



School District No. 59 (Peace River South)

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## **PUBLIC BOARD MEETING**

The Board of Education of School District No. 59 (Peace River South) will be holding its Public Board Meeting on Wednesday, September 17, 2025 starting at 1:00 pm at the School Board Office. (11600 7 Street, Dawson Creek)

Anyone wishing to attend the public board meeting may do so in person or via Zoom. Individuals must pre-register by noon (12 pm) on Tuesday, September 16, 2024 to receive the Zoom link.

Please contact Kim Morris to register for the meeting:

Phone: 250-782-8571, ext. 216

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

# Open Board Meeting Agenda

**Date:** September 17, 2025 @ 1:00 PM

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

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

## APPROVAL OF AGENDA

**RECOMMENDED MOTION:** *THAT the Board of Education of School District No. 59 (Peace River South) adopt the September 17, 2024 Regular Meeting agenda as presented.*

## ORGANIZATIONAL MEETING:

- **ELECTION OF BOARD CHAIR**
- **ELECTION OF BOARD VICE-CHAIR**
- **UPDATE CONFLICT OF INTEREST**
- **2025-26 BOARD COMMITTEES & REPS (EFFECTIVE OCTOBER 1, 2025)**

### 1. **ITEMS FOR ADOPTION**

- R1.1 – Regular Board Meeting Minutes – June 18, 2025
- R1.2 – Excerpts Closed Meeting – June 18, 2025

### 2. **BUSINESS ARISING**

### 3. **ESSENTIAL ITEMS**

### 4. **CORRESPONDENCE**

### 5. **PRESENTATIONS**

- R5.1 – Auditors Report – Jason Grindle and Jaron Neufeld - Eclipse, LLP
  - Audit Management Letter

### 6. **REPORTS FROM THE SECRETARY-TREASURER**

- R6.1 – 2024-2025 Audited Financial Statement - MOTION
  - Financial Statement Presentation
  - Financial Statement Discussion & Analysis Report

**Recommended Motion:** THAT the Board of Education of School District No. 59 (Peace River South) approve the 2024-2025 Audited Financial Statements as presented.

- R6.2 - Monthly Financial Report – August 2025
- R6.3 - 2025-26 Budget Change Report
- R6.4 – 2025-26 Preliminary Enrolment Report

R6.5 – 2026-27 Minor Capital Submission

**Recommended Motion:** In accordance with provisions under section 142 (4) of the School Act, the Board of Education of School District No. 59 (Peace River South) hereby approves the proposed Five-Year Capital Plan (Minor Capital Programs) as provided on the Five-Year Capital Plan Summary for 2026/27 submitted to the Ministry of Education and Child Care.

R6.6 - Secretary Treasurer Report – September 2025

R6.7 – Capital Projects Update

**7. REPORTS FROM THE SUPERINTENDENT OF SCHOOLS**

R7.1 – District and School/Student News

R7.2 – Access Zones

R7.3 – New Curriculum for Physical Health and Education 10

- CPR, Naloxone and AEDs

R7.4 – BC Center for Disease Control Measles Guidance for K-12 Schools

R7.5 – New Holocaust Education Curriculum

**8. TRUSTEE ITEM**

R8.1 – BCSTA Update – R. Gulick

**9. COMMITTEE REPORTS**

R9.1 - Indigenous Education Councils

R9.2 – Policy Committee

- Policy 4660 Retention and Destruction of Records

**Recommended Motion:** THAT the Board of Education of School District No. 59 (Peace River South) adopt amendments to Policy 4660 Retention and Destruction of Records as presented.

**10. DIARY**

**11. QUESTION PERIOD**

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

**12. FUTURE BUSINESS / EVENTS**

R12.1 – Open Board Meeting – October 22, 2025, Little Prairie Elementary School, Chetwynd BC

**ADJOURNMENT**

**RECOMMENDED MOTION:** THAT the Regular Meeting of September 17, 2025 be adjourned.



# School District No.59 (Peace River South)

## **2025-26 BOARD REPRESENTATIVES**

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

### ***Committee Representatives:***

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

### ***Provincial Council Liaisons:***

BCSTA	<i>1 trustee rep &amp; alternate</i>
BCPSEA	<i>1 trustee rep &amp; alternate</i>

### ***School Liaisons:***

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

**BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)**

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

**Open Board Meeting Minutes**

DATE & TIME: June 18, 2025 – 1:00 PM

PLACE: School Board Office – Dawson Creek, BC

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

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

REGRETS: T. Jones

Called to Order – 1:00 PM

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

APPROVAL OF AGENDA

Additions: Nil

Deletions: Nil

(2025-06-004)

MOVED/SECONDED – Wards/Hillton

THAT the Board of Education of School District No. 59 (Peace River South) approve the June 18, 2025 Regular Board Meeting agenda as presented.

CARRIED

## 1.0 ITEMS FOR ADOPTION

### R1.1 Regular Board Meeting Minutes – May 21, 2025

The Chair asked for any corrections to the minutes.

(2025-06-005)

The Chair declared the minutes of the open meeting May 21, 2025 approved as presented.

### R1.2 Excerpts of Closed Board Meeting – May 21, 2025

(2025-06-006)

The Chair declared the excerpts of the closed board meeting May 21, 2025 approved as presented.

## 2.0 BUSINESS ARISING

## 3.0 ESSENTIAL ITEMS

## 4.0 PRESENTATIONS

### R4.1 Student Voice – Compassionate Systems Leadership

Students from Student Voice talked about the compassionate systems leadership training they took with Joanne Schroeder earlier this year. The students presented on what compassionate systems is, and how it can be incorporated into every day life including the school day. The students learned the Iceberg Model, a system used to look at problems and identify issues and potential solutions to address the experiences that are happening. This approach fosters empathy and addresses the root causes of behaviors, rather than just reacting to surface-level action.

The students identified two priority issues and using the Iceberg model (classroom structures and technology); the students worked through identifying the problem and key issues, what structures are in place and mental awareness of the issue. Through this, the students offered potential solutions to address the root cause.

## 5.0 CORRESPONDENCE

## 6.0 REPORTS FROM THE SUPERINTENDENT OF SCHOOLS

### R6.1 School/Student News

The Superintendent reported school/student news:

- Tumbler Ridge Senior Secondary students had fun with several ADST projects that had them building and launching rockets and coding remote control cars that were tested by running through a maze that was set up in the school gym; students also learned to two step lessons and then invited the StrongStart in to teach them!
- McLeod Elementary held an event called 'Donuts for Dads' where students invited individuals that were important to them to celebrate them by sharing some donuts!

- The Indigenous Education Department held their year-end celebration at Moberly Lake Elementary School.
- Don Titus Elementary has created Multi-age Learning Teams (MALT) where students are grouped into multi-age teams and together, they choose activities like hiking, archery, library visits, science, fitness, cooking, crafting, drama, cheerleading mask making, etc.
- Mrs. Brown's grade 6/7 class at Ecole Frank Ross implemented the Respecting Diversity program that is part of Universal Design for Learning. Students are learning about their own strengths and differences and respect for others while promoting inclusion.
- Kindergarten students at Devereaux Elementary are creating oral story boards. Students enjoyed mural painting with Wayne Lariviere and the grade 2 class learned about the lifecycle of a butterfly.
- Grade 1 & 2 students at Little Prairie Elementary participated in a session hosted by the Chetwynd Public Library about 3D printing. Students also enjoyed a fun afternoon of interactive learning stations that included lego building, face-painting, broccoli painting, pin making block tower challenges, and marshmallow structures. Little Prairie students are also learning about community and real-world exploration. The students enjoyed field trips to the mayor's office, police station, and a grade 7 trip to the parliament building in Edmonton, Alberta where the students held a mock session of parliament trying to pass a bill to make school a 4-day school week!
- Relay Education visited Chetwynd Secondary School to present their heat and chill energy efficient workshops where the students learned about different types of energy.
- Tremblay Elementary hosted a used book fair, students participated in many activities celebrating Pride Week and Mr. Bricker's class went on a field trip to Gwillim Lake.
- The FutureReady! event hosted by the Careers department in partnership with Northern Lights College was a huge success. The event included a keynote speaker and a dual credit alumni panel.
- Ecole Frank Ross participated in Pride Week events and hosted the fire department for a tug of war and of course the highlight was getting sprayed with water from the fire trucks!
- Canalta has been celebrating spirit days, mural painting with Wayne Lariviere. Canalta has a student leadership board that lists all the leadership events for the school.
- South Peace Elementary students have been beading and learning about the lifecycle of butterflies.
- Windrem Elementary participated in the grade 7 transition event at Spirit Park. Students went on field trips to Gwillim Lake and Tumbler Ridge where they visited the dinosaur museum and had a guided tour of Flatbed Falls where they explored dinosaur tracks. Inside Education Energy Expo also visited the school.
- Parkland Elementary hosted an agriculture safety day for students and families to learn about all aspects of safety on the farm.
- DCSS South Peace musical theatre program is presenting the 9-to-5 musical with evening performances June 12-14<sup>th</sup>.
- Samantha Hammer has been appointed as Vice-Principal at Tremblay Elementary, effective August 1, 2025.

## R6.2 Accessibility Update

Based on the data from the accessibility surveys completed during the 2023/2024 school year, the Director of Instruction, Jan Proulx, worked with Matt Lindgren, Director of Operations, and Dave Broadway, Facilities Manager, to set priorities and plan improvements aimed at improving accessibility for all students, staff, and visitors. The plan prioritized student needs by removing physical barriers, improving access, and creating more inclusive learning spaces

across our schools. The Superintendent highlighted the projects completed in the 2024/2025 school year and planned projects for the 2025/2026 school year.

#### R6.3 Don Titus Montessori Program Review

Paul Chisholm, Director of Instruction and Catharine Leroux, District Principal presented the findings of the Montessori Program Review. The review included the foundations of the 2019 review which was based on principles of the National Center for Montessori in the Public Sector. Additional information was gathered from a variety of resources including Foundational Skills Assessments, student learning surveys, Fountas and Pinnell, SNAP, anecdotal interviews and surveys with staff and parents. Over the course of the review, it was found that the school has a positive school culture among staff, parents, and students. The findings showed that Montessori practices are intentionally weaved throughout the school day but it's difficult to maintain the integrity of the BC Curriculum with the foundational criteria of a true Montessori program, such as adhering to class size and composition, reporting expectations, and local limitations on professional development.

Next steps are to present the findings with the Don Titus community (staff and parents) to formally present the review. District staff will consider the review, and the options presented to bring a recommendation to the board in the fall of 2025.

#### R6.4 Reading Recovery Program Update

The Superintendent reported that the Canadian Institute of Reading Recovery has notified the district that they will no longer be supporting the Reading Recovery program beyond the 2025-2026 school year. The District will navigate next steps for literacy support with the absence of the one-on-one literacy program; however, the District does utilize a variety of other literacy supports and is continually assessing and implementing new resources.

#### R6.5 Principal Retreat at Gwillim

The District and Peace River South Principals and Vice-Principals Association will be jointly hosting a leadership retreat in August at the Gwillim Lake Educational Site. The group has requested the board allow for the serving of alcohol with the dinner meal.

The Board discussed this annual request and agreed to grant approval for the next two years.

(2025-06-007)

MOVED/SECONDED – Gulick/Hillton

THAT the Board approve the serving of alcohol at the principal retreat dinner to be held at the Gwillim Lake Educational Site in August 2025 and August 2026.

CARRIED

*The Chair called a recess from 2:45 pm to 2:53 pm.*

### 7.0 REPORTS FROM THE SECRETARY TREASURER

#### R7.1 2026-2027 Five-Year Annual Capital Plan

The Secretary Treasurer presented a revised major capital plan. The Major Capital Plan includes a gym addition request for Moberly Lake Elementary and a replacement of Chetwynd Secondary/Windrem Elementary and Canalta Elementary schools.

The minor capital plan will be presented in the September board meeting.



The Ministry will advise in Spring 2026 of supported projects in the District's plans.

(2025-06-008)

MOVED/SECONDED – Gulick/Hillton

In accordance with provisions under section 142 (4) of the School Act, the Board of Education of School District No. 59 (Peace River South) hereby approves the Major Capital Submission of the 2026-2027 Annual Five-Year Capital Plan as presented, for submission to the Ministry of Education and Child Care.

CARRIED

## R7.2 Capital Projects Update

### Crescent Park Elementary School Expansion

Since May 13, 2025, the following have occurred:

- Site and earthworks RFP posted on BC Bid, closes June 13<sup>th</sup>; Ministry advised.
- Site and earthworks tender drawings were delivered to the City to be reviewed for the building permit.
- Principal Richer formed an Expansion Committee made up of school staff, custodian and Health and Safety Coordinator to plan for construction and impacts. Questions and items of discussion were forwarded to Director of Operations and Secretary-Treasurer.
- Director of Operations and Secretary-Treasurer attended a voluntary school staff meeting to answer questions above and discuss plans and schedule.
- Fort Modular construction of the modular units commenced.
- Mandatory site visit for the site and earthworks tender proponents.
- Director of Operations and Facilities Manager met with City of Dawson Creek to provide an update on the project.

Total spent to date: \$1,156,737 (12.5%)

### ChildcareBC New Spaces – Tremblay & Tumbler Ridge Elementaries

Since May 13, 2025, the following have occurred:

- Secretary-Treasurer contacted Ministry to determine requirements for application for additional funding; Ministry to contact within 10 days.
- Secretary-Treasurer contacted neighbouring district in the Northern Interior Branch to request suggestions/advice on their submission for additional funding.
- Ministry sent a guide to preparing the submission including current budget status and variances for the additional request.
- Director of Operations and Secretary-Treasurer to prep submission before meeting with the team to finalize the submission.

Total spent to date:

- Dawson Creek: \$214,039
- Tumbler Ridge: \$218,888

Further updates are available on the district website at [Capital Projects | School District 59 \(sd59.bc.ca\)](https://sd59.bc.ca).

#### R7.3 2025-2026 Board Meeting Dates

The board meeting dates for the 2025-2026 school year were presented. The dates will be posted on the district website.

(2025-06-009)

MOVED/SECONDED – Schurmann/Wards

THAT the Board of Education of School District No. 59 (Peace River South) approve the 2025-2026 Board Meeting Dates as presented.

#### R7.4 Secretary Treasurer's Report – June 2025

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

### 8.0 TRUSTEE ITEMS

#### R8.1 BCSTA Update – R. Gulick

Trustee Gulick presented the latest news and events from the BCSTA. Reminder to trustees to access the BCSTA portal for more information.

### 9.0 COMMITTEE REPORTS

#### R9.1 Indigenous Education Partnership Advisory Councils

Both Chetwynd and Dawson Creek Indigenous Education Partnership Advisory Councils held their end of year BBQ and celebration at their June meeting. Long service awards were presented to long service members.

Dawson Creek Partnership Advisory Council is hosting the Indigenous Peoples Day Celebration on Thursday, June 19<sup>th</sup> from 4:30 pm to 6:30 pm at South Peace Campus. The celebration will include a free BBQ hosted by Secure Energy, jigging with Metis Bev, live music by Reckless Love, face painting and other outdoor activities. Endure Awards will be presented to Grade 12 recipients.

### 10.0 DIARY

### 11.0 NOTICE OF MOTION

### 12.0 QUESTION PERIOD

A question-and-answer period was provided.

### 13.0 FUTURE BUSINESS

R13.1 – September 17, 2025 (Dawson Creek)

### ADJOURNMENT

(2025-06-010)

MOVED – Hillton

THAT the Regular Board Meeting of June 18, 2025 be terminated. (3:19 PM)

CARRIED

CERTIFIED CORRECT:

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C. Anderson, Board Chair

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K. Morris Secretary Treasurer



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

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**MEETING:** Closed Board Meeting  
**DATE:** June 18, 2025 11:00 AM  
**PLACE:** Board Office, Dawson Creek, BC

The meeting was called to order at 11:05 a.m. and the following was reported:

### Items for Adoption

- Approval of Agenda
- Closed Meeting Minutes – May 21, 2025

### Business Arising

### Presentation

### Trustee Items

Items discussed and reported included:

- BCPSEA Update
- City of Dawson Creek Meeting

### Superintendent's Reports

Items discussed and reported included:

- Personnel Matters
- Reading Recovery Program Update
- Don Titus Program Review

### Secretary Treasurer's Reports

Nil

Adjournment Motion 12:33 p.m.

CERTIFIED CORRECT:

\_\_\_\_\_  
C. Anderson, Board Chair

\_\_\_\_\_  
K. Morris, Secretary Treasurer

Audited Financial Statements of

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

And Independent Auditors' Report thereon

June 30, 2025

# School District No. 59 (Peace River South)

June 30, 2025

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# School District No. 59 (Peace River South)

## MANAGEMENT REPORT

Version: 8170-7424-5442

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

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

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

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

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

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

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

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Signature of the Chairperson of the Board of Education

Date Signed

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Signature of the Superintendent

Date Signed

---

Signature of the Secretary Treasurer

Date Signed



Chartered  
Professional  
Accountants

#### Partners

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

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## INDEPENDENT AUDITOR'S REPORT

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

### Opinion

We have audited the accompanying financial statements of School District No. 59 (Peace River South) which comprise the statement of financial position as at June 30, 2025 and the statement of operations, changes in net financial assets (debt) and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the School District No. 59 (Peace River South) as at June 30, 2025 and the result of its operations and its cash flows for the year then ended in accordance with Section 23.1 of the Budget Transparency and Accountability Act.

### Basis for Opinion

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

### Emphasis of Matter

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

### Other Information

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

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

#### Dawson Creek

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#### Fort St. John

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#### Grande Prairie

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

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

We have nothing to report in this regard.

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

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

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

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

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

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

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

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

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

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

**Dawson Creek, BC**  
September 17, 2025

*ECLIPSE LLP*  
**Chartered Professional Accountants**

# School District No. 59 (Peace River South)

Statement 1

Statement of Financial Position

As at June 30, 2025

	2025 Actual \$	2024 Actual \$
<b>Financial Assets</b>		
Cash and Cash Equivalents	20,636,158	22,765,353
Accounts Receivable		
Due from Province - Other		218,315
Due from First Nations		411,627
Other (Note 3)	399,646	
<b>Total Financial Assets</b>	<b>21,035,804</b>	<b>23,395,295</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	3,632,462	2,637,618
Unearned Revenue (Note 5)	64,093	91,092
Deferred Revenue (Note 6)	2,011,212	1,644,710
Deferred Capital Revenue (Note 7)	39,029,709	37,836,348
Employee Future Benefits (Note 8)	1,123,487	1,106,173
Asset Retirement Obligation (Note 17)	6,151,717	6,151,717
<b>Total Liabilities</b>	<b>52,012,680</b>	<b>49,467,658</b>
<b>Net Debt</b>	<b>(30,976,876)</b>	<b>(26,072,363)</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Note 9)	44,704,625	40,461,350
Prepaid Expenses	261,109	175,442
<b>Total Non-Financial Assets</b>	<b>44,965,734</b>	<b>40,636,792</b>
<b>Accumulated Surplus (Deficit) (Note 21)</b>	<b>13,988,858</b>	<b>14,564,429</b>
Unrecognized Assets (Note 13)		
Contractual Obligations (Note 14)		
Contractual Rights (Note 15)		
Contingent Liabilities (Note 16)		

Approved by the Board

Signature of the Chairperson of the Board of Education	Date Signed
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Signature of the Superintendent	Date Signed
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Signature of the Secretary Treasurer	Date Signed
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# School District No. 59 (Peace River South)

Statement 2

Statement of Operations

Year Ended June 30, 2025

	2025 Budget	2025 Actual	2024 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	61,555,283	<b>61,010,061</b>	58,076,268
Other	204,594	<b>188,295</b>	266,815
Tuition	54,692	<b>63,627</b>	25,594
Other Revenue	2,265,205	<b>2,600,518</b>	2,934,292
Rentals and Leases	181,000	<b>176,715</b>	184,854
Investment Income	769,699	<b>770,640</b>	759,154
Amortization of Deferred Capital Revenue	1,757,502	<b>1,852,276</b>	1,790,186
<b>Total Revenue</b>	<u>66,787,975</u>	<u><b>66,662,132</b></u>	<u>64,037,163</u>
<b>Expenses</b>			
Instruction	51,010,684	<b>50,166,511</b>	48,677,974
District Administration	2,679,107	<b>2,701,903</b>	2,375,482
Operations and Maintenance	9,988,160	<b>9,582,319</b>	9,124,937
Transportation and Housing	4,850,639	<b>4,786,970</b>	4,384,356
<b>Total Expense</b>	<u>68,528,590</u>	<u><b>67,237,703</b></u>	<u>64,562,749</u>
<b>Surplus (Deficit) for the year</b>	<u>(1,740,615)</u>	<u><b>(575,571)</b></u>	<u>(525,586)</u>
<b>Accumulated Surplus (Deficit) from Operations, beginning of year</b>		<b>14,564,429</b>	15,090,015
<b>Accumulated Surplus (Deficit) from Operations, end of year</b>		<u><u><b>13,988,858</b></u></u>	<u>14,564,429</u>

# School District No. 59 (Peace River South)

Statement 4

## Statement of Changes in Net Debt

Year Ended June 30, 2025

	2025 Budget \$	2025 Actual \$	2024 Actual \$
<b>Surplus (Deficit) for the year</b>	<u>(1,740,615)</u>	<u>(575,571)</u>	<u>(525,586)</u>
<b>Effect of change in Tangible Capital Assets</b>			
Acquisition of Tangible Capital Assets		(6,569,824)	(2,838,871)
Amortization of Tangible Capital Assets		2,326,549	2,267,551
<b>Total Effect of change in Tangible Capital Assets</b>	<u>-</u>	<u>(4,243,275)</u>	<u>(571,320)</u>
Acquisition of Prepaid Expenses		(261,109)	(175,442)
Use of Prepaid Expenses		175,442	96,183
<b>Total Effect of change in Other Non-Financial Assets</b>	<u>-</u>	<u>(85,667)</u>	<u>(79,259)</u>
<b>(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)</b>	<u>(1,740,615)</u>	<u>(4,904,513)</u>	<u>(1,176,165)</u>
<b>Net Remeasurement Gains (Losses)</b>			
<b>(Increase) Decrease in Net Debt</b>		(4,904,513)	(1,176,165)
<b>Net Debt, beginning of year</b>		(26,072,363)	(24,896,198)
<b>Net Debt, end of year</b>		<u>(30,976,876)</u>	<u>(26,072,363)</u>

# School District No. 59 (Peace River South)

Statement 5

## Statement of Cash Flows

Year Ended June 30, 2025

	2025 Actual \$	2024 Actual \$
<b>Operating Transactions</b>		
Surplus (Deficit) for the year	(575,571)	(525,586)
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	230,296	(29,073)
Prepaid Expenses	(85,666)	(79,259)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	994,844	(586,565)
Unearned Revenue	(27,000)	(15,675)
Deferred Revenue	366,502	95,990
Employee Future Benefits	17,314	53,760
Amortization of Tangible Capital Assets	2,326,549	2,267,551
Amortization of Deferred Capital Revenue	(1,852,276)	(1,790,186)
<b>Total Operating Transactions</b>	<b>1,394,992</b>	<b>(609,043)</b>
<b>Capital Transactions</b>		
Tangible Capital Assets Purchased	(4,113,902)	(2,838,871)
Tangible Capital Assets -WIP Purchased	(2,455,922)	
<b>Total Capital Transactions</b>	<b>(6,569,824)</b>	<b>(2,838,871)</b>
<b>Financing Transactions</b>		
Capital Revenue Received	3,045,637	11,081,432
<b>Total Financing Transactions</b>	<b>3,045,637</b>	<b>11,081,432</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>(2,129,195)</b>	<b>7,633,518</b>
<b>Cash and Cash Equivalents, beginning of year</b>	<b>22,765,353</b>	<b>15,131,835</b>
<b>Cash and Cash Equivalents, end of year</b>	<b>20,636,158</b>	<b>22,765,353</b>
<b>Cash and Cash Equivalents, end of year, is made up of:</b>		
Cash	20,636,158	22,765,353
	<b>20,636,158</b>	<b>22,765,353</b>

## **NOTE 1      AUTHORITY AND PURPOSE**

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

## **NOTE 2      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

### **a) Basis of Accounting**

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

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

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

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

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

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

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

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

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

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

Year-ended June 30, 2025 – increase in annual surplus by \$4,001,591.

June 30, 2025 – increase in accumulated surplus and decrease in deferred contributions by \$32,726,900.

### **b) Cash and Cash Equivalents**

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

### **c) Accounts Receivable**

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

### **d) Unearned Revenue**

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

### **e) Deferred Revenue and Deferred Capital Revenue**

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

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



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

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

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

### **f) Employee Future Benefits**

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

The most recent valuation of the obligation was performed at March 31, 2025 and projected to March 31, 2025. The next valuation will be performed at March 31, 2028 for use at June 30, 2028. For the purposes of determining the financial position of the plans and the employee future benefit costs, a measurement date of March 31 was adopted for all periods subsequent to July 1, 2004.

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

### **g) Asset Retirement Obligations**

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

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

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

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

### **g) Asset Retirement Obligations *(continued)***

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

### **h) Liability for Contaminated Sites**

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

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

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

### **i) Tangible Capital Assets**

The following criteria apply:

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

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

### i) Tangible Capital Assets (*continued*)

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

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

### j) Prepaid Expenses

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

### k) Funds and Reserves

Certain amounts, as approved by the Board are set aside in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are an adjustment to the respective fund when approved (see Notes 11 – Interfund Transfers and Note 21 – Accumulated Surplus).

### l) Revenue Recognition

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

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

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

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

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

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

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

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

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

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

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

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

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

### **m) Expenditures**

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

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

### m) Expenditures *(continued)*

#### Categories of Salaries

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

#### Allocation of Costs

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

### n) Financial Instruments

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

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

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

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

### **n) Financial Instruments** *(Continued)*

Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the statement of remeasurement gains and losses. Upon settlement, the cumulative gain or loss is reclassified from the statement of remeasurement gains and losses and recognized in the statement of operations. Interest and dividends attributable to financial instruments are reported in the statement of operations. There are no measurement gains or losses during the periods presented; therefore, no statement of remeasurement gains or losses is included in these financial statements.

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

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

### **o) Measurement Uncertainty**

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

## **NOTE 3      ACCOUNTS RECEIVABLE – OTHER RECEIVABLES**

	2025	2024
Due from Federal Government	271,045	\$326,135
CUPE	1,190	589
BCTF	11,938	2,677
BCGEU	2,747	2,271
Private Schools	4,758	-
PRSTA	16,358	17,873
Simon Fraser University	29,196	41,978
Other	62,414	20,104
	<u>\$399,646</u>	<u>\$411,627</u>

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

	2025	2024
Trade payables	\$2,115,012	\$673,913
Salaries and benefits payable	477,002	1,183,693
Source deductions	263,130	8,723
Accrued vacation pay	727,365	721,847
Other	49,953	49,442
	<u>\$3,632,462</u>	<u>\$2,637,618</u>

**NOTE 5      UNEARNED REVENUE**

	2025	2024
Balance, beginning of year	\$91,092	\$106,767
Changes for the year:		
Increase:		
Other revenue	117,758	71,213
Decrease:		
Other revenue	144,757	86,888
Net changes for the year	(26,999)	(15,675)
Balance, end of year	<u>64,093</u>	<u>\$91,092</u>

**NOTE 6      DEFERRED REVENUE**

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

	2025	2024
Balance, beginning of year	\$1,644,710	\$1,548,720
Changes for the year:		
Increase: Contributions received		
Provincial grants – Ministry of Education & Child Care	6,966,508	6,334,828
Investment income	1,940	2,405
Other	1,314,918	1,282,466
	<u>8,283,366</u>	<u>7,619,699</u>
Decrease:		
Expenses	7,655,398	7,194,304
Interfund Transfers	261,466	329,045
	<u>7,916,864</u>	<u>7,523,709</u>
Net changes for the year	366,502	95,990
Balance, end of year	<u>\$2,011,212</u>	<u>\$1,644,710</u>

## NOTE 7      DEFERRED CAPITAL REVENUE

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

	Deferred Capital 2025	Unspent Capital 2025	Total Deferred Capital Revenue 2025	Total Deferred Capital Revenue 2024
Balance, beginning of year	\$28,725,309	\$9,111,039	\$37,836,348	\$28,545,102
Changes for the year:				
Increase:				
Transfer from Unspent – Capital Additions	3,688,945	-	3,688,945	2,201,565
Transfer from Unspent – Capital Add'n WIP	2,164,922	-	2,164,922	-
Provincial Grants – Ministry of Education	-	2,941,087	2,941,087	11,072,328
Investment Income	-	103,550	103,550	8,104
Lease Revenue	-	1,000	1,000	1,000
	<u>5,853,867</u>	<u>3,045,637</u>	<u>8,899,504</u>	<u>13,282,997</u>
Decrease:				
Amortization of Deferred Capital	1,852,276	-	1,852,276	1,790,186
Capital Additions–Transfer to Deferred Capital	-	3,688,945	3,688,945	2,201,565
Capital Additions–Transfer to Deferred WIP	-	2,164,922	2,164,922	-
Non-Capital Items	-	-	-	-
	<u>1,852,276</u>	<u>5,853,867</u>	<u>7,706,143</u>	<u>3,991,751</u>
Net changes for the year	<u>4,001,591</u>	<u>(2,808,230)</u>	<u>1,193,361</u>	<u>9,291,246</u>
Balance, end of year	<u>32,726,900</u>	<u>\$6,302,809</u>	<u>39,029,709</u>	<u>37,836,348</u>



## NOTE 8      EMPLOYEE FUTURE BENEFITS

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

	<u>June 30, 2025</u>	<u>June 30, 2024</u>
<b>Reconciliation of Accrued Benefit Obligation</b>		
Accrued Benefit Obligation – April 1	1,022,956	1,051,326
Service Cost	94,433	95,889
Interest Cost	44,857	42,879
Benefit Payments	-94,969	-80,031
Increase (Decrease) in obligation due to Plan Amendment	0	0
Actuarial (Gain) Loss	-325,499	-87,107
Accrued Benefit Obligation – March 31	<u>741,778</u>	<u>1,022,956</u>
<b>Reconciliation of Funded Status at End of Fiscal Year</b>		
Accrued Benefit Obligation - March 31	741,778	1,022,956
Market Value of Plan Assets - March 31	<u>0</u>	<u>0</u>
Funded Status - Surplus (Deficit)	-741,778	-1,022,956
Employer Contributions After Measurement Date	15,765	12,445
Benefits Expense After Measurement Date	-28,955	-34,823
Unamortized Net Actuarial (Gain) Loss	-368,520	-60,839
Accrued Benefit Asset (Liability) - June 30	<u>-1,123,487</u>	<u>-1,106,173</u>
<b>Reconciliation of Change in Accrued Benefit Liability</b>		
Accrued Benefit Liability (Asset) - July 1	1,106,173	1,052,413
Net Expense for Fiscal Year	115,604	134,367
Employer Contributions	-98,289	-80,607
Accrued Benefit Liability (Asset) - June 30	<u>1,123,487</u>	<u>1,106,173</u>
<b>Components of Net Benefit Expense</b>		
Service Cost	92,262	95,525
Interest Cost	41,161	43,374
Immediate Recognition of Plan Amendment	0	0
Amortization of Net Actuarial (Gain)/Loss	-17,819	-4,531
Net Benefit Expense (Income)	<u>115,604</u>	<u>134,367</u>
<b>Assumptions</b>		
Discount Rate - April 1	4.25%	4.00%
Discount Rate - March 31	4.00%	4.25%
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	12.7	9.8

**NOTE 9      TANGIBLE CAPITAL ASSETS**

	Net Book Value 2025	Net Book Value 2024
Sites	\$5,244,777	\$5,244,777
Buildings	33,311,784	31,796,596
Buildings – work in progress	2,164,922	-
Furniture & Equipment	931,340	1,055,274
Vehicles	2,745,213	2,335,626
Computer Software	-	-
Computer Hardware	15,589	29,077
Computer Hardware – work in progress	291,000	
Total	44,704,625	\$40,461,350

## NOTE 9 TANGIBLE CAPITAL ASSETS (Continued)

### June 30, 2025

Cost:	Balance at July 1, 2024	Prior Period Adjustment	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2025
Sites	\$ 5,244,777	\$ -	\$ -	\$ -	\$ -	\$ 5,244,777
Buildings	89,982,471	-	3,149,678	-	-	93,132,149
Buildings – work in progress	-	-	2,164,922	-	-	2,164,922
Furniture & Equipment	1,975,745	-	70,788	(127,834)	-	1,918,699
Vehicles	4,678,391	-	893,436	(573,261)	-	4,998,566
Computer Software	-	-	-	-	-	-
Computer Hardware	67,441	-	-	-	-	67,441
Computer Hardware- work in progress	-	-	291,000	-	-	291,000
<b>Total</b>	<b>\$101,948,825</b>	<b>\$ -</b>	<b>\$ 6,569,824</b>	<b>\$ (701,095)</b>	<b>\$ -</b>	<b>\$107,817,554</b>

Accumulated Amortization:	Balance at July 1, 2024	Prior Period Adjustment	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2025
Sites	\$ -	\$ -	\$ -	\$ -	-	\$ -
Buildings	58,185,875	-	1,634,490	-	-	59,820,365
Furniture & Equipment	920,471	-	194,722	(127,834)	-	987,359
Vehicles	2,342,765	-	483,849	(573,261)	-	2,253,353
Computer Software	-	-	-	-	-	-
Computer Hardware	38,364	-	13,488	-	-	51,852
<b>Total</b>	<b>\$ 61,487,475</b>	<b>\$ -</b>	<b>\$ 2,326,549</b>	<b>\$ (701,095)</b>	<b>\$ -</b>	<b>\$ 63,112,929</b>

### June 30, 2024

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

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

## **NOTE 10      EMPLOYEE PENSION PLANS**

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the plans, including investment of assets and administration of benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2024, the Teachers' Pension Plan has about 51,000 active members and approximately 42,000 retired members. As of December 31, 2024, the Municipal Pension Plan has about 256,000 active members, including approximately 31,000 from school districts.

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

The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2023, indicated a \$4,572 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 \$4,129,622 for employer contributions to the plans for the year ended June 30, 2025 (2024: \$3,977,531).

The next valuation for the Teachers' Pension Plan will be as at December 31, 2026. The last valuation for the Municipal Pension Plan was December 31, 2024.

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

## **NOTE 11      INTERFUND TRANSFERS**

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2025, were as follows:

- A transfer in the amount of \$215,008 (2024: \$307,901) was made from the operating fund to the capital fund for capital equipment purchases.
- A transfer in the amount of \$239,483 (2024: \$0) was made from the operating fund to the capital fund for capital equipment-work in progress purchases.

## NOTE 12 RELATED PARTY TRANSACTIONS

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

## NOTE 13 UNRECOGNIZED ASSETS

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

## NOTE 14 CONTRACTUAL OBLIGATIONS

The School District has a total of \$3,835,637 of contractual obligations at year end related to the construction or renovation of tangible capital assets. These contractual obligations will become liabilities in the future when the terms of the contracts are met. Disclosure relates to the unperformed portion of the contracts.

Contractual obligations	Project	2025	2026
Crescent Park Elementary Expansion	Modulars	1,944,194	-
Crescent Park Elementary Expansion	Engineering	44,683	-
Tremblay Elementary	Playground	207,058	-
Tumbler Ridge Elementary	HVAC	1,193,709	-
Tumbler Ridge Child Care	Architect	226,655	-
Dawson Creek Child Care	Architect	219,338	-
		<u>\$3,835,637</u>	<u>\$-</u>

## NOTE 15 CONTRACTUAL RIGHTS

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

Contractual rights	2026	2027	2028	2029	2030	Thereafter
Future Rental Revenue	\$185,723	\$171,039	\$165,597	\$98,282	\$16,339	\$11,000

## NOTE 16 CONTINGENT LIABILITIES

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

**NOTE 17      ASSET RETIREMENT OBLIGATION**

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

Asset Retirement Obligation, July 1, 2023	\$6,151,717
Change in Estimate	-
Settlements during the year	-
Asset Retirement Obligation, closing balance	<u>\$6,151,717</u>

**NOTE 18      EXPENSE BY OBJECT**

	2025	2024
Salaries and benefits	\$54,044,419	\$51,758,468
Services and supplies	10,866,735	10,536,730
Amortization	2,326,549	2,267,551
	<u>\$67,237,703</u>	<u>\$64,562,749</u>

**NOTE 19      BUDGET FIGURES**

Budget figures included in the financial statements are not audited. They were approved by the Board through the adoption of an amended annual budget on March 12, 2025. The Board adopted a preliminary annual budget on May 8, 2024. The amended budget is used for comparison purposes, as these are based on actual student enrollments.

**NOTE 19 BUDGET FIGURES (Continued)**

The difference between the two budgets is as follows:

	2025 Amended	2025 Preliminary	Difference
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	\$ 61,555,283	\$ 60,966,989	\$ 588,294
Other	204,594	329,594	(125,000)
Tuition	54,692	16,250	38,442
Other Revenue	2,265,205	2,252,923	12,282
Rentals and Leases	181,000	181,000	-
Investment Income	769,699	611,919	157,780
Gain (Loss) on Disposal of Tangible Capital Assets	-	-	-
Amortization of Deferred Capital Revenue	1,757,502	1,889,780	(132,278)
<b>Total Revenue</b>	<u>66,787,975</u>	<u>66,248,455</u>	<u>539,520</u>
<b>Expenses</b>			
Instruction	51,010,684	49,574,962	1,435,722
District Administration	2,679,107	2,416,588	262,519
Operations and Maintenance	9,988,160	11,032,468	(1,044,308)
Transportation and Housing	4,850,639	4,597,861	252,778
<b>Total Expenses</b>	<u>68,528,590</u>	<u>67,621,879</u>	<u>906,711</u>
<b>Surplus (Deficit) for the year</b>	<u>(1,740,615)</u>	<u>(1,373,424)</u>	<u>(367,191)</u>
<b>Effect of change in Tangible Capital Assets</b>			
Acquisition of Tangible Capital Assets			
From Operating and Special Purpose Funds	(289,000)	(150,000)	(139,000)
From Deferred Capital Revenue	-	-	-
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(289,000)</u>	<u>(150,000)</u>	<u>(139,000)</u>
Amortization of Tangible Capital Assets	2,306,309	2,415,956	(109,647)
<b>Total Effect of change in Tangible Capital Assets</b>	<u>2,017,309</u>	<u>2,265,956</u>	<u>(248,647)</u>
<b>(Increase) Decrease in Net Financial Assets</b>	<u>\$ 276,694</u>	<u>\$ 892,532</u>	<u>\$ (615,838)</u>

**NOTE 20 ECONOMIC DEPENDENCE**

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

## NOTE 21      ACCUMULATED SURPLUS

### OPERATING

Internally Restricted (appropriated) by Board for:	2025	2024
School-based Surpluses	\$180,383	\$709,326
Indigenous Education Surplus	74,421	67,822
Indigenous Education Council Surplus	136,107	-
Capital Projects	1,700,000	1,700,000
Service Improvement Allocation	18,585	17,031
Ministry Grants WEX and ICY	207,373	-
Art Starts Grant	8,659	12,000
Department Carry Forwards	107,566	-
AED Equipment	33,000	
2025-2026 Budget Allocation	1,034,901	1,000,000
2025-2026 Local Capital Asset Additions	170,500	
2025-2026 Strategic Plan Initiatives	673,000	-
Subtotal Internally Restricted	4,344,495	3,506,179
Unrestricted Operating Surplus - Contingency	3,642,863	5,299,919
Total Available for Future Operations	7,987,358	8,806,098
<b>CAPITAL</b>		
Investment in Tangible Capital Assets	5,826,010	5,584,326
Local Capital	175,490	174,005
Subtotal Capital Surplus	6,001,500	5,758,331
<b>ACCUMULATED SURPLUS</b>	<b>\$13,988,858</b>	<b>\$14,564,429</b>

## NOTE 22      RISK MANAGEMENT

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

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

### a) Credit risk

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

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

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



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

### **b) Market risk**

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

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

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

### **c) Liquidity risk**

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

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

Risk management and insurance services for all School Districts in British Columbia are provided by the Risk Management Branch of the Ministry of Finance. There have been no changes to risk exposure from 2023 related to credit, market or liquidity risks.

# School District No. 59 (Peace River South)

Schedule 1 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2025

	Operating Fund	Special Purpose Fund	Capital Fund	2025 Actual	2024 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	8,806,098		5,758,331	14,564,429	15,090,015
Changes for the year					
Surplus (Deficit) for the year	(364,249)	261,466	(472,788)	(575,571)	(525,586)
Interfund Transfers					
Tangible Capital Assets Purchased	(215,008)	(209,949)	424,957	-	
Tangible Capital Assets - Work in Progress	(239,483)	(51,517)	291,000	-	
Net Changes for the year	(818,740)	-	243,169	(575,571)	(525,586)
Accumulated Surplus (Deficit), end of year - Statement 2	7,987,358	-	6,001,500	13,988,858	14,564,429

# School District No. 59 (Peace River South)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2025

	2025 Budget	2025 Actual	2024 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	54,025,660	54,393,293	51,939,673
Other	204,594	188,295	266,815
Tuition	54,692	63,627	25,594
Other Revenue	1,346,317	1,302,362	1,549,571
Rentals and Leases	180,000	176,715	184,854
Investment Income	767,699	767,215	754,714
<b>Total Revenue</b>	<b>56,578,962</b>	<b>56,891,507</b>	<b>54,721,221</b>
<b>Expenses</b>			
Instruction	42,886,415	42,519,213	41,532,012
District Administration	2,679,107	2,701,903	2,375,482
Operations and Maintenance	7,868,783	7,739,619	7,297,946
Transportation and Housing	4,339,465	4,295,021	3,895,454
<b>Total Expense</b>	<b>57,773,770</b>	<b>57,255,756</b>	<b>55,100,894</b>
<b>Operating Surplus (Deficit) for the year</b>	<b>(1,194,808)</b>	<b>(364,249)</b>	<b>(379,673)</b>
<b>Budgeted Appropriation (Retirement) of Surplus (Deficit)</b>	<b>1,483,808</b>		
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	(289,000)	(215,008)	(307,901)
Tangible Capital Assets - Work in Progress		(239,483)	
<b>Total Net Transfers</b>	<b>(289,000)</b>	<b>(454,491)</b>	<b>(307,901)</b>
<b>Total Operating Surplus (Deficit), for the year</b>	<b>-</b>	<b>(818,740)</b>	<b>(687,574)</b>
<b>Operating Surplus (Deficit), beginning of year</b>		<b>8,806,098</b>	9,493,672
<b>Operating Surplus (Deficit), end of year</b>		<b>7,987,358</b>	<b>8,806,098</b>
<b>Operating Surplus (Deficit), end of year</b>			
Internally Restricted (Note 21)		<b>4,344,495</b>	3,506,179
Unrestricted		<b>3,642,863</b>	5,299,919
<b>Total Operating Surplus (Deficit), end of year</b>		<b>7,987,358</b>	<b>8,806,098</b>

# School District No. 59 (Peace River South)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2025

	2025 Budget	2025 Actual	2024 Actual
	\$	\$	\$
<b>Provincial Grants - Ministry of Education and Child Care</b>			
Operating Grant, Ministry of Education and Child Care	53,266,050	<b>53,433,085</b>	50,679,393
ISC/LEA Recovery	(1,204,517)	<b>(1,030,404)</b>	(1,214,374)
Other Ministry of Education and Child Care Grants			
Pay Equity	944,395	<b>944,395</b>	944,395
Student Transportation Fund	441,458	<b>441,458</b>	441,458
Support Staff Benefits Grant		<b>16,677</b>	16,677
FSA Scorer Grant	8,187	<b>8,187</b>	8,187
Child Care Funding	12,000	<b>11,687</b>	5,869
Labour Settlement Funding	528,087	<b>483,962</b>	829,447
Incentive Grants	30,000	<b>21,539</b>	32,303
Integrated Child Youth (ICY) Grant		<b>62,707</b>	146,318
RFSP Career Connections			50,000
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<b>54,025,660</b>	<b>54,393,293</b>	<b>51,939,673</b>
<b>Provincial Grants - Other</b>	<b>204,594</b>	<b>188,295</b>	<b>266,815</b>
<b>Tuition</b>			
International and Out of Province Students	54,692	<b>63,627</b>	25,594
<b>Total Tuition</b>	<b>54,692</b>	<b>63,627</b>	<b>25,594</b>
<b>Other Revenues</b>			
Funding from First Nations	1,204,517	<b>1,030,404</b>	1,214,374
Miscellaneous			
Careers	24,000	<b>59,002</b>	-
Private School Bussing	56,800	<b>54,697</b>	-
Auction and Other Proceeds	-	<b>58,038</b>	-
Service Club Donation	-	<b>45,000</b>	-
Just Before Child Care Revenue	9,500	<b>8,239</b>	-
Seconded and Substitute Wages and Benefits Recoveries			237,869
Miscellaneous	51,500	<b>46,982</b>	97,328
<b>Total Other Revenue</b>	<b>1,346,317</b>	<b>1,302,362</b>	<b>1,549,571</b>
<b>Rentals and Leases</b>	<b>180,000</b>	<b>176,715</b>	<b>184,854</b>
<b>Investment Income</b>	<b>767,699</b>	<b>767,215</b>	<b>754,714</b>
<b>Total Operating Revenue</b>	<b>56,578,962</b>	<b>56,891,507</b>	<b>54,721,221</b>

# School District No. 59 (Peace River South)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2025

	2025 Budget	2025 Actual	2024 Actual
	\$	\$	\$
<b>Salaries</b>			
Teachers	18,778,547	18,846,468	18,480,892
Principals and Vice Principals	4,544,864	4,491,136	4,054,371
Educational Assistants	5,531,750	5,482,171	4,885,417
Support Staff	6,744,539	6,628,893	6,378,706
Other Professionals	2,025,054	2,214,612	2,103,549
Substitutes	1,893,116	1,882,436	1,997,040
<b>Total Salaries</b>	39,517,870	39,545,716	37,899,975
<b>Employee Benefits</b>	8,615,889	9,166,138	8,707,536
<b>Total Salaries and Benefits</b>	48,133,759	48,711,854	46,607,511
<b>Services and Supplies</b>			
Services	2,300,560	2,017,370	1,489,081
Student Transportation	1,225,056	1,264,134	1,115,087
Professional Development and Travel	591,520	508,386	724,661
Rentals and Leases	36,400	31,130	75,177
Dues and Fees	567,364	535,349	490,663
Insurance	241,900	198,591	208,861
Supplies	2,662,211	2,046,572	2,622,620
Utilities	2,015,000	1,942,370	1,767,233
<b>Total Services and Supplies</b>	9,640,011	8,543,902	8,493,383
<b>Total Operating Expense</b>	57,773,770	57,255,756	55,100,894

# School District No. 59 (Peace River South)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2025

	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	15,816,053	983,377	114,609	505,432	214,865	885,553	18,519,889
1.03 Career Programs	95,147	81,687	10,005		147,286	4,149	338,274
1.07 Library Services	244,483		55,142			68,457	368,082
1.08 Counselling	652,258		42,515	77,631	12,797	2,900	788,101
1.10 Inclusive Education	1,612,036		4,853,239	207,013	10,331	333,602	7,016,221
1.30 English Language Learning	34,942		66,622			2,918	104,482
1.31 Indigenous Education	389,225	654,618	318,351	112,458	9,009	25,115	1,508,776
1.41 School Administration	2,324	2,723,949		781,201		109,649	3,617,123
1.62 International and Out of Province Students							-
<b>Total Function 1</b>	<b>18,846,468</b>	<b>4,443,631</b>	<b>5,460,483</b>	<b>1,683,735</b>	<b>394,288</b>	<b>1,432,343</b>	<b>32,260,948</b>
<b>4 District Administration</b>							
4.11 Educational Administration		47,505		174	522,122		569,801
4.40 School District Governance					125,569	389	125,958
4.41 Business Administration				232,980	635,329		868,309
<b>Total Function 4</b>	<b>-</b>	<b>47,505</b>	<b>-</b>	<b>233,154</b>	<b>1,283,020</b>	<b>389</b>	<b>1,564,068</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration				56,521	343,948	7,738	408,207
5.50 Maintenance Operations				2,788,029		287,897	3,075,926
5.52 Maintenance of Grounds				479,921		46,199	526,120
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,324,471</b>	<b>343,948</b>	<b>341,834</b>	<b>4,010,253</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				62,793	193,356		256,149
7.70 Student Transportation			21,688	1,324,740		107,870	1,454,298
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>21,688</b>	<b>1,387,533</b>	<b>193,356</b>	<b>107,870</b>	<b>1,710,447</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>18,846,468</b>	<b>4,491,136</b>	<b>5,482,171</b>	<b>6,628,893</b>	<b>2,214,612</b>	<b>1,882,436</b>	<b>39,545,716</b>

# School District No. 59 (Peace River South)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2025

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2025 Actual	2025 Budget	2024 Actual
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	18,519,889	4,448,909	22,968,798	1,765,910	24,734,708	25,259,028	24,866,573
1.03 Career Programs	338,274	77,313	415,587	140,440	556,027	536,447	513,095
1.07 Library Services	368,082	79,504	447,586	48,524	496,110	479,681	547,926
1.08 Counselling	788,101	162,537	950,638	33,572	984,210	914,652	886,417
1.10 Inclusive Education	7,016,221	1,595,097	8,611,318	309,991	8,921,309	8,856,697	8,280,016
1.30 English Language Learning	104,482	20,786	125,268	10,564	135,832	189,905	105,668
1.31 Indigenous Education	1,508,776	349,416	1,858,192	145,635	2,003,827	2,258,822	2,057,201
1.41 School Administration	3,617,123	785,456	4,402,579	123,956	4,526,535	4,191,183	4,055,070
1.62 International and Out of Province Students	-	-	-	160,655	160,655	200,000	220,046
<b>Total Function 1</b>	<b>32,260,948</b>	<b>7,519,018</b>	<b>39,779,966</b>	<b>2,739,247</b>	<b>42,519,213</b>	<b>42,886,415</b>	<b>41,532,012</b>
<b>4 District Administration</b>							
4.11 Educational Administration	569,801	125,321	695,122	81,065	776,187	758,558	715,067
4.40 School District Governance	125,958	8,503	134,461	102,196	236,657	238,725	242,314
4.41 Business Administration	868,309	202,502	1,070,811	618,248	1,689,059	1,681,824	1,418,101
<b>Total Function 4</b>	<b>1,564,068</b>	<b>336,326</b>	<b>1,900,394</b>	<b>801,509</b>	<b>2,701,903</b>	<b>2,679,107</b>	<b>2,375,482</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	408,207	99,700	507,907	252,298	760,205	774,283	753,333
5.50 Maintenance Operations	3,075,926	722,706	3,798,632	1,053,103	4,851,735	4,978,045	4,669,333
5.52 Maintenance of Grounds	526,120	109,315	635,435	156,848	792,283	766,455	765,036
5.56 Utilities	-	-	-	1,335,396	1,335,396	1,350,000	1,110,244
<b>Total Function 5</b>	<b>4,010,253</b>	<b>931,721</b>	<b>4,941,974</b>	<b>2,797,645</b>	<b>7,739,619</b>	<b>7,868,783</b>	<b>7,297,946</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration	256,149	63,326	319,475	10,470	329,945	317,185	325,956
7.70 Student Transportation	1,454,298	315,747	1,770,045	2,195,031	3,965,076	4,022,280	3,569,498
<b>Total Function 7</b>	<b>1,710,447</b>	<b>379,073</b>	<b>2,089,520</b>	<b>2,205,501</b>	<b>4,295,021</b>	<b>4,339,465</b>	<b>3,895,454</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	-	-	-	-	-	-	-
<b>Total Functions 1 - 9</b>	<b>39,545,716</b>	<b>9,166,138</b>	<b>48,711,854</b>	<b>8,543,902</b>	<b>57,255,756</b>	<b>57,773,770</b>	<b>55,100,894</b>

# School District No. 59 (Peace River South)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2025

	2025 Budget	2025 Actual	2024 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	7,529,623	6,616,768	6,136,595
Other Revenue	918,888	1,298,156	1,384,721
Investment Income		1,940	2,393
<b>Total Revenue</b>	<u>8,448,511</u>	<u>7,916,864</u>	<u>7,523,709</u>
<b>Expenses</b>			
Instruction	8,124,269	7,647,298	7,145,962
District Administration			
Operations and Maintenance	285,789		35,182
Transportation and Housing	38,453	8,100	13,160
<b>Total Expense</b>	<u>8,448,511</u>	<u>7,655,398</u>	<u>7,194,304</u>
<b>Special Purpose Surplus (Deficit) for the year</b>	<u>-</u>	<u>261,466</u>	<u>329,405</u>
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased		(209,949)	(329,405)
Tangible Capital Assets - Work in Progress		(51,517)	
<b>Total Net Transfers</b>	<u>-</u>	<u>(261,466)</u>	<u>(329,405)</u>
<b>Total Special Purpose Surplus (Deficit) for the year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Special Purpose Surplus (Deficit), beginning of year</b>			
<b>Special Purpose Surplus (Deficit), end of year</b>		<u>-</u>	<u>-</u>



# School District No. 59 (Peace River South)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2025

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>		80,817	740,963	60,902	17,437	11,327	80,756	-	-
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	261,466	187,948		192,000	36,750	100,251	416,681	334,225	3,609,237
Other			1,296,898						
Investment Income									
	261,466	187,948	1,296,898	192,000	36,750	100,251	416,681	334,225	3,609,237
<b>Less:</b> Allocated to Revenue	261,466	171,642	1,280,684	217,778	34,066	91,756	465,518	334,225	3,608,128
<b>Deferred Revenue, end of year</b>	-	<b>97,123</b>	<b>757,177</b>	<b>35,124</b>	<b>20,121</b>	<b>19,822</b>	<b>31,919</b>	-	<b>1,109</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	261,466	171,642		217,778	34,066	91,756	465,518	334,225	3,608,128
Other Revenue			1,280,684						
Investment Income									
	261,466	171,642	1,280,684	217,778	34,066	91,756	465,518	334,225	3,608,128
<b>Expenses</b>									
Salaries									
Teachers						42,953	44,483	1,601	2,921,431
Principals and Vice Principals								38,280	873
Educational Assistants		136,301					218,944		
Support Staff				149,587			30,298	29,867	
Other Professionals				5,377	9,817		16,954	27,857	
Substitutes		691			5,763	3,874	293	188,801	9,345
	-	136,992	-	154,964	15,580	46,827	310,972	286,406	2,931,649
Employee Benefits		34,650		44,888	5,096	9,614	86,981	46,015	676,479
Services and Supplies			1,280,684	17,926	13,390	35,315	67,565	1,804	
	-	171,642	1,280,684	217,778	34,066	91,756	465,518	334,225	3,608,128
<b>Net Revenue (Expense) before Interfund Transfers</b>	261,466	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	(209,949)								
Tangible Capital Assets - Work in Progress	(51,517)								
	(261,466)	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 59 (Peace River South)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2025

	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Early Childhood Education Dual Credit Program	Student & Family Affordability	JUST B4	SEY2KT (Early Years to Kindergarten)	ECL (Early Care & Learning)	Feeding Futures Fund
<b>Deferred Revenue, beginning of year</b>	\$ 7,409	\$ 22,749	\$ 47,823	\$ 113,492	\$ 136,193	\$ -	\$ -	\$ 43,962	\$ 202,208
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	645,901	15,704	55,000	(9,667)	-	25,000	19,000	175,000	516,303
Other									
Investment Income									
	645,901	15,704	55,000	(9,667)	-	25,000	19,000	175,000	516,303
<b>Less:</b> Allocated to Revenue	460,656	8,100	55,899	39,940	112,887	25,000	9,421	126,578	575,755
<b>Deferred Revenue, end of year</b>	<b>192,654</b>	<b>30,353</b>	<b>46,924</b>	<b>63,885</b>	<b>23,306</b>	<b>-</b>	<b>9,579</b>	<b>92,384</b>	<b>142,756</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	460,656	8,100	55,899	39,940	112,887	25,000	9,421	126,578	575,755
Other Revenue									
Investment Income									
	460,656	8,100	55,899	39,940	112,887	25,000	9,421	126,578	575,755
<b>Expenses</b>									
Salaries									
Teachers	70,674								
Principals and Vice Principals	55,584			15,928				96,104	31,856
Educational Assistants			3,698						77,419
Support Staff				11,460		18,660			
Other Professionals									
Substitutes	54,487		8,620				1,879		658
	180,745	-	12,318	27,388	-	18,660	1,879	96,104	109,933
Employee Benefits	34,534		1,981	6,659		4,834	255	19,865	27,568
Services and Supplies	245,377	8,100	41,600	5,893	112,887	1,506	7,287	10,609	438,254
	460,656	8,100	55,899	39,940	112,887	25,000	9,421	126,578	575,755
<b>Net Revenue (Expense) before Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased									
Tangible Capital Assets - Work in Progress									
	-	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# School District No. 59 (Peace River South)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2025

Schedule 3A (Unaudited)

	Health Career Grants	Professional Learning Grant	National School Food Program	Career Grants	Early Learning Grants	TOTAL
	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	23,784	-	-	8,559	46,329	1,644,710
<b>Add:</b> Restricted Grants						
Provincial Grants - Ministry of Education and Child Care	40,000	238,867	106,842			6,966,508
Other				6,000	12,020	1,314,918
Investment Income					1,940	1,940
	40,000	238,867	106,842	6,000	13,960	8,283,366
<b>Less:</b> Allocated to Revenue	17,953	-	-	5,924	13,488	7,916,864
<b>Deferred Revenue, end of year</b>	<b>45,831</b>	<b>238,867</b>	<b>106,842</b>	<b>8,635</b>	<b>46,801</b>	<b>2,011,212</b>
<b>Revenues</b>						
Provincial Grants - Ministry of Education and Child Care	17,953	-				6,616,768
Other Revenue				5,924	11,548	1,298,156
Investment Income					1,940	1,940
	17,953	-	-	5,924	13,488	7,916,864
<b>Expenses</b>						
Salaries						
Teachers						3,081,142
Principals and Vice Principals						238,625
Educational Assistants						436,362
Support Staff						239,872
Other Professionals	330					60,335
Substitutes	2,084					276,495
	2,414	-	-	-	-	4,332,831
Employee Benefits	315					999,734
Services and Supplies	15,224			5,924	13,488	2,322,833
	17,953	-	-	5,924	13,488	7,655,398
<b>Net Revenue (Expense) before Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>261,466</b>
<b>Interfund Transfers</b>						
Tangible Capital Assets Purchased						(209,949)
Tangible Capital Assets - Work in Progress						(51,517)
	-	-	-	-	-	(261,466)
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# School District No. 59 (Peace River South)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2025

		2025 Actual			
	2025	Invested in Tangible	Local	Fund	2024
	Budget	Capital Assets	Capital	Balance	Actual
	\$	\$	\$	\$	\$
<b>Revenues</b>					
Rentals and Leases	1,000			-	
Investment Income	2,000		1,485	1,485	2,047
Amortization of Deferred Capital Revenue	1,757,502	1,852,276		1,852,276	1,790,186
<b>Total Revenue</b>	1,760,502	1,852,276	1,485	1,853,761	1,792,233
<b>Expenses</b>					
Amortization of Tangible Capital Assets					
Operations and Maintenance	1,833,588	1,842,700		1,842,700	1,791,809
Transportation and Housing	472,721	483,849		483,849	475,742
<b>Total Expense</b>	2,306,309	2,326,549	-	2,326,549	2,267,551
<b>Capital Surplus (Deficit) for the year</b>	(545,807)	(474,273)	1,485	(472,788)	(475,318)
<b>Net Transfers (to) from other funds</b>					
Tangible Capital Assets Purchased	289,000	424,957		424,957	637,306
Tangible Capital Assets - Work in Progress		291,000		291,000	
<b>Total Net Transfers</b>	289,000	715,957	-	715,957	637,306
<b>Total Capital Surplus (Deficit) for the year</b>	(256,807)	241,684	1,485	243,169	161,988
<b>Capital Surplus (Deficit), beginning of year</b>		5,584,326	174,005	5,758,331	5,596,343
<b>Capital Surplus (Deficit), end of year</b>		5,826,010	175,490	6,001,500	5,758,331

# School District No. 59 (Peace River South)

Schedule 4A (Unaudited)

Tangible Capital Assets  
Year Ended June 30, 2025

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
<b>Cost, beginning of year</b>	5,244,777	89,982,471	1,975,745	4,678,391		67,441	101,948,825
<b>Changes for the Year</b>							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		2,858,130		830,815			3,688,945
Operating Fund		81,599	70,788	62,621			215,008
Special Purpose Funds		209,949					209,949
ARO Adjusted Estimate		-					-
	-	3,149,678	70,788	893,436	-	-	4,113,902
Decrease:							
Deemed Disposals			127,834	573,261			701,095
	-	-	127,834	573,261	-	-	701,095
<b>Cost, end of year</b>	5,244,777	93,132,149	1,918,699	4,998,566	-	67,441	105,361,632
<b>Work in Progress, end of year</b>		2,164,922				291,000	2,455,922
<b>Cost and Work in Progress, end of year</b>	5,244,777	95,297,071	1,918,699	4,998,566	-	358,441	107,817,554
<b>Accumulated Amortization, beginning of year</b>		58,185,875	920,471	2,342,765		38,364	61,487,475
<b>Changes for the Year</b>							
Increase: Amortization for the Year		1,634,490	194,722	483,849		13,488	2,326,549
Decrease:							
Deemed Disposals			127,834	573,261			701,095
		-	127,834	573,261	-	-	701,095
<b>Accumulated Amortization, end of year</b>		59,820,365	987,359	2,253,353	-	51,852	63,112,929
<b>Tangible Capital Assets - Net</b>	5,244,777	35,476,706	931,340	2,745,213	-	306,589	44,704,625

# School District No. 59 (Peace River South)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2025

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year					-
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	1,731,995				1,731,995
Deferred Capital Revenue - Other	432,927				432,927
Operating Fund				239,483	239,483
Special Purpose Funds				51,517	51,517
	2,164,922	-	-	291,000	2,455,922
Net Changes for the Year	2,164,922	-	-	291,000	2,455,922
Work in Progress, end of year	2,164,922	-	-	291,000	2,455,922

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

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2025

	<b>Bylaw Capital</b>	<b>Other Provincial</b>	<b>Other Capital</b>	<b>Total Capital</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Deferred Capital Revenue, beginning of year</b>	26,916,173	936,698	872,438	<b>28,725,309</b>
<b>Changes for the Year</b>				
Increase:				
Transferred from Deferred Revenue - Capital Additions	3,688,945			<b>3,688,945</b>
	3,688,945	-	-	<b>3,688,945</b>
Decrease:				
Amortization of Deferred Capital Revenue	1,774,640	40,511	37,125	<b>1,852,276</b>
	1,774,640	40,511	37,125	<b>1,852,276</b>
<b>Net Changes for the Year</b>	1,914,305	(40,511)	(37,125)	<b>1,836,669</b>
<b>Deferred Capital Revenue, end of year</b>	28,830,478	896,187	835,313	<b>30,561,978</b>
<b>Work in Progress, beginning of year</b>				-
<b>Changes for the Year</b>				
Increase				
Transferred from Deferred Revenue - Work in Progress	1,731,995	432,927		<b>2,164,922</b>
	1,731,995	432,927	-	<b>2,164,922</b>
<b>Net Changes for the Year</b>	1,731,995	432,927	-	<b>2,164,922</b>
<b>Work in Progress, end of year</b>	1,731,995	432,927	-	<b>2,164,922</b>
<b>Total Deferred Capital Revenue, end of year</b>	<b>30,562,473</b>	<b>1,329,114</b>	<b>835,313</b>	<b>32,726,900</b>

# School District No. 59 (Peace River South)

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2025

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
<b>Balance, beginning of year</b>	5,736,476	158,104	3,179,200		37,259	<b>9,111,039</b>
<b>Changes for the Year</b>						
Increase:						
Provincial Grants - Ministry of Education and Child Care	2,941,087					<b>2,941,087</b>
Other					1,000	<b>1,000</b>
Investment Income		6,149	97,401			<b>103,550</b>
	2,941,087	6,149	97,401	-	1,000	<b>3,045,637</b>
Decrease:						
Transferred to DCR - Capital Additions	3,688,945					<b>3,688,945</b>
Transferred to DCR - Work in Progress	1,731,995		432,927			<b>2,164,922</b>
	5,420,940	-	432,927	-	-	<b>5,853,867</b>
<b>Net Changes for the Year</b>	(2,479,853)	6,149	(335,526)	-	1,000	<b>(2,808,230)</b>
<b>Balance, end of year</b>	<b>3,256,623</b>	<b>164,253</b>	<b>2,843,674</b>	<b>-</b>	<b>38,259</b>	<b>6,302,809</b>





Chartered  
Professional  
Accountants

#### Partners

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

September 17, 2025

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

Dear Board of Education

We are pleased to inform you that the audit of the School District No. 59 (Peace River South) is now complete for the year ending June 30, 2025. Canadian auditing standards require that we communicate the following information with you in relation to your audit.

#### Evaluation of Internal Controls

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

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

#### Significant Accounting Principles

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

#### Misstatements

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

#### Dawson Creek

813 103rd Ave Dawson Creek, BC, V1G 2G2  
P: 250.782.3374 | E: dc@eclipsellp.ca

#### Fort St. John

10208 99th Ave Fort St. John, BC, V1J 1V4  
P: 250.795.5645 | E: fsj@eclipsellp.ca

#### Grande Prairie

#203, 9815 97th St. Grande Prairie, AB, T8V 8B9  
P: 780.532.8303 | E: gp@eclipsellp.ca

### **Significant Unusual Transactions**

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

### **Accounting Estimates**

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

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

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

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

### **Disagreements with Management**

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

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

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

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

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

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

### **Issues Discussed**

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

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

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

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

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

Yours very truly  
ECLIPSE LLP  
CHARTERED PROFESSIONAL ACCOUNTANTS



Jaron Neufeld  
B. Comm., CPA, CA


cc: Kim Morris  
Secretary Treasurer

School District No. 59 (Peace River South)  
Schedule of Unadjusted Financial Statement Misstatements  
June 30, 2025

Asset/Liability/Equity A/L/E	Description	Statement of Financial Position effect of misstatement over (under)			Statement of Operations effect of misstatement over (under)
		Asset	Liability	Ending Equity	
	Carryforward variances	-	-	-	62,383.00
L / E	Understated asset retirement obligation		(582,185.00)	582,185.00	199,939.00
		-	(582,185.00)	582,185.00	262,322.00

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

Eclipse LLP, per   
Date 09/12/25

School District No. 59 (Peace River South), per   
Date Sept 12 1 2025.

## MONTHLY FINANCIAL REPORT - OPERATING - AUGUST MONTH END

	2025-2026 Budget (Preliminary)	2025-2026 Budget (Amended)	YTD	Available	%		2024-2025 Budget (Preliminary)	2024-2025 Budget (Amended)	Aug YTD	Available	%
6210 MOE Grant - Operating	52,364,395	0	3,295,916	49,068,479	94%		51,803,154		3,240,901	48,562,253	94%
6290 MOE Grants - Other	1,476,040	0	65,249	1,410,791	96%		1,839,912		31,383	1,808,529	98%
6410 Other Ministries	204,594	0	31,383	173,211	85%		204,594		0	204,594	100%
6470 Non-Resident Tuition	54,692	0	0	54,692	100%		16,250		0	16,250	100%
6480 Local Education Agreements	1,204,517	0	0	1,204,517	100%		1,278,023		0	1,278,023	100%
6490 Private School Bussing	51,500	0	0	51,500	100%		50,000		0	50,000	100%
6488 Just B4	9,500	0	0	9,500	100%		9,500		0	9,500	100%
6489 Careers	56,800	0	11,360	45,440	80%		75,000		13,562	61,438	82%
6490 Miscellaneous	24,000	0	7,240	16,760	70%		54,000		5,600	48,400	90%
6495 Central Stores Recovery	-	0	98	-98			-		28	-28	
6496 Resource Centre Recoveries	-	0	0	0			-		0	0	
6500 Community Use of Facilities	180,000	0	16,276	163,724	91%		180,000		16,241	163,759	91%
6601 Interest	575,000	0	97,933	477,067	83%		608,169		249,439	358,730	59%
6760 Surplus Internally Restricted	1,707,901	585,711	0	2,293,612	100%		750,000	2,046,853	0	2,796,853	100%
6770 Surplus Schools	125,000	55,383	0	180,383	100%		250,000	459,326	0	709,326	100%
Capital - Crescent Park	1,700,000			1,700,000	100%						
Capital - Local Capital	150,000			150,000	100%						
Capital - School Equipment	20,500			20,500	100%						
<b>GRAND TOTAL</b>	<b>59,904,439</b>	<b>641,094</b>	<b>3,525,455</b>	<b>57,020,078</b>	<b>94%</b>		<b>57,118,602</b>	<b>2,506,179</b>	<b>3,557,154</b>	<b>56,067,627</b>	<b>98%</b>

# MONTHLY FINANCIAL REPORT - OPERATING - AUGUST MONTH END

	2025-2026 Budget (Preliminary)	2025-2026 Budget (Amended)	YTD	Available	%		2024-2025 Budget (Preliminary)	Aug YTD	Available	%
<b>SALARIES</b>										
1050 Principal Vice-Principal Salaries	4,835,507		742,706	4,092,801	85%		4,491,916	717,918	3,773,998	84%
1100 Teacher Salaries	18,292,909		0	18,292,909	100%		18,828,964	138	18,828,826	100%
1200 Support Staff Wages	5,161,702		562,734	4,598,968	89%		5,513,685	614,280	4,899,405	89%
1204 Clerical Wages	1,347,339		149,972	1,197,367	89%		1,216,131	158,410	1,057,721	87%
1208 Summer Worker Student Wages	100,570		48,104	52,466	52%		93,197	37,013	56,184	60%
1230 Education Assistant Wages	5,713,396		115,451	5,597,945	98%		4,972,852	93,560	4,879,292	98%
1300 Other Professionals Wages	2,047,552		334,773	1,712,779	84%		1,929,366	338,299	1,591,067	82%
1303 Para Educator Wages	539,558		8,658	530,900	98%		437,355	5,676	431,679	99%
1400 Replacement Wages - Teachers	1,332,707		0	1,332,707	100%		1,305,381	0	1,305,381	100%
1400 Replacement Wages - Maintenance & Custodial	264,813		84,466	180,347	68%		272,717	74,666	198,051	73%
1400 Replacement Wages - Transportation	94,251		1,291	92,960	99%		97,264	2,940	94,324	97%
1404 Replacement Wages - Clerical	21,436		0	21,436	100%		0	44	-44	0%
1411 Recoverable Wages - Casual			0	0			0	0	0	0%
1430 Replacement Wages - Ed Assistants	110,522		1,956	108,566	98%		125,965	983	124,982	99%
<b>TOTAL SALARIES</b>	<b>39,862,262</b>	<b>0</b>	<b>2,050,111</b>	<b>37,812,151</b>	<b>95%</b>		<b>39,284,793</b>	<b>2,043,927</b>	<b>37,240,866</b>	<b>95%</b>
<b>BENEFITS</b>										
2000 Benefits - Regular Employees	8,819,833		375,484	8,444,349	96%		8,571,185	384,041	8,187,144	96%
2004 Benefits - Casual Employees	210,942		12,197	198,745	94%		233,034	13,156	219,878	94%
<b>TOTAL BENEFITS</b>	<b>9,030,775</b>	<b>0</b>	<b>387,681</b>	<b>8,643,094</b>	<b>96%</b>		<b>8,804,219</b>	<b>397,197</b>	<b>8,407,022</b>	<b>95%</b>
<b>SERVICES &amp; SUPPLIES</b>										
3101 Legal	81,000		10,236	70,764	87%		83,000	1,671	81,329	98%
3102 Audit	24,000		-11,285	35,285	147%		20,000	-11,135	31,135	156%
3103 Labour Relations	5,000		0	5,000	100%		5,000	0	5,000	100%
3104 Contract Services	1,386,110	352,139	274,219	1,464,030	84%		1,529,750	215,232	1,314,518	86%
3105 Telephone	101,450		14,087	87,363	86%		93,885	13,705	80,180	85%
3106 Photocopy	89,881		3,749	86,132	96%		88,700	4,204	84,496	95%
3107 Postage	19,234		911	18,323	95%		23,722	1,021	22,701	96%
3108 Advertising	31,600	0	24,423	7,177	23%		6,600	0	6,600	100%
3300 Student Transportation	258,100		1,721	256,379	99%		233,700	0	233,700	100%
3301 Bussing Contract	981,909		0	981,909	100%		841,435	9,471	831,964	99%
3303 Transportation Allowance	12,500	0	0	12,500	100%		12,500	0	12,500	100%
3400 Travel	172,700		17,745	154,955	90%		175,500	21,713	153,787	88%
3405 Recruitment Travel	8,000		0	8,000	100%		-	0	0	0%
3406 Travel - Kilometres	160,667		4,742	155,925	97%		148,050	4,609	143,441	97%
3409 Registration Fees	110,830		490	110,340	100%		84,400	8,728	75,672	90%
3410 Recruitment Incentives	70,000		3,542	66,458	95%		59,660	4,857	54,803	92%

September 17, 2025

Regular Open Board Meeting

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## MONTHLY FINANCIAL REPORT - OPERATING - AUGUST MONTH END

	2025-2026 Budget (Preliminary)	2025-2026 Budget (Amended)	YTD	Available	%		2024-2025 Budget (Preliminary)	Aug YTD	Available	%
3415 Professional Development	15,000		0	15,000	100%		15,000	0	15,000	100%
3499 Meals and Meal Supplies	135,980	0	11,320	124,660	92%		115,054	10,081	104,973	91%
3600 Rentals & Leases	25,000		304	24,696	99%		16,000	304	15,696	98%
3601 Equipment Rental	13,500		450	13,050	97%		12,600	587	12,013	95%
3700 Dues/Fees/Licenses	574,750		117,617	457,133	80%		426,734	124,405	302,329	71%
3706 Radio Licenses	4,900		0	4,900	100%		4,700	0	4,700	100%
3707 Criminal Record Checks	6,000	0	275	5,725	95%		6,000	364	5,636	94%
3710 Scholarships	2,000	0	0	2,000	100%		5,000	1,000	4,000	80%
3900 Insurance	258,450		112,118	146,332	57%		199,900	71,911	127,989	64%
4124 Bank Service Charges	3,000		309	2,691	90%		3,000	610	2,390	80%
5100 Supplies General	1,818,164	153,804	179,740	1,792,228	91%		1,843,659	162,645	1,681,014	91%
5101 Books	137,292	18,585	4,992	150,885	97%		150,039	14,470	135,569	90%
5102 Other Supplies	10,000		0	10,000	100%		10,000	0	10,000	100%
5103 Non-Violent Crisis Intervention	5,000		-58	5,058	101%		5,000	225	4,775	96%
5400 Utilities - Electricity	465,000		63,703	401,297	86%		465,000	104,964	360,036	77%
5401 Utilities - Natural Gas	410,000		7,539	402,461	98%		410,000	22,989	387,011	94%
5402 Utilities - Propane	35,000		1,354	33,646	96%		35,000	5,192	29,808	85%
5403 Vehicle Fuel	670,000		32,640	637,360	95%		650,000	33,715	616,285	95%
5404 Utilities - Water & Sewer	160,000		18,258	141,742	89%		160,000	20,666	139,334	87%
5405 Utilities - Garbage	60,000		11,626	48,374	81%		60,000	11,979	48,021	80%
5406 Carbon Offsets	70,000		-24,624	94,624	135%		70,000	-22,593	92,593	132%
5407 Next Generation Network (NGN)	146,600	0	525	146,075	100%		145,000	505	144,495	100%
5800 Equipment	96,246	72,683	15,485	153,444	91%		216,000	16,507	199,493	92%
5900 Computer Replacements	506,039	43,883	335,522	214,400	39%		450,000	0	450,000	100%
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>9,140,902</b>	<b>641,094</b>	<b>1,233,675</b>	<b>8,548,321</b>	<b>87%</b>		<b>8,879,588</b>	<b>854,602</b>	<b>8,024,986</b>	<b>90%</b>
<b>GRAND TOTAL</b>	<b>58,033,939</b>	<b>641,094</b>	<b>3,671,467</b>	<b>55,003,566</b>	<b>94%</b>		<b>56,968,600</b>	<b>3,295,726</b>	<b>53,672,874</b>	<b>94%</b>

## MONTHLY FINANCIAL REPORT - OPERATING -AUGUST MONTH END

	2024-2025 Budget (Preliminary)	2024-2025 Budget (Amended)	YTD	Available	%		2024-2025 Budget (Preliminary)	Aug YTD	Available	%
<b>FUNCTION 1: INSTRUCTION</b>										
102 Regular (Classroom)	25,084,457	131,925	840,102	24,376,280	97%		24,964,886	527,923	24,436,963	98%
103 Career Prep	394,202	30,121	29,444	394,879	93%		414,956	30,920	384,036	93%
107 Library	546,897		4,320	542,577	99%		499,806	2,271	497,535	100%
108 Counselling	856,183		24,619	831,564	97%		830,190	15,012	815,178	98%
110 Inclusion	8,951,915	177,252	116,810	9,012,357	99%		8,711,079	117,178	8,593,901	99%
130 ELL	195,118		3,070	192,048	98%		135,814	2,438	133,376	98%
131 Indigenous Education	2,338,196	210,528	178,516	2,370,208	93%		2,205,407	124,872	2,080,535	94%
141 School Administration	4,675,964		633,203	4,042,761	86%		4,161,290	637,498	3,523,792	85%
162 Offshore Students	200,000		0	200,000	100%		200,000	0	200,000	100%
<b>TOTAL INSTRUCTION</b>	<b>43,242,932</b>	<b>549,826</b>	<b>1,830,084</b>	<b>41,962,674</b>	<b>96%</b>		<b>42,123,428</b>	<b>1,458,112</b>	<b>40,665,316</b>	<b>97%</b>
<b>FUNCTION 4: ADMINISTRATION</b>										
411 District Education Administration	657,574		127,545	530,029	81%		607,349	124,795	482,554	79%
420 Early Learning & Child Care	-		0	0			0	0	0	
440 Governance	258,256		58,686	199,570	77%		242,991	58,113	184,878	76%
441 Business Administration	1,629,092	18,585	331,228	1,316,449	80%		1,566,248	278,349	1,287,899	82%
<b>TOTAL ADMINISTRATION</b>	<b>2,544,922</b>	<b>18,585</b>	<b>517,459</b>	<b>2,046,048</b>	<b>80%</b>		<b>2,416,588</b>	<b>461,257</b>	<b>1,955,331</b>	<b>81%</b>
<b>FUNCTION 5: OPERATIONS &amp; MAINTENANCE</b>										
541 Maintenance Administration	784,157		148,570	635,587	81%		618,288	146,781	471,507	76%
550 Maintenance & Custodial	5,265,343	72,683	712,468	4,625,558	87%		5,523,329	743,540	4,779,789	
552 Grounds	740,901		131,980	608,921	82%		639,106	121,901	517,205	81%
556 Utilities	1,350,000		83,624	1,266,376	94%		1,350,000	143,635	1,206,365	89%
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>8,140,401</b>	<b>72,683</b>	<b>1,076,642</b>	<b>7,136,442</b>	<b>87%</b>		<b>8,130,723</b>	<b>1,155,857</b>	<b>6,974,866</b>	<b>86%</b>
<b>FUNCTION 7: TRANSPORTATION</b>										
741 Transportation Administration	326,631		47,755	278,876	85%		313,130	50,765	262,365	84%
770 Student Transportation	3,779,053		199,527	3,579,526	95%		3,984,731	169,735	3,814,996	96%
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>4,105,684</b>	<b>-</b>	<b>247,282</b>	<b>3,858,402</b>	<b>94%</b>		<b>4,297,861</b>	<b>220,500</b>	<b>4,077,361</b>	<b>95%</b>
<b>GRAND TOTAL</b>	<b>58,033,939</b>	<b>641,094</b>	<b>3,671,467</b>	<b>55,003,566</b>	<b>94%</b>		<b>56,968,600</b>	<b>3,295,726</b>	<b>53,672,874</b>	<b>94%</b>



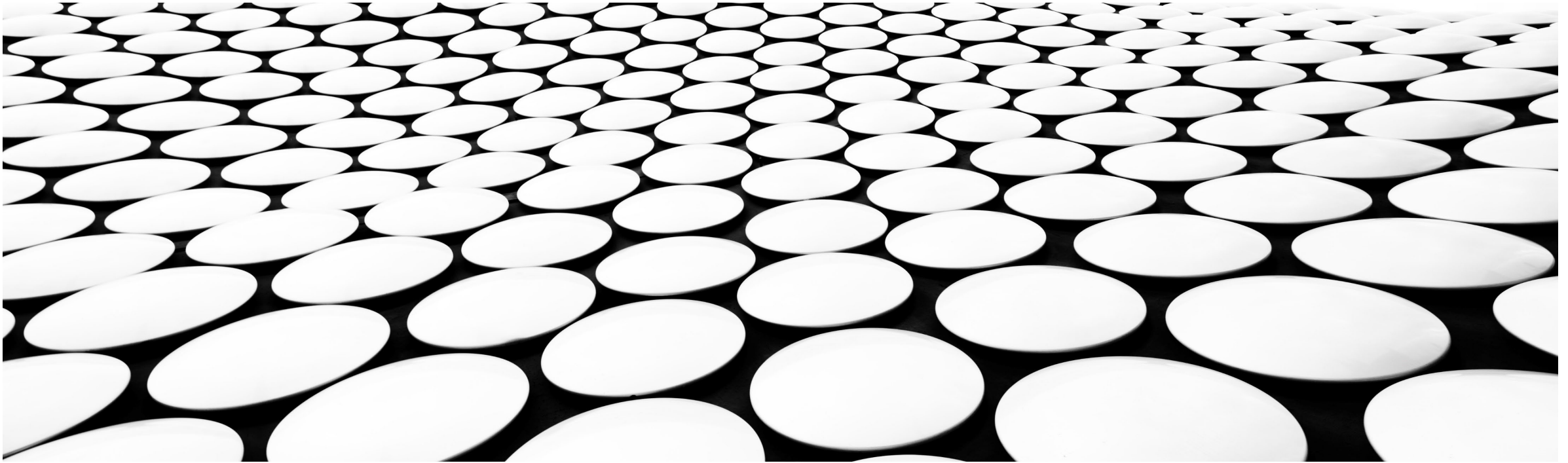
## 2025-2026 BUDGET CHANGE REPORT - OPERATING

	Revenues	Expenses
2025-2026 Preliminary Budget (Board Approved April 30, 2025)	56,201,038	58,033,939
Budgeted Surplus to Balance Preliminary Budget	3,703,401	
Assets Purchased from Local Capital from Operating		150,000
Assets Purchased from School Budgets		20,500
Crescent Park Expansion		1,700,000
Preliminary	59,904,439	59,904,439
2024-2025 Financial Statement Carry Forwards		
Schools' Surpluses (in excess of \$125k prelim)	55,383	55,383
Indigenous Education Surplus	74,421	74,421
Indigenous Education Council	136,107	136,107
Service Improvement Allocation	18,585	18,585
Art Starts Grants	8,659	8,659
Work Experience Enhancement	30,121	30,121
Integrated Youth & Child Care (ICY)	177,252	177,252
Department Carry Forwards	107,566	107,566
AED Equipment All Sites	33,000	33,000
Year End Financial Statements	641,094	641,094
<b>Changes:</b>		
Reading Recovery Adjustment		-327,648
VP FTE TRSS Unstaffed (July-September)		-9,300
French Language Assistants	40,000	40,000
ICY	65,249	65,249
Skilled Trades BC Grant Increase	7,200	
Total Changes	112,449	-231,699
Amended Budget September 17, 2025	60,657,982	60,313,834
Reserve & Contingencies		
Unrestricted	3,642,863	
24-25 Contingency for Fall Enrolment Changes	0	
Benefits Contingency	44,322	
Total Reserve & Contingencies (6.1% of Expenses)	3,687,185	

## SD59 2025/2026 Preliminary Enrollments - Pre-1701 Submission

School	Prelim.	Sep-25	Change	Sep-24	Sep-25	Change
Canalta	239.0	222.0	(17.0)	252.0	222.0	(30.0)
Chetwynd Secondary	277.0	263.0	(14.0)	270.0	263.0	(7.0)
Crescent Park	257.0	251.0	(6.0)	256.0	251.0	(5.0)
Devereaux	78.0	80.0	2.0	73.0	80.0	7.0
Don Titus	136.0	143.0	7.0	137.0	143.0	6.0
Ecole Frank Ross	450.0	436.0	(14.0)	443.0	436.0	(7.0)
Distributed Learning & Kelly Lake	106.0	99.0	(7.0)	98.0	99.0	1.0
Little Prairie	180.0	171.0	(9.0)	183.0	171.0	(12.0)
McLeod	64.0	61.0	(3.0)	57.0	61.0	4.0
Moberly Lake	41.0	41.0	0.0	41.0	41.0	0.0
Parkland	60.0	64.0	4.0	64.0	64.0	0.0
Peace View School	32.0	32.0	0.0	34.0	32.0	(2.0)
Pouce Coupe	123.0	122.0	(1.0)	116.0	122.0	6.0
South Peace Elementary	36.0	35.0	(1.0)	39.0	35.0	(4.0)
Dawson Creek Secondary	1,004.7	977.3	(27.4)	998.0	977.3	(20.7)
Tremblay	190.0	198.0	8.0	185.0	198.0	13.0
Tumbler Ridge Elementary	216.0	212.0	(4.0)	207.0	212.0	5.0
Tumbler Ridge Secondary	192.0	185.0	(7.0)	172.0	185.0	13.0
Windrem	41.0	31.0	(10.0)	50.0	31.0	(19.0)
<b>Total FTE</b>	<b>3722.7</b>	<b>3623.3</b>	<b>(99.4)</b>	<b>3675.0</b>	<b>3623.3</b>	<b>(51.7)</b>
<b>SUMMARY:</b>						
Elementary	2,143.0	2,099.0	(44.0)	2,137.0	2,099.0	(38.0)
Secondary	1,473.7	1,425.3	(48.4)	1,440.0	1,425.3	(14.7)
Distributed Learning & Kelly Lake	106.0	99.0	(7.0)	98.0	99.0	1.0
District School	0.0	0.0	0.0	0.0	0.0	0.0
<b>Total FTE</b>	<b>3,722.7</b>	<b>3,623.3</b>	<b>(99.4)</b>	<b>3,675.0</b>	<b>3,623.3</b>	<b>(51.7)</b>
<b>SUMMARY:</b>						
Elementary:						
Urban Dawson Creek	1,136.0	1,107.0	(29.0)	1,136.0	1,107.0	(29.0)
Rural Dawson Creek	393.0	394.0	1.0	383.0	394.0	11.0
Chetwynd Area	398.0	386.0	(12.0)	411.0	386.0	(25.0)
Tumbler Ridge	216.0	212.0	(4.0)	207.0	212.0	5.0
	<b>2,143.0</b>	<b>2,099.0</b>	<b>(44.0)</b>	<b>2,137.0</b>	<b>2,099.0</b>	<b>(38.0)</b>
Secondary:						
Dawson Creek	1,004.7	977.3	(27.4)	998.0	977.3	(20.7)
Chetwynd	277.0	263.0	(14.0)	270.0	263.0	(7.0)
Tumbler Ridge	192.0	185.0	(7.0)	172.0	185.0	13.0
	<b>1,473.7</b>	<b>1,425.3</b>	<b>(48.4)</b>	<b>1,440.0</b>	<b>1,425.3</b>	<b>(14.7)</b>
Distributed Learning & Kelly Lake						
	106.0	99.0	(7.0)	98.0	99.0	1.0
Dawson (incl. DL)	2,639.7	2,577.3	(62.4)	2,517.0	2,577.3	60.3
Chetwynd	675.0	649.0	(26.0)	681.0	649.0	(32.0)
Tumbler	408.0	397.0	(11.0)	379.0	397.0	18.0
	<b>3,722.7</b>	<b>3,623.3</b>	<b>(99.4)</b>	<b>3,577.0</b>	<b>3,623.3</b>	<b>46.3</b>
Dawson Rural (incl.Pouce)	393.0	394.0	1.0	383.0	394.0	11.0
Dawson Urban	2,246.7	2,183.3	(63.4)	2,232.0	2,183.3	(48.7)
Chetwynd	675.0	649.0	(26.0)	681.0	649.0	(32.0)
Tumbler	408.0	397.0	(11.0)	379.0	397.0	18.0
	<b>3,722.7</b>	<b>3,623.3</b>	<b>(99.4)</b>	<b>3,675.0</b>	<b>3,623.3</b>	<b>(51.7)</b>

<b>2025-2026 at September 10 - Fall Only for DL</b>	<b>Total K</b>	<b>Total E 1-7</b>	<b>Total S 8-12</b>	<b>Grand Total</b>	<b>Kelly Lake</b>	<b>Out of Province</b>	<b>2025-2026</b>	<b>Ministry Submission Feb 2025</b>	<b>Increase (Decrease)</b>
Canalta	25.000	197.000	-	222.000	16.000	1.000	222.000	239.000	-17.000
Crescent Park	30.000	220.000	-	250.000			251.000	257.000	-6.000
CSS		-	263.000	263.000			263.000	277.000	-14.000
DCSS - South Peace		-	569.312	569.312			571.312	590.711	-19.399
DCSS Central		-	406.000	406.000			406.000	414.000	-8.000
Devereaux	14.000	66.000	-	80.000			80.000	78.000	2.000
Don Titus	12.000	131.000	-	143.000			143.000	136.000	7.000
EFR	52.000	384.000	-	436.000			436.000	450.000	-14.000
Little Prairie	14.000	157.000	-	171.000			171.000	180.000	-9.000
McLeod	6.000	55.000	-	61.000			77.000	77.000	0.000
Moberly Lake	2.000	39.000	-	41.000			41.000	41.000	0.000
Parkland	7.000	57.000	-	64.000			64.000	60.000	4.000
Peace View Colony	-	24.000	8.000	32.000			32.000	32.000	0.000
Pouce Coupe	18.000	101.000	-	119.000		3.000	122.000	123.000	-1.000
South Peace Elementary		31.000	4.000	35.000			35.000	36.000	-1.000
Tremblay	19.000	179.000	-	198.000			198.000	190.000	8.000
Tumbler Ridge Elementary	37.000	175.000	-	212.000			212.000	216.000	-4.000
Tumbler Ridge Secondary		35.000	150.000	185.000			185.000	192.000	-7.000
Windrem	1.000	30.000	-	31.000			31.000	41.000	-10.000
<b>Total FTE Standard</b>	237.000	1,881.000	1,400.312	3,518.312	<b>16.000</b>	6.000	3,540.312	3,629.711	-89.399
Distributed Learning	1.000	6.000	23.000	30.000			30.000	40.000	-10.000
<b>Total FTE Standard and DL</b>	<b>238.000</b>	<b>1,887.000</b>	<b>1,423.312</b>	<b>3,548.312</b>	<b>16.000</b>	<b>6.000</b>	<b>3,570.312</b>	3,669.711	-99.399



# **ANNUAL FIVE-YEAR CAPITAL PLAN – MINOR**

SEPTEMBER 17, 2025 BOARD MEETING

# PLANNING PRINCIPLES

Safety



```
graph TD; A[Safety] --> B[Enrolment & Capacity]; B --> C[Existing Building Condition]; C --> D[Climate]; D --> E[Funding Categories Available];
```

Enrolment & Capacity

Existing Building Condition

Climate

Funding Categories Available

# CATEGORIES

Annual Facilities Grant	Additions	Replacement	New School	Expansion
Seismic	Rural Districts Program	School Enhancement Program	Carbon Neutral Capital Program	Playground Enhancement Program
	Bus	Food Infrastructure Program	Building Envelope Program	

# MINOR CAPITAL – 2026/2027

## Carbon Neutral Capital Program (CNCP)

- Tremblay HVAC
- DCSS-Central Windows Phase 2 (lower)
- TRE Windows

## Food Infrastructure Program

- CPES Kitchen

## Playground Enhancement Program (PEP)

- McLeod

## Bus Replacement

- 5 buses

## School Enhancement Program (SEP)

- Don Titus Montessori Roof
- Tremblay Roof
- McLeod Electrical Service
- CSS HVAC Engineering only
- Frank Ross Elevator

## Submission Summary

<b>Submission Summary:</b>	Minor 2026/2027   2025-09-30   MAIN - K12
<b>Submission Type:</b>	Capital Plan
<b>School District:</b>	Peace River South (SD59)
<b>Open Date:</b>	2025-04-07
<b>Close Date:</b>	2025-09-30
<b>Submission Status:</b>	Draft

Submission Category	Sum Total Funding Requested
SEP	\$2,960,000
BUS	\$909,380
PEP	\$200,000
CNCP	\$1,225,000
<b>Total</b>	<b>\$5,294,380</b>

BUS					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	163470	Transportation	Replacement	Meets age requirement for replacement it has spent all its life on rural gravel roads which have been extremely rough due to heavy industrial traffic using the same roads	\$181,876
2	171296	Transportation	Replacement	Meets age requirement for replacement it has spent all its life on rural gravel roads which have been extremely rough due to heavy industrial traffic using the same roads	\$181,876
3	171297	Transportation	Replacement	Meets age requirement for replacement it has spent all its life on rural gravel roads which have been extremely rough due to heavy industrial traffic using the same roads	\$181,876
4	171298	Transportation	Replacement	Meets age requirement for replacement it has spent all its life on rural gravel roads which have been extremely rough due to heavy industrial traffic using the same roads	\$181,876
5	171299	Transportation	Replacement	Meets age requirement for replacement it has spent all its life on rural gravel roads which have been extremely rough due to heavy industrial traffic using the same roads	\$181,876
Submission Category Total:					<b>\$909,380</b>



CNCP					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	171213	Tremblay Elementary	HVAC (CNCP)	Upgrade Gym HVAC from gas furnaces to AHU tied into schools boiler system and DDC. Replace gas hot water tank with an electric hot water tank. Plus add insulation to all boiler glycol lines.	\$575,000
2	171211	Dawson Creek Secondary (Central Campus)	Exterior Wall Systems (CNCP)	Replace lower floor windows with energy efficient windows. second floor was done summer 2025. Existing windows have a lot of heat loss in the winter and heat gain in the summer.	\$300,000
3	171219	Tumbler Ridge Elementary	Exterior Wall Systems (CNCP)	Replace old Aluminum windows with energy efficient windows.	\$350,000
Submission Category Total:					<b>\$1,225,000</b>
PEP					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	152028	McLeod Elementary Secondary	New (PEP)	Small Rural School with limited access to PAC funding this school does not have a universally accessible playground.	\$200,000
Submission Category Total:					<b>\$200,000</b>
SEP					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	159316	Don Titus Montessori	Roofing (SEP)	Replace roof, end of life. Repair exterior cladding as required in conjunction with roof replacement.	\$650,000
2	163327	Tremblay Elementary	Roofing (SEP)	Replace roof membrane Modified bitumen torch on	\$650,000
3	171212	McLeod Elementary Secondary	Electrical (SEP)	Replace main electrical service	\$110,000
4	171220	Chetwynd Secondary	HVAC (SEP)	Engineering to add shop onto boiler system and remove outdated gas furnaces from shop area. This would be a phased project. Phase 2 would be by equipment and install	\$50,000
5	151675	Ecole Frank Ross Elementary	Interior Construction (SEP)	The facility is without a barrier free path throughout the facility. The school does not comply with the BC Code 2018 Section 3.8 Accessibility. Project would supply and install one Elevator. This lift will meet all present mandatory code requirements from the CSA-B355 code - Lifts for Persons with Physical Disabilities.	\$1,500,000
Submission Category Total:					<b>\$2,960,000</b>

## Submission Summary

<b>Submission Summary:</b>	Minor 2026/2027   2025-10-01   FIP
<b>Submission Type:</b>	Capital Plan
<b>School District:</b>	Peace River South (SD59)
<b>Open Date:</b>	2025-04-07
<b>Close Date:</b>	2025-10-01
<b>Submission Status:</b>	Draft

Submission Category	Sum Total Funding Requested
SEP	\$40,000
Total	\$40,000

SEP					
SD Category Rank	Project Number	Facility/Site	Project Type	Project Description	Total Funding Requested
1	171250	Crescent Park Elementary	Food Infrastructure (SEP)	Creation of a new kitchen area, this school does not currently have a kitchen space. This will involve converting existing space within the school. This will include stove, fridge, counter, preparation and storage space	\$40,000
Submission Category Total:					\$40,000

# DEADLINES



Annual Facilities Grant  
May 31

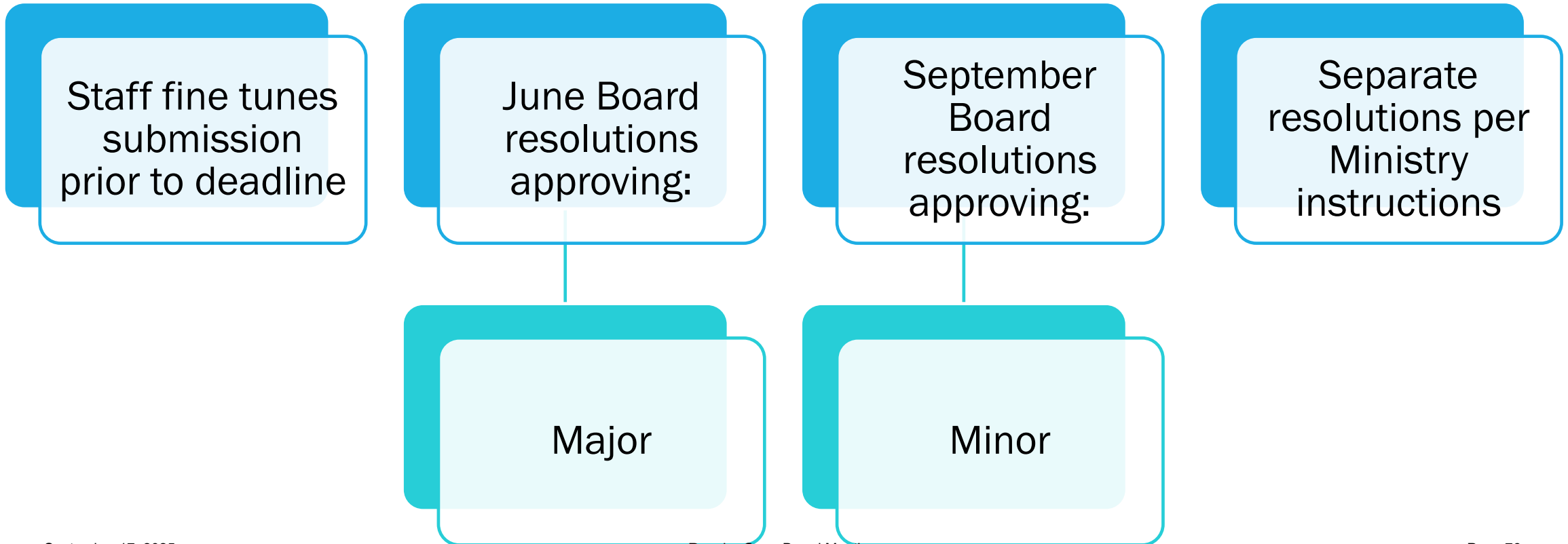


Major Capital  
June 29



Minor Capital  
September 30

## NEXT STEPS



## BOARD RESOLUTIONS

- In accordance with provisions under section 142 (4) of the School Act, the Board of Education of School District No. 59 (Peace River South) hereby approves the proposed Five-Year Capital Plan (Minor Capital Programs) as provided on the Five-Year Capital Plan Summary for 2026/27 submitted to the Ministry of Education and Child Care.



# QUESTIONS?



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

September 12, 2025

Board of Education

### **RE: Secretary-Treasurer's Report for September 2025**

The purpose of this memo is to keep the Board apprised of some of the activities of the Secretary-Treasurer to September 12, 2025.

As always, we start the school year with gratitude for our stellar teams of the maintenance and operations staff, the technology staff and custodians for their dedication and hard work this past summer in readiness for students; the finance staff for their excellent work in preparing for the annual financial statements audit; and our bus drivers for their welcoming of returning and very new students to SD59. Our infrastructure departments do so much to support students and make their learning experiences positive and fun.

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

- Crescent Park Client Meetings Fort Modular
- SD59 Technology Planning Working Group meeting
- Weekly meetings with each of the Finance Manager, the Director of Operations and Technology Systems Manager
- Weekly stand-up meetings with Finance Team
- Weekly Senior Leadership Team meetings
- BCASBO Zone Meeting
- Major Capital Submission Review with MOECC
- Focused Ed Incident Response Retainer Service Onboarding (cyber security)
- Bussing for Urban Students meeting with City of Dawson Creek
- Next Generation Telecommunications Agreement Portal and Onboarding meetings
- Info Tech and Electronics meeting
- ERP Demo
- Zoom around the District
- BCPSEA Sector Calls
- Nominal Roll Process Discussion with MOECC staff
- Tech Team Meeting
- Clerical Start-Up Finance Session
- Crescent Park Expansion Logistics
- Joint Verification Learning Series
- Budget discussions with numerous Principals

- PRRD After-Action 2025 Wildfires meeting
- Budget meeting with Department leaders

## **Facilities**

As usual the orchestrated frenzy and hard work that occurs on a multitude of large and small projects is amazing. Summer is a time when maintenance, custodial and grounds crews can complete work that normally can't be done with students in session.

During July and August major projects completed or nearing completion:

- Tumbler Ridge Elementary HVAC Phase II
- DCSS-Central Window Replacement, Phase I (second floor)
- Crescent Park Expansion Project
- New Tremblay playground
- Board Office renovation for Technology Systems team relocation
- DCSS - Central all inclusive bathroom (second floor)
- TRSS foods room millwork
- TRSS Duct Cleaning
- Little Prairie Roof Repair
- DCSS-Central and Devereaux automatic door openers
- Tremblay bus loop paving
- Paving repairs at TRSS, CSS, Windrem and Don Titus.

Also, during July and August and moving into September, the Electronics staff is working to complete the installation of wireless access points in all schools as part of the district-wide network refresh project. Chetwynd, Tumbler Ridge and Dawson Creek rural schools are complete with the team now working in Dawson Creek schools.

## **Transportation**

Looking back:

The transportation team completed the following extracurricular trips in 2024/2025 school year

- 387 trips total
- 291 trips with in-town drivers
- 96 trips with rural school drivers
- 21,745 kms in total

Looking forward:

Traversa implementation is complete, and RFID cards were implemented for school start-up. Any questions regarding the Traversa implementation can be directed to the Transportation Department.

Four new busses are in service for the 2025-2026 school year.



## **Finance**

The Finance team successfully completed another audit. Many thanks to Lauralee Cooper, Finance Manager and team for always being prepared and knowledgeable in meeting the auditors needs and answering questions. It should be noted that documentation is now filed electronically since the implementation of Laserfiche and SharePoint for access. Auditors are provided a temporary login to the various applications and are able to complete most work on-line.

As we turn our attention to the new year, Finance welcomes a new payroll clerk Chaeryn Davison and look forward to working with her in her new capacity.

The focus for Fall 2025 in Finance is building capacity within the department with cross training in reconciliations, T4 preparation, SOFI reporting, GRE training and capital financial transactions. 1701 student enrolment for funding processes have begun and the team is also preparing to host clerical staff for one of the upcoming October NID days.

## **Technology**

We are so pleased to welcome the tech team to the Board office as they made their move from the Central campus in July. Located at the Board Office, senior leadership, Finance, Maintenance, Transportation and Technology Systems are located in one building. It is a rare opportunity for everyone to work in close proximity to each other making project completion, troubleshooting and relationship building so much more efficient and effective.

In addition to configuring access points and switches for the district-wide network refresh, the tech team worked quickly and efficiently over the summer to deploy the remaining 24-25 remedy devices to schools (held up in supply chain since May 2025), over 200 new student devices and 48 staff replacement devices.

Special thanks to Ken McCleary, Technology Systems Manager for his leadership in these huge and impactful projects.

The network refresh is expected to be complete in November 2025. A pre and post survey will benchmark the success of the new network in its infancy.

Kim Morris  
Secretary-Treasurer/CFO

September 17, 2025

Board of Education

**RE: Capital Projects Update**

Crescent Park Elementary School Expansion Project

Since June 12, 2025 the following have occurred:

June 2025

- Tender 2 awarded to Northern Legendary Construction.
- Building permit for foundation was issued by City.
- Start-up meeting was held at Crescent Park with Force Engineering, SD59 and Northern Legendary.

July 2025

- Northern Legendary started earthwork
- Secretary-Treasurer applied to the Ministry for the “below the line” funding for the project.
- Northern Legendary worked fast and efficiently to get the pilings completed for the retaining wall, and the foundation on which the modular sections would be placed. Sprinkler lines were also installed in the existing school.
- First “below the line funding” request was approved by the Ministry \$1.3m
- First 2 modules for the expansion arrived on site.

August 2025

- Northern Legendary worked fast and efficiently to get the pilings completed for the retaining wall, and the foundation on which the modular sections would be placed. Sprinkler lines were also installed in the existing school.
- A logistics meeting was held on site to prepare for students’ return to the school in September and planning site access while the modules are getting placed. Representatives from SD59, staff School Administration, Fort Modular, Northern Legendary and Force Engineering attended the meeting.
- Fort Modular placed the modules between August 28 - August 31.

September 2025

- Fort Modular and Northern Legendary began working on joining the modular sections together.
- Fort Modular Project Manager visited the job site to do an inspection and solve a few alignment issues.

## September 2025 Continued

- SD59 staff met with the City to update them on the project.

## Project Budget

	Budget			Spent	
	Bid & Award	Change Orders	Total Revised	Exp YTD	Remainder
Force Engineering	296,000	22,000	318,000	254,398	63,602
Fort Modular	3,033,730	134,286	3,168,016	1,807,367	1,360,649
Northern Legendary	4,084,193	0	4,084,193	431,845	3,652,348
City of Dawson Creek	79,023		79,023	79,023	0
BC Hydro	74,933		74,933	0	74,933
Other - Signage and Install	667		667	0	667
Estimate TBD - 3rd Tender: Catchbasin, Hydro, Storm, Paving	655,000		655,000	0	655,000
Millwork SD59 (No GST)	55,000		55,000	0	55,000
Estimate DDC Project	200,000		200,000	0	200,000
Estimate EA Wages and Benefits (1 hour/day Sept-Nov)	12,087		12,087		
Sub-Total	8,490,633	156,286	8,646,919	2,572,633	6,074,286
GST	421,782	7,814	429,596	128,632	
GST Rebate	-286,812	-5,314	-292,125	-87,470	
<b>Net</b>	<b>8,625,604</b>	<b>158,787</b>	<b>8,784,390</b>	<b>2,613,795</b>	<b>6,170,595</b>
Funding					
MOECC Above			5,000,000		
MOECC Below			2,500,000		
SD59 Reserve			1,700,000		
Total Funding Available			9,200,000		
Contingency			415,610		











Crescent Park Elementary Modular Addition



#### ChildCareBC New Spaces – Dawson Creek & Tumbler Ridge

Work continues on application for increased funds. Team meeting planned for September 22<sup>nd</sup> to review applications for submission by month end.

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

Kim Morris  
Secretary-Treasurer/CFO

**Superintendent's Report  
September 12, 2025**

**Access Zones Activated Around K-12 Schools**

Access zones around K–12 schools have been established through the [Safe Access to Schools Regulation](#) to preserve safe access to education by protecting students, staff and families from disruptive and harmful protest activities at schools.

Access zones were first established in May 2024 and again in September 2024 for the 2024-25 school year, under the Safe Access to Schools Act. This Act gives Government the ability to establish access zones around K–12 schools through regulation.

Access zones are now in place at K–12 schools and police can arrest or ticket anyone found impeding access, disrupting or interfering with educational activities or attempting to intimidate an individual within 20 metres (66 feet) of school property. These zones are in effect on school days from 7 am to 6 pm and during extracurricular school activities at all of BC's K–12 public and independent schools, with limited exceptions.

**Ministerial Order Amendment on Unexpected Health Emergencies**

The [Support Services for Schools Ministerial Order](#) (PDF) has been amended to include a [Response to Unexpected Health Emergencies Policy](#) effective July 1, 2025. The amendment requires all boards of education to:

- establish, maintain and make publicly available a policy for responding to unexpected health emergencies at schools in the district.
- ensure that Automated External Defibrillators (AEDs) and naloxone are readily accessible in each school.

Boards of education are expected to have the policy in place and AEDs and naloxone kits accessible in all secondary schools by December 31, 2025. Accessibility of AEDs and naloxone kits in all elementary and middle schools is expected by September 8, 2026.

A letter was sent to all superintendents on Monday June 30, 2025, with more information and the link to the new Response to Unexpected Health Emergencies Policy.

### **BC Centre for Disease Control Measles Guidance for K-12 Schools**

The BCCDC has developed [Measles Guidance for K–12 Schools](#). This resource supplements the [Public Health Communicable Disease Guidance for K–12 Schools](#) and provides additional guidance for educators, administrators and support staff at public and independent schools related to preventing the spread of measles within the school setting.

### **Curriculum Updates for the 2025-2026 School Year**

This is a reminder about recently announced updates to learning standards in the Social Studies 10 and Physical and Health Education 10 curricula that will take effect at the start of the new school year on July 1, 2025.

The updates to Social Studies 10 include specifically requiring learning about:

- The Holocaust and the concept of genocide
- Racial segregation and the destruction of Hogan's Alley
- Internment of Japanese Canadians during World War II

In addition, there will be an expanded focus on existing learning about Residential Schools and other injustices towards First Peoples in BC and Canada.

The updates to Physical and Health Education 10 include:

- Cardiopulmonary Resuscitation (CPR) and Automated External Defibrillator (AED) learning

Education partners and various community organizations have been informed of these updates and they have also been communicated to Superintendents via the BC School Superintendents Association (BCSSA).



## 4660 Retention and Destruction of Records

Policy 4660

STATUS: **FOR ADOPTION**

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### *RETENTION AND DESTRUCTION OF RECORDS - FREEDOM OF INFORMATION AND PROTECTION OF PRIVACY ACT*

Adopted and Codified: June 28, 1995

Last Revised: June 14, 2000, September 17, 2025

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#### Description:

Records held by the Board of Education will be retained while they are of use in the operation of the District and in compliance with federal and provincial legislation. A retention procedure outlines the minimum period of time which specific records must be retained.

Once records are past the applicable retention period, the principal of the school or the supervisor of the department responsible for the records is authorized to destroy them if they are satisfied that the records are of no further use. Records which contain personal or confidential information should be destroyed in a manner that retains the confidentiality of the records.

*RETENTION AND DESTRUCTION OF RECORDS - FREEDOM OF INFORMATION AND PROTECTION OF PRIVACY ACT*

Adopted and Codified: June 28, 1995

Last Revised: June 14, 2000; September 17, 2025

Description:

The following retention schedule outlines the minimum amount of time that School District 59 records must be retained and who is responsible for their retention and destruction.

<b>Board Records</b> <i>Responsibility: Secretary Treasurer's Office</i>	
Board Policy	Permanent unless repealed or replaced.
Agendas of Regular and Special Board Meetings	Permanent
List of Electors	2 years after the year of creation
Minutes	Permanent
Notice of Meetings	1 year
Oaths and Declaration of Trustees	For term of office
School Trustee list	Permanent
Debenture and By-law register	Permanent
Debenture and coupons redeemed	6 years after the year redeemed
Contracts with Senior District Staff	6 years after the year employee leaves
<b>Communications/Information and Privacy</b> <i>Responsibility: Chief Privacy Officer</i>	
Freedom of Information Request	2 years after the calendar year of creation
Requests to Review Freedom of Information decisions	6 years after investigation, review, inquiry or adjudication is complete and order has been issued
Freedom of Information requests to correct personal information	2 years after the personal information has been updated, annotated, or request has been transferred to another public body
Annual Report as required by the School Act	Permanent
District publications and newsletters	6 years following publication
Focus on Learning	Permanent
<b>Facilities Records</b> <i>Responsibility: Secretary Treasurer's Office</i>	
Rental of facilities	1 year after the year of rental
Appraisal and inventory records	Permanent

Authorization for expenditure of capital funds	6 years after the year capital plan completed
Land titles, deeds and plans	Permanent
Mortgages and leases	Permanent
Building plans and specifications (with related changes, guarantees, bonds, liens and valuable correspondence)	6 years after the year of asset disposal
<b>Financial Records</b> <i>Responsibility: Finance Department</i>	
Annual budget and summary supporting documents	Permanent
Auditor's Reports	Permanent
Cancelled cheques	6 years after the year of creation
Cheque duplicates, invoices, requisitions, purchase orders	6 years after the year of creation
Employee Travel Claims	6 years after the year of creation
Ministry of Education financial information reports	Permanent
General Ledger	Permanent
Invoices billed	6 years after the year of creation
Subsidiary ledgers and journals	6 years after the year of creation
Receipts issued	6 years after the year issued
Bank statement, debit and credit notes	6 years after the year of creation
Deposit books	6 years after the year of creation
Loans, authorization	6 years or term of loan, if longer
Loans, cancelled notes	6 years after the year of creation
Stop payment orders	1 year after the year of creation
<b>General Records</b> <i>Responsibility: Each Department Manager or Principal</i>	
General correspondence	2 years after the year of creation
<b>Personnel Records</b> <i>Responsibility: Director of Human Resources</i>	
Applications and job competitions	Permanent
Collective Agreements with Unions	Permanent
Contracts with individual employees	6 years after the year employee leaves district
Criminal Record Checks	Permanent
Employee files	6 years after the year employee leaves district
Employee WCB Forms	Permanent
Employment History	Permanent
Pension Enrollment Contributions	Permanent
Life Insurance Forms and Waivers	Permanent
Letter of Permission paperwork	Permanent

First Aid Certification	6 years after the year employee leaves district
Leave records	6 years after the year employee leaves district
Individual grievance files	Permanent
Letters of discipline	According to collective agreement or 6 years after the year employee leaves the district
Personnel File	6 years after the year employment ceases
Practicum Placements/Agreements	Permanent
Reference checks	1 year after position is filled
Seniority Lists	Permanent
Support Staff Subs	1 year
Third Party Contracts	Permanent
Unsolicited resumes	6 months
Violent incident reports	6 years after the year of creation
Volunteer Information	Permanent
<b>Information Systems</b> <i>Responsibility: Technology Manager</i>	
User ID's	When user is removed from the system
System Problem-Tracking	When user is removed from the system
<b>Insurance Records</b> <i>Responsibility: Director of Human Resources</i>	
Incident Reports	1 year or until finalized
Claims	6 years after claim settled for adults; 2 years after age of majority is reached for individuals under 19 years.
Insurance Policies	Permanent
<b>Payroll Records</b> <i>Responsibility: Finance Manager</i>	
Employee payroll register	6 years after the year employee leaves district
Employee attendance records	6 years after the year employment ceases
Payroll benefits	6 years after the year employment ceases
Payroll deductions	6 years after the year employment ceases
<b>Purchasing Records</b> <i>Responsibility: Budget Managers</i>	
Quotations and relative correspondence	6 years after the year of creation
Requisitions and purchase orders	6 years after the year of creation
Purchasing contracts	6 years after the year of creation

<b>Student Records</b>	
Student Information System Data <i>Responsibility: Information Systems</i>	Permanent
Permanent Record Cards and Inclusions <i>Responsibility: Schools and District</i>	Permanent
Attendance Reports and Registers <i>Responsibility: Schools</i>	Permanent
Cross Boundary/Out of Catchment Attendance Requests <i>Responsibility: Director of Instruction</i>	1 year after decision is made about the request
Provincial Scholarships and District Awards <i>Responsibility: District</i>	Permanent
Senior Secondary School Statement <i>Responsibility: Secondary Schools</i>	Permanent
Teachers' student files <i>Responsibility: Teacher (selected records transferred to Primary Student File)</i>	1 year after teacher no longer has student
Other student records <i>Responsibility: Schools: Yearbooks</i>	Useful life of the record.
District Generated Assessments (Psychology, SLP, Counselling, etc.) <i>Responsibility: Learning Services and District</i>	Protocols – 7 years Informed Consent – Permanent Report - Permanent
<b>Transportation Data</b> <i>Responsibility: Transportation Manager</i>	
Student Bus Registration Forms	1 year after the year of creation
Transportation Assistance Forms	1 year after the year of creation
School Bus Behaviour Report	1 year after the year of creation
School Bus videotapes	1 year after the year of creation