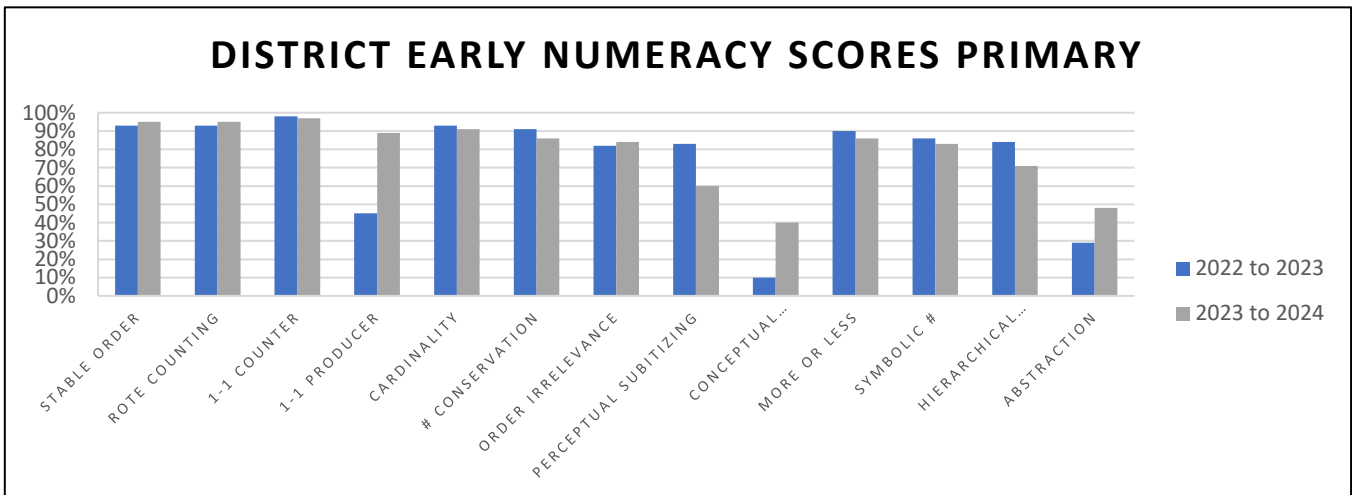




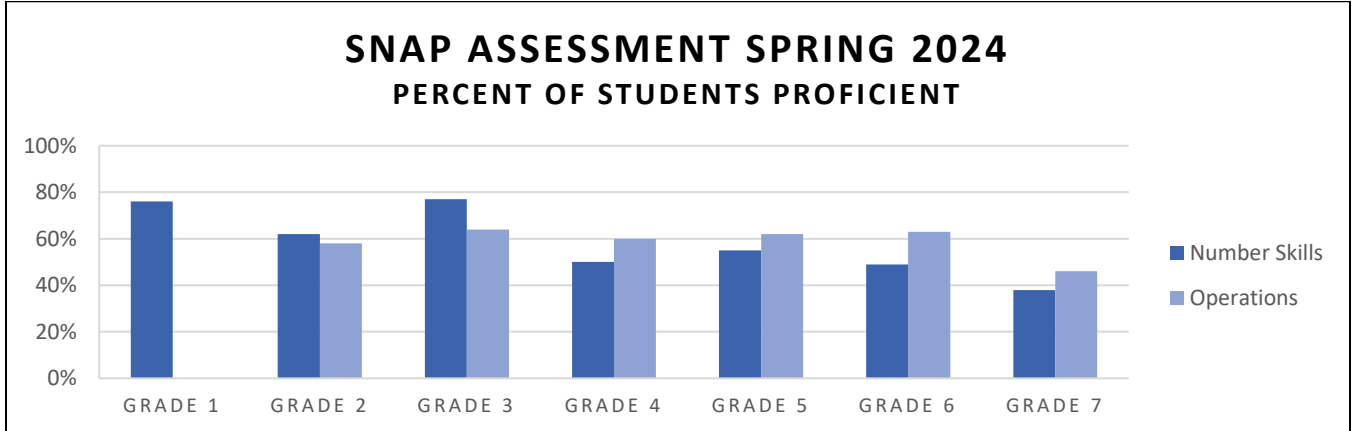
**Measure 2.2: Grade 10 Numeracy Assessment**



**Measure 2.3: District Early Numeracy Skills: Counting and Quantity Principles**



**Measure 2.4: District Student Numeracy Assessment and Practice (SNAP) Assessment Grades 1 - 7**





## Educational Outcome 2: Numeracy

### Data Interpretation and Analysis

When looking at Provincial and District data, the following trends emerged:

- Data indicates that student numeracy scores decline as students progress through the grades.
- The primary numeracy assessment tool shows that Kindergarten and Grade 1 students generally have strong early numeracy skills, though areas like conceptual subitizing and abstraction still need attention.
- The District has a 93% completion rate for FSA Numeracy, significantly higher than the provincial average of 69%, providing a more accurate assessment of student abilities.
- District data reveals that number sense skills are stronger than operations skills at the primary level, while operations skills improve in the intermediate grades.
- Grade 4 FSA data shows an upward trend, narrowing the gap to the provincial average.
- Grade 7 FSA data is trending downward, consistent with provincial trends.
- Most Children and Youth in Care (CYIC) in Grade 4 are performing well above the provincial average in numeracy. Grade 7 CYIC students are on par with or slightly above the provincial average, with 50% on track or extending.
- Students with diagnosed learning disabilities show improvement in Grade 4 numeracy, with 60% on track or extending. However, this decreased to 20% for Grade 7 students during 2023-2024.
- Indigenous students in Grades 4 and 7 perform well above the provincial average, with Grade 4 scores trending upwards and Grade 7 scores remaining comparable to the provincial average.
- Grade 10 numeracy data is still emerging. Historically, this assessment was taken in Grades 11 or 12, and the current data shows Grade 10 students are below the provincial average.

### Current Practices

- Using data identified using an in-house primary numeracy assessment tool, students received interventions targeting specific skills by our numeracy resource teachers (NRTS). In addition, there was a specific focus on developing primary numeracy skills with Indigenous students. Our Indigenous Education Support Workers were also trained and implemented numeracy interventions.
- The long-standing district-wide primary PLC was expanded to include numeracy professional development on topics such as setting up a numeracy program, numeracy routines, early numeracy skills, games, resources etc.
- Student Numeracy Assessment and Practice (SNAP) continued to be our district wide assessment tool. The SNAP was used as both a teaching tool and an assessment. The District expanded the SNAP to Grade 8 and 9. The data from the grade 8 and 9s is still being collated.
- All students are included in all assessment and are given universal supports as needed.
- RTI approach is used district wide to support all students especially CYIC and SWD.

### Next Steps

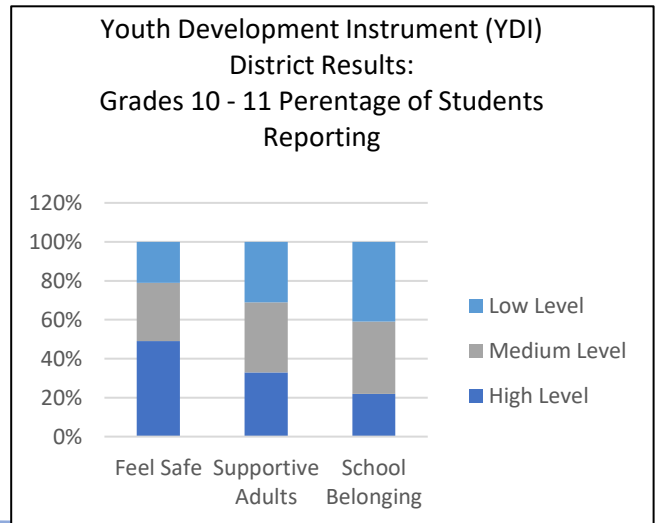
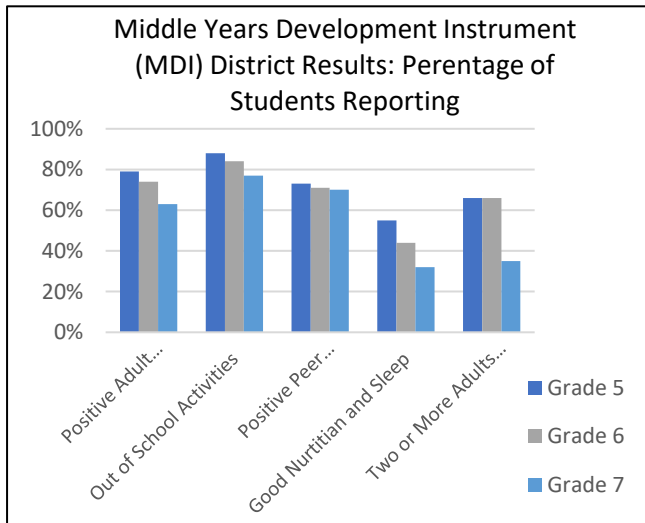
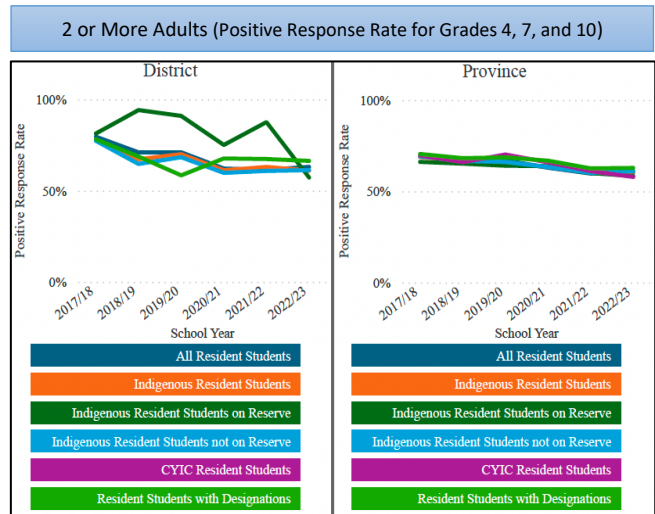
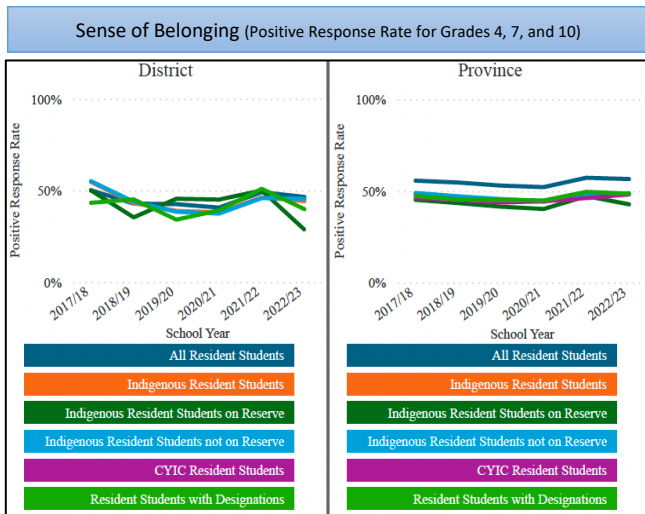
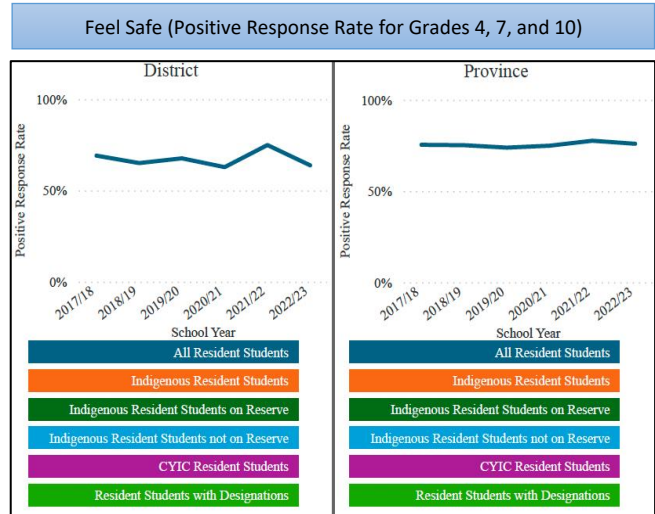
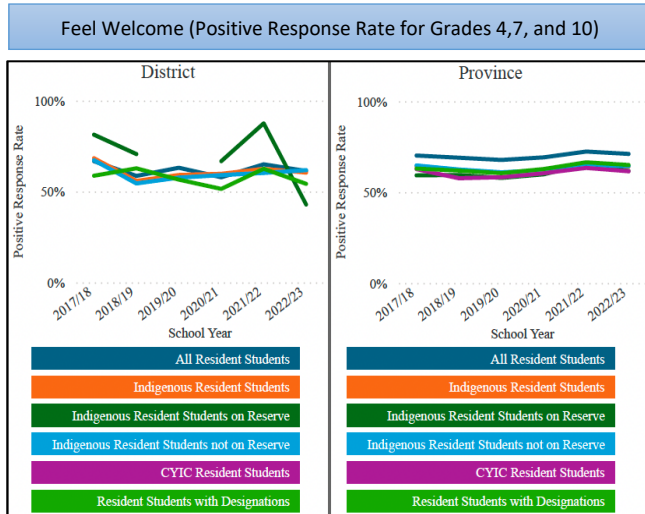
- Monitor district data with targeted interventions from Indigenous education support workers and NRTs.
- Review researched based intermediate numeracy assessment tools, direct instruction practices, resources and interventions.
- Develop an intermediate numeracy assessment tool and intervention plan.
- Continue primary professional development (PD) and initiate intermediate PD.
- Research effective practices to enhance upper intermediate numeracy skills.
- Learning Assistance Teachers will collaborate with classroom teachers, SWD, and families to set specific numeracy goals and action plans in ICBIEPs.
- Implement SNAP in Grades 8 and 9 to support and guide instructional practices.
- Explore methods for collecting data in Grades 10-12.
- Maintain RTI approach to support all students, with a focus on CYIC, SWD, and Indigenous students.



Human and Social Development

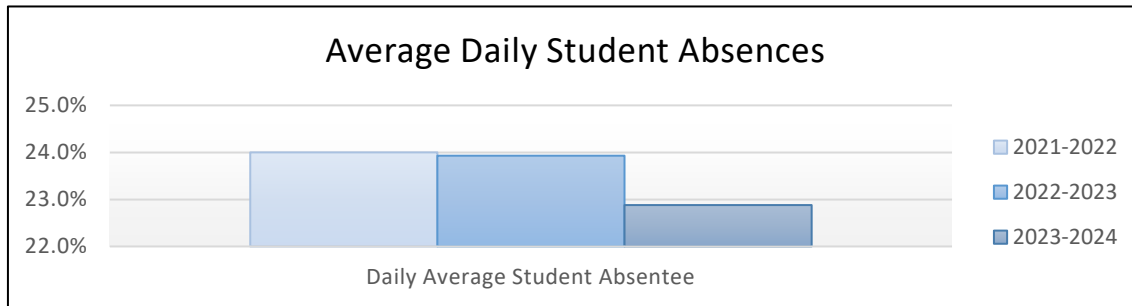
**Educational Outcome 3: Feel Welcome, Safe, and Connected**

*Measure 3.1: Students Feel Welcome and Safe, and Have a Sense of Belonging at School*





Measure 3.2: Attendance Data



Educational Outcome 3: Feel Welcome, Safe, and Connected

Data Interpretation and Analysis

When looking at Provincial and District data, the following trends emerged:

- Students’ feelings of being welcome, safe, and connected have remained mostly stable, with a slight decrease in the sense of welcome in 2022-2023. The percentage of students feeling they have 2 or more caring adults is unchanged in provincial data. MDI data shows no difference between Grades 5 and 6, but a decline at Grade 7.
- Only 22% of Grade 10-11 students report a high sense of belonging at school.
- Indigenous students feel as welcome at school as their peers.
- MDI data shows a decline in feelings of safety and connection from Grade 5 to 7, with safety being a significant downward trend in provincial data, though it is the highest category for Grades 10 and 11.
- Last year, the District had a student population of 3,722, with an average of 852 students absent from classes each day. This represents a slight improvement of about 37 fewer absences per day compared to the previous year, continuing the trend of reduced absences. Improving student attendance remains a key focus for the district, as attendance is directly linked to a student’s sense of belonging and success.

Current Practices

- Schools are implementing social-emotional programming and community-building initiatives at all grade levels.
- Schools and staff are working together to support students during school transitions. This includes general planning for all students as well as targeted plans for those who require additional support.
- Continue efforts to support students as they transition between schools and help them feel connected to their new environments.
- School-based teams are using the In Care planning document and wraparound planning model to connect CYIC with key adults for regular support.
- The 2023-2024 school year continues the focus on Universal Design for Learning (UDL) and the 3-block model, with an emphasis on social-emotional learning and building class community.
- The ICBIEP process has been fully implemented in high schools, incorporating meaningful input from students and families.
- Schools emphasize the importance of regular attendance to both students and families through various forms of communication.

Next Steps

- The strategic, operational and school growth plans will focus on ensuring students feel welcomed, safe, and connected, emphasizing social-emotional learning and transition planning.
- Schools will explicitly demonstrate how they are offering social emotional learning day to day.
- Continue supporting transitions between schools, with additional planning for students who need extra support.
- Continue implementing social-emotional learning programs for all grades, including a pilot of Open Parachute in middle schools.

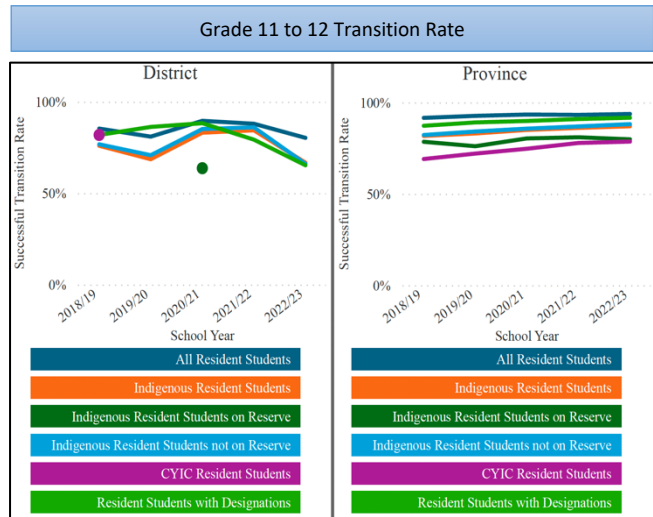
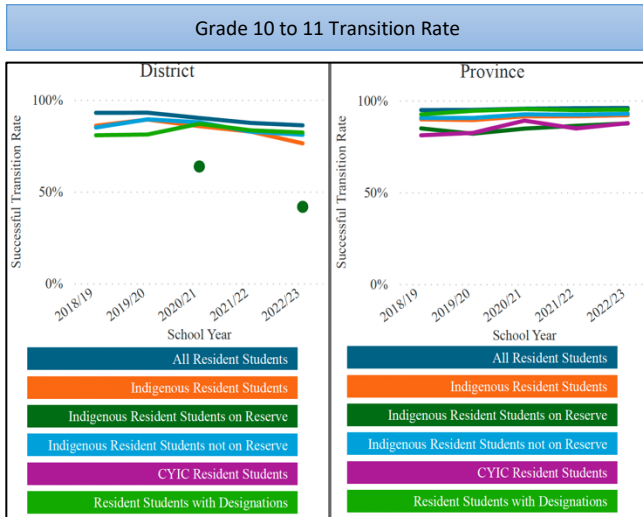


- Maintain collaboration with school-based teams and wraparound support services, especially for Children and Youth in Care (CYIC), with a focus on enhancing a sense of belonging for Students with Diversabilities (SWDs).
- Continue to expand and apply Universal Design for Learning (UDL) practices throughout the district.
- The ICBIEP process will remain in place at the high school level, with additional focus on middle and high schools.
- Continue to expand and apply Universal Design for Learning (UDL) practices throughout the district.
- Schools will continue to focus on the importance of attendance.

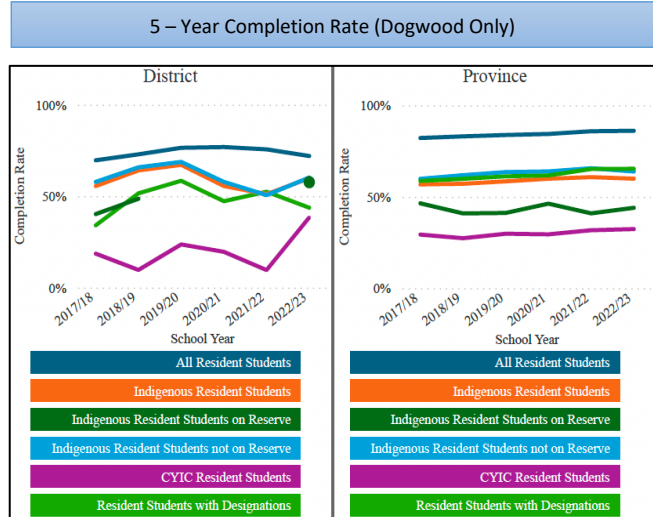
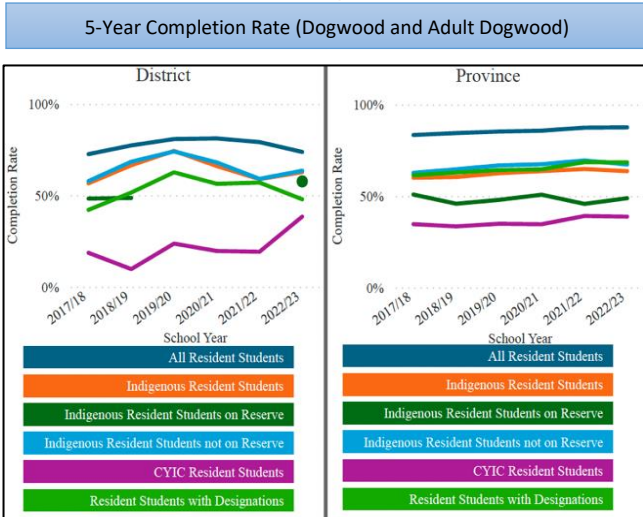
Career Development

**Educational Outcome 4: Transition and Graduation Rates**

*Measure 4.1: Grade-to-Grade Transitions*



*Measure 4.1: Achieved Dogwood within 5 Years*



**Educational Outcome 4: Transition and Graduation Rates**

**Data Interpretation and Analysis**

When looking at Provincial and District, data the following trends emerged:

- Improvement in the 5-year graduation rate over the previous 3 years from 73% to 81%. However, graduation rates still fall a few points short of provincial average and did not improve in the 2022-2023 school year.



- In the 2023/24 school year, in-house data shows that 85% of Indigenous students graduated and 93% of non-Indigenous students graduated. Students who did not graduate are tracked to understand the why and help them reach graduation in the following year.
- School District No. 59's 5-year graduation rate still falls slightly short of the provincial average and did not see improvement in 2022-23. The gap between graduation rates for all students and Indigenous students increased in 2022-23, highlighting the need for continued focus on supporting Indigenous students to graduation. When looking at district wide data, there is relative consistency across the grades for transitions from grade-to-grade for students in Grades 1 through Grade 9 with transitions happening as expected.
- When looking 1701 data, grade to grade transitions for grade 9 to 10 continued to be strong with the majority of students transitioning as expected unless moving out of province.
- The grade-to-grade regular transitions in grades 10 and 11 and then 11 and drop down slightly below this average; however, the grade 11 to 12 transition showed a slight increase from the previous year. Grade 10 to 11 - 88% and Grade 11 to 12 - 80%.

### **Current Practices**

- Grade and graduation coaches assist Indigenous students by setting personal goals throughout the school year. They monitor attendance, grades, and course selection, offering extra support to keep students on track to graduation. If students struggle, wraparound services are provided based on individual needs, involving the coach mentor, grade/grad coach, family support worker, and administration. In the high school, weekly meetings ensure students are receiving all necessary supports.
- Middle and high schools collaborate to connect Grade 9 students with high school through outreach and visitations. This includes scheduling courses and arranging visits for students to see classrooms and meet staff before the end of the school year.

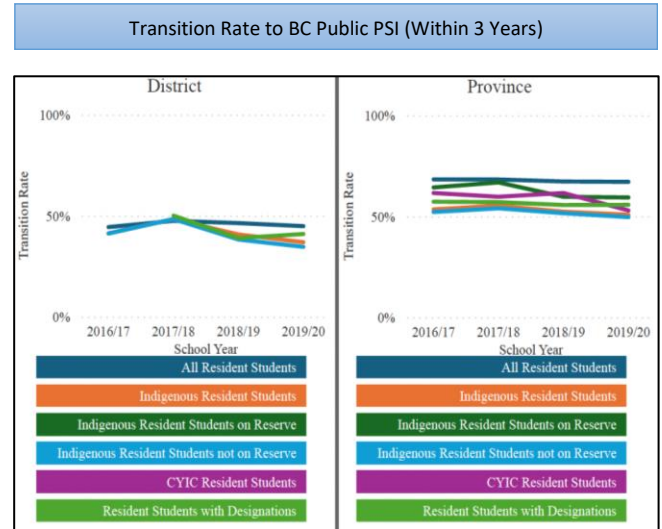
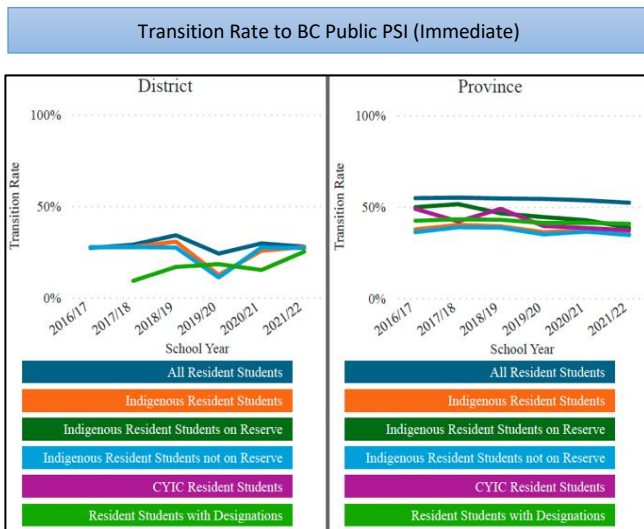
### **Next Steps**

- The District will maintain its commitment to supporting Indigenous students through grade and graduation coaching.
- Continue using data to identify students at risk of not graduating and implement timely interventions.
- The District will focus on transition planning for grades through School-Based Teams, with intentional strategies for students moving between schools, especially from middle to high school and through the graduation program.
- To improve grade-to-grade transitions, support for Indigenous students will continue by setting meaningful academic goals, collaborating with teachers to create class profiles, and ensuring each student has at least two caring adults in school.
- Enhance support for SWD and CYIC to ensure they have the necessary plans and supports for successful transitions and graduation.
- The District needs to increase its focus SWD and CYIC to ensure they have the supports and plans in place to successfully transition between grades on the path to graduation.
- For transitions involving a change of schools, connections will be established between students and adults in the new school through targeted transition planning.
- When a grade-to-grade transition involves changing schools, the District will continue to work to establish connections between students and adults in the next building through specific transition planning.
- Indigenous Education departments at each high school will continue weekly meetings to monitor the progress of Grade 11 and 12 students, and promptly address any concerns with appropriate supports and plans.





Career Development  
**Educational Outcome 5: Life and Career Core Competencies**  
*Measure 5.1: Post-Secondary Transitions*



**Data Interpretation and Analysis**

When looking at our Provincial and District data the following trends emerged:

- School District No. 59 has a lower percentage of students transitioning to post-secondary institutions (PSI) compared to the provincial average. Only 25% of the students transition within 1 year and 48% within 3 years, compared to 54% and 68% provincially.
- The proximity to the Alberta border and the greater distances of the major PSIs in British Columbia led to many students to leave the province for post-secondary education.
- By the end of the 2021-2022 school year, 40 students had transitioned to PSIs in Alberta, raising the transition rate to around 45%. After graduation in the 2023-24 school year, 45 students transitioned to PSIs in Alberta demonstrating consistent student numbers transitioning to PSI out of province.
- Some students complete dual credit trades and vocational programs with Northern Lights College, while still in Grade 12, which may not be reflected in the Ministry’s data.

**Current Practices**

- Indigenous students benefit from personalized goal setting with the support of a coach mentor to help them explore and define their career aspirations. Through this guidance, students gain clarity on academic and professional goals, receive tailored advice on achieving them, and uncover pathways that align with their interests and strengths. The coach mentor plays a crucial role in empowering Indigenous students to pursue meaningful careers by providing encouragement, resources, and strategic planning, thereby fostering a supportive environment for their success and growth.
- In collaboration with Northern Lights College, students have a range of opportunities to explore career options and education programs. Through initiatives such as Try a Trade, Skill Competitions, Open Houses, Student for a Day, Career Cruising and various other engagement events, students can experience firsthand the wide array of career paths available to them. These programs are designed to expose students to different fields, spark their interest in potential career options, and provide valuable insights into the skills and training required for their future success.
- The Youth Explore Trades (YETs) program is available to Grade 10, 11, and 12 students seeking clarity on their career paths and hands-on experience in various trades. SWD have successfully participated in this program alongside their peers, gaining valuable insights and skills for their future careers.



### Next Steps

- All high schools will continue to gather information and data on where students are going following high school.
- The District will refocus the careers department to enhance support for student transitions and career planning. This includes implementing targeted interventions and resources to help students set and achieve their career goals, especially during key transitions such as moving from middle to high school and from high school to post-secondary education or the workforce.
- The careers department will work closely with students, teachers, and external partners to provide guidance, create meaningful career pathways, and ensure students are well-prepared for their future careers.
- Maintain a collaborative partnership with Northern Lights College to provide ongoing opportunities for student growth and career exploration. By collaborating with the college, students have increased opportunity for deeper understanding of various career paths and gain knowledge and experiences needed to make informed decisions about their future and pursuing their career goals.

### Adjustments and Adaptations

The District will take the following steps to address the above-mentioned areas:

- Utilize John Hattie's Visible Learning framework to plan research-based instructional strategies for both literacy and numeracy.
- Continue the Primary Professional Learning Communities (PLCs) and further develop Intermediate PLCs that integrate literacy and numeracy instruction.
- Maintain data-driven K-3 interventions while addressing identified literacy and numeracy gaps, with a special focus on Indigenous students, Children and Youth in Care, and Students with Diversabilities.
- Explore numeracy resources, assessments, and teaching strategies that align with the Visible Learning framework.
- The District will create a welcoming and safe environment for students by focusing on social-emotional learning, supporting transitions, using Universal Design for Learning, and collaborating with teams to enhance belonging for all students.
- Facilitate smooth transitions between grades and schools, with weekly meetings to monitor and address the progress of Grade 11 and 12 Indigenous students.
- Enhance the careers department to help students with transitions and career planning, providing resources and collaborating with Northern Lights College for career exploration opportunities.

### Alignment for Successful Implementation

For the upcoming year, the District has developed a new strategic plan by collaborating with all stakeholders and incorporating feedback from the S.O.A.R. (Strengths, Opportunities, Aspirations, Results) analysis. This plan is aligned with operational goals and ministry objectives. The District acknowledges its successes and is committed to identifying areas for growth. A key focus will be ensuring that school growth plans and individual department operational plans are aligned with the District's Strategic Plan and priorities.

### Conclusion

In conclusion, the District is committed to focusing on the whole student as the new strategic plan focuses our direction. Our priorities of student success, building capacity, and communication will be the foundation of our work. Our success will be determined by leveraging our strengths and addressing areas for growth. A data-driven approach will prioritize Indigenous education, diversify learning opportunities, and promote inclusion. Our commitment to Truth and Reconciliation will permeate every level of our system to address areas of inequity. The District is dedicated to creating an environment where every student can thrive and reach their full potential.





LINKS

- Strategic Plan  
<https://www.sd59.bc.ca/node/16258>
- Operational Plan-to be updated once approved and uploaded  
<https://www.sd59.bc.ca/node/11531>
- Enhancement Agreement  
<https://www.sd59.bc.ca/node/12132>
- Previous Framework for Enhancing Student Learning  
<https://www.sd59.bc.ca/node/15316>
- Local LEA's with Saulneau First Nations and West Moberly First Nations  
<https://www.sd59.bc.ca/node/13361>  
<https://www.sd59.bc.ca/node/13362>
- Long Range Facility Plan-DRAFT  
<https://www.sd59.bc.ca/sites/default/files/2022-09/Long%20Range%20Facility%20Plan-DRAFT.pdf>





*School District 59 - Peace River South*

# SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)

## OPERATIONAL PLAN – 2024 TO 2028



## School District No. 59 (Peace River South)

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

The Board of Education of School District No. 59 (PRS) is guided by practices that challenge all to learn, work and lead together in equitable and effective ways. The Board values inclusion, equity, Truth and Reconciliation, effective communication and positive culture within school communities that focus on student learning. We look forward to advancing our plan to ensure the success of each learner in School District No. 59 (PRS).



# PRIORITY 1: STUDENT SUCCESS



Through an equity lens, each student has access to rich learning opportunities and supports that connect them to their passions and aspirations.

Student belonging, wellness and mental health are key components of the success of our learners.



➤ **GOAL 1:**

*School District No. 59 (PRS) will build foundational numeracy and literacy skills in all learners and provide supports and interventions to allow for success.*

Intention	Action	Evaluation
<p><b>Determine areas of inequity in numeracy and literacy at each grade level.</b></p>	<ul style="list-style-type: none"> <li>Gather data in all areas to determine the parity between Indigenous and non-Indigenous students in literacy and numeracy.</li> <li>Analyze the data to address gaps at each school. This will be done each November including Advisory Council reps, principals, and coach mentors.</li> <li>Each school creates a goal they will work on for the year to address areas of inequity at their location .</li> </ul>	<ul style="list-style-type: none"> <li>Gaps of inequity would decrease in FSA scores, graduation rates, literacy and numeracy scores, and Student Learning Surveys</li> </ul> <p><b>Target: Conducted every term and semester. Constant cycle.</b></p> <ul style="list-style-type: none"> <li>Meetings will be held in May for schools to present data around the goal they created for themselves and reflect on what their new data is showing them.</li> </ul>
<p><b>Revisit research from balanced literacy, the science of reading, and the Ministry’s work on literacy to determine next steps.</b></p>	<ul style="list-style-type: none"> <li>Present findings around research at the literacy and numeracy PLC’s.</li> </ul>	<ul style="list-style-type: none"> <li>Take findings of research and apply them to training at the PLC’s.</li> <li>On-going cycle each year.</li> </ul>
<p><b>In Kindergarten to Grade 3 literacy refocus learning resource teachers into a response to intervention model based on data.</b></p>	<ul style="list-style-type: none"> <li>Focus on K/1 phonological awareness. A district EA position will be hired to address issues of consistency.</li> </ul>	<ul style="list-style-type: none"> <li>Analyze Kindergarten screens in June of 2025 to address impact.</li> </ul>



# PRIORITY 1: STUDENT SUCCESS



<p><b>Research strategies that have the biggest impact on Literacy achievement in the intermediate grades.</b></p>	<ul style="list-style-type: none"> <li>• Create a comprehensive literacy framework for intermediate grades using the Visible Learning Framework.</li> </ul>	<ul style="list-style-type: none"> <li>• Using framework to guide the intermediate PLC's. Analyze the data to see if the framework is having an impact.</li> </ul>
<p><b>Gather consistent data in Grades 8 and 9 to share with Grades 10, 11, and 12 teachers to determine where intervention and differentiation needs to happen.</b></p>	<ul style="list-style-type: none"> <li>• Collect reading comprehension data for Grades 8 and 9 to determine differentiation strategies and interventions for Grade 8 and 9 students district wide.</li> </ul>	<ul style="list-style-type: none"> <li>• Analyze the 8/9 data to determine next steps for interventions at that level June 2025.</li> </ul> <p>Years 2 to 4 continue to collect and monitor data to show achievement gaps.</p>
<p><b>Create a framework in Grades 10 to 12, to assess data to inform their instructional practices and how to differentiate at the high school level.</b></p>	<ul style="list-style-type: none"> <li>• Create a structured meeting model with the high schools to analyze the Literacy 10 and 12 data to determine next steps.</li> </ul>	<ul style="list-style-type: none"> <li>• Focused conversations on data in department meetings or classroom profiles to guide instruction. (Each term).</li> </ul>
<p><b>Numeracy:</b></p>		
<p><b>To strengthen numeracy instruction at the K-7 level based on research to increase student achievement.</b></p>	<ul style="list-style-type: none"> <li>• Collect data from the kindergarten screen, the K/1 assessment, the FSAs, and the district SNAP to determine if we are having success.</li> <li>• Track and apply interventions to early numeracy skills at the K/1 level district wide. Skills that are not yet met will be given a short intervention to complete the skill.</li> </ul> <p><i>(NRT's, EA's and teachers to complete interventions)</i></p>	<ul style="list-style-type: none"> <li>• Assessments for the K and Grade 1s using the locally created numeracy skill assessment. The assessment will be completed in June and entered in the database for ongoing monitoring.</li> <li>• Ongoing.</li> </ul>
<p><b>Build efficacy to teach numeracy.</b></p>	<ul style="list-style-type: none"> <li>• Integrate Numeracy into Primary Literacy PLC and the Intermediate Literacy PLC.</li> <li>• Create a group of Math leaders at the intermediate level to research programs and teaching strategies to increase numeracy results.</li> </ul>	<ul style="list-style-type: none"> <li>• Ongoing.</li> <li>• Year 1: Select team and create a team plan.</li> <li>• Year 2-3: Research.</li> <li>• Year 4: Disseminate findings.</li> </ul>
	<ul style="list-style-type: none"> <li>• To pilot different numeracy resources in an action research model and collect qualitative and quantitative data to see which one's impact student achievement.</li> </ul>	<ul style="list-style-type: none"> <li>• Year 1: Purchase different resources.</li> <li>• Year 1-2: Release time to unpack the resource and gather feedback.</li> </ul>

# PRIORITY 1: STUDENT SUCCESS



	<ul style="list-style-type: none"> <li>To support teachers with training on direct instruction, scope and sequence, fact fluency resulting in rapid automaticity of basic math facts, and the optimal learning model for application in teaching numeracy.</li> </ul>	<ul style="list-style-type: none"> <li>Year 1-4: In-service - numeracy workshops.</li> <li>Year 1-2: Look to other districts to see what tool they use to collect numeracy data?</li> <li>Continue to analyze data to look for gains in FSA's and the SNAP.</li> </ul>
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➤ **GOAL 2:**  
*Each school will create and implement its' plan for student sense of belonging and wellness by explicitly teaching social emotional learning at all levels.*



Intention	Action	Evaluation
<p><b>Improve students' sense of belonging.</b></p>	<ul style="list-style-type: none"> <li>Build inclusive learning communities at schools.</li> <li>Review ICBIEP</li> </ul>	<ul style="list-style-type: none"> <li>Year 1: Implement school-wide at a Respecting Diversity from UDL at pilot elementary school. (collect data on impact using a pre/post survey)</li> <li>Year 2- 4: Expand RD pilot to other schools. Continue to review data and look at program impact.</li> <li>Year 1: Form a working group with the middle and high schools to review ICBIEP goal setting and school-wide programming for inclusion and collect data.</li> <li>Year 2 – 4: Develop and implement action plan – reviewing data and updating plan as needed.</li> </ul>

# PRIORITY 1: STUDENT SUCCESS



<p><b>Indigenous Education department's focus on sense of belonging.</b></p>	<ul style="list-style-type: none"> <li>• Collect narratives from students about their school experience.</li> <li>• Provide training to Coach Mentors using the Relationship Based Learning Framework and Visible Learning who then share and model to school staff.</li> <li>• Collect bi-weekly attendance data.</li> <li>• Collect monthly data on two-way parent communication.</li> </ul>	<ul style="list-style-type: none"> <li>• Attendance and graduation rates increase for Indigenous students.</li> <li>• Students entering high school visit the school in the fall, winter and spring.</li> </ul>
<p><b>Transition plans for students.</b></p>	<ul style="list-style-type: none"> <li>• Offer 2-3 additional transition visits throughout the year for students going into the high school.</li> <li>• The high school Coach Mentors connect with students entering the high school before June.</li> </ul>	<ul style="list-style-type: none"> <li>• High school representatives and Coach Mentors attend these visits and connect with students in their own school at least once before June.</li> </ul>
<p><b>Improve student wellness.</b></p>	<ul style="list-style-type: none"> <li>• Expansion of Mental Health Literacy (MHL) in grades 4-12.</li> </ul>	<ul style="list-style-type: none"> <li>• Year 1: Implementation of MHL elementary curriculum (grades 5-7) - pilot school (collect data pre-post).</li> <li>• Year 2-4: Expand MHL Elementary curriculum to other schools Continue to review data and look at program impact.</li> <li>• Work with high schools to outline school specific plans for teaching MHL from grades 8-12. Train new staff as needed.</li> </ul>
	<ul style="list-style-type: none"> <li>• Development of a plan for healthy living.</li> </ul>	<ul style="list-style-type: none"> <li>• The district identifies a plan for students and families on healthy living – the whole person, medicine wheel, sleep, nutrition, physical activity, social/emotional.</li> <li>• Schools communicate this out to families.</li> </ul>
	<ul style="list-style-type: none"> <li>• Development of plan for fair play, sportsmanship, skill attainment and inclusion to create lifelong pursuits of active living.</li> </ul>	<ul style="list-style-type: none"> <li>• Every school K-12 – is providing athletic development based on fair play, sportsmanship, skill attainment and inclusion to create lifelong pursuits of active living.</li> </ul>

# PRIORITY 1: STUDENT SUCCESS



	<ul style="list-style-type: none"> <li>The district has a fair play model that school's base theirs' on.</li> </ul>	
	<ul style="list-style-type: none"> <li>Implementation of the Integrated Child and Youth Team (ICY).</li> </ul>	<ul style="list-style-type: none"> <li>Year 1 - Work with Local Employers Table (LET inter-ministry partners) to review policies, procedures and practices.                             <ul style="list-style-type: none"> <li>Hire Staff.</li> <li>Design plan for supporting all communities in SD59.</li> </ul> </li> <li>Year 2-4 - Continue to work with LET and ICY Team (Review, Plan, Do yearly cycle).</li> </ul>
<p><b>Build student sense of belonging and wellness through social emotional learning</b></p>	<ul style="list-style-type: none"> <li>Use data from the MDI/YDI to develop school plans to support students.</li> <li>Create and implement plans at schools to explicitly teach social-emotional learning at all grade levels.</li> <li>Social emotional learning is addressed in school growth plans.</li> </ul>	<ul style="list-style-type: none"> <li>Year 1 - Schools will Identify a plan for teaching SEL at each grade level and identify a way to collect data assess impact.</li> <li>Pilot of Open Parachute (MHL and SEL) at DCSS Central Campus (grade 8/9)</li> <li>Year 2-4 - Continue to review impact of SEL programming at schools (Review, Plan, Do yearly cycle).</li> <li>Expand Open Parachute pilot to other schools depending on data or research other programs. IF Open Parachute is successful, develop a plan with all middle and high schools to integrate it with MHL.</li> </ul>







- **GOAL 3:**  
*Through Applied Design Skills Technology (ADST) and Career Education, School District No. 59 will provide opportunities for students to connect and develop skills to successfully transition into their future.*



Intention	Action	Evaluation
<p><b>Streamline work experience data flow and work site connections.</b></p>	<ul style="list-style-type: none"> <li>Using WEX grant and the careers team build a database for each community with opportunities to do Capstones, WEX and volunteer.</li> </ul>	<ul style="list-style-type: none"> <li>Year 1: Completion of the database.</li> <li>Year 2-4: Review and update in following years.</li> </ul>
<p><b>Create connections and collaborations within the careers department.</b></p>	<ul style="list-style-type: none"> <li>Move to a district database for tracking work experience and youth in trades. Explore options.</li> <li>Streamline the WEX programing. Use DL Brightspace for this model.</li> </ul>	<ul style="list-style-type: none"> <li>Year 1: Research and select database tracking tool and DL to streamline WEX.</li> <li>Year 2: Train staff and implement new system.</li> <li>Years 3-4: Ongoing use.</li> </ul>
<p><b>Increase access to a variety of career options and post-secondary opportunities for K-12.</b></p>	<ul style="list-style-type: none"> <li>Expose Grade 8's and 9's to different experiences before arriving in Grade 10.</li> <li>Health Care funding - including Grade 8's and 9's into overall plan for career's and exposing them to a number of presentations before arriving in Grade 10.</li> <li>Providing release time for regular, consistent meetings.</li> <li>Northern Opportunities grant with FSJ and FN.</li> </ul>	<ul style="list-style-type: none"> <li>Increase staff involvement in the careers team. Ongoing.</li> <li>Ongoing: Track number of exposures. Get student feedback on exposure's quality.</li> <li>Ongoing.</li> <li>Year 1: Work with SD 60 and NLC to hire a NOPs Executive Director.</li> </ul>

# PRIORITY 1: STUDENT SUCCESS



	<ul style="list-style-type: none"> <li>ADST working group – to identify and gather resources so educators can access kits for the K to 7 level. This connects to the Junior Skills Competition that takes place.</li> <li>Increase participation in junior skills competition.</li> </ul>	<ul style="list-style-type: none"> <li>Year 1: Explore and plan for the working group.</li> <li>Year 2: Implement working group and begin outlining steps and funding resources.</li> <li>Year 3-4: Create working group.</li> <li>Track data on junior skills participation.</li> </ul>
<p><b>Expand our outdoor education spaces into areas focused on land stewardship, climate change, and environmental science.</b></p>	<ul style="list-style-type: none"> <li>Create a working group to optimize our outdoor learning spaces.</li> <li>Create workshops and resources for teachers to access and use when engaging in the outdoors.</li> <li>Create catalogue for educators to access.</li> </ul>	<ul style="list-style-type: none"> <li>January 2025 – create working group.</li> <li>September 2025 – begin to offer workshops to showcase available resources.</li> <li>September 2026 – continue resource development and workshops.</li> </ul>



# PRIORITY 2: BUILDING CAPACITY



In an ever-changing world students and staff need to be provided with new learning based on research and best practice and have access to resources and supports that enhance their rich learning experience.

- **GOAL 1:**  
*School District No. 59 (PRS) will integrate differentiated instruction and practices, and visible learning to meet students where they are and move them forward in their individual success.*



Intention	Action	Evaluation
<p><b>Differentiated instruction and practices.</b></p>	<ul style="list-style-type: none"> <li>• Provide ongoing in-service for classroom teachers on Universal Design for Learning and other inclusion best practices to support inclusive planning.</li> </ul>	<ul style="list-style-type: none"> <li>• Year 1: Continue with Introduction to UDL</li> <li>• Implement Introduction to UDL Level 2.</li> <li>• Establish a middle/high school focused UDL group</li> <li>• Year 2: Continue to review training plan and adapt as needed (Review, Plan, Do yearly cycle).</li> </ul>
<p><b>Staff will participate in the two-day Visible Learning Workshop that focuses on strategies that have the greatest impact on achievement.</b></p>	<ul style="list-style-type: none"> <li>• Workshop is offered to admin as they are the lead learners in their buildings.</li> <li>• The Indigenous Educations department will take the training in year 1.</li> <li>• A Visible Learning working group is created to provide resources for the school teams in year 2.</li> <li>• In year 2, in-service is offered to teams at schools to implement the strategies at their site and data is collected.</li> </ul>	<ul style="list-style-type: none"> <li>• Year 1: Admin are trained.</li> <li>• Year 2: each school has identified staff that have taken the training.</li> <li>• Year 3: Data is analyzed to look for themes and trends.</li> </ul>

# PRIORITY 2: BUILDING CAPACITY



<p><b>Expand Student Voice Membership with the intention of gathering an elementary perspective within the meeting sessions versus through environmental scans.</b></p> <p><b>Hold seven meetings throughout the school year with actionable activities happening during and between meetings.</b></p>	<ul style="list-style-type: none"> <li>• Seek representation from students grades 5-7.</li> <li>• The <i>new</i> Student Voice Team will assess the data they gathered between 2022-24, with the intention of building a plan around their next steps (intentional connection with the Board of Education and the Senior Leadership Team), the creation of a SD59 Student Voice Strategic Plan.</li> </ul>	<ul style="list-style-type: none"> <li>• Grow the group by an additional 25 students. Evaluation will show evidence of regular attendance and participation by all members.</li> <li>• Anecdotal evidence will show dialogue connected to Student Voice as an entity that is becoming a part of the fabric of School District No. 59.</li> </ul>
<p><b>Compassionate Systems Leadership – Use compassionate systems as a base for Student Voice, we will teach the students related parts of Compassionate Systems.</b></p>	<ul style="list-style-type: none"> <li>• We will use the seven sessions to teach components of Compassionate Systems and to teach structures related to strategic and operational planning.</li> </ul>	<ul style="list-style-type: none"> <li>• Students will understand Social Generative Fields and its connection to leadership and working with others. Students will understand the roles they take within group structures and recognize the potential of the Systems Thinking Iceberg, The Ladder of Inference and the Four Player Model.</li> </ul>
<p><b>Build capacity in students and staff will become responsible digital/educated citizens.</b></p>	<ul style="list-style-type: none"> <li>• Continued in-service/training for teacher librarians will be created to provide them with the skills and knowledge to be digital citizenship leaders in their schools.</li> </ul>	<ul style="list-style-type: none"> <li>• Teacher Librarians will have the resources and skills they need to support students and staff in their schools. Ongoing.</li> </ul>
<p><b>StrongStart, Welcome to Kindergarten, Ready Set Learn, Just B4, SEY2K.</b></p>	<ul style="list-style-type: none"> <li>• All Strong Start programs in SD59 are open and near full capacity.</li> <li>• Partnerships are created with the JustB4 facilitator and Kindergarten teacher to organize joint activities within the school community.</li> <li>• The Early Learning Co-ordinator supports new teachers with RSI/WTK events.</li> <li>• The SEY2K program provides 3-5 events for children and families entering kindergarten.</li> </ul>	<ul style="list-style-type: none"> <li>• Attendance at events has increased. Collected monthly.</li> <li>• Anecdotal information on school readiness.</li> <li>• New teachers identify supports and access monthly.</li> <li>• On-going.</li> </ul>



# PRIORITY 2: BUILDING CAPACITY



- **Goal 2:**  
*School District No. 59 (PRS) will resource our schools and departments to meet the needs of students and staff. This will include recruitment and retention, training, policy development, inclusion and diversity, anti-racism, truth and reconciliation, technology and the implementation of the Accessibility Act.*



Intention	Action	Evaluation
<b>Technology:</b>		
<b>Streamline practices and processes for the IT/Electronics department</b>	<ul style="list-style-type: none"> <li>• Consultation with education.</li> <li>• Monthly meetings between departments.</li> <li>• Project management cycle for new projects.</li> <li>• Yearly operational plan for departments.</li> <li>• Security features implemented.</li> <li>• Develop a process for reviewing technology that looks at educational best practice.</li> <li>• Develop a PIA process.</li> <li>• Processes created around aging devices and evergreening.</li> <li>• Establish a technology working group.</li> <li>• Updating networks.</li> </ul>	<ul style="list-style-type: none"> <li>• Starting Sept 2024.</li> <li>• Continuing monthly.</li> <li>• September 2024 to June 2028.</li> <li>• Yearly process over four years.</li> <li>• January 2025.</li> <li>• Review occurs annually.</li> <li>• January 2025</li> <li>• Planning in the 2024/25 school year. Begins for the 2025/26 school year.</li> <li>• May 2024 – ongoing.</li> <li>• January 2025 to June 2027.</li> </ul>
<b>Accessibility:</b>		
<b>Strengthen Accessibility practices throughout the district</b>	<ul style="list-style-type: none"> <li>• Establish an accessibility plan based on information gathered through the accessibility assessment tool and feedback form.</li> </ul>	<ul style="list-style-type: none"> <li>• 2024-2025 school year.</li> <li>• Year 1: Review physical accessibility inventory that was completed in Spring of 2024; Identify priorities and create an action plan for addressing needs.</li> </ul>

# PRIORITY 2: BUILDING CAPACITY



	<ul style="list-style-type: none"> <li>• Complete accessibility inventory of sensory and social emotional needs using BC CAISE Accessibility tool.</li> <li>• Gather data and on technology being used in schools to support accessibility for students; create action plan to address gaps or areas of need.</li> </ul>	<ul style="list-style-type: none"> <li>• Year 2 - Identify priorities and create action plan for sensory and social emotional accessibility</li> <li>• Year 2 - 4 - Ongoing implementation of action plans addressing accessibility: physical, sensory, social-emotional, technology.</li> </ul>
<b>Recruitment and Retention:</b>		
<b>Engagement with Make A Future.</b>	<ul style="list-style-type: none"> <li>• Meet with Make a Future.</li> <li>• Publish SD59 Blog on MAF site.</li> <li>• Send physical assets (Discover 59 pamphlets) to MAF for distribution and discussion at in-person events SD59 cannot attend (2024-25).</li> <li>• Schedule SD59 Virtual Information session</li> <li>• Invite new teachers to present at the virtual session.</li> <li>• Update the SD59 content on the MAF website.</li> <li>• Continue to use the MAF platform to post teaching position.</li> </ul>	<ul style="list-style-type: none"> <li>• September 2024 to June 2025.</li> <li>• Process reviewed annually.</li> <li>• February 2025.</li> </ul>
<b>Engagement with Indeed.</b>	<ul style="list-style-type: none"> <li>• Schedule SD59 Virtual Hiring Events.</li> </ul>	<ul style="list-style-type: none"> <li>• February, April and May.</li> </ul>
<b>Attend in-person hiring events.</b>	<ul style="list-style-type: none"> <li>• University of British Columbia, University of Calgary, Concordia University of Edmonton and the Teacher Education North Event in Grande Prairie.</li> <li>• Seek an opportunity to complete an information session at the University of Northern British Columbia.</li> </ul>	<ul style="list-style-type: none"> <li>• January 2025 to June 2025.</li> <li>• Repeat in years 2026, 2027, 2028.</li> <li>• <b>Review and update</b> the Discover Your Path website.</li> </ul>

# PRIORITY 2: BUILDING CAPACITY



<p><b>Explore the possibility of forging a recruiting team for Northwestern, British Columbia. This team would represent School District's 59, 60 and 81.</b></p> <p><b>The purpose of this team would be to maximize the resources available between the three districts while promoting the region and enticing teachers to come to work in Northeastern British Columbia.</b></p>	<ul style="list-style-type: none"> <li>• Consult with SD 60 and 81.</li> <li>• Schedule planning meetings and develop a budget.</li> <li>• Create schedule that each district is responsible for in quest to hire for all three districts.</li> </ul>	<ul style="list-style-type: none"> <li>• Summer 2025.</li> <li>• Maintain schedules that lead to the recruitment of qualified teachers for the District.</li> <li>• Reflect and respond annually to determine if this solution is working.</li> <li>• Assess the value of the recruiting efforts made in the 2024-25 school year.</li> </ul>
<p><b>Anti-Racism:</b></p>		
<p><b>Continue Anti-Racism working group.</b></p>	<ul style="list-style-type: none"> <li>• Educate staff on anti-racism, micro-aggressions, bias, and discrimination.</li> <li>• Create and deliver workshops.</li> <li>• Create school district web page focused on anti-racism.</li> </ul>	<ul style="list-style-type: none"> <li>• September 2024 to June 2028 – group will meet 5 times throughout the year.</li> <li>• Action plan will be reviewed each year.</li> </ul>
<p><b>Compassionate Systems Leadership:</b></p>		
<p><b>Continue to train and design the framework from the larger system, to schools, to classrooms to enable the SD 59 community to access the tools and strategies.</b></p>	<ul style="list-style-type: none"> <li>• Attend four-day training workshop.</li> <li>• Create a Compassionate Systems Leadership working group.</li> <li>• Create workshops and resources that are available for all schools for grades K to 12.</li> <li>• Train a master practitioner.</li> <li>• Continue guidance from BC Network.</li> </ul>	<ul style="list-style-type: none"> <li>• September 2024 to June 2028.</li> <li>• September 2025.</li> <li>• January 2026.</li> <li>• September 2025.</li> <li>• October 2024.</li> </ul>





# PRIORITY 2: BUILDING CAPACITY



## Truth and Reconciliation:

<p><b>Identifying the truth and determining where the district is on its' path of reconciliation.</b></p>	<ul style="list-style-type: none"> <li>• Truth and Reconciliation Professional Development Day planned by the Indigenous Education Department and the Indigenous Education Advisory Council.</li> <li>• Workshops are created for staff raising awareness of Truth and Reconciliation by a sub-working group of the anti-racism working group.</li> </ul>	<ul style="list-style-type: none"> <li>• Scheduled in calendar for late April/early May in 2025, 2026, 2027, and 2028.</li> <li>• 2024/25 planning year.</li> <li>• Scheduled workshops and release time September 2025 to June 2028.</li> </ul>
<p><b>Policy development with the Board of Educations' policy committee.</b></p>	<ul style="list-style-type: none"> <li>• Continue to update policy and regulation to align with the strategic plan.</li> <li>• Create administrative procedures to align with policy and regulation.</li> </ul>	<ul style="list-style-type: none"> <li>• September 2024 to June 2028.</li> <li>• Ongoing.</li> </ul>

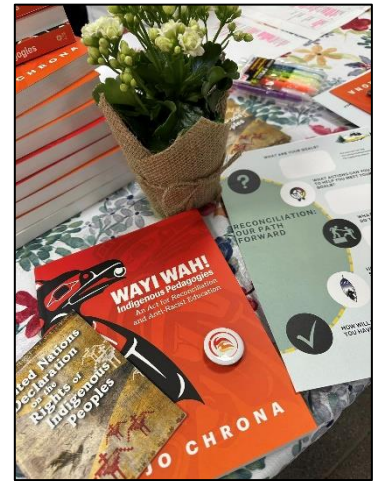




# PRIORITY 3: COMMUNICATION



**Consistent and clear communication impacts the culture of a school district at all levels. Through an equity lens, communication needs to be accessible for everyone, in different forms. Positive communication will further increase our connectedness and strong relationships.**



➤ **GOAL 1:**

*Improve collaborative partnerships with families to strengthen academic success, relationships, and connectedness to school. School District No. 59 (PRS) will provide timely information to students and families for informed decision-making.*

Intention	Action	Evaluation
<p><b>Each school will create a communications plan to activate when topics of concern arise that need clear messaging.</b></p>	<ul style="list-style-type: none"> <li>Emergency Response Plan.</li> <li>Reunification.</li> <li>Method for quick communication.</li> </ul>	<ul style="list-style-type: none"> <li>Completed paperwork – on-going at the beginning of each year.</li> </ul>
<p><b>Establish standards and practices regarding communications for school administrators to implement for school/home communication practices.</b></p> <p><b>These will be addressed through an equity lens to ensure all families receive timely and meaningful communication.</b></p>	<ul style="list-style-type: none"> <li>Monthly newsletters, updated websites, telephone calls, and in-person communication.</li> <li>Planned school events that welcome parents.</li> <li>Survey parents to see their satisfaction with communication.</li> </ul>	<ul style="list-style-type: none"> <li>Monthly newsletters.</li> <li>Update web sites.</li> <li>Survey results.</li> <li>Meeting for next steps.</li> </ul>
<p><b>To provide families with timely information on developmental stages from birth to 4.</b></p>	<ul style="list-style-type: none"> <li>Early Learning meeting with Learning Services Dept, CDC, BLT, NLC, YMCA, PT/OT to create an informational document that goes out to the 0 to 4 for activities that help hit developmental benchmarks.</li> </ul>	<ul style="list-style-type: none"> <li>Year 1: Data gathering and planning.</li> <li>Year 2: Evening meetings for information sharing quarterly.</li> <li>Year 3 and 4: Evaluate and adapt based on feedback.</li> </ul>
<p><b>SD 59 staff will engage in mindful communication that is respectful, agentic, and forward thinking.</b></p>	<ul style="list-style-type: none"> <li>A communication working group will be formed to create workshops that can be offered throughout the district to different departments.</li> </ul>	<ul style="list-style-type: none"> <li>Bi-monthly meetings will occur.</li> <li>Guidelines are established for productive communication.</li> </ul>

# PRIORITY 3: COMMUNICATION



## ➤ GOAL 2:

*School District No. 59 (PRS) will showcase and celebrate student learning and initiatives.*



Intention	Action	Evaluation
<p><b>To celebrate learning successes and initiatives.</b></p>	<ul style="list-style-type: none"> <li>• Learning and initiatives will be showcased and made visible at school events already happening.</li> <li>• Schools will communicate/celebrate learning/initiatives out to families in a more explicit way.</li> <li>• Timely and informative school newsletters/web site school and district.</li> </ul>	<ul style="list-style-type: none"> <li>• Learning is showcased in newsletters, web sites, and social media. On-going</li> <li>• Participation in the parent learning survey has increased.</li> </ul>

## ➤ GOAL 3:

*School District No. 59 (PRS) will engage with all rights holders and stake holders, and community partners to facilitate collaborative communication.*



Intention	Action	Evaluation
<p><b>Build meaningful relationships with rights holders and stakeholders.</b></p>	<ul style="list-style-type: none"> <li>• The Board of Education will engage with chief and council meetings with Saulteau First Nations and West Moberly First Nations.</li> </ul>	<ul style="list-style-type: none"> <li>• Yearly.</li> </ul>

# PRIORITY 3: COMMUNICATION



	<ul style="list-style-type: none"> <li>• Budget engagement meetings with community will be held in April.</li> <li>• The ST will have student symposium focused on the budget.</li> </ul>	<ul style="list-style-type: none"> <li>• Every April.</li> <li>• Yearly.</li> </ul>
<p><b>Create connection with partners that flourish and thrive to strengthen student success.</b></p>	<ul style="list-style-type: none"> <li>• Indigenous Education Advisory Councils.</li> <li>• LEA Oversight Committee.</li> <li>• DPAC and PAC's.</li> </ul>	<ul style="list-style-type: none"> <li>• Monthly.</li> <li>• Bi-annually.</li> <li>• Monthly.</li> </ul>

