

**School District No. 57
(Prince George)**

**Statement of
Financial
Information**

Fiscal Year Ended June 30, 2023





Ministry of Education

SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

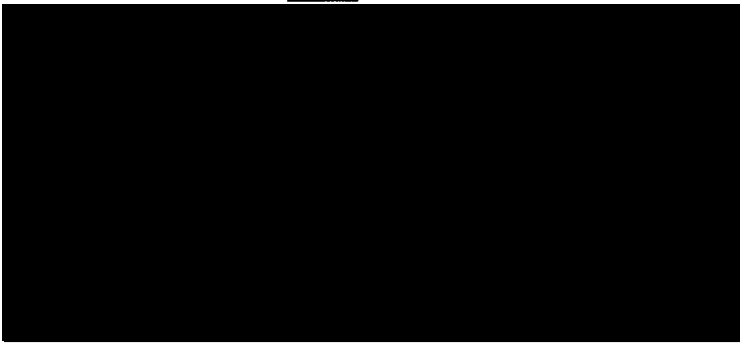
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SCHOOL DISTRICT NUMBER 57	NAME OF SCHOOL DISTRICT School District No. 57 (Prince George)	YEAR 2022-2023
OFFICE LOCATION(S) 2100 Ferry Avenue		TELEPHONE NUMBER 250-561-6800
MAILING ADDRESS 2100 Ferry Avenue		
CITY Prince George	PROVINCE BC	POSTAL CODE V2L 4R5
NAME OF SUPERINTENDENT Pam Spooner		TELEPHONE NUMBER 250-561-6800
NAME OF SECRETARY TREASURER Lynda Minnabarriet		TELEPHONE NUMBER 250-561-6800

DECLARATION AND SIGNATURES

We, the undersigned, certify that the attached is a correct and true copy of the Statement of Financial Information for the year ended June 30, 2023

for School District No. 57 as required under Section 2 of the Financial Information Act.



	DATE SIGNED Nov. 28/23
	DATE SIGNED Nov. 29/23
	DATE SIGNED Nov 29/23

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

School District No. 57 (Prince George)

Fiscal Year Ended June 30, 2023

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Documents are arranged in the following order:

1. Approval of Statement of Financial Information
2. Financial Information Act Submission Checklist
3. Management Report
4. Audited Financial Statements
5. Schedule of Debt
6. Schedule of Guarantee and Indemnity Agreements
7. Schedule of Severance Agreements
8. Schedule of Remuneration and Expenses
9. Schedule of Payments for the Provision of Goods and Services
10. Explanation of Differences to Audited Financial Statements

Statement of Financial Information for Year Ended June 30, 2023

Financial Information Act-Submission Checklist

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

School District Number & Name: School District No. 57 (Prince George)

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

School District No. 57 (Prince George)

Fiscal Year Ended June 30, 2023

Management Report

The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with Canadian generally accepted accounting principles and the integrity and objectivity of these statements are management's responsibility.

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

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

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

On behalf of School District No. 57 (Prince George)



Lynda Minnabarriet, Secretary Treasurer

Date: Nov 29/23

Audited Financial Statements of

School District No. 57 (Prince George)

And Independent Auditors' Report thereon

June 30, 2023

School District No. 57 (Prince George)

June 30, 2023

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School District No. 57 (Prince George)

MANAGEMENT REPORT

Version: 2245-1499-8517

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 57 (Prince George) 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.

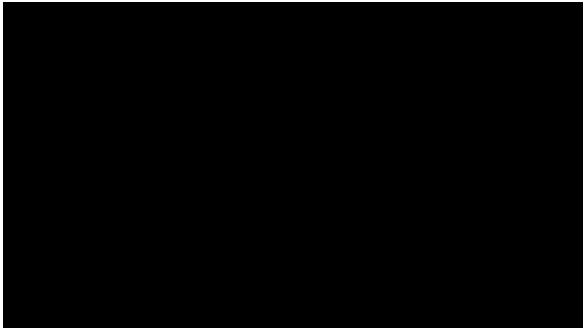
The preparation of financial statements necessarily involves the use of estimates based on management's judgment particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

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. 57 (Prince George) (called the "Board") is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Board. The Board reviews internal financial statements on a monthly basis and externally audited financial statements yearly.

The external auditors, KPMG LLP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of School District No. 57 (Prince George) 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. 57 (Prince George)



ication _____
Date Signed 2023 09 26

_____ Date Signed 2023 09 27

Signature of the Secretary Treasurer

_____ Date Signed 2023 09 27



KPMG LLP
177 Victoria Street, Suite 400
Prince George BC V2L 5R8
Canada
Telephone 250 563-7151
Fax 250 563-5693

INDEPENDENT AUDITOR'S REPORT

To the Board of Education of School District No. 57 (Prince George), and
To the Minister of Education and Child Care, Province of British Columbia

Opinion

We have audited the financial statements of School District No. 57 (Prince George) (the Entity), which comprise:

- the statement of financial position as at June 30, 2023
- the statement of operations for the year then ended
- the statement of changes in net debt for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements as at and for the year ended June 30, 2023 of the Entity are prepared, in all material respects, in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our auditor's report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Emphasis of Matter – Financial Reporting Framework

We draw attention to note 2(a) to the financial statements which describes the applicable financial reporting framework and the significant differences between the financial reporting framework and Canadian public sector accounting standards.

Our opinion is not modified in respect of this matter.

Other Matter – Comparative Information

As part of our audit of the financial statements for the year ended June 30, 2023, we also audited the adjustments that were applied to restate certain comparative information presented for the year ended June 30, 2022. In our opinion, such adjustments are appropriate and have been properly applied.

Other Information

Management is responsible for the other information. Other information comprises:

- Information included in Unaudited Schedules 1-4 attached to the audited financial statements

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

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

We obtained the Information included in the Unaudited Schedules 1-4 attached to the audited financial statements as at the date of this auditor's report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in the auditor's report.

We have nothing to report in this regard.

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

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



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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

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

We also:

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



School District No. 57

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

KPMG LLP

Chartered Professional Accountant

Prince George, Canada

September 26, 2023

School District No. 57 (Prince George)

Statement of Financial Position

As at June 30, 2023

	2023 Actual	2022 Actual (Restated - Note 23)
	\$	\$
Financial Assets		
Cash and Cash Equivalents	23,772,670	19,787,109
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	1,679,017	1,950,888
Due from First Nations	189,479	284,993
Other (Note 3)	1,146,711	662,971
Portfolio Investments (Note 4)	4,600,000	4,712,011
Total Financial Assets	<u>31,387,877</u>	<u>27,397,972</u>
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 5)	3,374,148	2,503,041
Unearned Revenue	185,093	162,369
Deferred Revenue (Note 6)	3,296,611	3,007,537
Deferred Capital Revenue (Note 7)	104,275,255	105,080,239
Employee Future Benefits (Note 8)	2,251,780	2,297,305
Asset Retirement Obligation (Note 9)	8,223,906	8,530,606
Other Liabilities (Note 11)	14,090,614	13,267,365
Total Liabilities	<u>135,697,407</u>	<u>134,848,462</u>
Net Debt	<u>(104,309,530)</u>	<u>(107,450,490)</u>
Non-Financial Assets		
Tangible Capital Assets (Note 12)	144,983,564	144,729,035
Prepaid Expenses	232,123	223,409
Total Non-Financial Assets	<u>145,215,687</u>	<u>144,952,444</u>
Accumulated Surplus (Deficit)	<u>40,906,157</u>	<u>37,501,954</u>
Accumulated Surplus (Deficit) is comprised of:		
Accumulated Surplus (Deficit) from Operations	40,906,157	37,501,954
Accumulated Remeasurement Gains (Losses)	<u>40,906,157</u>	<u>37,501,954</u>
Contractual Obligations (Note 15)		
Contractual Rights (Note 16)		
Contingent Liabilities (Note 17)		

Approved by the Board

2023 09 26
Date Signed

2023 09 27
Date Signed

2023 09 27
Date Signed

School District No. 57 (Prince George)

Statement 2

Statement of Operations
Year Ended June 30, 2023

	2023 Budget (Note 18)	2023 Actual	2022 Actual (Restated - Note 23)
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	175,598,081	177,195,365	168,048,718
Other	392,360	409,253	560,320
Tuition	6,375	12,750	59,210
Other Revenue	3,485,577	4,888,812	4,513,944
Rentals and Leases	765,000	774,093	507,176
Investment Income	522,000	681,294	251,689
Amortization of Deferred Capital Revenue	4,311,228	4,317,313	4,254,807
Total Revenue	185,080,621	188,278,880	178,195,864
Expenses			
Instruction	143,990,756	142,722,568	136,253,971
District Administration	7,151,701	7,074,382	7,262,828
Operations and Maintenance	30,166,184	29,883,609	29,674,853
Transportation and Housing	5,543,847	5,194,118	4,341,404
Total Expense	186,852,488	184,874,677	177,533,056
Surplus (Deficit) for the year	(1,771,867)	3,404,203	662,808
Accumulated Surplus (Deficit) from Operations, beginning of year		37,501,954	36,839,146
Accumulated Surplus (Deficit) from Operations, end of year		40,906,157	37,501,954

School District No. 57 (Prince George)

Statement 4

Statement of Changes in Net Debt

Year Ended June 30, 2023

	2023 Budget (Note 18) \$	2023 Actual \$	2022 Actual (Restated - Note 23) \$
Surplus (Deficit) for the year	(1,771,867)	3,404,203	662,808
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(6,848,980)	(6,908,947)	(8,087,538)
Amortization of Tangible Capital Assets	6,608,361	6,654,418	6,577,006
Total Effect of change in Tangible Capital Assets	(240,619)	(254,529)	(1,510,532)
Acquisition of Prepaid Expenses		(232,123)	(223,409)
Use of Prepaid Expenses		223,409	329,441
Total Effect of change in Other Non-Financial Assets	-	(8,714)	106,032
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	(2,012,486)	3,140,960	(741,692)
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		3,140,960	(741,692)
Net Debt, beginning of year		(107,450,490)	(106,708,798)
Net Debt, end of year		(104,309,530)	(107,450,490)

School District No. 57 (Prince George)

Statement 5

Statement of Cash Flows
Year Ended June 30, 2023

	2023 Actual	2022 Actual
		(Restated - Note 23)
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	3,404,203	662,808
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(116,355)	404,027
Prepaid Expenses	(8,714)	106,032
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	871,107	(928,535)
Unearned Revenue	22,724	(33,513)
Deferred Revenue	289,074	(336,309)
Employee Future Benefits	(45,525)	(60,064)
Other Liabilities	823,249	(989,352)
Amortization of Tangible Capital Assets	6,654,418	6,577,006
Amortization of Deferred Capital Revenue	(4,317,313)	(4,254,807)
Recognition of Deferred Capital Revenue Spent on Sites	(1,985,135)	(3,260,878)
Deferred Contributions in Support of Maintenance	(1,908,486)	(1,909,429)
Asset Retirement Obligation Decrease and Recognition of Deferred Capital Revenue	(613,400)	
Total Operating Transactions	<u>3,069,847</u>	<u>(4,023,014)</u>
Capital Transactions		
Tangible Capital Assets Purchased	(6,908,947)	(8,087,538)
Total Capital Transactions	<u>(6,908,947)</u>	<u>(8,087,538)</u>
Financing Transactions		
Capital Revenue Received	7,712,650	7,813,297
Total Financing Transactions	<u>7,712,650</u>	<u>7,813,297</u>
Investing Transactions		
Investments in Portfolio Investments	112,011	1,201,774
Total Investing Transactions	<u>112,011</u>	<u>1,201,774</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>3,985,561</u>	<u>(3,095,481)</u>
Cash and Cash Equivalents, beginning of year	<u>19,787,109</u>	<u>22,882,590</u>
Cash and Cash Equivalents, end of year	<u>23,772,670</u>	<u>19,787,109</u>
Cash and Cash Equivalents, end of year, is made up of:		
Cash	23,772,670	19,787,109
	<u>23,772,670</u>	<u>19,787,109</u>

**SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

NOTE 1 AUTHORITY AND PURPOSE

School District No. 57 (Prince George) ("the School District"), established on April 15, 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. 57 (Prince George)", and operates as "School District No. 57 (Prince George)". A board of education ("Board") elected for a four-year term governs the School District. The School District provides educational programs to students enrolled in schools in the district, and is principally funded by the Province of British Columbia through the Ministry of Education. School District No. 57 (Prince George) 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

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* supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board. This Section requires that the financial statements be prepared in accordance with the set of standards and guidelines that comprise generally accepted accounting principles for senior governments in Canada, or if the Treasury Board makes a regulation, the set of standards and guidelines that comprise generally accepted accounting principles for senior governments in Canada as modified by the alternate standard or guideline or part thereof adopted in the regulation.

Regulation 257/2010 requires that all tax-payer supported organizations in the Schools, Universities, Colleges and Hospitals sectors prepare their financial statements in accordance with Canadian public sector accounting standards.

Regulation 198/2011 requires that restricted contributions received or receivable for acquiring or developing a depreciable tangible capital asset or contributions in the form of a depreciable tangible capital asset are to be deferred and recognized in revenue at the same rate that amortization of the related tangible capital asset is recorded. For British Columbia tax-payer

**SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
 NOTES TO FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2023**

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of Accounting (continued)

supported organizations, these contributions include government transfers and externally restricted contributions. The accounting policy requirements under Regulation 198/2011 are significantly different from the requirements of Canadian public sector accounting standards which requires that

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

As a result, revenue recognized in the statement of operations and certain related deferred 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:

	2023	2022
Increase (Decrease) in Annual Surplus	\$ 138,745	\$ (66,694)
Increase in Accumulated Surplus	\$ 104,275,255	\$ 105,080,239
Decrease in Deferred Contributions	\$ 104,275,255	\$ 105,080,239

b) Cash and Cash Equivalents

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

c) Accounts Receivable

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

d) Portfolio Investments

The School District has investments in guaranteed investment certificates and term deposits that have a maturity date of greater than 3 months at the time of acquisition. GICs and term deposits not quoted in an active market are reported at cost or amortized cost.

Impairment is defined as a loss in value of a portfolio investment that is other than a temporary decline and is included in the Statement of Operations. In the case of an item in the fair value category, a reversal of any net re-measurement gains recognized in previous reporting periods up to the amount of the write-down is reported in the statement of re-measurement gains and losses. The loss is not reversed if there is a subsequent increase in value.

**SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

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

d) Portfolio Investments *(continued)*

Detailed information regarding portfolio investments is disclosed in note 4.

e) Unearned Revenue

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

f) Deferred Revenue and Deferred Capital Revenue

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

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

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 (EARSLS) of active employees covered under the plan.

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

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

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

g) Employee Future Benefits *(continued)*

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 by employer. The costs are expensed as incurred.

h) Asset Retirement Obligations

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

- there is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- the past transaction or event giving rise to the liability has occurred;
- it is expected that future economic benefit will be given up; and
- 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.

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:

- 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.

**SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

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

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.
- Works of art, historic assets and other intangible assets are not recorded as assets in these financial statements.
- The cost, less residual value, of tangible capital assets (excluding sites), is amortized on a straight-line basis over the estimated useful life of the asset. It is management's responsibility to determine the appropriate useful lives for tangible capital assets. These useful lives are reviewed on a regular basis or if significant events initiate the need to revise.
- Estimated useful life is as follows:

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

k) Capital Leases

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

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

SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

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

l) Prepaid Expenses

Prepaid insurance and prepaid subscriptions, courses, seminars and travel are included as a prepaid expense and stated at acquisition cost and are charged to expenses 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 to and from funds and reserves are an adjustment to the respective fund when approved. (see Note 13 - Interfund Transfers and Note 20 - Internally Restricted Surplus)

n) Revenue Recognition

Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable.

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. See note 2 (a) for the impact of this policy on these financial statements.

**SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

n) Revenue Recognition (continued)

Revenue related to fees or services received in advance of the fee being earned or the service being performed is deferred and recognized when the fee is earned or the service is 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 and Vice-Principals.
- Superintendents, Assistant Superintendents, Secretary-Treasurers, Trustees and other employees excluded from union contracts are categorized as Other Professionals.

Allocation of Costs

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

p) Financial Instruments

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

Financial instruments consist of cash and cash equivalents, accounts receivable, portfolio investments, accounts payable and accrued liabilities, long term debt and other liabilities.

**SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

p) Financial Instruments (continued)

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

Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the statement of re-measurement gains and losses. Upon settlement, the cumulative gain or loss is reclassified from the statement of re-measurement 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 re-measurement 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.

q) Measurement Uncertainty

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

r) Future Changes in Accounting Policies

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

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

**SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

r) Future Changes in Accounting Policies (continued)

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

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

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

NOTE 3 ACCOUNTS RECEIVABLE - OTHER RECEIVABLES

	2023	2022
Due from Federal Government	\$ 166,942	\$ 179,075
Due from School District No. 93	-	225,068
Due from City of Prince George	127,478	11,313
Deposits	195,508	-
Accrued Interest	49,337	17,478
Trade and Other	607,446	230,037
	\$ 1,146,711	\$ 662,971

NOTE 4 PORTFOLIO INVESTMENTS

Investments, at cost:	2023	2022
Term Deposits and Guaranteed Investment Certificates		
November 4, 2022, interest at 0.40%	\$ -	\$ 100,000
January 17, 2023, interest at 0.30%	-	12,011
June 8, 2023, interest at 2.75%	-	700,000
June 17, 2023, interest at 1.70%	-	200,000
January 3, 2024, interest at 4.55%	100,000	-
April 1, 2024, interest at 1.41%	100,000	100,000
April 1, 2024, interest at 1.40%	100,000	100,000
April 1, 2024, interest at 1.45%	100,000	100,000
June 8, 2024, interest at 2.00%	800,000	800,000
March 31, 2025, interest at 1.73%	100,000	100,000
June 8, 2025, interest at 2.30%	800,000	800,000
March 30, 2026, interest at 1.92%	100,000	100,000
June 14, 2026, interest at 1.1%	800,000	800,000
June 8, 2027, interest at 4.46%	800,000	800,000
June 8, 2028, interest at 5.13%	800,000	-
	\$ 4,600,000	\$ 4,712,011

**SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

NOTE 4 PORTFOLIO INVESTMENTS (continued)

No impairment has been identified by management and no investments were reclassified between the cost and fair value categories during the year.

NOTE 5 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES - OTHER

	2023	2022
Trade payables	\$ 1,221,680	\$ 1,658,918
Accrued payables	2,065,584	625,368
Contract holdbacks	82,764	214,535
Other	4,120	4,220
	<u>\$ 3,374,148</u>	<u>\$ 2,503,041</u>

NOTE 6 DEFERRED REVENUE

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

	2023	2022
Deferred revenue, beginning of year	\$ 3,007,537	\$ 3,343,846
Add:		
Provincial grants	17,368,188	15,950,589
Other	3,460,636	2,507,916
Investment income	21,841	24,242
	<u>23,858,202</u>	<u>21,826,593</u>
Less:		
Allocated to revenue	(20,561,591)	(18,789,975)
Recovered	-	(29,081)
	<u>\$ 3,296,611</u>	<u>\$ 3,007,537</u>

NOTE 7 DEFERRED CAPITAL REVENUE

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

**SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

NOTE 7 DEFERRED CAPITAL REVENUE (continued)

	2023	2022
Unspent deferred capital revenue, beginning of year	\$ 293,632	\$ 360,326
Add:		
Provincial grants	7,695,048	7,810,895
Investment income	17,602	2,402
	<u>8,006,282</u>	<u>8,173,623</u>
Less:		
Transferred to deferred capital revenue - capital additions	(3,373,584)	(2,709,684)
Transferred to revenue - site purchases	(1,985,135)	(3,260,878)
Transferred to revenue - settlement of asset retirement obligation	(306,700)	-
Deferred contribution in support of maintenance	(1,908,486)	(1,909,429)
Unspent deferred capital revenue, end of year	<u>\$ 432,377</u>	<u>\$ 293,632</u>
Deferred capital revenue, beginning of year	\$ 104,786,607	\$ 106,331,730
Transferred from deferred revenue - capital additions	3,373,584	2,709,684
Amortization of deferred capital revenue	(4,317,313)	(4,254,807)
Deferred capital revenue, end of year	<u>\$ 103,842,878</u>	<u>\$ 104,786,607</u>
Total deferred capital revenue, end of year	<u>\$ 104,275,255</u>	<u>\$ 105,080,239</u>

**SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
 NOTES TO FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2023**

NOTE 8 EMPLOYEE FUTURE BENEFITS

Benefits include vested sick leave, accumulating non-vested sick leave, vacation and overtime. 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.

	2023		2022
Reconciliation of accrued benefit obligation			
Accrued benefit obligation - April 1	\$ 2,030,829	\$	2,055,163
Service cost	155,225		170,599
Interest cost	66,970		53,058
Benefit payments	(246,681)		(250,139)
Decrease in obligation due to plan amendment			(71,231)
Actuarial loss (gain)	(24,160)		73,379
Accrued benefit obligation - March 31	\$ 1,982,183	\$	2,030,829

	2023		2022
Reconciliation of funded status at end of fiscal year			
Accrued benefit obligation - March 31	\$ 1,982,183	\$	2,030,829
Market value of plan assets - March 31	-		-
Funded status - deficit	(1,982,183)		(2,030,829)
Employer contributions after measurement date	4,075		7,496
Benefits expense after measurement date	(58,159)		(55,549)
Unamortized net actuarial loss (gain)	(215,513)		(218,423)
Accrued benefit liability - June 30	\$ (2,251,780)	\$	(2,297,305)

	2023		2022
Reconciliation of change in accrued benefit liability			
Accrued benefit liability - July 1	\$ 2,297,305	\$	2,357,369
Net expense for fiscal period	197,736		144,815
Employer contributions	(243,261)		(204,879)
Accrued benefit liability - June 30	\$ 2,251,780	\$	2,297,305

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

	2023	2022
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
EARSL - March 31	10.8	10.8

**SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
 NOTES TO FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2023**

NOTE 9 ASSET RETIREMENT OBLIGATION

Legal liabilities exist for the removal and disposal of asbestos 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 23 – Prior Period Adjustment). The obligation has been measured at current cost as the timing of future cash flows cannot be reasonably determined. These costs have been capitalized as part of the assets’ carrying value and are amortized over the assets’ estimated useful lives.

Asset Retirement Obligation, July 1, 2022 (see Note 23)	8,530,606
Settlements during the year	(306,700)
	<hr/>
Asset Retirement Obligation, closing balance	<u>\$ 8,223,906</u>

NOTE 10 EMPLOYEE PENSION PLANS

The School District and its employees contribute to the Teachers’ Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the 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, 2022, the Teachers’ Pension Plan has about 51,000 active members and approximately 41,000 retired members. As of December 31, 2022, the Municipal Pension Plan has about 240,000 active members, including approximately 30,000 from school districts.

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

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

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

The School District paid \$12,499,671 for employer contributions to the plans for the year ended June 30, 2023 (2022: \$12,408,440).

**SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

NOTE 10 EMPLOYEE PENSION PLANS *(continued)*

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.

NOTE 11 OTHER LIABILITIES

	2023	2022
Payroll	\$ 2,148,923	\$ 1,816,625
Accrued vacation	2,194,030	2,267,989
Teacher summer savings plan	5,501,953	5,390,141
Other	4,245,708	3,792,610
	\$ 14,090,614	\$ 13,267,365

**SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

NOTE 12 TANGIBLE CAPITAL ASSETS

Net Book Value:		2023	2022
			(Restated - Note 23)
Sites	\$	25,675,459	\$ 23,690,324
Buildings		111,926,238	113,753,559
Furniture & equipment		4,488,885	4,022,146
Vehicles		126,599	110,444
Computer hardware		2,766,383	3,152,562
Total		\$ 144,983,564	\$ 144,729,035

June 30, 2023

Cost:	Opening (Restated - Note 23)	Additions	Disposals	Total 2023
Sites	\$ 23,690,324	\$ 1,985,135	\$ -	\$ 25,675,459
Buildings	237,329,923	2,859,650	-	240,189,573
Furniture & equipment	7,032,272	1,203,969	523,914	7,712,327
Vehicles	116,257	29,243	-	145,500
Computer hardware	6,220,916	830,950	1,101,491	5,950,375
Total	\$ 274,389,692	\$ 6,908,947	\$ 1,625,405	\$ 279,673,234

Accumulated Amortization:	Opening (Restated - Note 23)	Amortization	Disposals	Total 2023
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	123,576,364	4,686,971	-	128,263,335
Furniture & equipment	3,010,126	737,230	523,914	3,223,442
Vehicles	5,813	13,088	-	18,901
Computer hardware	3,068,354	1,217,129	1,101,491	3,183,992
Total	\$ 129,660,657	\$ 6,654,418	\$ 1,625,405	\$ 134,689,670

**SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

NOTE 12 TANGIBLE CAPITAL ASSETS (continued)

June 30, 2022

Cost:	Opening (Restated - Note 23)	Additions	Disposals	Total 2022 (Restated - Note 23)
Sites	\$ 20,429,447	\$ 3,260,877	\$ -	\$ 23,690,324
Buildings	234,374,361	2,955,562	-	\$ 237,329,923
Furniture & equipment	6,880,171	531,597	379,496	\$ 7,032,272
Vehicles	-	116,257	-	\$ 116,257
Computer hardware	5,982,662	1,223,245	984,991	\$ 6,220,916
Total	\$ 267,666,641	\$ 8,087,538	\$ 1,364,487	\$ 274,389,692

Accumulated Amortization:	Opening (Restated - Note 23)	Amortization (Restated - Note 23)	Disposals	Total 2022 (Restated - Note 23)
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	118,921,151	4,655,213	-	123,576,364
Furniture & equipment	2,694,000	695,622	379,496	3,010,126
Vehicles	-	5,813	-	5,813
Computer hardware	2,832,987	1,220,358	984,991	3,068,354
Total	\$ 124,448,138	\$ 6,577,006	\$ 1,364,487	\$ 129,660,657

NOTE 13 INTERFUND TRANSFERS

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

- A transfer in the amount of \$151,203 (2022 - \$336,283) was made from Special Purpose Funds to the Capital Fund for the purchase of capital assets.
- A transfer in the amount of \$1,147,407 (2022 - \$1,780,693) was made from the Operating Fund to the Capital Fund for the purchase of capital assets.
- A transfer in the amount of \$515,047 (2022 - \$921,978) was made from the Operating Fund to the Capital Fund to fund certain future capital asset acquisitions.

NOTE 14 RELATED PARTY TRANSACTIONS

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

**SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

NOTE 15 CONTRACTUAL OBLIGATIONS

The School District has entered into a number of multiple-year contracts for the delivery of services and the construction of tangible capital assets. These contractual obligations will become liabilities in the future when the terms of the contracts are met. Disclosure relates to the unperformed portion of the contracts.

	2024	2025	2026	2027	2028
Student transportation contracts	\$ 5,758,304	\$ 5,884,231	\$ 6,001,673	\$ 6,109,361	\$ 6,231,548
Vehicle operating leases	252,871	191,175	179,835	142,192	33,239
Property lease	119,574	-	-	-	-
Copier lease	215,216	215,216	215,216	215,216	215,216
Shared use agreement	61,500	64,500	67,500	70,500	36,000
	<u>\$ 6,407,465</u>	<u>\$ 6,355,122</u>	<u>\$ 6,464,224</u>	<u>\$ 6,537,269</u>	<u>\$ 6,516,003</u>

NOTE 16 CONTRACTUAL RIGHTS

Contractual rights are rights to economic resources arising from contracts or agreements that will result in revenues and assets in the future. The School District's contractual rights arise from contracts entered into for shared use agreements and property rentals and leases. The following table summarizes the contractual rights of the School District for future assets:

	2024	2025	2026	2027	2028
Shared use agreement	\$ 205,000	\$ 215,000	\$ 225,000	\$ 235,000	\$ 120,000
Lease revenue	444,320	358,904	176,195	71,514	48,384
	<u>\$ 649,320</u>	<u>\$ 573,904</u>	<u>\$ 401,195</u>	<u>\$ 306,514</u>	<u>\$ 168,384</u>

NOTE 17 CONTINGENT LIABILITIES

The nature of the School District's activities is such that there is usually litigation pending or in process at any time. With respect to unsettled claims at June 30, 2023, management believes the School District has valid defenses and appropriate insurance coverage in place. In the event that any claims are successful, management believes that such claims are not expected to have a material effect on the School District's financial position.

**SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
 NOTES TO FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2023**

NOTE 18 BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board through the adoption of an amended annual budget on February 28, 2023. Reconciliation to the original approved budget is presented below:

	Original Approved Budget	Amendments	Amended Approved Budget
Revenue:			
Provincial Grants			
Ministry of Education and Child Care	\$ 164,511,893	11,086,188	\$ 175,598,081
Other	241,380	150,980	392,360
Tuition	-	6,375	6,375
Other revenue	2,983,144	502,433	3,485,577
Rentals and leases	765,000	-	765,000
Investment income	253,000	269,000	522,000
Amortization of deferred capital revenue	4,283,966	27,262	4,311,228
	<u>173,038,383</u>	<u>12,042,238</u>	<u>185,080,621</u>
Expenses:			
Instruction	131,928,392	12,062,364	143,990,756
District administration	7,126,119	25,582	7,151,701
Operations and maintenance	30,219,906	(53,722)	30,166,184
Transportation and housing	5,757,854	(214,007)	5,543,847
	<u>175,032,271</u>	<u>11,820,217</u>	<u>186,852,488</u>
Annual deficiency	(1,993,888)	222,021	(1,771,867)
Budgeted allocation of surplus	335,854	2,694,656	3,030,510
Budgeted annual surplus for the year	<u>\$ (1,658,034)</u>	<u>\$ 2,916,677</u>	<u>\$ 1,258,643</u>
Comprised of:			
Operating fund surplus	\$ -	\$ -	\$ -
Special purpose fund surplus	-	-	-
Capital fund surplus (deficit)	(1,658,034)	2,916,677	1,258,643
Budgeted annual surplus for the year	<u>\$ (1,658,034)</u>	<u>\$ 2,916,677</u>	<u>\$ 1,258,643</u>

**SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

NOTE 19 EXPENSE BY OBJECT

	2023	2022
		(Restated - Note 23)
Salaries and benefits	\$ 150,755,677	\$ 145,598,881
Services and supplies	27,464,582	25,357,169
Amortization	6,654,418	6,577,006
	<u>\$ 184,874,677</u>	<u>\$ 177,533,056</u>

NOTE 20 INTERNALLY RESTRICTED SURPLUS – OPERATING FUND

	2023	2022
Internally Restricted by the Board due to:		
<u>Nature of Constraints on the Funds</u>		
Ministry of Education and Child Care		
Indigenous Education	\$ 445,542	\$ 943,350
2020/2021 Operating Holdback Carryover	-	224,120
Specific Purpose Grant Funding	436,138	525,299
Recreation trusts and other funds	142,801	144,999
<u>Anticipated Unusual Expenses Identified</u>		
Superintendent search	70,000	-
Long Range Facilities Plan	75,000	-
Policy manual review	10,000	-
Board meeting software	20,000	-
Administrative procedures review	5,000	-
Department optimization review	30,000	-
Superintendent initiatives	50,000	33,417
Special Advisors	-	75,000
<u>Operations Spanning the School Year</u>		
2023/24 operating budgets	437,650	308,345
2023/24 staffing commitment	139,837	-
School surpluses	1,298,901	1,350,446
School capital projects	315,453	454,373
Department and program surpluses	442,437	506,553
Facility and technology reserves	721,778	595,000
Total Internally Restricted Operating Surplus	<u>\$ 4,640,537</u>	<u>\$ 5,160,902</u>
Unrestricted Operating Surplus - Contingency	<u>\$ 2,120,198</u>	<u>\$ -</u>
Total Available for Future Operations	<u>\$ 6,760,735</u>	<u>\$ 5,160,902</u>

**SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

NOTE 21 COMPARATIVE FIGURES

The financial statements have been reclassified, where applicable, to conform to the presentation used in the current year. The changes do not affect prior year operating fund surplus, except as disclosed in Note 23 – Prior Period Adjustment.

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 PRIOR PERIOD ADJUSTMENT

On July 1, 2021 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 9). This standard was adopted using the modified retroactive approach.

On July 1, 2021 the School District recognized an asset retirement obligation relating to several owned buildings that contain asbestos. 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:

	Previously Reported	Adjustment	Restated
Asset Retirement Obligation	\$ -	\$ 8,530,606	\$ 8,530,606
Tangible Capital Assets - cost	266,254,615	8,135,077	274,389,692
Tangible Capital Assets - accumulated amortization	121,540,634	8,120,023	129,660,657
Expenses - Operations and Maintenance - Asset Amortization	6,569,748	7,258	6,577,006
Capital Surplus, beginning of year	36,871,713	(8,508,294)	28,363,419

**SCHOOL DISTRICT NO. 57 (PRINCE GEORGE)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

NOTE 24 RISK MANAGEMENT

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

It is management's opinion that the School District is not exposed to significant credit risk associated with its cash deposits and investments as they are placed in recognized British Columbia institutions and the School District invests solely in guaranteed investment certificates, term deposits and bonds.

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 guaranteed investment certificates, term deposits and bonds that have a maturity date of no more than 5 years.

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.

School District No. 57 (Prince George)

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
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	5,160,902		32,341,052	37,501,954	45,347,440
Prior Period Adjustments					(8,508,294)
Accumulated Surplus (Deficit), beginning of year, as restated	5,160,902	-	32,341,052	37,501,954	36,839,146
Changes for the year					
Surplus (Deficit) for the year	3,262,287	151,203	(9,287)	3,404,203	662,808
Interfund Transfers	(1,147,407)	(151,203)	1,298,610	-	-
Tangible Capital Assets Purchased	(515,047)		515,047	-	-
Local Capital	1,599,833	-	1,804,370	3,404,203	662,808
Net Changes for the year	6,760,735	-	34,145,422	40,906,157	37,501,954

School District No. 57 (Prince George)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2023

	2023 Budget (Note 18)	2023 Actual	2022 Actual (Restated - Note 23)
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	153,210,761	155,637,660	146,667,242
Other	392,360	409,253	560,320
Tuition	6,375	12,750	59,210
Other Revenue	1,402,205	1,706,446	1,959,380
Rentals and Leases	765,000	774,093	507,176
Investment Income	500,000	623,470	227,447
Total Revenue	<u>156,276,701</u>	<u>159,163,672</u>	<u>149,980,775</u>
Expenses			
Instruction	124,919,200	123,326,487	118,646,428
District Administration	7,049,194	6,971,875	7,165,057
Operations and Maintenance	20,592,552	20,528,781	20,535,274
Transportation and Housing	5,381,308	5,074,242	4,246,170
Total Expense	<u>157,942,254</u>	<u>155,901,385</u>	<u>150,592,929</u>
Operating Surplus (Deficit) for the year	<u>(1,665,553)</u>	<u>3,262,287</u>	<u>(612,154)</u>
Budgeted Appropriation (Retirement) of Surplus (Deficit)	<u>3,030,510</u>		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(876,056)	(1,147,407)	(1,780,693)
Local Capital	(488,901)	(515,047)	(921,978)
Total Net Transfers	<u>(1,364,957)</u>	<u>(1,662,454)</u>	<u>(2,702,671)</u>
Total Operating Surplus (Deficit), for the year	<u>-</u>	<u>1,599,833</u>	<u>(3,314,825)</u>
Operating Surplus (Deficit), beginning of year		5,160,902	8,475,727
Operating Surplus (Deficit), end of year		<u>6,760,735</u>	<u>5,160,902</u>
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 20)		4,640,537	5,160,902
Unrestricted		2,120,198	
Total Operating Surplus (Deficit), end of year		<u>6,760,735</u>	<u>5,160,902</u>

School District No. 57 (Prince George)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2023

	2023 Budget (Note 18)	2023 Actual	2022 Actual (Restated - Note 23)
	\$	\$	\$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	146,188,794	146,807,382	144,073,515
ISC/LEA Recovery	(447,427)	(376,619)	(686,293)
Other Ministry of Education and Child Care Grants			
Pay Equity	2,271,692	2,271,692	2,271,692
Funding for Graduated Adults	75,136	64,134	92,426
Student Transportation Fund	687,663	687,663	687,663
Support Staff Benefits Grant	198,514	201,937	198,514
FSA Scorer Grant	15,693	15,693	15,693
Early Learning Framework (ELF) Implementation	1,908	1,908	4,032
Labour Settlement Funding	4,218,788	5,963,870	
Anti-racism in Early Care and Learning			10,000
Total Provincial Grants - Ministry of Education and Child Care	153,210,761	155,637,660	146,667,242
Provincial Grants - Other	392,360	409,253	560,320
Tuition			
Continuing Education			15,710
International and Out of Province Students	6,375	12,750	43,500
Total Tuition	6,375	12,750	59,210
Other Revenues			
Other School District/Education Authorities	300,000	290,203	301,246
Funding from First Nations	447,427	376,619	686,293
Miscellaneous			
Administration Fees	102,507	102,507	97,771
Cafeteria Recoveries	40,000	223,931	140,743
Miscellaneous	487,271	667,883	698,999
Municipal Purchasing Group Mastercard Rebate	25,000	45,303	34,328
Total Other Revenue	1,402,205	1,706,446	1,959,380
Rentals and Leases	765,000	774,093	507,176
Investment Income	500,000	623,470	227,447
Total Operating Revenue	156,276,701	159,163,672	149,980,775

School District No. 57 (Prince George)

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

Schedule 2B (Unaudited)

	2023 Budget (Note 18)	2023 Actual	2022 Actual (Restated - Note 23)
	\$	\$	\$
Salaries			
Teachers	60,013,292	58,721,495	57,499,960
Principals and Vice Principals	10,418,162	10,307,852	9,926,878
Educational Assistants	16,200,881	16,557,151	15,073,283
Support Staff	12,081,541	12,576,676	12,114,067
Other Professionals	8,262,485	8,218,318	7,740,779
Substitutes	3,926,531	4,832,250	4,247,322
Total Salaries	110,902,892	111,213,742	106,602,289
Employee Benefits	24,521,007	24,837,003	24,687,651
Total Salaries and Benefits	135,423,899	136,050,745	131,289,940
Services and Supplies			
Services	5,058,335	4,443,689	4,228,661
Student Transportation	5,297,560	4,980,709	4,164,554
Professional Development and Travel	1,655,089	1,213,518	1,252,607
Rentals and Leases	427,435	466,009	478,446
Dues and Fees	96,235	94,661	90,916
Insurance	387,500	358,119	325,657
Supplies	6,321,093	5,166,988	5,295,138
Utilities	3,275,108	3,126,947	3,467,010
Total Services and Supplies	22,518,355	19,850,640	19,302,989
Total Operating Expense	157,942,254	155,901,385	150,592,929

School District No. 57 (Prince George)

Operating Expense by Function, Program and Object

Year Ended June 30, 2023

Schedule 2C (Unaudited)

	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	47,701,858	777,595	166,765	37,561		3,579,181	52,262,960
1.03 Career Programs	437,702			4,197		354	442,253
1.07 Library Services	1,276,768			468,721		11,561	1,757,050
1.08 Counselling	1,702,952	1,417					1,704,369
1.10 Special Education	4,932,980	427,574	13,483,065	93,159	2,272,017	170,986	21,379,781
1.30 English Language Learning	1,320,102					6,680	1,326,782
1.31 Indigenous Education	869,495	313,966	2,874,356	70,560	889,959	12,030	5,030,366
1.41 School Administration		8,233,575		3,004,306	372,015	673,235	12,283,131
1.60 Summer School							-
1.64 Other	228		32,965	101,624		10,905	145,722
Total Function 1	58,242,085	9,754,127	16,557,151	3,780,128	3,533,991	4,464,932	96,332,414
4 District Administration							
4.11 Educational Administration				78,183	1,141,679	102,062	2,202,942
4.20 Early Learning and Child Care	479,410	401,608					-
4.40 School District Governance					138,672		138,672
4.41 Business Administration		152,117		812,614	1,542,377	41,465	2,548,573
Total Function 4	479,410	553,725	-	890,797	2,822,728	143,527	4,890,187
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				97,618	850,536		948,154
5.50 Maintenance Operations				7,104,493	964,593	169,723	8,238,809
5.52 Maintenance of Grounds				645,392		46,638	692,030
5.56 Utilities							-
Total Function 5	-	-	-	7,847,503	1,815,129	216,361	9,878,993
7 Transportation and Housing							
7.41 Transportation and Housing Administration				42,076	46,470	7,430	95,976
7.70 Student Transportation				16,172			16,172
7.73 Housing							-
Total Function 7	-	-	-	58,248	46,470	7,430	112,148
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	58,721,495	10,307,852	16,557,151	12,576,676	8,218,318	4,832,250	111,213,742

School District No. 57 (Prince George)

Operating Expense by Function, Program and Object

Year Ended June 30, 2023

Schedule 2C (Unaudited)

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Actual	2023 Budget	2022 Actual
	\$	\$	\$	\$	(Note 18)	(Note 18)	(Restated - Note 23)
1 Instruction							
1.02 Regular Instruction	52,262,960	11,899,737	64,162,697	2,568,215	66,730,912	68,190,676	64,342,684
1.03 Career Programs	442,253	97,833	540,086	361,565	901,651	975,475	1,171,235
1.07 Library Services	1,757,050	404,501	2,161,551	178,004	2,339,555	2,316,537	2,352,545
1.08 Counseling	1,704,369	377,393	2,081,762	86	2,081,848	1,910,415	2,361,609
1.10 Special Education	21,379,781	4,853,823	26,233,604	443,031	26,676,635	26,930,104	25,015,969
1.30 English Language Learning	1,326,782	305,020	1,631,802	7,632	1,639,434	1,700,739	1,837,923
1.31 Indigenous Education	5,030,366	1,177,746	6,208,112	638,960	6,847,072	7,231,716	5,981,069
1.41 School Administration	12,283,131	2,573,586	14,856,717	285,180	15,141,897	14,941,200	14,545,323
1.60 Summer School	-	-	-	-	-	-	17,840
1.64 Other	145,722	31,225	176,947	790,536	967,483	722,338	1,020,231
Total Function 1	96,332,414	21,720,864	118,053,278	5,273,209	123,326,487	124,919,200	118,646,428
4 District Administration							
4.11 Educational Administration	2,202,942	423,821	2,626,763	354,305	2,981,068	3,206,830	3,435,958
4.20 Early Learning and Child Care	-	6,192	6,192	240,597	246,789	-	-
4.40 School District Governance	138,672	524,012	662,684	532,761	1,195,445	388,716	424,635
4.41 Business Administration	2,548,573	-	2,548,573	-	2,548,573	3,453,648	3,304,464
Total Function 4	4,890,187	954,025	5,844,212	1,127,663	6,971,875	7,049,194	7,165,057
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	948,154	200,521	1,148,675	500,350	1,649,025	1,775,417	1,560,543
5.50 Maintenance Operations	8,238,809	1,795,097	10,033,906	3,180,263	13,214,169	13,288,940	13,311,848
5.52 Maintenance of Grounds	692,030	143,833	835,863	1,219,987	2,055,850	1,712,887	1,726,477
5.56 Utilities	-	-	-	3,609,737	3,609,737	3,815,308	3,936,406
Total Function 5	9,878,993	2,139,451	12,018,444	8,510,337	20,528,781	20,592,552	20,555,274
7 Transportation and Housing							
7.41 Transportation and Housing Administration	95,976	18,785	114,761	260	115,021	119,837	109,049
7.70 Student Transportation	16,172	3,878	20,050	4,932,871	4,952,921	5,249,471	4,137,121
7.73 Housing	-	-	-	6,300	6,300	12,000	-
Total Function 7	112,148	22,663	134,811	4,939,431	5,074,242	5,381,308	4,246,170
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	111,213,742	24,837,003	136,050,745	19,850,640	155,901,385	157,942,254	150,592,929

School District No. 57 (Prince George)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2023

	2023 Budget (Note 18) \$	2023 Actual \$	2022 Actual (Restated - Note 23) \$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	18,032,433	17,358,224	16,256,169
Other Revenue	2,083,372	3,181,526	2,509,564
Investment Income	22,000	21,841	24,242
Total Revenue	20,137,805	20,561,591	18,789,975
Expenses			
Instruction	19,071,556	19,396,081	17,607,543
District Administration	102,507	102,507	97,771
Operations and Maintenance	801,203	791,924	653,144
Transportation and Housing	162,539	119,876	95,234
Total Expense	20,137,805	20,410,388	18,453,692
Special Purpose Surplus (Deficit) for the year	-	151,203	336,283
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(151,203)	(336,283)
Total Net Transfers	-	(151,203)	(336,283)
Total Special Purpose Surplus (Deficit) for the year	-	-	-
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		-	-

School District No. 57 (Prince George)
 Changes in Special Purpose Funds and Expense by Object
 Year Ended June 30, 2023

Schedule 3A (Unaudited)

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK Fund - Overhead	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		61,554	846,083	1,222,828	57,601	44,849	30,943	311,092	
Add: Restricted Grants	667,343	506,825			320,000	78,400	200,961	2,261,144	410,199
Provincial Grants - Ministry of Education and Child Care			36,444	3,397,597					
Other			21,685	156					
Investment Income									
Less: Allocated to Revenue	667,343	506,825	58,129	3,397,753	320,000	78,400	200,961	2,261,144	410,199
Deferred Revenue, end of year	-	568,379	25,690	3,151,082	348,201	56,116	146,779	2,520,800	410,199
			878,522	1,469,499	29,400	67,133	85,125	51,436	-
Revenues	667,343	568,379	4,005	3,150,926	348,201	56,116	146,779	2,520,800	410,199
Provincial Grants - Ministry of Education and Child Care									
Other Revenue			4,005	3,150,926					
Investment Income			21,685	156					
Expenses	667,343	568,379	25,690	3,151,082	348,201	56,116	146,779	2,520,800	410,199
Salaries									
Teachers									
Principals and Vice Principals						18,477	39,626	292,989	
Educational Assistants									
Support Staff	180,791	437,999			254,985	10,726	17,805	191,119	118,610
Other Professionals	42,362							193,841	
Substitutes								1,003,523	
Employee Benefits	223,153	437,999			7,237	2,086	6,007	202,813	
Services and Supplies	9,174	130,380			262,222	31,289	63,438	1,681,472	321,423
	435,016	568,379	25,690	3,012,685	15,273	17,105	68,101	429,443	13,200
	667,343	568,379	25,690	3,012,685	344,674	56,116	146,779	2,520,800	410,199
Net Revenue (Expense) before Interfund Transfers	-	-	-	138,397	3,527	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased				(138,397)	(3,527)				
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 57 (Prince George)
 Changes in Special Purpose Funds and Expense by Object
 Year Ended June 30, 2023.

	Classroom Enhancement Fund - Staffing	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	Seamless Day Kindergarten	Student & Family Affordability	ECL (Early Care & Learning)
	\$	\$	\$	\$	\$	\$	\$	\$	
Deferred Revenue, beginning of year		36,291		37,882	30,193	103,667			
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	9,628,563	126,248	51,000	6,000			55,400	1,439,982	175,000
Other Investment Income									
Less: Allocated to Revenue	9,628,563	126,248	51,000	6,000			55,400	1,439,982	175,000
Deferred Revenue, end of year	-	42,663	25,672	40,369	-	-	55,400	280,751	25,204
Revenues									
Provincial Grants - Ministry of Education and Child Care	9,628,563	119,876	25,328	3,513	30,193	103,667		1,159,231	149,796
Other Revenue									
Investment Income									
Expenses									
Salaries									
Teachers									
Principals and Vice Principals									
Educational Assistants									
Support Staff									
Other Professionals									
Substitutes									
Employee Benefits	7,800,853								
Services and Supplies									
Net Revenue (Expense) before Interfund Transfers									
Interfund Transfers									
Tangible Capital Assets Purchased						(9,279)			
Net Revenue (Expense)									

School District No. 57 (Prince George)
 Changes in Special Purpose Funds and Expense by Object
 Year Ended June 30, 2023

	PRP Regional Hospital	PRP Two Wolves Centre	PRP FASD Outreach	FASD - Other	Community LINK - Other	TOTAL
	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	3,999		215,183	5,372		3,007,537
Add:						
Restricted Grants						
Provincial Grants - Ministry of Education and Child Care	379,842	292,336	768,945		26,595	17,368,188
Other						3,460,636
Investment Income						21,841
Allocated to Revenue	379,842	292,336	768,945		26,595	20,850,665
Deferred Revenue, end of year	<u>379,701</u>	<u>267,842</u>	<u>778,697</u>	<u>-</u>	<u>26,595</u>	<u>20,561,591</u>
	<u>10,140</u>	<u>24,494</u>	<u>205,431</u>	<u>5,372</u>	<u>-</u>	<u>3,296,611</u>
Revenues	<u>379,701</u>	<u>267,842</u>	<u>778,697</u>	<u>-</u>	<u>26,595</u>	<u>17,358,224</u>
Provincial Grants - Ministry of Education and Child Care						3,181,526
Other Revenue						21,841
Investment Income						26,595
Expenses	<u>373,701</u>	<u>267,842</u>	<u>778,697</u>	<u>-</u>	<u>26,595</u>	<u>20,561,591</u>
Salaries						
Teachers						8,901,330
Principals and Vice Principals	221,718	193,686	333,981			121,307
Educational Assistants						952,856
Support Staff	34,372	9,676	20,281			555,465
Other Professionals			128,813			1,174,698
Substitutes	121		430			232,409
Employee Benefits	256,211	203,362	483,505			11,918,065
Services and Supplies	60,172	35,977	114,109			2,786,867
	57,318	28,503	181,083			5,705,456
	373,701	267,842	778,697		26,595	20,410,388
Net Revenue (Expense) before Interfund Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>151,203</u>
Interfund Transfers						
Tangible Capital Assets Purchased						(151,203)
Net Revenue (Expense)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(151,203)</u>

School District No. 57 (Prince George)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2023

	2023	2023 Actual			2022
	Budget (Note 18)	Invested in Tangible Capital Assets	Local Capital	Fund Balance	Actual (Restated - Note 23)
	\$	\$	\$	\$	\$
Revenues					
Provincial Grants					
Ministry of Education and Child Care	4,354,887	4,199,481		4,199,481	5,125,307
Other Revenue		840		840	45,000
Investment Income			35,983	35,983	
Amortization of Deferred Capital Revenue	4,311,228	4,317,313		4,317,313	4,254,807
Total Revenue	8,666,115	8,517,634	35,983	8,553,617	9,425,114
Expenses					
Operations and Maintenance	2,164,068	1,908,486		1,908,486	1,909,429
Amortization of Tangible Capital Assets					
Operations and Maintenance	6,608,361	6,654,418		6,654,418	6,577,006
Total Expense	8,772,429	8,562,904	-	8,562,904	8,486,435
Capital Surplus (Deficit) for the year	(106,314)	(45,270)	35,983	(9,287)	938,679
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	876,056	1,298,610		1,298,610	2,116,976
Local Capital	488,901		515,047	515,047	921,978
Total Net Transfers	1,364,957	1,298,610	515,047	1,813,657	3,038,954
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		251,618	(251,618)	-	
Total Other Adjustments to Fund Balances		251,618	(251,618)	-	
Total Capital Surplus (Deficit) for the year	1,258,643	1,504,958	299,412	1,804,370	3,977,633
Capital Surplus (Deficit), beginning of year		31,419,074	921,978	32,341,052	36,871,713
Prior Period Adjustments					(8,508,294)
To Recognize Asset Retirement Obligation					(8,508,294)
Capital Surplus (Deficit), beginning of year, as restated		31,419,074	921,978	32,341,052	28,363,419
Capital Surplus (Deficit), end of year		32,924,032	1,221,390	34,145,422	32,341,052

School District No. 57 (Prince George)

Tangible Capital Assets

Year Ended June 30, 2023

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	23,690,324	229,194,846	7,032,272	116,257	-	6,220,916	266,254,615
Prior Period Adjustments		8,135,077					8,135,077
To Recognize Asset Retirement Obligation		237,329,923	7,032,272	116,257	-	6,220,916	274,389,692
Cost, beginning of year, as restated	23,690,324	237,329,923	7,032,272	116,257	-	6,220,916	274,389,692
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw	1,984,295	1,757,409	545,851				4,287,555
Deferred Capital Revenue - Other	840	1,028,717	41,607			755,549	1,071,164
Operating Fund		37,898	353,960			43,427	1,147,407
Special Purpose Funds		13,841	93,935			31,974	151,203
Local Capital		21,785	168,616	29,243		830,950	251,618
Total	1,985,135	2,859,650	1,203,969	29,243	-	830,950	6,908,947
Decrease:							
Deemed Disposals	-	-	523,914	-	-	1,101,491	1,625,405
Total	-	-	523,914	-	-	1,101,491	1,625,405
Cost, end of year	25,675,459	240,189,573	7,712,327	145,500	-	5,950,375	279,673,234
Work in Progress, end of year							-
Cost and Work in Progress, end of year	25,675,459	240,189,573	7,712,327	145,500	-	5,950,375	279,673,234
Accumulated Amortization, beginning of year		115,456,341	3,010,126	5,813		3,068,354	121,540,634
Prior Period Adjustments		8,120,023					8,120,023
To Recognize Asset Retirement Obligation		123,576,364	3,010,126	5,813	-	3,068,354	129,660,657
Accumulated Amortization, beginning of year, as restated		123,576,364	3,010,126	5,813	-	3,068,354	129,660,657
Changes for the Year							
Increase: Amortization for the Year		4,686,971	737,230	13,088		1,217,129	6,654,418
Decrease:							
Deemed Disposals		-	523,914	-	-	1,101,491	1,625,405
Total		-	523,914	-	-	1,101,491	1,625,405
Accumulated Amortization, end of year		128,263,335	3,223,442	18,901	-	3,183,992	134,689,670
Tangible Capital Assets - Net	25,675,459	111,926,238	4,488,885	126,599	-	2,766,383	144,983,564

School District No. 57 (Prince George)

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	99,270,442	2,631,811	2,884,354	104,786,607
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	2,303,260	1,070,324		3,373,584
	2,303,260	1,070,324	-	3,373,584
Decrease:				
Amortization of Deferred Capital Revenue	4,092,254	120,555	104,504	4,317,313
	4,092,254	120,555	104,504	4,317,313
Net Changes for the Year	(1,788,994)	949,769	(104,504)	(943,729)
Deferred Capital Revenue, end of year	97,481,448	3,581,580	2,779,850	103,842,878
Work in Progress, beginning of year				-
Changes for the Year				
Net Changes for the Year	-	-	-	-
Work in Progress, end of year	-	-	-	-
Total Deferred Capital Revenue, end of year	97,481,448	3,581,580	2,779,850	103,842,878

School District No. 57 (Prince George)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2023

Schedule 4D (Unaudited)

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	97,397		71,025		125,210	293,632
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	6,651,092		1,043,956			7,695,048
Investment Income	5,076		7,258		5,268	17,602
	6,656,168	-	1,051,214	-	5,268	7,712,650
Decrease:						
Transferred to DCR - Capital Additions	2,303,260		1,070,324			3,373,584
Transferred to Revenue - Site Purchases	1,984,295			840		1,985,135
Transferred to Revenue - Settlement of Asset Retirement Obligation	306,700					306,700
Deferred Contribution in Support of Maintenance	1,908,486					1,908,486
	6,502,741	-	1,070,324	-	840	7,573,905
Net Changes for the Year	153,427	-	(19,110)	-	4,428	138,745
Balance, end of year	250,824	-	51,915	-	129,638	432,377

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

School District No. 57 (Prince George)

Fiscal Year Ended June 30, 2023

Schedule of Debt

Information on all long term debt is included in the School District Audited Financial Statements.

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

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

School District No. 57 (Prince George)

Fiscal Year Ended June 30, 2023

Schedule of Guarantee and Indemnity Agreements

School District No. 57 (Prince George) has not given any guarantee or indemnity under the Guarantees and Indemnities Regulation.

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

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

School District No. 57 (Prince George)

Fiscal Year Ended June 30, 2023

Schedule of Severance Agreements

There was one severance agreement made between School District No. 57 (Prince George) and its non-unionized employees during fiscal year 2023.

This agreement represents twelve months' compensation.

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

School District No. 57 (Prince George)
Schedule of Remuneration and Expense
Year Ended June 30, 2023

Name	Position	Remuneration	Expense
Antrim, Cory	Trustee	13,707.87	2,294.36
Bekkering, Beatrice	Trustee	14,798.34	2,623.61
Bennett, Timothy	Trustee	7,331.15	85.08
Brennan, K. Craig	Trustee	14,685.12	4,442.79
Burnett, Gillian	Trustee	7,477.82	2,284.05
Holland, Sarah	Trustee	318.79	-
Mahoney, Milton	Trustee	7,085.97	130.20
McCrary, Sharleen	Trustee	318.79	-
McLean, Erica	Trustee	13,707.87	4,129.05
Polillo, Ron	Trustee	7,614.38	130.20
Thompson, Robert	Trustee	21,413.63	8,349.17
Warrington, Sharel	Trustee	8,142.78	85.08
Weber, Rachael	Trustee	22,709.36	9,960.59
		139,311.87	34,514.18
Abra, Robin	Teacher	83,082.88	2,025.79
Abriel, Rebecca	Teacher	102,566.47	1,102.54
Adams, Jacqueline	Social Worker	76,009.25	1,733.81
Addison, Sarah	Teacher	85,601.98	19.85
Alderson, Kristy	Teacher	100,322.93	19.03
Allan, Meghan	Teacher	81,333.00	1,286.37
Alton, Alyson	Teacher	92,955.74	8.88
Amaral, Lucia	Teacher	100,727.77	11.65
Anderson, Brenda	Principal	146,292.27	1,658.84
Anderson, Christine	Teacher	94,941.42	5,593.69
Anderson, Frances	Teacher	83,011.65	91.63
Anderson, Shelley	Clinician	101,085.90	3,363.42
Apolczer, Brett	Director, Facility Services	151,947.62	1,275.63
Appler, Kristin	Teacher	99,510.75	19.03
Archer, Britany	Speech Pathologist	77,000.50	2,358.38
Arnold, Liza	Principal	144,792.27	481.37
Aussem, Catherine	Teacher	92,954.07	1,749.24
Babulal, Leann	Teacher	81,826.19	28.81
Bagley, Jennifer	Teacher	99,437.27	-
Bahia, Sukhbir	Payroll Supervisor	106,626.65	6,044.93
Baker, Stephen	Teacher	103,394.95	151.65
Baldrige, Tracy	Principal	141,687.10	190.06
Banser, Michelle	Teacher	79,645.94	78.96
Barg, Jayne	Teacher	92,638.94	9.08
Barker, Erin	Teacher	82,191.85	34.10
Barker, Lucas	Teacher	90,614.96	32.95
Barnes, Christa	Principal	148,433.65	367.42
Barnett, Christopher	Teacher	101,720.28	19.03
Barnett, Shelby	Teacher	99,088.21	19.03
Barrio, Susan	Teacher	92,642.95	653.09
Barwise, Kenneth	Teacher	104,922.62	65.70
Basran, Tara	Teacher	75,388.54	18.81
Bast, Dawn	Teacher	81,669.19	2,295.45
Bast, Laura	Teacher	102,237.30	250.80
Baumbach, Nicole	Teacher	99,018.92	837.19
Beach, Crystal	Teacher	76,589.26	85.56
Beach, Nicole	Teacher	80,486.71	1,208.73
Beattie, Carmen	Teacher	91,781.65	33.38
Beauchesne, Tracy	Teacher	102,099.69	2,454.50
Beaudry, Elizabeth	Teacher	75,306.88	1,179.70

School District No. 57 (Prince George)
Schedule of Remuneration and Expense
Year Ended June 30, 2023

Name	Position	Remuneration	Expense
Beaulieu, Eric	Teacher	81,310.94	-
Beauregard, Daryl	Teacher	111,975.76	70.00
Beauregard, Robyn	Teacher	101,821.12	410.15
Begin, Tanya	Teacher	98,952.27	19.03
Bellavance, Dreanne	Teacher	97,038.85	8.88
Bellavance, Scott	Teacher	92,953.03	-
Bennett, David	Tradesperson	75,514.89	3,067.65
Bennett, Heather	Teacher	82,328.80	25.01
Bennett, Richard	Teacher	93,519.08	249.85
Bennett, Robert	Teacher	100,968.78	287.35
Benoit, Shendah	Principal	141,406.83	1,012.48
Bepple, Barry	Energy & Sustainable Conservation Coordinator	107,859.01	209.00
Bernard, Maizie	Teacher	101,339.43	89.56
Bernard, Sean	Teacher	80,623.22	199.68
Berra, Monica	District Principal, Curriculum & Innovation	152,840.35	7,637.13
Berra, Renzo	Teacher	112,237.12	113.43
Berra, Rjay	Teacher	75,225.99	2,456.26
Berry, Brianna	Teacher	83,510.06	112.45
Berry, Leanne Joy	Teacher	92,410.01	155.48
Best, Beverly	Director, Indigenous Education	85,051.63	5,038.09
Bhullar, Jeneva	Teacher	81,680.52	1,183.59
Billups, Carley	Occupational Therapist	102,070.78	2,857.58
Blabey, Luke	Teacher	76,105.20	19.85
Blais, Billy	Tradesperson	76,191.07	7,689.50
Blakely, Marnie	Social Worker	81,843.28	417.22
Bleecker, Jerry	Teacher	101,917.52	19.85
Blokland, Johanna	Teacher	93,401.12	325.34
Boef, Christine	Teacher	83,785.97	5,842.18
Bond, Andrew	Principal	149,467.96	4,317.62
Bond, Erin	Teacher	99,018.92	57.11
Bonin, Jessica	Teacher	92,956.61	1,580.92
Bordeleau, Steven	Teacher	94,314.43	22.88
Borden, Douglas	Teacher	109,685.46	2,725.70
Born, Andrea	Director of Human Resources	148,443.49	16,850.71
Borowski, Kari	Teacher	99,455.97	15.93
Bourque, Raymond	Teacher	103,154.62	1,117.46
Bourque, Tracy-Lee	Teacher	92,953.91	-
Bowes, John	Teacher	78,968.74	135.01
Boylan, Brendan	Teacher	83,802.07	-
Bracey, Glenda	Teacher	99,514.97	-
Brady Cook, Sherilyn	Teacher	75,390.09	-
Branco, Juliet	Teacher	101,336.29	-
Brandle, Andrea	Teacher	99,771.34	83.67
Branigan, Cynthia	Teacher	93,255.37	238.71
Brbot, Denise	Teacher	99,515.21	9.08
Brears, Chandelle	Teacher	89,864.26	187.42
Bridge, Christopher	Teacher	87,603.50	365.08
Briggs, Kimberly	Teacher	101,821.54	1,041.10
Brochu, Kim	Teacher	104,289.86	73.15
Broderick, Natalie	Teacher	101,720.28	117.30
Brough, Erica	Teacher	100,297.91	35.78
Brown, Alison	Teacher	101,821.86	155.48
Brown, Andrea	Teacher	99,035.69	22.58
Brown, Hannah	Director of Finance	173,803.40	3,632.30
Brown, Marianne	Teacher	99,614.92	39.04

School District No. 57 (Prince George)
Schedule of Remuneration and Expense
Year Ended June 30, 2023

Name	Position	Remuneration	Expense
Brown, Stacey	Teacher	93,433.25	497.22
Brown, Terry Lynn	Teacher	84,750.68	-
Bruce, Janice	Teacher	81,795.28	44.10
Bruce, Richard	Principal	134,744.48	333.62
Brulotte, Karen	Teacher	92,898.60	10.00
Bryant, Gwen	Teacher	92,435.93	1,337.33
Bryce, Laurie	Principal	145,932.26	594.48
Bryden, Ellen	Data Management & Privacy Officer	76,037.13	5,358.97
Bryden, Tamara	Teacher	102,776.12	19.85
Bucci, Bryan	Teacher	125,588.01	67.14
Buljevic, Nicholas	Tradesperson	77,312.50	4,263.58
Burns, Maria	Teacher	99,779.91	212.15
Burt, Candice	Teacher	81,957.20	131.00
Busby, Neil	Vice Principal	130,483.55	127.38
Butchart, Janice	Teacher	92,953.51	1,334.23
Buydens, Kathy	Teacher	81,841.86	-
Byman, Debbie	Teacher	101,822.30	8.88
Caldwell, Michael	Teacher	93,255.89	253.35
Cameron, Nicole	Indigenous Social Worker	80,150.45	1,780.04
Campbell, Barbara	Teacher	87,952.45	4,986.79
Campbell, Jonathan	Teacher	95,171.89	2,073.49
Carlaw, Christine	Teacher	84,661.39	121.44
Cartmell, Amanda	Teacher	76,132.94	62.39
Cartmell, Joslyn	Social Worker	76,700.59	27.75
Carver, Lillian	Purchaser	77,707.28	1,030.31
Cawsey, Cheryl	Teacher	101,821.00	19.03
Chadha, Karen	Teacher	77,080.62	478.80
Chaisson, Lisa	Teacher	93,125.37	11.59
Chapman, Michelle	Teacher	99,838.41	151.06
Charest, Eric	Teacher	102,070.93	1,312.88
Chidiac, Gerald	Teacher	102,831.75	1,960.32
Child, Parrish	Principal	145,275.87	258.19
Chiles, Stephanie	Teacher	79,686.83	2,506.92
Chivilo, Trina	Teacher	112,212.43	5,983.22
Christensen, Anne-Marie	Human Resources Manager	100,612.03	10,864.97
Christie, Michael	Teacher	95,412.14	413.98
Clark, Gaylene	Teacher	102,194.19	530.57
Clasper, Shelaine	Teacher	92,953.75	70.57
Cleaveley, Megan	Teacher	97,855.73	2,640.33
Clifford, Dylan	Teacher	117,158.44	754.01
Clough, Tim	Teacher	99,514.29	702.29
Coates, Stephanie	Vice Principal	114,615.01	1,011.44
Coelho, Rosa	Teacher	86,387.47	367.50
Cole, Tracy	District Principal, Early Learning	145,032.27	696.85
Coles Mohns, Corinne	Teacher	91,796.15	437.25
Colthorp, Rebeka	Teacher	93,671.25	1,294.16
Comas, Maria-Belen	Teacher	93,180.29	40.56
Connell, Tenneil	Teacher	93,057.47	2,174.79
Connell, Tracy	Teacher	103,301.25	1,588.01
Conway, Tanis	Teacher	85,539.95	4,417.75
Cook, Colin	Teacher	85,284.20	1,467.76
Cooke, Michelle	Teacher	99,018.92	46.46
Corcoran, Marian	Teacher	99,508.97	160.92
Cote, Tara	Teacher	82,382.50	28.93
Coulling, Holly	Teacher	99,514.28	139.39

School District No. 57 (Prince George)
Schedule of Remuneration and Expense
Year Ended June 30, 2023

Name	Position	Remuneration	Expense
Cousins, Christina	Teacher	92,953.71	1,138.02
Couture, Melissa	Teacher	99,455.38	155.36
Coyle, Benjamin	Teacher	76,438.05	26.64
Cramer, Bradley	Teacher	94,313.18	-
Creegan, Robert	Tradesperson	80,316.42	2,161.33
Crobar, Jeanette	Teacher	93,069.43	1,586.57
Culling, Darcy	Human Resources Advisor	89,776.88	70.00
Daines, Shannon	Principal	144,792.27	1,140.09
Dalla Lana, Ersilia (Silia)	Teacher	102,154.50	182.52
Dalla Lana, Steven	Principal	145,248.27	197.47
Dar, Breanne	Teacher	92,952.58	1,361.71
David, Michele	Clinician	114,425.45	2,017.00
Davidson, Cheryl	Teacher	101,821.94	37.53
Davies, Stephanie	Principal	145,449.88	1,027.65
Davis, D'Arcy	Teacher	99,839.11	533.81
Davis, Eva	Principal	146,167.20	5,105.03
Dawson, Melody	Teacher	95,050.68	28.11
DeFord, Tamara	Teacher	82,114.98	117.43
Derksen, Scott	Supervisor, General Trades	81,440.61	1,226.50
Desbiens, Eric	Tradesperson	81,131.43	2,339.83
Desjarlais, Manon	Teacher	101,771.76	106.83
Devlin, Heather	Teacher	106,525.03	2,365.16
Devlin, Megan	Teacher	88,821.79	18.62
Devlin, Nathan	Teacher	81,445.02	2,222.26
Dionne, Jennifer	Teacher	113,503.09	3,743.70
Dmitrasinovic, David	Teacher	92,898.59	21.00
Doll, Anne	Teacher	92,898.60	9.08
Doran, Dawn	Teacher	92,128.64	707.91
Dormer, Jordan	DTA Associate (Temp)	76,926.46	6,231.71
Doucette, Lorie	Teacher	89,158.82	0.63
Doucette, Nicole	Teacher	93,369.07	-
Dougherty, Rebeca	Teacher	79,520.47	9.08
Douglas, Sherrie	Teacher	107,393.90	153.55
Douglas, Tammy	Teacher	102,910.50	19.85
Doyle, Nadine	Teacher	100,119.41	2,996.73
Drake, Ellisa	Teacher	92,965.65	40.45
Dreher, Elizabeth	Teacher	102,650.93	105.52
Driedger, Tara	Teacher	81,475.33	22.58
Duerksen, Carolyn	Teacher	101,822.55	78.27
Dugan, Martin	Principal	155,096.05	3,775.12
Dugdale, Michelle	Teacher	78,949.64	765.22
Dunkley, Heidi	Teacher	99,513.56	890.60
Durfeld-Pritchard, Guido	Teacher	92,735.50	19.73
Durward, Barry	Teacher	93,200.25	28.11
Eberle, Steven	Social Worker	81,843.28	47.20
Edelmann, Marc	Tradesperson	77,517.60	539.00
Edge, Robert	Teacher	78,065.41	37.38
Edwards, Keri	Teacher	99,020.65	329.70
Elliot, Heather	Teacher	92,953.91	1,238.51
Elliot, Kirk	Teacher	101,822.44	1,497.72
Elsenheimer, Janice	Teacher	81,843.96	50.02
Elson, Evan	Teacher	83,074.69	9.08
Elton, Vanessa	Teacher	84,187.55	2,560.67
Empey, Michael	Teacher	93,822.10	11.59
Emsley, Melanie	Teacher	92,335.23	153.16

School District No. 57 (Prince George)
Schedule of Remuneration and Expense
Year Ended June 30, 2023

Name	Position	Remuneration	Expense
Engert, Monique	Principal	140,672.40	237.51
Erb, Leah	Teacher	76,435.58	9.08
Erickson, Diana	Teacher	91,082.65	46.46
Erickson, Grant	Teacher	93,065.98	19.85
Erickson, Leon	Teacher	108,711.61	818.42
Eveneshen, Lynn	Teacher	101,822.30	32.94
Fanshaw, Marie	Teacher	121,896.33	2,427.11
Fast, Monique	Teacher	92,459.94	42.94
Ferguson, Mark	Teacher	101,314.78	102.60
Fillion, Mary	Teacher	83,666.46	-
Finch, Karen	Teacher	100,176.57	19.73
Finger, Dirk	Teacher	97,259.73	47.43
Finnie, Gurbux	Teacher	93,978.90	2,506.52
Fisher, Julie	Teacher	96,996.45	3,798.50
Flaherty, Heather	Teacher	84,695.07	3,487.48
Flavel, Joseph	Teacher	101,822.19	583.08
Fleming, Amy-Lee	Teacher	94,624.82	32.71
Florell, Jasen	Teacher	105,917.46	18.16
Floyd, Melanie	Teacher	101,814.33	79.03
Forbes, John	Teacher	120,577.91	2,196.15
Forrest, Kimberly	Teacher	126,846.37	7,639.81
Forseth, Fransisce	Teacher	79,736.66	21.00
Franke, Lisa	Vice Principal	132,957.07	3,671.64
Franzmann, Mariah	Teacher	80,277.50	828.49
Friesen, David	Teacher	91,524.15	1,122.84
Friesen, Jacqueline	Teacher	101,174.99	1,077.76
Friesen, Tess	Teacher	84,414.65	3,313.56
Froese, Tracy	Teacher	82,531.29	127.43
Furlan, Christina	Teacher	93,434.34	81.59
Gabriel, Nadine	Teacher	92,953.52	18.14
Gagne, Joelle	Teacher	75,480.33	138.09
Gaiesky, Judith	Teacher	82,531.71	220.14
Gallagher, Alison	Teacher	99,842.90	118.72
Galloway, Sarah	Teacher	103,114.47	17.50
Garland, Pamela	Teacher	101,821.92	3,415.95
Gattrell, Tanja	Teacher	83,012.29	11.59
Gehloff, Terra	Teacher	97,924.14	221.75
Geisler, Leon	Teacher	102,029.73	238.28
Ghosh, Pamela	Teacher	102,940.08	1,000.18
Giannisis, Ioannis	Social Worker	76,728.88	617.16
Giesbrecht, Jodi	Teacher	92,453.44	25.47
Giesinger, Mathew	Teacher	76,638.27	34.46
Gilbert, Corinna	Teacher	80,988.94	19.85
Giroux, Shirley	Teacher	108,611.46	2,424.40
Glennen, Ashley	Teacher	86,217.49	23.86
Glover, Melissa	Principal	112,803.94	2,956.68
Goodwin, Christopher	Teacher	82,978.02	466.80
Goudal, Sarah	Teacher	93,201.45	128.94
Graboski, Stephen	Teacher	86,963.18	3,259.45
Graf, Kevin	Tradesperson	85,725.09	887.35
Graham, Marla	Teacher	81,844.16	34.08
Grant, Ashley	Teacher	78,599.42	2,988.24
Grattan, Miranda	Behavior Interventionist	99,941.44	3,530.79
Gray, Danielle	Teacher	93,055.86	103.94
Green, Kenton	Teacher	92,952.75	36.67

School District No. 57 (Prince George)
Schedule of Remuneration and Expense
Year Ended June 30, 2023

Name	Position	Remuneration	Expense
Greenfield, Kristy	Principal	138,469.25	147.62
Grisedale, Melissa	Teacher	98,124.14	6,760.44
Grisedale, Tyler	Vice Principal	128,700.32	591.11
Guillet, Jean-Claude	Teacher	105,953.79	19.85
Gunderson, Alexis	Teacher	102,194.31	25.99
Gurney, Colleen	Teacher	93,368.83	17.31
Gwilliam, Brenda	Teacher	89,075.13	1,729.51
Hadfield, Nicholas	Teacher	101,568.43	42.31
Hadfield, Shelien	Teacher	101,223.77	100.00
Hadi, Shazia	Teacher	86,460.87	19.08
Hagblom, Kara	Teacher	92,658.85	20.55
Haines, Rodney	Tradesperson	79,205.24	1,152.85
Hall, Maggi	Teacher	80,124.15	100.71
Halpape, Randy	Principal	153,329.35	168.34
Hamel, Nicole	Teacher	87,460.75	114.60
Hanes, Lance	Teacher	78,125.37	923.38
Hanlon, Belinda	Teacher	102,029.74	100.00
Hannigan, Amber	Teacher	100,189.98	1,278.67
Hannigan, Robert	Teacher	102,073.46	1,042.27
Hansen, Jenna	Social Worker	111,008.02	47.83
Hapke, Joanne	Teacher	90,409.00	87.83
Harman, Megan	Manager of Financial Services	98,136.44	4,204.32
Harms, Valerie	Teacher	92,028.55	-
Harris, Geoffrey	Tradesperson	79,181.65	2,258.00
Harris, Nicole	Teacher	81,958.87	82.14
Harrop, Brendan	Teacher	100,089.56	1,015.45
Harrop, Laura	Teacher	98,463.95	1,286.84
Hartshorne, Tracy	Teacher	101,338.68	9.08
Hatch, Chelsea	Teacher	75,602.84	1,015.18
Hauk, Lorne	Teacher	104,717.39	120.96
Hawkins, Justin	Principal	144,768.51	5,431.19
Heal, Richard	Vice Principal	131,063.56	167.48
Hedley, Shauna	Teacher	80,124.34	80.48
Heighington, Stacey	Teacher	99,266.60	32.94
Heinzelman, Krista	Teacher	101,152.30	228.80
Heinzelman, Thomas	Teacher	89,324.26	19.85
Heitman, Cindy	Superintendent	196,850.84	21,748.19
Helfrich, Kristen	Teacher	121,077.62	531.91
Hellam, Virginia	Teacher	92,898.59	162.63
Henderson, Barbara	Principal	142,605.21	172.63
Henderson, David	Teacher	99,514.28	44.89
Hendrickson, April	Indigenous Social Worker	115,060.21	1,166.60
Hendry, Catherine	Teacher	92,490.87	9.08
Hepner, Sara	Teacher	110,621.32	1,158.78
Herd, Darlene	Teacher	102,425.69	246.47
Hernandez-Henriquez, Kimiko	Teacher	81,987.55	-
Hibberd, Sarah-Marie	Teacher	88,083.88	3,226.94
Hickey, Tamara	Teacher	100,119.17	1,126.01
Hicks, Denise	Vice Principal	131,063.56	147.64
Hill, Nannette	Teacher	101,778.22	2,217.94
Hofferd, Christen	Teacher	98,398.75	37.59
Hoffman, Jody	Teacher	99,722.74	1,625.46
Hogan, Nona	Teacher	81,843.20	53.27
Hogue, Eric	Teacher	81,616.01	308.19
Hollett, Sarah	Teacher	92,179.59	194.00

**School District No. 57 (Prince George)
Schedule of Remuneration and Expense
Year Ended June 30, 2023**

Name	Position	Remuneration	Expense
Hollybow, Garrett	Teacher	93,108.12	17.50
Holmes, David	Vice Principal	131,640.85	234.24
Holmes, Louise	Teacher	96,685.32	-
Hood, Deanna	Principal	145,692.27	703.78
Hood, Trevor	Teacher	106,845.70	1,292.22
Hope, Deanna	Teacher	92,698.95	2,476.22
Horswell, Craig	Teacher	93,180.12	1,299.27
Horswell, Diana	Teacher	99,878.75	-
Horswell, Lisa	Director, Inclusive Education	164,240.51	12,551.11
Huber-Service, Kortney	Teacher	75,885.04	-
Hulme, Rachel	Teacher	102,153.58	94.85
Hunt, Dianne	Teacher	98,742.06	74.06
Hunter, Mark	Teacher	94,288.15	11.59
Hurrell, Leah	Teacher	77,357.64	1,102.50
Hutchinson, Kimberley	Teacher	87,596.17	-
Huzar, Brandi	Teacher	95,558.36	-
Hyll, Shendah	Teacher	101,819.14	480.30
Hynd, Karen	Teacher	108,065.93	2,925.02
Ible, Monique	Teacher	81,816.25	1,541.76
Ingles, April	Teacher	105,670.11	659.48
Iselmoe, Karrie	Teacher	106,823.26	1,159.31
Jackson, Eugene	Tradesperson	76,847.95	1,446.04
Jackson, Jill	Principal	140,991.10	461.81
Jameson, Shayne	Tradesperson	78,686.36	1,700.11
Jancicka, Leah	Teacher	99,514.29	331.57
Jaswal, Olivia	Psychologist	101,874.50	1,315.28
Jawanda, Sudeep	Principal	152,895.36	4,508.36
Jeffery, Joseph	Teacher	107,914.76	7,796.09
Jensen, Amanda	Teacher	81,285.95	441.10
Jex, Andrea	Teacher	89,795.37	7,595.49
Johansen, Kelly	Principal	145,449.86	658.96
Johnson, Carly	Teacher	98,671.97	119.64
Johnson, Edson	Teacher	80,584.94	88.65
Johnson, Serenity	Teacher	81,845.47	1,247.03
Jones, Phillip	Teacher	102,151.05	227.82
Jones, Shay	Teacher	92,952.99	2,956.02
Joneson, Jenessa	Teacher	103,230.15	19.03
Jorgensen, Kenneth	Teacher	93,067.08	889.26
Kaban, Debbie	Director, Curriculum & Innovation	163,177.44	3,467.08
Kailay, Harminder	Principal	137,108.62	482.07
Kandola, Leena	Teacher	100,244.84	9.08
Karpenko, Lee	Assistant Superintendent	185,174.18	22,456.54
Kashmark, Anita	Teacher	101,822.30	-
Kather, Laurel	Teacher	101,821.86	1,193.33
Katsipodas, Steven	Teacher	102,789.27	-
Kehl, Jessie	Teacher	97,837.20	206.49
Kelly, Kathleen	Indigenous Social Worker	81,034.44	2,483.02
Kelly, Sean	Teacher	75,004.96	499.92
Kelsh, Stacey	Teacher	112,239.16	9,221.66
Kemp, Donna	Teacher	93,011.33	80.44
Kennedy, Jodie	Teacher	103,187.62	-
Kenney, Mathew	Tradesperson	76,779.73	1,173.93
Keppler, Kerry	Teacher	92,953.75	191.00
Kettles, Tracy	Principal	143,700.37	466.11
Kimpton, Stefan	Teacher	122,056.33	7,180.74

**School District No. 57 (Prince George)
Schedule of Remuneration and Expense
Year Ended June 30, 2023**

Name	Position	Remuneration	Expense
King, Emily	Speech Pathologist	102,012.24	2,210.80
King, Samantha	Teacher	93,116.62	826.07
Kissel, Randall	Tradesperson	76,794.31	650.00
Klein, Susan	Teacher	93,746.71	1,419.97
Knechtel, Erin	Teacher	99,838.52	5,917.44
Knight, Bobbi	Behavior Interventionist	75,257.41	3,334.09
Knoedler, Helena	Teacher	82,402.52	-
Knudsgaard, Colleen	Teacher	80,256.29	20.63
Kolb, Stephanie	Social Worker	84,416.38	1,722.09
Kondratuk, James	Teacher	102,068.36	11.59
Koon, Rena	Teacher	101,822.14	320.37
Kotsch, Melinda	Teacher	76,176.98	-
Kozak, Janice	Teacher	93,057.61	28.12
Krause, Timothy	Teacher	81,843.96	157.30
Krauskopf, Tabitha	Teacher	91,041.83	116.14
Kuc, Todd	Teacher	127,776.99	2,153.41
Kugler, Karrie	Teacher	99,513.56	9.09
Kurkiniemi, Byron	Teacher	79,736.42	9.08
Kurkiniemi, Tracy	Teacher	79,088.36	9.08
Kurtz, Shelly	Teacher	92,860.51	319.96
Labonte, Michelle	Teacher	93,255.77	173.69
Laboucan, Daphne	Indigenous Social Worker	79,404.79	1,568.60
Lacharite, Lara	Teacher	101,058.89	-
Lafleur, Mark	Teacher	104,003.80	1,153.64
LaMarre, Mary	Teacher	99,635.55	25.99
Lamb, Tyler	Tradesperson	77,050.62	1,246.00
Lambert, Sherri	Teacher	102,029.81	1,054.94
Lang, Curtis	Teacher	99,515.20	23.86
Langlais, Edward	Vice Principal	134,731.55	1,337.02
Larkin, Lori	Clinician	101,255.39	4,567.23
L'Arrivee, Jennifer	Teacher	107,700.81	757.04
Larsen, Angela	Teacher	87,530.41	119.64
Larue-Madill, Corinne	Principal	135,792.05	1,661.90
Laurin, Joshua	Teacher	75,048.84	0.93
Laurin, Veronika	Teacher	90,011.09	15.18
Lawless, Daniel	Teacher	109,230.70	15.75
Lawrence, Allan	Teacher	92,898.58	-
Lawrence, Jonathan	Teacher	100,837.32	1,209.72
Lawrence, Mary	Teacher	79,456.83	92.04
Lawrence, Ramona	Teacher	92,898.59	-
Leavens, Jema	Teacher	92,953.04	46.46
Lee, Andrew	Vice Principal	125,351.62	237.49
Lee, Jennifer	Teacher	92,498.00	1,910.85
Lee, Raymond	Tradesperson	76,789.61	2,353.69
Lennox, Anita	Teacher	78,159.01	166.32
Leone, Aisha	Teacher	78,107.19	-
Lewis, Marla	Teacher	101,822.18	19.80
Lewis, Robert	Principal	136,489.02	2,808.69
Linton, Gavyn	Teacher	101,821.92	-
Liske, Carol	Teacher	81,177.03	21.00
Lloyd, Russel	Teacher	89,620.76	17.68
Lloyd, Steven	Technical Analyst	77,707.28	660.70
Lockhart, Randolph	Teacher	85,880.43	33.16
Logan, Matthew	Teacher	89,460.98	943.86
Logan, Nicole	Teacher	83,479.42	218.03

School District No. 57 (Prince George)
Schedule of Remuneration and Expense
Year Ended June 30, 2023

Name	Position	Remuneration	Expense
Logan, Sara	Teacher	97,418.19	539.16
Logan, William	Teacher	92,953.03	738.86
Lowe, Tanya	Teacher	96,958.93	85.43
Lu, Mingchuan	Technical Analyst	85,506.47	157.00
Luke, Cheryl Ann	Teacher	79,992.15	79.73
Lund, Rebecca	Teacher	90,061.57	804.09
Lynds, L'Donna	Vice Principal	127,080.99	218.04
MacDermott, Sharon	Teacher	100,810.54	1,292.58
MacDonald, Kyla	Teacher	101,822.58	151.57
MacInnis, Jamie	Teacher	103,977.21	804.08
Mack, Daniel	Teacher	95,303.91	1,286.00
MacLeod, Amanda	Teacher	99,514.92	-
MacIse Stark, Christopher	Teacher	76,496.94	0.53
MacQueen-Denz, Aulden	Teacher	76,265.43	65.70
Madden, Andrew	Tradesperson	75,399.29	7,686.73
Madsen, Shirley	Teacher	101,780.35	17.58
Mahoney, Marlo	Teacher	93,858.75	19.85
Maloney, Lisa	Teacher	99,514.92	31.66
Maloney, Mandy	Teacher	94,566.77	9.08
Mamic, Steve	Teacher	99,455.97	1,255.50
Mangan, James	Teacher	76,171.66	-
Manhas, Harminder	Teacher	94,447.71	12.52
Manhas, Inder	Teacher	99,515.20	27.90
Manhas, Kapaldev	Assistant Superintendent	195,583.21	19,908.21
Manhas, Reeta	Teacher	103,003.88	115.84
Marchlewitz, Peter	Teacher	96,047.87	-
Martin, Cindy	Teacher	101,822.26	37.54
Martin, John	Teacher	92,490.37	-
Masich, Corine	Teacher	99,514.60	19.85
Masich, William	Teacher	99,514.48	19.85
Massini, Adrian	Teacher	80,755.83	11.59
Mathisycyk, Navid	Teacher	81,448.11	535.34
Matte, Alison	Teacher	87,732.20	160.92
McArthur, Danika	Teacher	97,904.92	580.10
McBain, Jennifer	Teacher	93,255.78	150.56
McBain, John	Teacher	90,427.38	55.70
McCannon, Heather	Teacher	79,650.82	11.59
McCormick, Amy	Teacher	82,841.92	-
McDonald, Kristen	Teacher	92,953.44	-
McDonald, Maureen	Teacher	101,762.23	197.26
McDonnell, Allison	Teacher	101,820.03	2,864.81
McElroy, Michelle	Teacher	81,387.46	23.29
McFayden, Andrew	Teacher	102,648.82	2,575.56
McGowan, Holly	Teacher	101,335.05	2,120.23
McGregor, Lindsay	Teacher	93,495.20	353.47
McGuffie, Sarah	Teacher	102,063.00	2,102.66
McKay, Scott	Teacher	101,821.78	21.00
McKellar, Megan	Teacher	76,428.35	1,769.10
McLachlan, Donna	Teacher	92,951.96	-
McLean, Cathy	Teacher	92,445.19	52.05
McLeod, Ronald	Teacher	93,520.82	-
McManus, Jenna	Teacher	100,643.36	724.91
McMullen, Carri	Teacher	99,487.24	126.38
McNeill, Alison	Teacher	101,822.55	19.85
McWhinnie, Kelsey	Vice Principal	123,675.89	197.32

School District No. 57 (Prince George)
Schedule of Remuneration and Expense
Year Ended June 30, 2023

Name	Position	Remuneration	Expense
Meier, Clint	Teacher	99,784.67	19.03
Mercer, Nicole	Teacher	93,180.28	1,495.67
Mercuri, Janice	Teacher	98,908.11	43.85
Merritt, Mik	Tradesperson	76,623.44	522.49
Miller, Scott	Teacher	99,018.93	25.47
Miners, Nancy	Teacher	99,501.43	1,613.57
Minhas, Pritpal	Teacher	94,926.94	19.85
Mitchell, Aubrey	District Vice Principal, Inclusive Education	132,989.57	3,973.33
Mogus, Theresa	Business Manager	76,690.02	-
Mohns, Michael	Teacher	99,256.04	11.59
Molcak, Chris	Principal	153,329.35	353.41
Moller, Karen	Teacher	99,514.76	232.03
Monahan, Dian	Teacher	85,789.93	18.14
Monai, Steven	Technical Analyst	78,910.48	-
Moore, Alex	Teacher	92,971.88	994.63
Moore, Heather	Teacher	87,779.06	34.28
Moore, Kim	Teacher	112,314.17	4,435.27
Moore, Lindsay	Teacher	97,930.90	119.59
Morey, Henry	Tradesperson	78,174.01	410.65
Moroz, Jennifer	Teacher	92,479.42	5.38
Muise, Doris	Teacher	100,900.56	184.21
Mulligan, Paul	Teacher	91,306.70	114.59
Murguly, Carmen	Teacher	96,975.98	-
Murguly, David	Teacher	101,823.86	-
Murrell, Deanna	Teacher	99,931.47	-
Neil, Nadine	Health & Safety Officer	89,774.62	3,477.37
Nelles, Samuel	Teacher	104,138.22	971.52
Neville, Elizabeth	Teacher	101,062.30	120.00
Ng, Ivan	Teacher	102,259.15	19.85
Nicholson, Chanel	Teacher	99,815.90	26.66
Nicolas, Laurie	Teacher	81,843.96	85.58
Niederegger, Melanie	Teacher	93,102.08	3,493.95
Nipp, Marcus	Teacher	92,898.59	22.58
Norbeck, Dana	Teacher	77,748.40	867.19
Norman, Lisa	District Vice Principal, Indigenous Education	84,496.46	434.38
Norn, Brodie	Supervisor, Mechanical & Electrical	93,586.91	249.95
Northey, Caroline	Speech Pathologist	101,316.76	3,514.02
Northrop, Bruce	Teacher	98,129.47	416.10
Norum, Royce	Director of Human Resources	99,606.11	2,145.37
Nunez, Stephen	Teacher	81,893.12	1,088.73
Nygaard, Diane	Transportation Administrator; Executive Assistant	108,191.04	34.88
O'Brien, Kevin	Teacher	93,028.78	22.87
Olexyn, Jason	Teacher	102,424.75	88.16
Olson, Melinda	Teacher	105,207.81	294.90
Ostafiew, Michael	Teacher	85,664.72	-
Ostritchenko, Lindsay	Teacher	92,617.67	1,297.33
Painter, Amber	Teacher	92,953.53	2,259.29
Parker, Alaina	Teacher	117,210.25	3,907.55
Parkinson, Ian	Teacher	93,435.00	39.06
Patak, Brian	Teacher	102,567.36	9.08
Patenaude, Christine	Teacher	92,953.75	-
Patterson, Darleen	Secretary Treasurer	208,449.42	11,481.59
Pauls, Simone	Teacher	101,822.78	19.73
Pearce, Kelly	Teacher	77,746.41	1,103.95
Pearce, Sherrie	Teacher	85,243.99	95.25

School District No. 57 (Prince George)
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Name	Position	Remuneration	Expense
Pearen, Trevor	Teacher	92,953.63	6.30
Pearse, Daniel	Teacher	76,683.06	1,919.76
Pearse, Kirby	Teacher	83,932.25	2,262.45
Peeters, Heather	Teacher	107,548.83	-
Perry, Denise	Teacher	101,778.43	673.90
Petrisor, Daniel	Vice Principal	130,483.56	187.13
Petrisor, Sarah	Principal	144,869.87	217.62
Pickens, Kelsie	Teacher	127,080.98	2,420.03
Picton-Bryce, Linda	Principal	145,565.86	577.32
Piddocke, Cheryl	Teacher	78,073.17	2,617.51
Pighin, Jennifer	District Vice Principal, Indigenous Education	130,893.23	5,511.29
Pillipow, Rennae	Teacher	93,274.23	646.65
Pittmann, Christina	Teacher	93,359.41	103.94
Polhuis, Nicole	Teacher	121,650.33	2,351.48
Polnik, Wendy	Teacher	81,437.43	701.89
Porter, Stephen	Teacher	90,755.46	11.59
Power, Andrew	Teacher	81,315.41	95.88
Prenger, Daniel	Teacher	92,898.60	2,543.66
Price, Lisa	Teacher	99,514.84	2,560.14
Price, Megan	Teacher	75,669.40	2,263.75
Pride, Shannon	Teacher	105,208.25	288.50
Prins, Allison	Teacher	81,634.85	1,907.21
Prouse, Kevin	Clinician	122,318.87	4,929.00
Quarenghi, Michael	Teacher	99,757.52	981.18
Raby, Sophia	Teacher	77,601.64	26.40
Rankin, Jennifer	Human Resources Administrator	152,840.35	2,061.38
Raskob, Brandon	Teacher	78,670.93	1,124.92
Raycraft, Amber	Teacher	93,161.65	32.94
Ree, Daniel	Tradesperson	76,687.77	2,215.00
Reed, Terri-Lee	Teacher	95,894.77	1,470.00
Reid, Nancy	Teacher	113,218.22	5,638.12
Reinheimer, Breanne	Teacher	107,366.90	622.02
Rempel, Alvin	Teacher	99,514.32	49.08
Repo, Leila	Teacher	99,455.97	183.00
Reusch, Aron	Teacher	91,804.09	18.16
Reynolds, Wilton	Teacher	99,514.28	24.67
Rice, Kathryn	Teacher	81,766.76	18.82
Rice, Philip	Teacher	82,394.72	2,343.20
Rickards, Andrew	Teacher	104,307.34	279.94
Ritenburg, Christine	Teacher	99,387.87	805.40
Roberts, Reid	Teacher	92,953.03	7,181.77
Robson, Dawn	Teacher	85,139.76	55.55
Robson, Kimberly	Teacher	99,520.57	120.45
Rochon, Katherine	Teacher	87,573.15	-
Rogers, Derek	Tradesperson	79,393.82	1,893.75
Rose, Jaime	Teacher	101,057.75	722.66
Rowell, Audrey	Teacher	101,556.48	111.48
Rudolph, Lana	Teacher	101,822.02	1,624.41
Rustad, Leanne	Manager, Supply & Distribution Services	81,729.84	986.13
Sacchetti, Rayan	Teacher	101,778.02	4,313.50
Sacher, Jason	Teacher	106,788.96	19.85
Sagiorgis, Dimitri	Tradesperson	75,281.03	736.05
Sawatsky, Alicia	Teacher	88,180.92	8.88
Sayle, Jodee	Teacher	117,923.87	3,503.73
Scarpino, Morris Alan	District Technology Support Coordinator	115,709.36	3,879.89

School District No. 57 (Prince George)
Schedule of Remuneration and Expense
Year Ended June 30, 2023

Name	Position	Remuneration	Expense
Schade, Gordon	Teacher	92,949.10	-
Scheck, Kent	Teacher	101,762.23	17.31
Schinkel, Shannon	Teacher	99,514.05	99.79
Schlick, Helen	Human Resources Advisor	76,392.71	70.00
Schubert, Tony	Teacher	92,490.80	1,496.74
Schulte, David	Teacher	101,762.23	165.13
Schulz, Colin	Teacher	93,582.81	862.13
Schulz, Jennifer	Teacher	104,938.33	1,128.86
Schwartz, Jason	Principal	145,142.76	16,897.87
Scott, Danniell	Teacher	95,634.43	19.73
Scott, Michelle	Teacher	100,971.25	193.69
Scott, Tennys	Teacher	99,635.67	372.95
Sdoutz, Christian	Teacher	92,953.75	11.59
Seiter, Tracy	Teacher	98,524.08	-
Shaqiri, Angelina	Teacher	98,855.40	1,287.14
Shaw, Derrick	Principal	156,423.47	4,566.65
Shaw, Jennifer	Teacher	85,463.70	460.74
Shaw, Karen	Teacher	99,777.17	1,322.26
Shimoyama, Chelsea	Teacher	101,821.90	143.50
Sillence, Travis	Teacher	99,262.03	702.28
Silver, Peta-Susan	Teacher	87,103.27	8.88
Skilliter, Dana	Teacher	98,522.48	16.12
Smith, Carol	Teacher	92,952.03	62.38
Smith, Holly	Teacher	89,740.57	30.56
Smith, Leslie	Occupational Therapist	101,823.43	2,035.00
Spencer, Celena	Teacher	93,330.00	5,089.65
Spooner, Pamela	Assistant Superintendent	192,875.85	28,089.56
St. Denis, Luc	Teacher	101,821.91	42.41
Stauffer, Jennifer	Teacher	99,512.41	235.25
Stedeford, Kathryn	Teacher	101,240.54	27.24
Stegeman, Denae	Teacher	80,296.47	1,641.06
Stelmaschuk, Lauren	Teacher	91,944.21	306.75
Stengler, Ingrid	Teacher	90,690.67	1,713.32
Stewart, Jenny	Teacher	99,879.56	172.51
Stewart, Sandra	Teacher	95,551.50	35.48
Stewart-Jose, Laura	Teacher	101,822.18	82.25
Stokes, Lisa	Teacher	75,030.67	703.95
Stratton, Sarah	Teacher	93,160.54	-
Sullivan, Tracey	Business Manager	84,112.39	-
Sutton, Roberta	Teacher	92,952.72	17.31
Svendsen, Aaron	Teacher	102,567.02	19.03
Swanson, Tracy	Teacher	99,589.56	112.68
Switzer, Darcy	Teacher	83,202.70	735.00
Switzer, Melanie	Teacher	88,821.57	2,209.61
Sylte, Jessica	Teacher	84,006.12	2,129.10
Takach, Peter	Teacher	91,310.58	857.53
Tanner, Ian	Teacher	83,576.93	4,238.69
Tapper, Kyle	Teacher	90,071.94	1,594.04
Tegart, Maymie	Teacher	87,035.34	801.36
Tesoriere, Shandrea	Teacher	86,190.73	599.41
Thakkar, Tiger	Teacher	102,525.54	-
Therrien, Nicolle	Social Worker	92,491.68	111.44
Thibeault, Sonia	Teacher	103,250.87	366.00
Thibodeau, Alison	Social Worker	81,989.44	15.17
Thiessen, Jennifer	Psychologist	83,043.81	3,636.71

School District No. 57 (Prince George)
Schedule of Remuneration and Expense
Year Ended June 30, 2023

Name	Position	Remuneration	Expense
Third, Stacey	Indigenous Social Worker	82,092.50	1,718.94
Thomas, Erin	Teacher	109,685.58	6,089.73
Thomson, Matthew	Teacher	104,865.95	409.50
Tidsbury, Candace	Teacher	82,239.76	1,693.79
Tisdale, Terry	Principal	141,368.41	217.07
Titchmarsh, Robert	Tradesperson	76,558.69	1,188.46
Tobin, Marnie	Teacher	99,514.84	17.83
Todd, Laurie	Teacher	94,805.18	3,317.92
Tomlinson, Andrew	Teacher	100,062.87	804.43
Tomlinson, Katie	Teacher	90,091.56	-
Tomson, Trisha	Teacher	91,484.09	128.59
Tonge, Tanya	Teacher	77,716.82	171.34
Trahan, Moira	Teacher	75,816.91	50.00
Trepanier, Katherine	Teacher	101,821.86	170.52
Truant, Talya	Teacher	83,735.55	1,225.00
Turcotte, Lynette	Teacher	103,398.82	3,739.59
Turkington, Maja	Teacher	100,122.06	112.43
Turmel, Diana	Business Manager	88,498.63	525.30
Turner, Conrad	Principal	144,552.26	200.36
Tusek, Adriana	Social Worker	76,160.03	175.71
Tyndall, Majal	Teacher	88,436.60	193.51
Unger, Lori	Teacher	99,097.41	1,819.60
Vagt, Callista	Teacher	101,822.34	1,532.79
Van Aalst, Audrey	Teacher	100,841.34	-
Van Der Meer, Joshua	Behavior Interventionist	101,784.39	4,428.85
Van Dijk, Donna	Teacher	95,327.90	256.06
Van Dijk, Eduardo	Teacher	101,534.74	75.22
Van Eendenburg, Katrijn	Speech Pathologist	101,820.38	3,985.64
Wadson, Christopher	Teacher	82,522.94	19.85
Walberg, Janice	Teacher	78,019.04	59.01
Waldie, Clifford	Vice Principal	120,270.34	581.09
Waller, Marcia	Speech Pathologist	81,720.50	2,172.72
Walsler, Ruby	Teacher	88,136.64	1,037.59
Ward, Holly	Teacher	99,512.24	23.29
Warkentin, Keith	Teacher	90,866.52	9.08
Warkentin, Lea	Teacher	127,080.98	2,295.85
Warner, Robin	Teacher	123,428.46	197.32
Warren, Susan	Teacher	92,940.38	3,711.66
Watson, Darren	Manager, Capital Projects & Planning	101,672.74	1,062.42
Watt, Daniel James	Principal	140,135.93	455.08
Watts, Harmony	Teacher	99,018.92	61.45
Waughtal, Jennifer	Teacher	87,285.62	22.88
Wells, Denee	Teacher	99,761.00	2,368.11
Westaway, Kelsey	Teacher	83,623.75	91.64
Westerhof, Elena	Teacher	83,625.63	475.75
Westfall, Allison	Teacher	85,570.35	128.59
Whetter, Shauna	Teacher	106,944.81	202.08
White, Corina	Teacher	102,259.05	1,780.81
Whitehead, Shandee	Principal	140,827.00	147.62
Wiegand, Janice	Teacher	92,953.03	53.27
Wilkins, Angela	Teacher	99,494.20	188.87
Wilkinson, Karen	Teacher	90,752.49	9.08
Williams, Adria	Teacher	80,477.05	19.85
Williams, Chris	Teacher	93,179.49	-
Williams, Tracy	Teacher	101,820.43	1,564.80

School District No. 57 (Prince George)
Schedule of Remuneration and Expense
Year Ended June 30, 2023

Name	Position	Remuneration	Expense
Willows, Joyce	Principal	144,972.58	1,496.58
Wilson, Cherise	Psychologist	101,827.65	3,765.43
Wilson, Denise	Teacher	101,779.39	-
Wilson, Erin	Teacher	100,354.00	50.00
Winzer, Dustin	Teacher	80,871.51	1,602.03
Withey, Joelle	Teacher	100,249.78	3,821.53
Wittmack, Kyla	Teacher	93,180.71	395.40
Wittmeier, Donald	Teacher	97,938.03	-
Wium, Jodi	Teacher	105,721.81	3,430.78
Wogan, Jodi	Teacher	85,076.73	103.94
Wood, Keith	Vice Principal	130,900.51	2,546.88
Worthington, Jeff	Teacher	93,482.39	24.03
Worthington, Vanessa	Teacher	112,223.45	8,477.27
Wyer, Carlye	Teacher	92,953.04	1,470.00
Yamaguchi, Amy	Teacher	79,413.97	57.73
Young, Clinton	Teacher	99,025.16	91.64
Young, Wendy	Speech Pathologist	101,821.34	4,873.52
Yue, Michael	Teacher	80,459.74	481.15
Zahn, Heather	Teacher	85,629.31	256.78
Zahn, Joel	Teacher	88,141.09	35.62
Zakariansen, Philippa	Psychologist	75,288.96	4,199.50
Zellman, Thomas	Teacher	99,514.28	63.60
Zenzen, Marie	Teacher	101,946.53	139.40
Zerr, Darryl	Supervisor, Grounds & Fleet	90,575.06	-
Zogas, Kirsten	Teacher	99,838.52	213.72
Zolli, Cortney	Teacher	99,267.09	507.27
Zummack, Angela	District Principal, Inclusive Education	149,570.88	457.47
TOTAL EMPLOYEES > \$75,000		71,496,307.59	862,050.36
TOTAL EMPLOYEES <= \$75,000		53,506,286.48	474,292.88
		<u>125,141,905.94</u>	<u>1,370,857.42</u>
TOTAL EMPLOYER PREMIUM FOR CPP/EI			7,525,997.06

School District No. 57 (Prince George)
Schedule of Remuneration and Expense
Year Ended June 30, 2023

Vendor Name	Expense
DETAILED VENDORS > \$25,000:	
A PLUS AUTOMATIC DOOR & STORE FRONT	95,966.89
AASE ROOF INSPECTION LTD	110,951.20
ACME JANITOR SERVICE LTD.	26,510.40
ALL DOLLAR STORES	38,181.68
ALL PRO PLUMBING & HEATING	641,989.11
ALLPOINTS FIRE PROTECTION LTD.	61,580.97
ALLRITE HEATING & VENTILATION LTD	26,159.17
AMAZON.COM	206,901.89
ANDREW SHERET LTD	107,551.46
ARTSTARTS IN SCHOOLS	50,395.50
AV SOLUTIONS	155,618.98
B C HYDRO	1,442,555.47
BARAGAR ENTERPRISES LTD	34,609.06
BATER ELECTRIC LTD	42,933.39
BC SCHOOL TRUSTEES ASSOCIATION	64,474.23
BEST BUY FOR BUSINESS	36,884.14
BGE INDOOR AIR QUALITY SOLUTIONS	42,557.30
BRAULT & BOUTHILLIER (1977)	29,627.52
CALIBER SPORT SYSTEMS INC	46,788.00
CANADIAN TIRE	30,209.42
CANGAS PROPANE INC.	185,314.51
CAPABILITIES EMBROIDERY	28,020.67
CAPCO CONSTRUCTION SERVICES LTD.	178,797.68
CAPITAL BUILDING SUPPLIES LTD	27,311.47
CARPET CLINIC	30,338.20
CAYENTA SCHOOLS	109,591.02
CDW CANADA INC.	32,523.38
CENTAUR PRODUCTS INC	27,115.54
CENTER CITY PAVING & AGGREGATE	58,716.42
CHERNOFF THOMPSON ARCHITECTS NORTH	107,823.67
CITY OF PRINCE GEORGE	303,496.85
CITY OF PRINCE GEORGE - UTILITIES	214,337.36
CLEAR SECURITY SOLUTIONS INC.	64,531.07
COLLEGE OF NEW CALEDONIA	350,513.94
COMMISSIONER OF MUNICIPAL PENSION	3,010,643.61
COMMISSIONER OF TEACHERS PENSIONS	9,391,349.21
COPPERSIDE FOODS LTD	378,937.06
COSTCO WHOLESALE CANADA	436,033.23
D & T INDUSTRIES	32,974.21
DELL CANADA INC	261,265.35
DG MACLACHLAN LTD	38,467.14
DIAMOND INTERNATIONAL TRUCKS LTD	30,485.18
DIGGERS IMPACT ENTERPRISES LTD	43,103.27

School District No. 57 (Prince George)
Schedule of Remuneration and Expense
Year Ended June 30, 2023

Vendor Name	Expense
DIGITAL RIVER INC	52,223.24
DIVERSIFIED TRANSPORTATION	1,196,677.17
DO TEL INCORPORATED	67,430.94
DRIVING FORCE LEASING	143,004.46
ECCO SUPPLY LTD.	27,303.08
EDUCAN SCHOOL FURNITURE	41,861.53
EECOL ELECTRIC (SASK) LTD	84,059.06
ELCO SYSTEMS INC.	41,075.71
ENVIRO-EX CONTRACTING LTD	282,900.76
EPHEMERAL ENTERPRISES LTD.	163,935.89
FALCON ENGINEERING LTD	64,923.33
FIRST CANADA ULC	3,152,084.67
FOCUSED EDUCATION RESOURCES SOCIETY	43,122.50
FORTIS BC	816,978.73
GLACIER GLASS PG LTD.	36,595.34
GLOBAL ROADWAY MAINTENANCE INC.	170,478.00
GRAND & TOY	243,462.46
GUNN CONSULTANTS INC	42,644.71
HABITAT SYSTEMS INC	269,914.05
HALFORD'S	45,072.29
HARMONY INDUSTRIAL PAINTING 1983 LT	40,740.00
HARRIS & COMPANY	75,825.77
HEARTLAND STEEL DOORS LTD	30,921.18
HOLIDAY INN	50,656.74
HOME DEPOT CANADA	49,917.11
HONDA CANADA FINANCE INC	30,950.33
HOULE ELECTRIC LIMITED	33,992.56
ICBC	28,079.00
IDL PROJECTS INC	1,664,968.75
INLAND CONTROL & SERVICES INC	100,656.68
INSIGHT CANADA INC.	26,159.45
IQ BUILDERS LTD	693,215.22
JIM PATTISON LEASE	97,292.16
K.M.S. TOOLS & EQUIPMENT LTD.	45,959.06
KENROC BUILDING MATERIALS CO LTD	38,370.90
KODE CONTRACTING LTD	51,932.61
KONE INC	25,059.71
KONICA MINOLTA BUSINESS (CANADA)LTD	412,059.66
KPMG LLP	34,545.00
L & M ENGINEERING LIMITED	99,778.13
LHEIDLI T'ENNEH BAND	113,842.50
LOVEDAY'S FLOORING LTD	34,871.90
MACKENZIE CONSUMER'S COOPERATIVE	38,770.73

School District No. 57 (Prince George)
Schedule of Remuneration and Expense
Year Ended June 30, 2023

Vendor Name	Expense
MAJESTIC MANAGEMENT IN TRUST	121,986.13
MCLEOD LAKE INDIAN BAND	30,745.50
MICHAELS	25,652.77
MIDWAY PURNEL (PG) LTD	478,258.83
MILLS PRINTING & STATIONERY CO LTD	234,276.64
MINISTER OF FINANCE	216,891.71
MINISTRY OF FINANCE EHT	2,378,288.19
MWATT ELECTRIC INC	154,635.60
MYBUDGETFILE INC.	29,347.50
NAPP ENTERPRISES LTD	250,722.44
NELSON EDUCATION LTD	26,293.52
NORTHLAND CHRYSLER JEEP DODGE	48,895.49
NORTHWAY GLASS INC	61,064.70
OPEN PARACHUTE	170,178.00
P G & DISTRICT ELIZABETH FRY	68,249.97
PACIFIC BLUE CROSS	2,563,294.94
PALADIN SECURITY GROUP LTD.	36,230.62
PEAK ENVIRONMENTAL LTD.	32,613.55
PEARSON EDUCATION CANADA	25,698.95
PIQ INC	26,276.39
PRAIRIECOAST EQUIPMENT	106,748.47
PRD CONSTRUCTION LTD.	80,281.27
PRINCE GEORGE FLOOR FASHIONS LTD	32,450.25
PRINCE SHEET METAL & HEATING	1,544,456.23
PRINCESS AUTO LTD	25,053.01
PUBLIC EDUC BENEFITS TRUST FUND	937,737.04
QUADIENT CANADA LIMITED	37,517.63
R H JONES & SON MECHANICAL LTD	939,671.85
REAL CANADIAN SUPERSTORE	353,022.30
REGIONAL DIST OF FRASER-FORT GEORGE	25,735.06
RIGHT CHOICE FLOORING LTD.	79,333.80
ROCK-TECH PAVING LTD	39,801.30
ROCKY POINT ENGINEERING LTD	85,805.33
SAVE ON FOODS	92,571.11
SCHOOLHOUSE PRODUCTS INC	66,010.91
SHELL ENERGY NORTH AMERICA (CA) INC	309,820.18
SHOPPERS DRUG MART	34,413.08
SIRSIDYNIX	70,957.12
SKYLINE ATHLETICS INC	28,447.42
SOFTCHOICE LP	428,390.68
SPECTRUM EDUCATIONAL SUPPLIES LTD	47,808.07
SPORTFACTOR INC	75,423.02
STAPLES - PRINCE GEORGE	47,824.52

School District No. 57 (Prince George)
Schedule of Remuneration and Expense
Year Ended June 30, 2023

Vendor Name	Expense
SUNCOR ENERGY PRODUCTS PARTNERSHIP	246,376.48
SWING TIME DISTRIBUTORS LTD	164,656.39
SYSCO KELOWNA LTD	184,438.89
TC MEDIA LIVRES INC	39,227.86
TECHNICAL SAFETY BC	37,084.97
TRL TRANSPORT LTD	40,014.45
TWIN RIVERS DEVELOPMENTS 1981 LTD	207,250.83
TELUS COMMUNICATIONS INC	126,729.02
TELUS MOBILITY (BC) CELLULAR INC	55,980.08
UP THE CREEK GARMENT CO CORP	26,836.50
UPPER CANADA FOREST PRODUCTS LTD	46,737.94
VIDCOM LTD	53,595.92
VWR INTERNATIONAL CO	29,476.26
WAL-MART CANADA CORP #01-3651	111,671.46
WALMSLEY	205,960.92
WASTE MANAGEMENT	248,355.61
WESCO DISTRIBUTION	87,325.52
WEST ROCKIES SERVICES LTD	25,200.00
WESTCANA ELECTRIC INC.	224,066.75
WESTERN CAMPUS RESOURCES INC	43,034.39
WHITE SPRUCE ENTERPRISES	135,350.46
WOOD WHEATON CHEVROLET	39,640.35
WORKSAFE BC	1,396,041.79
YELLOWRIDGE CONSTRUCTION LTD	57,225.00
TOTAL DETAILED VENDORS > \$25,000	45,739,607.82
TOTAL VENDORS <= \$25,000	6,766,653.06
TOTAL PAYMENTS FOR GOODS AND SERVICES	52,506,260.88

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

School District No. 57 (Prince George)

Fiscal Year Ended June 30, 2023

Reconciliation of Payments (SOFI) to the Audited Financial Statements

The differences between the combined totals for the Schedule of Remuneration and Expenses and the Schedule of Payments made for the Provision of Goods and Services contained with the Statement of Financial Information report and the districts Audited Financial statements – specifically Statement 2 – Statement of Revenue and Expense, are as indicated below in the Explanation of Variance.

Explanation of Variance – the SOFI schedules differ from the audited financial statements for the following reasons:

- The Schedule of Remuneration and Expenses is prepared on a cash basis and salary and benefits in audited the financial statements are on an accrual basis.
- The Schedule of Payments for Goods and Services is prepared on a cash basis and expenditures in the audited financial statements are on an accrual basis.
- Included in the expenses of the audited financial statements is amortization of the capital assets which would not be included in either the Schedule of Remuneration and Expenses or the Schedule of Payments for Goods and Services.
- Included in the Schedule of Payments for Goods and Services are payments to contractors and other suppliers for services and supplies which have been capitalized in the audited financial statements and would not be reflected in the expenses of the district.
- Included in the Schedule of Remuneration and Expenses are payments to employees for salaries and benefits which have been capitalized in the audited financial statements and would not be reflected in the expenses of the district.
- Payments to suppliers on the Schedule of Payments for Goods and Services include 100% of Goods and Services Tax (GST) while expenditures recorded in the audited financial statements are net of the GST rebate of 68%.
- The Schedule of Payments of Goods and Services includes payment made on behalf of third parties such as Parent Advisory Councils (PAC's). The third party recovery of the expenses would be netted against the expenses in the audited financial statements and the expense would not be reflected.
- Payments to benefit suppliers include taxable benefit amounts shown as remuneration on the Schedule of Remuneration and Expenses. Also, travel expenditures paid directly to suppliers may be duplicated in the employee expenses category.
- Other miscellaneous cost recoveries may not have been deducted from the payment schedules.