

FINANCE AND FACILITIES & TRANSPORTATION COMMITTEE AGENDA



September 12, 2023 – 3:00 p.m.

WELCOME AND ACKNOWLEDGEMENT

This meeting is being held on the traditional and unceded territory of the Secwépemc People.

1. June 13, 2023, Meeting Report
2. District Calendar Briefing
3. Annual Facilities Grant and Summer Projects Update
4. Audit Update 2022-23
5. 2024-25 Minor Capital
6. Bussing Update
7. Marie Sharpe, Partner Consultation
8. Approved Restricted Capital Submission Update
9. Enrollment Update
10. Future Meeting Dates:

MEETING	DATE	TIME	LOCATION
Finance/Facilities Committee	October 10, 2023	3:00 p.m.	Board Office
Finance/Facilities Committee	November 7, 2023	3:00 p.m.	Board Office
Finance/Facilities Committee	December 5, 2023	3:00 p.m.	Board Office
Finance/Facilities Committee	January 9, 2024	3:00 p.m.	Board Office
Finance/Facilities Committee	February 6, 2024	3:00 p.m.	Board Office
Finance/Facilities Committee	February 28, 2024	3:00 p.m.	Board Office
Finance/Facilities Committee	April 9, 2024	3:00 p.m.	Board Office
Finance/Facilities Committee	May 14, 2024	3:00 p.m.	Board Office
Finance/Facilities Committee	June 11, 2024	3:00 p.m.	Board Office

“Learning, Growing, and Belonging Together”

Finance and Facilities & Transportation Committee Meeting Report



June 13, 2023 (3:00 p.m. – 4:36 p.m.)

Trustees in Attendance: Angie Delainey (Chaired Mtg.), Ciel Patenaude, Mike Franklin, Willow Macdonald, Anne Kohut.

TEAMS: Linda Martens.

Regrets: Mary Forbes

Staff: Superintendent / Acting ST Chris van der Mark, Deputy Superintendent Cheryl Lenardon, Director of Instruction Sean Cameron, Cathy van der Mark, Anita Ricardson, Director of Human Resources, Taryn Aumond, Director of Operations McCarron, Executive Assistant Jodi Symmes.

Agenda Item	Notes	Action
Acknowledgment of Traditional Territory		
1. May 9, 2023, Committee Report	The committee reviewed the report and recommended no changes.	None.
2. City Development	Superintendent van der Mark reviewed the City of Williams Lake applications for proposal of proposed changes to the Official Community Plan.	THAT the Board of Education thank the City for their consultation for these projects and advise them of the potential infrastructure limitations that may exist if the projects are part of a significant growth projections.
3. Feeding Futures Update	Deputy Superintendent Lenardon provided an update on the districts Feeding Futures program as we wind the year to an end.	None. Information only.
4. Trustee Remuneration	Superintendent van der Mark reviewed the Trustee remuneration for the 2023-2024 year based on CPI for 2022.	None. As per Policy 160.
5. Capital Projects - McLeese Lake Demolition	Director of Operations, Patrick McCarron provided an update on the Districts McLeese Lake property.	THAT the Board of Education apply for capital funding to demolish McLeese Lake existing building.

“Learning, Growing, and Belonging Together”

Agenda Item	Notes	Action
6. Capital Projects - Bridge Lake Demolition	Director of Operations, Patrick McCarron provided an update on the Districts Bridge Lake property.	THAT the Board of Education apply for capital funding to demolish Bridge Lake existing building.
7. Transportation	Directors of Instruction and Operations, Sean Cameron and Patrick McCarron provided an update on the busing and catchment planned updates the district have been working on.	None. Information only.
8. Budget	Superintendent van der Mark reviewed the district ongoing Budget Development as we come to the end of the school session.	THAT the Board of Education proceed with the third and final reading of the Annual Budget Bylaw at the June 27, 2023, Board Meeting.
9. MECC	Superintendent van der Mark provided a review on the request for Ministry Restricted Surplus.	THAT the Board of Education approve the application of \$2,000,000 from Ministry surplus to support the upgrading of fire suppression/ alarm systems across SD27.
10. Operating Surplus	Superintendent van der Mark reviewed the district Operating surplus as we come to fiscal end June 30, 2023	THAT the Board of Education move \$3,000,000 from the operating surplus to local capital as part of the year fiscal end.
11. Marie Sharpe Concept	Superintendent van der Mark updated the committee members with the on-going discussions the district has been having with partners from WLFN, City of Williams Lake, CRD and the MLA's office exploring potential design for a new Marie Sharpe School in the future with options for sports facilities.	THAT the Board of Education approve the capital submission including a new Marie Sharpe school.

Agenda Item	Notes	Action
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12. Proposed Future Meeting Dates

MEETING	DATE	TIME	LOCATION
Finance/Facilities Committee	September 12, 2023	3:00 p.m.	Board Office
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TO: Finance, Facilities and Transportation Committee

FROM: Chris van der Mark

DATE: September 12, 2023

RE: 2023-24 Calendar Stat Placement

BACKGROUND

Through our annual calendar consultation, SD27 placed days of recognition on Friday, September 29 for the National Day for Truth and Reconciliation and Friday, November 10 for Remembrance Day. Unfortunately, it appears this is conflicting with what the broader public sector planned, taking the respective days of recognition on the Monday.

INFORMATION

SD#27 planned around the National Day for Truth and Reconciliation (Saturday, September 30) by working with schools to ensure there was a week of learning and activities leading up to the 30th, including the day of recognition on the 29th. There have even been coordinated efforts for planning around events hosted by the Orange Shirt Society on September 28. Unfortunately, it turns out, this has not aligned with other sectors or government in general. This misalignment may create problems with respect to childcare.

Our consultation process received considerable feedback with regards to the placement of Christmas Break and Spring Break, and even school end dates. Unfortunately, it did not occur to us, or others, that this might be a possible conflict, and it has only recently been discovered.

Under the School Act, *“a board must make publicly available proposed amendments to a school calendar at least one month before making the amendments.”*

As such, we are unable to amend the September day. Moreover, even if we could, we would likely disrupt those who have made existing plans based on our advertised calendar.

However, since this issue will emerge once again in November, we do have time to consult as to consideration of moving the Remembrance Day stat from the Friday, November 10, to Monday, November 13.

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RECOMMENDATION

THAT the Board of Education send a proposed amended calendar for consultation moving the November Remembrance Day stat from Friday (November 10) to Monday (November 13) to better align with other community and sector agencies.

TO: Finance and Facilities & Transportation Committee

FROM: Brenda Hooker

DATE: September 12, 2023

RE: AUDIT 2022-23

BACKGROUND

In 2021, the SD put audit services out to tender. MNP was the company selected and they are continuing as the auditor for the district and are finalizing the 2022-2023 Financial statements.

DISCUSSION

Our finance and payroll team have worked hard to wrap up the previous year end in preparation for the audit. Over the past year, Mr. Wallin's expertise has been outstanding in updating financial systems, processes, and documentation. MNP spent a week in August on site and the feedback to date is that they are pleased with the improvements in the District's financial records. The audit has gone smoothly as a result of the hard work by Mr. Wallin and his team.

MNP will provide a report to the Board at the in-camera meeting of September 26th before attending the public meeting and public report.

We are anticipating a clean audit with recommendations to continue improving our processes, protection, and efficiency.

Some information to highlight:

- The 22/23 consolidated surplus is \$1.58 M. The operating surplus is expecting to show approximately \$2.64 M.
- Note on accounting for capital multi-year lease of computers (\$1.2 m).
- Note 12 outlines the proceeds from the sale of Poplar Glade.
- Any potential liabilities (land, legal).
- Management letter relating to other processes.
- New PSAB regulations requires districts to record a liability for Asset Retirement Obligations (ARO) relating to our buildings and hazardous material abatement. Thus the 2022 statements have been restated to reflect a liability of \$5.3 M as determined by a professional review of our facilities.

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- As per the Board motions in September 2022 and June 2023, we have moved the \$1.2 M and \$3.0 M from Operating into Local Capital (see Note 21). The \$1.2 M transfer was approved last fall but due to the timing of the motion, the transfer could not be recorded until this set of financial statements.
- The Accumulated Operating Surplus totals \$4.4 M which is split into Unrestricted and Internally Restricted categories (also Note 21).

Policy 630 (Accumulated Operating Surplus) sets guidelines for reserve fund levels:

- Accumulated Operating Surplus may be subject to internal restrictions as directed by the Board. The target Accumulated Operating Surplus balance, net of internal restrictions, is established in the range of 2-4% of operating expenses.

Consistent with policy, the 22/23 Unrestricted Surplus is 1.3 M which is approximately 2.5% of operating expenses. The Internally Restricted Surplus is \$3.0 M and is allocated 1st to statutory commitments and then to high priority projects as identified by the SLT.

New in the notes is a list with the proposed allocation of the Local Capital funds. We have broken the Local Capital out for transparency, accountability and to reflect the application of resources to the strategic priorities of the Board. With the 2 transfers into Local Capital, the balance is now \$7.5 M. The largest proposed usage is \$4.1 M for upgrading the building envelope would include new siding, upgraded insulation, and windows for 5 schools.

RECOMMENDATION

THAT the Board approve the proposed allocations of operating surplus and local capital.

We would like to thank and acknowledge the audit team from MNP.

Also special thanks to Mr. Wallin, Mr. Cameron, and the entire team in finance. They have had an extremely busy year modernizing systems and processes, which has been successful as evidenced by how seamless the audit process was.

Snapshot 2022-2023

SCHOOL DISTRICT #27 Financial Statements

Operating Revenue - \$ 59.74 million
Less: Operating Expenses - \$ 57.01 million
Net Revenue (Deficit) - \$ 2.64 million

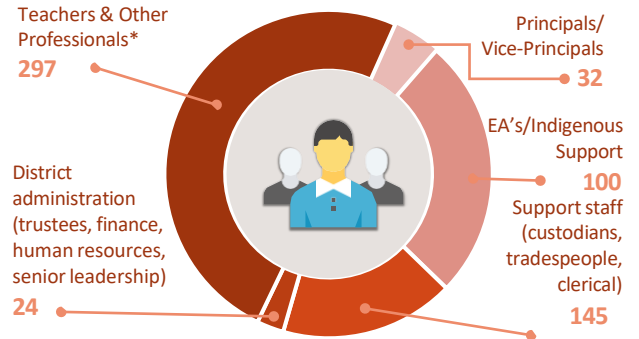
Where the money comes from

Revenues



Our staff team

598 FTEs



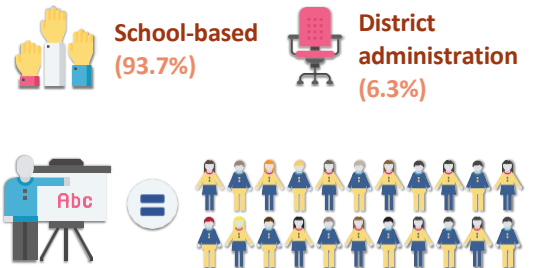
The total # of employees includes P/T, TTOC's & casual

Where the money goes

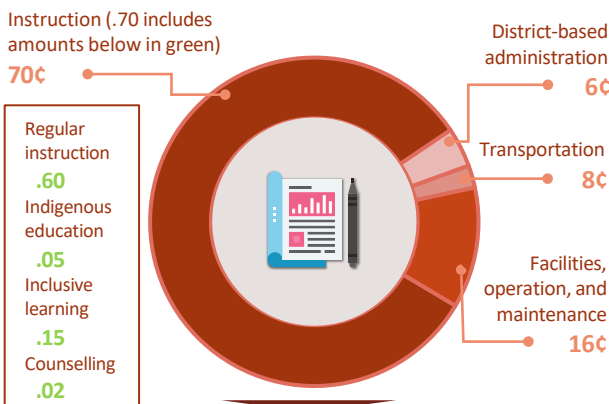
Expenditures



\$57.1 million of operating expenses



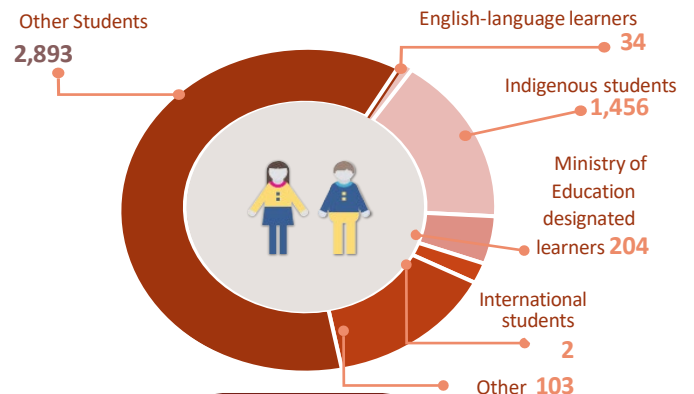
How each dollar is spent



Regular instruction	.60
Indigenous education	.05
Inclusive learning	.15
Counselling	.02

one student = **\$12,169 total spent**

FTE Students 4692



Enrollment is projected to have negative or low growth over next 10 years

Our schools

Core French & Immersion



1684 FTE students are enrolled in French programming



VIVE LE FRANCAIS!!

Inclusive learning



\$5.94 million spent (2022-2023)



Fluid and flexible learning spaces in schools; including several unique programs

Regular program completion rates



85% approx.

High School graduation levels holding steady within our five-year range.

Post Secondary pathways



198 students

participated in pathways & partnerships programs in 2021-2022

Class size-composition



\$4.17 million

to restore collective agreement class size and composition language in 2022-2023 resulting in 24 additional teachers to enhance learning.



- 12** Elementary schools
- 7** Elementary/Junior Secondary Schools
- 1** Middle School
- 2** Secondary schools
- 2** Continuing/alternate education centers

School District #27 has 12 urban schools and 12 rural schools.

Upcoming planned capital investments



\$ 550,000

Security/PA Upgrades



\$1,200,000

School Roof Replacements



\$ 500,000

Accessibility Upgrade

\$4,100,000

Building Envelope retrofit

The above improvements are suggested projects that will be considered in the 23/24 Financial Statement approval process.

Engaging our community



Public Board of Education and committee meetings

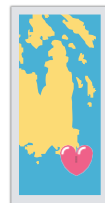


Website visitors



Parent Advisory Councils

Ongoing community partnerships and consultation for budgets, LRF, strategic planning, boundary, and catchment consultations



Providing public education to students in:
3 larger municipalities and 6 outlying areas

(Williams Lake, 100 Mile House, 150 Mile House, Anahim Lake, Alexis Creek, Big Lake, Horsefly, Likely, Lac La Hache and Tatla Lake)

First Nation Communities

(Secwépemc, Tsilhqot'in & Dakelh First Nations)

www.sd27.bc.ca

School District 27: Cariboo-Chilcotin
350 North 2nd Ave, Williams Lake, BC V2G 1Z9
250-398-3800

Our Mission:

Ensuring all students have meaningful learning experiences, empowering them to succeed in an ever-changing world

Audited Financial Statements of

School District No. 27 (Cariboo-Chilcotin)

And Independent Auditors' Report thereon

June 30, 2023

School District No. 27 (Cariboo-Chilcotin)

June 30, 2023

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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

School District No. 27 (Cariboo-Chilcotin)

Statement of Financial Position

As at June 30, 2023

	2023 Actual	2022 Actual (Restated - Note 25)
	\$	\$
Financial Assets		
Cash and Cash Equivalents	24,486,035	19,115,831
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	113,899	532,856
Due from First Nations	723,347	490,736
Other (Note 4)	227,936	681,910
Portfolio Investments	-	467
Total Financial Assets	25,551,217	20,821,800
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 5)	4,703,049	4,045,880
Unearned Revenue (Note 6)	6,858	2,800
Deferred Revenue (Note 7)	1,688,190	2,334,586
Deferred Capital Revenue (Note 8)	53,980,645	49,948,151
Employee Future Benefits (Note 9)	2,428,456	2,538,674
Asset Retirement Obligation (Note 24)	5,281,239	5,281,239
Capital Lease Obligations (Note 10)	1,216,578	581,990
Other Liabilities	651,912	386,365
Total Liabilities	69,956,927	65,119,685
Net Debt	(44,405,710)	(44,297,885)
Non-Financial Assets		
Tangible Capital Assets (Note 11)	67,672,182	65,964,355
Restricted Assets (Endowments) (Note 14)	15,000	15,000
Prepaid Expenses	53,914	96,205
Supplies Inventory	26,425	7,172
Other Assets	-	-
Total Non-Financial Assets	67,767,521	66,082,732
Accumulated Surplus (Deficit) (Note 21)	23,361,811	21,784,847
Accumulated Surplus (Deficit) is comprised of:		
Accumulated Surplus (Deficit) from Operations	23,361,811	21,784,847
Accumulated Remeasurement Gains (Losses)	-	-
	23,361,811	21,784,847

Contractual Obligations (Note 17)

Contingent Liabilities (Note 18)

Approved by the Board

Signature of the Chairperson of the Board

Date Signed

Signature of the Superintendent

Date Signed

Signature of the Secretary Treasurer

Date Signed

DRAFT

School District No. 27 (Cariboo-Chilcotin)

Statement 2

Statement of Operations
Year Ended June 30, 2023

	2023 Budget (Note 19) \$	2023 Actual \$	2022 Actual (Restated - Note 25) \$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	62,710,531	62,988,462	59,831,883
Other	172,853	159,000	294,212
Tuition	14,000	4,650	33,183
Other Revenue	4,061,534	4,112,973	4,243,149
Rentals and Leases	99,000	88,360	116,352
Investment Income	525,300	885,761	157,141
Gain (Loss) on Disposal of Tangible Capital Assets (Note 12)	30,707	30,707	
Amortization of Deferred Capital Revenue	2,930,058	2,846,005	2,737,372
Total Revenue	<u>70,543,983</u>	<u>71,115,918</u>	<u>67,413,292</u>
Expenses			
Instruction	49,637,402	47,936,566	45,694,693
District Administration	2,696,850	3,587,621	3,145,983
Operations and Maintenance	12,311,245	12,359,766	11,588,188
Transportation and Housing	5,897,759	5,652,808	5,668,287
Debt Services	12,000	2,193	4,855
Total Expense	<u>70,555,256</u>	<u>69,538,954</u>	<u>66,102,006</u>
Surplus (Deficit) for the year	<u>(11,273)</u>	<u>1,576,964</u>	<u>1,311,286</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		21,784,847	20,473,561
Accumulated Surplus (Deficit) from Operations, end of year		<u>23,361,811</u>	<u>21,784,847</u>

School District No. 27 (Cariboo-Chilcotin)

Statement of Changes in Net Debt

Year Ended June 30, 2023

	2023 Budget (Note 19) \$	2023 Actual \$	2022 Actual (Restated - Note 25) \$
Surplus (Deficit) for the year	(11,273)	1,576,964	1,311,286
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(7,256,151)	(5,885,251)	(4,043,152)
Amortization of Tangible Capital Assets	3,951,832	3,939,384	3,631,885
Net carrying value of Tangible Capital Assets disposed of (Note 12)	238,040	238,040	
Total Effect of change in Tangible Capital Assets	(3,066,279)	(1,707,827)	(411,267)
Acquisition of Prepaid Expenses		(510,068)	(22,248)
Use of Prepaid Expenses		552,359	61,687
Acquisition of Supplies Inventory		(103,379)	(43,733)
Use of Supplies Inventory		84,126	45,127
Total Effect of change in Other Non-Financial Assets	-	23,038	40,833
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	<u>(3,077,552)</u>	(107,825)	940,852
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		(107,825)	940,852
Net Debt, beginning of year		(44,297,885)	(45,238,737)
Net Debt, end of year		(44,405,710)	(44,297,885)

School District No. 27 (Cariboo-Chilcotin)

Statement 5

Statement of Cash Flows
Year Ended June 30, 2023

	2023 Actual	2022 Actual
		(Restated - Note 25)
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	1,576,964	1,311,286
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	640,320	(829,442)
Supplies Inventories	(19,253)	1,395
Prepaid Expenses	(224,403)	39,439
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	657,167	(3,054,793)
Unearned Revenue	4,058	
Deferred Revenue	(646,396)	630,864
Employee Future Benefits	(110,218)	(7,731)
Other Liabilities	265,547	62,910
Loss (Gain) on Disposal of Tangible Capital Assets	(30,707)	-
Amortization of Tangible Capital Assets	3,939,384	3,631,885
Amortization of Deferred Capital Revenue	(2,846,005)	(2,737,372)
Total Operating Transactions	<u>3,206,458</u>	<u>(951,559)</u>
Capital Transactions		
Tangible Capital Assets Purchased	(2,771,151)	(3,143,935)
Tangible Capital Assets -WIP Purchased	(1,912,339)	
District Portion of Proceeds on Disposal	268,748	
Total Capital Transactions	<u>(4,414,742)</u>	<u>(3,143,935)</u>
Financing Transactions		
Loan Payments	(300,478)	(317,227)
Capital Revenue Received	6,878,499	3,253,586
Total Financing Transactions	<u>6,578,021</u>	<u>2,936,359</u>
Investing Transactions		
Investments in Portfolio Investments	467	(467)
Total Investing Transactions	<u>467</u>	<u>(467)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>5,370,204</u>	<u>(1,159,602)</u>
Cash and Cash Equivalents, beginning of year	<u>19,115,831</u>	<u>20,275,433</u>
Cash and Cash Equivalents, end of year	<u>24,486,035</u>	<u>19,115,831</u>
Cash and Cash Equivalents, end of year, is made up of:		
Cash	<u>24,486,035</u>	<u>19,115,831</u>
	<u>24,486,035</u>	<u>19,115,831</u>
Supplementary Cash Flow Information (Note 3)		

SCHOOL DISTRICT NO. 27 (CARIBOO CHILCOTIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 1 AUTHORITY AND PURPOSE

The School District, established in 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 and Child Care. 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. 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 School 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*. This Section requires that the financial statements be prepared in accordance with Canadian public sector accounting standards except with regards to the accounting for government transfers as set out in Notes 2(e), 2(f) and 2(n).

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(n), Section 23.1 of the *Budget Transparency and Accountability Act* and its related regulations require the School District to recognize non-capital restricted contributions into revenue in the fiscal period in which the restriction that the contribution is subject to is met and require the School District to recognize government transfers for the acquisition of capital assets into revenue on the same basis as the related amortization expense. Canadian public sector accounting standards would require these contributions, if they are government transfers, to be recognized into revenue immediately when received unless they contain a stipulation that meets the definition of a liability.

SCHOOL DISTRICT NO. 27 (CARIBOO CHILCOTIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

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, 2023	June 30, 2022
		Restated
Increase in Annual Surplus	4,032,494	516,214
Increase in Accumulated Surplus	53,980,645	49,948,151
Decrease in Deferred Contributions	53,980,645	49,948,151

b) Cash and Cash Equivalents

Cash and cash equivalents include cash in the bank, deposits in the Provincial Ministry of Finance Central Deposit Program, 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. Revenue will be recognized in that future period when the courses are provided.

e) Deferred 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 (n).

f) Deferred Capital Revenue

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.

SCHOOL DISTRICT NO. 27 (CARIBOO CHILCOTIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

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

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, 2023 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) Asset Retirement Obligations

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

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

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

SCHOOL DISTRICT NO. 27 (CARIBOO CHILCOTIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

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

i) Liability for Contaminated Sites

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

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

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

At this time, the School District has determined there are no liabilities for contaminated sites.

j) Tangible Capital Assets

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement, or betterment of the assets. Cost also includes overhead directly attributable to construction as well as interest costs that are directly attributable to the acquisition or construction of the asset.
- Donated tangible capital assets are recorded at their fair market value on the date of donation, except in circumstances where fair value cannot be reasonably determined, which are then recognized at nominal value. Transfers of capital assets from related parties are recorded at carrying value.
- Work-in-progress is recorded as an acquisition to the applicable asset class at substantial completion.
- Tangible capital assets are written down to residual value when conditions indicate they no longer contribute to the ability of the School District to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. The write-downs are accounted for as expenses in the Statement of Operations.
- Buildings that are demolished or destroyed are written-off.

SCHOOL DISTRICT NO. 27 (CARIBOO CHILCOTIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

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

- Works of art, historic assets and 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

k) Capital Leases

Leases that, from the point of view of the lessee, transfer substantially all the benefits and risks incidental 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.

l) Prepaid Expenses

Payments for insurance, subscriptions, software, utilities, membership and maintenance contracts for use within the School District are included as a prepaid expense and stated at acquisition cost and are charged to expense over the periods expected to benefit from it.

m) Funds and Reserves

Certain amounts, as approved by the Board, are set aside in accumulated surplus for future operating and capital purposes. Transfers between various funds and reserves are adjusted in the respective fund and recorded. (see Note 21 – Accumulated Surplus).

SCHOOL DISTRICT NO. 27 (CARIBOO CHILCOTIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

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

n) Revenue Recognition

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

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

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

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

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

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

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.

o) Expenditures

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

Categories of Salaries

- Principals, Vice-Principals, and Directors of Instruction employed under an administrative officer contract are categorized as Principals/Vice-Principals.

SCHOOL DISTRICT NO. 27 (CARIBOO CHILCOTIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

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

- Superintendent, Deputy Superintendent, Secretary-Treasurer, Directors, Managers, Trustees and other employees excluded from union contracts are categorized as Other Professionals.

Allocation of Costs

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

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, accounts payable and accrued liabilities, and other liabilities.

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. There are no measurement gains or losses during the periods presented; therefore, no statement of remeasurement gains or losses is included in these financial statements.

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

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

SCHOOL DISTRICT NO. 27 (CARIBOO CHILCOTIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

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 requires management to make estimates and assumptions that impact reported amounts of assets and liabilities at the date of the financial statements and revenues and expenses during the reporting periods. Areas requiring the use of management estimates relate to the potential impairment of assets, liabilities for contaminated sites, rates for amortization and estimated employee future benefits. Actual results could differ from those estimates.

NOTE 3 **SUPPLEMENTARY CASH FLOW INFORMATION**

During the year \$5,885,251 (2022- \$4,727,013 of tangible capital assets were purchased, of which \$1,201,761 (2022 - \$899,217) was financed by a capital lease obligation, \$0 (2022 - \$683,861) was completed work-in-progress, and the remaining \$4,683,490 (2022 - \$3,143,935) was paid in cash.

NOTE 4 **ACCOUNTS RECEIVABLE – OTHER RECEIVABLES**

	2023	2022
Due from Federal Government	128,219	537,695
Other accounts receivable	99,717	144,215
	\$227,936	\$681,910

NOTE 5 **ACCOUNTS PAYABLE AND ACCRUED LIABILITIES - OTHER**

	2023	2022
Trade payables	1,004,202	580,604
Salaries and benefits payable	2,864,416	2,203,983
Accrued vacation pay	782,003	782,557
Other	52,429	478,736
	\$4,703,049	\$4,045,880

SCHOOL DISTRICT NO. 27 (CARIBOO CHILCOTIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 6 UNEARNED REVENUE

	2023	2022
Balance, beginning of year	2,800	2,800
Changes for the year:		
Increase:		
Tuition, Rental/Lease of facilities	6,858	0
	9,658	2,800
Decrease:		
Tuition, Rental/Lease of facilities	2,800	0
Net changes for the year	(6,858)	(2,800)
Balance, end of year	\$6,858	\$2,800

NOTE 7 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.

	2023	2022
Balance, beginning of year	2,334,586	1,703,722
Changes for the year:		
Increase:		
Grants: Provincial – Ministry of Education	6,732,535	6,706,392
Provincial – Other	24,200	39,800
Federal	-	0
School Generated Funds	1,292,272	1,372,253
Other	16,974	19,326
Interest	866	866
	8,066,847	8,138,637
Decrease:		
Adjustment: Recovered by Ministry of Education	212,922	54,651
Allocated to Revenue: Provincial – Ministry of Education	6,956,997	6,021,800
Provincial – Other	100,840	198,302
Federal	-	0
School Generated Funds	1,431,236	1,213,094
Other	10,998	19,326
Interest	250	600
	8,713,243	7,507,773
Net changes for the year	(646,396)	630,864
Balance, end of year	\$1,688,190	\$2,334,586

SCHOOL DISTRICT NO. 27 (CARIBOO CHILCOTIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 8 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.

	2023	2022
Deferred capital revenue subject to amortization		
Balance, beginning of year	48,099,403	47,328,308
Prior Period Adjustment	-	-
Balance, beginning of year, as restated	48,099,403	47,328,308
Increases:		
Capital additions	2,217,721	2,824,606
Transfer from work in progress	-	683,861
Decreases:		
Amortization	2,846,005	2,737,372
Revenue recognized on building write-off	-	-
Net change for the year	(628,284)	771,095
Balance, end of year	47,471,119	48,099,403
 Deferred capital revenue - work in progress		
Balance, beginning of year	-	683,861
Increases:		
Transfers from DCC	1,912,339	-
Decreases:		
Transfer to DCR subject to amortization	-	683,861
Net change for the year	1,912,339	(683,861)
Balance, end of year	1,912,339	-
 Deferred capital revenue – unspent		
Balance, beginning of year	1,848,748	1,419,768
Increases:		
Provincial grants – Ministry of Education	6,072,256	3,253,586
Investment income	-	-
Transfer Project Surplus to MECC Restricted (from) Bylaw	806,243	-
Decreases:		
Transfer to DCR – subject to amortization	(2,217,721)	(2,824,606)
Transfer to DCR – work in progress	(1,912,339)	-
Net change for the year	2,748,439	428,980
Balance, end of year	4,597,187	1,848,748
Total deferred capital revenue balance, end of year	\$53,980,645	\$49,948,151

SCHOOL DISTRICT NO. 27 (CARIBOO CHILCOTIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 9 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>2023</u>	<u>2022</u>
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	\$ 1,534,135	\$ 2,360,801
Service Cost	152,557	223,171
Interest Cost	50,768	60,837
Benefit Payments	(202,119)	(278,361)
Actuarial (Gain) Loss	(60,114)	(832,313)
Accrued Benefit Obligation – March 31	<u>\$ 1,475,227</u>	<u>\$ 1,534,135</u>
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation - March 31	\$ 1,475,227	\$ 1,534,135
Market Value of Plan Assets - March 31	-	-
Funded Status - Surplus (Deficit)	(1,475,227)	(1,534,135)
Employer Contributions After Measurement Date	54,346	63,444
Benefits Expense After Measurement Date	(52,832)	(50,831)
Unamortized Net Actuarial (Gain) Loss	(954,743)	(1,017,151)
Accrued Benefit Asset (Liability) - June 30	<u>▼ (2,428,456)</u>	<u>▼ (2,538,673)</u>
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability (Asset) - July 1	2,538,673	2,546,404
Net Expense for Fiscal Year	82,804	260,866
Employer Contributions	(193,021)	(268,596)
Accrued Benefit Liability (Asset) - June 30	<u>2,428,456</u>	<u>2,538,674</u>
Components of Net Benefit Expense		
Service Cost	\$ 151,833	\$ 205,518
Interest Cost	53,493	58,320
Amortization of Net Actuarial (Gain)/Loss	(122,522)	(2,972)
Net Benefit Expense (Income)	<u>\$ 82,804</u>	<u>\$ 260,866</u>

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

Assumptions	<u>2022</u>	<u>2022</u>
Discount Rate - April 1	3.25%	2.50%
Discount Rate - March 31	4.00%	3.25%
Long Term Salary Growth - April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth - March 31	2.50% + seniority	2.50% + seniority
EARSLS - March 31	9.0	9.0

SCHOOL DISTRICT NO. 27 (CARIBOO CHILCOTIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 10 CAPITAL LEASE OBLIGATIONS

Macquarie Equipment capital lease payable in annual instalments of \$7,674-\$126,944, matures 2027, secured by equipment with a net book value of \$1,753,798 (2022 -\$809,295)

Repayments are due as follows:

2024	542,875
2025	407,044
2026	306,436
Total Minimum Lease Payments	\$ 1,256,355

NOTE 11 TANGIBLE CAPITAL ASSETS

	Net Book Value 2023	Net Book Value 2022 Restated
Sites	\$6,838,305	\$7,076,344
Buildings	52,295,815	53,279,922
Buildings – work in progress	1,912,339	0
Furniture & Equipment	774,068	597,885
Vehicles	3,777,233	3,854,579
Computer Software	29,925	51,445
Computer Hardware	2,044,497	1,104,180
Total	\$67,672,182	\$65,964,355

June 30, 2023

	Opening Cost	Prior Period Adjustment (ARO)	Additions	Disposals/ Write-down	Transfers (WIP)	Total 2023
Sites	\$7,076,345			(238,040)		\$6,838,305
Buildings	117,962,778	5,281,239	1,442,454	-	-	\$124,686,471
Buildings – work in progress	-		1,912,339	-	-	1,912,339
Furniture & Equipment	1,442,313		330,071	(136,939)	-	\$1,635,445
Vehicles	8,521,991		778,920	(697,569)	-	\$8,603,342
Computer Software	122,085		664	(22,993)	-	\$99,756
Computer Hardware	1,785,881		1,420,803	(187,705)	-	\$3,018,979
Total	\$ 136,911,393	\$ 5,281,239	\$ 5,885,251	\$ (1,283,246)	\$ -	\$ 146,794,637

	Opening Accumulated Amortization	Prior Period Adjustment (ARO)	Additions	Disposals/ Write- down	Total 2023
Buildings	\$ 64,720,945	\$5,243,151	\$ 2,426,560	\$ -	\$ 72,390,656
Furniture & Equipment	844,428		153,888	(136,939)	\$ 861,377
Vehicles	4,667,412		856,266	(697,569)	\$ 4,826,109
Computer Software	70,640		22,184	(22,993)	\$ 69,831
Computer Hardware	681,701		480,486	(187,705)	\$ 974,482
Total	\$ 70,985,126	\$ 5,243,151	\$ 3,939,384	\$ (1,045,206)	\$ 79,122,455

SCHOOL DISTRICT NO. 27 (CARIBOO CHILCOTIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 11 TANGIBLE CAPITAL ASSETS (Continued)

June 30, 2022

	Opening Cost	Prior Period Adjustment (ARO)	Additions	Disposals/ Write-down	Transfers (WIP)	Total 2022 Restated
Sites	\$7,076,344					\$7,076,344
Buildings	114,877,445	5,281,239	2,401,473	-	683,861	\$123,244,018
Buildings – work in progress	683,861		-		(683,861)	\$0
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	\$ 5,281,239	\$ 4,043,152	\$ (329,101)	\$ -	\$ 142,192,632

	Opening Accumulated Amortization	Prior Period Adjustment (ARO)	Additions	Disposals/ Write-down	Total 2022 Restated
Buildings	\$ 62,359,661	\$5,243,151	\$ 2,361,284	\$ -	\$ 69,964,096
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	\$ 5,243,151	\$ 3,629,253	\$ (329,101)	\$ 76,228,277

NOTE 12 DISPOSAL OF SITES AND BUILDINGS

In the 2022-23 school year the District sold the Popular Glade property on Aug 4, 2022. Proceeds were \$1,074,991 for the property with a Cost on the Property of \$238,040. The proceeds were split 25%/75% between the district and MECC Restricted Capital Fund. The district portion of the funds were \$268,748 and the MECC Restricted portion of proceeds on disposal were \$806,243. There was a gain on sale of this property of \$30,707.

SCHOOL DISTRICT NO. 27 (CARIBOO CHILCOTIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 13 **EMPLOYEE PENSION PLANS**

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

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

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

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

The School District paid \$4,241,322 for employer contributions to the plans for the year ended June 30, 2023 (2022: \$4,067,893).

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

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

SCHOOL DISTRICT NO. 27 (CARIBOO CHILCOTIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 14 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	2022	Contributions	2023
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 15 INTERFUND TRANSFERS

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

	2023	2022
Capital assets purchased from Operating Fund	856,101	322,082
Capital assets purchased from Special Purpose Funds		27,856
Transferred to local capital from Operating Fund (being amounts internally restricted for future capital asset purchases)	4,200,000	291,473
	<u>\$5,056,101</u>	<u>\$636,556</u>

NOTE 16 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 17 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 underperformed portion of the contracts.

Contractual Obligations	2024	2025	2026	2027	2028
Pitney Bowes	3,671	3,671	612	-	-
MFD by Quality Office	110,638	110,638	110,638	110,638	110,638
Total	114,309	114,309	111,250	110,638	110,638

SCHOOL DISTRICT NO. 27 (CARIBOO CHILCOTIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 18 CONTINGENT LIABILITIES

The School District, in conducting its usual business activities, is involved in various legal claims and litigation. In the event any unsettled claims are successful, management believes that such claims are not expected to have a material or adverse effect on the School District's financial position.

NOTE 19 BUDGET FIGURES

	2023	2023
	Annual Amended	Annual
	Budget	Budget
	<u> </u>	<u> </u>
Revenues		
Provincial Grants		
Ministry of Education	\$62,710,531	\$59,985,007
Other	172,853	227,000
Federal Grants	-	18,700
Tuition	14,000	-
Other Revenue	4,061,534	3,681,953
Rentals and Leases	99,000	102,400
Investment Income	525,300	118,950
Gain (Loss) on Disposal of Tangible Capital Assets	30,707	-
Amortization of Deferred Capital Revenue	2,930,058	2,688,000
Total Revenue	<u>70,543,983</u>	<u>66,822,010</u>
Expenses		
Instruction	49,637,402	47,612,430
District Administration	2,696,850	2,574,261
Operations and Maintenance	12,311,245	11,259,403
Transportation and Housing	5,897,759	5,897,916
Debt Services	12,000	-
Total Expenses	<u>70,555,256</u>	<u>67,344,010</u>
Net Revenue (Expense)	<u>\$ (11,273)</u>	<u>\$ (522,000)</u>

NOTE 20 EXPENSE BY OBJECT

	2023	2022
	<u> </u>	<u> </u>
Salaries and benefits	54,249,489	53,307,842
Services and supplies	11,347,888	9,162,279
Amortization	3,939,384	3,629,253
	<u>\$69,536,761</u>	<u>\$66,099,374</u>

SCHOOL DISTRICT NO. 27 (CARIBOO CHILCOTIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 21 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.

	2023	2022 Restated
Operating Fund		
Internally restricted:		
School Budget Balances	\$103,657	\$333,396
Department Budget Balances	-	-
Security & PA Upgrades	550,000	-
School Roof Replacements	1,200,000	-
Pre - Engineering (Marie Sharpe School)	200,000	-
Accessibility Upgrade (Mile 108 School)	500,000	-
Indigenous Commitments	483,810	439,608
Unrestricted	1,330,774	6,009,509
Operating Funds	4,368,241	6,782,513
Special Purpose Funds	15,000	15,000
Capital Fund		
Invested in tangible capital assets	11,524,210	17,244,873
Local Capital	7,454,360	2,985,612
	18,978,570	20,230,485
Total Accumulated Surplus	\$23,361,811	\$27,027,998

SCHOOL DISTRICT NO. 27 (CARIBOO CHILCOTIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 21 **ACCUMULATED SURPLUS (Continued)**

	2023
Local Capital Project Breakdown	
Building Envelope	4,100,000
White Fleet Replacements	400,000
Mini Bus for Sport/Extra Curricular (x2)	300,000
Tech / Network Upgrade	700,000
Long Range Facility Plan	50,000
Facilities Reserve	1,904,360
Local Capital Total	7,454,360

NOTE 22 **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.

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, amounts receivable and investments.

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

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

SCHOOL DISTRICT NO. 27 (CARIBOO CHILCOTIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 23 **RISK MANAGEMENT (Continued)**

b) Market risk

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

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

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. The School District is exposed to interest rate risk through its investments. It is management's opinion that the School District is not exposed to significant interest rate risk as they invest solely in the Central Deposit Program with the Province and in recognized British Columbia institutions.

c) Liquidity risk

Liquidity risk is the risk that the School District will not be able to meet its financial obligations as they become due. The School District manages liquidity risk by continually monitoring actual and forecasted cash flows from operations and anticipated investing activities to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the School District's reputation.

Risk Management and insurance services for all School Districts in British Columbia are provided by the Risk Management Branch of the Ministry of Finance. There have been no changes to risk exposure from 2021 related to credit, market or liquidity risks.

SCHOOL DISTRICT NO. 27 (CARIBOO CHILCOTIN)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 24 ASSET RETIREMENT OBLIGATION

Legal liabilities exist for the removal and disposal of asbestos and other environmentally hazardous materials within some district owned buildings that will undergo major renovations or demolition in the future. A reasonable estimate of the fair value of the obligation has been recognized using the modified retroactive approach as at July 1, 2022 (see Note 25 – Prior Period Adjustment – Change in Accounting Policy). The obligation has been measured at current cost as the timing of future cash flows cannot be reasonably determined. These costs have been capitalized as part of the assets’ carrying value and are amortized over the assets’ estimated useful lives.

	2023
Asset Retirement Obligation, July 1, 2022 (See Note 25)	\$ 5,281,239
Settlements during the year	-
Asset Retirement Obligation, closing balance	\$ 5,281,239

NOTE 25 PRIOR PERIOD ADJUSTMENT – CHANGE IN ACCOUNTING POLICY

On July 1, 2022 the School District adopted Canadian public sector accounting standard PS 3280 Asset Retirement Obligations. This new standard addresses the recognition, measurement, presentation and disclosure of legal obligations associated with the retirement of certain tangible capital assets such as asbestos removal in buildings that will undergo major renovation or demolition in the future (see Note 24). This standard was adopted using the modified retroactive approach.

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

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

	Increase (Decrease)
Asset Retirement Obligation (Liability)	\$ 5,281,239
Tangible Capital Assets - Cost	\$ 5,281,239
Tangible Capital Assets - accumulated amortization	\$ 5,243,151
Amortization Expense (2022)	\$ 2,632
Accumulated Surplus - Invested in Capital Assets	\$ (5,243,151)

School District No. 27 (Cariboo-Chilcotin)

Schedule 1 (Unaudited)

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

	Operating Fund	Special Purpose Fund	Capital Fund	2023 Actual	2022 Actual (Restated - Note 25)
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	6,782,513	15,000	14,987,334	21,784,847	25,716,712
Prior Period Adjustments					(5,243,151)
Accumulated Surplus (Deficit), beginning of year, as restated	6,782,513	15,000	14,987,334	21,784,847	20,473,561
Changes for the year					
Surplus (Deficit) for the year	2,641,829		(1,064,865)	1,576,964	1,311,286
Interfund Transfers					
Tangible Capital Assets Purchased	(553,430)		553,430	-	
Local Capital	(4,200,000)		4,200,000	-	
Other	(302,671)		302,671	-	
Net Changes for the year	(2,414,272)	-	3,991,236	1,576,964	1,311,286
Accumulated Surplus (Deficit), end of year - Statement 2	4,368,241	15,000	18,978,570	23,361,811	21,784,847

School District No. 27 (Cariboo-Chilcotin)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2023

	2023 Budget (Note 19)	2023 Actual	2022 Actual (Restated - Note 25)
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	55,786,859	56,031,465	53,810,083
Other	20,000	58,160	95,910
Tuition	14,000	4,650	33,183
Other Revenue	3,161,534	2,670,739	3,010,729
Rentals and Leases	99,000	88,360	116,352
Investment Income	525,000	885,511	156,541
Total Revenue	<u>59,606,393</u>	<u>59,738,885</u>	<u>57,222,798</u>
Expenses			
Instruction	42,152,294	39,924,585	38,805,833
District Administration	2,696,850	3,587,621	3,145,983
Operations and Maintenance	8,802,145	8,855,579	8,450,857
Transportation and Housing	4,963,310	4,729,271	4,637,327
Total Expense	<u>58,614,599</u>	<u>57,097,056</u>	<u>55,040,000</u>
Operating Surplus (Deficit) for the year	<u>991,794</u>	<u>2,641,829</u>	<u>2,182,798</u>
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(576,794)	(553,430)	
Local Capital		(4,200,000)	
Other	(415,000)	(302,671)	(322,082)
Total Net Transfers	<u>(991,794)</u>	<u>(5,056,101)</u>	<u>(322,082)</u>
Total Operating Surplus (Deficit), for the year	<u>-</u>	<u>(2,414,272)</u>	<u>1,860,716</u>
Operating Surplus (Deficit), beginning of year		6,782,513	4,921,797
Operating Surplus (Deficit), end of year		<u>4,368,241</u>	<u>6,782,513</u>
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 21)		3,037,467	2,273,004
Unrestricted		1,330,774	4,509,509
Total Operating Surplus (Deficit), end of year		<u>4,368,241</u>	<u>6,782,513</u>

School District No. 27 (Cariboo-Chilcotin)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2023

	2023 Budget (Note 19)	2023 Actual	2022 Actual (Restated - Note 25)
	\$	\$	\$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	55,699,652	55,213,317	55,154,296
ISC/LEA Recovery	(2,825,534)	(2,826,368)	(2,825,534)
Other Ministry of Education and Child Care Grants			
Pay Equity	665,837	665,837	665,837
Funding for Graduated Adults		314	2,829
Student Transportation Fund	739,024	739,024	739,024
Support Staff Benefits Grant		27,764	26,794
FSA Scorer Grant	8,187	8,187	8,187
Early Learning Framework (ELF) Implementation	669	669	2,650
Labour Settlement Funding	1,463,024	2,126,721	
NGN - PL Net Nemiah Valley	36,000	36,000	36,000
Enviro Scan		40,000	
Total Provincial Grants - Ministry of Education and Child Care	55,786,859	56,031,465	53,810,083
Provincial Grants - Other	20,000	58,160	95,910
Tuition			
International and Out of Province Students	14,000	4,650	33,183
Total Tuition	14,000	4,650	33,183
Other Revenues			
Funding from First Nations	2,825,534	2,517,358	2,825,534
Miscellaneous			
Other Revenue	196,500	140,681	185,195
Trades TRU	75,000	500	
HRDC-Summer Students	24,500	-	
Miscellaneous	40,000	12,200	
Hard Rocks		12,200	
Total Other Revenue	3,161,534	2,670,739	3,010,729
Rentals and Leases	99,000	88,360	116,352
Investment Income	525,000	885,511	156,541
Total Operating Revenue	59,606,393	59,738,885	57,222,798

School District No. 27 (Cariboo-Chilcotin)

Schedule 2B (Unaudited)

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

	2023 Budget (Note 19)	2023 Actual	2022 Actual (Restated - Note 25)
	\$	\$	\$
Salaries			
Teachers	20,387,947	19,855,919	19,888,015
Principals and Vice Principals	5,411,646	5,146,879	4,785,943
Educational Assistants	3,860,753	3,273,876	3,316,523
Support Staff	8,508,480	8,357,128	8,043,952
Other Professionals	2,189,550	1,968,664	2,483,821
Substitutes	1,399,384	1,257,644	897,497
Total Salaries	41,757,760	39,860,110	39,415,751
Employee Benefits	8,807,070	8,706,433	8,487,830
Total Salaries and Benefits	50,564,830	48,566,543	47,903,581
Services and Supplies			
Services	1,803,000	874,642	958,443
Student Transportation	155,000	84,828	178,288
Professional Development and Travel	641,000	895,636	315,088
Rentals and Leases	30,000	306,240	42,457
Dues and Fees	104,000	275,920	142,105
Insurance	215,000	170,177	181,561
Interest		2,193	
Supplies	3,650,297	4,397,782	3,681,247
Utilities	1,451,472	1,523,095	1,637,230
Total Services and Supplies	8,049,769	8,530,513	7,136,419
Total Operating Expense	58,614,599	57,097,056	55,040,000

School District No. 27 (Cariboo-Chilcotin)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	15,856,188	981,201	236,712	257,150	42,619	1,237,597	18,611,467
1.03 Career Programs		117,287		84,991	44,553	1,081	247,912
1.07 Library Services	474,136			146,024			620,160
1.08 Counselling	649,708						649,708
1.10 Special Education	2,180,189		2,341,691	170,305			4,692,185
1.30 English Language Learning	101,206	9,512	244				110,962
1.31 Indigenous Education	594,492	120,105	695,229	49,854			1,459,680
1.41 School Administration		3,089,241		1,057,337		14,125	4,160,703
1.62 International and Out of Province Students							-
1.64 Other				18,293		4,841	23,134
Total Function 1	19,855,919	4,317,346	3,273,876	1,783,954	87,172	1,257,644	30,575,911
4 District Administration							
4.11 Educational Administration		829,533		32,091	650,989		1,512,613
4.40 School District Governance					149,393		149,393
4.41 Business Administration				214,094	287,349		501,443
Total Function 4	-	829,533	-	246,185	1,087,731	-	2,163,449
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				12,408	458,583		470,991
5.50 Maintenance Operations				3,586,246			3,586,246
5.52 Maintenance of Grounds				48,231	210,772		259,003
5.56 Utilities							-
Total Function 5	-	-	-	3,646,885	669,355	-	4,316,240
7 Transportation and Housing							
7.41 Transportation and Housing Administration				18,896	124,406		143,302
7.70 Student Transportation				2,661,208			2,661,208
7.73 Housing							-
Total Function 7	-	-	-	2,680,104	124,406	-	2,804,510
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	19,855,919	5,146,879	3,273,876	8,357,128	1,968,664	1,257,644	39,860,110

School District No. 27 (Cariboo-Chilcotin)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Actual	2023 Budget (Note 19)	2022 Actual (Restated - Note 25)
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	18,611,467	4,089,040	22,700,507	1,267,678	23,968,185	24,684,821	23,685,008
1.03 Career Programs	247,912	56,642	304,554	96,880	401,434	239,688	419,581
1.07 Library Services	620,160	148,365	768,525	43,738	812,263	886,248	751,204
1.08 Counselling	649,708	151,878	801,586	456	802,042	789,876	1,008,794
1.10 Special Education	4,692,185	1,070,983	5,763,168	188,483	5,951,651	6,362,931	5,867,140
1.30 English Language Learning	110,962	25,126	136,088		136,088	144,091	83,151
1.31 Indigenous Education	1,459,680	328,107	1,787,787	337,620	2,125,407	2,712,507	2,141,842
1.41 School Administration	4,160,703	977,963	5,138,666	349,894	5,488,560	6,013,952	4,710,550
1.62 International and Out of Province Students	-	-	-	1,650	1,650	14,363	
1.64 Other	23,134	3,814	26,948	210,357	237,305	303,817	138,563
Total Function 1	30,575,911	6,851,918	37,427,829	2,496,756	39,924,585	42,152,294	38,805,833
4 District Administration							
4.11 Educational Administration	1,512,613	288,924	1,801,537	172,009	1,973,546	1,395,719	1,730,759
4.40 School District Governance	149,393		149,393	117,448	266,841	313,589	217,810
4.41 Business Administration	501,443	155,047	656,490	690,744	1,347,234	987,542	1,197,414
Total Function 4	2,163,449	443,971	2,607,420	980,201	3,587,621	2,696,850	3,145,983
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	470,991	112,037	583,028	258,957	841,985	677,064	518,849
5.50 Maintenance Operations	3,586,246	711,044	4,297,290	1,877,541	6,174,831	6,204,287	5,678,694
5.52 Maintenance of Grounds	259,003	45,061	304,064	101,083	405,147	469,322	616,084
5.56 Utilities	-	-	-	1,433,616	1,433,616	1,451,472	1,637,230
Total Function 5	4,316,240	868,142	5,184,382	3,671,197	8,855,579	8,802,145	8,450,857
7 Transportation and Housing							
7.41 Transportation and Housing Administration	143,302	32,863	176,165	1,134	177,299	206,168	265,201
7.70 Student Transportation	2,661,208	509,539	3,170,747	1,381,225	4,551,972	4,648,142	4,278,735
7.73 Housing	-	-	-	-	-	109,000	93,391
Total Function 7	2,804,510	542,402	3,346,912	1,382,359	4,729,271	4,963,310	4,637,327
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	39,860,110	8,706,433	48,566,543	8,530,513	57,097,056	58,614,599	55,040,000

School District No. 27 (Cariboo-Chilcotin)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2023

	2023 Budget (Note 19)	2023 Actual	2022 Actual (Restated - Note 25)
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	6,923,672	6,956,997	6,021,800
Other	152,853	100,840	198,302
Other Revenue	900,000	1,442,234	1,232,420
Investment Income	300	250	600
Total Revenue	<u>7,976,825</u>	<u>8,500,321</u>	<u>7,453,122</u>
Expenses			
Instruction	7,485,108	8,011,981	6,888,860
Operations and Maintenance	421,069	421,069	480,673
Transportation and Housing	70,648	67,271	55,733
Total Expense	<u>7,976,825</u>	<u>8,500,321</u>	<u>7,425,266</u>
Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>27,856</u>
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased			(27,856)
Total Net Transfers	<u>-</u>	<u>-</u>	<u>(27,856)</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)

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

	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		39,359	22,790	5,864	3,622	940,202	8,712	87,014	82,191
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	311,807	193,054					224,000	41,650	132,696
Provincial Grants - Other						1,292,272			
Other									
Investment Income					866				
	311,807	193,054	-	-	866	1,292,272	224,000	41,650	132,696
Less: Allocated to Revenue	311,807	189,329	22,790	5,864	250	1,431,236	209,915	82,240	110,587
Recovered									
Deferred Revenue, end of year	-	43,084	-	-	4,238	801,238	22,797	46,424	104,300
Revenues									
Provincial Grants - Ministry of Education and Child Care	311,807	189,329	22,790	5,864			209,915	82,240	110,587
Provincial Grants - Other									
Other Revenue						1,431,236			
Investment Income					250				
	311,807	189,329	22,790	5,864	250	1,431,236	209,915	82,240	110,587
Expenses									
Salaries									
Teachers									42,805
Principals and Vice Principals									
Educational Assistants		153,795					157,917		20,527
Support Staff									
Other Professionals								43,984	
Substitutes								1,232	2,489
	-	153,795	-	-	-	-	157,917	45,216	65,821
Employee Benefits		35,534					32,117	11,940	12,702
Services and Supplies	311,807		22,790	5,864	250	1,431,236	19,881	25,084	32,064
	311,807	189,329	22,790	5,864	250	1,431,236	209,915	82,240	110,587
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 27 (Cariboo-Chilcotin)

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

	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	195,619	6,046	206,876		166,939	213,710	13,612	108,105	1,157
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	698,044	589,516	3,540,284	40,521	43,091	55,000	11,250		
Provincial Grants - Other									
Other									
Investment Income									
	698,044	589,516	3,540,284	40,521	43,091	55,000	11,250	-	-
Less: Allocated to Revenue	789,923	589,516	3,540,284	30,462	67,271	160,544	4,116	108,105	1,157
Recovered		6,046	206,876						
Deferred Revenue, end of year	103,740	-	-	10,059	142,759	108,166	20,746	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	789,923	589,516	3,540,284	30,462	67,271	160,544	4,116	108,105	1,157
Provincial Grants - Other									
Other Revenue									
Investment Income									
	789,923	589,516	3,540,284	30,462	67,271	160,544	4,116	108,105	1,157
Expenses									
Salaries									
Teachers			2,888,522	27,667					
Principals and Vice Principals									
Educational Assistants	472,902	359,926				1,500			
Support Staff		50,958			24,143				
Other Professionals		75,855							
Substitutes							2,038		
	472,902	486,739	2,888,522	27,667	24,143	1,500	2,038	-	-
Employee Benefits	118,363	94,904	651,762	2,795	6,943	396	182		
Services and Supplies	198,658	7,873			36,185	158,648	1,896	80,249	29,013
	789,923	589,516	3,540,284	30,462	67,271	160,544	4,116	80,249	29,013
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	27,856	(27,856)
Interfund Transfers									
Tangible Capital Assets Purchased								(27,856)	27,856
	-	-	-	-	-	-	-	(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, 2023

	Student & Family Affordability	CC Wrap	Health Promoting School Card	Artist in School	Nenqayni PRP	TOTAL
	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	127,601	56,601	1,252	47,314	2,334,586
Add: Restricted Grants						
Provincial Grants - Ministry of Education and Child Care	547,562				304,060	6,732,535
Provincial Grants - Other		-	24,200			24,200
Other				16,974		1,309,246
Investment Income						866
	547,562	-	24,200	16,974	304,060	8,066,847
Less: Allocated to Revenue	398,827	99,404	1,436	10,998	334,260	8,500,321
Recovered						212,922
Deferred Revenue, end of year	148,735	28,197	79,365	7,228	17,114	1,688,190
Revenues						
Provincial Grants - Ministry of Education and Child Care	398,827				334,260	6,956,997
Provincial Grants - Other		99,404	1,436			100,840
Other Revenue				10,998		1,442,234
Investment Income						250
	398,827	99,404	1,436	10,998	334,260	8,500,321
Expenses						
Salaries						
Teachers		24,869			174,647	3,158,510
Principals and Vice Principals					14,773	14,773
Educational Assistants		48,242			59,081	1,273,890
Support Staff					5,379	80,480
Other Professionals						119,839
Substitutes						5,759
	-	73,111	-	-	253,880	4,653,251
Employee Benefits		16,870			45,187	1,029,695
Services and Supplies	398,827	9,423	1,436	10,998	35,193	2,817,375
	398,827	99,404	1,436	10,998	334,260	8,500,321
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-
Interfund Transfers						
Tangible Capital Assets Purchased						
	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-

School District No. 27 (Cariboo-Chilcotin)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2023

	2023	2023 Actual			2022
	Budget (Note 19)	Invested in Tangible Capital Assets	Local Capital	Fund Balance	Actual (Restated - Note 25)
	\$	\$	\$	\$	\$
Revenues					
Gain (Loss) on Disposal of Tangible Capital Assets	30,707	30,707		30,707	
Amortization of Deferred Capital Revenue	2,930,058	2,846,005		2,846,005	2,737,372
Total Revenue	2,960,765	2,876,712	-	2,876,712	2,737,372
Expenses					
Amortization of Tangible Capital Assets					
Operations and Maintenance	3,088,031	3,083,118		3,083,118	2,656,658
Transportation and Housing	863,801	856,266		856,266	975,227
Debt Services					
Capital Lease Interest	12,000		2,193	2,193	4,855
Total Expense	3,963,832	3,939,384	2,193	3,941,577	3,636,740
Capital Surplus (Deficit) for the year	(1,003,067)	(1,062,672)	(2,193)	(1,064,865)	(899,368)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	576,794	553,430		553,430	27,856
Local Capital			4,200,000	4,200,000	
Capital Lease Payment	415,000		302,671	302,671	322,082
Total Net Transfers	991,794	553,430	4,502,671	5,056,101	349,938
Other Adjustments to Fund Balances					
District Portion of Proceeds on Disposal		(268,748)	268,748	-	
Principal Payment					
Capital Lease		300,478	(300,478)	-	
Total Other Adjustments to Fund Balances		31,730	(31,730)	-	
Total Capital Surplus (Deficit) for the year	(11,273)	(477,512)	4,468,748	3,991,236	(549,430)
Capital Surplus (Deficit), beginning of year		12,001,722	2,985,612	14,987,334	20,779,915
Prior Period Adjustments					
To Recognize Asset Retirement Obligation					(5,243,151)
Capital Surplus (Deficit), beginning of year, as restated		12,001,722	2,985,612	14,987,334	15,536,764
Capital Surplus (Deficit), end of year		11,524,210	7,454,360	18,978,570	14,987,334

School District No. 27 (Cariboo-Chilcotin)

Tangible Capital Assets
Year Ended June 30, 2023

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	7,076,345	117,962,778	1,442,313	8,521,991	122,085	1,785,881	136,911,393
Prior Period Adjustments							
To Recognize Asset Retirement Obligation		5,281,239					5,281,239
Cost, beginning of year, as restated	7,076,345	123,244,017	1,442,313	8,521,991	122,085	1,785,881	142,192,632
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		1,326,972	330,000	560,749			2,217,721
Operating Fund		115,482	71	218,171	664	219,042	553,430
Acquisitions via Capital Lease						1,201,761	1,201,761
	-	1,442,454	330,071	778,920	664	1,420,803	3,972,912
Decrease:							
Disposed of	238,040						238,040
Deemed Disposals			136,939	697,569	22,993	187,705	1,045,206
	238,040	-	136,939	697,569	22,993	187,705	1,283,246
Cost, end of year	6,838,305	124,686,471	1,635,445	8,603,342	99,756	3,018,979	144,882,298
Work in Progress, end of year		1,912,339					1,912,339
Cost and Work in Progress, end of year	6,838,305	126,598,810	1,635,445	8,603,342	99,756	3,018,979	146,794,637
Accumulated Amortization, beginning of year		64,720,945	844,428	4,667,412	70,640	681,701	70,985,126
Prior Period Adjustments							
To Recognize Asset Retirement Obligation		5,243,151					5,243,151
Accumulated Amortization, beginning of year, as restated		69,964,096	844,428	4,667,412	70,640	681,701	76,228,277
Changes for the Year							
Increase: Amortization for the Year		2,426,560	153,888	856,266	22,184	480,486	3,939,384
Decrease:							
Deemed Disposals			136,939	697,569	22,993	187,705	1,045,206
			136,939	697,569	22,993	187,705	1,045,206
Accumulated Amortization, end of year		72,390,656	861,377	4,826,109	69,831	974,482	79,122,455
Tangible Capital Assets - Net	6,838,305	54,208,154	774,068	3,777,233	29,925	2,044,497	67,672,182

School District No. 27 (Cariboo-Chilcotin)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2023

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
Work in Progress, beginning of year	\$	\$	\$	\$	\$
					-
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	1,110,529				1,110,529
Deferred Capital Revenue - Other	801,810				801,810
	<u>1,912,339</u>	-	-	-	<u>1,912,339</u>
Net Changes for the Year	<u>1,912,339</u>	-	-	-	<u>1,912,339</u>
Work in Progress, end of year	<u>1,912,339</u>	-	-	-	<u>1,912,339</u>

School District No. 27 (Cariboo-Chilcotin)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2023

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
Deferred Capital Revenue, beginning of year	\$ 44,770,846	\$ 3,303,085	\$ 25,472	\$ 48,099,403
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	2,217,721			2,217,721
	<u>2,217,721</u>	-	-	<u>2,217,721</u>
Decrease:				
Amortization of Deferred Capital Revenue	2,687,968	145,640	12,397	2,846,005
	<u>2,687,968</u>	<u>145,640</u>	<u>12,397</u>	<u>2,846,005</u>
Net Changes for the Year	<u>(470,247)</u>	<u>(145,640)</u>	<u>(12,397)</u>	<u>(628,284)</u>
Deferred Capital Revenue, end of year	<u>44,300,599</u>	<u>3,157,445</u>	<u>13,075</u>	<u>47,471,119</u>
Work in Progress, beginning of year				-
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	1,110,529	801,810		1,912,339
	<u>1,110,529</u>	<u>801,810</u>	-	<u>1,912,339</u>
Net Changes for the Year	<u>1,110,529</u>	<u>801,810</u>	-	<u>1,912,339</u>
Work in Progress, end of year	<u>1,110,529</u>	<u>801,810</u>	-	<u>1,912,339</u>
Total Deferred Capital Revenue, end of year	<u>45,411,128</u>	<u>3,959,255</u>	<u>13,075</u>	<u>49,383,458</u>

School District No. 27 (Cariboo-Chilcotin)

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2023

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
Balance, beginning of year	\$ -	\$ 1,848,748	\$ -	\$ -	\$ -	\$ 1,848,748
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	4,872,256		1,200,000			6,072,256
MECC Restricted Portion of Proceeds on Disposal		806,243				806,243
	4,872,256	806,243	1,200,000	-	-	6,878,499
Decrease:						
Transferred to DCR - Capital Additions	2,217,721					2,217,721
Transferred to DCR - Work in Progress	1,110,529		801,810			1,912,339
	3,328,250	-	801,810	-	-	4,130,060
Net Changes for the Year	1,544,006	806,243	398,190	-	-	2,748,439
Balance, end of year	1,544,006	2,654,991	398,190	-	-	4,597,187

Submission Summary

Submission Summary:	Minor 2024/2025 2023-10-02
Submission Type:	Capital Plan
School District:	Cariboo-Chilcotin (SD27)
Open Date:	2023-06-13
Close Date:	2023-10-02
Submission Status:	Draft

Submission Category	Sum Total Funding Requested
SEP	\$100,000
Total	\$100,000

SEP					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	163404	Lake City Secondary	Food Infrastructure (SEP)	Upgrade Ventilation and Fire Suppression. Add a steamer to the kitchen.	\$100,000
Submission Category Total:					\$100,000

Submission Summary

Submission Summary:	Minor 2024/2025 2023-09-30
Submission Type:	Capital Plan
School District:	Cariboo-Chilcotin (SD27)
Open Date:	2023-04-14
Close Date:	2023-09-30
Submission Status:	Draft

Submission Category	Sum Total Funding Requested
BUS	\$1,076,053
CNCP	\$1,800,000
SEP	\$3,305,638
PEP	\$585,000
Total	\$6,766,691

BUS					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
2	153318	Transportation	Replacement	C 76 with 0 wheelchair spaces	\$141,483
3	153319	Transportation	Replacement	C (52-57) with 0 wheelchair spaces	\$136,157
4	159508	Transportation	Replacement	Bus to be replaced for mechanical reasons. See inspection report. Max force motor	\$204,588
5	159509	Transportation	Replacement	Bus to be replaced for mechanical reasons. See inspection report. Max force motor	\$204,588
6	159484	Transportation	Replacement	Bus to be replaced for mechanical reasons. See inspection report. Max force motor	\$204,588
7	163402	Transportation	Replacement	Bus to be replaced for mechanical reasons. See inspection report. Max force motor	\$184,649
Submission Category Total:					\$1,076,053
CNCP					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	163260	Tatla Lake Elem-Jr Secondary	HVAC (CNCP)	Replace 8 End of Life Boilers at Tatla Lake with 4 new Viessman Boilers.	\$500,000

Submission Summary

2	163262	Peter Skene Ogden Secondary	HVAC (CNCP)	Replace end of life Boiler supporting the IA shops, Gymnasium and attached corridor.	\$550,000
3	155367	Lake City Secondary	HVAC (CNCP)	<p>Lake City Secondary - Columneetza Campus Gymnasium HV-1 Full Replacement and Modernization</p> <p>According to our preliminary analysis, the proposed retrofit at Columneetza should be budgeted at \$750,000 and would result in a GHG reduction of 19 etCO2.</p> <p>The gymnasium at Lake City Secondary Columneetza is currently ventilated and conditioned via a constant volume 18,000 CFM single zone Air Handling Unit (AHU). The proposed retrofit includes the full replacement of the AHU including demand based variable airflow. The existing unit was installed in 1970 and based on the VFA Asset Overview lifespan of 25 years is well beyond its expected service life.</p>	\$750,000
Submission Category Total:					\$1,800,000
PEP					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	151961	Lac La Hache Elementary	Replacement (PEP)	not to current standards, no replacement part available. Equipment is old and wood foundations.	\$195,000
2	151962	Horsefly Elem-Jr Secondary	Replacement (PEP)	not to current standards, no replacement part available	\$195,000
3	159335	Likely Elem-Jr Secondary	Replacement (PEP)	Not to Current Standard	\$195,000
Submission Category Total:					\$585,000
SEP					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	151525	Various	Roofing (SEP)	Replace school roof on 2 schools and replace sections on the other school in 100 Mile House. As per Roofing inspection report provide by Mons Aase - District Roofing inspector.	\$1,831,000
2	159001	Various	Roofing (SEP)	Bundled project replacing roof sections at Nesika Elementary & Williams Lake Secondary - campus.	\$774,638

Submission Summary

3	153050	Lake City Secondary	Plumbing (SEP)	Washrooms on 2 floors. Dated to original build of school. Renovation to skeleton. No structural alterations. Lake City Columneetza campus. Turn into Universal Washrooms	\$700,000
				Submission Category Total:	\$3,305,638

TO: Finance and Facilities & Transportation Committee

FROM: Sean Cameron / Patrick McCarron

DATE: September 12, 2023

RE: Bus Route Optimization Review

BACKGROUND

The district recently implemented a new bus route management software solution called Transfinder. During the implementation of the new software, questions emerged around route optimization, bus ridership, and catchments.

The district engaged the professional services department of Transfinder to review our eligible rider data making recommendations for optimal route design. Transfinder utilized address information for all enrolled students, current catchment boundaries, trip length and vehicle utilization based on number of riders for AM and PM to analyze the existing design. The review was completed in alignment with current district transportation policy for eligible riders.

Transfinder found anomalies with current catchments. In two areas, the catchment was split and traversed another catchment. This catchment design does not appear to be driven by either school enrollment management or transportation. Further review is being completed. Catchment adjustments will be reviewed with the board with public consultation as required.

Transfinder found misalignment with current riders and eligible riders based on district policy. Majority of issues are connected to school of choice / courtesy riders and walk limit enforcement. Issues were further identified with multiple drop off locations and transportation to daycares.

It also found many routes fall outside of target ridership for optimal bus utilization. Bus utilization in the district is very unbalanced currently with several routes being way below sector targets. The low ridership combined with inefficiencies in route design has led to the district having more buses than potentially required. Transfinder estimates with route combinations the district could reduce the bus count by 12.

The possible reduction in bus routes is significant for many reasons. The potential surplus of buses will reduce the replacement cost of buses over the next few years and will lower the overall cost for bus maintenance. Running fewer buses will also lower the district's carbon footprint while providing transportation for the same number of students. The optimization will also help with current driver shortages and route cancellations due to staffing issues, and simultaneously provide the possibility of a deeper driver pool.

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To achieve the optimal efficiency proposed by Transfinder the board will need to consider possible changes to school start times, enforce school of choice / courtesy rider policy, and consider route changes.

No changes have been made at this time. Reports and recommendations being prepared for board consideration.

RECOMMENDATION

None. For information only.

TO: Finance, Facilities and Transportation Committee

FROM: Chris van der Mark, Superintendent

DATE: September 7, 2023

RE: Marie Sharpe, Partner Consultation

BACKGROUND

As indicated in our Major Capital Plan, SD#27 continues to work towards approval for a new build at the Marie Sharpe site to replace the existing school. The work of SD#27, and the proposed 2 - story design, has created new potential for facilities that may include partnerships with other organizations where interests meet.

Back in July, in collaboration with WLFN, the City and the CRD, renderings were developed to show different uses of the site that could include a cultural space, versions of a covered turf facility and the school.

The purpose of the consultation was to provide information for community partners on the interest of the various options, especially the covered turf facility, which has been a community conversation for nearly 10 years.

Such a facility is a significant community endeavor and SD#27 was happy to collaborate with partners to help garner a sense of whether or not such community features are still considered a priority, and if so, the scope and location.

INFORMATION

Despite the fairly short notice, walk up participation was very good, with feedback from those present, overwhelmingly positive. A common comment was, "Just get it done."

The conversations were also very productive as they helped people get a broader sense of what the engagement was for and clarify intentions and process.

For example:

- SD 27 has not been approved for a new school. We continue to seek approval and believe that the best avenue is through partners.
- IF a new school is approved, the SD only receives funding for the school based on specific criterion. Additional components require additional capital:
 - Hence the survey to see if there is still interest in a covered turf facility,

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- There had been a previous project to determine interest and viability. This potential location was new. It was a chance for partner to gauge interest,
- The cultural component is a new development in partnership with WLFN,
- The renderings are, at this point, an architectural vision. If a new school were to be approved, a new phase of consultation would begin, including:
 - Design/layout
 - Special features
 - Common areas
 - Egress
 - Classroom configuration and so on

We are not there yet.

RESULTS

Survey respondents overwhelmingly supported the combination of school, cultural center, and covered turf facility (82%).

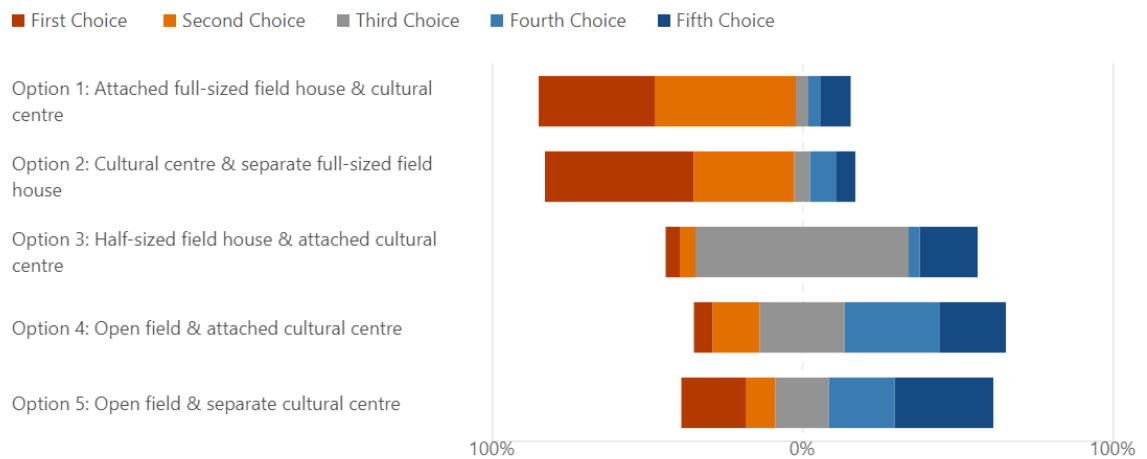
However, there are still concerns that if that were to proceed, it would limit natural green space for play.

Ultimately, the potential addition of such a feature will depend on broader community support for consideration. The more time partners have to plan in advance of any school development, the better. The SD has shared the information with partners as requested. We look forward to continued discussion with all partners.

Marie Sharpe New School - Community Engagement

167 Responses 07:59 Average time to complete Active Status

1. Please rank the proposed options in order of your preference



Special thanks to our partners from WLF, the City and the CRD for their presence and participation. Similarly, thank you to Chair Patenaude and Trustee Forbes for making themselves available despite the short notice.

RECOMMENDATION

None. Information only.



August 28, 2023

Ref: 291223

Chris van der Mark
Acting Secretary-Treasurer
School District No. 27 (Cariboo-Chilcotin)
Email: chris.vandermark@sd27.bc.ca

Dear Chris van der Mark:

Thank you for your letter sent on June 27, 2023, requesting access to \$2,000,000 of Minister-Restricted Capital funding to replace and install fire alarm systems throughout the Cariboo-Chilcotin School District (the District).

The Ministry of Education and Child Care (the Ministry) understands this funding will allow the District to accelerate the replacement and installation of aging, end-of-life fire alarm systems that need to be upgraded immediately in order to maintain the safety and effective functioning of schools across the district.

In light of the above, and to ensure the safety of students and staff across the Cariboo-Chilcotin School District, I am pleased to approve the District to access up to \$2,000,000 of Minister-Restricted Capital to put towards the replacement and installation of fire alarm systems across the District.

Again, thank you for writing.

Sincerely,

A handwritten signature in blue ink that reads "Damien Crowell". The signature is written in a cursive, flowing style.

Damien Crowell
A/Executive Director, Capital Management Branch

Cc: Michael Nyikes, Capital Management Branch
Patrick McCarron, Director of Facilities

TO: Finance, Facilities and Transportation

FROM: Chris van der Mark

DATE: September 12, 2023

RE: Enrolment and Staffing

BACKGROUND

Each year our Spring projections set predicted staffing levels from which our budget is built. Enrolment in SD27 continues to climb, though this year (as of the writing of this) it appears more modest and manageable. While increased enrolment brings increased revenue, it also places additional pressure on our staffing needs, within the context of class size and configuration language.

INFORMATION

Enrolment: Numbers will continue to fluctuate throughout September as we work towards the September 1701 submission. School projections have been fairly close, though we have had some unexpected walk up in few sites.

Schools and the District team have worked hard to eliminate any waitlists and ensure students are placed. In some situations, this has meant busing to a school beyond catchment due to a school being at capacity.

Staffing: The HR department has worked relentlessly (starting back in February) to have us as well prepared as possible. With the exception of a few positions (several part time) all enrolling positions have been filled. We also have some harder to fill non-enrolling positions that we have not filled. These remain posted as we seek other potential solutions. All administration positions have been filled.

Given the complexity of the workforce issues provincially and the headlines we are seeing across districts, we are incredibly appreciative of the work of our HR department and teaching staff in their efforts to recruit to our communities. It has been busy work.

RECOMMENDATION

None. Information only.

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