



Public Meeting of the Board of Education
School District No. 27 (Cariboo-Chilcotin)

September 27, 2022

6:30 p.m. – School District Office

1. Opening by Board Chair – Acknowledgement that the meeting is being held on the traditional and unceded territory of the Northern Secwepemc People.

- 1.1. Call to Order

2. Agenda and Minutes

- 2.1. Approval of Agenda

THAT the agenda of the September 27, 2022, Public Board of Education Meeting be approved as presented.

- 2.2. Approval of Minutes

THAT the minutes of the June 28, 2022, Public Board of Education Meeting be approved as presented.

- 2.3. In-Camera Meeting Report

THAT the report of the In-Camera meeting of June 28, 2022, be approved as presented.

3. Presentation - none

4. Delegations - none

5. Reports

- 5.1. Audited Findings Report – MNP

- 5.2. 2021 - 2022 Audited Financial Statements

THAT the 2021-2022 Audited Financial Statements be approved as presented.

- 5.3. Superintendent's Report

5.4. Committee Reports

5.4.1. Policy Committee: **None**

Recommended motions arising:

5.4.2. Finance & Facilities and Transportation Committee

Recommended motions arising:

THAT the Board approve the allocation of \$1.2M from the operating surplus to local capital.

THAT the Board approve the minor capital submission for 2023-24.

5.4.3. Education Committee

5.4.3.1. Framework for Enhancing Student Learning: Report (**See Presentation**)

Recommended motion arising:

THAT Framework for Enhancing Student Learning Report be approved as presented.

5.5. Trustees

5.6. Liaison / Representation

6. Reading File

6.1. Correspondence to the Board

6.1.1. *Williams Lake Field Naturalists - Letter to the Board*

6.1.2. *Notice of Public Hearing – District of 100 Mile House*

6.1.3. *CRD WL Notice of Public Hearing*

7. Adjournment

*THAT the public meeting of the Board of Education be adjourned at
_____ p.m.*

8. Public Comments



Open Meeting of the Board of Education
School District No. 27 (Cariboo-Chilcotin)

MINUTES

June 28, 2022

District Office – Board Room

Trustees Present	Ciel Patenaude Anne Kohut Angie Delainey Mary Forbes Linda Martens
Attending via Teams	Willow Macdonald
Regrets	Alexis Walch
Staff Present	Chris van der Mark, Superintendent / Acting Secretary-Treasurer Cheryl Lenardon, Assistant Superintendent Sean Cameron, Director of Instruction Dean Coder, Director of Instruction Cathy van der Mark, Director of Instruction Jodi Symmes, Executive Assistant

1. Opening by Chair

1.1. Call to Order

The Chair called the meeting to order at 6:31 p.m. and acknowledged that the meeting was being held on the traditional and unceded territory of the Northern Secwepemc (Shuswap) People.

2. Agenda and Minutes

2.1. Approval of Agenda

THAT the agenda of the June 28, 2022, Public Board of Education Meeting be approved as presented.

O2022.06.28-01

Moved: Trustee Delaney
Seconded: Trustee Kohut
CARRIED

2.2. Approval of Minutes

THAT the minutes of the May 24, 2022, Public Meeting of the Board of Education be approved as presented.

O2022.06.28-02

Moved: Trustee Delaney
Seconded: Trustee Martens
CARRIED

2.3. Receipt of In-Camera Meeting Report

THAT the report of the May 24, 2022, In-Camera Meeting of the Board be approved as presented.

O2022.06.28-03

Moved: Trustee Delaney
Seconded: Trustee Kohut
CARRIED

3. Presentation – None

4. Delegation

4.1 Williams Lake First Nations (WLFN)

5. Reports

MOTION to move agenda item 5.2.1 Poplar Glade 3rd Reading to agenda item 5.1 Superintendent.

O2022.06.28-04

Moved: Trustee Forbes
Seconded: Trustee Martens
CARRIED

5.1. Poplar Glade 3rd Reading

THAT the Board of Education proceed with third reading of the “School District No. 27 (Cariboo-Chilcotin) Former Poplar Glade School Site Disposal Bylaw 2022”.

O2022.06.28-05

Moved: Trustee Kohut
Seconded: Trustee Delaney
CARRIED

5.2 Superintendent

Superintendent van der Mark provided the Board of Education with an update on a variety of topics as the year ends.

5.3 Secretary-Treasurer

5.3.1 Budget 3rd Reading

THAT School District No. 27 (Cariboo-Chilcotin) preliminary Annual Budget Bylaw for fiscal year 2022-2023 in the amount of \$67,344,010 be read a third time this 28th day of June 2022.

O2022.06.28-06

Moved: Trustee Forbes
Seconded: Trustee Martens
CARRIED

5.2. Committee Report

5.2.1. Policy Committee Report

THAT the Board of Education ask for unanimous consent to proceed with the three readings of the amended Election Bylaw.

O2022.06.28-07

Moved: Trustee Martens
Seconded: Trustee Delaney
CARRIED UNANIMOUSLY

THAT School District No. 27 (Cariboo-Chilcotin) Bylaw 2707 Trustee Election Bylaw be read a first time this 28th day of June 2022.

O2022.06.28-08

Moved: Trustee Martens
Seconded: Trustee Kohut
CARRIED

THAT School District No. 27 (Cariboo-Chilcotin) Bylaw 2707 Trustee Election Bylaw be read a second time this 28th day of June 2022.

O2022.06.28-09

Moved: Trustee Kohut
Seconded: Trustee Martens
CARRIED

THAT School District No. 27 (Cariboo-Chilcotin) Bylaw 2707 Trustee Election Bylaw be read a third time this 28th day of June 2022.

O2022.06.28-10

Moved: Trustee Delaney
Seconded: Trustee Kohut
CARRIED

THAT the Board of Education appoint ST, as Chief Election Officer for conducting the 2022 general local elections, with power to appoint other election officials as required for the administration and conduct of the 2022 general local elections and appoint Jodi Symmes, as Deputy Chief Election Officer for the 2022 general local elections.

O2022.06.28-11

Moved: Trustee M
Seconded: Trustee Kohut
CARRIED

5.2.2. Finance and Facilities & Transportation Committee

THAT the Board of Education of School District No. 27 (Cariboo-Chilcotin), in accordance with provisions under section 142 (4) of the School Act, hereby approves by resolution the proposed Five-year Capital Plan (Major) for 2023-2024 as presented.

O2022.06.28-12

Moved: Trustee Macdonald
Seconded: Trustee Kohut
CARRIED

THAT the Board of Education of School District No. 27 (Cariboo-Chilcotin), in accordance with provisions under section 142 (4) of the School Act, hereby approves by resolution the proposed Five-year Capital Plan (Minor) for 2022-2023 as presented.

O2022.06.28.13

Moved: Trustee Kohut
Seconded: Trustee Martens
CARRIED

5.2.3. Education Committee

Trustee Kohut provided an update on the presentations that were provided to Education Committee on the Innovation Projects.

5.3. Liaison / Representation – None

6. Information Items (Reading File)

6.1. Letter from MLS Karin Kirkpatrick was made available for the Board of Education to read.

7. Adjournment

The meeting adjourned at 7:22 p.m.

8. Public Comments

An opportunity was provided for public comments pertaining to the agenda.

- The Board and Superintendent van der Mark thanked Mr. Dean Coder for his service.
- Mr. Coder thanked the Board for setting the stage for the progress that has been made over their term.
- Chief Willie Sellars (WLFN) commented on the visible progress of SD#27 on the path to Truth and Reconciliation over the past three years and looks forward to continued progress and collaboration.
- Mr. Murray Helmer (CCTA) acknowledged the substantive work of the Board over their term in creating an environment where change and progress could occur in SD#27.

Chris van der Mark
Acting Secretary-Treasurer

Ciel Patenaude
Chair



In-Camera Meeting Notes provided pursuant to Section 72 (3) of the School Act:

"A board must prepare a record containing a general statement as to the nature of the matters discussed and the general nature of the decisions reached at a meeting from which persons other than trustees or officers of the board, or both, were excluded, and the record must be open for inspection at all reasonable times by any person, who may make copies and extracts on payment of a fee set by the board".

DATE: June 28, 2022

LOCATION: School Board Office

TRUSTEE PRESENT: Ciel Patenaude, Anne Kohut, Angie Delaine, Mary Forbes, Linda Martens

TRUSTEE ATTENDING VIA TEAMS: Willow Macdonald

REGRETS: Alexis Walch,

STAFF PRESENT: Superintendent Chris van der Mark, Assistant Superintendent Cheryl Lenardon, Directors of Instruction Sean Cameron, Dean Coder, and Cathy van der Mark, Director of Human Resources Taryn Aumond, Manager of Facilities & Transportation Patrick McCarron, Executive Assistants Jodi Symmes

1. Opening by Chair
 - 1.1. Call to Order – 5:04 p.m. and acknowledgment of traditional territory.
2. Agenda and Minutes
 - 2.1. Approval of Agenda
 - 2.2. Adoption of Minutes
3. Action Items
4. Discussion Items
5. Information Items
 - 5.1. Staffing Update
 - 5.2. Property Update
 - 5.3. Legal Update
6. Adjournment – 6:23 p.m.

Audited Financial Statements of

School District No. 27 (Cariboo-Chilcotin)

And Independent Auditors' Report thereon

June 30, 2022

School District No. 27 (Cariboo-Chilcotin)

June 30, 2022

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School District No. 27 (Cariboo-Chilcotin)

MANAGEMENT REPORT

DRAFT

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 27 (Cariboo-Chilcotin) 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. 27 (Cariboo-Chilcotin) (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 bi-annual basis and externally audited financial statements yearly.

The external auditors, MNP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of School District No. 27 (Cariboo-Chilcotin) 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. 27 (Cariboo-Chilcotin)

DRAFT

Signature of the Comptroller of Education _____ Date Signed _____

Signature of the Superintendent _____ Date Signed _____

Signature of the Secretary Treasurer

Date Signed

To the Board of Education of School District No. 27 (Cariboo-Chilcotin) and the Minister of Education:

Opinion

We have audited the financial statements of School District No. 27 (Cariboo-Chilcotin) (the "School District"), which comprise the statement of financial position as at June 30, 2022, and the statements of operations, changes in net debt and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the School District as at June 30, 2022, and the results of its operations, changes in its net debt and its cash flows for the year then ended in accordance with the financial reporting provisions 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 (the "special purpose framework").

Basis for Opinion

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

Emphasis of Matter - Basis of Accounting

We draw attention to Note 2(a) to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the School District in complying with the special purpose framework. As a result, the financial statements may not be suitable for another purpose.

Our opinion is not modified in respect of this matter.

Other Information

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

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

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

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

Other Matter

The financial statements for the year ended June 30, 2021 were audited by another auditor who expressed an unmodified opinion on those statements on September 28, 2021.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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 these financial statements.

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

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

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

Williams Lake, British Columbia

September 27, 2022

MNP LLP

Chartered Professional Accountants

School District No. 27 (Cariboo-Chilcotin)

Statement 1

Statement of Financial Position

As at June 30, 2022

	2022 Actual	2021 Actual (Restated - Note 21)
	\$	\$
Financial Assets		
Cash and Cash Equivalents	19,115,831	20,275,433
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	532,856	17,530
Due from First Nations	490,736	557,758
Other (Note 3)	681,910	300,772
Portfolio Investments	467	-
Total Financial Assets	20,821,800	21,151,493
Liabilities		
Accounts Payable and Accrued Liabilities		
Due to Province - Ministry of Education and Child Care	-	1,186,627
Other (Note 4)	4,045,880	5,914,045
Unearned Revenue (Note 5)	2,800	2,800
Deferred Revenue (Note 6)	2,334,586	1,703,722
Deferred Capital Revenue (Note 7)	49,948,151	49,431,937
Employee Future Benefits (Note 8)	2,538,674	2,546,405
Capital Lease Obligations (Note 9)	581,990	-
Other Liabilities	386,365	323,455
Total Liabilities	59,838,446	61,108,991
Net Debt	(39,016,646)	(39,957,498)
Non-Financial Assets		
Tangible Capital Assets (Note 10)	65,926,267	65,512,367
Restricted Assets (Endowments) (Note 12)	15,000	15,000
Prepaid Expenses	96,205	135,644
Supplies Inventory	7,172	8,567
Total Non-Financial Assets	66,044,644	65,671,578
Accumulated Surplus (Deficit) (Note 20)	27,027,998	25,714,080

Contractual Obligations (Note 15)

Contingent Liabilities (Note 18)

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. 27 (Cariboo-Chilcotin)

Statement 2

Statement of Operations
Year Ended June 30, 2022

	2022 Budget (Note 17)	2022 Actual	2021 Actual (Restated - Note 21)
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	60,851,305	59,831,883	62,334,074
Other	300,873	294,212	206,779
Tuition		33,183	11,950
Other Revenue	3,643,355	4,243,149	3,727,441
Rentals and Leases	100,000	116,352	91,872
Investment Income	100,300	157,141	137,625
Gain (Loss) on Disposal of Tangible Capital Assets			(64,018)
Amortization of Deferred Capital Revenue	2,650,000	2,737,372	2,795,493
Total Revenue	<u>67,645,833</u>	<u>67,413,292</u>	<u>69,241,216</u>
Expenses			
Instruction	46,696,905	45,694,693	47,196,153
District Administration	2,457,278	3,145,983	3,217,365
Operations and Maintenance	12,452,763	11,585,556	11,423,071
Transportation and Housing	6,265,255	5,668,287	5,110,662
Debt Services		4,855	
Total Expense	<u>67,872,201</u>	<u>66,099,374</u>	<u>66,947,251</u>
Surplus (Deficit) for the year	<u>(226,368)</u>	<u>1,313,918</u>	<u>2,293,965</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		25,714,080	23,420,115
Accumulated Surplus (Deficit) from Operations, end of year		<u><u>27,027,998</u></u>	<u><u>25,714,080</u></u>

School District No. 27 (Cariboo-Chilcotin)

Statement 4

Statement of Changes in Net Debt

Year Ended June 30, 2022

	2022 Budget (Note 17)	2022 Actual	2021 Actual (Restated - Note 21)
	\$	\$	\$
Surplus (Deficit) for the year	(226,368)	1,313,918	2,293,965
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets		(4,043,152)	(4,480,851)
Amortization of Tangible Capital Assets	4,261,014	3,629,253	3,566,105
Write-down carrying value of Tangible Capital Assets			1,946,892
Total Effect of change in Tangible Capital Assets	4,261,014	(413,899)	1,032,146
Acquisition of Prepaid Expenses		(22,248)	
Use of Prepaid Expenses		61,687	44,139
Acquisition of Supplies Inventory		(43,733)	(1,030)
Use of Supplies Inventory		45,127	
Total Effect of change in Other Non-Financial Assets	-	40,833	43,109
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	<u>4,034,646</u>	940,852	3,369,220
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		940,852	3,369,220
Net Debt, beginning of year		(39,957,498)	(43,326,718)
Net Debt, end of year		(39,016,646)	(39,957,498)

School District No. 27 (Cariboo-Chilcotin)

Statement 5

Statement of Cash Flows

Year Ended June 30, 2022

	2022 Actual	2021 Actual
	(Restated - Note 21)	
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	1,313,918	2,293,965
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(829,442)	274,768
Supplies Inventories	1,395	(1,030)
Prepaid Expenses	39,439	44,140
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	(3,054,793)	1,104,697
Unearned Revenue	-	700
Deferred Revenue	630,864	(214,321)
Employee Future Benefits	(7,731)	34,871
Other Liabilities	62,910	49,074
Loss (Gain) on Disposal of Tangible Capital Assets		64,018
Amortization of Tangible Capital Assets	3,629,253	3,566,105
Amortization of Deferred Capital Revenue	(2,737,372)	(2,795,493)
Total Operating Transactions	(951,559)	4,421,494
Capital Transactions		
Tangible Capital Assets Purchased	(3,143,935)	(1,988,261)
Tangible Capital Assets -WIP Purchased		(2,492,590)
Total Capital Transactions	(3,143,935)	(4,480,851)
Financing Transactions		
Loan Payments	(317,227)	
Capital Revenue Received	3,253,586	3,345,335
Total Financing Transactions	2,936,359	3,345,335
Investing Transactions		
Investments in Portfolio Investments	(467)	
Total Investing Transactions	(467)	-
Net Increase (Decrease) in Cash and Cash Equivalents	(1,159,602)	3,285,978
Cash and Cash Equivalents, beginning of year	20,275,433	16,989,455
Cash and Cash Equivalents, end of year	19,115,831	20,275,433
Cash and Cash Equivalents, end of year, is made up of:		
Cash	19,115,831	20,275,433
	19,115,831	20,275,433

SCHOOL DISTRICT No. 27 (CARIBOO-CHILCOTIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

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. 27 (Cariboo-Chilcotin)", and operates as "School District No. 27 (Cariboo-Chilcotin)." A Board of Education ("Board") elected for a four-year term governs the School District. The School District provides educational programs to students enrolled in schools in the district, and is principally funded by the Province of British Columbia through the Ministry of Education. School District No. 27 (Cariboo-Chilcotin) is exempt from federal and provincial corporate income taxes.

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the School District are prepared by management in accordance with the basis of accounting described below. Significant accounting policies of the School District are as follows:

(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 (the "Act"). This Section requires that the financial statements be prepared in accordance with Canadian public sector accounting standards except in regard to the accounting for government transfers as set out in Notes 2(f) and 2(m).

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

As noted in Notes 2(e) and 2(m), Section 23.1 of the Act and its related regulations requires 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 these grants to be fully recognized into revenue.

SCHOOL DISTRICT No. 27 (CARIBOO-CHILCOTIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

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

a) Basis of Accounting *(continued)*

As a result, revenue recognized in the statement of operations and certain capital revenue would be recorded differently under Canadian Public Sector Accounting Standards. The impact of this difference on the financial statements of the School District is as follows:

	June 30, 2022	June 30, 2021
		(Restated - Note 21)
Increase in Annual Surplus	516,214	(1,333,033)
Increase in Accumulated Surplus	49,948,151	49,431,937
Decrease in Deferred Contributions	49,948,151	49,431,937

b) Cash and Cash Equivalents

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

c) Accounts Receivable

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

d) 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 (m).

SCHOOL DISTRICT No. 27 (CARIBOO-CHILCOTIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

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

f) Deferred Revenue and Deferred Capital Revenue (continued)

Funding received for the acquisition of depreciable tangible capital assets is recorded as deferred capital revenue and amortized over the life of the asset acquired as revenue in the statement of operations. This accounting treatment is not consistent with the requirements of Canadian Public Sector Accounting Standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met unless the transfer contains a stipulation that creates a liability in which case the transfer is recognized as revenue over the period that the liability is extinguished.

g) Employee Future Benefits

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

h) 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.

SCHOOL DISTRICT No. 27 (CARIBOO-CHILCOTIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

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

h) Tangible Capital Assets (continued)

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

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

i) Capital Leases

Leases that, from the point of view of the lessee, transfer substantially all the benefits and risks incident to ownership of the property to the School District are considered capital leases. These are accounted for as an asset and an obligation. Capital lease obligations are recorded at the present value of the minimum lease payments excluding executor costs, e.g., insurance, maintenance costs, etc. The discount rate used to determine the present value of the lease payments is the lower of the School District's rate for incremental borrowing or the interest rate implicit in the lease.

All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

SCHOOL DISTRICT No. 27 (CARIBOO-CHILCOTIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

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

j) Prepaid Expenses

Equipment, insurance, software licensing, and payroll remittances are included as a prepaid expense, stated at acquisition cost, and are charged to expense over the periods expected to benefit from it.

k) Supplies Inventory

Supplies inventory held for consumption or use include paper products and are recorded at the lower of historical cost and replacement cost.

l) 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 Note 13) – Interfund Transfers. Funds and reserves are disclosed on Schedules 2, 3 and 4.

m) 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 collectible and can be reasonably estimated.

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

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

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

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

SCHOOL DISTRICT No. 27 (CARIBOO-CHILCOTIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

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

m) Revenue Recognition (continued)

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

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

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

n) Expenditures

Expenses are reported on an accrual basis. The cost of all goods consumed and services received during the year are expensed. Interest expense includes interest related capital leases.

Categories of Salaries

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

Allocation of Costs

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

SCHOOL DISTRICT No. 27 (CARIBOO-CHILCOTIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

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

o) Endowment Contributions

Endowment contributions are reported as revenue on the Statement of Operations when received. Investment income earned on endowment principal is recorded as deferred revenue if it meets the definition of a liability and is recognized as revenue in the year related expenses (disbursements) are incurred. If the investment income earned does not meet the definition of a liability, it is recognized as revenue in the year it is earned. Endowment assets are reported as restricted non-financial assets on the Statement of Financial Position.

p) 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, portfolio investments, accounts payable and accrued liabilities, and other liabilities.

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

Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the statement of 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. During the years presented, there are no remeasurement gains and losses, and as a result, no statement of remeasurement gains and 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.

SCHOOL DISTRICT No. 27 (CARIBOO-CHILCOTIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

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

q) 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, revenues and expenses during the reporting periods. Significant areas requiring the use of management estimates relate to the potential impairment of assets, rates for amortization and estimated employee future benefits. Actual results could differ from those estimates.

r) 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.

s) Future Changes in Accounting Policies

PS 3280 Asset Retirement Obligations issued August 2018 establishes standards for recognition, measurement, presentation and disclosure of legal obligations associated with the retirement of tangible capital assets and is effective July 1, 2021. A liability will be recognized when, as at the financial reporting date:

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

Liabilities are recognized for statutory, contractual or legal obligations associated with the retirement of tangible capital assets when those obligations result from the acquisition,

SCHOOL DISTRICT No. 27 (CARIBOO-CHILCOTIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

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

s) Future Changes in Accounting Policies (Continued)

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

A modified retroactive application has been recommended by Government pending approval in the Fall of 2020. Management is in the process of assessing the impact of adopting this standard on the School District's financial results.

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

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

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

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

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

NOTE 3 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES

	<u>2022</u>	<u>2021</u>
Due from Federal Government	537,695	170,660
Other accounts receivable	<u>144,215</u>	<u>130,112</u>
	<u><u>\$681,910</u></u>	<u><u>\$300,772</u></u>

SCHOOL DISTRICT No. 27 (CARIBOO-CHILCOTIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES - OTHER

	<u>2022</u>	<u>2021</u>
Trade payables	580,604	1,013,770
Salaries and benefits payable	2,203,983	2,608,920
Accrued vacation pay	782,557	677,014
Other	478,736	1,614,341
	<u>\$4,045,880</u>	<u>\$5,914,045</u>

NOTE 5 UNEARNED REVENUE

	<u>2022</u>	<u>2021</u>
Balance, beginning of year	2,800	2,100
Changes for the year:		
Increase:		
Rental/Lease of facilities	-	4,200
	<u>2,800</u>	<u>6,300</u>
Decrease:		
Rental/Lease of facilities	-	3,500
Net changes for the year	<u></u>	<u></u>
Balance, end of year	<u>\$2,800</u>	<u>\$2,800</u>

SCHOOL DISTRICT No. 27 (CARIBOO-CHILCOTIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 6 DEFERRED REVENUE

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

	<u>2022</u>	<u>2021</u>
Balance, beginning of year	1,703,722	1,918,042
Changes for the year:		
Increase:		
Grants: Provincial – Ministry of Education	6,706,392	8,188,091
Provincial – Other	39,800	27,000
School Generated Funds	1,372,253	917,416
Other	19,326	10,105
Interest	866	718
	<u>8,138,637</u>	<u>9,143,330</u>
Decrease:		
Adjustment: Recovered by Ministry of Education	54,651	246,378
Allocated to Revenue: Provincial – Ministry of Education	6,021,800	8,051,877
Provincial – Other	198,302	186,779
School Generated Funds	1,213,094	857,457
Other	19,326	14,441
Interest	600	718
	<u>7,507,773</u>	<u>9,357,650</u>
Net changes for the year	<u>630,864</u>	<u>(214,320)</u>
Balance, end of year	<u><u>\$2,334,586</u></u>	<u><u>\$1,703,722</u></u>

SCHOOL DISTRICT No. 27 (CARIBOO-CHILCOTIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 7 DEFERRED CAPITAL REVENUE

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

	2022	2021 (Restated - Note 21)
Deferred capital revenue subject to amortization		
Balance, beginning of year	47,328,308	50,222,651
Prior Period Adjustment	-	1,347,292
Balance, beginning of year, as restated	47,328,308	48,875,359
Increases:		
Capital additions	2,824,606	852,745
Transfer from work in progress	683,861	2,278,572
Decreases:		
Amortization	2,737,372	2,795,493
Revenue recognized on building write-off	-	1,882,875
Net change for the year	771,095	(1,547,051)
Balance, end of year	48,099,403	47,328,308
 Deferred capital revenue - work in progress		
Balance, beginning of year	683,861	469,843
Increases:		
Transfers from DCC	-	2,492,590
Decreases:		
Transfer to DCR subject to amortization	683,861	2,278,572
Net change for the year	(683,861)	214,018
Balance, end of year	-	683,861
 Deferred capital revenue – unspent		
Balance, beginning of year	1,419,768	1,419,768
Increases:		
Provincial grants – Ministry of Education	3,253,586	3,345,335
Investment income	-	-
Transfer Project Surplus to MECC Restricted (from) Bylaw	-	-
Decreases:		
Transfer to DCR – subject to amortization	(2,824,606)	(852,745)
Transfer to DCR – work in progress	-	(2,492,590)
Net change for the year	428,980	-
Balance, end of year	1,848,748	1,419,768
Total deferred capital revenue balance, end of year	\$49,948,151	\$49,431,937

SCHOOL DISTRICT No. 27 (CARIBOO-CHILCOTIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 8 EMPLOYEE FUTURE BENEFITS

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

	<u>2022</u>	<u>2021</u>
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	\$ 2,360,801	\$ 2,435,768
Service Cost	223,171	223,130
Interest Cost	60,837	56,258
Benefit Payments	(278,361)	(311,119)
Actuarial (Gain) Loss	(832,313)	(43,236)
Accrued Benefit Obligation – March 31	<u>\$ 1,534,135</u>	<u>\$ 2,360,801</u>
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation - March 31	\$ 1,534,135	\$ 2,360,801
Market Value of Plan Assets - March 31	-	-
Funded Status - Surplus (Deficit)	(1,534,135)	(2,360,801)
Employer Contributions After Measurement Date	63,444	73,209
Benefits Expense After Measurement Date	(50,831)	(71,003)
Unamortized Net Actuarial (Gain) Loss	(1,017,151)	(187,810)
Accrued Benefit Asset (Liability) - June 30	<u>(2,538,674)</u>	<u>(2,546,405)</u>
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability (Asset) - July 1	2,546,405	2,511,534
Net Expense for Fiscal Year	260,866	296,847
Employer Contributions	(268,597)	(261,977)
Accrued Benefit Liability (Asset) - June 30	<u>2,538,674</u>	<u>2,546,405</u>
Components of Net Benefit Expense		
Service Cost	\$ 205,518	\$ 223,140
Interest Cost	58,320	57,403
Amortization of Net Actuarial (Gain)/Loss	(2,972)	16,304
Net Benefit Expense (Income)	<u>\$ 260,866</u>	<u>\$ 296,847</u>

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

Assumptions	<u>2022</u>	<u>2021</u>
Discount Rate - April 1	2.50%	2.25%
Discount Rate - March 31	3.25%	2.50%
Long Term Salary Growth - April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth - March 31	2.50% + seniority	2.50% + seniority
EARS - March 31	9.0	8.8

SCHOOL DISTRICT No. 27 (CARIBOO-CHILCOTIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 9 CAPITAL LEASE OBLIGATIONS

Macquarie Equipment capital lease payable in annual installments of \$7,673 - \$135,830, matures in 2025, secured by equipment with a net book value of \$809,295.

Repayments are due as follows:

2023	243,743
2024	239,235
2025	<u>99,012</u>
Total Minimum Lease Payments	<u>\$ 581,990</u>

SCHOOL DISTRICT No. 27 (CARIBOO-CHILCOTIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 10 TANGIBLE CAPITAL ASSETS

Net Book Value:

	Net Book Value 2022	Net Book Value 2021 (Restated - Note 21)
Sites	\$7,076,344	\$7,076,345
Buildings	53,241,834	52,517,784
Buildings – work in progress	-	683,861
Furniture & Equipment	597,885	646,739
Vehicles	3,854,579	4,102,813
Computer Software	51,445	62,281
Computer Hardware	1,104,180	422,545
Total	\$65,926,267	\$65,512,367

June 30, 2022

	Opening Cost	Additions	Disposals/ Write-down	Transfers (WIP)	Total 2022
Sites	\$7,076,344				\$7,076,344
Buildings	114,877,445	2,401,473	-	683,861	\$117,962,779
Buildings – work in progress	683,861	-		(683,861)	-
Furniture & Equipment	1,552,344	100,879	(210,910)	-	\$1,442,313
Vehicles	7,987,901	577,258	(43,168)	-	\$8,521,991
Computer Software	118,051	13,178	(9,144)	-	\$122,085
Computer Hardware	901,396	950,364	(65,879)	-	\$1,785,881
Total	\$ 133,197,342	\$ 4,043,152	\$ (329,101)	\$ -	\$ 136,911,393

	Restated Opening Accumulated Amortization	Additions	Disposals/ Write- down	Total 2022
Buildings	\$ 62,359,661	\$ 2,361,284	\$ -	\$ 64,720,945
Furniture & Equipment	905,605	149,733	(210,910)	\$ 844,428
Vehicles	3,885,086	825,494	(43,168)	\$ 4,667,412
Computer Software	55,770	24,014	(9,144)	\$ 70,640
Computer Hardware	478,852	268,728	(65,879)	\$ 681,701
Total	\$ 67,684,974	\$ 3,629,253	\$ (329,101)	\$ 70,985,126

Included in Computer Hardware is leased equipment with a net book value of \$809,295.

SCHOOL DISTRICT No. 27 (CARIBOO-CHILCOTIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 10 TANGIBLE CAPITAL ASSETS *(Continued)*

June 30, 2021

	Opening Cost	Additions	Disposals/ Write-down	Transfers (WIP)	Total 2021
Sites	7,076,344				7,076,344
Buildings	117,029,317	729,286	(5,159,730)	2,278,572	114,877,445
Buildings – work in progress	469,843	2,496,590		(2,278,572)	683,861
Furniture & Equipment	1,624,525	13,705	(85,886)	-	1,552,344
Vehicles	8,151,146	1,151,769	(1,315,016)	-	7,987,899
Computer Software	139,038	28,786	(49,773)	-	118,051
Computer Hardware	932,633	64,715	(95,951)	-	901,397
Total	\$ 135,422,846	\$ 4,484,851	\$ (6,706,356)	\$ -	\$ 133,197,341

	Opening Accumulated Amortization	Prior period adjustment	Additions	Disposals/ Write-down	Total 2021
Buildings	62,032,166	1,166,130	2,374,203	(3,212,838)	62,359,661
Furniture & Equipment	751,422	77,616	162,453	(85,886)	905,605
Vehicles	3,985,597	399,390	815,115	(1,315,016)	3,885,086
Computer Software	65,929	11,806	27,808	(49,773)	55,770
Computer Hardware	298,137	90,140	186,526	(95,951)	478,852
Total	\$ 67,133,251	\$ 1,745,082	\$ 3,566,105	\$ (4,759,464)	\$ 67,684,974

Work in progress is not amortized; amortization will commence when the asset is put into service.

NOTE 11 EMPLOYEE PENSION PLANS

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2021, the Teachers' Pension Plan has about 50,000 active members and approximately 40,000 retired members. As of December 31, 2021, the Municipal Pension Plan has about 227,000 active members, including approximately 29,000 from school districts.

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

SCHOOL DISTRICT No. 27 (CARIBOO-CHILCOTIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 11 EMPLOYEE PENSION PLANS (Continued)

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

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

The School District paid \$4,067,893 for employer contributions to the plans for the year ended June 30, 2022 (2021 - \$4,245,528).

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

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

NOTE 12 RESTRICTED ASSETS - ENDOWMENT FUNDS

Donors have placed restrictions on their contributions to the endowment funds of the School District. One restriction is that the original contribution should not be spent. Another potential restriction is that any investment income of the endowment fund that is required to offset the eroding effect of inflation or preserve the original value of the endowment should also not be spent.

Name of Endowment	2021	Contributions	2022
IKON Scholarship	10,000.00	-	10,000.00
WL Forestry Capital Scholarship	5,000.00	-	5,000.00
Total	15,000.00	-	15,000.00

NOTE 13 INTERFUND TRANSFERS

Interfund transfers between the Operating, Special Purpose and Capital Funds for the year ended June 30, 2022 were as follows:

	2022	2021
Capital assets purchased from Operating Fund	317,227	323,464
Capital assets purchased from Special Purpose Funds	27,856	810,223
Transferred to local capital from Operating Fund (being amounts internally restricted for future capital asset purchases)	291,473	2,019,638
	<u>\$636,556</u>	<u>\$3,153,325</u>

SCHOOL DISTRICT No. 27 (CARIBOO-CHILCOTIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 14 RELATED PARTY TRANSACTIONS

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

NOTE 15 CONTRACTUAL OBLIGATIONS

The School District has entered into a number of multiple-year contracts for the delivery of services. 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	2023	2024	2025	2026	2027
Pitney Bowes	3,671	3,671	3,671	612	-
MFD by Quality Office	77,233	-	-	-	-
Total	80,904	3,671	3,671	612	-

NOTE 16 EXPENSE BY OBJECT

	2022	2021
Salaries and benefits	53,307,842	53,318,092
Services and supplies	9,162,279	10,063,054
Amortization	3,629,253	3,566,105
	\$66,099,374	\$66,947,251

SCHOOL DISTRICT No. 27 (CARIBOO-CHILCOTIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 17 BUDGET FIGURES

The annual budget was adopted on May 25, 2021. Budget figures included in the financial statements were approved by the Board through the adoption of an amended annual budget on February 22, 2022. The original and amended budgets are presented below.

	2022	2022
	Annual Amended	Annual
	Budget	Budget
Revenues		
Provincial Grants		
Ministry of Education	\$60,851,305	\$60,076,042
Other	300,873	251,699
Federal Grants	-	-
Tuition	-	-
Other Revenue	3,643,355	4,177,750
Rentals and Leases	100,000	102,400
Investment Income	100,300	127,825
Amortization of Deferred Capital Revenue	2,650,000	2,646,334
Total Revenue	<u>67,645,833</u>	<u>67,382,050</u>
Expenses		
Instruction	46,696,905	48,037,185
District Administration	2,457,278	3,063,736
Operations and Maintenance	12,452,763	11,740,036
Transportation and Housing	6,265,255	5,264,493
Total Expenses	<u>67,872,201</u>	<u>68,105,450</u>
Net Revenue (Expense)	<u>\$ (226,368)</u>	<u>\$ (723,400)</u>

NOTE 18 CONTINGENCIES

From time to time the School District is brought forth as defendant in various lawsuits. The School District reviews its exposure to any potential litigation for which it would not be covered by insurance and assesses whether a successful claim against the School District would materially affect the financial statements of the School District. The School District is not currently aware of any claims brought against it that if not defended successfully would result in a material change in these financial statements.

NOTE 19 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. 27 (CARIBOO-CHILCOTIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 20 ACCUMULATED SURPLUS

The School District has established a number of funds to demonstrate compliance with legislation and to reflect the School District's intentions to undertake certain future activities.

The Operating Fund accounts for the School District's operating grants and other operating revenues. Legislation requires that the School District present a balanced budget for the Operating Fund, whereby budgeted expenditure does not exceed the total of budgeted revenue and any surplus in the Operating Fund carried forward from previous years.

The Capital Fund accounts for the School District's investment in its existing capital infrastructure, including the existing buildings, furniture, computers and equipment. It also reflects intentions to make future capital asset purchases.

The Special Purpose Funds account for grants and contributions received which are directed by agreement with a third party towards specific activities. Externally restricted surpluses are amounts for which an agreement with a third party targets the use of the surplus to a particular activity.

Amounts not restricted by agreement with a third party may be transferred between funds to reflect future intentions of the School District. Internally restricted surpluses have been allocated to a particular activity.

	2022	2021
		(Restated - Note 21)
Operating Fund		
Internally restricted:		
School budget balances	\$333,396	\$363,315
Department budget balances	-	128,457
Contingency reserve	1,500,000	1,500,000
Aboriginal Education commitments	439,608	387,320
Unrestricted	4,509,509	2,542,705
Operating Funds	<u>6,782,513</u>	<u>4,921,797</u>
Special Purpose Funds	<u>15,000</u>	<u>15,000</u>
Capital Fund		
Invested in tangible capital assets	15,753,401	17,500,198
Transfer to local capital	1,200,000	2,000,000
Internally restricted for future capital asset purchases	3,277,084	1,277,085
	<u>20,230,485</u>	<u>20,777,283</u>
Total Accumulated Surplus	<u><u>\$27,027,998</u></u>	<u><u>\$25,714,080</u></u>

SCHOOL DISTRICT No. 27 (CARIBOO-CHILCOTIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 21 PRIOR PERIOD ADJUSTMENT

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

	<u>Increase (Decrease)</u>
Statement of Financial Position	
Tangible Capital Assets	(1,745,082)
Deferred Capital Revenue	(1,347,292)
Accumulated Surplus (Deficit)	(397,790)
Statement of Operations	
Accumulated Surplus (Deficit) from Operations, beginning of year	(397,790)

NOTE 22 SUPPLEMENTARY CASH FLOW INFORMATION

During the year \$4,727,013 (2021 - \$1,988,261) of tangible capital assets were purchased, of which \$899,217 (2021 - \$Nil) was financed by capital lease obligation, \$683,861 (2021 - \$2,278,572) was completed work-in-progress, and the remaining \$3,143,935 was paid with cash.

NOTE 23 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 borrower. This risk is mitigated as most amounts receivable are due from the Province and are collectible.

SCHOOL DISTRICT No. 27 (CARIBOO-CHILCOTIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 23 RISK MANAGEMENT (continued)

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 and the School District invests solely in term deposits.

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. It is management's opinion that the School District is not exposed to significant market risk associated with interest rate risk as the School District has no borrowings and interest earned on existing deposits is not significant to the School District's operations.

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.

The Risk Management and insurance services for all School Districts in British Columbia are provided by the Risk Management Branch of the Ministry of Finance.

School District No. 27 (Cariboo-Chilcotin)

Schedule 1 (Unaudited)

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

	Operating Fund	Special Purpose Fund	Capital Fund	2022 Actual	2021 Actual (Restated - Note 21)
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	4,921,797	15,000	20,777,283	25,714,080	23,817,905
Prior Period Adjustments					(397,790)
Accumulated Surplus (Deficit), beginning of year, as restated	4,921,797	15,000	20,777,283	25,714,080	23,420,115
Changes for the year					
Surplus (Deficit) for the year	2,182,798	27,856	(896,736)	1,313,918	2,293,965
Interfund Transfers					
Tangible Capital Assets Purchased		(27,856)	27,856	-	
Other	(322,082)		322,082	-	
Net Changes for the year	1,860,716	-	(546,798)	1,313,918	2,293,965
Accumulated Surplus (Deficit), end of year - Statement 2	6,782,513	15,000	20,230,485	27,027,998	25,714,080

School District No. 27 (Cariboo-Chilcotin)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2022

	2022 Budget (Note 17)	2022 Actual	2021 Actual (Restated - Note 21)
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	54,153,309	53,810,083	54,282,197
Other	20,000	95,910	20,000
Tuition		33,183	11,950
Other Revenue	2,732,499	3,010,729	2,855,543
Rentals and Leases	100,000	116,352	91,872
Investment Income	100,000	156,541	136,907
Total Revenue	57,105,808	57,222,798	57,398,469
Expenses			
Instruction	39,515,119	38,805,833	39,206,854
District Administration	2,457,278	3,145,983	3,217,365
Operations and Maintenance	8,652,326	8,450,857	8,360,331
Transportation and Housing	5,096,439	4,637,327	4,295,547
Total Expense	55,721,162	55,040,000	55,080,097
Operating Surplus (Deficit) for the year	1,384,646	2,182,798	2,318,372
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased			(323,464)
Local Capital	(1,384,646)		(2,019,638)
Other		(322,082)	
Total Net Transfers	(1,384,646)	(322,082)	(2,343,102)
Total Operating Surplus (Deficit), for the year	-	1,860,716	(24,730)
Operating Surplus (Deficit), beginning of year		4,921,797	4,946,527
Operating Surplus (Deficit), end of year		6,782,513	4,921,797
Operating Surplus (Deficit), end of year			
Internally Restricted		2,273,004	2,379,092
Unrestricted		4,509,509	2,542,705
Total Operating Surplus (Deficit), end of year		6,782,513	4,921,797

School District No. 27 (Cariboo-Chilcotin)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2022

	2022 Budget (Note 17)	2022 Actual	2021 Actual (Restated - Note 21)
	\$	\$	\$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	55,144,307	55,154,296	53,899,642
ISC/LEA Recovery	(2,435,953)	(2,825,534)	(2,435,953)
Other Ministry of Education and Child Care Grants			
Pay Equity	665,837	665,837	665,837
Funding for Graduated Adults		2,829	8,441
Student Transportation Fund	739,024	739,024	739,024
Support Staff Benefits Grant		26,794	26,012
Teachers' Labour Settlement Funding			1,243,194
Early Career Mentorship Funding			100,000
FSA Scorer Grant	4,094	8,187	
NGN - PL Net Nemiah Valley	36,000	36,000	36,000
ELF Funding		2,650	
Total Provincial Grants - Ministry of Education and Child Care	54,153,309	53,810,083	54,282,197
Provincial Grants - Other	20,000	95,910	20,000
Tuition			
International and Out of Province Students		33,183	11,950
Total Tuition	-	33,183	11,950
Other Revenues			
Other School District/Education Authorities			8,326
Funding from First Nations	2,435,953	2,825,534	2,479,432
Miscellaneous			
Other Revenues	180,000	185,195	262,582
Trades TRU	75,000		
HRDC - 2020 Summer Students	21,546		
Miscellaneous	20,000		
ITA Other Trade Grants			105,203
Total Other Revenue	2,732,499	3,010,729	2,855,543
Rentals and Leases	100,000	116,352	91,872
Investment Income	100,000	156,541	136,907
Total Operating Revenue	57,105,808	57,222,798	57,398,469

School District No. 27 (Cariboo-Chilcotin)**Schedule 2B (Unaudited)**

Schedule of Operating Expense by Object

Year Ended June 30, 2022

	2022 Budget (Note 17)	2022 Actual	2021 Actual (Restated - Note 21)
	\$	\$	\$
Salaries			
Teachers	20,322,583	19,888,015	20,604,176
Principals and Vice Principals	4,179,125	4,785,943	4,445,178
Educational Assistants	3,473,256	3,316,523	3,343,405
Support Staff	8,037,362	8,043,952	7,679,835
Other Professionals	2,631,661	2,483,821	1,907,113
Substitutes	1,256,773	897,497	968,258
Total Salaries	39,900,760	39,415,751	38,947,965
Employee Benefits	8,764,981	8,487,830	8,756,559
Total Salaries and Benefits	48,665,741	47,903,581	47,704,524
Services and Supplies			
Services	1,675,000	958,443	1,700,660
Student Transportation	140,000	178,288	69,345
Professional Development and Travel	610,000	315,088	593,067
Rentals and Leases	30,000	42,457	22,231
Dues and Fees	80,000	142,105	29,833
Insurance	204,000	181,561	179,288
Supplies	3,033,421	3,681,247	3,247,053
Utilities	1,283,000	1,637,230	1,534,096
Total Services and Supplies	7,055,421	7,136,419	7,375,573
Total Operating Expense	55,721,162	55,040,000	55,080,097

School District No. 27 (Cariboo-Chilcotin)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2022

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	15,772,421	1,249,367	237,742	369,485	11,030	872,725	18,512,770
1.03 Career Programs	106,226			165,099	479		271,804
1.07 Library Services	356,374		139,242	2,461			498,077
1.08 Counselling	826,078						826,078
1.10 Special Education	2,204,262	1,106	2,280,070	152,025	66,231	1,468	4,705,162
1.30 English Language Learning	51,711	14,361	480				66,552
1.31 Indigenous Education	570,943	157,499	658,989	44,033	10,400		1,441,864
1.41 School Administration		2,699,624		960,953		20,680	3,681,257
1.62 International and Out of Province Students							-
1.64 Other				2,052	61,582	2,624	66,258
Total Function 1	19,888,015	4,121,957	3,316,523	1,696,108	149,722	897,497	30,069,822
4 District Administration							
4.11 Educational Administration		663,986		51,209	622,421		1,337,616
4.40 School District Governance					146,193		146,193
4.41 Business Administration				241,845	599,474		841,319
Total Function 4	-	663,986	-	293,054	1,368,088	-	2,325,128
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration					328,652		328,652
5.50 Maintenance Operations				3,329,152	170,420		3,499,572
5.52 Maintenance of Grounds				109,120	317,822		426,942
5.56 Utilities							-
Total Function 5	-	-	-	3,438,272	816,894	-	4,255,166
7 Transportation and Housing							
7.41 Transportation and Housing Administration				87,748	122,927		210,675
7.70 Student Transportation				2,528,770	26,190		2,554,960
7.73 Housing							-
Total Function 7	-	-	-	2,616,518	149,117	-	2,765,635
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	19,888,015	4,785,943	3,316,523	8,043,952	2,483,821	897,497	39,415,751

School District No. 27 (Cariboo-Chilcotin)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2022

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2022 Actual	2022 Budget (Note 17)	2021 Actual (Restated - Note 21)
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	18,512,770	4,036,711	22,549,481	1,135,527	23,685,008	23,981,737	24,019,160
1.03 Career Programs	271,804	64,937	336,741	82,840	419,581	612,741	649,118
1.07 Library Services	498,077	112,017	610,094	141,110	751,204	692,960	916,748
1.08 Counselling	826,078	182,716	1,008,794	-	1,008,794	958,968	1,218,922
1.10 Special Education	4,705,162	1,093,036	5,798,198	68,942	5,867,140	6,385,381	5,686,349
1.30 English Language Learning	66,552	16,578	83,130	21	83,151	34,875	199,991
1.31 Indigenous Education	1,441,864	316,589	1,758,453	383,389	2,141,842	1,831,763	2,046,181
1.41 School Administration	3,681,257	801,777	4,483,034	227,516	4,710,550	4,936,694	4,341,084
1.62 International and Out of Province Students	-	-	-	-	-	20,000	-
1.64 Other	66,258	1,359	67,617	70,946	138,563	60,000	129,301
Total Function 1	30,069,822	6,625,720	36,695,542	2,110,291	38,805,833	39,515,119	39,206,854
4 District Administration							
4.11 Educational Administration	1,337,616	248,661	1,586,277	144,482	1,730,759	980,697	1,360,751
4.40 School District Governance	146,193	-	146,193	71,617	217,810	259,003	212,702
4.41 Business Administration	841,319	155,173	996,492	200,922	1,197,414	1,217,578	1,643,912
Total Function 4	2,325,128	403,834	2,728,962	417,021	3,145,983	2,457,278	3,217,365
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	328,652	78,656	407,308	111,541	518,849	487,425	472,296
5.50 Maintenance Operations	3,499,572	713,051	4,212,623	1,466,071	5,678,694	6,228,337	5,694,303
5.52 Maintenance of Grounds	426,942	73,450	500,392	115,692	616,084	653,443	659,636
5.56 Utilities	-	-	-	1,637,230	1,637,230	1,283,121	1,534,096
Total Function 5	4,255,166	865,157	5,120,323	3,330,534	8,450,857	8,652,326	8,360,331
7 Transportation and Housing							
7.41 Transportation and Housing Administration	210,675	52,004	262,679	2,522	265,201	294,589	297,809
7.70 Student Transportation	2,554,960	541,115	3,096,075	1,182,660	4,278,735	4,726,850	3,946,746
7.73 Housing	-	-	-	93,391	93,391	75,000	50,992
Total Function 7	2,765,635	593,119	3,358,754	1,278,573	4,637,327	5,096,439	4,295,547
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	39,415,751	8,487,830	47,903,581	7,136,419	55,040,000	55,721,162	55,080,097

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School District No. 27 (Cariboo-Chilcotin)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2022

	2022 Budget (Note 17)	2022 Actual	2021 Actual (Restated - Note 21)
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	6,697,996	6,021,800	8,051,877
Other	280,873	198,302	186,779
Other Revenue	910,856	1,232,420	871,898
Investment Income	300	600	718
Total Revenue	<u>7,890,025</u>	<u>7,453,122</u>	<u>9,111,272</u>
Expenses			
Instruction	7,181,786	6,888,860	7,989,299
Operations and Maintenance	539,513	480,673	311,750
Transportation and Housing	168,726	55,733	
Total Expense	<u>7,890,025</u>	<u>7,425,266</u>	<u>8,301,049</u>
Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>27,856</u>	<u>810,223</u>
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(27,856)	(810,223)
Total Net Transfers	<u>-</u>	<u>(27,856)</u>	<u>(810,223)</u>
Total Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Special Purpose Surplus (Deficit), beginning of year		15,000	15,000
Special Purpose Surplus (Deficit), end of year		<u>15,000</u>	<u>15,000</u>
Special Purpose Surplus (Deficit), end of year			
Endowment Contributions		15,000	15,000
Total Special Purpose Surplus (Deficit), end of year		<u>15,000</u>	<u>15,000</u>

School District No. 27 (Cariboo-Chilcotin)

Schedule 3A (Unaudited)

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

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		806	32,864	5,864	3,356	781,043	15,010	57,322	34,627
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	305,173	191,181					224,000	51,450	116,501
Provincial Grants - Other						1,372,253			
Other					866				
Investment Income	305,173	191,181	-	-	866	1,372,253	224,000	51,450	116,501
Less: Allocated to Revenue	305,173	152,628	10,074	-	600	1,213,094	230,298	21,758	68,937
Recovered									
Deferred Revenue, end of year	-	39,359	22,790	5,864	3,622	940,202	8,712	87,014	82,191
Revenues									
Provincial Grants - Ministry of Education and Child Care	305,173	152,628	10,074				230,298	21,758	68,937
Provincial Grants - Other						1,213,094			
Other Revenue					600				
Investment Income	305,173	152,628	10,074	-	600	1,213,094	230,298	21,758	68,937
Expenses									
Salaries									
Teachers									11,234
Principals and Vice Principals									
Educational Assistants		125,342					182,406		9,522
Support Staff							198		
Other Professionals									
Substitutes									625
Employee Benefits	-	125,342	-	-	-	-	182,604	-	21,381
Services and Supplies	305,173	27,286	10,074		600	1,213,094	27,761	21,758	4,545
	305,173	152,628	10,074	-	600	1,213,094	230,298	21,758	68,937
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 27 (Cariboo-Chilcotin)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2022

	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Safe Return to School / Restart: Health & Safety Grant	Federal Safe Return to Class / Ventilation Fund
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	98,599			22,740	182,024	85,500	7,100		
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	683,828	568,263	3,745,122	21,420	40,648	129,932	11,250	132,871	133,454
Provincial Grants - Other									
Other									
Investment Income									
	683,828	568,263	3,745,122	21,420	40,648	129,932	11,250	132,871	133,454
Less: Allocated to Revenue	586,808	562,217	3,538,246	21,420	55,733	1,722	4,738	24,766	132,297
Recovered				22,740					
Deferred Revenue, end of year	195,619	6,046	206,876	-	166,939	213,710	13,612	108,105	1,157
Revenues									
Provincial Grants - Ministry of Education and Child Care	586,808	562,217	3,538,246	21,420	55,733	1,722	4,738	24,766	132,297
Provincial Grants - Other									
Other Revenue									
Investment Income									
	586,808	562,217	3,538,246	21,420	55,733	1,722	4,738	24,766	132,297
Expenses									
Salaries									
Teachers			2,896,565	2,660					
Principals and Vice Principals									
Educational Assistants	366,694	307,858							
Support Staff								380	10
Other Professionals		129,985				51			
Substitutes	364			16,805			897		
	367,058	437,843	2,896,565	19,465	-	51	897	380	10
Employee Benefits	88,298	110,924	641,681	1,945		17	300	167	3
Services and Supplies	131,452	13,450		10	55,733	1,654	3,541	24,219	104,428
	586,808	562,217	3,538,246	21,420	55,733	1,722	4,738	24,766	104,441
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	27,856
Interfund Transfers									
Tangible Capital Assets Purchased									(27,856)
	-	-	-	-	-	-	-	-	(27,856)
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 27 (Cariboo-Chilcotin)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2022

Schedule 3A (Unaudited)

	CC WRAP	Health Promoting School Card	Artists in School	Nenqayni PRP	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	292,988	46,329	4,639	32,911	1,703,722
Add: Restricted Grants					
Provincial Grants - Ministry of Education and Child Care				351,299	6,706,392
Provincial Grants - Other	10,000	29,800			39,800
Other			19,326		1,391,579
Investment Income					866
	10,000	29,800	19,326	351,299	8,138,637
Less: Allocated to Revenue	175,387	19,528	22,713	304,985	7,453,122
Recovered				31,911	54,651
Deferred Revenue, end of year	127,601	56,601	1,252	47,314	2,334,586
Revenues					
Provincial Grants - Ministry of Education and Child Care				304,985	6,021,800
Provincial Grants - Other	175,387	19,528	3,387		198,302
Other Revenue			19,326		1,232,420
Investment Income					600
	175,387	19,528	22,713	304,985	7,453,122
Expenses					
Salaries					
Teachers	70,268	11,473		166,021	3,158,221
Principals and Vice Principals				3,477	3,477
Educational Assistants	45,551			63,463	1,100,836
Support Staff	11,917			5,246	17,751
Other Professionals				83	130,119
Substitutes					18,691
	127,736	11,473	-	238,290	4,429,095
Employee Benefits	14,424	2,280		55,535	975,166
Services and Supplies	33,227	5,775	22,713	11,160	2,021,005
	175,387	19,528	22,713	304,985	7,425,266
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	27,856
Interfund Transfers					
Tangible Capital Assets Purchased					(27,856)
	-	-	-	-	(27,856)
Net Revenue (Expense)	-	-	-	-	-

School District No. 27 (Cariboo-Chilcotin)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2022

	2022 Budget (Note 17)	2022 Actual Invested in Tangible Capital Assets	Local Capital	Fund Balance	2021 Actual (Restated - Note 21)
	\$	\$	\$	\$	\$
Revenues					
Investment Income	-			-	
Gain (Loss) on Disposal of Tangible Capital Assets				-	(64,018)
Amortization of Deferred Capital Revenue	2,650,000	2,737,372		2,737,372	2,795,493
Total Revenue	2,650,000	2,737,372	-	2,737,372	2,731,475
Expenses					
Amortization of Tangible Capital Assets					
Operations and Maintenance	3,260,924	2,654,026		2,654,026	2,750,990
Transportation and Housing	1,000,090	975,227		975,227	815,115
Debt Services					
Capital Lease Interest			4,855	4,855	
Total Expense	4,261,014	3,629,253	4,855	3,634,108	3,566,105
Capital Surplus (Deficit) for the year	(1,611,014)	(891,881)	(4,855)	(896,736)	(834,630)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased		27,856		27,856	1,133,687
Local Capital	1,384,646			-	2,019,638
Capital Lease Payment			322,082	322,082	
District Entered	-			-	
Total Net Transfers	1,384,646	27,856	322,082	349,938	3,153,325
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		291,473	(291,473)	-	
Principal Payment					
Capital Lease		317,227	(317,227)	-	
Total Other Adjustments to Fund Balances		608,700	(608,700)	-	
Total Capital Surplus (Deficit) for the year	(226,368)	(255,325)	(291,473)	(546,798)	2,318,695
Capital Surplus (Deficit), beginning of year		17,500,198	3,277,085	20,777,283	18,856,378
Prior Period Adjustments					
Half Year PPA					(397,790)
Capital Surplus (Deficit), beginning of year, as restated		17,500,198	3,277,085	20,777,283	18,458,588
Capital Surplus (Deficit), end of year		17,244,873	2,985,612	20,230,485	20,777,283

School District No. 27 (Cariboo-Chilcotin)

Schedule 4A (Unaudited)

Tangible Capital Assets
Year Ended June 30, 2022

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	7,076,345	114,877,444	1,552,344	7,987,901	118,051	901,396	132,513,481
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		2,334,118		439,341		51,147	2,824,606
Special Purpose Funds		27,856					27,856
Local Capital		39,499	100,879	137,917	13,178		291,473
Capital Lease						899,217	899,217
Transferred from Work in Progress		683,861					683,861
	-	3,085,334	100,879	577,258	13,178	950,364	4,727,013
Decrease:							
Deemed Disposals			210,910	43,168	9,144	65,879	329,101
	-	-	210,910	43,168	9,144	65,879	329,101
Cost, end of year	7,076,345	117,962,778	1,442,313	8,521,991	122,085	1,785,881	136,911,393
Work in Progress, end of year							-
Cost and Work in Progress, end of year	7,076,345	117,962,778	1,442,313	8,521,991	122,085	1,785,881	136,911,393
Accumulated Amortization, beginning of year		61,193,531	827,989	3,485,696	43,964	388,712	65,939,892
Prior Period Adjustments							
Half Year Amortization PPA		1,166,130	77,616	399,390	11,806	90,140	1,745,082
Accumulated Amortization, beginning of year, as restated		62,359,661	905,605	3,885,086	55,770	478,852	67,684,974
Changes for the Year							
Increase: Amortization for the Year		2,361,284	149,733	825,494	24,014	268,728	3,629,253
Decrease:							
Deemed Disposals			210,910	43,168	9,144	65,879	329,101
		-	210,910	43,168	9,144	65,879	329,101
Accumulated Amortization, end of year		64,720,945	844,428	4,667,412	70,640	681,701	70,985,126
Tangible Capital Assets - Net	7,076,345	53,241,833	597,885	3,854,579	51,445	1,104,180	65,926,267

School District No. 27 (Cariboo-Chilcotin)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2022

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	683,861				683,861
Changes for the Year					
Decrease:					
Transferred to Tangible Capital Assets	683,861				683,861
	683,861	-	-	-	683,861
Net Changes for the Year	(683,861)	-	-	-	(683,861)
Work in Progress, end of year	-	-	-	-	-

School District No. 27 (Cariboo-Chilcotin)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2022

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	45,102,200	3,522,195	51,205	48,675,600
Prior Period Adjustments				
Half Year PPA	(1,265,184)	(73,036)	(9,072)	(1,347,292)
Deferred Capital Revenue, beginning of year, as restated	43,837,016	3,449,159	42,133	47,328,308
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	2,824,606			2,824,606
Transferred from Work in Progress	683,861			683,861
	3,508,467	-	-	3,508,467
Decrease:				
Amortization of Deferred Capital Revenue	2,574,637	146,074	16,661	2,737,372
	2,574,637	146,074	16,661	2,737,372
Net Changes for the Year	933,830	(146,074)	(16,661)	771,095
Deferred Capital Revenue, end of year	44,770,846	3,303,085	25,472	48,099,403
Work in Progress, beginning of year	683,861			683,861
Changes for the Year				
Decrease				
Transferred to Deferred Capital Revenue	683,861			683,861
	683,861	-	-	683,861
Net Changes for the Year	(683,861)	-	-	(683,861)
Work in Progress, end of year	-	-	-	-
Total Deferred Capital Revenue, end of year	44,770,846	3,303,085	25,472	48,099,403

School District No. 27 (Cariboo-Chilcotin)

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2022

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year		1,419,768				1,419,768
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	3,253,586					3,253,586
Transfer project surplus to MECC Restricted (from) Bylaw	(428,980)	428,980				-
	2,824,606	428,980	-	-	-	3,253,586
Decrease:						
Transferred to DCR - Capital Additions	2,824,606					2,824,606
	2,824,606	-	-	-	-	2,824,606
Net Changes for the Year	-	428,980	-	-	-	428,980
Balance, end of year	-	1,848,748	-	-	-	1,848,748



Briefing Note

TO: Board of Education

FROM: Chris van der Mark

DATE: September 27, 2022

RE: Superintendent | Secretary-Treasurer Report

WELCOME BACK

Another summer has come and gone, and it is great to see students back in the halls and classrooms. I had the chance to pop in to the Nesika meet and great this past week and it was so nice to see people gather, laugh, and reconnect. We've really missed this 😊

Special shout out to our facilities team for all of their efforts getting schools ready!

SEPTEMBER 7th - DISTRICT DAY

All employees and members of SD27 (and partners) were invited to join authors Monique Gray Smith and Phyllis Webstad (Orange Shirt Society) to continue our conversation and learning about Truth and Reconciliation and how we can use schools to be places of healing. We also appreciate Chief Willie Sellars taking the time to welcome all members of SD#27 while helping us start our day and learning in a good way.

We expect our schools to be actively participating in the upcoming Orange Shirt Day as well as engaging in specific learning related to Truth and Reconciliation as we lead up to the Day of Truth and Reconciliation on September 30th, and beyond.

LEARNING SERIES

SD27 teaching staff have jumped right into the learning. The September Pro-D featured Carole Fullerton, Shelley Moore, and Leyton Schnellert as we continued the instructional capacity building that we began last year. All three also spent time on Thursday co-planning and co-teaching with SD27 teachers to deepen the experience and highlight the intentionality of the planning. Thanks to Ms. Nara Riplinger and the Pro-D team for their efforts supporting and promoting this valuable learning.



LEADERSHIP SERIES

We will be having our first gathering of the teacher leadership group in October. We are looking forward to deepening the conversations that began last year.

INNOVATION GRANTS

The call will once again go out for staff/schools to submit proposals for projects that enhance teaching and learning. Successful applicants can get up to \$2000. Projects are then presented at the Education Committee in the Spring. These presentations have been a highlight for the Board over the past 2 years.

MENTORSHIP

We are looking forward to starting the mentorship series for year 1, 2, and 3 teachers. Last year was our first full year of the program and we look forward to continuing this work.

ENROLMENT UPDATE

We continue to see a steady increase in enrolment. We are currently expecting more than 4850 students when the final count occurs September 30. This would be more than 200 above projections. It is always good to see our communities and schools growing, though it does create some additional staffing pressures. Our HR team has done a phenomenal job working with schools to fill positions, though there are still some unique challenges related to French Immersion and Indigenous Language classes.

The team has also worked tirelessly to resolve any issues that have emerged, creating waitlists due to overdemand in some locations. Thank you to the parents and families who have been patient and understanding throughout these challenges.

We will review final enrolment numbers in October.

AUDITOR'S REPORT

See Presentation

ELECTIONS

Congratulations to our 6 returning trustees who ran unopposed in their respective ridings. The Board has overseen significant changes over their term, beginning with a special advisor, re-establishing an understanding of governance, and working with senior staff to ensure the focus of our work is on improving outcomes for students. They have had to do this work during 2 and a half years of a pandemic. We appreciate their gentle, thoughtful, and humble commitment to students and families of SD#27.



Special thanks to Ms. Alexis Walch for her work this past term. Alexis did not seek re-election but served for the past 2 years as the Chair of the Education Committee, highlighting the work being done in schools and across the district.

Zone	Elected Candidate
Zone 1	MARTENS, Linda
Zone 2	PATENAUDE, Ciel
Zone 3	MACDONALD, Willow
Zone 4	FORBES, Mary
Zone 5	DELAINEY, Angie
Zone 7	KOHUT, Anne

RECOMMENDATION

None. Information only



**FINANCE AND FACILITIES & TRANSPORTATION COMMITTEE
MEETING REPORT**

September 13, 2022 (4:04p.m. – 4:37p.m.)

In Attendance: Ciel Patenaude, Anne Kohut, Mary Forbes, Linda Martens

TEAMS: Angie Delainey, Willow Macdonald

Absent: Alexis Walch

Staff: Superintendent and Acting ST Chris van der Mark, Assistant Superintendent Cheryl Lenardon, Directors of Instruction Sean Cameron, Cathy van der Mark, Manager of Facilities and Transportation Patrick McCarron, Director of Human Resources, Taryn Aumond, Executive Assistant Jodi Symmes

Agenda Item	Notes	Action
Acknowledgment of Traditional Territory		
1. June 14, 2022, Committee Report	The committee reviewed the report and recommended no changes.	None.
2. Start Up and Staffing	Superintendent van der Mark reviewed the District start-up, and staffing. Expect to have an increase in enrollment, not as high as last year, but an increase.	Provided for information.
3. Annual Facilities Grant and Summer Projects Update	<p>Superintendent van der Mark provided a recap of some of the projects that were undertaken this summer.</p> <ul style="list-style-type: none">• 108 Geo-thermal Upgrade• Dog creek playground and furnace• Board Office envelope• Paving Nesika• Big Lake: Paint, sidewalks, Boiler• Horsefly Boiler upgrade• 100 Mile sidewalk• Forest Grove flooring• Chilcotin Road flooring (6 classes)• Marie Sharpe Classroom• Architect tender re Daycare Project• LED upgrades at Horse Lake, PSO and Mile 108• Nemiah shed demolition• Fire Alarm review (1.85 million over 3 years)• 69 buses outfitted with tablets (routes/student info)<ul style="list-style-type: none">○ Training for drivers	Provided for information.



Agenda Item	Notes	Action																																													
4. Draft AUDIT 2021-22	Superintendent van der Mark provided an update on the Districts 2021-2022 DRAFT Audit.	THAT the Board approve the allocation of \$1.2M from the operating surplus to local capital.																																													
5. Minor Capital Submission 2023-24	Superintendent van der Mark reviewed the report that was put together by Patrick McCarron, related to District priorities that require minor capital items requiring ministry financial support.	THAT the Board approve the minor capital submission for 2023-24.																																													
6. Elections Update	Superintendent van der Mark provided an update on the status of the 2022 Trustee elections.	Provided for information.																																													
7. Proposed Future Meeting Dates																																															
<table><tr><th>MEETING</th><th>DATE</th><th>TIME</th><th>LOCATION</th></tr><tr><td>Finance/Facilities Committee</td><td>September 13, 2022</td><td>5:00 p.m.</td><td>Board Office</td></tr><tr><td>Finance/Facilities Committee</td><td>October 11, 2022</td><td>5:00 p.m.</td><td>Board Office</td></tr><tr><td>Finance/Facilities Committee</td><td>November 9, 2022</td><td>5:00 p.m.</td><td>Board Office</td></tr><tr><td>Finance/Facilities Committee</td><td>December 13, 2022</td><td>5:00 p.m.</td><td>Board Office</td></tr><tr><td>Finance/Facilities Committee</td><td>January 10, 2023</td><td>5:00 p.m.</td><td>Board Office</td></tr><tr><td>Finance/Facilities Committee</td><td>February 7, 2023</td><td>5:00 p.m.</td><td>Board Office</td></tr><tr><td>Finance/Facilities Committee</td><td>March 14, 2023</td><td>5:00 p.m.</td><td>Board Office</td></tr><tr><td>Finance/Facilities Committee</td><td>April 11, 2023</td><td>5:00 p.m.</td><td>Board Office</td></tr><tr><td>Finance/Facilities Committee</td><td>May 9, 2023</td><td>5:00 p.m.</td><td>Board Office</td></tr><tr><td>Finance/Facilities Committee</td><td>June 13, 2023</td><td>5:00 p.m.</td><td>Board Office</td></tr></table>				MEETING	DATE	TIME	LOCATION	Finance/Facilities Committee	September 13, 2022	5:00 p.m.	Board Office	Finance/Facilities Committee	October 11, 2022	5:00 p.m.	Board Office	Finance/Facilities Committee	November 9, 2022	5:00 p.m.	Board Office	Finance/Facilities Committee	December 13, 2022	5:00 p.m.	Board Office	Finance/Facilities Committee	January 10, 2023	5:00 p.m.	Board Office	Finance/Facilities Committee	February 7, 2023	5:00 p.m.	Board Office	Finance/Facilities Committee	March 14, 2023	5:00 p.m.	Board Office	Finance/Facilities Committee	April 11, 2023	5:00 p.m.	Board Office	Finance/Facilities Committee	May 9, 2023	5:00 p.m.	Board Office	Finance/Facilities Committee	June 13, 2023	5:00 p.m.	Board Office
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EDUCATION COMMITTEE MEETING REPORT

September 14, 2021 (4:00 – 5:17p.m.)

Trustees in Attendance: Anne Kohut, Linda Martens, Mary Forbes,

Attending via Teams: Alexis Walch, Willow Macdonald, Angie Delaney

Absent: Ciel Patenaude

Staff: Superintendent Chris van der Mark, Assistant
Superintendent Cheryl Lenardon, Directors of Instruction
Sean Cameron, Cathy van der Mark, and Executive
Assistant Jodi Symmes

Agenda Item	Notes	Action
Acknowledgement of Traditional Territory		
1. June 15, 2022, Committee Report	The committee reviewed the report and recommended no changes.	None.
2. Strategic Plan Update - FESL Reporting	Assistant Superintendent Lenardon provided an update on the Districts Draft FESL report.	THAT the Board approve the FESL report as presented at the September 27 Board Meeting.
3. Sep. 6 - District Learning Day	Superintendent van der Mark provided an update on this year's District Learning day. We were joined for a morning of learning by Monique Gray Smith and Phillis Webstad as we continue our learning on our path of Truth and Reconciliation.	Information only.
4. 2022 – 2023 Learning Series	Superintendent van der Mark provided an update on these years planned Learning series. In later in September, educational experts Leyton Schnellert, Carole Fullerton, and Shelley Moore.	Information only.



Proposed Future Meeting Dates:

MEETING	DATE	TIME	LOCATION
Education Committee	September 14, 2022	4:00 p.m.	Board Office
Education Committee	October 12, 2022	4:00 p.m.	Board Office
Education Committee	November 9, 2022	4:00 p.m.	Board Office
Education Committee	December 14, 2022	4:00 p.m.	Board Office
Education Committee	January 11, 2023	4:00 p.m.	Board Office
Education Committee	February 15, 2023	4:00 p.m.	Board Office
Education Committee	March 15, 2023	4:00 p.m.	Board Office
Education Committee	April 12, 2023	4:00 p.m.	Board Office
Education Committee	May 10, 2023	4:00 p.m.	Board Office
Education Committee	June 14, 2023	4:00 p.m.	Board Office



Cariboo-Chilcotin School District

Enhancing Student Learning Report

2021-2022 School Year

Year 1 of 3 Year Strategic Plan for Learner Success



QR code will
be added
when posted
on website

APPROVED BY THE BOARD OF EDUCATION [DATE]



Online document with links to additional information

School District No. 27 (Cariboo-Chilcotin) is proud to care for approximately 4600 students from Kindergarten to Grade 12 in 24 schools. We are a large [geographic area](#) roughly the size of New Brunswick in the beautiful interior of BC. The school district supports approximately 1400 Indigenous learners, as off-reserve, Métis, Inuit and community-based learners from 12 communities, which include Tsideldel First Nation (Alexis Creek Band), Tl'etinqox Government (Anaham Band), Yunesit'in Government (Stone Band), Tl'esqox (Toosey Band), Xeni Gwet'in First Nation (Nemiah Valley), ?Esdilagh (Alexandria Band), Tsq'escen' (Canim Lake Band), Stswecem'c/Xget'tem (Canoe Cree/Dog Creek Band), Esk'etemc First Nation (Alkali Lake), Xats'ull (Soda Creek First Nation), T'exelc (Williams Lake First Nation) and Ulkatchot'en (Ulkatcho First Nation).



School District No.27 continues to engage with the communities we serve and strives to increase collaboration, communication and capacity through ongoing efforts of the Board of Education, Senior Team, School Leadership, teachers, support staff and our work with other community partners/agencies.

School District No. 27 has been engaged in a comprehensive review and rebuilding of all systems, structures, and practices following the appointment by the Ministry of Education of a Special Advisor in 2018. We have a largely new Board of Education and a new senior leadership team with a wealth of experience from other districts and sectors. All efforts are laser focused on enhancing student learning and outcomes. The district is undertaking massive and rapid change toward achieving our goals.

CURRENT STRATEGIC PLAN PRIORITIES

Key Focus Areas for Growth



Seven key focus areas for growth in our district emerged from review of student achievement and school experience data, reflections on the findings and recommendations of the Equity Scan, stakeholder and community input, and examination of our internal processes and practices. These are **collective responsibility**, **instructional capacity**, **leadership capacity**, **systems thinking**, **indigenous learning and culture**, **inclusive learning communities**, and **place-based learning**. These are high leverage improvement areas that will make a difference across our district and remain priorities in this second year of our plan. Our approach is to build capacity in our staff, systems, and infrastructure so we can engage in more effective practices and, as a result of those better ways of doing things, students will have enhanced experiences and services and their outcomes will improve. We have specific action planned around each focus and are regularly reviewing progress. We will continue to celebrate examples and success stories on our [website](#).



STRATEGIC ENGAGEMENT

The engagement with the school and greater communities that led to the strategic plan is set out in the plan itself on our [website](#). Throughout the first year of the plan we continued to provide regular updates with the opportunity for questions and input at public committee meetings and at the monthly First Nation Education Council (FNEC) table. In-person FNEC meetings resumed in June and we look forward to continuing those this year with expanded opportunities for involvement with planning. We have signed seven Local Education Agreements with First Nation communities and another two are in development. We partnered last Fall with [Communities That Care](#) on a survey of local youth risk and protective factors and are planning a community response to the needs that emerged. We are sharing our [collective responsibility framework](#) widely with agencies and organizations to guide our partnerships and interactions.



DISTRICT SUCCESSES

We made significant improvements in the first year of our strategic plan that will lead to greater success for learners in the future. A few of the highlights include:

- Teacher engagement in a robust professional learning series focused on Truth and Reconciliation, literacy, numeracy, and diversity
- 38 teachers received ongoing support from itinerant helping teachers
- Early childhood educators and primary teachers connected through professional learning in the [BC Early Learning Framework](#)
- Increased cultural awareness and engagement with Indigenous learning in schools including: welcome back drumming, local [Independent Directed Studies \(IDS\) framework](#) for accrediting cultural and community learning, cross-cultural professional development for teachers, Indigenous presence and resources on website and staff portal, more elder and knowledge keeper led learning in schools and on the land
- Improved communication and collaboration between schools and First Nation communities about individual students and how to support them
- District Day with all staff learning about Truth and Reconciliation from Dr. Kevin Lamoureux and gifted the book *Speaking Our Truth* to learn about the history and effect of residential schools
- Implementation of [Everyday Anxiety Strategies for Educators \(EASE\)](#) K-12 with more than 200 teachers trained in the curriculum
- Proliferation of outdoor and [place-based learning](#)
- [Collective Responsibility Framework](#) introduced to schools and partners, and School Based Team (SBT) role, function, and referral process fully aligned with model
- Schools growing capacity and ownership of programs and services at their sites (e.g. Strong Start, Indigenous Education, Youth Engagement Workers)
- Principals leading evidence-based learning conversations and collaborative planning with staff
- Modernization of finance, human resources, and transportation systems
- Year two of technology roadmap completed; key security upgrade implemented including firewall upgrades and a new wireless security solution
- Detailed needs assessment completed in Operations and Transportation for a five-year capital plan



This report provides a summary and brief analysis of the Framework For Enhancing Student Learning (FESL) measures. The complete set of [BC Education system performance data](#) is available online for the province and individual districts.

INTELLECTUAL DEVELOPMENT

Educational Outcome 1: Literacy

Measure 1.1: Grade 4 & Grade 7 Literacy Expectations

The [Foundations Skill Assessment](#) (FSA) is a provincial assessment of student performance in the literacy and numeracy skills of the BC curriculum. It is administered in Grades 4 and 7. Due to the COVID-19 pandemic, the FSA 2020/21 was administered in February 2021 instead of October 2020 when it is normally scheduled. It is not advisable to directly compare the results of that year's FSA administration to other years. The FSA was also changed in 2020/21 from separate reading and writing assessments to a combined literacy assessment. Although the Ministry states that it is possible to compare the redesigned FSA results to previous years' results, we began our data set for this assessment with 2021/22 for consistency



On Track or Extending	2021/22
All Resident Students	66%
Indigenous Students	Masked
Status - Off Reserve	Masked
Status - On Reserve	Masked
Children/Youth In Care	Masked
Students with Disabilities/Diverse Abilities	70%

FSA Literacy Gr 4

The percentage of SD 27 Grade 4 students on-track or extending in literacy on the most recent FSA is 9% lower than the provincial average. District results for Indigenous students and children in care are masked for privacy due to the small sample size of these groups but it interesting to note that on the 2019/20 Reading FSA the result for Indigenous students was higher than the overall result for SD 27. That is promising. The result for SD 27 students with disabilities or diverse abilities is 6% higher than the provincial result for the same group.



On Track or Extending	2021/22
All Resident Students	63%
Indigenous Students	50%
Status - Off Reserve	57%
Status - On Reserve	31%
Children/Youth In Care	Masked
Students with Disabilities/Diverse Abilities	27%

FSA Literacy Gr 7

For grade 7 students the overall SD 27 result is 10% lower than the provincial average. SD 27 Indigenous student results are comparable to the province. District results for children in care are masked for privacy due to the size of this group. The result for students with disabilities and diverse abilities is significantly lower than the provincial result of 54% for the same group.



Meeting	2021/22
All Resident Students	89%
Indigenous Students	83%
Status - Off Reserve	79%
Status - On Reserve	75%
CIC	68%
Diverse Abilities	63%

District Reading Assessment K-Gr 9

SD 27 has initiated a consistent district-wide reading assessment for Grades K through 9. We are beginning our data set with 2021-2022. This assessment provides important information for classroom and school-level planning for literacy instruction. Common assessments provide a basis for conversations within and across schools about how students are doing and what might enhance learning. While we wouldn't expect the results to be

perfectly matched we would look for greater agreement across literacy measures; we will be watching over the next few years to see how the district reading assessment and FSA literacy results align as we gain more experience and consistency in the administration and scoring of both these assessments.

Measure 1.2: Grade 10 Literacy Expectations



Proficient or Extending	2019/20	2020/21
All Resident Students	52%	44%
Indigenous Students	54%	34%
Status - Off Reserve	59%	37%
Status - On Reserve	47%	25%
Children/Youth In Care	Masked	Masked
Students with Disabilities/Diverse Abilities	33%	38%

Graduation Literacy Assessment Gr 10

The district result on the [Graduation Literacy Assessment](#) (GLA) is significantly lower than the provincial average of 73% and this is a wider gap than on the elementary assessments. The gap holds across all the sub-groups of students we are paying attention to. Disaggregated information has been provided to secondary school teams to reflect on and make sense of as they plan the actions for

their literacy goals. As school teams turn their minds to ways to support greater student success on this assessment we should see improved results.

Responding to Literacy Results

Improving instructional capacity is a key goal area of SD 27 strategic planning. The district has engaged in a multi-year professional learning series with exceptional presenters on literacy and designing instruction for diverse learners. Teacher participation in this series is a leading indicator of future student achievement gains. We will expect to see incremental improvements in literacy assessment results as this professional development leads to changed practice in classrooms.



As we strengthen literacy in the early years, educators in intermediate and secondary program years will also need to build efficacy to explicitly teach reading, writing, and oral communication. Secondary schools are encouraged to take a whole-school approach to literacy embedded across all subject areas and courses. The school planning cycle principals are leading will engage school teams in monitoring student performance throughout the year to make informed decisions about collective action to improve outcomes.

Educational Outcome 2: Numeracy

Measure 2.1: Grade 4 & Grade 7 Numeracy Expectations



On Track or Extending	2019/20	*2020/21	2021/22
All Resident Students	59%	61%	51%
Indigenous Students	40%	58%	39%
Status - Off Reserve	45%	60%	41%
Status - On Reserve	23%	50%	20%
Children/Youth In Care	Masked	Masked	Masked
Students with Disabilities/Diverse Abilities	50%	29%	62%

FSA Numeracy Gr 4

Provincial performance is lower in numeracy than literacy and this holds true in SD 27 as well. District results are lower than provincial for all and Indigenous students. Our results are above the BC average for all students with disabilities or diverse abilities. The SD27 and provincial results for children in care are masked.



On Track or Extending	2019/20	*2020/21	2021/22
All Resident Students	39%	59%	49%
Indigenous Students	26%	38%	39%
Status - Off Reserve	30%	42%	43%
Status - On Reserve	16%	28%	29%
Children/Youth In Care	Masked	Masked	Masked
Students with Disabilities/Diverse Abilities	24%	33%	23%

FSA Numeracy Gr 7

At Grade 7 our students are below the provincial performance level of 62% for all students and 42% for students with disabilities and diverse abilities. SD 27 is on par with BC results for Indigenous students. The local and provincial results for children in care are masked.

Measure 2.2: Grade 10 Numeracy Expectations



Proficient or Extending	2018/19	2019/20	2020/21
All Resident Students	19%	25%	17%
Indigenous Students	9%	19%	10%
Status - Off Reserve	11%	27%	13%
Status - On Reserve	5%	0%	0%
Children/Youth In Care	Masked	Masked	Masked
Students with Disabilities/Diverse Abilities	18%	31%	29%

Graduation Numeracy Assessment Gr 10

The performance of BC student on the new Grade 10 [Graduation Numeracy Assessment](#) (GNA) was low overall with 38% of students proficient or extending. Disaggregated information has been provided to schools to inform their numeracy goal planning.

Responding to Numeracy Results

Numeracy is an area for improvement across BC and is especially a priority in SD 27. The redesigned FSA and GNA are different kinds of assessments than we have had in the past. They require problem-solving and application as well as traditional math skills. Our numeracy and Thinking Classrooms professional learning is expected to help us develop instructional practice that addresses this shift in the curriculum. It is encouraging that there has been strong interest by teachers in high quality professional learning about numeracy currently offered in the district. This is discussed further in the section of the report on leading indicators.



Measure 2.3: Grade to Grade Transitions



Transitioned Gr 10 to 11	2018/19	2019/20	2020/21
All Resident Students	91%	85%	91%
Indigenous Students	86%	74%	84%
Status - Off Reserve	89%	84%	91%
Status - On Reserve	82%	61%	74%
Children/Youth In Care	Masked	Masked	Masked
Students with Disabilities/Diverse Abilities	97%	75%	88%

Grade 10 to Grade 11 Transition

Overall the grade 10 to 11 transition rate in SD27 is lower than the provincial rate of 96%. This attrition of students after the first year of their graduation program is a concern.



Transitioned Gr 11 to 12	2018/19	2019/20	2020/21
All Resident Students	84%	83%	91%
Indigenous Students	80%	72%	87%
Status - Off Reserve	87%	80%	88%
Status - On Reserve	68%	60%	85%
Children/Youth In Care	Masked	Masked	Masked
Students with Disabilities/Diverse Abilities	90%	69%	85%

Grade 11 to 12 Transition

The rate of transition from grade 11 to 12 is 4% lower than the provincial rate. There was improvement within our district from previous years that may be attributed to an administrative procedural change rather than improved outcomes but over time we expect to see a growing number of students making this key transition.

Responding to Grade Transition Results

This is a measure that we will explore with schools to ensure shared understanding and practices around how students are assigned their grade levels in the secondary program. We already know that preventing and following up with students leaving the school system requires greater intentionality in our schools. We have already uncovered gaps created by how we transitioned students between schools and programs; these are being addressed and improved processes are expected to make a difference. Improved relationships and communication with students and families, more inclusive learning communities, and more robust intervention by school-based teams will support students staying in school longer.

Educational Outcome 3: Students Feel Welcome, Safe, and Connected**Measure 3.1: Student Sense of Belonging**

Positive Response Rate	2018/19	2019/20	2020/21
All Resident Students	51%	45%	45%
Indigenous Students	46%	44%	37%
Status - Off Reserve	49%	42%	40%
Status - On Reserve	38%	47%	28%
Children/Youth In Care	Masked	Masked	Masked
Students with Disabilities/Diverse Abilities	40%	21%	41%

hope to see significant improvement this year as a result of school and district level emphasis on creating welcoming and inclusive learning communities.

Measure 3.2: Two or More Adults who Care About Them

Positive Response Rate	2018/19	2019/20	2020/21
All Resident Students	66%	65%	61%
Indigenous Students	69%	60%	62%
Status - Off Reserve	66%	62%	63%
Status - On Reserve	74%	57%	58%
Children/Youth In Care	Masked	Masked	Masked
Students with Disabilities/Diverse Abilities	67%	57%	64%

in positive responses to this question over the period of the pandemic. This is another area in which we expect to make real gains in the current year.

Student Learning Survey – School Belonging

SD 27 students in Grades 4, 7, 10 and 12 responded less positively than the provincial average on the student learning survey questions indicating sense of school belonging. Indigenous students reported feeling as though school is a place where they belong less often than students in general. A drop from pre-pandemic years is not unexpected but we

Student Learning Survey – Number of Adults Who Care

Nearly two-thirds of SD27 students reported on the Student Learning Survey that they believed two or more adults in their school cared about them. We would like all students to feel cared for in this way and all staff with interactions with students can play a role. There has been a decline

Responding to Results for Human and Social Development

[School Plans For Learner Success](#) in SD27 address improvements in fostering belonging and we look forward to school-specific action to increase student satisfaction in this area. Designing learning and environments to be inclusive and taking steps to improve relationships with students and families, especially those who are trickier to connect with, are the work school leadership and staffs will pay particular attention to this year.



Schools have the student-level survey results to know which students do not have the protective factor in place of belief that two or more adults in the building care about them as individuals. It is highly actionable data that allows schools to match staff with these students for positive daily interactions. We will expect to see evidence of this strategy in School Plans For Student Success.

Belonging is a protective factor identified as a need in the 2021 [Community Needs Profile](#) and the focus of community-wide collaboration with Communities That Care that will unfold over the year.

Educational Outcome 4: Students Will Graduate

Measure 4.1: Achieved Dogwood Within 5 Years

Rate	2018/19	2019/20	2020/21
All Resident Students	67%	73%	77%
Indigenous Students	55%	60%	65%
Status - Off Reserve	58%	67%	73%
Status - On Reserve	48%	47%	52%
Children/Youth In Care	24%	40%	41%
Students with Disabilities/Diverse Abilities	44%	48%	55%

5 year grad rate

77% of SD 27 students graduated with a Dogwood

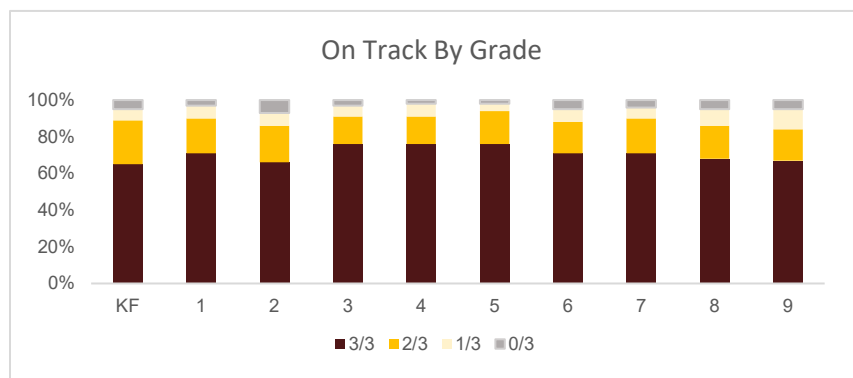


diploma within 5 years of entering Grade 8 in the most recent set of data available. Grad rates for the 2021/22 school year are expected in late Fall and will be shared on the district website. The SD 27 rate for 2020/21 represents an increase from previous years that we want to see continue to grow.

District Measure: On-Track K-9

This district measure combines current success in English/Language Arts, Math, and >80% attendance at school into a score of 0 to 3. Students who are meeting all 3 of these markers are more likely to graduate in the future than students who meet 2, 1, or 0 of these criteria. This measure serves as a screen to identify students who may need support or intervention to change the trajectory of their path toward future graduation. Schools have this information at the student level updated live over the year to inform their work. In 2020/21 it was not meeting expectations in English/Language Arts classes that had the greatest impact on students not being on-track in three out of three areas. There is misalignment between report cards and our other assessment data which shows numeracy as a greater area of need. 20% of Gr K-9 students missed the equivalent of a day of school per week or more last year. Lack of attendance is an issue that existed in SD 27 prior to the pandemic and is being targeted with efforts to enhance belonging and communication.

Grade	3/3	2/3	1/3	0/3
K	65%	24%	6%	5%
1	71%	19%	7%	3%
2	66%	20%	7%	7%
3	76%	15%	6%	3%
4	76%	15%	7%	2%
5	76%	18%	4%	2%
6	71%	17%	7%	5%
7	71%	19%	6%	4%
8	68%	18%	9%	5%
9	67%	17%	11%	5%



Educational Outcome 5: Life and Career Core Competencies

Measure 5.1: Transitioning to Post-Secondary

Rate	2017/18	2018/19	2019/20
All Resident Students	42%	36%	32%
Indigenous Students	Masked	42%	33%
Status - Off Reserve	Masked	34%	33%
Status - On Reserve	Masked	79%	32%
Children/Youth In Care	Masked	Masked	Masked
Students with Disabilities/Diverse Abilities	Masked	Masked	Masked

Post-Secondary Transition Rate

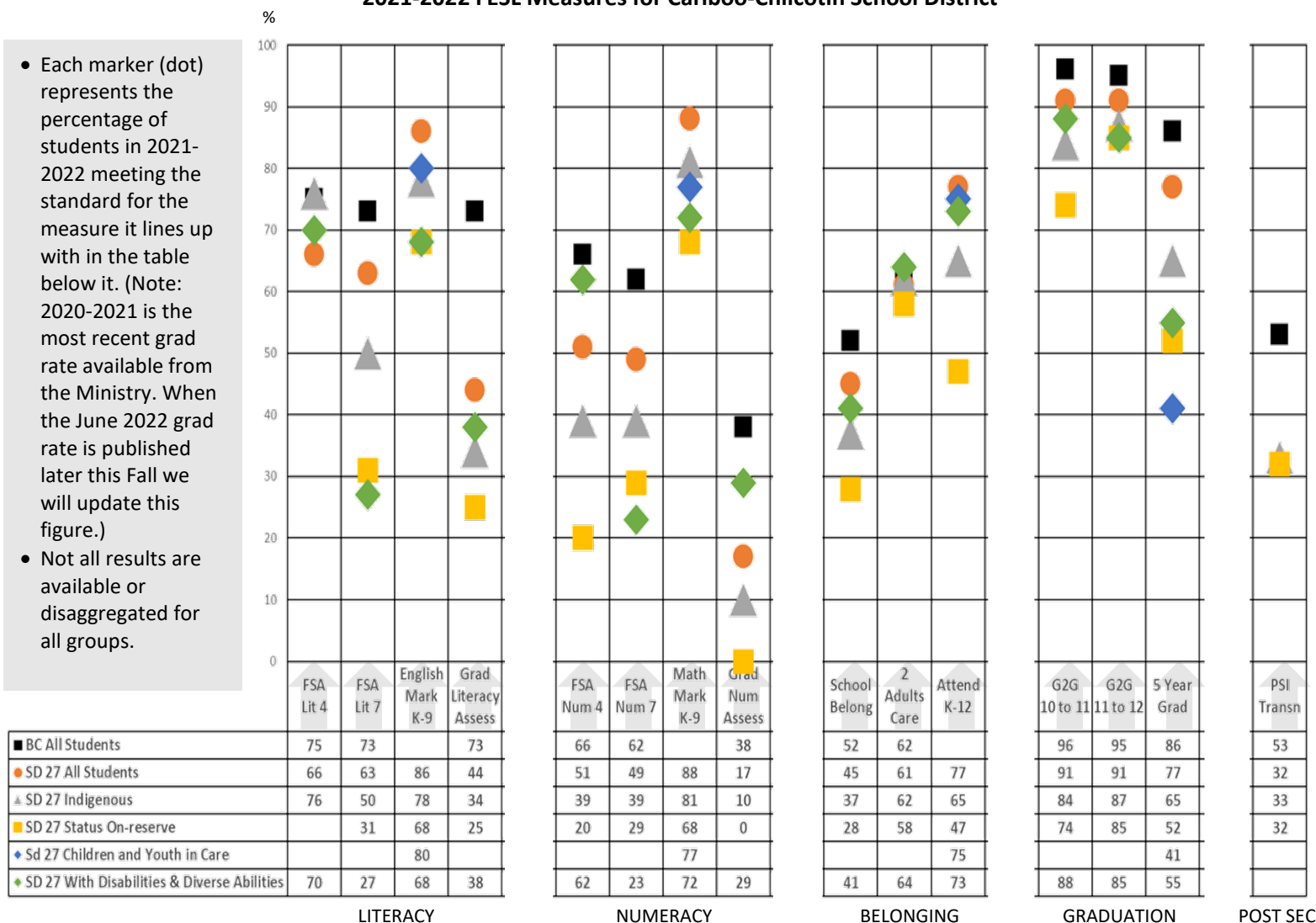
This data only includes BC post secondary institutions and may not represent all students going on with their studies. There is a curiously high result in 2018-2019 for Indigenous students who are status on reserve; the sample size for that group is small so a few students can make a big difference but it is worth looking into to see if

there is something about that cohort that we can replicate. We want to promote options and remove barriers as we increase the number of students who are eligible for and elect to enter post-secondary programs.

STUDENT SUCCESS SNAPSHOT

2021-2022 FESL Measures for Cariboo-Chilcotin School District

- Each marker (dot) represents the percentage of students in 2021-2022 meeting the standard for the measure it lines up with in the table below it. (Note: 2020-2021 is the most recent grad rate available from the Ministry. When the June 2022 grad rate is published later this Fall we will update this figure.)
- Not all results are available or disaggregated for all groups.



This snapshot of 2021-2022 FESL measures highlights the inequity of outcomes in our school district for students who are Indigenous, in care, or have disabilities and diverse abilities. We are transparent about our data. We believe sharing it and talking about it will foster curiosity and the moral imperative for continuous improvement of our environments and practices to meet the needs of all students. We acknowledge the challenge and are confident that we can rise to meet it. We will achieve equity of outcomes for all learners in SD 27.

OTHER DATA

We are improving the quality of our student learning data with professional learning about assessment and communicating student learning, common assessments and language, and establishing standards for records. We are continuing to develop digital tools for sorting, filtering, and displaying information and teaching teams how to use that information to support planning to enhance student success. Some of this data, like our on-track measure, is predictive of future results. These kinds of predictors are leading indicators of the results that will follow.

In addition to the student learning data we are using [scorecards](#) with specific performance targets for our work in each of the key focus areas. These scorecards will be updated throughout the term of the plan to help us know we are accomplishing the incremental system improvements that will lead to greater student success. Some of these leading indicators include: teacher participation in the learning series and new teacher mentorship, the number of Local Education Agreements developed with communities, school-parent contacts, School Based Team cases, and program records in the MyEducation BC student information system.



EXISTING OR EMERGING AREAS OF NEED

School District 27 will need to maintain the momentum of the change we are undertaking to meet our goals. We are continuing to create the conditions for staff to have safe, predictable, well-equipped, and efficient environments to work in so the focus can be on students. Emergency planning and fostering a culture of workplace safety will be a priority this year. Addressing historical decisions about deferred maintenance will be a challenge going forward as we allocate resources to meet highest priorities of the district as a whole.

We have the staffing obstacles that other districts and sectors are facing and this means we will have less experienced staff who will require support. While we have had exceptional professional learning opportunities with good uptake there are pockets of staff who have not yet engaged.

Thriving in the context of the effects of the pandemic and a history of community trauma will require resilience in our adults and children. Increasing the sense of belonging of children and youth is an area of need identified within the school district and greater community. The residential school legacy is strongly felt here and Truth and Reconciliation action is critical to make schools places of healing.



ADJUSTMENTS AND ADAPTATIONS

As we enter the second year of our three-year strategic plan we will go deeper with improvements in each focus area. The work to establish systems and processes across departments and functions will continue but should be less urgent as many foundational pieces have been put in place.

Our [Collective Responsibility Framework](#) has been introduced and School-based Team and other structures and processes have been redesigned to direct supports to teachers and students in their classroom community and to wrap around the core relationship of student-classroom teacher-families. This year will be about teams fully implementing the approach and realizing success with the model.

Sense of belonging was highlighted in our current year District Day session with Monique Gray Smith, central to School Plans For Student Success, key to reimagining school our codes of conduct as pro-active and restorative, and the focus of community-wide collaboration around the [Circle of Courage](#). This work is connected to the district mental health plan we will share this Fall.

Enhancing instructional capacity is the highest leverage investment we can make. We have arranged another year of engagement with first class BC education leaders to provide sustained and classroom-embedded learning for teachers. Broader engagement in the professional learning series will be encouraged. Ongoing partnership with the Cariboo-Chilcotin Teachers Association will ensure staff development needs are well met.

We started this school year with our full staff learning together about resiliency through an Indigenous lens and reflecting on the history behind the Orange Shirt Day movement. We will work together with the [First Nation Education Council](#) and First Nation communities through [Local Education Agreements](#) as we strengthen communication and collaboration between school and community teams around individual

students, seek options to support language learning, build outdoor cultural learning spaces, and undertake an ambitious Indigenous local calendar project.



ALIGNMENT FOR SUCCESSFUL IMPLEMENTATION



We are [aligning](#) our attention, efforts, and financial and human resources from the Ministry mandate through the values, priorities, and needs at the district and school community levels, to the planning and supports for individual learners. We can draw a line through all the levels to show how they connect.

[School Plans for Learner Success](#) are designed to reflect the Framework For Enhancing Student Learning and target the focus areas of the District Plan for Learner Success (strategic plan). Common assessments and data sets allow for dialogue and collaboration within and across schools. The School Based Team (SBT) role, function, and referral process has been redesigned and is fully aligned with the [Framework for Collective Responsibility](#) adopted by SD 27. The Framework is the basis of our work with partners and service providers. Our work with [Communities That Care](#) is centred on increasing sense of belonging in schools and the broader community.

[Scorecards](#) for action under each focus area are created and updated by the full senior leadership team so all departments are involved in big picture planning and aware of efforts across the system and how they relate. Capital and operations planning is explicitly aligned with the strategic plan and this connection is communicated in presentations to Board and public. There is involvement by the full senior leadership team in the budget and staffing processes to ensure financial and human resources are directed at the highest priority areas of the strategic plan.

We make intentional and explicit reference to our strategic plan and focus areas in communications and meetings to ensure the school district community is aware of the direction we are going and how the pieces of the plan fit together.



CONCLUSION

At the end of the first year of our three-year [District Plan for Learner Success](#) we have made significant improvements in our capacity, structures and systems, and practices. Student achievement gains will follow but will lag behind the changes that will enable them. There is still a great deal of work to do in each of the seven focus areas of our plan to [raise the bar of achievement](#) in our district and level it so achievement is on par with the most successful places in BC and all of our students share in that success.

This Fall the Board of Education will review the updates to the district plan that reflect the actions committed to for the coming year and the scorecard measures that will help us monitor progress over that period. Current year [School Plans for Learner Success](#) will be presented to the Board in October and will be available on school websites. We look forward to the Superintendent's mid-year student success report in early Spring. We will expand our use of the district website to publicly celebrate success in our focus areas and the student achievement gains that result. We will continue to engage with staff, students, families, First Nation communities, and partners to bring our plan to life in Cariboo-Chilcotin School District.



WILLIAMS LAKE FIELD NATURALISTS

1305A Borland Road
Williams Lake, BC
V2G 5K5

RECEIVED

JUN 27 2022

June 23, 2022

To: School Board Members of Cariboo Chilcotin School District #27

The Williams Lake Field Naturalists are supporters of Community Nature Education. We manage the Scout Island Nature Centre that is owned by The Nature Trust of BC. We do this in collaboration and consultation with the City of Williams Lake and The Nature Trust of BC. We write to you to ensure your awareness of the changed Nature Kindergarten program.

The Williams Lake Field Naturalists were involved in the initiation and development of the Nature Kindergarten program with School District 27 staff. The program has been in operation for the past 6 years and is well known around the province. We have been proud of the program and supporters of it. One of our principle goals is to provide nature education for the community. In order to support the Nature Kindergarten, we have provided classroom space at no cost except for daily cleaning costs. Community volunteers have generously remodeled and adapted the area to suit the needs and safety of the class. Examples of this are the fenced play area, the bear cave, locker area and entrance, and Aspen Place outdoor "equipment". Staff of the Nature Centre have provided support and assistance for the staff of the Nature Kindergarten class throughout the six years. This has been a collaborative partnership from the beginning, and we feel this is one of the reasons for the success of the program.

We learned in March that this program has been changed. There was no collaboration or discussion with us about the changes. We understand it is no longer a community Nature Kindergarten program but will be a location for two alternating Marie Sharpe Kindergarten classes. It is no longer a program open to all School District children. In addition, Marie Sharpe parents of children entering kindergarten do not have the option to decide if their child is suited to this type of program. Our support was given to a Nature Kindergarten Program that was a full day program of choice for the community.

We addressed our concerns in a letter to involved School District personnel. These concerns include:

- Safety of children as parents have no choice if they do not think their child has the ability to be safe in the Scout Island environment on a daily basis
- We are a community facility and the program has become exclusive to Marie Sharpe
- The complete lack of discussion about the changes

We have met with next year's principal for Marie Sharpe. We shared ideas and are trying to establish an ongoing collaborative working relationship for the upcoming school year that gives us confidence that the program will be positive for all involved. Despite the fact that there will be no Nature Kindergarten for 2022-2023, we hope the School Board can provide us with ideas for the continuation of a more inclusive Nature Kindergarten in the future. We plan to reassess our involvement in the program in December 2022 and we hope that we can support a Nature Kindergarten Program that is positive and successful for children, families and staff; for the School District and the Nature Centre.

Yours truly,

Margaret Waring, Ordell Steen, and Don Lawrence
Co-Presidents of the Williams Lake Field Naturalists

Please contact

mewaring@hotmail.com 250 398 7724

Aug. 25, 2022

NOTICE OF PUBLIC HEARING

The District of 100 Mile House will hold a Public Hearing in the Municipal Council Chambers, located at 385 Birch Avenue (Fourth Street entrance), 100 Mile House, on Tuesday, Sept. 6, 2022 at 6:30 p.m. to consider Official Community Plan (OCP) Amendment Bylaw No. 1393, 2022 and Zoning Amendment Bylaw No. 1394, 2022. The purpose of the amendment bylaws are to amend District of 100 Mile House Official Community Plan Bylaw No. 1288, 2016 and Zoning Bylaw No. 1290, 2016.

Subject Property: Parcel Z (DF K25108), Plan 12075, DL 31, Lillooet District, located at 76 Dogwood Avenue.

The proposed bylaw amendments are to:

Amend the Official Community Plan from Medium Density Residential to High Density Residential;
and

Amend the Zoning from Residential Medium Density Zone (R-4) to Residential High Density Zone (R-5), subject to specific use regulations including: 3.8m setback to the side parcel line, 1.8m projection for steps into the side setback, and a maximum density of 57 dwelling units per hectare.

The proposed bylaws may be inspected during normal working hours in the Municipal Office, 385 Birch Avenue until 4:00 p.m. Sept. 6, 2022. If you deem your interests to be affected by this bylaw, please submit your comments in writing or attend the Public Hearing and you will be given an opportunity to be heard.

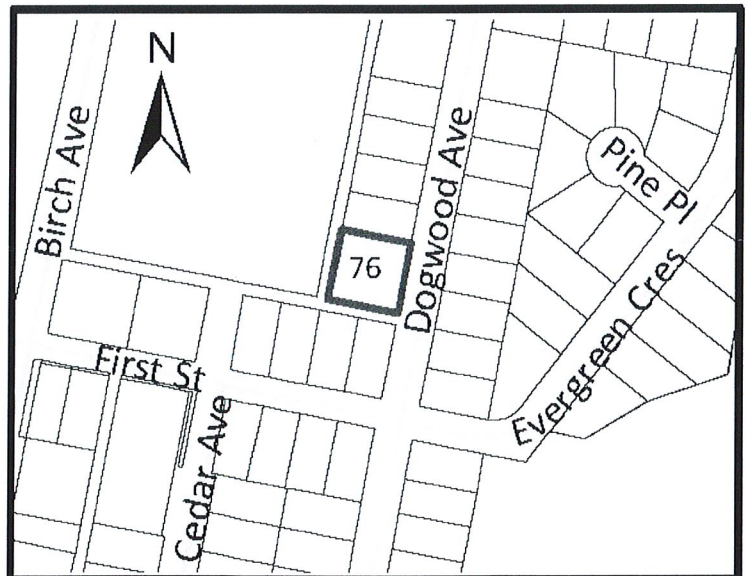
If you require information regarding this bylaw, please contact the undersigned at 250-395-2434.

Sincerely,



Joanne Doddridge

Director of Economic Development & Planning



File: 3360-20/20220045

September 15, 2022

To Adjacent Property Owners and/or Occupier:

Re: Notice of Public Hearing

Please find attached an advertisement for a public hearing which is intended to notify owners and tenants in occupation of the property that is directly affected by a proposed bylaw amendment and owners and tenants in occupation of property within 100 metres of the said property. Further information on this application can be viewed on our website by going to the following:
<https://www.cariboord.ca/en/business-and-development/public-hearing-and-notices.aspx>.

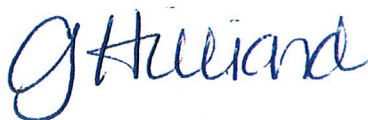
We rely on BC Assessment Authority records to compile our list of property owners and this letter is sent to all those on the current list. Further, in order to meet statutory requirements, we require that property owners pass this information on to any tenants in occupation. Please advise us if you are unable to pass this notice on to any tenants in occupation.

If you no longer own the property, could you please forward this notice to the current owner and/or tenant in occupation. Your cooperation will be highly appreciated.

If you have any questions regarding the proposed bylaw amendment, please contact Shivani Sajwan, Planning Officer II, at 250-392-3351 or ssajwan@cariboord.ca.

Please refer to the attached notice for information on how to participate in this hearing.

Respectfully,



Genny Hilliard
Development Services Clerk

GH

Encl.

building communities together



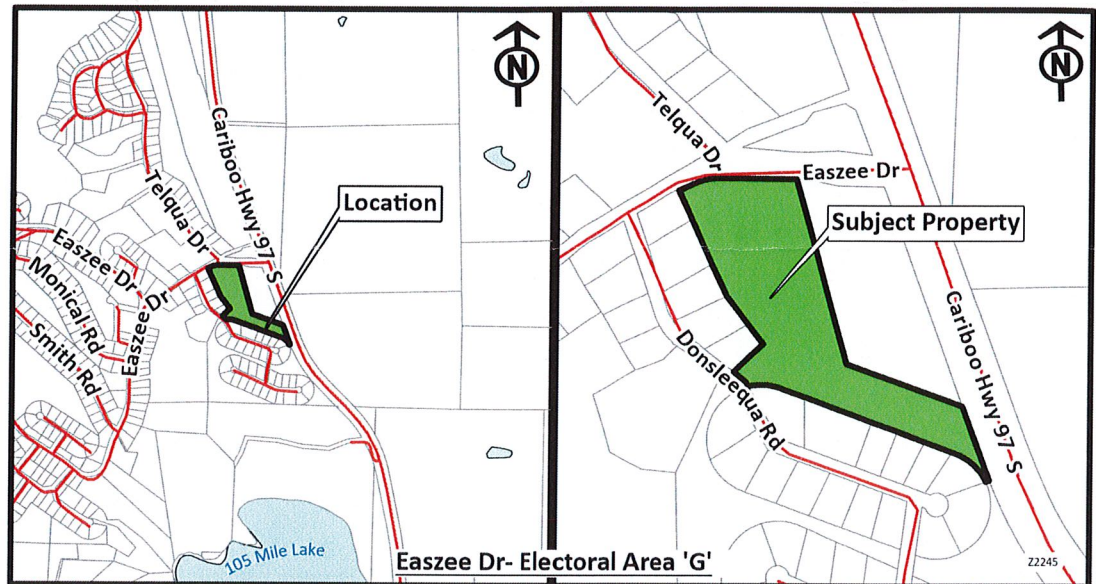
NOTICE OF PUBLIC HEARING

Tuesday, October 4, 2022 at 7:00 PM
Location: 108 Community Hall

The Board of Directors of the Cariboo Regional District gives notice that it will hold a Public Hearing to consider proposed Bylaw 5400.

South Cariboo Area Zoning Amendment Bylaw No. 5400, 2022 amends Bylaw No. 3501, 1999 by rezoning the property from Open Space, Parkland (OSP) zone to Special Exception R 1-1 zone.

If passed, it will allow residential land use and future subdivision of residential lots in accordance with the original 108 Land Use Contract.



Lot B, District Lots 200 and 3560, Lillooet District, Plan 30951, Except Plan KAP45694

All persons who believe that their interest in property may be affected by the proposed Bylaw(s) shall be afforded a reasonable opportunity to be heard at the public hearing. Public hearings are to be held by a delegate of the Cariboo Regional District Board. A copy of the CRD resolution is available for public inspection. Written submissions (via the options below) must be submitted at our Williams Lake Office **forty-eight hours** prior to the hearing. **All verbal and written submissions will become part of the public record.**

How do I get more information?

Copies of the proposed Bylaws and all supporting documents are available for inspection on the CRD's website or at the Cariboo Regional District office, Unit 3 – 170 Cedar Avenue, 100 Mile House, BC, V0K 2E0 between 8:00 a.m. to 12:00 noon and 1:00 p.m. to 4:00 p.m., Monday to Friday, from September 16, 2022 to October 4, 2022 inclusive (excepting public holidays). This information may also be inspected at the Cariboo Regional District office at 180 D North 3rd Avenue, Williams Lake, BC, between 8:00 a.m. to 4:30 p.m., Monday to Friday, from September 16, 2022 to October 4, 2022 inclusive (excepting public holidays).

For info and submissions:

Mail



Suite D, 180 N Third
Avenue, Williams Lake,
BC V2G 2Z4

Phone



(250)392-3351
1-800-665-1636

E-mail



planning@cariboord.ca

Fax



(250)392-2812

Website



www.cariboord.ca

No representations will be received by the Board of Directors after the Public Hearing has been concluded.