



## SCHOOL DISTRICT NO 87

P.O. BOX 190  
DEASE LAKE, B.C. V0C 1L0  
Tel. (250) 771-4440  
Fax (250) 771-4441

### **School District No.87 (Stikine) AGENDA Public meeting of: December 7, 2023 3:30 pm – Held Via Zoom**

1. Call to Order

#### **Land Acknowledgement:**

We would like to acknowledge that the lands on which we work and learn are the unceded traditional territories of the Tāltān, Kaska and Taku River Tlingit First Nations.

2. Adoption of Agenda – Motion Required

**Page 1**

3. Adoption of Public Meeting Minutes

a) June 8, 2023 Zoom – Motion Required

**Pages 2 – 5**

b) September 12, 2023 Zoom – Motion Required

**Pages 6 - 7**

4. Adoption of Caucus Meeting Summary

a) June 8, 2023 Zoom – Motion Required

**Page 8**

b) November 30, 2023 Zoom – Motion Required

**Page 9**

5. Superintendent Report – Information Only

**Verbal**

6. Finance

a) Financial Report to November 30, 2023 – Motion Required

**Pages 10 – 12**

b) 2022/2023 Statement of Financial Position

**Pages 13 - 62**

7. Buildings and Grounds

8. Other

a) NEW – Policy No. 31 – Public Interest Disclosure – Motion Required **Page 63 - 65**

b) NEW – Policy No. 32 – Code of Trustee Conduct – Motion Required **Page 66 - 68**

c) NEW – Policy No. 33 – Code of Employee Conduct - Motion Required **Page 69**

9. Trustee Reports – Information Only

10. Public Question Period

11. Adjourn Meeting – Motion Required



## SCHOOL DISTRICT NO 87

P.O. BOX 190  
DEASE LAKE, B.C. V0C 1L0  
Tel. (250) 771-4440  
Fax (250) 771-4441

### PUBLIC MEETING MINUTES

June 8, 2023 at 3:30 pm

Held via Zoom

#### PRESENT:

TASHOOTS, Yvonne	Chairperson
STRANGE, Michael	Vice Chairperson
LOOTS, Fred	Trustee
MACMILLAN, Tracey	Superintendent
CAMERON, Alanna	Secretary Treasurer
ETZERZA, Tina	Executive Assistant/Human Resources Manager

#### ABSENT:

NOLE, Teneal	Trustee
HAWKINS, Jolene	Trustee

---

#### Land Acknowledgement:

We would like to acknowledge that the lands on which we work and learn are the unceded traditional territories of the Tāltān, Kaska and Taku River Tlingit First Nations.

1. **Called to order by Chairperson Tashoots at 3:37 pm.**
2. **Adoption of Agenda**

#### STRANGE/LOOTS

**R23.21** THAT the agenda be adopted as presented.

#### CARRIED

3. **Adoption of Public Meeting Minutes**

- a. April 13, 2023 Lower Post

#### LOOTS/STRANGE

**R23.22** THAT the Public Meeting Minutes of April 13, 2023 be accepted as presented.

#### CARRIED

**4. Adoption of Caucus Meeting Summary**

a. April 13, 2023 Lower Post

**STRANGE/LOOTS**

**R23.23** THAT the Caucus Meeting Summary of April 13, 2023 be approved as presented.

**CARRIED**

**5. Superintendent Report**

Superintendent MacMillan provided verbal updates on the following items:

- Atlin has 1 graduate this year. This is the first graduate in 20 years and the student is a member of the Taku River Tlingit First Nation.
- Superintendent MacMillan and Director of Instruction Manning met with Vincent Esquiro from the 3 Nations Society at the TRTFN offices. Vincent reported that in the past 1.5 years there have been zero complaints regarding Atlin School.
- Dease Lake has 11 graduates this year. Grad ceremony will be held on June 17<sup>th</sup> and some of the graduates will leave the following day to travel to Ecuador. This trip is funded by Tahltan Central Government as a partnership with SD87. Thank you TCG.
- Superintendent MacMillan and Director of Instruction Brian Manning were asked to contribute an article to the BCSSA Provincial Magazine: InspirED. The article was titled “Educational Leadership: Adaptation and Kuweganh” and highlighted the importance of respecting the place where you are, we are living on Tahltan Land. Special thanks to Curtis and David Rattray who were quoted and reviewed the article.
- Tahltan School went on a Cultural and Educational Field Trip to Victoria. Thank you to Tahltan Band for partnering with SD87 to provide funding for the trip.
- Superintendent MacMillan reviewed the priorities set out within the Strategic Plan and the multiple milestones that were met or surpassed this academic school year.
- A teaching couple has been hired for Denetia School. On June 3<sup>rd</sup> SD87 hosted a community barbecue to introduce the new staff to the community. Special thanks to Deputy Chief Harlan Schilling, Daylu Dena Education Coordinator Helen Loots, and Trustee Fred Loots for their assistance.

The Superintendent Report is for information only.

**6. Finance**

a. 2023-2024 Annual Budget

**LOOTS/STRANGE**

**R23.24** THAT the 2023/24 Annual Budget Bylaw in the amount of \$10,294,696.00 pursuant to Section 113 of the School Act, R.C.B.C., 1996, c. 412 be approved as read for the first time.

**CARRIED**

**STRANGE/LOOTS**

**R23.25** THAT the 2023/24 Annual Budget Bylaw in the amount of \$10,294,696.00 pursuant to Section 113 of the School Act, R.C.B.C., 1996, c. 412 be approved as read for the second time.

CARRIED

**LOOTS/STRANGE**

**R23.26** THAT the 2023/24 Annual Budget Bylaw in the amount of \$10,294,696.00 pursuant to Section 113 of the School Act, R.C.B.C., 1996, c. 412 be read for a third time.

CARRIED

**STRANGE/LOOTS**

**R23.27** THAT the 2023/24 Annual Budget Bylaw in the amount of \$10,294,696.00 pursuant to Section 113 of the School Act, R.C.B.C., 1996, c. 412 be approved as read for the third time and finally adopted.

CARRIED

- b. 2024/2025 5 Year Capital Plan

**LOOTS/STRANGE**

**R23.28** THAT the Board approves the proposed Five-Year Capital Plan for 2024/2025 as provided on the Five-Year Capital Plan Summary for 2024/2025 submitted to the Ministry of Education.

CARRIED

- c. 2024/2025 – Minor Capital Submission

**STRANGE/LOOTS**

**R23.29** THAT the Board approves the proposed Minor Capital Plan for 2024/2025 as provided on the Minor Capital Plan Summary for 2024/2025 submitted to the Ministry of Education.

CARRIED

**7. Buildings and Grounds**

NIL

**8. Other**

- a. 2023/2024 Board Meeting Schedule

**LOOTS/STRANGE**

**R23.30** THAT the Board Meeting Schedule be approved as presented.

**CARRIED**

- b. Dease Lake School Grade 12 Fieldtrip to Ecuador

**STRANGE/LOOTS**

**R23.31** THAT the Dease Lake School Grade 12 Fieldtrip to Ecuador from June 18<sup>th</sup> to 29<sup>th</sup>, 2023 be approved.

**CARRIED**

- c. Technology Project Update

Secretary Treasurer Cameron provided an update to the Board. The technology upgrades to the district hardware are on schedule.

**9. Trustee Reports**

Trustees provided detailed verbal reports.

**10. Public Question Period**

Staff and Trustees responded to questions from the public.

**11. Adjourn Meeting**

**LOOTS/STRANGE**

**R23.32** THAT the meeting be adjourned at 4:40 pm

**CARRIED**

---

Yvonne Tashoots, Chairperson

---

Alanna Cameron, Secretary Treasurer



## SCHOOL DISTRICT NO 87

P.O. BOX 190  
DEASE LAKE, B.C. V0C 1L0  
Tel. (250) 771-4440  
Fax (250) 771-4441

### **PUBLIC MEETING MINUTES Special September 12, 2023 at 5:00 pm Held via Zoom**

**PRESENT:**

TASHOOTS, Yvonne	Chairperson
STRANGE, Michael	Vice Chairperson
NOLE, Teneal	Trustee
HAWKINS, Jolene	Trustee
MACMILLAN, Tracey	Superintendent
CAMERON, Alanna	Secretary Treasurer
ETZERZA, Tina	Executive Assistant/Human Resources Manager

**ABSENT:**

LOOTS, Fred	Trustee
-------------	---------

---

**Land Acknowledgement:**

We would like to acknowledge that the lands on which we work and learn are the unceded traditional territories of the Tāltān, Kaska and Taku River Tlingit First Nations.

1. **Called to order by Chairperson Tashoots at 5:36 pm.**

2. **Adoption of Agenda**

**STRANGE/NOLE**

**R23.33** THAT the agenda be adopted as presented.

**CARRIED**

3. **Finance**

a. Audited Financial Statements

Superintendent MacMillan commended Secretary Treasurer Cameron for her outstanding work on the district's behalf.

**STRANGE/HAWKINS**

**R23.34** THAT the 2022/2023 Audited Financial Statements be approved as presented.

CARRIED

b. Underspend of 2022/2023 Indigenous Education Funds

NOLE/HAWKINS

**R23.35** THAT the Board formally requests approval, from the Ministry of Education, to underspend its Targeted Indigenous Education allocation in the amount of \$34,321 from the 2022/2023 school year and have this amount added to the 2023/2024 school year to support the initiatives outlined in the request.

CARRIED

**10. Public Question Period**

NIL

**11. Adjourn Meeting**

HAWKINS/NOLE

**R23.32** THAT the meeting be adjourned at 6:35 pm

CARRIED

---

Yvonne Tashoots, Chairperson

---

Alanna Cameron, Secretary Treasurer



## SCHOOL DISTRICT NO 87

P.O. BOX 190  
DEASE LAKE, B.C. V0C 1L0  
Tel. (250) 771-4440  
Fax (250) 771-4441

## SCHOOL DISTRICT NO. 87 (Stikine)

### CAUCUS MEETING SUMMARY

June 8, 2023 3:30 pm PST  
Via Zoom

#### Land Acknowledgement:

We would like to acknowledge that the lands on which we work and learn are the unceded traditional territories of the Tāltān, Kaska and Taku River Tlingit First Nations.

- C23.12** THAT the agenda be adopted as amended.
- C23.13** THAT the April 13, 2023 Caucus Meeting Minutes be approved as presented.
- C23.14** THAT the Updated Staffing Plan as of June 8, 2023, be approved as presented.
- C23.15** THAT the Superintendent's salary be increased effective July 1, 2023.
- C23.16** THAT the Stikine Teacher's Association President's Leave 2023/2024 be approved.
- C23.17** THAT the Mid-Contract Modification LOA BCTF be received for information.
- C 23.18** THAT the meeting be adjourned at 1:40 pm.



**SCHOOL DISTRICT NO 87**

P.O. BOX 190  
DEASE LAKE, B.C. V0C 1L0  
Tel. (250) 771-4440  
Fax (250) 771-4441

**SCHOOL DISTRICT NO. 87 (Stikine)**  
**SPECIAL CAUCUS MEETING SUMMARY**  
**November 30, 2023 4:30 pm PST**  
**Via Zoom**

- C23.19**      **THAT** the Board will engage an external service provider to conduct a review in relation to the issues raised in the petition and provide a confidential report to the Board of their findings.
- C23.20**      **THAT** the Board Chairperson will advise the petitioner contact of the Board's motion.
- C23.21**      **THAT** the Board Chairperson will liaise with the service provider concerning the process of the review.
- C 23.22**      **THAT** the meeting be adjourned at 5:32 pm.

**SCHOOL DISTRICT No. 87 (Stikine)**  
**OPERATING FUND**  
**REVENUE AND EXPENDITURE**  
**YEAR ENDED June 30, 2023**  
**As at November 30, 2023**

	2023/2024 Actual Revenue and Expenses	2023/2024 Amended Annual Budget	Percent Remaining or Available
<b>Revenue (See Revenue by Source)</b>			
Provincial Grants, MOE	1,733,037	5,832,886	0.70
Provincial Grants, Other Ministries	20,000	1,000	-
Other Revenue	282,236	814,120	0.65
Rentals & Leases	62,596	181,200	0.65
Investment Income	209,867	450,000	0.53
Federal Grants	-	12,820	-
	2,307,736	7,292,026	0.68
<b>Expense (See Expenditure by Object)</b>			
Salaries			
Teachers	469,291	1,707,143	0.73
Principals and Vice Principals	306,673	731,803	0.58
Educational Assistants	14,090	166,435	0.92
Support Staff	170,832	563,620	0.70
Other Professionals	354,093	863,698	0.59
Substitutes	35,193	98,000	0.64
	1,350,172	4,130,699	0.67
Employee Benefits	254,546	873,449	0.71
Services & Supplies	945,203	2,394,607	0.61
	2,549,921	7,398,755	0.66
<b>Net Revenue/Expenditure</b>	(242,185)	(106,729)	
<b>Interfund Transfers</b>			
Capital Asset Purchases	21,515	425,986	
Local Capital	-	-	
<b>Prior Year Surplus Appropriation</b>	532,715	532,715	
<b>Accumulated Operating Surplus/(Deficit)</b>	269,015	-	

**SCHOOL DISTRICT No. 87 (Stikine)**  
**OPERATING FUND**  
**REVENUE BY SOURCE**  
**YEAR ENDED June 30, 2023**  
**As at November 30, 2023**

	2023/2024 Actual Revenue	2023/2024 Amended Annual Budget	Percent Remaining
<b>Provincial Grants, Ministry of Education</b>			
Operating Grant, MOE	1,671,932	5,555,251	0.70
<b>Other Ministry of Education Grants</b>			
Pay Equity	12,231	124,935	0.90
Transportation Supplement	35,827	51,181	0.30
Support Staff Benefits Grant		2,537	1.00
FSA Scorer Grant	2,047	4,094	-
Anti-Racism/Early Learning		6,452	-
FRSP Recruitment and Retention	10,000	-	-
Teacher Retention Grant	1,000		
Labour Settlement Fund		88,436	-
	61,105	277,635	0.78
<b>Total Provincial Grants - MOE</b>	1,733,037	5,832,886	0.70
<b>Provincial Grants - Other</b>	20,000	1,000	-
<b>Federal Grants</b>	-	12,820	-
<b>Other Revenues</b>			
Funding From First Nations (LEA Agreement)	244,236	814,120	0.70
Miscellaneous Fees and Revenues	38,000	-	-
ArtStarts	-	-	-
	282,236	814,120	0.65
<b>Rentals and Leases</b>	62,596	181,200	0.65
<b>Investment Income</b>	209,867	450,000	0.53
<b>TOTAL OPERATING REVENUE</b>	2,307,736	7,292,026	0.68

**SCHOOL DISTRICT No. 87 (Stikine)**  
**OPERATING FUND**  
**EXPENDITURE BY OBJECT**  
**YEAR ENDED June 30, 2023**  
**As at November 30, 2023**

	2023/2024 Actual Expenses	2023/2024 Amended Annual Budget	Percent Available
<b>Salaries</b>			
Teachers	469,291	1,707,143	0.73
Principals and Vice Principals	306,673	731,803	0.58
Educational Assistants	14,090	166,435	0.92
Support Staff	170,832	563,620	0.70
Other Professionals	354,093	863,698	0.59
Substitutes	35,193	98,000	0.64
	1,350,172	4,130,699	0.67
<b>Employee Benefits</b>	254,546	873,449	0.71
	1,604,718	5,004,148	0.68
<b>Services and Supplies</b>			
Services	301,998	766,650	0.61
Student Transportation	118,188	618,543	0.81
Professional Development and Travel	138,192	274,231	0.50
Rentals and Leases	11,873	-	-
Dues and Fees	4,843	10,600	0.54
Insurance	21,688	13,200	(0.64)
Supplies	259,013	448,883	0.42
Utilities	89,408	262,500	0.66
	945,203	2,394,607	0.61
<b>TOTAL OPERATING EXPENSE</b>	2,549,921	7,398,755	0.66

# **School District No. 87 (Stikine)**



## **Statement of Financial Information**

### **For the Year Ended June 30, 2023**

School District No. 87 (Stikine)  
PO Box 190, Dease Lake, B.C., V0C 1L0  
Phone: (250) 771-4440

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

**School District No. 87 (Stikine)**

**Fiscal Year Ended June 30, 2023**

**TABLE OF CONTENTS**

Documents are arranged in the following order:

1. Approval of Statement of Financial Information
2. Financial Information Act Submission Checklist
3. Management Report
4. Audited Financial Statements
5. Schedule of Debt
6. Schedule of Guarantee and Indemnity Agreements
7. Schedule of Remuneration and Expenses including:
  - Statement of Severance Agreements
  - Reconciliation or explanation of differences to Audited Financial Statements
8. Schedule of Payments for the Provision of Goods and Services including:
  - Reconciliation or explanation of differences to Audited Financial Statements



# SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

SCHOOL DISTRICT NUMBER	NAME OF SCHOOL DISTRICT	YEAR
OFFICE LOCATION(S)		TELEPHONE NUMBER
MAILING ADDRESS		
CITY	PROVINCE	POSTAL CODE
NAME OF SUPERINTENDENT		TELEPHONE NUMBER
NAME OF SECRETARY TREASURER		TELEPHONE NUMBER

### 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

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

SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION	DATE SIGNED
SIGNATURE OF SUPERINTENDENT	DATE SIGNED
SIGNATURE OF SECRETARY TREASURER	DATE SIGNED

EDUC. 6049 (REV. 2008/09)

## Statement of Financial Information for Year Ended June 30, 2023

### Financial Information Act-Submission Checklist

	<i><b>Due Date</b></i>
a) <input type="checkbox"/> A statement of assets and liabilities (audited financial statements).	<i>September 30</i>
b) <input type="checkbox"/> 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) <input type="checkbox"/> A schedule of debts (audited financial statements).	<i>September 30</i>
d) <input type="checkbox"/> 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>
<input type="checkbox"/> 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.	
<input type="checkbox"/> 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	
<input type="checkbox"/> 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) <input type="checkbox"/> 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) <input type="checkbox"/> Approval of Statement of Financial Information.	<i>December 31</i>
h) <input type="checkbox"/> A management report approved by the Chief Financial Officer	<i>December 31</i>

School District No. 87 (Stikine)

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

**School District No. 87 (Stikine)**

**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, Vohora 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. 87 (Stikine)

---

Tracey MacMillan, Superintendent  
Date: December 7, 2023

---

Alanna Cameron, Secretary Treasurer  
Date: December 7, 2023



# **School District No. 87 (Stikine)**

**2022-2023**

## **Financial Statements**

Audited Financial Statements of

# **School District No. 87 (Stikine)**

And Independent Auditors' Report thereon

June 30, 2023

# School District No. 87 (Stikine)

June 30, 2023

## Table of Contents

Management Report .....	1
Independent Auditors' Report .....	2-4
Statement of Financial Position - Statement 1 .....	5
Statement of Operations - Statement 2 .....	6
Statement of Changes in Net Debt - Statement 4 .....	7
Statement of Cash Flows - Statement 5 .....	8
Notes to the Financial Statements .....	9-23
Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1 (Unaudited) .....	24
Schedule of Operating Operations - Schedule 2 (Unaudited) .....	25
Schedule 2A - Schedule of Operating Revenue by Source (Unaudited) .....	26
Schedule 2B - Schedule of Operating Expense by Object (Unaudited) .....	27
Schedule 2C - Operating Expense by Function, Program and Object (Unaudited) .....	28
Schedule of Special Purpose Operations - Schedule 3 (Unaudited) .....	30
Schedule 3A - Changes in Special Purpose Funds and Expense by Object (Unaudited) .....	31
Schedule of Capital Operations - Schedule 4 (Unaudited) .....	33
Schedule 4A - Tangible Capital Assets (Unaudited) .....	34
Schedule 4C - Deferred Capital Revenue (Unaudited) .....	35
Schedule 4D - Changes in Unspent Deferred Capital Revenue (Unaudited) .....	36

# School District No. 87 (Stikine)

## MANAGEMENT REPORT

Version: 5947-5201-3219

### Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 87 (Stikine) 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. 87 (Stikine) (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 quarterly basis and externally audited financial statements yearly.

The external auditors, Vohora LLP, CPAs & Business Advisors, 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. 87 (Stikine) 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. 87 (Stikine)

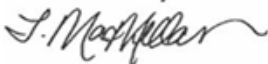


September 27, 2023

---

Signature of the Chairperson of the Board of Education

Date Signed




September 27, 2023

---

Signature of the Superintendent

Date Signed

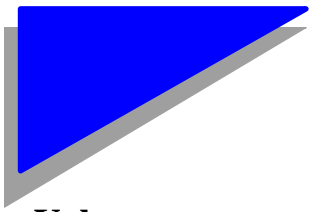


9/27/23

---

Signature of the Secretary Treasurer

Date Signed



---

## INDEPENDENT AUDITOR'S REPORT

---

To the Board of School District No. 87 (Stikine)

*Report on the Financial Statements*

*Opinion*

We have audited the financial statements of School District No. 87 (Stikine) (the school district), which comprise the statement of financial position as at June 30, 2023, and the statements of operations, changes in net debt and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the school district as at June 30, 2023, and the results of its operations and cash flows for the year then ended in accordance with 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 report. We are independent of the school district in accordance with 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.

*Other Matter*

The financial statements for the year ended June 30, 2022 were audited by another auditor who expressed an unmodified opinion on those financial statements on September 29, 2022.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with section 23.1 of the Budget 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 school district's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the school district or to cease operations, or has no realistic alternative but to do so.

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

---

(continues)

---

## INDEPENDENT AUDITOR'S REPORT (*continued*)

---

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

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

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

- | Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

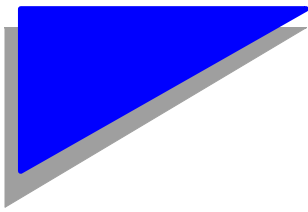
- | Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the school district's internal control.

- | Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- | Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the school district's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the school district to cease to continue as a going concern.

- | Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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



**Vohora** LLP  
*CPAs & Business Advisors*

---

**INDEPENDENT AUDITOR'S REPORT** *(continued)*

---

*Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of the School District as a whole. The current year's supplementary information included in Schedules 1 to 4D is presented for purposes of additional analysis. Such supplementary information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects, in relation to the financial statements taken as a whole.

Terrace, BC  
September 12, 2023

*Vohora LLP*  
Chartered Professional Accountants

# School District No. 87 (Stikine)

Statement of Financial Position  
As at June 30, 2023

	2023 Actual	2022 Actual
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	10,843,192	11,488,316
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	319,582	50,000
Due from First Nations	460,627	-
Other (Note 3)	453,707	410,227
<b>Total Financial Assets</b>	<u>12,077,108</u>	<u>11,948,543</u>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities		
Due to Province - Ministry of Education and Child Care	23,614	-
Other (Note 4)	1,934,189	1,307,286
Unearned Revenue (Note 5)	1,500	2,500
Deferred Revenue (Note 6)	1,725,840	1,396,033
Deferred Capital Revenue (Note 7)	9,284,102	8,525,455
Employee Future Benefits (Note 8)	18,341	16,885
<b>Total Liabilities</b>	<u>12,987,586</u>	<u>11,248,159</u>
<b>Net Debt</b>	<u>(910,478)</u>	700,384
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Note 9)	13,680,782	12,196,269
Prepaid Expenses	129,470	161,778
<b>Total Non-Financial Assets</b>	<u>13,810,252</u>	<u>12,358,047</u>
<b>Accumulated Surplus (Deficit)</b>	<u>12,899,774</u>	<u>13,058,431</u>
<b>Accumulated Surplus (Deficit) is comprised of:</b>		
Accumulated Surplus (Deficit) from Operations	12,899,774	13,058,431
Accumulated Remeasurement Gains (Losses)		
	<u>12,899,774</u>	<u>13,058,431</u>

Approved by the Board

*Yvonne Tashroto*

September 27, 2023

Signature of the Chairperson of the Board of Education

Date Signed

*S. MacMillan*

September 27, 2023

Signature of the Superintendent

Date Signed

*[Signature]*

9/27/23

Signature of the Secretary Treasurer

Date Signed

# School District No. 87 (Stikine)

Statement of Operations  
Year Ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	6,769,709	<b>6,534,079</b>	6,522,835
Other	10,500	<b>10,500</b>	
Federal Grants	12,820	<b>12,100</b>	25,640
Other Revenue	949,479	<b>878,856</b>	360,197
Rentals and Leases	185,245	<b>198,118</b>	161,250
Investment Income	315,000	<b>440,106</b>	93,080
Amortization of Deferred Capital Revenue	460,086	<b>464,171</b>	440,888
<b>Total Revenue</b>	<u>8,702,839</u>	<u><b>8,537,930</b></u>	<u>7,603,890</u>
<b>Expenses</b>			
Instruction	5,415,082	<b>4,398,826</b>	3,523,641
District Administration	1,117,859	<b>1,270,932</b>	840,651
Operations and Maintenance	1,803,049	<b>2,122,125</b>	1,858,963
Transportation and Housing	945,330	<b>904,704</b>	489,882
<b>Total Expense</b>	<u>9,281,320</u>	<u><b>8,696,587</b></u>	<u>6,713,137</u>
<b>Surplus (Deficit) for the year</b>	<u>(578,481)</u>	<u><b>(158,657)</b></u>	<u>890,753</u>
<b>Accumulated Surplus (Deficit) from Operations, beginning of year</b>		<b>13,058,431</b>	12,167,678
<b>Accumulated Surplus (Deficit) from Operations, end of year</b>		<u><u><b>12,899,774</b></u></u>	<u>13,058,431</u>

# School District No. 87 (Stikine)

Statement of Changes in Net Debt  
Year Ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
<b>Surplus (Deficit) for the year</b>	(578,481)	<b>(158,657)</b>	890,753
<b>Effect of change in Tangible Capital Assets</b>			
Acquisition of Tangible Capital Assets	(1,963,230)	<b>(2,185,439)</b>	(857,194)
Amortization of Tangible Capital Assets	702,862	<b>700,926</b>	642,263
<b>Total Effect of change in Tangible Capital Assets</b>	<b>(1,260,368)</b>	<b>(1,484,513)</b>	(214,931)
Acquisition of Prepaid Expenses			(4,659)
Use of Prepaid Expenses		<b>32,308</b>	
<b>Total Effect of change in Other Non-Financial Assets</b>	-	<b>32,308</b>	(4,659)
<b>(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)</b>	<u>(1,838,849)</u>	<b>(1,610,862)</b>	671,163
<b>Net Remeasurement Gains (Losses)</b>			
<b>(Increase) Decrease in Net Debt</b>		<b>(1,610,862)</b>	671,163
<b>Net Debt, beginning of year</b>		<b>700,384</b>	29,221
<b>Net Debt, end of year</b>		<u><b>(910,478)</b></u>	<u>700,384</u>

# School District No. 87 (Stikine)

Statement of Cash Flows  
Year Ended June 30, 2023

	2023 Actual	2022 Actual
	\$	\$
<b>Operating Transactions</b>		
Surplus (Deficit) for the year	(158,657)	890,753
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(773,689)	511,466
Prepaid Expenses	32,308	(4,659)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	650,517	622,007
Unearned Revenue	(1,000)	2,500
Deferred Revenue	329,807	484,596
Employee Future Benefits	1,456	1,217
Amortization of Tangible Capital Assets	700,926	642,263
Amortization of Deferred Capital Revenue	(464,171)	(440,888)
<b>Total Operating Transactions</b>	<u>317,497</u>	<u>2,709,255</u>
<b>Capital Transactions</b>		
Tangible Capital Assets Purchased	(2,185,439)	(857,194)
<b>Total Capital Transactions</b>	<u>(2,185,439)</u>	<u>(857,194)</u>
<b>Financing Transactions</b>		
Capital Revenue Received	1,222,818	1,228,511
<b>Total Financing Transactions</b>	<u>1,222,818</u>	<u>1,228,511</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>(645,124)</b>	<b>3,080,572</b>
<b>Cash and Cash Equivalents, beginning of year</b>	<u>11,488,316</u>	<u>8,407,744</u>
<b>Cash and Cash Equivalents, end of year</b>	<u>10,843,192</u>	<u>11,488,316</u>
<b>Cash and Cash Equivalents, end of year, is made up of:</b>		
Cash	<u>10,843,192</u>	<u>11,488,316</u>
	<u>10,843,192</u>	<u>11,488,316</u>

## **NOTE 1      AUTHORITY AND PURPOSE**

The School District, established on January 1, 1966, 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. 87 (Stikine)", and operates as "School District No. 87 (Stikine)." 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. 87 (Stikine) 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*. This Section requires that the financial statements be prepared in accordance with Canadian public sector accounting standards except in regard to the accounting for government transfers as set out in Notes 2(e) and 2(l).

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

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

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

- government transfers, which do not contain a stipulation that creates a liability, be recognized as revenue by the recipient when approved by the transferor and the eligibility criteria have been met in accordance with public sector accounting standard PS3410; and

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

### a) Basis of Accounting *(continued)*

- externally restricted contributions be recognized as revenue in the period in which the resources are used for the purpose or purposes specified in accordance with public sector accounting standard PS3100.

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

- Year-ended June 30, 2022 – increase in annual surplus by \$138,509
- June 30, 2022 – increase in accumulated surplus and decrease in deferred contributions by \$7,617,044
- Year-ended June 30, 2023 – increase in annual surplus by \$1,342,602
- June 30, 2023 – increase in accumulated surplus and decrease in deferred contributions by \$8,959,646

### b) Cash and Cash Equivalents

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

### c) Accounts Receivable

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

### d) Unearned Revenue

Unearned revenue includes rental fees received for tenancy in future periods. Revenue will be recognized in that future period for which rented space is provided.

### e) Deferred Revenue and Deferred Capital Revenue

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

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

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

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

sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met unless the transfer contains a stipulation that creates a liability in which case the transfer is recognized as revenue over the period that the liability is extinguished. See Note 2 (a) for the impact of this policy on these financial statements.

f) Employee Future Benefits

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

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

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

g) Asset Retirement Obligations

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

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

Liabilities are recognized for statutory, contractual or legal obligations associated with the retirement of tangible capital assets when those obligations result from the acquisition, construction, development or normal operation of the assets. The obligations are measured

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

g) Asset Retirement Obligations (continued)

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

The liability for the removal of asbestos and other hazardous material have not been recognized as none currently exist in the buildings owned by the School District.

h) Tangible Capital Assets

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost also includes overhead directly attributable to construction as well as interest costs that are directly attributable to the acquisition or construction of the asset.
- 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	5 years

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

i) Operating Leases

Operating lease payments are charged to expenses as incurred.

j) Prepaid Expenses

Computer software maintenance costs and professional membership fees are included as a prepaid expense and stated at acquisition cost and are charged to expense over the periods expected to benefit from it.

k) Funds and Reserves

Certain amounts, as approved by the Board are set aside in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are an adjustment to the respective fund when approved (see Note 11 – Interfund Transfers and Note 16 – Internally Restricted Surplus).

l) Revenue Recognition

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

Contributions received or where eligibility criteria have been met are recognized as revenue except where the contribution meets the criteria for deferral as described below. Eligibility 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.

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

### l) Revenue Recognition *(continued)*

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

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

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

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

#### Allocation of Costs

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

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

### n) Financial Instruments

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

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

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

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

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

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

### o) Measurement Uncertainty

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

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

p) 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.

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 Stikine Teachers Association	\$ 77,263	\$ 44,228
Other	376,444	365,999
	<u>\$ 453,707</u>	<u>\$ 410,227</u>

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

	2023	2022
Trade payables	\$ 529,871	\$ 257,516
Salaries and benefits payable	275,676	281,090
Accrued vacation pay	152,408	53,820
Other	976,234	714,860
	<u>\$ 1,934,189</u>	<u>\$ 1,307,286</u>

**NOTE 5      UNEARNED REVENUE**

	2023	2022
Balance, beginning of year	\$ 2,500	\$ 0
Changes for the year:		
Increase:		
Rental/Lease of facilities	0	2,500
	2,500	2,500
Decrease:		
Rental/Lease of facilities	(1,000)	0
Net changes for the year	(1,000)	2,500
Balance, end of year	\$ 1,500	\$ 2,500

**NOTE 6      DEFERRED REVENUE**

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

**NOTE 7      DEFERRED CAPITAL REVENUE**

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

**NOTE 8      EMPLOYEE FUTURE BENEFITS**

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

**NOTE 8 EMPLOYEE FUTURE BENEFITS (Continued)**

	2023	2022
<b>Reconciliation of Accrued Benefit Obligation</b>		
Accrued Benefit Obligation – April 1	\$ 6,154	\$ 11,995
Service Cost	2,440	1,968
Interest Cost	275	337
Benefit Payments	(10)	(875)
Actuarial (Gain) Loss	(506)	(7,271)
Accrued Benefit Obligation – March 31	<u>\$ 8,353</u>	<u>\$ 6,154</u>

<b>Reconciliation of Funded Status at End of Fiscal Year</b>		
Accrued Benefit Obligation – March 31	\$ 8,353	\$ 6,154
Market Value of Plan Assets – March 31	0	0
Funded Status – Surplus (Deficit)	(8,353)	(6,154)
Benefits Expense After Measurement Date	(704)	(679)
Unamortized Net Actuarial (Gain) Loss	(9,284)	(10,052)
Accrued Benefit Asset (Liability) – June 30	<u>\$ (18,341)</u>	<u>\$ (16,885)</u>

<b>Reconciliation of Change in Accrued Benefit Liability</b>		
Accrued Benefit Liability – July 1	\$ 16,885	\$ 15,668
Net expense for Fiscal Year	1,466	2,092
Employer Contributions	(10)	(875)
Accrued Benefit Liability – June 30	<u>\$ 18,341</u>	<u>\$ 16,885</u>

<b>Components of Net Benefit Expense</b>		
Service Cost	\$ 2,428	\$ 2,086
Interest Cost	312	322
Amortization of Net Actuarial (Gain)/Loss	(1,274)	(316)
Net Benefit Expense (Income)	<u>\$ 1,466</u>	<u>\$ 2,092</u>

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	9.7	9.7

**NOTE 9 TANGIBLE CAPITAL ASSETS**

**Net Book Value:**

	Net Book Value 2023	Net Book Value 2022
Sites	\$ 1,772,818	\$ 1,772,818
Buildings	10,822,104	9,429,457
Furniture & Equipment	464,257	336,469
Vehicles	217,882	169,771
Computer Hardware	403,721	487,754
<b>Total</b>	<b>\$13,680,782</b>	<b>\$12,196,269</b>

**June 30, 2023**

	Opening Cost	Additions	Disposals	Total 2023
Sites	\$ 1,772,818	\$ 0	\$ 0	\$ 1,772,818
Buildings	27,197,136	1,856,922	0	29,054,058
Furniture & Equipment	503,729	186,848	13,107	677,470
Vehicles	333,298	85,727	0	419,025
Computer Hardware	699,369	55,942	54,931	700,380
<b>Total</b>	<b>\$30,506,350</b>	<b>\$ 2,185,439</b>	<b>\$ 68,038</b>	<b>\$ 32,623,751</b>

	Opening Accumulated Amortization	Annual Amortization	Disposals	Total 2023
Sites	\$ 0	\$ 0	\$ 0	\$ 0
Buildings	17,767,679	464,275	0	18,231,954
Furniture & Equipment	167,260	59,060	13,107	213,213
Vehicles	163,527	37,616	0	201,143
Computer Hardware	211,615	139,975	54,931	296,659
<b>Total</b>	<b>\$18,310,081</b>	<b>\$ 700,926</b>	<b>\$ 68,038</b>	<b>\$ 18,942,969</b>

**June 30, 2022**

	Opening Cost	Additions	Disposals	Total 2022
Sites	\$ 1,772,818	\$ 0	\$ 0	\$ 1,772,818
Buildings	26,617,739	579,397	0	27,197,136
Furniture & Equipment	432,092	71,637	0	503,729
Vehicles	282,903	50,395	0	333,298
Computer Hardware	543,604	155,765	0	699,369
<b>Total</b>	<b>\$ 29,649,156</b>	<b>\$ 857,194</b>	<b>\$ 0</b>	<b>\$ 30,506,350</b>

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

**June 30, 2022**

	Opening Accumulated Amortization	Annual Amortization	Disposals	Total 2022
Sites	\$ 0	\$ 0	\$ 0	\$ 0
Buildings	17,327,314	440,365	0	17,767,679
Furniture & Equipment	120,469	46,791	0	167,260
Vehicles	132,717	30,810	0	163,527
Computer Hardware	87,318	124,297	0	211,615
<b>Total</b>	<b>\$ 17,667,818</b>	<b>\$ 642,263</b>	<b>\$ 0</b>	<b>\$ 18,310,081</b>

- The School District manages and controls various works of art and non-operational historical cultural assets including artifacts, paintings and sculptures located at the School Board Office and in School display areas. These assets are not recorded as tangible capital assets and are not amortized.
- Interest capitalized for capital projects during 2023 was \$22,431 (2022: \$5,411).

**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 \$338,662 for employer contributions to the plans for the year ended June 30, 2023 (2022: \$324,881).

**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 INTERFUND TRANSFERS**

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

- Transfer to the Capital Fund from the Special Purposes Fund for capital asset purchases of \$65,295.
- Transfer to the Capital Fund from the Operating Fund for capital asset purchases of \$313,371.

**NOTE 12 RELATED PARTY TRANSACTIONS**

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

**NOTE 13 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.

<u>Contractual Obligations</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>Thereafter</u>
Propane Provision Contract	\$ 217,665	\$ 217,665	\$ 0	\$ 0	\$ 0
Bus Provision Contract	476,583	239,928	239,928	239,928	0
	<u>\$694,248</u>	<u>\$ 457,593</u>	<u>\$ 239,928</u>	<u>\$ 239,928</u>	<u>\$ 0</u>

**NOTE 14 BUDGET FIGURES**

Budget figures included in the financial statements were approved by the Board through the adoption of an amended annual budget on February 2, 2023.

**NOTE 15 EXPENSE BY OBJECT**

	2023	2022
Salaries and benefits	\$ 4,767,778	\$ 4,037,356
Services and supplies	3,227,883	2,033,518
Amortization	700,926	642,263
	<u>\$ 8,696,587</u>	<u>\$ 6,713,137</u>

**NOTE 16 INTERNALLY RESTRICTED SURPLUS – OPERATING FUND**

Internally Restricted (appropriated) by Board for:

<u>Constraints on funds</u>		
Indigenous Education Targeted Funding	\$34,321	
Prior year commitments and encumbered funds	<u>33,623</u>	
		67,944
<u>Operations spanning multiple years</u>		
Employee Housing Improvements		600,000
<u>Future capital cost share</u>		
Dease Lake School Expansion		1,000,000
Subtotal Internally Restricted		<u>1,667,944</u>
Unrestricted Operating Surplus (Deficit) - Contingency		2,835,014
Total Available for Future Operations		<u>\$ 4,502,958</u>

**NOTE 17 ECONOMIC DEPENDENCE**

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

**NOTE 18 RISK MANAGEMENT**

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

**NOTE 18 RISK MANAGEMENT (Continued)**

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

a) Credit risk:

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

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

It is management's opinion that the School District is not exposed to significant credit risk associated with its cash deposits and investments.

b) Market risk:

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

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

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

c) Liquidity risk

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

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

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

# School District No. 87 (Stikine)

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
	\$	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	4,963,399		8,095,032	<b>13,058,431</b>	12,167,678
<b>Changes for the year</b>					
Surplus (Deficit) for the year	(147,070)	65,295	(76,882)	<b>(158,657)</b>	890,753
Interfund Transfers					
Tangible Capital Assets Purchased	(313,371)	(65,295)	378,666	-	
<b>Net Changes for the year</b>	<b>(460,441)</b>	-	<b>301,784</b>	<b>(158,657)</b>	<b>890,753</b>
<b>Accumulated Surplus (Deficit), end of year - Statement 2</b>	<b>4,502,958</b>	-	<b>8,396,816</b>	<b>12,899,774</b>	13,058,431

# School District No. 87 (Stikine)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	5,255,525	<b>5,449,319</b>	5,709,829
Other	10,500	<b>10,500</b>	
Federal Grants	12,820	<b>12,100</b>	25,640
Other Revenue	929,479	<b>858,866</b>	346,782
Rentals and Leases	185,245	<b>198,118</b>	161,250
Investment Income	250,000	<b>280,233</b>	50,601
<b>Total Revenue</b>	<u>6,643,569</u>	<u><b>6,809,136</b></u>	<u>6,294,102</u>
<b>Expenses</b>			
Instruction	4,119,770	<b>3,462,802</b>	2,782,761
District Administration	1,117,859	<b>1,270,932</b>	840,651
Operations and Maintenance	1,043,404	<b>1,363,642</b>	1,145,226
Transportation and Housing	923,680	<b>858,830</b>	481,024
<b>Total Expense</b>	<u>7,204,713</u>	<u><b>6,956,206</b></u>	<u>5,249,662</u>
<b>Operating Surplus (Deficit) for the year</b>	<u>(561,144)</u>	<u><b>(147,070)</b></u>	<u>1,044,440</u>
<b>Budgeted Appropriation (Retirement) of Surplus (Deficit)</b>	<u>1,117,130</u>		
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	(555,986)	<b>(313,371)</b>	(272,588)
<b>Total Net Transfers</b>	<u>(555,986)</u>	<u><b>(313,371)</b></u>	<u>(272,588)</u>
<b>Total Operating Surplus (Deficit), for the year</b>	<u>-</u>	<u><b>(460,441)</b></u>	<u>771,852</u>
<b>Operating Surplus (Deficit), beginning of year</b>		<b>4,963,399</b>	4,191,547
<b>Operating Surplus (Deficit), end of year</b>		<u><b>4,502,958</b></u>	<u>4,963,399</u>
<b>Operating Surplus (Deficit), end of year</b>			
Internally Restricted (Note 16)		<b>1,667,944</b>	2,105,517
Unrestricted		<b>2,835,014</b>	2,857,882
<b>Total Operating Surplus (Deficit), end of year</b>		<u><b>4,502,958</b></u>	<u>4,963,399</u>

# School District No. 87 (Stikine)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
<b>Provincial Grants - Ministry of Education and Child Care</b>			
Operating Grant, Ministry of Education and Child Care	5,773,485	<b>5,778,860</b>	5,861,254
ISC/LEA Recovery	(883,733)	<b>(803,944)</b>	(346,782)
Other Ministry of Education and Child Care Grants			
Pay Equity	124,935	<b>124,935</b>	124,935
Student Transportation Fund	51,181	<b>51,181</b>	51,181
Support Staff Benefits Grant	2,537	<b>2,558</b>	2,537
FSA Scorer Grant	4,094	<b>4,094</b>	4,094
Early Learning Framework (ELF) Implementation		<b>23</b>	1,181
Labour Settlement Funding		<b>245,183</b>	
Anti-Racism/Early Learning	6,452	<b>6,429</b>	6,429
ECL Environment Scan	40,000	<b>40,000</b>	
Teacher/Excluded Wage Grant	136,574		
Equity in Action			5,000
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<b>5,255,525</b>	<b>5,449,319</b>	<b>5,709,829</b>
<b>Provincial Grants - Other</b>	<b>10,500</b>	<b>10,500</b>	
<b>Federal Grants</b>	<b>12,820</b>	<b>12,100</b>	<b>25,640</b>
<b>Other Revenues</b>			
Funding from First Nations	928,479	<b>858,866</b>	346,782
Miscellaneous			
Miscellaneous	1,000		
<b>Total Other Revenue</b>	<b>929,479</b>	<b>858,866</b>	<b>346,782</b>
<b>Rentals and Leases</b>	<b>185,245</b>	<b>198,118</b>	<b>161,250</b>
<b>Investment Income</b>	<b>250,000</b>	<b>280,233</b>	<b>50,601</b>
<b>Total Operating Revenue</b>	<b>6,643,569</b>	<b>6,809,136</b>	<b>6,294,102</b>

# School District No. 87 (Stikine)

Schedule 2B (Unaudited)

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

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
<b>Salaries</b>			
Teachers	1,236,471	<b>1,317,373</b>	1,011,908
Principals and Vice Principals	801,777	<b>634,143</b>	571,578
Educational Assistants	145,898	<b>77,626</b>	106,176
Support Staff	448,357	<b>454,324</b>	516,291
Other Professionals	781,836	<b>881,983</b>	519,414
Substitutes	104,000	<b>112,212</b>	230,419
<b>Total Salaries</b>	<b>3,518,339</b>	<b>3,477,661</b>	2,955,786
<b>Employee Benefits</b>	739,625	<b>661,662</b>	556,265
<b>Total Salaries and Benefits</b>	<b>4,257,964</b>	<b>4,139,323</b>	3,512,051
<b>Services and Supplies</b>			
Services	995,150	<b>1,267,924</b>	607,143
Student Transportation	593,785	<b>567,812</b>	307,900
Professional Development and Travel	271,881	<b>314,547</b>	218,045
Rentals and Leases			13,839
Dues and Fees	10,600	<b>10,515</b>	9,294
Insurance	13,200	<b>13,042</b>	10,308
Supplies	798,133	<b>380,491</b>	278,717
Utilities	264,000	<b>262,552</b>	292,365
<b>Total Services and Supplies</b>	<b>2,946,749</b>	<b>2,816,883</b>	1,737,611
<b>Total Operating Expense</b>	<b>7,204,713</b>	<b>6,956,206</b>	5,249,662

# School District No. 87 (Stikine)

## Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	1,170,689	341,835				43,358	1,555,882
1.07 Library Services				2,392			2,392
1.08 Counselling	35,759						35,759
1.10 Special Education		60,802	77,626		40,966	1,952	181,346
1.31 Indigenous Education	110,925						110,925
1.41 School Administration		231,506		81,556		342	313,404
<b>Total Function 1</b>	<b>1,317,373</b>	<b>634,143</b>	<b>77,626</b>	<b>83,948</b>	<b>40,966</b>	<b>45,652</b>	<b>2,199,708</b>
<b>4 District Administration</b>							
4.11 Educational Administration					424,028		424,028
4.40 School District Governance					74,320		74,320
4.41 Business Administration				65,133	194,629		259,762
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>65,133</b>	<b>692,977</b>	<b>-</b>	<b>758,110</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration					108,378		108,378
5.50 Maintenance Operations				281,249		66,560	347,809
5.52 Maintenance of Grounds							-
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>281,249</b>	<b>108,378</b>	<b>66,560</b>	<b>456,187</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration					12,285		12,285
7.70 Student Transportation							-
7.73 Housing				23,994	27,377		51,371
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,994</b>	<b>39,662</b>	<b>-</b>	<b>63,656</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>1,317,373</b>	<b>634,143</b>	<b>77,626</b>	<b>454,324</b>	<b>881,983</b>	<b>112,212</b>	<b>3,477,661</b>

# School District No. 87 (Stikine)

## Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Actual	2023 Budget	2022 Actual
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	1,555,882	311,203	1,867,085	559,131	2,426,216	2,744,722	2,055,421
1.07 Library Services	2,392	249	2,641	5,221	7,862	22,950	26,699
1.08 Counselling	35,759	9,587	45,346		45,346	34,811	
1.10 Special Education	181,346	38,607	219,953	2,399	222,352	342,507	160,741
1.31 Indigenous Education	110,925	29,576	140,501	151,053	291,554	352,453	147,833
1.41 School Administration	313,404	81,998	395,402	74,070	469,472	622,327	392,067
<b>Total Function 1</b>	<b>2,199,708</b>	<b>471,220</b>	<b>2,670,928</b>	<b>791,874</b>	<b>3,462,802</b>	<b>4,119,770</b>	<b>2,782,761</b>
<b>4 District Administration</b>							
4.11 Educational Administration	424,028	60,505	484,533	115,960	600,493	539,675	293,497
4.40 School District Governance	74,320	4,011	78,331	65,876	144,207	107,200	133,834
4.41 Business Administration	259,762	47,958	307,720	218,512	526,232	470,984	413,320
<b>Total Function 4</b>	<b>758,110</b>	<b>112,474</b>	<b>870,584</b>	<b>400,348</b>	<b>1,270,932</b>	<b>1,117,859</b>	<b>840,651</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	108,378	23,530	131,908	51,946	183,854	169,857	84,245
5.50 Maintenance Operations	347,809	43,045	390,854	532,217	923,071	620,847	788,915
5.52 Maintenance of Grounds	-	-	-	25,775	25,775	30,700	39,153
5.56 Utilities	-	-	-	230,942	230,942	222,000	232,913
<b>Total Function 5</b>	<b>456,187</b>	<b>66,575</b>	<b>522,762</b>	<b>840,880</b>	<b>1,363,642</b>	<b>1,043,404</b>	<b>1,145,226</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration	12,285	1,632	13,917		13,917	21,363	
7.70 Student Transportation	-	-	-	567,812	567,812	593,785	307,900
7.73 Housing	51,371	9,761	61,132	215,969	277,101	308,532	173,124
<b>Total Function 7</b>	<b>63,656</b>	<b>11,393</b>	<b>75,049</b>	<b>783,781</b>	<b>858,830</b>	<b>923,680</b>	<b>481,024</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>3,477,661</b>	<b>661,662</b>	<b>4,139,323</b>	<b>2,816,883</b>	<b>6,956,206</b>	<b>7,204,713</b>	<b>5,249,662</b>

# School District No. 87 (Stikine)

## Schedule of Special Purpose Operations

Year Ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	1,514,184	<b>1,084,760</b>	813,006
Other Revenue	20,000	<b>19,990</b>	13,415
<b>Total Revenue</b>	<u>1,534,184</u>	<u><b>1,104,750</b></u>	<u>826,421</u>
<b>Expenses</b>			
Instruction	1,295,312	<b>936,024</b>	740,880
Operations and Maintenance	56,783	<b>57,557</b>	71,474
Transportation and Housing	21,650	<b>45,874</b>	8,858
<b>Total Expense</b>	<u>1,373,745</u>	<u><b>1,039,455</b></u>	<u>821,212</u>
<b>Special Purpose Surplus (Deficit) for the year</b>	<u>160,439</u>	<u><b>65,295</b></u>	<u>5,209</u>
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	(160,439)	<b>(65,295)</b>	(5,209)
<b>Total Net Transfers</b>	<u>(160,439)</u>	<u><b>(65,295)</b></u>	<u>(5,209)</u>
<b>Total Special Purpose Surplus (Deficit) for the year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Special Purpose Surplus (Deficit), beginning of year</b>			
<b>Special Purpose Surplus (Deficit), end of year</b>		<u>-</u>	<u>-</u>

# School District No. 87 (Stikine)

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

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Ready, Set, Learn	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	First Nation Student Transportation	Mental Health in Schools
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	116,460	6,819	121,037	31,302	872,033	-	-	53,787	185,233
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	60,762	20,386		7,350	580,547	6,520	409,980	9,185	57,000
Other			32,827						
	60,762	20,386	32,827	7,350	580,547	6,520	409,980	9,185	57,000
<b>Less:</b> Allocated to Revenue	101,209	21,897	19,990	254	368,131	6,520	409,980	45,874	-
<b>Deferred Revenue, end of year</b>	<b>76,013</b>	<b>5,308</b>	<b>133,874</b>	<b>38,398</b>	<b>1,084,449</b>	<b>-</b>	<b>-</b>	<b>17,098</b>	<b>242,233</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	101,209	21,897		254	368,131	6,520	409,980	45,874	
Other Revenue			19,990						
	101,209	21,897	19,990	254	368,131	6,520	409,980	45,874	-
<b>Expenses</b>									
Salaries									
Teachers							342,304		
Educational Assistants		17,486			97,934				
Support Staff	18,845				27,503				
Other Professionals	9,830								
Substitutes					5,207	5,078			
	28,675	17,486	-	-	130,644	5,078	342,304	-	-
Employee Benefits	5,367	4,411			25,950	864	67,676		
Services and Supplies	17,018		19,990	254	196,391	578		45,874	
	51,060	21,897	19,990	254	352,985	6,520	409,980	45,874	-
<b>Net Revenue (Expense) before Interfund Transfers</b>	<b>50,149</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,146</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	(50,149)				(15,146)				
	(50,149)	-	-	-	(15,146)	-	-	-	-
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# School District No. 87 (Stikine)

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

	Federal Safe Return to Class / Ventilation Fund \$	Student & Family Affordability \$	TOTAL \$
<b>Deferred Revenue, beginning of year</b>	9,362		1,396,033
<b>Add:</b> Restricted Grants			
Provincial Grants - Ministry of Education and Child Care		250,000	1,401,730
Other			32,827
	-	250,000	1,434,557
<b>Less:</b> Allocated to Revenue	6,497	124,398	1,104,750
<b>Deferred Revenue, end of year</b>	<b>2,865</b>	<b>125,602</b>	<b>1,725,840</b>
<b>Revenues</b>			
Provincial Grants - Ministry of Education and Child Care	6,497	124,398	1,084,760
Other Revenue			19,990
	6,497	124,398	1,104,750
<b>Expenses</b>			
Salaries			
Teachers			342,304
Educational Assistants			115,420
Support Staff			46,348
Other Professionals			9,830
Substitutes			10,285
	-	-	524,187
Employee Benefits			104,268
Services and Supplies	6,497	124,398	411,000
	6,497	124,398	1,039,455
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	65,295
<b>Interfund Transfers</b>			
Tangible Capital Assets Purchased			(65,295)
	-	-	(65,295)
<b>Net Revenue (Expense)</b>	-	-	-

# School District No. 87 (Stikine)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2023

	2023 Budget	2023 Actual			2022 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
<b>Revenues</b>					
Investment Income	65,000		159,873	159,873	42,479
Amortization of Deferred Capital Revenue	460,086	464,171		464,171	440,888
<b>Total Revenue</b>	<u>525,086</u>	<u>464,171</u>	<u>159,873</u>	<u>624,044</u>	<u>483,367</u>
<b>Expenses</b>					
Amortization of Tangible Capital Assets					
Operations and Maintenance	702,862	700,926		700,926	642,263
<b>Total Expense</b>	<u>702,862</u>	<u>700,926</u>	<u>-</u>	<u>700,926</u>	<u>642,263</u>
<b>Capital Surplus (Deficit) for the year</b>	<u>(177,776)</u>	<u>(236,755)</u>	<u>159,873</u>	<u>(76,882)</u>	<u>(158,896)</u>
<b>Net Transfers (to) from other funds</b>					
Tangible Capital Assets Purchased	716,425	378,666		378,666	277,797
<b>Total Net Transfers</b>	<u>716,425</u>	<u>378,666</u>	<u>-</u>	<u>378,666</u>	<u>277,797</u>
<b>Total Capital Surplus (Deficit) for the year</b>	<u>538,649</u>	<u>141,911</u>	<u>159,873</u>	<u>301,784</u>	<u>118,901</u>
<b>Capital Surplus (Deficit), beginning of year</b>		<u>4,579,226</u>	<u>3,515,806</u>	<u>8,095,032</u>	<u>7,976,131</u>
<b>Capital Surplus (Deficit), end of year</b>		<u>4,721,137</u>	<u>3,675,679</u>	<u>8,396,816</u>	<u>8,095,032</u>

# School District No. 87 (Stikine)

Tangible Capital Assets  
Year Ended June 30, 2023

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
<b>Cost, beginning of year</b>	1,772,818	27,197,136	503,729	333,298		699,369	<b>30,506,350</b>
<b>Changes for the Year</b>							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		1,806,773					<b>1,806,773</b>
Operating Fund			171,702	85,727		55,942	<b>313,371</b>
Special Purpose Funds		50,149	15,146				<b>65,295</b>
	-	1,856,922	186,848	85,727	-	55,942	<b>2,185,439</b>
Decrease:							
Deemed Disposals			13,107			54,931	<b>68,038</b>
	-	-	13,107	-	-	54,931	<b>68,038</b>
<b>Cost, end of year</b>	1,772,818	29,054,058	677,470	419,025	-	700,380	<b>32,623,751</b>
<b>Work in Progress, end of year</b>							<b>-</b>
<b>Cost and Work in Progress, end of year</b>	1,772,818	29,054,058	677,470	419,025	-	700,380	<b>32,623,751</b>
<b>Accumulated Amortization, beginning of year</b>		17,767,679	167,260	163,527		211,615	<b>18,310,081</b>
<b>Changes for the Year</b>							
Increase: Amortization for the Year		464,275	59,060	37,616		139,975	<b>700,926</b>
Decrease:							
Deemed Disposals			13,107			54,931	<b>68,038</b>
		-	13,107	-	-	54,931	<b>68,038</b>
<b>Accumulated Amortization, end of year</b>		18,231,954	213,213	201,143	-	296,659	<b>18,942,969</b>
<b>Tangible Capital Assets - Net</b>	<b>1,772,818</b>	<b>10,822,104</b>	<b>464,257</b>	<b>217,882</b>	<b>-</b>	<b>403,721</b>	<b>13,680,782</b>

# School District No. 87 (Stikine)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2023

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
<b>Deferred Capital Revenue, beginning of year</b>	\$ 7,409,245	\$ 207,799	\$	\$ 7,617,044
<b>Changes for the Year</b>				
Increase:				
Transferred from Deferred Revenue - Capital Additions	1,806,773			1,806,773
	1,806,773	-	-	1,806,773
Decrease:				
Amortization of Deferred Capital Revenue	457,671	6,500		464,171
	457,671	6,500	-	464,171
<b>Net Changes for the Year</b>	1,349,102	(6,500)	-	1,342,602
<b>Deferred Capital Revenue, end of year</b>	8,758,347	201,299	-	8,959,646
<b>Work in Progress, beginning of year</b>				-
<b>Changes for the Year</b>				
<b>Net Changes for the Year</b>	-	-	-	-
<b>Work in Progress, end of year</b>	-	-	-	-
<b>Total Deferred Capital Revenue, end of year</b>	8,758,347	201,299	-	8,959,646

# School District No. 87 (Stikine)

Changes in Unspent Deferred Capital Revenue  
Year Ended June 30, 2023

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
<b>Balance, beginning of year</b>	\$ 649,114	\$ 232,905	\$ 26,392	\$ -	\$ -	\$ 908,411
<b>Changes for the Year</b>						
Increase:						
Provincial Grants - Ministry of Education and Child Care	1,200,387					1,200,387
Investment Income	22,431					22,431
	1,222,818	-	-	-	-	1,222,818
Decrease:						
Transferred to DCR - Capital Additions	1,806,773					1,806,773
	1,806,773	-	-	-	-	1,806,773
<b>Net Changes for the Year</b>	(583,955)	-	-	-	-	(583,955)
<b>Balance, end of year</b>	<b>65,159</b>	<b>232,905</b>	<b>26,392</b>	<b>-</b>	<b>-</b>	<b>324,456</b>

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

**School District No. 87 (Stikine)**

**Fiscal Year Ended June 30, 2023**

**SCHEDULE OF DEBT**

NIL.

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

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

**School District No. 87 (Stikine)**

**Fiscal Year Ended June 30, 2023**

**SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS**

School District No.87 (Stikine) 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 #87 (Stikine)  
SCHEDULE OF REMUNERATION AND EXPENSE  
YEAR ENDED JUNE 30,2023

NAME	POSITION	REMUNERATION	EXPENSE
<b>ELECTED OFFICIALS :</b>			
Hawkins, Jolene	Trustees	11,940.04	5,039.25
Loots, Fred	Trustees	12,815.04	7,109.45
Nole, Teneal	Trustees	12,940.04	5,025.20
Strange, Michael	Vice Chairperson	16,375.08	10,256.79
Tashoots, Yvonne	Chairperson	20,250.04	15,811.14
<b>TOTAL ELECTED OFFICIALS</b>		<b>74,320.24</b>	<b>43,241.83</b>
<b>DETAILED EMPLOYEES &gt; 75,000.00 :</b>			
Bjornson, James	Principal	89,561.30	3,789.98
Caljouw, Dana-Leigh	Teacher	126,465.62	
Cameron, Alanna	Secretary Treasurer	177,282.64	28,711.66
Cavanagh, Sheila	Principal	126,137.52	
Etzerza, Tina A.	Mgr HR/Exect Assist	96,595.70	12,015.11
Foster, Doug	Maintenance I	75,654.56	3,433.01
Gallicano, Corri	Teacher, Principal	110,291.91	2,186.68
Gill, Jasleen	Teacher	114,482.25	2,191.78
Gillis, Allan	Vice Principal, Prin	132,817.78	4,236.31
Gourlay, Benjamin	Maintenance III	91,374.74	13,401.05
Knight, Peter	Teacher	100,992.96	1,164.87
MacInnis, Sherry M.	Teacher	103,411.17	552.19
MacLean, Orton	Teacher	103,500.91	
MacMillan, Tracey	Superintendent	199,519.70	40,050.55
Manning, Brian	Principal, Dir Instr	162,088.36	19,573.14
Martin-Daley, Ieshia	Teacher	85,781.37	
McDowell, Andre	Principal	134,485.80	16,997.88
Michelin, Gerald	Teachers	109,396.56	69.00
Mortimer, Donna	Teacher, Dist V-Prin	117,758.05	9,408.40
Mulder, Johanna	Teacher	79,169.69	1,300.21
Quock, Carlene	Teacher	91,041.77	
Toner, Noah	Teacher	88,015.59	454.35
waite, Joseph	Manager Operations	98,379.61	20,563.97
weymouth, Chad	Teacher	84,347.56	887.43
white, Angella	Teacher	122,687.19	
wu, Zhong wen	Teacher	118,951.07	
<b>TOTAL DETAILED EMPLOYEES &gt; 75,000.00</b>		<b>2,940,191.38</b>	<b>180,987.57</b>
<b>TOTAL EMPLOYEES &lt;= 75,000.00</b>		<b>1,094,490.26</b>	<b>77,357.01</b>
<b>TOTAL</b>		<b>4,109,001.88</b>	<b>301,586.41</b>
<b>TOTAL EMPLOYER PREMIUM FOR CPP/EI</b>			<b>212,532.56</b>

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

**School District No. 87 (Stikine)**

**Fiscal Year Ended June 30, 2023**

**STATEMENT OF SEVERANCE AGREEMENTS**

There were no severance agreements made between School District No.87 (Stikine) and its non-unionized employees during fiscal year 2022-23.

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

VENDOR NAME -----	EXPENSE -----
DETAILED VENDORS > 25,000.00 :	
ALL PRO YUKON RESTORATION	164,544.03
BANDSTRA TRANSPORT. SYSTEMS LTD.	27,378.92
BC HYDRO	80,281.74
BC PENSION - MUNICIPAL	151,487.97
BC PENSION - TEACHERS	513,242.41
BC TEACHERS' FEDERATION	62,840.27
BIG LAKE CONTRACTING	78,178.00
BULKLEY VALLEY HOME CENTRE LTD.	70,170.92
CITY FURNITURE	46,403.08
CURTIS RATTRAY	54,488.94
DELL CANADA INC.	26,551.73
DIVERSIFIED TRANSPORTATION LTD.	234,436.36
GLACIER TOYOTA	87,305.24
GLOBAL INDUSTRIAL CANADA	30,279.19
GOV'T OF BC EFT- #EHT-1105-0675	76,515.80
GOVERNMENT OF YUKON	340,800.00
IYON KETCHIKA CONTRACTING LTD.	142,232.06
JESSICA MASSON GUERETTE	53,119.41
KALMAR CONSTRUCTION LTD	31,372.30
KEDA PROPANE	279,360.46
MORNEAU SHEPELL - IN TRUST	99,106.03
N HARRIS COMPUTER CORP.	68,035.39
NORTHWESTEL INC.	44,145.43
PUBLIC EDUCATION BENEFITS TRUST	36,941.35
RECEIVER GENERAL OF CANADA	1,157,158.41
ROCKY POINT ENGINEERING LTD.	38,392.20
SCHOOL DIST. #82 (TERRACE)	89,174.59
SIMPSON CONTROLS	236,247.93
SITSA HOLDINGS	113,768.38
SPECTRUM SECURITY & SOUND LTD.	858,448.17
STAPLES ADVANTAGE	27,393.63
STIKINE TEACHER'S ASSOCIATION	41,450.33
STOIC INDUSTRIES CONTR MGNT INC	506,152.05
SUPER A FOODS	93,017.93
TAHLTAN BAND COUNCIL	84,636.84
TWILD	45,472.50
WORK SAFE BC	46,511.51
WYATT CREYKE	30,980.60
XEROX CANADA	49,152.46
	-----
TOTAL DETAILED VENDORS > 25,000.00	6,217,174.56
TOTAL VENDORS <= 25,000.00	1,436,113.21
	=====
TOTAL PAYMENTS FOR THE GOODS AND SERVICES	7,653,287.77

SCHEDULED PAYMENTS  
-----

REMUNERATION	4,109,001.88
EMPLOYEE EXPENSES	301,586.41
EMPLOYER CPP/EI	212,532.56
PAYMENTS FOR GOODS AND SERVICES	7,653,287.77
TOTAL SCHEDULED PAYMENTS	----- 12,276,408.62

RECONCILIATION ITEMS  
-----

NONCASH ITEMS:	
ACCOUNTS PAYABLE ACCRUALS	533,729.00-
PAYROLL ACCRUALS	94,630.00-
INVENTORIES AND PREPAIDS	32,308.00
PAYMENTS INCLUDED:	
TAXABLE BENEFITS	12,707.58-
OTHER:	
THIRD PARTY RECOVERIES	1,085,244.05-
GST/HST REBATE	135,649.33-
RECOVERIES OF EXPENSES	248,296.32-
MISCELLANEOUS	17,360.34-
TOTAL RECONCILIATION ITEMS	----- 2,095,308.62-

FINANCIAL STATEMENT EXPENDITURES  
-----

OPERATING FUND	6,956,206.00
TRUST FUND	1,039,455.00
CAPITAL FUND	2,185,439.00
TOTAL FINANCIAL STATEMENT EXPENDITURES	----- 10,181,100.00

BALANCE

=====

0.00



---

## PUBLIC INTEREST DISCLOSURE

### **Purpose**

The Board of Education of School District No. 87 (Stikine) is committed to honesty, integrity and accountability in its operations, programs and services, and to promoting a culture of openness and transparency. The School District encourages and supports all personnel in bringing forward reports of unlawful acts and acts of wrongdoing in a manner consistent with the provisions of the British Columbia *Public Interest Disclosure Act* (“PIDA”).

The purpose of this Policy and related Procedures is to establish a process, in compliance with PIDA, for employees and trustees to report, in good faith, wrongful or unlawful conduct without fear of retaliation or reprisal.

### **Scope of Policy**

This Policy applies to alleged wrongdoing related to the School District’s operations or personnel. This Policy does not displace other mechanisms set out in School District Policy for addressing and enforcing standards of conduct, disputes, complaints, or grievances, including issues of discrimination, bullying and harassment, occupational health and safety, or disputes over employment matters or under collective agreements.

### **Definitions**

In this Policy and the Procedures, the following capitalized terms are defined as indicated:

“**Advice**” means advice that may be requested in respect of making a Disclosure or a complaint about a Reprisal under this Policy or PIDA;

“**Discloser**” means an Employee or Trustee who makes a Disclosure or seeks Advice or makes a complaint about a Reprisal;

“**Disclosure**” means a report of Wrongdoing made under this Policy and includes allegations of Wrongdoing received by the School District from the Ombudsperson or another government institution for investigation in accordance with PIDA;

“**Employee**” refers to a past and present employee of the School District;

“**FIPPA**” means the *Freedom of Information and Protection of Privacy Act*, and all regulations thereto;

“**Investigation**” means an investigation undertaken by the School District under this Policy or by the Ombudsperson under PIDA;

“**Personal Information**” has the same meaning set out in FIPPA, namely “recorded information about an identifiable individual”, and includes any information from which the identity of the Discloser or any person who is accused of Wrongdoing or participates in an Investigation can be deduced or inferred;

“**PIDA**” means the *Public Interest Disclosure Act* of British Columbia, and all regulations thereto;

“**Procedure**” means the School District’s Administrative Procedure associated with this Policy, as amended;

“**Reprisal**” means the imposition of, and any threat to impose, discipline, demotion, termination or any other act that adversely affects employment or working condition of an Employee or Trustee because they made a Disclosure, sought Advice, made a complaint about a Reprisal or participated in an Investigation;

“**Trustee**” means a past or present member of the School District’s Board of Education; and

“**Wrongdoing**” refers to:

- a. a serious act or omission that, if proven, would constitute an offence under an enactment of British Columbia or Canada;
- b. an act or omission that creates a substantial and specific danger to the life, health or safety of persons, or to the environment, other than a danger that is inherent in the performance of an employee’s duties or functions;
- c. a serious misuse of public funds or public assets;
- d. gross or systematic mismanagement;
- e. knowingly directing or counselling a person to commit any act or omission described in paragraphs (a) to (d) above.

### **Statement of Principles**

- The School District is committed to supporting ethical conduct in its operations, and seeks to foster a culture in which Employees and Trustees are encouraged to disclose Wrongdoing, including by receiving, investigating and responding to Disclosures and by providing information and training about PIDA, this Policy and the Procedures.
- The School District will investigate Disclosures that it receives under this Policy. Investigations under this Policy will be carried out in accordance with the principles of procedural fairness and natural justice.
- The School District will not commit or tolerate Reprisals against any Employee or Trustee who, in good faith, makes a request for Advice, makes a Disclosure, participates in an Investigation or makes a complaint under this Policy.
- The School District is committed to protecting the privacy of Disclosers, persons accused of Wrongdoing and those who participate in Investigations in a manner that is consistent with its obligations under PIDA and FIPPA.

### **Privacy and Confidentiality**

All Personal Information that the School District collects, uses or shares in the course of receiving or responding to a Disclosure, a request for Advice, a complaint of a Reprisal, or conducting an Investigation will be treated as confidential and will be used and disclosed as described in this Policy, the Procedures, PIDA or as otherwise permitted or required under FIPPA and other applicable laws.

**Reporting**

Each year, the Superintendent shall prepare, in accordance with the requirements of PIDA, and make available, a report concerning any Disclosures received, Investigations undertaken and findings of Wrongdoing. All reporting under this Policy will be in compliance with the requirements of FIPPA.

**Responsibility**

The Superintendent is responsible for the administration of this Policy, and shall ensure that training and instruction is available to all Employees and Trustees concerning this Policy, the Procedures and PIDA.

In the event that the Superintendent is unable or unavailable to perform their duties under this Policy, the Superintendent may delegate their authority in writing to the Secretary Treasurer or other senior members of the School District.

DRAFT



# Policy

No. 32

## CODE OF TRUSTEE CONDUCT

### 1. Stikine Board of Education – Composition, Roles and Conduct

- 1.1. The Stikine Board of Education is composed of five (5) members elected for four-year terms.
- 1.2. The members are elected to govern the educational affairs of the whole district.
- 1.3. The Board is considered to be a body politic and corporate having the rights, powers, duties and liabilities set forth in the School Act and as detailed in **Policy No. 3 – Role of a Board of Education**. Only the legally constituted Board and not committees of trustees or individual trustees is endowed with such authority.
- 1.4. The Board exercises its authority in delegating specific and general administrative duties to appropriate employees of the Board, and individual trustees will respect the lines of communication established by the whole Board.

### 2. Role of Chair

- 2.1. The main duty of the Board Chair is to ensure that each member of the Board has a full and fair opportunity to be heard and understood by his/her peers so that a collective opinion can be developed which is truly based on the thinking of the group.

### 3. Specific Duties of the Chair

- 3.1. To demonstrate leadership and facilitate effective operation of the Board by helping Board members operate together as a group to accomplish their goals and by helping to resolve differences in philosophy through meaningful debate.
- 3.2. To convene Board meetings and, with the Vice-Chair and Superintendent of Schools, develop the agenda for these meetings. To make certain that trustees are provided with sufficient information to assess the matters before them by arranging for an agenda and information package to be distributed in advance of meetings.
- 3.3. To preside at all regular Board meetings and establish and maintain, with Board members, an atmosphere conducive to permitting calm deliberation

with effective and timely conduct of the Board's affairs. To know the basics of parliamentary procedures, to refer to rules of order when necessary and to ensure that all questions are decided with due consideration. To monitor the implementation of directives.

- 3.4. To accept the prime responsibility for the establishment of procedures which have dignity and meaning to members of the public who are in attendance at meetings. To act as a cordial host to delegates, ensuring their presentation is appropriately heard by the Board.
- 3.5. To encourage the Board's attention to policy questions rather than administrative matters.
- 3.6. To encourage the Board to develop and keep up-to-date, the Board's bylaws and policy file to meet the changing needs of the school system. To provide continuing direction for the administration by clarifying the intent of Board policy. To protect the senior administration and staff from inappropriate demands from individual trustees. To work for support and trust of the administration and staff.
- 3.7. To enlist the interest of Board members in the education programs being offered in the schools so that policy making at Board meetings is done intelligently. To keep up-to-date on changes affecting the local education system.
- 3.8. To foster the development of good relationships between the Board and:
  - i. official groups such as the Ministry of Education and Child Care, the local Indigenous communities, and the local municipal government bodies; and
  - ii. the general public, including local community and parent groups.
- 3.9. To assume some responsibility for the orientation of new trustees by introducing them to key representatives of the system and by providing them with background information concerning the operation of the Board and the system.
- 3.10. To act as official spokesperson for the Board and to present the corporate viewpoint on matters relating to Board policy. To represent public school education in the community and to promote public interest and participation in the operation of the school system. To ensure that the press are provided with the information needed to accurately report on Board meetings.

### **TRUSTEE CODE OF CONDUCT**

1. *I will observe the bylaws, policies and regulations of the Stikine Board of Education; the School Act, Regulations and Orders; and other relevant statutes.*
2. *I will devote time, thought and study to trusteeship so that I may render effective and credible service as an advocate for students and public education.*

3. *I recognize that the expenditures of public funds is a public trust and will see that such expenditures are done efficiently, economically and for the best interest of students in my district.*
4. *I will be cognizant of legislation and policy concerning conflict of interest and will abstain from discussing or voting on issues where such conflict exists.*
5. *I will remember at all times that as an individual, I have no legal authority outside the meetings of the Board. My relationships with staff, citizens and media will be conducted on this basis.*
6. *I will abide by majority decisions of the Board and will accept these decisions as essential to the democratic process and will not undermine these decisions.*
7. *I will hold the closed business of the Board in strictest confidence and shall continue to do so even after retiring from the Board.*
8. *I will observe proper decorum and behavior at all times.*
9. *I will treat my fellow Trustees with respect and consideration in order to facilitate a full and open discussion of the business at hand.*
10. *I will endeavor to attend all Board, Committee and external agency meetings to which I am appointed. As a courtesy, I will notify the Board Office or Chair of any absences.*
11. *I will recognize the role of the Superintendent as Chief Executive Officer responsible for the day-to-day administration of the school district and will not in any way interfere with, or undermine his or her authority.*
12. *When members of the public raise concerns regarding the school system, I will refer them to the appropriate Principal or the Superintendent.*



## CODE OF EMPLOYEE CONDUCT

### **Purpose**

The Board of Education of School District No 87 (Stikine) is committed to honesty, integrity and accountability in its operations, programs and services, and to the creation of a safe and respectful learning environment for students and a safe and respectful working environment for all employees.

### **Code of Employee Conduct**

1. Employees are placed in a position of trust and act as role models for the students. The Board expects that employees will at all times conduct themselves with personal integrity, honesty and diligence in their interactions with students and in carrying out their duties. It is essential that employees maintain and are perceived to maintain the highest standards of trust and integrity.
2. All employees who hold certificates of qualification issued by the Ministry of Education shall embrace and adhere to the Professional Standards for BC Educators; the BC Teachers Federation Code of Ethics; and individual school Codes of Conduct.
3. Each employee is personally responsible for following the legal, professional and ethical standards that apply to their job function.
4. The conduct and language of employees should meet acceptable social standards common to any professional business environment. Employees are expected to apply the principles of human rights, equity, dignity and respect to their everyday interactions.
5. Employees are expected to come to work wearing appropriate and professional attire. Common sense, reasonableness and good judgment should prevail when selecting work attire that is appropriate for the intended educational activity and in accordance with WorkSafeBC and other safety considerations.
6. Employees are expected to attend work on a regular and consistent basis. The Board will support programs and practices that promote wellness, aid in helping employees to return to work from an absence and promote early intervention strategies to assist employees in improving their attendance.