

SCHOOL DISTRICT NO. 52 (PRINCE RUPERT)

A G E N D A

**REGULAR OPEN SCHOOL BOARD MEETING
MEETING HELD AT BOOTH MEETING ROOM
AND ON ZOOM**

Tuesday, September 23 2025- 7:00 P.M.

1. **Adoption of Agenda**
2. **Presentation(s):**
None
3. **Approval of the Minutes of the**
 - 3.1 Open Board Meeting Held on June 17, 2025 (p. 3)
4. **Necessity of Closed Meeting and Agenda**
 - 4.1 Approval of Agenda
 - 4.2 Approval of Minutes of the In-Camera Meeting held June 17, 2025
 - 4.3 Human Resources Report
 - 4.4 Secretary-Treasurer's Report
 - 4.5 Other
 - 4.6 Legal Items
 - 4.7 Information Items
 - 4.8 Old Business
 - 4.9 Items for Release
5. **Correspondence**
 - 5.1 Addressed to the Board
None
 - 5.2 Copied to the Board
 - 5.2.1 May 15, 2025 email from SD 71 to the Honourable Lisa Beare (p. 10)
 - 5.2.2 May 28, 2025 letter from SD 60 to MP Bob Zimmer (p. 13)
 - 5.2.3 June 4, 2025 letter from SD 74 to BCSTA #1 (p. 14)
 - 5.2.4 June 4, 2025 letter from SD 74 to BCSTA #2 (p. 15)
 - 5.2.5 June 6, 2025 letter from SD 46 to BCSTA (p. 17)
 - 5.2.6 June 12, 2025 letter from SD 72 to BCSTA (p. 21)
6. **Superintendent of Schools' Report**
 - 6.1 For Board Information:
 - 6.1.1 Field Trips (p. 22)
 - 6.1.2 Enrolment
 - 6.1.2.1 Enrolment graph (p. 23)
 - 6.1.3 Upcoming Projects/Learning/Other
7. **Secretary-Treasurer's Report**
 - 7.1 Audited financial statement 2024-25 (p. 25)
 - 7.2 Audit Findings Report KPMG (p. 71)
 - 7.3 Capital Plan Bylaw (p. 106)

- 7.4 2025/26 Annual Programs Funding Agreement – Amended (p. 108)
- 7.5 2026-27 Minor Capital Plan (p. 116)
- 7.6 2026-27 Major Capital Plan (p. 118)
- 7.7 Executive Compensation Disclosure Report (p. 120)
- 7.8 June-Aug 2025 Operations Department Reports (p. 129)
- 7.9 June-Aug 2025 Information Technology Department Report (p. 132)

8. **Committee Reports**

- 8.1 Finance & Building Committee **(Trustees Beil, Maier, Pucci)**
- 8.2 Framework for Enhancing Student Learning **(Trustees Horne, Toye)**
- 8.3 Provincial Council **(Trustees Horne, Sanchez)**
- 8.4 Policy Committee **(Trustees Maier, Toye)**
 - 8.4.1 September 15, 2025 Meeting minutes (p. 134)
 - 8.4.2 Policies for Approval
 - 8.4.2.1 6320 – Superintendent of Schools/CEO Roles & Responsibilities Policy (p. 135)
 - 8.4.2.2 1370 – Physical Restraint and Seclusion Policy (p. 140)
 - 8.4.3 Policies for Review
 - None
- 8.5 District Technology Steering Committee **(Trustee Horne)**

9. **Old Business**

10. **New Business**

11. **Information Items**

- 11.1 Implementation Day, September 26, 2025
- 11.2 National Day for Truth & Reconciliation, September 30, 2025
- 11.3 Thanksgiving, October 13, 2025
- 11.4 Board of Education Meeting, October 21, 2025

12. **10 Minute Question and Answer Period**

13. **Adjournment**

SCHOOL DISTRICT NO. 52 (PRINCE RUPERT)

MINUTES

**REGULAR OPEN SCHOOL BOARD MEETING
MEETING HELD IN THE BOOTH MEETING ROOM**

Tuesday, June 17, 2025 – 7:00 P.M.

Trustees Present: K. Toye, J. Beil, K. Maier, D. Dalton, M. Pucci

Staff Present: S. Pond, A. Samoil, E. Vazquez, T. Dickens, A. Lihou, R. Edzerza, P. Khaira

Regrets: J. Horne, L. Sanchez

Trustee Beil acknowledged that the meeting is being held on traditional Ts'msyen territory. The meeting was called to order at 7:01 p.m.

1. Adoption of Agenda

Motion 20250617-1.0a

Maier "Be it resolved by the Board of Education of School District No. 52
Pucci (Prince Rupert) that the Agenda is approved as presented."

Carried

2. Presentation(s):

Kristy Tillman – PRMS Band

Ms. Tillman shared that the year has been busy, and some highlights have included all middle school bands played at the Remembrance Day Assembly, School District Winter Band Concert, Carnival and played Oh Canada before the Teachers vs Students Hockey Game.

Cassidy Nelson and Emery Russell auditioned for the community Honor Band and were accepted. They released a video for Music Monday.

PNW music festival where the grades 7 & 8 band, jazz and concert band all received silver. The jazz band received the highest junior jazz band mark and the adjudicators choice award. The Grade 6 band received gold and an invitation to Musicfest Canada.

All band students performed in Seafest last week from Grade 5-12.

The Concert and jazz bands travelled to Sun Peaks in May. Students shared their favourite things about the trip to Sun Peaks. The Mass band and scavenger hunts were among the favourites. Both bands received silver awards.

The Year end performance will be at the Lester Centre on Wednesday for the PRMS yearend celebration.

Trustees expressed how they have been very impressed with how well our band groups do in Prince Rupert. Trustees appreciate all of their hard work.

3. Approval of the Minutes of the

3.1 Open Board Meeting held May 20, 2025

Motion 20250617-3.1

Maier "Be it resolved by the Board of Education of School District No. 52
Beil (Prince Rupert) that the minutes of the open Board meeting held
May 20, 2025 be approved as presented",

Carried

4. Necessity of Closed Meetings and Agenda

4.1 Approval of Agenda

- 4.2 Approval of Minutes of the In-Camera Meeting held May 20, 2025.
- 4.3 Human Resources Report
- 4.4 Secretary-Treasurer's Report
- 4.5 Other
- 4.6 Legal Items
- 4.7 Information Items
- 4.8 Old Business
- 4.9 Items for Release

Motion 20250617-4.0a

Beil "Be it resolved by the Board of Education of School District No. 52
Maier (Prince Rupert) that the closed meeting be held and that agenda
items 1 through 9 be approved."

Carried

5. Correspondence

- 5.1 Addressed to the Board
None

5.2 Copied to the Board

- 5.2.1 May 8, 2025 letter to BCSTA from SD No. 73
- 5.2.2 May 9, 2025 letter to Honorable Members of Legislative from SD No. 73
- 5.2.3 May 12, 2024 letter to Honourable Mike Farnworth from SD No. 33
- 5.2.4 May 16, 2025 letter to BCSTA from Ministry of Health

Motion 20250617-5.2

Maier "Be it resolved by the Board of Education of School District No. 52
Dalton (Prince Rupert) that Item 5.2.1 to 5.2.4 be received and filed."

Carried

6. Superintendent of Schools Report

6.1 For Board Information:

6.1.1 Field Trips

The Superintendent presented the list of approved field trips and answered questions from Trustees. Are there any regulations in place to go to Kloiya Bay? There is a company that goes with them. They have an agreement and insurance. There is strict protocol in place for this.

6.1.2 Enrolment

The Assistant Superintendent reported enrolment is 1802 on May 31, 2025. Our enrolment is at an all-time low. We are hoping for the trend to change. Trustees wondered if some of the families who have left are on work visas. The District does not have this information.

6.1.2.1 Enrolment graph

Review of graph and trends.

6.1.3 Upcoming Projects/Learning/Other

Superintendent Samoil shared that:

CHSS Jr. Boys' golf team won the zone championships and competed in

Pemberton provincials. They placed 11th overall.

Hartley Bay students participated in the harvesting camp in Kiel. They participated in harvesting seaweed, preparing the fishing gear, bonfires, exploring Sealion rock and beach time!

All schools have been participating in track and field. CHSS athletes competed in track and field zones in Smithers winning both senior and overall banners. Many achieved personal bests, and 17 athletes qualified for Provincials.

Felicity Green and Tyson Bomben will be speaking with the premier on June 20th.

CHSS students participated in Salmon Fest, including members of the Git Waas Drum group and other community organizations.

The CHSS commencement ceremony took place on June 13th. PCS commencement will happen on Thursday, June 19th.

Conrad Elementary will be heading to the Salt Marsh/curling rink this week for their year-end celebration. Many fun outdoor and indoor activities are planned, including lunch and a drumming circle. Lax Kxeen will be doing a similar celebration also at the Salt Marsh/curling rink next week

All schools will be honoring National Indigenous Peoples Day this week with several activities planned such as Metis dancers, art, drumming, fried bread, cod chowder etc.

Roosevelt school will have the official opening of the Salmon Berry Garden on Friday. Sponsors will be in attendance.

Pembina is doing a golf scramble on July 5th and all the proceeds will be going to CHSS, PRMS and PCS for sporting activity travel.

Early Learning & Child Care:

"Play in the Kindergarten" sessions at all elementary schools in May and June were a success. Each site had 75- 80 % participation of new families. These sessions are designed to welcome new Kindergarten students to build relationships with staff and students as well as to ease the transition into school in September. The summer childcare program at Conrad Street Elementary School is now at capacity- 22 students are registered. Three Early Childhood Educators are hired and are preparing for start-up on July 2nd to August 15th. The school district has applied for a license to operate a before and after school and 36 months to school age childcare program at Port Edward Community School. Twenty spaces will be available. A letter for an expression of interest has been sent out on social media sites to determine if there is enough interest to operate the program.

Special thanks to Sandra Pond as this is her last meeting as she is retiring. Her last day is July 31, 2025. We thank her for all her service to the District. She will be greatly missed.

7. Secretary Treasurer's Report

7.1 May 2025 Statement of Operations Report

The Secretary-Treasurer presented the May statement of operations report and answered questions from Trustees. The total revenue was almost \$62,000 better than

amended budget, mostly due to investment interest income. Expenses were around \$64,000 lower than the amended budget, mostly due to teacher salaries. A correction was made due to an incorrect allocation of a teacher's salary.

End of May there is a surplus of \$277, 983 and this is a variance of 125,707 from last year. The Interest income is due to the money from the childcare facility sitting in our account.

Trustees questioned the what the investment interest income is from? This is due to the funds for the daycare facility.

7.2 2025-26 Annual Budget and Bylaw

The Secretary-Treasurer presented the preliminary 2025-26 Annual Budget. The first reading was done at the May 20, 2025 Board Meeting. The Secretary-Treasurer recommends moving forward with the second and third readings. Questions arose about support staff and who that includes. Where is the 80,000 coming from? The projections from the amended budget were higher than actual.

The Secretary-Treasurer does not see a need to cut any positions but rather focus on cuts in services and supplies.

Motion 20250520-7.2a

Maier "Be it resolved by the Board of Education of School District No. 52
Beil (Prince Rupert) that the 2025-26 Annual Budget Bylaw be read a second and third time and adopted the 17th day of June, 2025."

Carried

Motion 20250520-7.2b

Maier "Be it resolved by the Board of Education of School District No. 52
Beil (Prince Rupert) that the 2025-26 Annual Budget Bylaw be read a second time the 17th day of June, 2025."

Carried

ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 52 (PRINCE RUPERT) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2025/2026 pursuant to section 113 of the School Act, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. The Board has complied with the provisions of the Act, Ministerial Orders, and Ministry of Education and Child Care Policies respecting the Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 52 (Prince Rupert) Annual Budget Bylaw for fiscal year 2025/2026.
3. The attached Statement 2 showing the estimated revenue and expense for the 2025/2026 fiscal year and the total budget bylaw amount of \$38,258,616 for the 2025/2026 fiscal year was prepared in accordance with the Act.
4. Statement 2, 4 and Schedules 2 to 4 are adopted as the Annual Budget of the Board for the fiscal year 2025/2026.

READ A FIRST TIME THE 20th DAY OF MAY, 2025;

READ A SECOND TIME THE 17th DAY OF JUNE, 2025;

READ A THIRD TIME, PASSED AND ADOPTED THE 17th DAY OF JUNE, 2025;

Motion 20250520-7.2b

Maier "Be it resolved by the Board of Education of School District No. 52
 Beil (Prince Rupert) that the 2025-26 Annual Budget Bylaw be read a third
 time, passed and adopted the 17th day of June, 2025."

Carried

- 7.3 May 2025 Operations Department Report
 The Secretary-Treasurer presented the Operations Report for May 2025 and answered questions from Trustees.
- 7.4 May 2025 Information Technology Department Report
 The Secretary-Treasurer presented the Information Technology Department Report for May 2025 and answered questions from Trustees.

8. Committee Reports

- 8.1 Finance & Building Committee **(Trustees Beil, Maier, Pucci)**
 8.1.1 September 2025 Board Meeting date change request

Motion 20250617-8.1.1a

Maier "Be it resolved by the Board of Education of School District No. 52
 Beil (Prince Rupert) that the September Board meeting date be moved to
 September 23rd."

Carried

The Secretary-Treasurer informed the board that on this date he will be presenting the Audited Financial Statements.

- 8.2 Framework for Enhancing Student Learning **(Trustees Horne, Toye)**
 Have not met.
- 8.3 Provincial Council **(Trustees Horne, Sanchez)**
 Nothing to report
- 8.4 Policy Committee **(Trustees Toye, Maier)**
 8.4.1 June 10, 2025, meeting
 Chair Toye presented the minutes of the June 10, 2025, meeting of the Policy Committee and answered questions from Trustees.
- 8.4.2 Policies for Approval
 8.4.2.1 6710 – Records Management Policy
 8.4.2.2 2330 – Service Awards Policy
 8.4.2.3 5120 - Naming Policy

Motion 20250617-8.4.2a

Beil "Be it resolved by the Board of Education of School District No. 52
 Dalton (Prince Rupert) that 6710 – Records Management Policy, 2330 –
 Service Awards Policy be approved."

Carried

Trustee Beil asked for clarification on the on and off reserve piece of the naming policy proposed change from Rightsholders/shareholders. Does this mean it refers to someone not in the school district? The policy as worded with proposed changes seems very vague to her. The Superintendent said this refers to having a true representation of all to be included in naming whether they still live on the reserve.

Motion 20250617-8.4.2b

Beil "Be it resolved by the Board of Education of School District No. 52
Maier (Prince Rupert) that policy 5120 – Naming policy be tabled until all
board members are available to be involved in the discussion."

Carried

8.4.3 Policies for Review

8.4.3.1 6320 – Superintendent's Job Description Policy

8.4.3.2 1370 – Physical Restraint and Seclusion Policy

Motion 2025006017-8.4.3.1

Pucci "Be it resolved by the Board of Education of School District No. 52
Dalton (Prince Rupert) that policy 6320 – Superintendent's Job Policy be
kept internal to review among the board."

Carried

6320 is an internal policy and will be reviewed by the board and not sent out to Rightsholders and stakeholders.

Motion 2025006017-8.4.3.2

Beil "Be it resolved by the Board of Education of School District No. 52
Pucci (Prince Rupert) that 1370 – Physical Restraint and Seclusion policy
be sent to stakeholders for review."

Carried

8.5 District Technology Steering Committee
Did not meet

9. **Old Business**

None

10. **New Business**

None

11. **Information Items:**

11.1 PCS Commencement, June 19, 2025

Chair Toye noted that PCS Commencement is on June 19, 2025.

11.2 National Indigenous Peoples Day, June 21, 2025.

Chair Toye noted that National Indigenous People's Day is on June 21, 2025.

11.3 Last Day of School, June 26, 2025.

Chair Toye noted that the last day of school is on June 26, 2025.

11.4 Administrative Day, June 27, 2025.

Chair Toye noted that Administrative Day is on June 27, 2025.

11.5 First Day of School, September 2, 2025.

Chair Toye noted that the First Day of School is on September 2, 2025.

11.6 Board of Education Meeting, September 23, 2025.

Chair Toye noted that the Board of Education Meeting is on September 23, 2025.

12. **10 Minute Question and Answer Period**

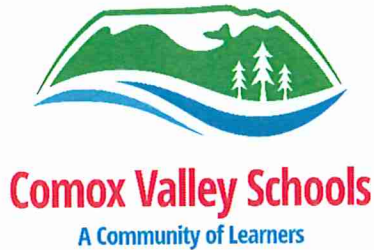
Trustee Dalton:

Q – Will the Literacy coordinator be bi-lingual?

A- There will be an opportunity that staff who are bi-lingual may apply when the position is posted.

13. **Adjournment**

Chair Toye adjourned the meeting at 8:11 p.m.



Comox Valley Schools

School District No. 71
Board of Education

2488 Idiens Way
Courtenay, B.C. V9N 9B5
Fax (250) 334 5552
Telephone (250) 334 5500

May 15, 2025

Via Email

RE: Provincial Action Plan to address Gender-Based Violence in K-12 Education

Dear Honourable Lisa Beare,
Minister of Education and Child Care

Following our meeting of May 12, 2025, we write to provide additional information on our request to partner with the Ministry of Education and Child Care to develop a provincial K-12 gender-based violence action plan.

Comox Valley Schools has identified safety as a foundational value and the prevention of gender-based violence (GBV) as a strategic priority, aligning with our Strategic Plan goals of student-centered learning, inclusive and culturally responsive practices, and strengthened system structures. As such, we seek the Ministry's leadership in advancing a coordinated, province-wide framework for K-12 Gender-Based Violence (GBV) prevention and response. Comox Valley Schools is prepared to contribute leadership and dedicated resources to co-develop this initiative.

Background

Since 2022, the Comox Valley Board of Education has prioritized addressing gender-based violence across its school communities. A district-wide GBV Committee, co-chaired by Trustees and inclusive of Indigenous and Inclusive Education, students, union partners, district parent advisory council, and community partners, has guided this work in consultation with partner groups and local subject matter reviewing policies, identifying systematic gaps, and initiating prevention strategies.

In June 2022, the SD71 Board of Education unanimously passed a motion to establish a district-wide GBV Committee. The committee's mandate includes:

- Reviewing existing policies and procedures related to GBV
- Identifying system gaps
- Consulting with community organizations and education stakeholders
- Recommending district-wide approaches to prevent and respond to GBV

School District No. 71 (Comox Valley) Board of Education

Vision Statement - *Compassionate, connected and personalized learning for all.*

Purpose Statement - *To create safe, equitable learning environments that lift each learner to thrive, grow and to share their unique gifts.*

To date, the SD71 GBV Committee has undertaken the following actions:

- Policy and Procedure Review:
 - Review of SD71's policies and administrative procedures, with comparative scans of other K–12 districts and post-secondary institutions.
- Engagement with Partner Groups and Community:
 - Consultations with school-based professionals and student leaders
 - Engagement with external agencies, including:
 - Comox Valley Transition Society
 - Police- and Community-Based Victim Services
 - The Foundry
 - AIDS Vancouver Island
 - The LINC Youth Centre
- District-wide Anonymous Survey (March–April 2025):
 - Over 300 responses from students, staff, and caregivers identified priorities for improved prevention, education, and disclosure support.

Despite significant progress at the district level, our work has made one thing clear: a coordinated, province-wide framework is essential to provide equitable protection, prevention, and support across B.C.'s diverse school communities.

Why Now

While GBV prevention is not specifically referenced in your mandate letter, it is clearly established as a provincial priority. The BC Gender-Based Violence Action Plan (2023) names "breaking cycles of violence through prevention, healing, and accountability"—including in K–12 education—as a key goal. Furthermore, the province's recent declaration of gender-based violence as an epidemic reinforces the urgency and scale of this issue.

There is currently no provincial standard or mandate guiding school districts in preventing or responding to GBV in K–12 settings. The absence of coordinated action exposes significant gaps in consistency, training and safety protocols.

Of note, the post-secondary sector is supported through the Sexual Violence and Misconduct Policy Act (2016) and, the K–12 system deserves the same level of structure and support to protect students and staff alike.

The K–12 system is uniquely positioned to advance prevention efforts, promote safety, and help break intergenerational cycles of violence—particularly among girls, Indigenous students, and other equity-deserving youth. This links directly to your government's stated commitment to making "our neighborhoods and communities safer."

What We've Learned

From our engagement work, including an anonymous survey with over 300 respondents, professional learning initiatives, and partnerships with organizations like Comox Valley Transition Society and The Foundry, we know:

- GBV exists in schools and is underreported.

School District No. 71 (Comox Valley) Board of Education

Vision Statement - *Compassionate, connected and personalized learning for all.*

Purpose Statement – *To create safe, equitable learning environments that lift each learner to thrive, grow and to share their unique gifts.*

- Indigenous learners are disproportionately impacted by GBV.
- Educators and administrators lack the confidence and training to respond effectively. Students want education and safe spaces to speak up.
- Culturally responsive, trauma-informed approaches are essential.

Conclusion

We believe this is more than policy; it's a moral imperative. We cannot expect to create safe and inclusive learning environments without directly addressing the reality of gender-based violence in our schools. With the Ministry's support, we can develop a province-wide framework that ensures every student in British Columbia learns in a school that is safe and inclusive, where they are safe, seen, heard and supported. This is how we foster a sense of confidence and belonging.

We would welcome the opportunity to meet with you and your team to share our work and begin building this essential partnership. Comox Valley Schools is committed to supporting this work and is ready to contribute.

Sincerely,

Michelle Waite
Board Chairperson
Comox Valley Schools



School District No. 60

Peace River North

10112 – 105 Avenue, Fort St. John, British Columbia V1J 4S4 Phone: (250) 262-6000

OFFICE OF THE SECRETARY-TREASURER

DISTRICT ADMINISTRATION OFFICE

May 28, 2025

MP Bob Zimmer
9916 100 Avenue
Fort St. John, BC V1J 1Y5
Via Email: bob.zimmer@parl.gc.ca

Dear MP Zimmer:

Congratulations on your reelection. Thank you for your willingness to serve our region.

Just prior to spring break and the interregnum period we became aware of the fact that thought was being given to Regulations to Amend the Canada Student Loan Regulations and the Canada Student Financial Assistance Regulations. Currently there are loan forgiveness provisions in place for health care but consideration is being given to expanding the list of occupations covered by loan forgiveness. Stephen MacKinnon former Federal Minister of Employment, Workforce Development and Labour spoke to the potential changes before the election.

Recruitment and Retention is a challenge in all areas of our district. The proposed changes to include teachers, social workers, psychologists, physiotherapists and early childhood educators in the list of occupations for loan forgiveness based on service would be of benefit to us. The changes are designed to be of assistance to underserved rural and remote communities. It is important to us that there be follow-through on any initiative that would assist with the retention and recruitment of staff. We are asking you to support the proposed regulation changes and hope you find an opportunity to stress the importance of follow-up on this initiative.

We are happy to share the successes of our district with you and are always available to meet or answer any questions.

Yours truly,

THE BOARD OF EDUCATION
School District No. 60 (Peace River North)

Helen Gilbert, Board Chair

HG:lr

cc. Tracy Loffler, BCSTA President – tloffler@bcsta.org
Trevor Davies, CEO BCSTA – tdavies@bcsta.org
Alan Campbell, CSBA President – acampbell@isd21.mb.ca

File: 4.8

BOARD OF EDUCATION

Helen Gilbert – Board Chair Bill Snow – Vice Chair Ida Campbell
Nicole Gilliss David Scott-Moncrieff Madeleine Lehmann Tom Whifton



School District No. 74 (Gold Trail)

Our Goals: Success ♦ Reconciliation ♦ Team ♦ Communication ♦ Sustainability

June 4, 2025

British Columbia School Trustees Association
4th floor – 1580 West Broadway
Vancouver, B.C.
V6J 5K9

ATTENTION: Board of Directors

Dear BCSTA Board of Directors;

RE: Request for clarification on Changes to PC Responsibilities and Reporting Processes

Following the recent Annual General Meeting and the adoption of the revised BCSTA by-laws, we understand that the roles and responsibilities of the Provincial Council (PC) have been significantly amended. Additionally, we note that the proposed Gold Trail resolution amendment was narrowly defeated.

Given that the agenda for the April 24 PC meeting was prepared prior to these by-law changes, it included items – such as reports and minutes from the President, Chief Executive Officer, Board of Directors, and various standing committees (excluding the Finance Committee) – which no longer fall under the purview of the PC.

To support our understanding of these governance changes and to ensure appropriate communication and oversight moving forward, we respectfully request clarification on the following points:

1. **Responsibility:** Which body is now responsible for receiving and reviewing the reports previously presented to the PC?
2. **Approval Process:** Who holds the authority to approve these reports under the new governance structure?
3. **Board Access:** Through what mechanism will local Boards, including ours, receive these reports going forward?
4. **Reference Documentation:** In which section(s) of the BCSTA by-laws or policy documents are these revised processes and responsibilities formally outlined?

We appreciate your attention to this matter and look forward to your guidance in understanding the implications of these recent changes for our Board's ongoing engagement and oversight responsibilities.

Sincerely,

Carmen Ranta
Co-Chair, Board of Education
School District No. 74 (Gold Trail)

Larry Casper
Co-Chair, Board of Education
School District No. 74 (Gold Trail)

Gold Trail respectfully acknowledges that the land on which we gather is the unceded and traditional territory of the Nlaka'pamux, St'át'imc and Secwépemc First Peoples.



School District No. 74 (Gold Trail)

Our Goals: Success ♦ Reconciliation ♦ Team ♦ Communication ♦ Sustainability

June 4, 2025

British Columbia School Trustees Association
4th floor – 1580 West Broadway
Vancouver, B.C.
V6J 5K9

ATTENTION: Board of Directors

Dear BCSTA Board of Directors;

RE: Follow-Up on Defeated Resolution Regarding IEAC Representation

Congratulations on your recent elections. We wish you success in your respective roles and look forward to the collaborative work ahead.

Following reflection and discussion, the Gold Trail Board of Education is writing to follow up on the resolution we brought forward concerning the Indigenous Education Advisory Council (IEAC), which was narrowly defeated at the recent Annual General Meeting.

We appreciated that Past President Carolyn Broady took the time to engage directly with Trustee Adrian prior to the motion being presented. However, we wish to express our ongoing concern that, despite years of assurances that changes to IEAC governance would be addressed, no substantive action has yet occurred.

Of particular concern to our Board is the current process for determining IEAC membership, which we feel reflects a paternalistic and colonial approach — akin to the historical role of Indian Agents, wherein decisions affecting Indigenous communities were made unilaterally. In contrast, the process used to establish the Professional Learning Committee (PLC) is more democratic and inclusive. Our proposed changes sought to align IEAC representation with the same equitable principles applied to the PLC.

One objection raised during debate was that some BCSTA branches are smaller in size, which was cited as a reason not to support the proposed changes. We respectfully question why this concern applies to IEAC and not to the PLC, where representation is similarly structured. The broader issue, from our perspective, is not the size of the branches, but the principle of equity in voice and participation — particularly who determines representation and how that process is enacted.

We also noted that, during the AGM, no Board member rose to oppose the motion regarding branch representation on the PLC. If branch size is a valid concern in one context, why was it not raised consistently across both motions? The disparity in response reinforces our concern that Indigenous-focused governance structures are being treated differently and less equitably.

Gold Trail respectfully acknowledges that the land on which we gather is the unceded and traditional territory of the Nlaka'pamux, St'át'imc and Secwépemc First Peoples.



School District No. 74 (Gold Trail)

Our Goals: Success ♦ Reconciliation ♦ Team ♦ Communication ♦ Sustainability

We acknowledge that change can be difficult, but it is essential. Continuing with governance practices that replicate colonial power dynamics is not acceptable. We respectfully ask for assurances that our concerns will not be dismissed or delayed again, and that meaningful steps will be taken to ensure inclusive, equitable representation on the IEAC.

Thank you for your time and consideration. We look forward to your response and to learning more about the process for moving these important discussions forward.

Sincerely,

Carmen Ranta
Co-Chair, Board of Education
School District No. 74 (Gold Trail)

Larry Casper
Co-Chair, Board of Education
School District No. 74 (Gold Trail)

Gold Trail respectfully acknowledges that the land on which we gather is the unceded and traditional territory of the Nlaka'pamux, St'át'imc and Secwépemc First Peoples.



SCHOOL DISTRICT 46 SUNSHINE COAST

BOARD OF EDUCATION

Delivered via email: tloffler@bcsta.org

June 6, 2025

British Columbia School Trustees Association
Attn: Board of Directors
1580 West Broadway
Vancouver, BC V6J 5K6

RE: Non-voting Student Delegates at the BCSTA Annual General Meetings

The Sunshine Coast School District 46 Board of Education passed the following motion at its Regular meeting on May 14, 2025:

MOTION: "THAT the Sunshine Coast Board of Education write to BCSTA to express concern about the passing of Motion 18 from the 2025 AGM: Non-voting Student Delegates at the BCSTA Annual General Meetings."

We now submit this letter in fulfillment of that directive.

In June 2024, BCSTA members approved a motion instructing the association to develop a process for including non-voting student delegates at the AGM. The intent was clear: to establish a practical framework allowing a secondary-school student from each member board to attend, observe debates, and offer brief perspectives—without voting. It was understood that logistical matters, such as selection criteria, orientation, budget implications, supervision, and equity, would be resolved through the development of that process.

Following the 2024 AGM, BCSTA commissioned a consultant's report to inform this work. While the report acknowledged that no insurmountable barriers existed, it repeatedly framed legitimate logistical considerations as reasons to delay or reconsider implementation. Rather than presenting concrete steps, the consultant reframed the motion as a broader philosophical question: *If students are included, why not parents, First Nations representatives, or community groups? If costs are prohibitive, what other engagement options exist?*

The result was a document that, rather than advancing the will of the membership, substituted speculation and philosophical hesitation for an actionable plan. Unsurprisingly, frustration grew, and a motion to cease further exploration was introduced.

At the 2025 AGM, Motion 18—"Non-voting Student Delegates at BCSTA's Annual General Meetings"—was passed. While its language effectively halted further exploration, it did not reverse the direction provided in 2024. No implementation process had ever been brought forward for consideration, and yet the membership was asked to vote on whether to discontinue

the work entirely. The decision to abandon the initiative without ever piloting a proposal represents, in our view, a missed opportunity and a failure of governance.

The 2024 motion was rooted in the belief that student voice belongs at the provincial table. It did not request a philosophical treatise or a theoretical exploration; it requested a plan. Instead of providing that, the consultant's work stalled progress and redefined the task in ways that diluted its purpose. Motion 18 reinforced this outcome, cutting short a conversation that had only just begun.

In light of these concerns, we respectfully request that BCSTA take the following actions:

1. Adopt the attached process for including one non-voting student delegate per member board at future AGMs, beginning in 2026—without further study or delay.
2. Ensure that any future consultant engagements have a clearly defined scope and purpose, with deliverables that align with the directives of the membership. The 2024 report failed to deliver a concrete implementation plan and demonstrated significant bias, diverging dramatically from the original mandate.
3. Provide a written explanation of how the consultant's scope was allowed to deviate so significantly from the intent of the 2024 motion, and why this deviation was accepted without corrective measures.

A practical, equitable process is enclosed. It directly addresses the logistical concerns raised—selection, orientation, supervision, budget, and equity—so that BCSTA can move forward without reopening philosophical debates. Our students deserve a structured, meaningful presence at the AGM—one that reflects the values of student-centered governance that BCSTA has publicly embraced.

Yours truly,



Amanda Amaral
Board Chair

Enclosure

Cc: Trevor Davies, Chief Executive Officer, BCSTA
Board of Education of Sunshine Coast School District 46
Kate Kerr, Superintendent, Sunshine Coast School District 46
District Student Leadership Team, Sunshine Coast School District 46

Process: Non-Voting Student Delegates at the BCSTA AGM

Purpose:

To ensure students—the primary beneficiaries of public education—are meaningfully included in BCSTA's deliberations through non-voting participation at the Annual General Meeting.

1. Eligibility and Selection

- Each board of education may appoint one student delegate to attend the BCSTA AGM in a non-voting capacity.
- Boards are not required to send a student delegate
- Delegates must be currently enrolled in Grades 11 or 12.
- Boards are encouraged to select students who demonstrate:
 - **Maturity and readiness** to engage respectfully in a governance environment;
 - The **ability to reflect the interests of students broadly**, including voices that are underrepresented or marginalized;
 - **Strong communication and listening skills**, including a willingness to learn and represent diverse perspectives.
- The selection process should be **transparent, inclusive, and locally determined**, with attention to student diversity in terms of geography, culture, gender, socio-economic background, and lived experience.

2. Role and Participation

- Delegates may attend plenary sessions, workshops, and observe debate on motions.
- Delegates may be invited by the AGM Chair to speak during debate at their board's discretion, similar to guest presenters, **but will not vote or move/second motions**.
- A **pre-AGM Student Orientation and Forum** will be coordinated by BCSTA to prepare delegates and build capacity for meaningful engagement.

3. Supervision and Logistics

- Boards are responsible for student supervision, travel, and accommodation.
- BCSTA will:
 - Coordinate group hotel bookings to ease administrative burden;
 - Provide appropriate registration processes;
 - Ensure all student activities are fully separate from trustee events involving alcohol.

- Delegates will follow BCSTA's code of conduct and respectful participation expectations.
- Delegates will be connected in advance of the AGM through virtual meetups to build familiarity and reduce social barriers.

4. Evaluation and Improvement

- Following each AGM, BCSTA will conduct a post-event evaluation that includes feedback from student delegates, trustee attendees, and district chaperones.
- This feedback will inform continuous improvements to the process and ensure that student inclusion remains meaningful, safe, and representative.



Pacific Rim School District

4690 Roger Street, Port Alberni, B.C. V9Y 3Z4 Ph: (250) 723-3565 Fax (250) 723-0318

June 12, 2025

Trevor Davies, CEO

British Columbia School Trustees Association (BCSTA)
4th Floor – 1580 West Broadway
Vancouver, BC V6J 5K9
tdavies@BCSTA.ORG

Kat Eddy, President

Vancouver Island School Trustees Association (VISTA)
c/o Natalie Crawshaw, EA – Campbell River School District
Natalie.Crawshaw@sd72.bc.ca

Subject: Advocacy Request – Capital Funding for Housing Accommodation

Dear BCSTA and VISTA Boards of Directors,

As the Board of Education for Pacific Rim School District, we are writing to request your support in advocating to the Ministry of Education and Child Care and the Ministry of Infrastructure for dedicated funding to support housing solutions for staffing in school districts.

Across British Columbia, Boards of Education are grappling with a growing challenge: the shortage of affordable housing. This issue is significantly hindering our ability to recruit and retain educators, support staff, and administrators particularly in rural, remote, and high-cost communities. Without access to secure and affordable housing, many potential employees are unable to consider positions in our districts, and those already here are facing increasing difficulty maintaining stable living arrangements.

We urge the Ministry to consider including housing accommodation initiatives within an existing capital funding stream - such as Minor or Major Capital - or to establish a new program tailored to this need. While some districts have made progress by partnering with municipalities, First Nations, and non-profit housing providers, this issue demands a system-wide response. Provincial funding is critical to scaling these efforts and ensuring that all districts can provide safe, stable housing options for staff.

Beyond supporting recruitment and retention, funding housing for staff aligns with broader provincial goals of promoting equity, improving access to education, and ensuring continuity of service in public schools. The ability of school districts to deliver on their educational mandate is increasingly tied to whether our staff can afford to live in the communities they serve.

Thank you for your continued leadership and support of BC's public education system. We trust that both BCSTA and VISTA will elevate this issue in your advocacy efforts and help ensure it receives the attention and resources it urgently requires.

Sincerely,

Pam Craig, Board Chair
Pacific Rim School District's Board of Education

SUPERINTENDENT OF SCHOOLS REPORT
TO BOARD OF SCHOOL TRUSTEES

September 23, 2025

6.1 For Board Information:

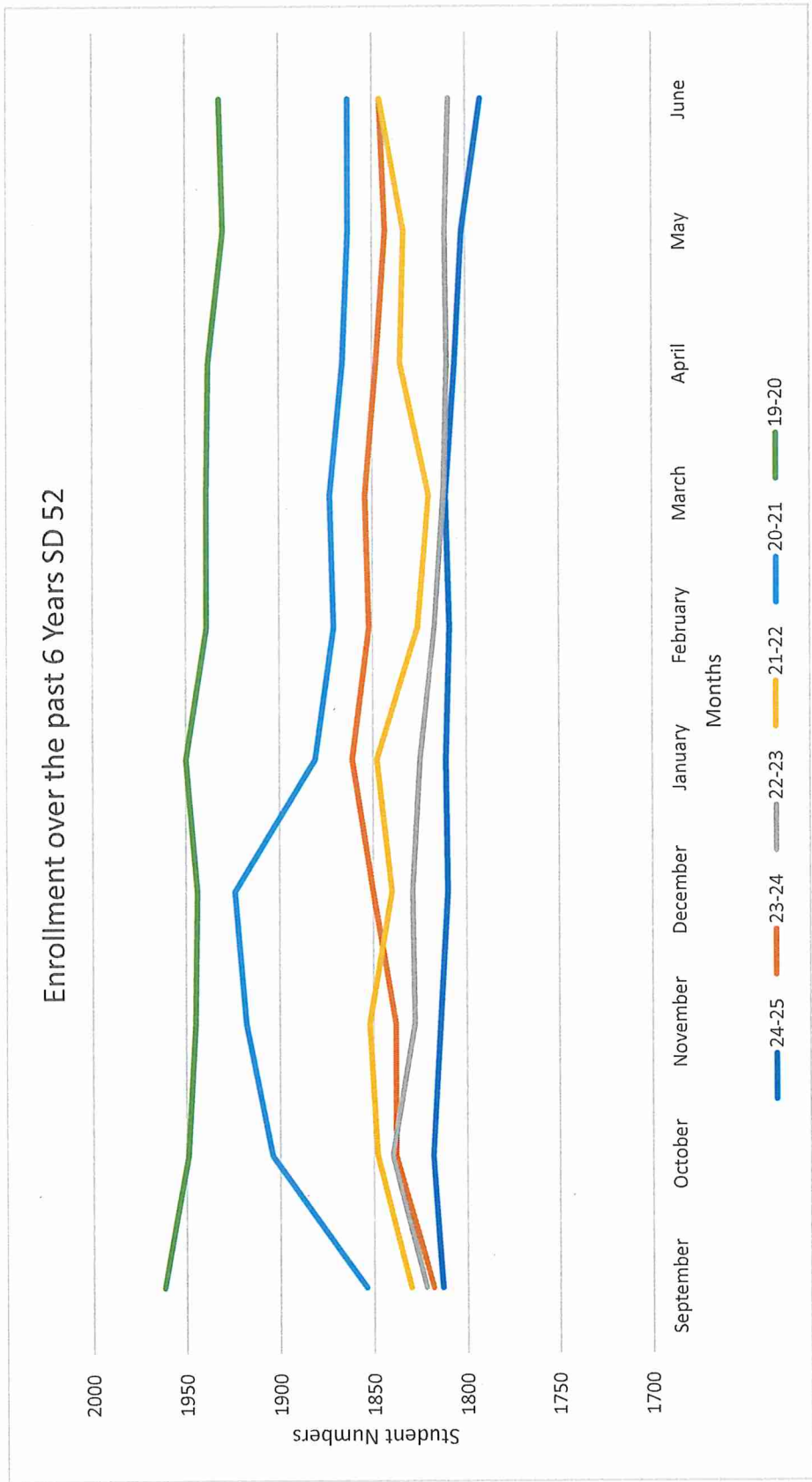
6.1.1 Field Trips Approved

	School	Dates	# School Days	Grade	Purpose
1.	PRMS	June 24, 2025	1	7	Diana Lake Year End Celebration
2.	PRMS	Sept 10, 2025	1	5	Butze Rapids
3.	CHSS	Sept 17, 2025	1	11/12	Traditional local waters – marine science
4.	PRMS	Sept 25, 2025	1	7	Butze Rapids

6.1.2 Enrolment

6.1.2.1 Enrolment Graph (p.)

6.1.3 Upcoming Projects/Learning/Other



June 30, 2025 slp

Enrollment for SD 52 2024-2025

Date	Student Count	Indigenous Student Count
September 30, 2025	1, 813	1,113 (61%)
October 31, 2025	1,818	1,120 (62%)
November 30, 2025	1, 814	1,117 (62%)
December 31, 2025	1, 810	1,116 (62%)
January 31, 2025	1, 811	1,115 (62%)
February 28, 2025	1, 809	1,114 (62%)
March 31, 2025	1, 811	1,117 (62%)
April 30, 2025	1, 806	1,120 (62%)
May 31, 2025	1, 802	1,106 (61%)
June 30,2025	1,792	1,087(60%)

Audited Financial Statements of

School District No. 52 (Prince Rupert)

And Independent Auditors' Report thereon

June 30, 2025

School District No. 52 (Prince Rupert)

June 30, 2025

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School District No. 52 (Prince Rupert)

MANAGEMENT REPORT

DRAFT

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 52 (Prince Rupert) 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. 52 (Prince Rupert) (called the "Board") is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Board. The Board reviews internal financial statements on a monthly basis and externally audited financial statements yearly.

The external auditors, KPMG, 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. 52 (Prince Rupert) 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. 52 (Prince Rupert)

DRAFT	
Signature of the Superintendent of Education	Date Signed
Signature of the Secretary Treasurer	Date Signed
Signature of the Secretary Treasurer	Date Signed



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

INDEPENDENT AUDITOR'S REPORT

To the Board of Education of School District No. 52 (Prince Rupert), and
To the Minister of Education and Child Care, Province of British Columbia

Opinion

We have audited the financial statements of School District No. 52 (Prince Rupert) (the Entity), which comprise:

- the statement of financial position as at June 30, 2025
- the statement of operations for the year then ended
- the statement of changes in net debt for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies (Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements as at and for the year ended June 30, 2025 of the Entity are prepared, in all material respects, in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

Basis for Opinion

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

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

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

Emphasis of Matter – Financial Reporting Framework

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

Our opinion is not modified in respect of this matter.



School District No. 52 (Prince Rupert)

Other Information

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

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

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

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

We obtained the Information included in the Unaudited Schedules 1-4 attached to the audited financial statements as at the date of this auditor's report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in the auditor's report. We have nothing to report in this regard.

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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



School District No. 52 (Prince Rupert)

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

We also:

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

DRAFT

Chartered Professional Accountants

Prince George, Canada

September 23, 2025

School District No. 52 (Prince Rupert)

Statement of Financial Position

As at June 30, 2025

Statement 1

	2025 Actual \$	2024 Actual \$
Financial Assets		
Cash and Cash Equivalents	13,326,012	10,959,500
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	5,003,304	-
Other (Note 3)	1,020,435	1,088,188
Total Financial Assets	19,349,751	12,047,688
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	9,019,094	3,211,345
Unearned Revenue (Note 5)	38,788	35,538
Deferred Revenue (Note 6)	2,241,482	2,120,630
Deferred Capital Revenue (Note 7)	44,397,383	33,351,905
Employee Future Benefits (Note 8)	430,120	412,570
Asset Retirement Obligation (Note 21)	5,025,000	5,025,000
Total Liabilities	61,151,867	44,156,988
Net Debt	(41,802,116)	(32,109,300)
Non-Financial Assets		
Tangible Capital Assets (Note 9)	49,602,696	39,269,831
Prepaid Expenses	100,116	228,811
Total Non-Financial Assets	49,702,812	39,498,642
Accumulated Surplus (Deficit)	7,900,696	7,389,342

Contractual Obligations (Note 14)

Contingent Liabilities (Note 15)

Approved

Signature of the Chairperson of the Board

Date Signed

Signature of the President

Date Signed

Signature of the Secretary Treasurer

Date Signed

School District No. 52 (Prince Rupert)

Statement of Operations
Year Ended June 30, 2025

Statement 2

	2025 Budget \$	2025 Actual \$	2024 Actual \$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	32,375,413	32,592,845	31,394,899
Other	159,778	181,954	138,617
Federal Grants	16,000		
Tuition	68,550	71,950	87,200
Other Revenue	3,272,254	3,763,052	3,470,481
Rentals and Leases	114,280	133,391	25,528
Investment Income	214,140	272,198	213,702
Amortization of Deferred Capital Revenue (Note 7)	1,364,670	1,348,370	1,294,435
Total Revenue	37,585,085	38,363,760	36,624,862
Expenses			
Instruction	29,533,117	29,383,521	28,365,245
District Administration	2,337,680	2,440,003	2,011,093
Operations and Maintenance	5,695,699	5,407,745	4,574,012
Transportation and Housing	690,680	621,137	590,940
Total Expense	38,257,176	37,852,406	35,541,290
Surplus (Deficit) for the year	(672,091)	511,354	1,083,572
Accumulated Surplus (Deficit) from Operations, beginning of year		7,389,342	6,305,770
Accumulated Surplus (Deficit) from Operations, end of year		7,900,696	7,389,342

School District No. 52 (Prince Rupert)

Statement 4

Statement of Changes in Net Debt

Year Ended June 30, 2025

	2025 Budget \$	2025 Actual \$	2024 Actual \$
Surplus (Deficit) for the year	(672,091)	511,354	1,083,572
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets (Note 9)	(5,852,857)	(11,899,782)	(4,099,335)
Amortization of Tangible Capital Assets (Note 9)	1,581,496	1,566,917	1,529,459
Total Effect of change in Tangible Capital Assets	(4,271,361)	(10,332,865)	(2,569,876)
Acquisition of Prepaid Expenses		(45,627)	(206,056)
Use of Prepaid Expenses		174,322	156,205
Total Effect of change in Other Non-Financial Assets	-	128,695	(49,851)
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	(4,943,452)	(9,692,816)	(1,536,155)
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		(9,692,816)	(1,536,155)
Net Debt, beginning of year		(32,109,300)	(30,573,145)
Net Debt, end of year		(41,802,116)	(32,109,300)

School District No. 52 (Prince Rupert)

Statement 5

Statement of Cash Flows

Year Ended June 30, 2025

	2025 Actual \$	2024 Actual \$
Operating Transactions		
Surplus (Deficit) for the year	511,354	1,083,572
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(4,935,551)	49,734
Prepaid Expenses	128,695	(49,851)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	5,807,749	(301,889)
Unearned Revenue	3,250	(73,425)
Deferred Revenue	120,852	412,957
Employee Future Benefits	17,550	52,591
Amortization of Tangible Capital Assets (Note 9)	1,566,917	1,529,459
Amortization of Deferred Capital Revenue (Note 7)	(1,348,370)	(1,294,435)
Recognition of Deferred Capital Revenue Spent on Sites	(196,052)	
Total Operating Transactions	1,676,394	1,408,713
Capital Transactions		
Tangible Capital Assets Purchased	(3,028,020)	(2,345,763)
Tangible Capital Assets - WIP Purchased	(8,871,762)	(1,753,572)
Total Capital Transactions	(11,899,782)	(4,099,335)
Financing Transactions		
Capital Revenue Received (Note 7)	12,589,900	8,731,064
Total Financing Transactions	12,589,900	8,731,064
Net Increase (Decrease) in Cash and Cash Equivalents	2,366,512	6,040,442
Cash and Cash Equivalents, beginning of year	10,959,500	4,919,058
Cash and Cash Equivalents, end of year	13,326,012	10,959,500
Cash and Cash Equivalents, end of year, is made up of:		
Cash	13,326,012	10,959,500
	13,326,012	10,959,500

SCHOOL DISTRICT NO. 52 (PRINCE RUPERT)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 1 AUTHORITY AND PURPOSE

School District No. 52 (Prince Rupert) (the "School District"), established on April 1, 1946, operates under the authority of the *School Act* of British Columbia as a corporation under the name of "The Board of Education of School District No. 52 (Prince Rupert)," and operates as "School District No. 52 (Prince Rupert)." A board of education (the "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. 52 (Prince Rupert) 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 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 described 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.

SCHOOL DISTRICT NO. 52 (PRINCE RUPERT)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

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 \$2,804,900
June 30, 2024 – increase in accumulated surplus and decrease in deferred contributions to \$28,691,313
Year-ended June 30, 2025 – increase in annual surplus by \$10,187,301
June 30, 2025 – increase in accumulated surplus and decrease in deferred contributions to \$38,878,614

b) Cash and Cash Equivalents

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

c) Accounts Receivable

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

d) Unearned Revenue

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

SCHOOL DISTRICT NO. 52 (PRINCE RUPERT)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

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

Funding received for the acquisition of depreciable tangible capital assets is recorded as deferred capital revenue and amortized over the life of the asset acquired as revenue in the statement of operations. This accounting treatment is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met unless the transfer contains a stipulation that creates a liability in which case the transfer is recognized as revenue over the period that the liability is extinguished. 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, 2028. 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 Obligation

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.

SCHOOL DISTRICT NO. 52 (PRINCE RUPERT)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

g) Asset Retirement Obligation (*Continued*)

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

h) Tangible Capital Assets

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost also includes overhead directly attributable to 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, in which case the assets are then recognized at nominal value. Transfers of capital assets from related parties are recorded at carrying value.
- Work-in-progress is recorded as an acquisition to the applicable asset class at substantial completion.
- Tangible capital assets are written down to residual value when conditions indicate they no longer contribute to the ability of the School District to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. The write-downs are accounted for as expenses in the statement of operations.
- Buildings that are demolished or destroyed are written-off.
- Works of art, historic assets and other intangible assets are not recorded as assets in these financial statements.
- The cost, less residual value, of tangible capital assets (excluding sites), is amortized on a straight-line basis over the estimated useful life of the asset. It is management's responsibility to determine the appropriate useful lives for tangible capital assets. These useful lives are reviewed on a regular basis or if significant events initiate the need to revise. Estimated useful life is as follows:

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

SCHOOL DISTRICT NO. 52 (PRINCE RUPERT)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

i) Operating Leases

All current leases meet the definition for operating leases and the related payments are charged to expenses as incurred.

j) Prepaid Expenses

Prepaid expenses such as fees and dues are recorded as a prepaid expense, stated at acquisition cost and are charged to expense over the periods expected to benefit from them.

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.

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

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 the 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 or construction, other than sites, are recorded as deferred capital revenue and amortized over the useful life of the related assets.

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

SCHOOL DISTRICT NO. 52 (PRINCE RUPERT)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

l) Revenue Recognition (*Continued*)

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

Revenue 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 or deferred capital revenue is added to the deferred revenue balance.

m) Expenditures

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

Categories of Salaries

- Principals, 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 Indigenous education and special education, are allocated to these programs. All other costs are allocated to related programs.
- Salaries of personnel assigned to two or more functions or programs are allocated based on the time spent in each function and program. Principals and Vice-Principals salaries are allocated to school administration and may be partially allocated to other programs to recognize their other responsibilities.
- Employee benefits and allowances are allocated to the same programs, and in the same proportions, as the individual's salary.
- Supplies and services are allocated based on actual program identification.

SCHOOL DISTRICT NO. 52 (PRINCE RUPERT)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

n) Financial Instruments

A contract establishing a financial instrument creates, at its inception, rights to receive or obligations to deliver economic benefits. 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.

Portfolio investments in equity instruments quoted in an active market are recorded at fair value. All other 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 of a financial asset or the issue of a financial liability.

Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the statement of remeasurement gains and losses. Upon settlement, the cumulative gain or loss is reclassified from the statement of remeasurement gains and losses and recognized in the statement of operations. Interest and dividends attributable to financial instruments are reported in the statement of operations. There are no remeasurement 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

The 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, rates for amortization and estimated employee future benefits. Actual results could differ from those estimates.

SCHOOL DISTRICT NO. 52 (PRINCE RUPERT)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 3 ACCOUNTS RECEIVABLE – OTHER

	<u>June 30, 2025</u>	<u>June 30, 2024</u>
Due from Federal Government	\$ 332,586	\$ 194,114
Other	<u>687,849</u>	<u>894,074</u>
	<u><u>\$ 1,020,435</u></u>	<u><u>\$ 1,088,188</u></u>

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES – OTHER

	<u>June 30, 2025</u>	<u>June 30, 2024</u>
Trade payables	\$ 8,192,945	\$ 2,471,200
Salaries and benefits payable	632,053	564,843
Accrued vacation pay	<u>194,096</u>	<u>175,302</u>
	<u><u>\$ 9,019,094</u></u>	<u><u>\$ 3,211,345</u></u>

NOTE 5 UNEARNED REVENUE

	<u>June 30, 2025</u>	<u>June 30, 2024</u>
Balance, beginning of year	\$ 35,538	\$ 108,963
Increase:		
Tuition fees collected	71,950	62,225
Rentals and leases payments collected	<u>3,250</u>	<u>-</u>
	<u>75,200</u>	<u>62,225</u>
Decrease:		
Tuition fees recognized	71,950	87,200
LEA payments recognized	-	33,988
Early Career Mentorship funding recognized	<u>14,462</u>	<u>14,462</u>
	<u>71,950</u>	<u>135,650</u>
Net changes for the year	<u>3,250</u>	<u>(73,425)</u>
Balance, end of year	<u><u>\$ 38,788</u></u>	<u><u>\$ 35,538</u></u>

SCHOOL DISTRICT NO. 52 (PRINCE RUPERT)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

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.

	<u>June 30, 2025</u>	<u>June 30, 2024</u>
Balance, beginning of year	\$ 2,120,630	\$ 1,707,673
Changes for the year:		
Increase:		
Provincial Grants – Ministry of Education and Child Care	5,440,090	4,931,121
Provincial Grants - Other	114,864	119,429
Other	1,127,054	1,380,158
Investment Income	6,853	7,449
	<u>6,688,861</u>	<u>6,438,157</u>
Decrease:		
Salaries	3,834,057	3,800,536
Employee Benefits	883,770	724,293
Services and Supplies	1,850,182	1,500,371
	<u>6,568,009</u>	<u>6,025,200</u>
Net changes for the year	<u>120,852</u>	<u>412,957</u>
Balance, end of year	<u><u>\$ 2,241,482</u></u>	<u><u>\$ 2,120,630</u></u>

SCHOOL DISTRICT NO. 52 (PRINCE RUPERT)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

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 June 30, 2025	Unspent Capital June 30, 2025	Total Deferred Capital Revenue June 30, 2025	Total Deferred Capital Revenue June 30, 2024
Balance, beginning of year	\$ 28,691,313	\$ 4,660,592	\$ 33,351,905	\$ 25,915,276
Increase:				
Transfer from Unspent - Capital Additions	2,663,909	-	2,663,909	2,345,763
Transfer from Unspent - Work in progress	8,871,762	-	8,871,762	1,753,572
Provincial Grants - Ministry of Education	-	10,976,607	10,976,607	3,895,975
Provincial Grants - Other	-	1,282,235	1,282,235	4,835,089
Other Income	-	331,058	331,058	-
	11,535,671	12,589,900	24,125,571	12,830,399
Decrease:				
Amortization of Deferred Capital	1,348,370	-	1,348,370	1,294,435
Capital Additions - transfer to Deferred Capital	-	2,663,909	2,663,909	2,345,763
Work in Progress - transfer to Deferred Capital	-	8,871,762	8,871,762	1,753,572
Site Purchases - transfer to Revenue	-	196,052	196,052	-
	1,348,370	11,731,723	13,080,093	5,393,770
Net changes for the year	10,187,301	858,177	11,045,478	7,436,629
Balance, end of year	38,878,614	5,518,769	44,397,383	33,351,905

SCHOOL DISTRICT NO. 52 (PRINCE RUPERT)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 8 EMPLOYEE FUTURE BENEFITS

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

	June 30, 2025	June 30, 2024
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	\$ 572,601	\$ 606,996
Service Cost	49,520	49,810
Interest Cost	24,027	24,219
Benefit Payments	(73,128)	(51,792)
Actuarial (Gain) Loss	(108,065)	(56,632)
Accrued Benefit Obligation – March 31	<u>\$ 464,955</u>	<u>\$ 572,601</u>
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation - March 31	\$ 464,955	\$ 572,601
Market Value of Plan Assets - March 31	-	-
Funded Status - Surplus (Deficit)	(464,955)	(572,601)
Employer Contributions After Measurement Date	-	-
Benefits Expense After Measurement Date	(11,517)	(18,387)
Unamortized Net Actuarial (Gain) Loss	46,352	178,418
Accrued Benefit Asset (Liability) - June 30	<u>\$ (430,120)</u>	<u>\$ (412,570)</u>
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability - July 1	\$ 412,570	\$ 359,979
Net Expense for Fiscal Year	90,679	104,383
Employer Contributions	(73,129)	(51,792)
Accrued Benefit Liability - June 30	<u>\$ 430,120</u>	<u>\$ 412,570</u>
Components of Net Benefit Expense		
Service Cost	\$ 44,433	\$ 49,738
Interest Cost	22,245	24,170
Amortization of Net Actuarial (Gain)/Loss	24,001	30,475
Net Benefit Expense	<u>\$ 90,679</u>	<u>\$ 104,383</u>

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

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	11.5 years	9.9 years

SCHOOL DISTRICT NO. 52 (PRINCE RUPERT)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 9 TANGIBLE CAPITAL ASSETS

	Net Book Value	Net Book Value
	June 30, 2025	June 30, 2024
Net Book Value:		
Sites	\$ 6,899,452	\$ 6,703,400
Buildings	31,327,906	\$ 30,084,416
Buildings - work in progress	10,625,334	\$ 1,753,572
Furniture & Equipment	188,323	\$ 251,556
Vehicles	518,759	\$ 473,309
Computer Hardware	42,922	\$ 3,578
Total	\$ 49,602,696	\$ 39,269,831

June 30, 2025

	Balance at			Balance at
Cost:	July 1, 2024	Additions	Disposals	June 30, 2025
Sites	\$ 6,703,400	\$ 196,052	\$ -	\$ 6,899,452
Buildings	70,978,629	2,663,909	-	73,642,538
Buildings - work in progress	1,753,572	8,871,762	-	10,625,334
Furniture & Equipment	666,283	-	(67,915)	598,368
Vehicles	733,463	121,691	(63,799)	791,355
Computer Hardware	11,938	46,368	-	58,306
Total	\$ 80,847,285	\$ 11,899,782	\$ (131,714)	\$ 92,615,353

	Balance at			Balance at
Accumulated Amortization:	July 1, 2024	Amortization	Disposals	June 30, 2025
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	40,894,213	1,420,419	-	42,314,632
Furniture & Equipment	414,727	63,233	(67,915)	410,045
Vehicles	260,154	76,241	(63,799)	272,596
Computer Software	-	-	-	-
Computer Hardware	8,360	7,024	-	15,384
Total	\$ 41,577,454	\$ 1,566,917	\$ (131,714)	\$ 43,012,657

SCHOOL DISTRICT NO. 52 (PRINCE RUPERT)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 9 TANGIBLE CAPITAL ASSETS (Continued)

June 30, 2024

Cost:	Balance at July 1, 2023	Additions	Disposals	Balance at June 30, 2024
Sites	\$ 6,703,400	\$ -	\$ -	\$ 6,703,400
Buildings	68,632,866	2,345,763	-	70,978,629
Buildings - work in progress	-	1,753,572	-	1,753,572
Furniture & Equipment	1,050,385	-	(384,102)	666,283
Vehicles	754,097	-	(20,634)	733,463
Computer Software	6,498	-	(6,498)	-
Computer Hardware	11,938	-	-	11,938
Total	\$ 77,159,184	\$ 4,099,335	\$ (411,234)	\$ 80,847,285

Accumulated Amortization:	Balance at July 1, 2023	Additions	Disposals	Balance at June 30, 2024
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	39,528,003	1,366,210	-	40,894,213
Furniture & Equipment	712,996	85,833	(384,102)	414,727
Vehicles	206,408	74,380	(20,634)	260,154
Computer Software	5,850	648	(6,498)	-
Computer Hardware	5,972	2,388	-	8,360
Total	\$ 40,459,229	\$ 1,529,459	\$ (411,234)	\$ 41,577,454

Buildings - work in progress having a value of \$10,625,334 (2024: \$1,753,572) have not been amortized. Amortization of these assets will commence when the asset is put into service.

NOTE 10 WRITE-DOWN AND WRITE-OFF OF SITES AND BUILDINGS

Kanata Elementary School and Seal Cove Elementary School were closed on July 1, 2008 and the buildings were demolished in the year ended June 30, 2020. There has been no write-down of the land associated with these sites at June 30, 2025.

École Westview Elementary School was closed on August 31, 2011. There has been no write-down or disposal of this land or building at June 30, 2025.

SCHOOL DISTRICT NO. 52 (PRINCE RUPERT)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 10 WRITE-DOWN AND WRITE-OFF OF SITES AND BUILDINGS *(Continued)*

The net book value of the closed school sites at June 30, 2025 is as follows:

	Kanata Elementary School	Seal Cove Elementary School	Westview Elementary School
Land	\$ 258,741	\$ 98,053	\$ 96,364
Buildings			1,372,794
	258,741	98,053	1,469,158
Accumulated Amortization			(1,408,111)
Net Land and Buildings	258,741	98,053	61,047
Less			
Net Deferred Capital Revenue	-	-	45,005
Net Book Value	\$ 258,741	\$ 98,053	\$ 16,042

NOTE 11 EMPLOYEE PENSION PLANS

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 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 \$2,499,199 for employer contributions to the plans for the year ended June 30, 2025 (2024: \$2,485,455).

SCHOOL DISTRICT NO. 52 (PRINCE RUPERT)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 11 EMPLOYEE PENSION PLANS *(Continued)*

The next valuation for the Teachers' Pension Plan will be as at December 31, 2026. The next 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 12 INTERFUND TRANSFERS

For the year ended June 30, 2025, a total of \$168,059 was transferred from the operating fund to capital funds for the purchase of vehicles. There were no funds transferred from the special purpose funds to the capital fund for capital purchases.

For the year ended June 30, 2024, there were no funds transferred from the operating fund nor from the special purpose funds to the capital fund for capital purchases.

NOTE 13 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 14 CONTRACTUAL OBLIGATIONS

The School District has entered into two contracts for the lease of educational space. 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.

One building lease has a term that expires on August 31, 2032. Rates are renewed in five year intervals, with the next rate renewal effective September 1, 2027. The amount of lease payments from September 1, 2027 to August 31, 2032 is assumed to be equal to the current lease rate.

The other building lease has a term that expires on July 15, 2026.

Contractual Obligations	2025-26	2026-27	2027-28	2028-29	2029-30	Thereafter
Building Leases	\$ 112,806	\$ 37,928	\$ 35,000	\$ 35,000	\$ 35,000	\$ 70,000

SCHOOL DISTRICT NO. 52 (PRINCE RUPERT)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 15 CONTINGENT LIABILITIES

Management is of the opinion that the School District has valid defenses and appropriate insurance coverage in place for claims at June 30, 2025 or, if there is unfunded risk, such claims are not expected to have a material effect on the School District's financial position. Outstanding contingencies are reviewed on an ongoing basis and are provided for based on management's best estimate of the ultimate settlement.

NOTE 16 BUDGET FIGURES

The annual budget for the School District for the year ended June 30, 2025 was approved by the Board on June 17, 2024. In accordance with Ministry policy, an amended annual budget for the School District was approved by the Board on March 11, 2025. The amended annual budget reflects funding based on actual enrolment on September 30, 2024 and is considered by the Board to more accurately reflect the expected results for the year. These financial statements show the amended annual budget.

The annual budget and the amended annual budget are compared below:

	2024-25 Amended	2024-25 Preliminary	Change
Revenues			
Provincial Grants			
Ministry of Education	\$ 32,375,413	\$ 31,974,378	\$ 401,035
Other	159,778	97,358	62,420
Federal Grants	16,000	-	16,000
Tuition	68,550	136,000	(67,450)
Other Revenue	3,272,254	3,151,533	120,721
Rentals and Leases	114,280	30,000	84,280
Investment Income	214,140	104,000	110,140
Amortization of Deferred Capital Revenue	1,364,670	1,365,802	(1,132)
Total Revenue	37,585,085	36,859,071	726,014
Expenses			
Instruction	29,533,117	28,826,360	706,757
District Administration	2,337,680	1,942,747	394,933
Operations and Maintenance	5,695,699	5,930,305	(234,606)
Transportation and Housing	690,680	645,376	45,304
Total Expenses	38,257,176	37,344,788	912,388
Surplus (Deficit) for the year	(672,091)	(485,717)	(186,374)
Budgeted Allocation of Surplus	515,265	328,891	186,374
Surplus (Deficit) for the Year	\$ (156,826)	\$ (156,826)	\$ -

SCHOOL DISTRICT NO. 52 (PRINCE RUPERT)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 17 EXPENSE BY OBJECT

	June 30, 2025	June 30, 2024
Salaries and benefits	\$ 31,086,069	\$ 30,018,436
Services and supplies	5,199,420	3,993,395
Amortization	1,566,917	1,529,459
	<u>\$ 37,852,406</u>	<u>\$ 35,541,290</u>

NOTE 18 INTERNALLY RESTRICTED SURPLUS

	June 30, 2025	June 30, 2024
Operating Fund Accumulated Surplus		
Internally Restricted (appropriated) by Board for:		
Deferred Vehicle Purchase	\$ -	\$ 60,000
School Supplies - School Generated Funds	201,941	194,076
Indigenous Education - Targeted Funds	-	12,991
Indigenous Education - Language Authority Funds	100,403	97,526
Total Internally Restricted Operating Surplus	<u>302,344</u>	<u>364,593</u>
 Unrestricted Operating Surplus (Contingency)	 1,900,202	 1,472,163
 Total Operating Fund Accumulated Surplus	 <u>\$ 2,202,546</u>	 <u>\$ 1,836,756</u>
 Special Purpose Funds Surplus	 <u>\$ -</u>	 <u>\$ -</u>
 Capital Fund Accumulated Surplus		
Invested in Capital Assets	5,698,150	5,552,586
Total Capital Fund Accumulated Surplus	<u>\$ 5,698,150</u>	<u>\$ 5,552,586</u>
 Total Accumulated Surplus	 <u><u>\$ 7,900,696</u></u>	 <u><u>\$ 7,389,342</u></u>

NOTE 19 ECONOMIC DEPENDENCE

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

SCHOOL DISTRICT NO. 52 (PRINCE RUPERT)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 20 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 or mitigates them.

a) Credit risk:

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

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

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

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 not exposed to significant interest rate risk as it does not hold portfolio investments.

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 2024 related to credit, market or liquidity risks.

SCHOOL DISTRICT NO. 52 (PRINCE RUPERT)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 21 ASSET RETIREMENT OBLIGATION

Legal liabilities exist for the removal and disposal of asbestos and other environmentally hazardous materials within some district owned buildings that will undergo major renovations or demolition in the future. A reasonable estimate of the fair value of the obligation was recognized using the modified retroactive approach as at July 1, 2022. The obligation was 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, 2024	\$ 5,025,000
Settlements during the year	<u> -</u>
Asset Retirement Obligation, closing balance	<u><u>\$ 5,025,000</u></u>

School District No. 52 (Prince Rupert)
Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2025

Schedule 1 (Unaudited)

	Operating Fund	Special Purpose Fund	Capital Fund	2025 Actual	2024 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	1,836,756		5,552,586	7,389,342	6,305,770
Changes for the year					
Surplus (Deficit) for the year	533,849		(22,495)	511,354	1,083,572
Interfund Transfers	(168,059)		168,059	-	
Tangible Capital Assets Purchased	365,790	-	145,564	511,354	1,083,572
Net Changes for the year	2,202,546	-	5,698,150	7,900,696	7,389,342
Accumulated Surplus (Deficit), end of year - Statement 2					

School District No. 52 (Prince Rupert)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2025

	2025 Budget	2025 Actual	2024 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	27,139,065	27,188,861	26,530,396
Other	32,483	32,483	64,044
Tuition	68,550	71,950	87,200
Other Revenue	2,111,352	2,553,029	2,384,819
Rentals and Leases	114,280	133,391	25,528
Investment Income	214,140	271,615	213,240
Total Revenue	29,679,870	30,251,329	29,305,227
Expenses			
Instruction	23,678,744	23,654,279	22,940,191
District Administration	2,129,748	1,998,879	1,866,924
Operations and Maintenance	3,984,530	3,781,411	2,915,811
Transportation and Housing	342,113	282,911	263,705
Total Expense	30,135,135	29,717,480	27,986,631
Operating Surplus (Deficit) for the year	(455,265)	533,849	1,318,596
Budgeted Appropriation (Retirement) of Surplus (Deficit)	515,265		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(168,059)	
Local Capital	(60,000)		
Total Net Transfers	(60,000)	(168,059)	-
Total Operating Surplus (Deficit), for the year	-	365,790	1,318,596
Operating Surplus (Deficit), beginning of year		1,836,756	518,160
Operating Surplus (Deficit), end of year		2,202,546	1,836,756
Operating Surplus (Deficit), end of year			
Internally Restricted		302,344	364,593
Unrestricted		1,900,202	1,472,163
Total Operating Surplus (Deficit), end of year		2,202,546	1,836,756

School District No. 52 (Prince Rupert)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2025

	2025 Budget	2025 Actual	2024 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	27,019,841	26,975,245	26,251,515
ISC/LEA Recovery	(1,057,104)	(1,057,104)	(1,057,104)
Other Ministry of Education and Child Care Grants			
Pay Equity	706,027	706,027	706,027
Funding for Graduated Adults	711	711	
Student Transportation Fund	117,597	117,597	117,597
Support Staff Benefits Grant		14,719	14,719
FSA Scorer Grant	7,506	7,506	7,506
Child Care Funding	100,674	108,268	
Labour Settlement Funding	243,813	243,813	432,493
Other		72,079	57,643
Total Provincial Grants - Ministry of Education and Child Care	27,139,065	27,188,861	26,530,396
Provincial Grants - Other	32,483	32,483	64,044
Tuition			
International and Out of Province Students	68,550	71,950	87,200
Total Tuition	68,550	71,950	87,200
Other Revenues			
Funding from First Nations	1,259,575	1,259,580	1,398,686
Miscellaneous			
Jordan's Principle	304,926	360,829	370,093
Sundry Other Revenue	546,851	932,620	616,040
Total Other Revenue	2,111,352	2,553,029	2,384,819
Rentals and Leases	114,280	133,391	25,528
Investment Income	214,140	271,615	213,240
Total Operating Revenue	29,679,870	30,251,329	29,305,227

School District No. 52 (Prince Rupert)

Schedule of Operating Expense by Object

Year Ended June 30, 2025

Schedule 2B (Unaudited)

	2025 Budget \$	2025 Actual \$	2024 Actual \$
Salaries			
Teachers	10,919,883	11,087,099	10,898,885
Principals and Vice Principals	2,247,961	2,209,162	2,263,469
Educational Assistants	2,503,543	2,614,656	2,418,576
Support Staff	2,388,744	2,361,092	2,362,373
Other Professionals	1,824,485	1,790,591	1,495,614
Substitutes	1,185,553	1,125,083	1,128,157
Total Salaries	21,070,169	21,187,683	20,567,074
Employee Benefits	5,267,541	5,180,559	4,926,533
Total Salaries and Benefits	26,337,710	26,368,242	25,493,607
Services and Supplies			
Services	1,070,833	875,204	(197,561)
Student Transportation	88,376	13,438	7,188
Professional Development and Travel	484,495	453,952	484,183
Rentals and Leases	203,127	191,386	210,466
Dues and Fees	49,975	52,168	54,002
Insurance	72,280	98,038	69,175
Supplies	1,204,940	1,044,055	1,280,927
Utilities	623,399	620,997	584,644
Total Services and Supplies	3,797,425	3,349,238	2,493,024
Total Operating Expense	30,135,135	29,717,480	27,986,631

School District No. 52 (Prince Rupert)

Operating Expense by Function, Program and Object

Year Ended June 30, 2025

Schedule 2C (Unaudited)

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	8,308,974	14,419	428,572	369,747	102,931	571,053	9,795,696
1.03 Career Programs							-
1.07 Library Services	290,943			188,103		14,174	493,220
1.08 Counselling	124,139	20,338		45,181		4,292	193,950
1.10 Inclusive Education	1,456,499	298,479	1,855,689	49,648	215,199	244,937	4,120,451
1.30 English Language Learning							-
1.31 Indigenous Education	906,544	240,806	330,395	27,306	121,515	42,956	1,669,522
1.41 School Administration		1,607,340		240,655		14,377	1,862,372
Total Function 1	11,087,099	2,181,382	2,614,656	920,640	439,645	891,789	18,135,211
4 District Administration							
4.11 Educational Administration					358,883		358,883
4.40 School District Governance		27,780		60,763	123,112		123,112
4.41 Business Administration					690,698		779,241
Total Function 4	-	27,780	-	60,763	1,172,693	-	1,261,236
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration					174,687	3,630	178,317
5.50 Maintenance Operations				1,208,746		191,949	1,400,695
5.52 Maintenance of Grounds				62,392			62,392
5.56 Utilities							-
Total Function 5	-	-	-	1,271,138	174,687	195,579	1,641,404
7 Transportation and Housing							
7.41 Transportation and Housing Administration					3,566		3,566
7.70 Student Transportation				108,551		37,715	146,266
Total Function 7	-	-	-	108,551	3,566	37,715	149,832
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	11,087,099	2,209,162	2,614,656	2,361,092	1,790,591	1,125,083	21,187,683

School District No. 52 (Prince Rupert)

Operating Expense by Function, Program and Object

Year Ended June 30, 2025

Schedule 2C (Unaudited)

	Total Salaries \$	Employee Benefits \$	Total Salaries and Benefits \$	Services and Supplies \$	2025 Actual \$	2025 Budget \$	2024 Actual \$
1 Instruction							
1.02 Regular Instruction	9,795,696	2,469,040	12,264,736	683,520	12,948,256	13,060,859	12,724,956
1.03 Career Programs	-	-	-	4,980	4,980	78,763	70,985
1.07 Library Services	493,220	123,050	616,270	8,172	624,442	528,064	516,307
1.08 Counselling	193,950	49,252	243,202	964	244,166	291,998	286,589
1.10 Inclusive Education	4,120,451	1,039,411	5,159,862	79,178	5,239,040	5,577,669	5,341,545
1.30 English Language Learning	-	-	-	227	227	2,373	399
1.31 Indigenous Education	1,669,522	402,684	2,072,206	127,562	2,199,768	2,000,566	1,893,659
1.41 School Administration	1,862,372	428,530	2,290,902	102,498	2,393,400	2,138,452	2,105,751
Total Function 1	18,135,211	4,511,967	22,647,178	1,007,101	23,654,279	23,678,744	22,940,191
4 District Administration							
4.11 Educational Administration	358,883	70,168	429,051	58,877	487,928	548,328	487,401
4.40 School District Governance	123,112	11,448	134,560	92,873	227,433	220,201	195,050
4.41 Business Administration	779,241	216,251	995,492	288,026	1,283,518	1,361,219	1,184,473
Total Function 4	1,261,236	297,867	1,559,103	439,776	1,998,879	2,129,748	1,866,924
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	178,317	35,695	214,012	99,569	313,581	318,830	292,653
5.50 Maintenance Operations	1,400,695	287,705	1,688,400	1,042,521	2,730,921	2,888,442	1,906,030
5.52 Maintenance of Grounds	62,392	15,128	77,520	38,392	115,912	153,859	132,484
5.56 Utilities	-	-	-	620,997	620,997	623,399	584,644
Total Function 5	1,641,404	338,528	1,979,932	1,801,479	3,781,411	3,984,530	2,915,811
7 Transportation and Housing							
7.41 Transportation and Housing Administration	3,566	919	4,485		4,485	1,516	1,271
7.70 Student Transportation	146,266	31,278	177,544	100,882	278,426	340,597	262,434
Total Function 7	149,832	32,197	182,029	100,882	282,911	342,113	263,705
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	21,187,683	5,180,559	26,368,242	3,349,238	29,717,480	30,135,135	27,986,631

School District No. 52 (Prince Rupert)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2025

	2025 Budget	2025 Actual	2024 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	5,236,348	5,207,932	4,864,503
Other	127,295	149,471	74,573
Federal Grants	16,000		
Other Revenue	1,160,902	1,210,023	1,085,662
Investment Income	-	583	462
Total Revenue	<u>6,540,545</u>	<u>6,568,009</u>	<u>6,025,200</u>
Expenses			
Instruction	5,854,373	5,729,242	5,425,054
District Administration	207,932	441,124	144,169
Operations and Maintenance	208,829	135,658	203,120
Transportation and Housing	269,411	261,985	252,857
Debt Services			
Total Expense	<u>6,540,545</u>	<u>6,568,009</u>	<u>6,025,200</u>
Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Total Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		<u>-</u>	<u>-</u>

Schedule 3A (Unaudited)

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

Additional Expenses funded by, and reported in, the Operating Fund

School District No. 52 (Prince Rupert)
Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2025

Schedule 3A (Unaudited)

Deferred Revenue, beginning of year									
Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Seamless Day Kindergarten	Early Childhood Education Dual Credit Program	Student & Family Affordability	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
-	-	31,177	10,226	41,835	35,565	7,771	51,165	167,324	
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care									
Provincial Grants - Other									
Other									
Investment Income									
220,562	2,666,217	260,036	213,189	57,000	6,750	55,400	50,000		
220,562	2,666,217	260,036	213,189	57,000	6,750	55,400	50,000		
220,562	2,560,520	234,693	261,986	81,548	11,740	93,640	63,044	167,324	-
-	105,697	56,520	7,427	17,287	30,575	-	48,121	-	-
Revenues									
220,562	2,560,520	234,693	217,256	81,548	11,740	63,171	57,373	167,324	
Provincial Grants - Ministry of Education and Child Care									
Provincial Grants - Other									
Other Revenue									
Investment Income									
Expenses									
Salaries									
Teachers									
Principals and Vice Principals									
Educational Assistants									
Support Staff									
Other Professionals									
Substitutes									
175,637	2,065,333	217,169	45,958	49,806	8,701	64,831	2,502		
175,637	2,065,333	217,169	45,958	49,806	8,701	72,273	8,324	-	-
44,925	495,187	17,524	11,028	11,413	-	17,621	1,981		
220,562	2,560,520	234,693	261,986	81,548	11,740	93,640	63,044	167,324	167,324
-	-	-	-	-	-	-	-	-	-
Net Revenue (Expense) before Interfund Transfers									
Interfund Transfers									
-	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)									
-	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund									
									34,124

School District No. 52 (Prince Rupert)
Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2025

Schedule 3A (Unaudited)

	SEV2KT (Early Years to Kindergarten)	ECL (Early Care & Learning)	Feeding Futures Fund	Health Career Grants	Professional Learning Grant	Lilian Brown Trust	Network of Innovation and Inquiry	Anti-Racism Multicultural Grants	Coastal Pathways Partnership
Deferred Revenue, beginning of year	\$ 13,332	\$ 47,734	\$ 133,161	\$ 25,000	\$ -	\$ 51,766	\$ 8,162	\$ 18,649	\$ 86,579
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	19,000	175,000	350,000	25,000	247,553				
Provincial Grants - Other			(42,318)						
Investment Income						1,527			
Less: Allocated to Revenue	19,000	175,000	307,682	25,000	247,553	1,527	-	-	-
	10,495	179,306	368,128	27,919	391	-	-	-	540
Deferred Revenue, end of year	21,837	43,428	72,715	22,081	247,162	53,293	8,162	18,649	86,039
Revenues									
Provincial Grants - Ministry of Education and Child Care	10,495	179,306	403,466	27,919	391				
Provincial Grants - Other									
Other Revenue			(35,338)						540
Investment Income									
Expenses									
Salaries	10,495	179,306	368,128	27,919	391	-	-	-	540
Teachers									
Principals and Vice Principals									
Educational Assistants									
Support Staff									
Other Professionals		142,796	77,250						
Substitutes	4,395								
	4,395	142,796	77,250	-	-	-	-	-	-
Employee Benefits	513	30,519	22,016						
Services and Supplies	5,587	5,991	268,862	27,919	391				540
	10,495	179,306	368,128	27,919	391	-	-	-	540
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund									

School District No. 52 (Prince Rupert)
Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2025

	Other Aboriginal Initiatives	ECE Pro-D Bursary	ERASE/PSSG	After School Sport & Art	Computational Thinking	Indigenous Language Grant	Vancouver Sun Children's Fund	Reaching Home	Before & After School Care
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	16,983	6,132	45,048	900	21,136	10,464	97,470	181,391	7,361
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care									
Provincial Grants - Other			81,100						
Other				86,500				149,300	30,348
Investment Income									
Less: Allocated to Revenue	-	-	81,100	86,500	-	-	-	149,300	30,348
	-	4,709	97,471	87,400	16,080	-	97,470	168,122	37,709
Deferred Revenue, end of year	16,983	1,423	28,677	-	5,056	10,464	-	162,569	-
Revenues									
Provincial Grants - Ministry of Education and Child Care									
Provincial Grants - Other			97,471						
Other Revenue		4,709		87,400	16,080		97,470	168,122	37,709
Investment Income									
Expenses									
Salaries		4,709	97,471	87,400	16,080	-	97,470	168,122	37,709
Teachers									
Principals and Vice Principals									
Educational Assistants								89,893	15,429
Support Staff				49,060					
Other Professionals			73,942						
Substitutes									3,984
Employee Benefits	-	-	73,942	49,060	-	-	-	89,893	19,413
Services and Supplies		4,709	20,301	11,583				22,706	4,369
			3,228	26,757	16,080		97,470	55,523	13,927
	-	4,709	97,471	87,400	16,080	-	97,470	168,122	37,709
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund									33,263

School District No. 52 (Prince Rupert)
Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2025

	National Food Program	Food Program Grants	Other	TOTAL
	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	32,418	2,120,630
Add: Restricted Grants				
Provincial Grants - Ministry of Education and Child Care	50,771			5,440,090
Provincial Grants - Other				114,864
Other		91,585	51,489	1,127,054
Investment Income				6,853
	50,771	91,585	51,489	6,688,861
Less: Allocated to Revenue	-	-	52,365	6,568,009
Deferred Revenue, end of year	50,771	91,585	31,542	2,241,482
Revenues				
Provincial Grants - Ministry of Education and Child Care				5,207,932
Provincial Grants - Other				149,471
Other Revenue			52,365	1,210,023
Investment Income				583
	-	-	52,365	6,568,009
Expenses				
Salaries				
Teachers				2,315,035
Principals and Vice Principals				227,945
Educational Assistants			8,247	592,622
Support Staff				281,836
Other Professionals				372,719
Substitutes				43,900
	-	-	8,247	3,834,057
Employee Benefits			562	883,770
Services and Supplies			43,556	1,850,182
	-	-	52,365	6,568,009
Net Revenue (Expense) before Interfund Transfers	-	-	-	-
Interfund Transfers				
	-	-	-	-
Net Revenue (Expense)	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund				109,539

School District No. 52 (Prince Rupert)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2025

	2025 Actual				2024
	2025	Invested in Tangible	Local	Fund	Actual
	Budget	Capital Assets	Capital	Balance	
	\$	\$	\$	\$	\$
Revenues					
Provincial Grants					
Ministry of Education and Child Care		196,052		196,052	
Amortization of Deferred Capital Revenue	1,364,670	1,348,370		1,348,370	1,294,435
Total Revenue	<u>1,364,670</u>	<u>1,544,422</u>	<u>-</u>	<u>1,544,422</u>	<u>1,294,435</u>
Expenses					
Amortization of Tangible Capital Assets					
Operations and Maintenance	1,502,340	1,490,676		1,490,676	1,455,081
Transportation and Housing	79,156	76,241		76,241	74,378
Total Expense	<u>1,581,496</u>	<u>1,566,917</u>	<u>-</u>	<u>1,566,917</u>	<u>1,529,459</u>
Capital Surplus (Deficit) for the year	<u>(216,826)</u>	<u>(22,495)</u>	<u>-</u>	<u>(22,495)</u>	<u>(235,024)</u>
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased		168,059		168,059	
Local Capital	60,000			-	
Total Net Transfers	<u>60,000</u>	<u>168,059</u>	<u>-</u>	<u>168,059</u>	<u>-</u>
Total Capital Surplus (Deficit) for the year	<u>(156,826)</u>	<u>145,564</u>	<u>-</u>	<u>145,564</u>	<u>(235,024)</u>
Capital Surplus (Deficit), beginning of year		5,552,586		5,552,586	5,787,610
Capital Surplus (Deficit), end of year		<u>5,698,150</u>	<u>-</u>	<u>5,698,150</u>	<u>5,552,586</u>

School District No. 52 (Prince Rupert)

Tangible Capital Assets
Year Ended June 30, 2025

Schedule 4A (Unaudited)

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	6,703,400	70,978,629	666,283	733,463	-	11,938	79,093,713
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw	196,052	2,663,909	-	121,691	-	46,368	2,859,961
Operating Fund	196,052	2,663,909	-	121,691	-	46,368	168,059
Decrease:							
Deemed Disposals	-	-	67,915	63,799	-	-	131,714
Cost, end of year	6,899,452	73,642,538	598,368	791,355	-	58,306	81,990,019
Work in Progress, end of year	6,899,452	10,625,334	-	-	-	-	10,625,334
Cost and Work in Progress, end of year	6,899,452	84,267,872	598,368	791,355	-	58,306	92,615,353
Accumulated Amortization, beginning of year		40,894,213	414,727	260,154		8,360	41,577,454
Changes for the Year							
Increase: Amortization for the Year		1,420,419	63,233	76,241		7,024	1,566,917
Decrease:							
Deemed Disposals		-	67,915	63,799		-	131,714
Accumulated Amortization, end of year		42,314,632	410,045	272,596		15,384	43,012,657
Tangible Capital Assets - Net	6,899,452	41,953,240	188,323	518,759	-	42,922	49,602,696

School District No. 52 (Prince Rupert)

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	1,753,572				1,753,572
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	8,525,859				8,525,859
Deferred Capital Revenue - Other	345,903				345,903
	8,871,762	-	-	-	8,871,762
Net Changes for the Year	8,871,762	-	-	-	8,871,762
Work in Progress, end of year	10,625,334	-	-	-	10,625,334

School District No. 52 (Prince Rupert)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2025

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	25,255,226	863,174	819,341	26,937,741
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	2,663,909			2,663,909
	2,663,909	-	-	2,663,909
Decrease:				
Amortization of Deferred Capital Revenue	1,277,802	30,351	40,217	1,348,370
	1,277,802	30,351	40,217	1,348,370
Net Changes for the Year	1,386,107	(30,351)	(40,217)	1,315,539
Deferred Capital Revenue, end of year	26,641,333	832,823	779,124	28,253,280
Work in Progress, beginning of year	1,708,137	45,435		1,753,572
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	8,525,859	14,845	331,058	8,871,762
	8,525,859	14,845	331,058	8,871,762
Net Changes for the Year	8,525,859	14,845	331,058	8,871,762
Work in Progress, end of year	10,233,996	60,280	331,058	10,625,334
Total Deferred Capital Revenue, end of year	36,875,329	893,103	1,110,182	38,878,614

School District No. 52 (Prince Rupert)

Changes in Unspent Deferred Capital Revenue
Year Ended June 30, 2025

Schedule 4D (Unaudited)

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	462,779	28,863	4,168,950			4,660,592
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	10,976,607					10,976,607
Provincial Grants - Other			1,282,235			1,282,235
Other					331,058	331,058
	10,976,607	-	1,282,235	-	331,058	12,589,900
Decrease:						
Transferred to DCR - Capital Additions	2,663,909					2,663,909
Transferred to DCR - Work in Progress	8,525,859		14,845		331,058	8,871,762
Transferred to Revenue - Site Purchases	196,052					196,052
	11,385,820	-	14,845	-	331,058	11,731,723
	(409,213)	-	1,267,390	-	-	858,177
Net Changes for the Year						
	53,566	28,863	5,436,340	-	-	5,518,769
Balance, end of year						



School District No. 52 (Prince Rupert)

Audit Findings Report
for the year ended June 30, 2025

KPMG LLP

Prepared for the meeting on September 16, 2025

kpmg.ca/audit



KPMG contacts

Key contacts in connection with this engagement

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Digital use information

This Audit Findings Report is also available as a "hyper-linked" PDF document.

If you are reading in electronic form (e.g. In "Adobe Reader" or "Board Books"), clicking on the home symbol on the top right corner will bring you back to this slide.



Click on any item in the table of contents to navigate to that section.

4	Highlights	5	Status	6	Risks and results	11	Misstatements
14	Control deficiencies	15	Policies and practices	16	Appendices		

The purpose of this report is to assist you, as a member of the Board of Education, in your review of the results of our audit of the financial statements. This report is intended solely for the information and use of Management, Finance and Building Committee, and the Board of Education and should not be used for any other purpose or any other party. KPMG shall have no responsibility or liability for loss or damages or claims, if any, to or by any third party as this report has not been prepared for, and is not intended for, and should not be used by, any third party or for any other purpose.





Audit highlights

☒ Matters to report – see link for details

☐ No matters to report

Status

We have completed the audit of the financial statements, with the exception of certain remaining outstanding procedures, which are highlighted on the 'Status' slide of this report.

Significant changes

☐ Significant changes since our audit plan

- There were no significant changes to our audit plan since the beginning stages of the audit.

Risks and results

☒ Significant risks

- No other risks were identified beyond those required by professional standards - presumed risk of management override of controls

☒ Other risks of material misstatement

- Tangible capital assets and deferred capital revenue
- Revenue, deferred revenue and unearned revenue
- Accounts payable, accrued liabilities and expenses
- Salaries and benefits
- School generated funds

☐ Going concern matters

Uncorrected misstatements

☒ Uncorrected misstatements

Two uncorrected misstatements were identified.

Corrected misstatements

☒ Corrected misstatements

One corrected misstatement was identified.

Control deficiencies

☒ Significant deficiencies

We did not identify any control deficiencies that we determined to be significant deficiencies in internal control over financial reporting.

Policies and practices & Specific topics

☐ Significant unusual transactions

☐ Accounting policies and practices

☐ Other financial reporting matters

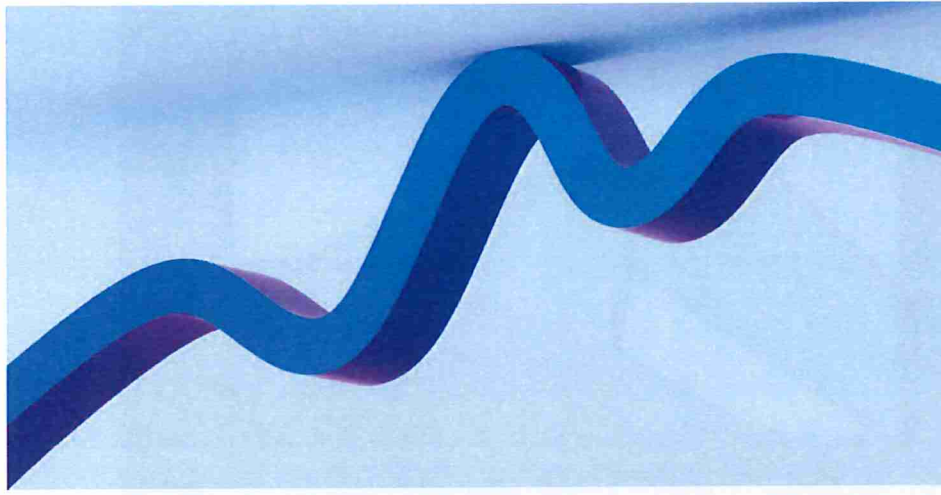


Status

As of the date of this report, we have completed the audit of June 30, 2025 financial statements of School District No.52 (Prince Rupert) ("the School District"), with the exception of certain remaining procedures, which include amongst others:

- Completing our discussions with the Board of Education
- Obtaining evidence of the Board's approval of the financial statements
- Obtaining a signed management representation letter
- Completing subsequent event review procedures up to the date of the Board's approval of the financial statements
- Reporting to the Office of the Auditor General for the purposes of reliance on our audit opinion in the audit of the summary financial statements of the Province.

We will update the Board, and not solely the Chair, on significant matters, if any, arising from the completion of the audit, including the completion of the above procedures.





Auditor's Report on Compliance Framework



Auditor's Report on Compliance Framework

The financial statements are prepared under Canadian Public Sector Accounting standards ("PSAS"), supplemented by the requirements of Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board.

These regulations direct the School District to apply Public Sector Accounting Standards (PSAS), except in regard to accounting for restricted contributions. Under the regulations, capital contributions are deferred and amortized on the same basis as the amortization of the related tangible capital assets, not in accordance with the underlying stipulations on the funding, as required under PSAS.

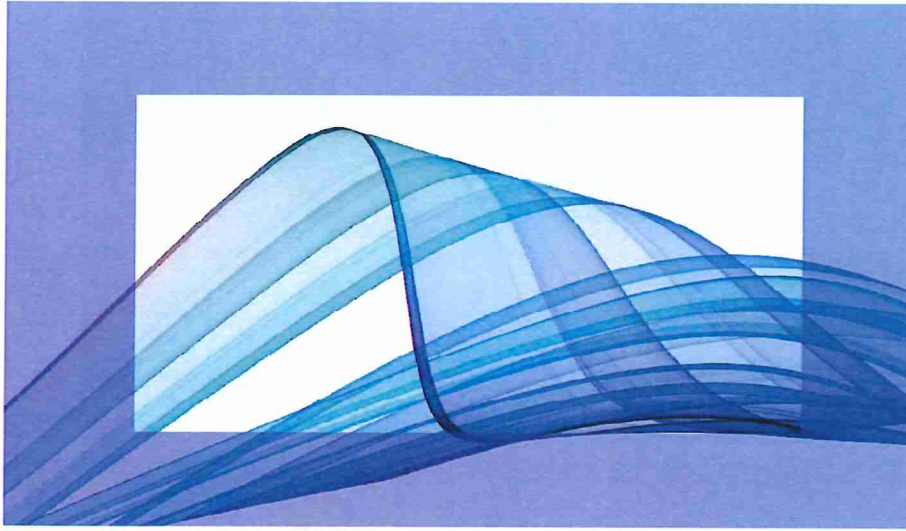
As a result, the School District's revenue recognized in the statement of operations and certain related deferred capital revenue would have been recorded differently under Canadian Public Sector Accounting Standards.

Our Response

- The Office of the Auditor General ("OAG") has requested additional reporting, under the Group Auditor requirements, in order to perform the consolidation of the Provincial Accounts under the PSA standards.
- We have reviewed the reporting prepared for the OAG, including the reconciliation of deferred capital contributions and will report to OAG accordingly.

Results

- No issues were noted as a result of the procedures performed.
- The auditor's report has been modified from a standard report to include an Emphasis of Matter section related to the Special Purpose Financial Reporting Framework. Specifically, that the financial statements are required to be prepared under Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.





Significant risks and results



Fraud risk from management override of controls

This is a presumed fraud risk in accordance with Canadian Auditing Standards. Management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Although the level of risk of management override of controls will vary from entity to entity, the risk nevertheless is present in all entities. We have not identified any specific additional risks of management override relating to this audit.

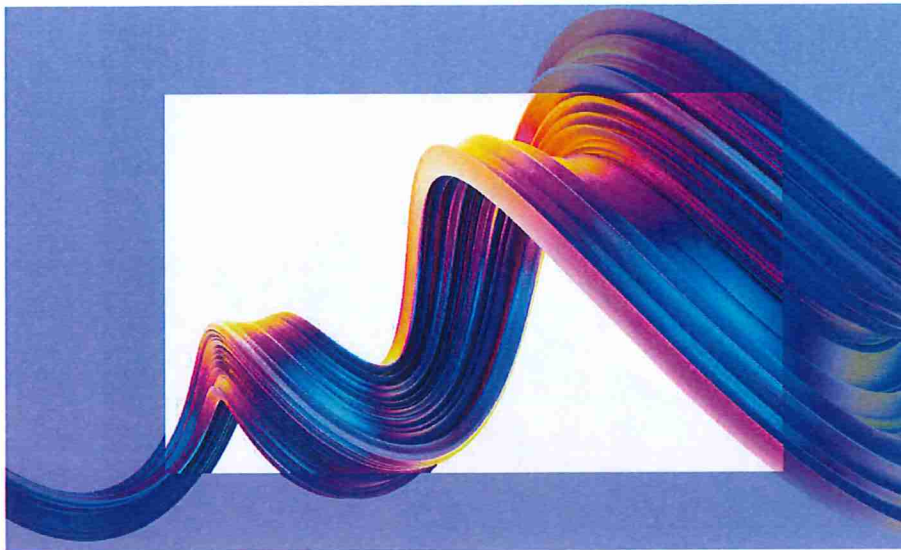
Our Response

Our procedures included:

- testing of journal entries and other adjustments
- performing a retrospective review of estimates
- evaluating the business rationale of significant unusual transactions.

Significant findings

- No issues were noted as a result of the procedures performed.





Other risks of material misstatement and results



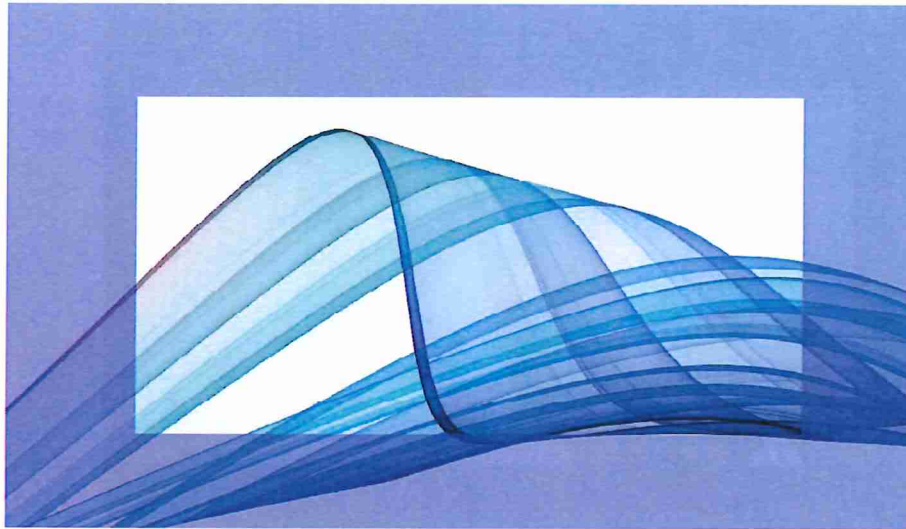
Tangible capital assets and deferred capital revenue

Our procedures and results

- We obtained an understanding of the process activities and controls over tangible capital assets and deferred capital revenue, including the approval and related review processes for capital expenditures to ensure they are consistent with approved budgets and board approvals.
- We selected a sample of additions, for testing and inspected the supporting invoices to determine if the amount recognized agreed, was capital in nature, and eligible per the funding sources.
- We performed a reasonability assessment of amortization expense based on estimated useful life of capital assets.
- We confirmed capital revenue received and recognized during the year to assess if amounts are appropriately restricted and accurately recorded.
- We performed a reasonability assessment of the amortized deferred capital contributions recorded during the year based on its correlation to amortization of tangible capital assets.
- We reviewed the information related to deferred capital revenue, which is used to support our additional reporting to the Office of the Auditor General ("OAG").

We noted that the School District erroneously categorized the purchase of a land as part of buildings – work in progress instead of sites. In addition, the related capital funding for the purchase was included as deferred capital revenue instead of being recognized to revenue. This resulted in overstatement of deferred capital revenue (liability) by \$196,042 and understatement of revenue and accumulated surplus for the same amount, which was subsequently corrected by management.

We noted, consistent with other BC School Districts, that the School District records an annual estimated deemed disposal of certain fully-amortized assets (furniture and equipment and vehicles) after a prescribed period of time. While recording deemed disposals is a useful way of updating the School District's accounting records, the best tool available to School District is a detailed capital asset register, that lists date acquired, active use and scheduled replacement date. Using a detailed capital asset register, a School District can track and record disposals in the year they occur and can use this tool for future capital budgeting.





Other risks of material misstatement and results



Revenue, deferred revenue and unearned revenue

Our procedures and results

- We obtained an understanding of the process activities and controls over revenue, deferred revenue and unearned revenue.
- We obtained a confirmation from the Ministry for the funding provided in the 2025 fiscal year and agreed the operating grants to the amount of revenue recognized.
- We agreed the special purpose funding received and recorded in deferred revenue to the confirmation received from the Ministry.

We noted no issues as a result of the procedures performed.

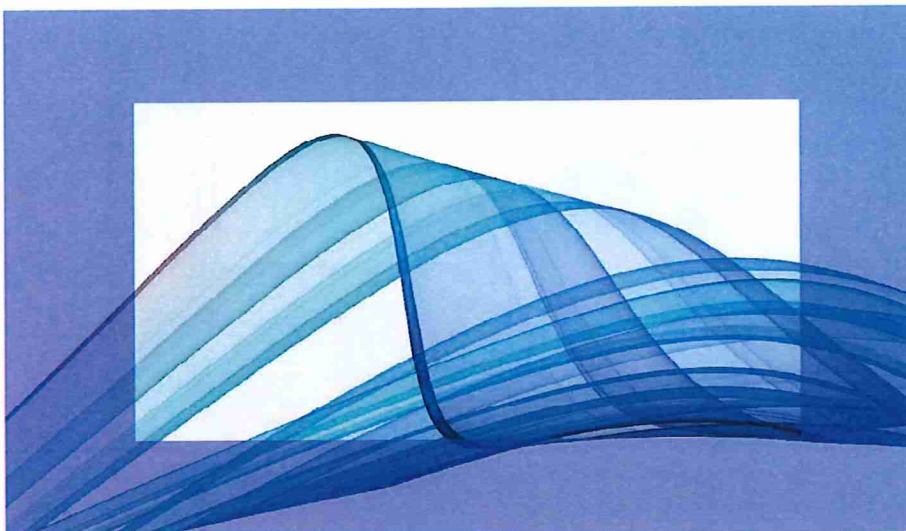


Accounts payable, accrued liabilities and expenses

Our procedures and results

- We obtained an understanding of the process activities and controls over expenses, payables and accrued liabilities.
- We performed substantive analytical procedures over expenses by object and by function relative to prior year, obtained an understanding of the variances noted and corroborated significant variances by reviewing supporting documentation.
- We selected a sample of payments made, trade payables recorded, and invoices received subsequent to year-end to assess if they were recorded in the appropriate fiscal year.

We noted no issues as a result of the procedures performed.





Other risks of material misstatement and results



Salaries and benefits, employee future benefits obligations

Our procedures and results

- We updated our understanding of the process activities and controls over employee salaries and benefits expense.
- We performed analytical procedures for salaries and benefits expense based on approved amended budget.
- We obtained the valuation report for employee future benefits performed by Mercer as at March 31, 2025, and management's projection to June 30, 2025.
- We reviewed the assumptions used by management and agreed them to the Actuary's report.
- We reviewed the financial statement presentation, including related note disclosure and confirm that it is in accordance with PSAB guidelines.

We noted no issues as a result of the procedures performed.

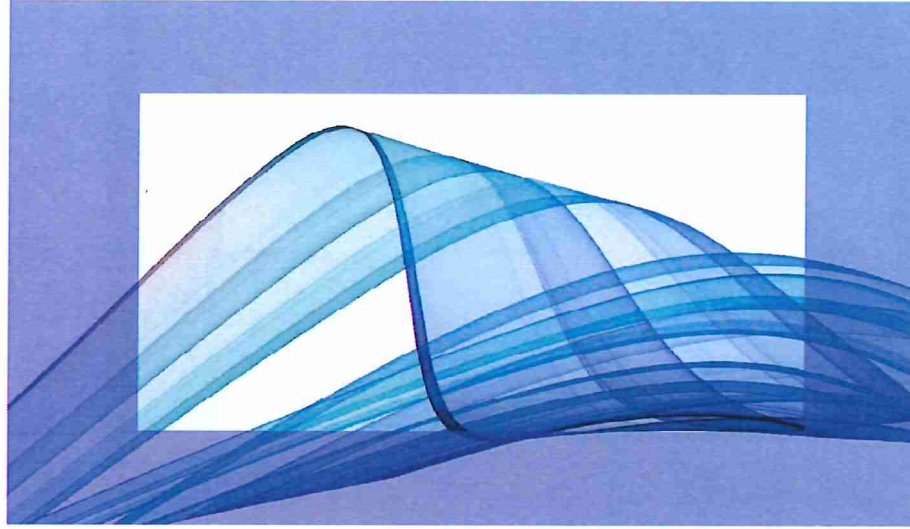


School generated funds

Our procedures and results

- We updated our understanding of the process activities and controls over school generated funds.
- We confirmed the balance of the funds held in all School District controlled bank accounts directly with the bank, which includes funds for school generated activities.
- We compared the deferred revenue reported in the financial statements to the cash held with the bank.
- We compared revenue recognized to expenses incurred as expenses are expected to be fully funded by restricted collections received.

We noted no issues as a result of the procedures performed.





Uncorrected misstatement

Asset Retirement Obligation

Similar to last year, KPMG noted an uncorrected difference in the audit, relating to the asset retirement obligation estimate in the amount of \$676k upon adoption of the standard.

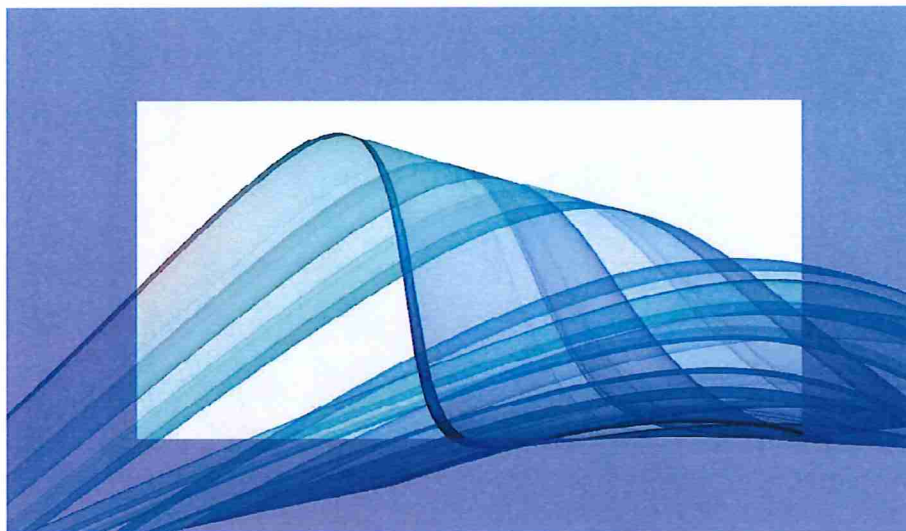
The management representation letter includes the Summary of Uncorrected Audit Misstatements, which discloses the impact of all uncorrected differences considered to be other than clearly trivial, including the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole.

Based on both qualitative and quantitative considerations, management have decided not to correct the difference and represented to us that the difference is, in their judgment, not material to the financial statements. This management representation is included in the management representation letter.

We concur with management's representation that the difference is not material to the financial statements. Accordingly, the difference has no effect on our auditor's report.

Adjustment entry

Presented	Description of misstatements	Income effect (Decrease) Increase	Financial position		
			Assets (Decrease) Increase	Liabilities (Decrease) Increase	Equity (Decrease) Increase
	Asset retirement Obligation	-	-	675,559	(675,559)
	Total	-	-	675,559	(675,559)





Uncorrected misstatement

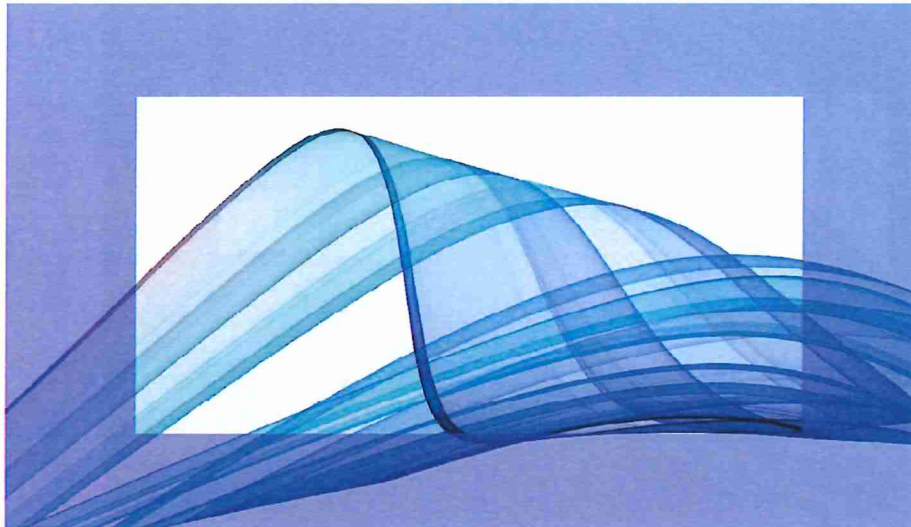
Budget

Similar to previous years, KPMG noted that the School District presents the amended budget on the financial statements rather than the original budget approved by the Board of Education as required by Canadian public sector accounting standards. The budget is reconciled in the notes to the financial statements presenting the original budget comparison for the users of the financial statements.

The management representation letter includes the Summary of Uncorrected Audit Misstatements, which discloses the impact of all uncorrected differences considered to be other than clearly trivial, including the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole.

Based on both qualitative and quantitative considerations, management have decided not to correct the difference and represented to us that the difference is, in their judgment, not material to the financial statements. This management representation is included in the management representation letter.

We concur with management's representation that the presentation of the amended budget rather than the original budget on the face of the financial statements is not material. Accordingly, the disclosure misstatement has no effect on our auditor's report.





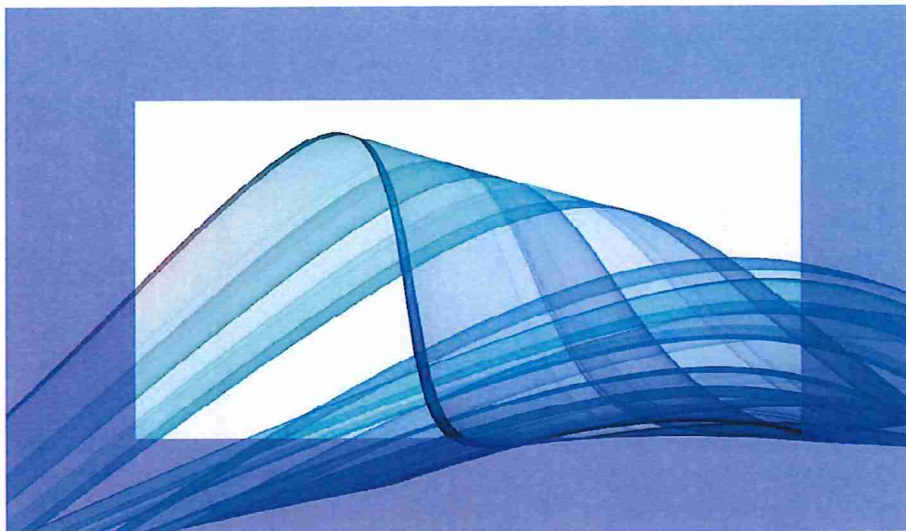
Corrected misstatement

Tangible Capital Assets and Deferred Capital Revenue

KPMG noted that the acquisition of a land was erroneously categorized as part of buildings – work in progress instead of sites. Further, the related capital funding for the site acquisition was recognized as deferred capital revenue instead of being recognized to revenue. These errors, which management agreed to correct, initially overstated deferred capital revenue and understated revenue and accumulated surplus in the amount of \$196k.

Adjustment entry

Presented	Description of misstatements	Income effect (Decrease) Increase	Financial position		
			Assets (Decrease) Increase	Liabilities (Decrease) Increase	Equity (Decrease) Increase
	Funded land acquisition categorized as buildings – work in progress	196,052	-	(196,052)	196,052
	Total	196,052	-	(196,052)	196,052





Control deficiencies

Consideration of internal control over financial reporting (ICFR)

In planning and performing our audit, we considered ICFR relevant to the Entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on ICFR.

Our understanding of internal control over financial reporting was for the limited purpose described above and was not designed to identify all control deficiencies that might be significant deficiencies. The matters being reported are limited to those deficiencies that we have identified during the audit that we have concluded are of sufficient importance to merit being reported to those charged with governance.

Our awareness of control deficiencies varies with each audit and is influenced by the nature, timing, and extent of audit procedures performed, as well as other factors. Had we performed more extensive procedures on internal control over financial reporting, we might have identified more significant deficiencies to be reported or concluded that some of the reported significant deficiencies need not, in fact, have been reported.



A deficiency in internal control over financial reporting

A deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A deficiency in design exists when (a) a control necessary to meet the control objective is missing or (b) an existing control is not properly designed so that, even if the control operates as designed, the control objective would not be met. A deficiency in operation exists when a properly designed control does not operate as designed, or when the person performing the control does not possess the necessary authority or competence to perform the control effectively.



Significant deficiencies in internal control over financial reporting

A deficiency, or a combination of deficiencies, in internal control over financial reporting that, in our judgment, is important enough to merit the attention of those charged with governance.



We did not identify any significant deficiencies in internal control over financial reporting.

Other financial reporting matters

We also highlight the following:



Significant accounting policies



- There were no new significant accounting policies adopted in the fiscal year ended June 30, 2025.
- There were no significant accounting policies in controversial or emerging areas.
- There were no issues noted with the timing of the School District's transactions in relation to the period in which they were recorded, other than matters previously described in this report.
- There were no issues noted with the extent to which the financial statements are affected by a significant unusual transaction and extent of disclosure of such transactions.
- There were no issues noted with the extent to which the financial statements are affected by non-recurring amounts recognized during the period and extent of disclosure of such transactions.



Significant accounting estimates



- There were no issues noted with management's identification of accounting estimates.
- There were no issues noted with management's process for making accounting estimates.
- There were no indicators of possible management bias.
- There were no significant factors affecting the School District's asset and liability carrying values.



Significant qualitative aspects of financial statement presentation and disclosure



- There were no issues noted with the judgments made, in formulating particularly sensitive financial statement disclosures.
- There were no issues noted with the overall neutrality, consistency, and clarity of the disclosures in the financial statements.
- There were no significant potential effects on the financial statements of significant risks, exposures and uncertainties.

Appendices

1

Required
communications

2

Management
representation letter

3

Audit Quality

4

Current developments

5

Changes to auditing
standards

6

Thought leadership
and insights

7

KPMG Clara
Generative AI

Appendix 1: Required communications

	<div>Auditor's report</div> <p>Refer to the draft report attached to the financial statements.</p>	<div>Engagement letter</div> <p>A copy of the engagement letter was provided to management.</p>
	<div>Independence</div> <p>As required by professional standards, we have considered all relationships between KPMG and the District that may have a bearing on independence. We confirm that we are independent with respect to the School District within the meaning of the relevant rules and related interpretations prescribed by the relevant professional bodies in Canada and any other standards or applicable legislation or regulation from July 1, 2024 up until the date of this report.</p>	<div>Management representation letter</div> <p>A copy of the management representation letter is attached.</p>



Appendix 2: Management representation letter

See attached management representation letter



School District No. 52 (Prince Rupert)
634 6th Ave East
Prince Rupert, BC V8J 1X1

KPMG LLP
400 - 177 Victoria Street
Prince George, BC V2L 5R8
Canada

September 23, 2025

We are writing at your request to confirm our understanding that your audit was for the purpose of expressing an opinion on the financial statements (hereinafter referred to as "financial statements") of School District No. 52 (Prince Rupert) ("the Entity") as at and for the period ended June 30, 2025.

General:

We confirm that the representations we make in this letter are in accordance with the definitions as set out in Attachment I to this letter.

We also confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

Responsibilities:

- 1) We have fulfilled our responsibilities, as set out in the terms of the engagement letter dated August 1, 2023, including for:
 - a) the preparation of the financial statements and believe that these financial statements have been prepared in accordance with the relevant financial reporting framework.
 - b) providing you with all information of which we are aware that is relevant to the preparation of the financial statements ("relevant information"), such as financial records, documentation and other matters, including:
 - the names of all related parties and information regarding all relationships and transactions with related parties;
 - the complete minutes of meetings, or summaries of actions of recent meetings for which minutes have not yet been prepared, of shareholders, board of directors and committees of the board of directors that may affect the financial statements. All significant actions are included in such summaries.
 - c) providing you with unrestricted access to such relevant information.
 - d) providing you with complete responses to all enquiries made by you during the engagement.
 - e) providing you with additional information that you may request from us for the purpose of the engagement.
 - f) providing you with unrestricted access to persons within the Entity from whom you determined it necessary to obtain audit evidence.
 - g) such internal control as we determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. We also acknowledge and understand that we are responsible for the design, implementation and maintenance of internal control to prevent and detect fraud.

- h) ensuring that all transactions have been recorded in the accounting records and are reflected in the financial statements.
- i) ensuring that internal auditors providing direct assistance to you, if any, were instructed to follow your instructions and that we, and others within the entity, did not intervene in the work the internal auditors performed for you.

Internal control over financial reporting:

- 2) We have communicated to you all deficiencies in the design and implementation or maintenance of internal control over financial reporting of which we are aware.

Fraud & non-compliance with laws and regulations:

- 3) We have disclosed to you:
 - a) the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
 - b) all information in relation to fraud or suspected fraud that we are aware of that involves:
 - management;
 - employees who have significant roles in internal control over financial reporting; or
 - others
 where such fraud or suspected fraud could have a material effect on the financial statements.
 - c) all information in relation to allegations of fraud, or suspected fraud, affecting the financial statements, communicated by employees, former employees, analysts, regulators, or others.
 - d) all known instances of non-compliance or suspected non-compliance with laws and regulations, including all aspects of contractual agreements, whose effects should be considered when preparing financial statements.
 - e) all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.

Subsequent events:

- 4) All events subsequent to the date of the financial statements and for which the relevant financial reporting framework requires adjustment or disclosure in the financial statements have been adjusted or disclosed.

Related parties:

- 5) We have disclosed to you the identity of the Entity's related parties.
- 6) We have disclosed to you all the related party relationships and transactions/balances of which we are aware.
- 7) All related party relationships and transactions/balances have been appropriately accounted for and disclosed in accordance with the relevant financial reporting framework.

Employee future benefits:

- 8) The employee future benefits costs and obligations have been determined, accounted for and disclosed in accordance with the financial reporting framework.
- 9) All arrangements (contractual or otherwise) by which programs have been established to provide employee benefits have been disclosed to you and included in the determination of employee future benefits costs and obligations.

- 10) The assumptions included in the actuarial valuation are those that management instructed Mercer to use in computing amounts to be used by the Entity in determining non-pension post employment benefits costs and obligations and in making required disclosures in the above-named financial statements, in accordance with the relevant financial reporting framework.
- 11) The source data and plan provisions provided to the actuary for preparation of the actuarial valuation are accurate and complete.
- 12) The extrapolations are accurate and properly reflect the effects of changes and events that occurred subsequent to the most recent valuation and that had a material effect on the extrapolation.
- 13) All material events and changes to the plan subsequent to the most recent actuarial valuation have been properly reflected in the extrapolation.

Environmental matters:

- 14) The Entity has appropriately recognized, measured and disclosed liabilities for contaminated sites in the financial statements.

Estimates:

- 15) The methods, the data and the significant assumptions used in making accounting estimates, and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.

Going concern:

- 16) We have provided you with all information relevant to the use of the going concern assumption in the financial statements.
- 17) We confirm that we are not aware of material uncertainties related to events or conditions that may cast significant doubt upon the Entity's ability to continue as a going concern.

Non-SEC registrants or non-reporting issuers:

- 18) We confirm that the Entity is not a Canadian reporting issuer (as defined under any applicable Canadian securities act) and is not a United States Securities and Exchange Commission ("SEC") Issuer (as defined by the Sarbanes-Oxley Act of 2002).
- 19) We also confirm that the financial statements of the Entity will not be included in the group financial statements of a Canadian reporting issuer audited by KPMG or an SEC Issuer audited by any member of the KPMG organization.

Misstatements:

- 20) We approved the corrected misstatement identified by you during the audit described in **Attachment II**.
- 21) The effects of the uncorrected misstatement described in **Attachment II** are immaterial, both individually and in the aggregate, to the financial statements as a whole.

Other:

- 22) The amounts reported as differences between accounting for Non-Provincial restricted contributions in accordance with the Restricted Contributions Regulation as compared to Public Sector Accounting Standards for the purpose of reporting to the Office of the Auditor General are complete and accurate.
- 23) We confirm that we have provided to you all the information we are aware of regarding the impact of PS 3280 Asset Retirement Obligation and believe the disclosure in the financial statements is appropriate.

- 24) We confirm that the assumptions and data inputs used in the calculation of the asset retirement obligation are appropriate and reflect the geography that the Entity is located.
- 25) We confirm that we have provided you with a complete list of service organizations (SO) and sub-service organizations (SSO) and that the relevant complementary user entity controls (CUECs) related to each SO/SSO have been designed and implemented.
- 26) We confirm the Board of Trustees have approved the June 30, 2025 audited financial statements.

Yours very truly,

SCHOOL DISTRICT NO. 52 (PRINCE RUPERT)

By: Enrique Vazquez, Secretary-Treasurer

DRAFT

Attachment I – Definitions

Materiality

Certain representations in this letter are described as being limited to matters that are material.

Information is material if omitting, misstating or obscuring it could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Judgments about materiality are made in light of surrounding circumstances, and are affected by perception of the needs of, or the characteristics of, the users of the financial statements and, the size or nature of a misstatement, or a combination of both while also considering the entity's own circumstances.

Fraud & error

Fraudulent financial reporting involves intentional misstatements including omissions of amounts or disclosures in financial statements to deceive financial statement users.

Misappropriation of assets involves the theft of an entity's assets. It is often accompanied by false or misleading records or documents in order to conceal the fact that the assets are missing or have been pledged without proper authorization.

An error is an unintentional misstatement in financial statements, including the omission of an amount or a disclosure.

DRAFT

Attachment II – Summary of Audit Misstatements

Corrected misstatements in the year ending June 30, 2025

	Annual surplus effect	Financial position		
Description	(Decrease) Increase	Assets (Decrease) Increase	Liabilities (Decrease) Increase	Accumulated Surplus (Decrease) Increase
To recognize to revenue the capital funding related to the land/ site acquired during the fiscal year.	196,052	-	(196,052)	196,052

DRAFT

Attachment II – Summary of Audit Misstatements

Uncorrected misstatements in the year ending June 30, 2025

	Annual surplus effect	Financial position		
Description	(Decrease) Increase	Assets (Decrease) Increase	Liabilities (Decrease) Increase	Accumulated Surplus (Decrease) Increase
To increase estimated ARO liability to bring rates in line with Ministry provided rates for asbestos abatement and lead paint removal.	-	-	675,559	(675,559)

Misstatements in presentation and disclosure

- The Public Sector framework requires the statement of operations and statement of changes in net debt present a comparison of the results for the accounting period with those originally planned. Management presented the Amended Annual Budget as the basis for this comparison. The original annual budget has been included in the notes to the financial statements, which provides information related to the differences between the original and amended budget. It is expected that the budget figures may change significantly between the original and amended budget as enrollment figures and Ministry funding is confirmed. The presentation difference is not considered material to the financial statements given that the original annual budget information is provided in the notes to the financial statements.

DRAFT



Appendix 3: Audit quality - How do we deliver audit quality?

Quality essentially means doing the right thing and remains our highest priority. Our Global Quality Framework outlines how we deliver quality and how every partner and staff member contributes to its delivery.

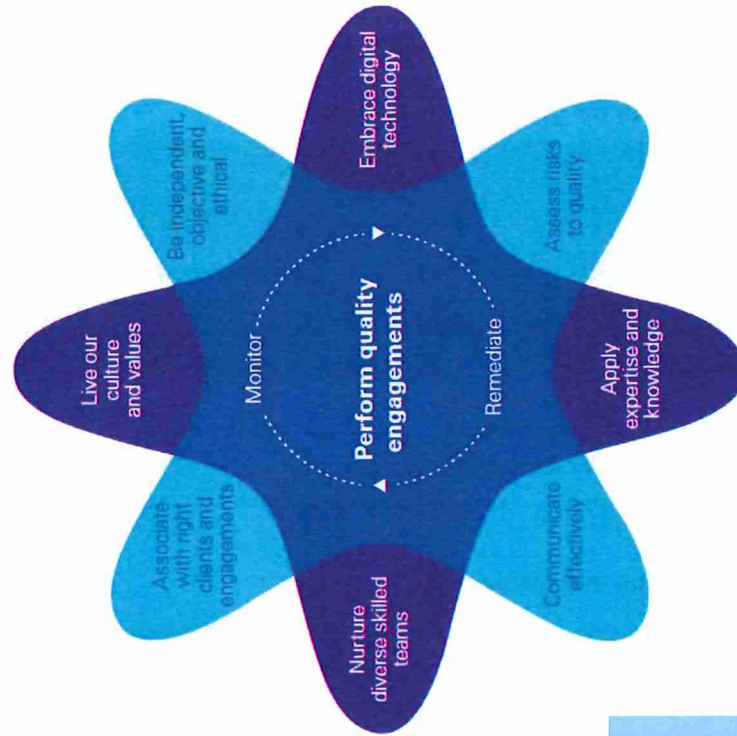
The drivers outlined in the framework are the ten components of the KPMG System of Quality Management (SoQM). Aligned with ISQM 1/CSQM 1, our SoQM components also meet the requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA) and the relevant rules of professional conduct / code of ethics applicable to the practice of public accounting in Canada, which apply to professional services firms that perform audits of financial statements. Our Transparency Report includes our firm's Statement on the Effectiveness of our SoQM.



[KPMG Audit Quality and Transparency Report](#)

We define 'audit quality' as being the outcome when:

- audits are executed consistently, in line with the requirements and intent of applicable professional standards within a strong system of quality management; and
- all of our related activities are undertaken in an environment of the utmost level of objectivity, independence, ethics and integrity.



Doing the right thing. Always.

Appendix 4: Current developments

Changes to accounting standards

Standard	Summary and implications
<div> <div>Concepts Underlying Financial Performance</div> <div>Effective 2027</div> </div>	<ul style="list-style-type: none"> The revised conceptual framework is effective for fiscal years beginning on or after April 1, 2026 with earlier adoption permitted. The framework provides the core concepts and objectives underlying Canadian public sector accounting standards. The ten chapter conceptual framework defines and elaborates on the characteristics of public sector entities and their financial reporting objectives. Additional information is provided about financial statement objectives, qualitative characteristics and elements. General recognition and measurement criteria, and presentation concepts are introduced.
<div> <div>Financial Statement Presentation</div> <div>Effective 2027</div> </div>	<ul style="list-style-type: none"> Section PS 1202 <i>Financial statement presentation</i> will replace the current section PS 1201 <i>Financial statement presentation</i>. PS 1202 <i>Financial statement presentation</i> will apply to fiscal years beginning on or after April 1, 2026 to coincide with the adoption of the revised conceptual framework. Early adoption will be permitted. The proposed section includes the following: <ul style="list-style-type: none"> Relocation of the net debt indicator to its own statement called the statement of net financial assets/liabilities, with the calculation of net debt refined to ensure its original meaning is retained. Separating liabilities into financial liabilities and non-financial liabilities. Restructuring the statement of financial position to present total assets followed by total liabilities. Changes to common terminology used in the financial statements, including re-naming accumulated surplus (deficit) to net assets (liabilities). Removal of the statement of remeasurement gains (losses) with the information instead included on a new statement called the statement of changes in net assets (liabilities). This new statement would present the changes in each component of net assets (liabilities), including a new component called "accumulated other". A new provision whereby an entity can use an amended budget in certain circumstances. Inclusion of disclosures related to risks and uncertainties that could affect the entity's financial position.

Appendix 4: Current developments

Changes to accounting standards (continued)

Standard	Summary and implications
Employee benefits	<ul style="list-style-type: none"> The Public Sector Accounting Board has initiated a review of sections PS 3250 <i>Retirement benefits</i> and PS 3255 <i>Post-employment benefits, compensated absences and termination benefits</i>.
Proposed 2027	<ul style="list-style-type: none"> The intention is to use principles from International Public Sector Accounting Standard 39 <i>Employee benefits</i> as a starting point to develop the Canadian standard. Given the complexity of issues involved and potential implications of any changes that may arise from the review of the existing guidance, the new standards will be implemented in a multi-release strategy. The first standard will provide foundational guidance. Subsequent standards will provide additional guidance on current and emerging issues. The proposed section PS 3251 <i>Employee benefits</i> will replace the current sections PS 3250 <i>Retirement benefits</i> and PS 3255 <i>Post-employment benefits, compensated absences and termination benefits</i>. It will apply to fiscal years beginning on or after April 1, 2026. Early adoption will be permitted and guidance applied retroactively. This proposed section would result in public sector entities recognizing the impact of revaluations of the net defined benefit liability (asset) immediately on the statement of financial position. Organizations would also assess the funding status of their post-employment benefit plans to determine the appropriate rate for discounting post-employment benefit obligations. The Public Sector Accounting Board is in the process of deliberating next steps of the project.

Appendix 5: Changes to auditing standards

Effective for periods beginning on or after December 15, 2024

<div> <div>ISA 260/CAS 260</div> <div> <div>.....</div> <div>Communications with those charged with governance</div> </div> </div>	<div> <div>ISA 700/CAS 700</div> <div> <div>.....</div> <div>Forming an opinion and reporting on the financial statements</div> </div> </div>
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Appendix 6: Thought leadership and insights

Current trends in Internal Audit

Organizations continually face a wide spectrum of risks beyond the already complex financial and regulatory compliance risks. Many organizations are recognizing the impact and benefit of internal audit activity that is agile, properly resourced, effectively managed, and aligned with strategic priorities, which can improve risk management and control processes and drive better efficiencies.

Examples of internal audits are noted below.

Cost reduction / efficiency planning

Review the governance arrangements for the monitoring and efficiency delivery of programs/services as required. This includes considering how efficiency requirements have been apportioned and communicated to support planning.

Fraud Risk Management

Internal Audit assesses whether a fraud risk management framework exists and whether fraud risk assessment is performed at these levels. IA reviews the overall governance surrounding this process and review the communication and reporting protocols in place.

Staff Inclusion and Diversity

Assess the strategy and plan in place for inclusion and diversity amongst staff, the governance of them and the measures in place to measure achievement of the goals. Training and awareness programs are offered to staff and faculty to provide understanding of roles and responsibilities pertaining to EDI and material is updated on a regular basis.

Asset Management/ Maintenance

Review the processes and controls in place to ensure assets are adequately managed based on an appropriate schedule.

Wellbeing (Staff)

Review processes in place to develop and promote employee wellness programs and mental health strategies for faculty and staff. Areas of focus include overall program framework, communication to faculty and staff, feedback mechanisms and management's approach to assessing the suitability of the current wellness offerings version faculty and staff needs.



Appendix 6: Thought leadership and insights (continued)

Cybersecurity: Incident Response Preparedness

With cyber attacks growing more widespread, it is becoming essential for executives to be involved in responding to cybersecurity incidents. Incident response preparedness can help leaders quickly identify gaps and gain information necessary to make informed decisions when faced with cybersecurity threats. Example of common topics addressed in incident response plans are noted below.





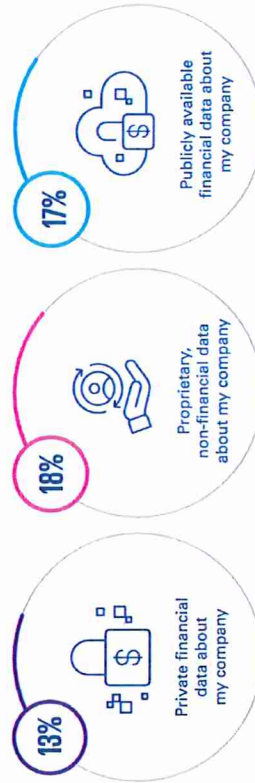
Appendix 6: Thought Leadership and Insights (continued)

Generative AI

Ever since ChatGPT launched publicly on November 30, 2022, generative AI has caught the attention of users around the world — including Canada. One year after its launch, KPMG in Canada conducted a survey about generative AI use in Canada's workplaces. [Generative AI Adoption Index - KPMG Canada](#)

What type of information have you entered into your AI prompts?

Among Canadians using generative AI in the workplace



Among Canadians using generative AI in the workplace

90% of generative AI users say the tools have enhanced the quality of their professional work (up from 84% in May).

Among Canadians using generative AI in the workplace

There is a concerning trend of significant misuse of generative AI, including entering sensitive data at work, with 45% of users failing to verify outputs that may be inaccurate, misleading, or biased.

For board members, generative AI stands as a pivotal innovation that offers unprecedented opportunities to drive business value, improve productivity, reach broader audiences, streamline operations, and help address complicated global issues. However, it also raises complex business and ethical questions. To gain the full trust of stakeholders, AI systems need to be designed with governance, risk, legal, and ethical frameworks in mind. The aim is not just to manage these challenges as they emerge, but to proactively elevate your organization's AI practices to achieve Trusted AI.

3 key guiding principles that can help boards achieve their Trusted AI objectives

- Ensure AI applications align with ethical and legal standards, safeguarding the organization from potential financial, operational, and reputational risks
- Foster innovation, enabling the business to gain a competitive edge through trustworthy AI development
- Establish a commitment to Trusted AI, enhancing trust and brand value among stakeholders and employees

Learn more about how generative AI affects Board responsibilities and tools to emerge as leaders of responsible innovation that serves the greater good.

[Preparing your Board for Generative AI](#)



Appendix 6: ESG Thought leadership and insights (continued)

Environmental, social and governance (“ESG”)

First IFRS Sustainability Disclosure Standards

The arrival of the first two IFRS Sustainability Disclosure Standards marks a key milestone in sustainability reporting and is a significant step towards creation of a global baseline for stakeholder-focused sustainability reporting that local jurisdictions can build on. **Although the standards are not required to be adopted by public sector organizations, the new IFRS sustainability standards provide key insights into what the future of sustainability reporting may look like for public sector entities.** The Canadian Sustainability Standards Board released the first proposed Canadian standards for public comments due by June 10, 2024.

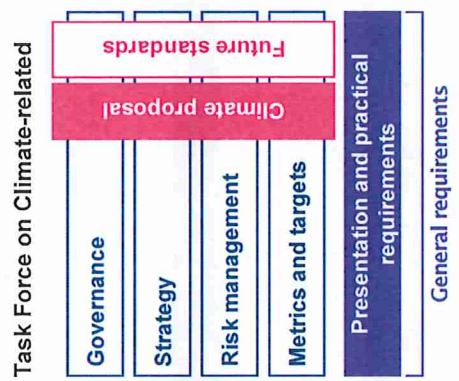
Summary of the recently released standards

The standards build on the four-pillar structure of the Task Force on Climate-related Financial Disclosures.

The **general requirements standard (IFRS S1)** defines the scope and objectives of reporting and provides core content, presentation and practical requirements.

It requires disclosure of material information on all sustainability-related risks and opportunities – not just on climate.

The **climate standard (IFRS S2)** replicates the core content requirements and supplements them with climate-specific reporting requirements.



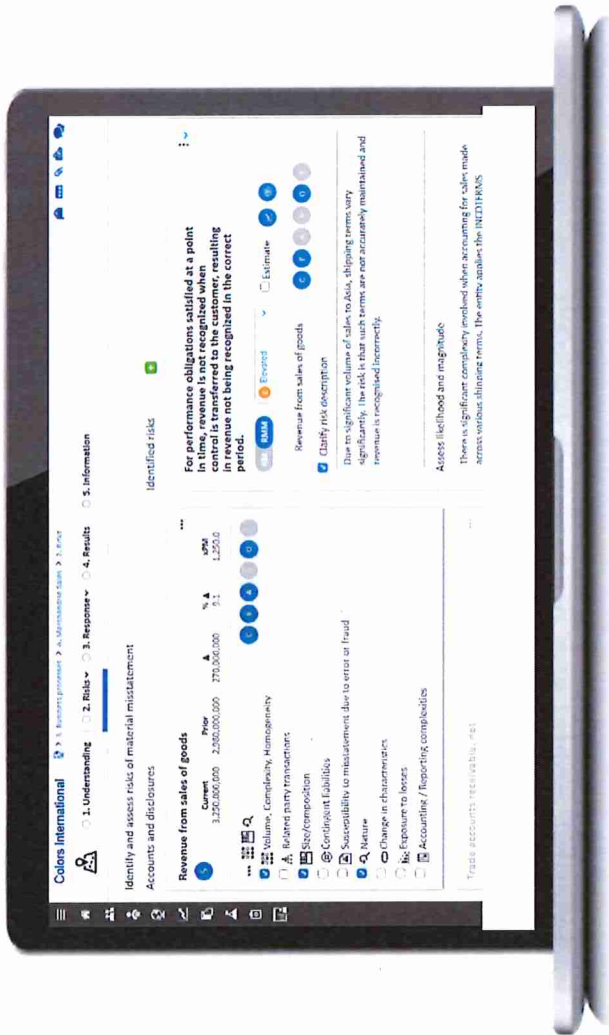
Visit KPMG’s Sustainability Reporting website for more information, including a comprehensive summary of the new requirements and KPMG’s insights and illustrative examples for the new standards.

[Click here to access KPMG’s portal](#)



Appendix 7: KPMG Clara Generative AI

With our global alliance partner Microsoft, we have embarked on a journey to embed Generative AI into our smart audit platform—KPMG Clara. This will make our auditors more productive and give them the tools to provide quicker feedback, make more insightful connections, and deliver a better audit experience.





<https://kpmg.com/ca/en/home.html>

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CAPITAL BYLAW NO. 2025/26-CPSD52-02
CAPITAL PLAN 2025/26

WHEREAS in accordance with section 142 of the *School Act*, the Board of Education of School District No. 52 (Prince Rupert) (hereinafter called the "Board") has submitted a capital plan to the Minister of Education (hereinafter called the "Minister") and the Minister has approved the capital plan or has approved a capital plan with modifications,

NOW THEREFORE in accordance with section 143 of the *School Act*, the Board has prepared this Capital Bylaw and agrees to do the following:

- (a) Authorize the Secretary-Treasurer to execute a capital project funding agreement(s) related to the capital project(s) contemplated by the capital plan or the capital plan with modifications;
- (b) Upon ministerial approval to proceed, commence the capital project(s) and proceed diligently and use its best efforts to complete each capital project substantially as directed by the Minister;
- (c) Observe and comply with any order, regulation, or policy of the Minister as may be applicable to the Board or the capital project(s); and,
- (d) Maintain proper books of account, and other information and documents with respect to the affairs of the capital project(s), as may be prescribed by the Minister.

NOW THEREFORE the Board enacts as follows:

- 1. The Capital Bylaw of the Board for the 2025/26 Capital Plan as approved by the Minister, to include the supported capital project(s) specified in the letter addressed to the Secretary-Treasurer and Superintendent, dated May 15, 2025, is hereby adopted.
- 2. This Capital Bylaw may be cited as School District No. 52 (Prince Rupert) Capital Bylaw No. **2025/26-CPSD52-02**.

READ A FIRST TIME THE 23RD DAY OF SEPTEMBER 2025;
READ A SECOND TIME THE 23RD DAY OF SEPTEMBER 2025;
READ A THIRD TIME, PASSED THE 23TH DAY OF SEPTEMBER 2025.

APPLY CORPORATE SEAL

Board Chair

Secretary-Treasurer

I HEREBY CERTIFY this to be a true and original School District No. 52 (Prince Rupert) Capital Bylaw No. **2025/26-CPSD52-02** adopted by the Board the 23RD day of September 2025.

Secretary-Treasurer

**School District No. 52 (Prince Rupert)
2025-26 Capital Plan**

MINOR CAPITAL PROJECTS

The table below reflects approved minor capital projects for your School District in the following program areas:

- School Enhancement Program (SEP)
- Food Infrastructure Program (FIP)
- Carbon Neutral Capital Program (CNCP)
- Building Envelope Program (BEP)
- Playground Equipment Program (PEP)

New projects for SEP, FIP, CNCP, BEP, PEP

Facility Name	Program Project Description	Amount Funded by Ministry
Conrad Elementary	SEP - Plumbing Upgrades	\$350,000
Roosevelt Park Elementary	SEP - Plumbing Upgrades	\$350,000
Charles Hays Secondary	SEP - HVAC Upgrades	\$350,000
Charles Hays Secondary	CNCP - HVAC Upgrades	\$350,000
Booth Memorial Jr Secondary	FIP - Equipment and Infrastructure to Support Traditional Food Gathering and Preparation	\$125,000

New projects for BUS

New/Existing Bus Fleet #	New/Replacement Bus Type	Amount Funded by Ministry
New	INTERNAL COMBUSTION ENGINE - Type C (70-75) with 1 wheelchair space(s)	TBD

ANNUAL PROGRAMS FUNDING AGREEMENT

This **AMENDED** Annual Programs Funding Agreement dated for reference the 15th day of May 2025, is in effect for the 2025/26 fiscal year period of April 1, 2025 to March 31, 2026.

Please see the “New projects for BUS” section below for AMENDED information.

BETWEEN: His Majesty the King in Right of the Province of British Columbia,
represented by the Minister of Infrastructure (the "Ministry")

OF THE FIRST PART

AND: the Board of Education of School District No. 52 (Prince Rupert) (the
"Board")

OF THE SECOND PART.

The parties agree as follows:

1. DEFINITIONS

1.01 In this Agreement, unless the context otherwise requires:

"Agreement" means the Annual Programs Funding Agreement;

"Board" or "Board of Education" means a board of school trustees constituted under the *School Act* [RSBC 1996] c. 412 and any person designated by the Board to act with respect to a provision of this Agreement;

"Business Day" means a day, other than a Saturday or Sunday or Statutory Holiday, on which Provincial government offices are open for normal business in British Columbia;

"Capital Funding Grant" means a funding grant authorized by the Minister of Finance in accordance with section 56.1 of the *Financial Administration Act* [RSBC1996] c. 138;

"Certificate of Approval" means the Certificate of Approval described in paragraph 3.04;

"Eligible Expenditure(s)" means those expenditure(s) areas more particularly described in paragraph 3.01;

"Event of Force Majeure" means invasion, rebellion, hostilities, sabotage, government regulations or controls, acts of God, strikes, lockouts or labour disputes that are a major disabling event or circumstance in relation to the normal operations of the party concerned as a whole that is beyond the reasonable control of the party directly affected and results in a material delay, interruption or failure by such party in carrying out its duties, covenants or obligations under this Agreement;

"Minister" means the Minister of Infrastructure, and includes the respective Ministry Deputy Minister and/or any person designated by either of them to act with respect to a provision of this Agreement;

2025/26 Annual Programs Funding Agreement for School District No. 52 (Prince Rupert)

"Ministry" means the Ministry of Infrastructure of the Province of British Columbia;

"Project" means the project(s) described in paragraph 3.01;

"Schools Protection Program" means the risk management program administered and delivered by the Risk Management Branch of the Ministry of Finance in conjunction with the Ministry, and includes the "Schools Protection Program Reference Manual" and all amendments and updates to the program and manual;

"Treasury Board" means the Treasury Board established under the *Financial Administration Act* [RSBC 1996] c. 138.

2. SCHEDULES

2.01 The following Schedule(s) form an integral part of this Annual Programs Funding Agreement:

- A. Communications Protocol Agreement on Minor Capital Projects between the Ministry and School Districts

3. PROVINCIAL FUNDING CONTRIBUTIONS AND OBLIGATIONS

3.01 The Ministry will provide capital funding to the Board which is to be used for the purposes of the following Project:

Facility Name	Program Project Description	Amount Funded by Ministry
Conrad Elementary	SEP - Plumbing Upgrades	\$350,000
Roosevelt Park Elementary	SEP - Plumbing Upgrades	\$350,000
Charles Hays Secondary	SEP - HVAC Upgrades	\$350,000
Charles Hays Secondary	CNCP - HVAC Upgrades	\$350,000
Booth Memorial Jr Secondary	FIP - Equipment and Infrastructure to Support Traditional Food Gathering and Preparation	\$125,000

New projects for BUS

The table below identifies Bus Acquisition Program (BUS) approved projects with bolded sections identifying additionally approved internal combustion engine and/or electric buses as designated. BUS funding amounts to be confirmed after school districts place their order(s) with bus vendors during the upcoming bus standing offer timeframe which runs from April 2, 2025 to June 2, 2025. Please refer to the attached *School Bus Letter* for additional school bus purchasing details.

2025/26 Annual Programs Funding Agreement for School District No. 52 (Prince Rupert)

New/Existing Bus Fleet #	New/Replacement Bus Type	Amount Funded by Ministry
New	INTERNAL COMBUSTION ENGINE - Type C (70-75) with 1 wheelchair space(s)	TBD

Please contact Branch Director [Michael Nyikes](#) with any questions regarding Minor Capital Projects.

3.02 The Ministry may consider, under special circumstances, providing more than the amount listed above.

3.03 The Ministry will provide the capital funding in paragraph 3.01 in the form of a Capital Funding Grant.

3.04 Payment of a Capital Funding Grant is subject to the Ministry issuing a Certificate of Approval for the Project(s) in paragraph 3.01 in accordance with Treasury Board policies and directives and to the following conditions:

- a) in no case may the Board make a draw against funds available under a Certificate of Approval, unless the draw is reimbursement for Eligible Expenditure(s) properly incurred by the Board in connection with the Project;
- b) the Ministry may modify or withhold a Capital Funding Grant and applicable Certificate of Approval, or any portion thereof, in the event the Board fails to observe, perform and comply with any provision of this Agreement or if, in the opinion of the Ministry, there has been a material change in the Project;
- c) the Board will comply with all applicable policies and directives of the Treasury Board respecting Capital Funding Grants.

3.05 Notwithstanding any other provision of this Agreement, the payment of funds by the Ministry to the Board, pursuant to this Agreement, is subject to the provisions of the *Financial Administration Act* ("the Act"), which makes that payment obligation subject to:

- a) there being sufficient monies available in an appropriation, as defined in the Act, to enable the Ministry, in any fiscal year or part thereof when any payment of money by the Ministry to the Board falls due pursuant to this Agreement, to make that payment;
- b) Treasury Board, as defined in the Act, not having controlled or limited, pursuant to the Act, expenditure(s) under any appropriation referred to in this subparagraph a).

4. BOARD OBLIGATIONS

4.01 The Board will:

- a) carry out the Project in a manner that ensures:
 - i) drawing against funds available under a Certificate of Approval on a regular basis throughout the fiscal year (monthly if possible) as reimbursement for Eligible Expenditure(s) as incurred by the Board;
 - ii) delivery within budget;
 - iii) completion by March 31, 2026;
 - iv) scope details are fully met upon completion;
 - v) accrued cost-savings realized from completed capital projects as approved in this Agreement are reported to the Ministry and transferred into the school district's Minister-Restricted Capital account, unless otherwise agreed to in writing by the Ministry.
- b) comply with all policies and best practices related to Capital Project Procurement, as documented in the Capital Asset Management Framework and Capital Procurement Checklist published by the Ministry of Finance;
- c) procure the Project in accordance with the Capital Asset Management Framework;
- d) include in any contracts all standard insurance and indemnification clauses required by the Schools Protection Program;
- e) ensure all communication related to the Capital Project conforms to the "Communications Protocol Agreement on Minor Capital Projects between the Ministry and School Districts" (provided as Schedule A). This protocol may be amended from time to time by the Ministry, with the most current version of the protocol being used.

4.02 Provide written notice to the Ministry immediately upon completion of each Project. (Note: the Ministry will be following up with school districts regarding delayed and/or incomplete projects in early January, at which time the Ministry may choose to reallocate associated funds depending on the status of the Project).

4.03 At the request of the Ministry, prepare additional reports relating to the Project.

4.04 Notify the Ministry immediately, in writing, should any Event of Force Majeure arise that could materially affect the scope, costs or schedule of the Project.

4.05 Indemnify and save harmless the Province of British Columbia and its employees and agents from and against any losses, claims, damages, actions, causes of action, costs and expenses that the Province of British Columbia or any of its employees or agents may sustain, incur, suffer or be put to at any time, either before or after this agreement ends, which are based upon, arise out of or occur, directly or indirectly, by reason of, any act or

omission by the Board or by any of its agents, employees, officers, directors, or contractors with respect to the Project.

- 4.06 Purchase school buses through the bus standing offer as defined and made available through the Ministry (if applicable).
- 4.07 Enter into a tripartite agreement with the Ministry and BC Housing for all Building Envelope Program (BEP) projects and agree to carry out the projects in collaboration with BC Housing as defined in the tripartite agreement (if applicable).

5. EVENT OF FORCE MAJEURE

5.01 In the Event of Force Majeure:

- a) the Board will immediately notify the Ministry, in writing, describing the Event of Force Majeure.
- b) within five (5) Business Days of being notified of the Event of Force Majeure, the Ministry will communicate with the Board to explore what steps are to be taken to mitigate the Event of Force Majeure, determine an appropriate course of action, and establish an estimated cost related to the Event of Force Majeure.
- c) the course of action must be agreed to by the Ministry and the Board.
- d) either party may request the assistance of an independent cost consultant appointed by mutual agreement of the parties.
- e) the Ministry will not approve any expenditure(s) incurred prior to the agreed course of action unless the costs were demonstrably incurred for the preservation of life and/or safety.

6. PUBLIC ANNOUNCEMENTS

- 6.01 Any public announcement relating to the Project will be in accordance with the “Communications Protocol Agreement on Minor Capital Projects between the Ministry and School Districts” (provided as Schedule A).

7. NOTICE

- 7.01 Any notice or communication required or permitted to be given under this Agreement will be in writing and will be considered to have been sufficiently given if delivered by hand or electronic transmission to the physical address or electronic mail address of each party set out below:

- a) if to the Board:

School District No. 52 (Prince Rupert)
634 Sixth Ave E, Prince Rupert, BC, V8J 1X1

2025/26 Annual Programs Funding Agreement for School District No. 52 (Prince Rupert)

Attention: Enrique Vazquez, Secretary-Treasurer
Email: enrique.vazquez@sd52.bc.ca

- b) if to the Ministry:

Ministry of Infrastructure
PO Box 9151 Stn Prov Govt, Victoria, BC, V8W 9H1
Attention: Education & Child Care Capital Branch (Minor Capital Projects)
Email: CMB@gov.bc.ca

7.02 Any such notice or communication will be considered to have been received:

- a) if delivered by hand during business hours (and in any event, at or before 4:00pm local time in the place of receipt) on a Business Day, upon receipt by a responsible representative of the receiver, and if not delivered during business hours, upon the commencement of business hours on the next Business Day;
- b) if sent by electronic transmission during business hours (and in any event, at or before 4:00pm local time in the place of receipt) on a Business Day, upon receipt by a responsible representative of the receiver, and if not delivered during business hours, upon the commencement of business hours on the next Business Day, provided that:
 - i) the receiving party has, by electronic transmission or by hand delivery, acknowledged to the notifying party that it has received such notice; or
 - ii) within twenty-four (24) hours after sending the notice, the notifying party has also sent a copy of such notice to the receiving party by hand delivery.

7.03 Delivery by mail will not be considered timely notice under this Agreement.

7.04 In the event a contact name changes for either the Ministry or for the Board, then parties must be notified within five (5) Business Days.

2025/26 Annual Programs Funding Agreement for School District No. 52 (Prince Rupert)

IN WITNESS WHEREOF the parties have executed this Agreement, in duplicate, as of the day and year first above written.

SIGNED on behalf of His Majesty the King)
in Right of the Province of British Columbia)
by a duly authorized designate of the)
Minister of Infrastructure)

Authorized Signatory (For the Minister of Infrastructure)

Name (Print)

Title

Date Signed (Month/Day/Year)

SIGNED on behalf of **the Board**)
of Education of School District)
No. 52 (Prince Rupert) by its duly)
authorized signatories)

Signatory (Secretary Treasurer)

Name (Print)

Date Signed (Month/Day/Year)

SCHEDULE A

COMMUNICATIONS PROTOCOL AGREEMENT ON MINOR CAPITAL PROJECTS BETWEEN THE MINISTRY OF INFRASTRUCTURE (INF) AND SCHOOL DISTRICTS

News Release

Upon issuance of Capital Plan approvals and funding agreements to school districts, INF will issue public news releases regarding minor capital projects. School district(s) may be requested to provide a quote from a designated representative for such news releases.

Signage

Significant, high-profile minor capital construction projects and/or initiatives approved in the INF Capital Plan **may** be requested to be identified by signage prominently displayed at the site. INF will notify a school district(s) if this is the case.

If requested, signs must conform to Government of B.C.'s Infrastructure Sign Specifications and be produced by Government Communications and Public Engagement (GCPE) graphics department. In addition to the BC logo, school districts and other funding partners will be identified with their logos on signage. Signs are to be installed as soon as possible after announcement of the project, and amended to include the amount of investment and date of completion after award of the contract and preferably before the start of work. The signs are to remain on the site until the work is completed and after any completion ceremonies where applicable. A digital picture of the sign is to be sent to GCPE after it has been installed. Cost of the sign is to be funded from the approved project budget. School districts are responsible for installing the signs.

The steps from signage design to installation are as follows:

1. Project is announced;
1. GCPE will have their graphics department create a construction sign;
2. GCPE graphics department will create and send the approved file to Kings Printer for print production;
3. Kings Printer will notify GCPE when the sign is ready;
4. GCPE will notify the school district(s) when the sign is ready to be ordered and provide them with the online requisition form: <http://brokerage.qp.gov.bc.ca/submit-print/print-form.aspx>;
5. The school district(s) orders, pays and arranges for the sign to be installed. Signs are to be post mounted in a visible location;
6. School district(s) will notify GCPE when the sign is installed and send photo as confirmation.

Official Ceremonies

INF will notify a school district(s) if an official ceremony **may** be held to commemorate the launch and/or ground-breaking for a project. The parties shall co-operate in the organization ceremonies, and messages and public statements for such events should be mutually agreed upon.

Plaques

INF **may** request the district provide and install (upon completion of significant, high-profile construction projects and/or initiatives), a plaque bearing an appropriate inscription. The design, wording and specifications of such plaques must be approved by INF. Cost of the plaque is to be funded from the approved project budget.

School District No. 52 (Prince Rupert)

2026-2027 Minor Capital Projects

Projects Requested:

School Enhancement Program (SEP)			
Project #	Facility	Purpose	2026-27
1	Booth Building	Three classroom renovations to relocate Pacific Coastal School (PCS). It is required to be ready for next school year. Includes unit ventilators, materials, labour, engineering services, taxes, etc	\$ 408,900
2	Roosevelt	Fire pump Generator which is part of the fire protection system. Back up power for the new fire pump. Building code requires it	\$ 130,430
3	Roosevelt	Crawlspace/main floor zone replacement as part of the fire protection project. Needed to sign off on the building	\$ 200,000
4	Conrad	Fire suppression system - Wet system per Falcon estimation	\$ 200,000
5	Westview	HVAC & lighting system upgrade required to fully use this facility. Includes \$750K architectural expenses each phase. Phase 1 of 2	\$ 1,236,609
6	Roosevelt	HVAC upgrade. Geoexchange Phase 1 of 2. Alternative heating source to go with the low temperature boilers. Low priority project	\$ 1,022,930
Carbon Neutral Capital Program (CNCP)			
Project #	Facility	Purpose	Cost
1	Conrad	HVAC System Upgrade. Phase 1 of 2. Includes acquisition cost of unit ventilators, taxes, and others.	\$ 205,185
Playground Enhancement Program (PEP)			
Project #	Facility	Purpose	Cost
1	Conrad	Replace pea gravel for rubber surfacing	\$ 125,000



634 - 6th Avenue East
Prince Rupert, B.C.
V8J 1X1
Tel: (250) 624-6717
Fax: (250) 624-6517

In accordance with provisions under section 142 (4) of the *School Act*,
the Board of Education of School District No. 52 (Prince Rupert)
hereby approves the proposed Capital Plan (Minor Capital Programs) for 2026/27, as
provided on the Capital Plan Summary for 2026/27 submitted to the Ministry of Education
and Child Care.

I hereby certify this to be a true copy of the resolution for the approval of the proposed
Capital Plan (Minor Capital Programs) for 2026/27 adopted by the Board of Education,
on this the 23rd day of September 2025.

Secretary-Treasurer Signature

Secretary-Treasurer Name

School District No.52 (Prince Rupert) 2026-27 Major Capital Programs

Major Capital Program Priorities

Seismic Mitigation Program (SMP):

- Conrad Street Elementary School Seismic Project
- Pineridge Elementary School Seismic Project



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In accordance with provisions under section 142 (4) of the *School Act*, the Board of Education of School District No. 52 (Prince Rupert) hereby approves the proposed Five-Year Capital Plan (Major Capital Programs) for 2026/27, as provided on the Five-Year Capital Plan Summary for 2026/27 submitted to the Ministry of Education and Child Care.

I hereby certify this to be a true copy of the resolution for the approval of the proposed Five-Year Capital Plan (Major Capital Programs) for 2026/27 adopted by the Board of Education, on this the 23rd day of September 2025.

Secretary-Treasurer Signature

Secretary-Treasurer Name

INFORMATION REPORT

DATE: September 16, 2025
TO: Board of Education
FROM: Brittney Verissimo, Director of Finance
RE: **EXECUTIVE COMPENSATION DISCLOSURE REPORT**

Each year the Board is required to complete and post a Public Sector Executive Compensation Report, under the provisions of the *Public Sector Employers Act*. The report includes a compensation policy for executive staff as well as a disclosure of compensation for the Superintendent and the four (4) highest paid executives being paid a base annual salary of more than \$125,000 per annum.

Public Sector Executive Compensation Disclosure Report 2024-2025 School District No. 52 (Prince Rupert)

The Board of Education encourages and adopts practices that enable the district to attract, retain, incent, and reward qualified, high-performing employees who are critical to the delivery of quality public education programs to students in School District No. 52 (Prince Rupert).

A key component of this approach is the development and maintenance of a framework for executive and exempt staff compensation that is rational, defensible, competitive and able to be effectively administered.

Compensation Philosophy

The Board's compensation philosophy aligns with the statutory system of exempt staff compensation administration in the K-12 public education sector and the British Columbia Public School Employers' Association (BCPSEA) exempt staff compensation management plan (BCPSEA Policy 95-06, *Compensation and Employment Standards for School District Employees Not Subject to a Collective Agreement*), which is an approved compensation plan under the *Public Sector Employers Act*.

Compensation mandates/direction facilitated by the Public Sector Employers' Council Secretariat (PSEC Secretariat) from time to time are the official policy of BCPSEA and any adjustments to exempt staff compensation levels must align with the parameters of the prevailing compensation mandate/direction.

The Board's compensation philosophy is based upon a set of principles that guide development, maintenance and decision-making with respect to salary structures and total compensation packages and programs.

At its core is an integrated view of compensation and rewards — not only traditional, quantifiable elements such as salary and benefits (compensation), but also more intangible elements such as career opportunities, learning and career development, work challenge, and supportive culture (rewards). The total rewards compensation program further integrates with plans that establish the board of education's overall education, business, and human resources strategies and objectives to facilitate the attraction and retention of qualified, experienced, motivated and high-potential employees who are committed to the board's overarching goal of delivering a high quality public education experience to BC students.

Inherent in the compensation philosophy are the following core principles:

- **Performance:** The compensation structure and administration of the structure supports and promotes meaningful career growth and development opportunities, and a performance-based (merit) organizational culture.
- **Differentiation:** Differentiation of compensation is supported where there are differences in the scope of the position within an organization, and/or due to superior individual/team contributions.
- **Accountability:** Compensation decisions are objective and based upon a clear and well documented rationale that demonstrates the appropriate expenditure of public funds.
- **Transparency:** The compensation program is designed, managed, administered, and communicated in a manner that ensures the program is clearly understood by employees

and the public while protecting individual personal information.

Labour Market Comparators

Key to the compensation philosophy is the need to maintain a meaningful level of competitiveness with the relevant external labour market. Consistent with industry standards, “labour market” is defined in the BCPSEA sectoral exempt compensation management plan (Policy 95-06, *Compensation and Employment Standards for School District Employees Not Subject to a Collective Agreement*) as:

- The recruitment pool for these employees
- The destination sector for these employees.

The following considerations guide articulation of the relevant labour market:

- Degree of recruitment from these jurisdictions/organizations
- Size of the organization, as size drives the span of control and scope of accountability
- Geographic location
- Transferability of skills
- Comparability of qualifications and experience
- Comparability of authority and consequence of error.

For executive and exempt staff positions in the BC K-12 public education sector, the relevant labour market includes:

1. Other BC school districts (primary labour market)
2. Other BC public sector organizations
3. Other Canadian school districts where relevant (to the extent that BC school districts recruit from and lose employees to these jurisdictions, this segment of the labour market is weighted to Alberta and Ontario (and to a lesser extent, Saskatchewan) consistent with the industry-standard definition of labour market)
4. Selected private sector organizations where relevant.

The Board’s executive and exempt staff salary structure was developed on a total compensation basis, consistent with governance and technical best practice, as part of the BCPSEA Sectoral Exempt Staff Compensation Review Project conducted with the approval of the PSEC Secretariat. This comprehensive market review ensured development of an executive and exempt staff salary structure for each of the province’s 60 public school districts in alignment with each district’s relevant comparator labour market and internal organizational structure. This approach includes:

- Consideration of all components of the total rewards model.
- Consideration of the relevant labour market for compensation comparison purposes.
- Linking pay ranges to neutral, relevant factors (e.g., job content (specific duties/responsibilities), required skill level, required competencies, required qualifications).
- Ensuring appropriate relationships exist between positions in the district’s organizational hierarchy.

- Considering the ways in which appropriate organizational and individual performance measures may be linked to the administration of the compensation system.

In balancing external competitiveness with internal equity, the reference point for executive and exempt total compensation is currently the median of the relevant comparator labour market.

The Board's total compensation package for executive/senior management staff is comprised of the following elements.

Cash Compensation

Total cash compensation includes annual base salary and monthly (*or annual*) vehicle allowance.

- **Annual base salary**

Annual base salary is considered in the context of the total compensation package.

- **Vehicle provisions**

Due to the diverse geography of the district and the need to visit schools and other district worksites, the Board provides a monthly vehicle allowance to the Superintendent and other senior management positions. The monthly vehicle allowance is set at a level competitive with the vehicle allowances provided to Superintendents and other senior managers in districts of similar size and geography.

Non-cash Compensation

The non-cash elements of the total compensation package include:

- **Health and welfare benefits** such as basic medical, extended medical, dental, group life, short-term and long-term disability, employee and family assistance program, etc. consistent with such benefits as offered in the K-12 sector generally.
- **Pension benefits** through either the Teachers' Pension Plan or the Municipal Pension Plan.
 - In addition, upon retirement executive/senior management employees are eligible to receive a long-service recognition award (or retirement allowance) based on the following criteria:
 - After five (5) continuous years of service with the District, the employee shall be entitled to a payment of one (1) day for each month of service of the School District to a maximum of one-hundred and twenty-five (125) days, calculated at the rate of pay at the time the employee leaves the service of the Board.
- **Paid time off** including an annual vacation entitlement of thirty-five (35) days. Pursuant to the *Public Sector Employers Act*, carry forward of unused accumulated vacation is not permitted. If, however, the individual employment contract does allow for carry forward of unused accumulated vacation, then such vacation may be carried forward for one year only and at the end of that year, the unused accumulated vacation must be used in full, paid out, or a combination of the two.

Compensation Administration

The Board engages in consistent and ongoing administration of the compensation structure to ensure that reality matches philosophy and that equity is maintained. An ongoing system of compensation review conducted and managed through BCPSEA and the PSEC Secretariat ensures that total compensation levels are benchmarked externally against the appropriate labour market and internally against appropriate job criteria.

The Board works with BCPSEA to obtain information and advice relating to the executive and exempt compensation structures and to ensure alignment with the compensation mandates/directions established for the provincial public sector by PSEC Secretariat.

▪ Annual base salary administration

The salary structure for executive and exempt positions is based on placement at the appropriate salary range in the structure reflective of labour market competitiveness and internal equity. Placement and progression through the salary range is dependent upon competency growth and performance. The maximum of the salary range typically represents the job rate for the position, defined as the salary that should be paid to an incumbent who has established him/herself as meeting all the goals and expectations of the position in a fully satisfactory manner. New hires are generally not placed at the job rate on commencement of employment, although due to the key leadership roles and responsibilities, such individuals are generally recruited at a highly competent level and are often placed at the mid- to maximum point in the salary range reflective of the required competence, qualifications, and experience.

The decision whether to grant a salary increase to the position of Superintendent only is at the sole discretion of the Board of Education and is the only executive/exempt position for which BCPSEA approval of an increase to any element of the compensation package is not required. In determining whether a salary increase is warranted, the Board considers such factors as performance, competence, external competitiveness, and internal equity including the maintenance of appropriate salary differentials through the organization. The Board typically utilizes market compensation data and salary/compensation structures developed by BCPSEA for this position as well as all other positions in the exempt staff structure. Potential increases are considered within the Board's overall compensation budget.

Accountability

Underlying the Board's compensation philosophy and approach is the understanding that legal and regulatory mandates are considered a baseline for implementing any compensation plan or practice. Compensation administration in the K-12 public education sector currently operates within the following context:

- the *Public Sector Employers Act*, which establishes the legislative policy framework for exempt staff compensation administration in the public sector
- the BCPSEA exempt staff compensation management plan (Policy 95-06, *Compensation and Employment Standards for School District Employees Not Subject to a Collective Agreement*), which is an approved compensation plan under the *Public Sector Employers Act*.

- compensation mandates/direction facilitated by the PSEC Secretariat from time to time. Any adjustments to exempt staff compensation levels must align with the parameters of the prevailing compensation mandate/direction.

Under the current compensation administration system in the K-12 sector:

- the Board of Education is solely responsible for the establishment and maintenance of compensation levels for the position of Superintendent of Schools. As elected school trustees, the Board is accountable to its public and therefore ensures that it adheres to proper human resources practices including statutory requirements with respect to executive and exempt staff compensation.
- proposed salary range placement and compensation adjustments for all other executive and exempt positions in the district must be reviewed and approved by BCPSEA prior to implementation.

EXECUTIVE COMPENSATION DISCLOSURE

School District 52 (Prince Rupert)

Summary Compensation Table at 2025

Name and Position	Salary	Holdback/Bonus/ Incentive Plan Compensation	Benefits	Pension	All Other Compensation (expanded below)	2024/2025 Total Compensation	Total Compensation	
							2023/2024	2022/2023
Andrew Samoil, Superintendent	\$ 216,766	-	\$ 16,250	\$ 24,495	\$ 5,100	\$ 262,611	\$ 250,238	\$ 231,877
Brittney Verissimo, Acting Secretary Treasurer / Director of Finance	\$ 153,411	-	\$ 15,807	\$ 14,440	\$ 1,200	\$ 184,858	\$ 196,049	\$ 156,363
Enrique Vazquez, Secretary Treasurer	\$ 130,000	-	\$ 19,093	\$ 12,103	\$ 13,450	\$ 174,646		
James Warburton, Director of Operations	\$ 89,149	-	\$ 10,193	\$ 8,300	\$ 8,589	\$ 116,231	\$ 161,565	
Sandra Pond, Assistant Superintendent	\$ 192,829	-	\$ 17,570	\$ 21,825	\$ 2,400	\$ 234,624	\$ 243,259	\$ 188,524

EXECUTIVE COMPENSATION DISCLOSURE

Summary Other Compensation Table at 2025

Name and Position	All Other Compensation	Severance	Vacation Payout	Paid Leave	Vehicle / Transportation Allowance	Perquisites / Other Allowances	Other
Andrew Samoil, Superintendent	\$ 5,100	-	-	-	\$ 5,100	-	-
Brittney Verissimo, Acting Secretary Treasurer / Director of Finance	\$ 1,200	-	-	-	\$ 1,200	-	-
Enrique Vazquez, Secretary Treasurer	\$ 13,450	-	-	-	\$ 1,600	\$ 6,850	\$ 5,000
James Warburton, Director of Operations	\$ 8,589	-	\$ 7,009	-	\$ 1,580	-	-
Sandra Pond, Assistant Superintendent	\$ 2,400	-	-	-	\$ 2,400	-	-

EXECUTIVE COMPENSATION DISCLOSURE

Notes	
Andrew Samoil, Superintendent	General Note: Andrew Samoil received a 5.00% performance-based salary increase as of July 1, 2024 in accordance with the K-12 sector-based process for annual, performance-based salary increases for exempt staff.
Brittney Verissimo, Acting Secretary Treasurer / Director of Finance	General Note: Brittney Verissimo was Acting Secretary Treasurer for 12 months in the prior year, and 4 months in the current year.
Enrique Vazquez, Secretary Treasurer	General Note: Enrique Vazquez was appointed the Secretary Treasurer position effective November 1, 2024.
James Warburton, Director of Operations	General Note: James Warburton received a 3.00% performance-based salary increase as of July 1, 2023 in accordance with the K-12 sector-based process for annual, performance-based salary increases for exempt staff. Mr. Warburton resigned from the district effective February 26, 2025.
Sandra Pond, Assistant Superintendent	General Note: Sandra Pond was Acting Superintendent for 11 months in the prior year, and 1 month in the current year.

Monthly Report to the Board

June 2025

Facilities-

- Conrad: German cock roach issues has been resolved with glue traps catching only a handful and mostly regular house spiders.
- PRMS: Main gas valve in the boiler room was replaced due to a faulty seal.
- CHSS: Main fire panel and alarm is still faulty. Graydon Electrical is scheduled for this July to trouble shoot the issues.
- Summer students were hired to help in grounds work/painting.
- Building permits were submitted to the city for summer projects.
- Greenhouses/Wap driveway/Lax Kxeen's roof columns/CHSS Siding/Roosevelts fire suppression upgrade.

Custodial -

All supplies have arrived and been delivered to the schools:
Equipment/Tools/ Floor Finish/ Chemicals

Energy & Conservation

All schools are ready to have to have their heating systems shut down.

Transportation-

54 In Town 2 Out of Town

Health & Safety -

Regular scheduled district/school meetings.

Monthly Report to the Board

July 2025

Facilities:

Custodial:

Crews are well underway with the regular cleaning. Pine/PRMS/CHSS. Gym floors, this year gym floors are being prepped and finished in house. Roosevelt's sensory change/washroom and classroom are being renovated.

Roosevelts: Trig plumbing has started phase 2 of the fire suppression system, including new electrical/valves/main fire pump and supervisor switches. Summer students have been keeping busy with the grounds. Various work orders and school wish lists are underway.

Energy &
Conservation:

All boiler systems have been shut down for conservation and maintenance.

Transportation:

All maintenance vehicles have been washed. All 4 buses are ready for August's inspection.

Health & Safety:

Regular maintenance meetings.

Monthly Report to the Board

August 2025

Facilities-

Work orders and school wish lists continue.
Roosevelt's sensory washroom and classroom are completed. All yellow safety markings have been touched up. Annual fire suppression systems, panels/pumps/and fire extinguishers have been certified.
CHSS track was pressure washed and all drainage was cleaned out.
The 3 greenhouse locations have been prepped. Falcon Engineering is now assisting us with the commercial kitchen.
Playgrounds were cleaned/inspected and various toys were painted.
Stairs by the CHSS band room were refinished with a topcoat of cement. Fire and intruder alarm panels have now been all fixed.
Various locations had walls/shelves/cubbies refinished.
Bird spikes have been installed under the main entrance at CHSS.
Roof surveys on all our district buildings were completed. Strong start in the Rupert Square mall has been relocated to Roosevelt school.
26 school wish lists were completed along with 76 work orders.

Custodial

All floors were refinished, carpets cleaned and furniture returned to classrooms.

Energy &

Conservation -

All boilers have been inspected and serviced.
Heating systems will be turned back on Sept 5th

Transportation-

Micro buses have been permitted to operate
Bluebirds will be permitted on September 26th

Health & Safety -

Regular maintenance meetings.

IT Board Meeting Report – Summer Projects Summary

Date: September 2025

1. Student Device Reimaging

- Successfully reimaged student devices at **Charles Hays Secondary School (CHSS)** and **Roosevelt Elementary School**.
 - This initiative ensures optimized performance and updated software environments for the upcoming academic year.
-

2. New Lab Installation & Device Refresh

- The computer lab was refreshed at **Lax Kxeen Elementary School**, featuring:
 - **25 desktop CPUs and monitors.**
 - The monitors were generously **donated by SD82 (Coast Mountain School District)** and integrated into SD52's infrastructure.
 - The refresh enhances digital learning capabilities and supports curriculum delivery.
-

3. D2L Implementation

- **D2L (Brightspace online learning)** platform has been initiated for use across the district. We will gradually decommission the Moodle Server which was used to provide online learning access to students mainly at CHSS.
 - This marks a significant step toward modernizing digital learning and improving access to course materials and communication tools for students and educators as well as aligning with the MECC's online learning platform.
-

4. Laserfiche Cloud Migration

- **Laserfiche** document management system has been successfully **migrated to the cloud** from in-house hosting.
- Benefits include:
 - Improved accessibility and scalability.
 - Enhanced data security and disaster recovery capabilities.
 - Reduced maintenance overhead for IT staff.

Next Steps & Recommendations

- Continue monitoring performance and user feedback on D2L and Laserfiche cloud services.
- Plan for additional device refreshes and infrastructure upgrades in schools with aging technology.
- Explore further opportunities for inter-district collaboration and resource sharing.

School District No. 52 (Prince Rupert)
Policy Committee
Monday, September 15, 2025
4:45 pm

MINUTES

In Attendance : Kate Teye
Andrew Samoil
Kristy Maier
Tammy Dickens

The meeting was called to order at 4:55 p.m.

1. Policies for Approval

- a. 1370 – Physical Restraint and Seclusion Policy
- b. 5120 – Naming Policy
- c. 6320 – Superintendent of Schools/CEO Roles & Responsibilities Policy

The committee agreed to send the Policies 1370 and 6320 for approval to the board meeting and to move the Naming policy to the In-Camera for board discussion.

2. Policies for Review

- a. 1340 – Opioid Overdose Response Policy

The committee agreed to table this policy until the October meeting.

3. Other Business
None

Meeting Adjourned at 5:25 p.m.

Next Meeting: Tuesday, October 14, 2025

Policy No. 6320
Date Approved: March 9, 1999
Date Amended:
Position Responsible for updates:

**6320 Superintendent's Job Description—
Superintendent of Schools/CEO Roles and Responsibilities Policy**

~~As the Board's single official link to the operating organization, the Superintendent's performance shall be considered to be synonymous with organizational performance.~~

~~Consequently:~~

- ~~1) The Superintendent's job contributions shall be stated as performance in only two areas:~~
 - ~~a) accomplishment of the Board policies on Results to be Achieved (1.0);~~
 - ~~b) compliance with the Board policies on Executive Limitations (4.0).~~

~~The Board recognizes the need for one person to have the overall responsibility for the management of the school district in order to provide leadership and oversight. Therefore, the Board designates the Superintendent of Schools as the Chief Executive Officer and delegates to the Superintendent of Schools/CEO responsibility for overall administration of the district.~~

~~The Superintendent of Schools/CEO is responsible for providing reports which focus on governance implications and is accountable to the corporate Board for the conduct, management and operation of the district, for providing leadership in administration and instructional programs and for ensuring compliance with legislative requirements and statutes.~~

~~All Board authority delegated to the staff of the district is delegated through the Superintendent of Schools/CEO, except for matters that are delegated to the Secretary-Treasurer through legislation or the decision of the Board.~~

~~Specific areas of the Superintendent of Schools/CEO's responsibility are:~~

~~The Superintendent of Schools/CEO is the Lead Educator in the district. The Superintendent/CEO is accountable to the Board of Education for the general~~

management of the affairs of the district, for providing educational leadership and for implementing approved policies and programs to ensure the attainment of the objectives established by the Ministry of Education and Child Care and Board. In addition, the Superintendent/CEO plays a key role in advising the Board and recommending actions to address current and emerging issues.

The Superintendent/CEO advances the district's ability to find innovative and collaborative ways to improve and enhance the programs and initiatives of the district, while staying focused on a cohesive vision as articulated by the learning community. The Superintendent/CEO promotes the school district to the broader community and works collaboratively to engage all partners.

It is the role of the Superintendent of Schools/CEO to:

1. Student Welfare

- 1.1 Establish a safe, caring and orderly learning environment that supports the general well-being of all students.
- 1.2 Ensure the safety and welfare of students while participating in school programs or while being transported to or from school programs on transportation authorized by the school district.
- 1.3 Ensure facilities adequately accommodate students.

2. Student Learning

- 2.1 Provide leadership in all matters relating to the operation of the district.
- 2.2 Ensure student have the opportunity to meet the standards of education as set out by the Ministry of Education and Child Care.
- 2.3 Implement policies/direction established by the Ministry of Education and Child Care and make the board aware of any pertinent legislative changes.
- 2.4 Engage in professional development activities to ensure the excellence, efficacy, and relevance of current educational practices, including computer & related digital technologies.

3. District Vision and Planning

3.1 Recommend to the Board of Education revisions and refinements to the district's vision and mission to ensure they continue to address the educational and administrative objectives of the district.

3.2 Ensure the strategies identified in the district vision are addressed in a timely and effective manner and is accountable to the Board for meeting the strategic and operating objectives established for the district.

3.3 On an annual basis, submit to the Board of Education an analysis of progress in achieving objectives, sets out rationale for variances and recommends modifications to the district vision for the remainder of the year.

4. District Policies and Programs

4.1 Ensure that the quality of programs, support services, education and research meet the standards established by the Board and the Ministry of Education and Child Care and that all measurement of employee performance is conducted to ensure accomplishment of the objectives of the district vision.

5. Relationships with Rightsholders and Partners

5.1 Develop effective relationships with all agencies, organizations and institutions with common interests with the district, including:

5.1.1 Government of British Columbia

Support the Board in maintaining effective relationships at the political level and ensure the district, through the Superintendent of Schools/CEO, has a strong and effective working relationship with senior officials in the Ministry of Education and Child Care.

5.1.2 Education-Related Organizations

5.1.2.1 Work in a cooperative manner with other organizations committed to ensuring the public education system is responsive to the needs of the people of the Prince Rupert School district, including:

- Prince Rupert Principals' and Vice Principals' Association
- Prince Rupert District Teachers Union
- International Union of Operating Engineers
- DPAC

- BCPSEA; BCSTA; BCPVPA; BCSSA; BCTF
- Affiliated Provincial, National and International Organizations

5.1.3 Media and Community Relations

5.1.3.1 Maintain and enhance the district's public image by supporting the Board of Education in developing strategies and approaches for dealing with the media and the community at large, ensuring that the district has a clear and positive profile.

5.1.3.2 Perform other duties as assigned, from time to time, by the Board of Education.

5.1.3.3 Ensure the Board is kept current on all activities of the district by preparing reports on operations, including financial, educational policy and personnel issues, as well as other important issues facing the district.

5.1.3.4 Develop and present recommended courses of action and alternatives to the Board for its consideration.

5.1.4 Board of Education

Ensure each member of the Board of Education has all the information necessary to properly exercise their responsibilities. Upon the election of each new Board member, the Superintendent/CEO will coordinate a program to provide new members with background information on the district, the role of the Board members and the general issues facing the district at that time.

6. Developments in Education

6.1 Keep up to date on developments in the field of education in order to ensure the Board has the best possible information to address and consider emerging issues.

7. Financial and Administrative Management

7.1 Oversee the development and implementation of effective financial and administrative systems and ensure that the financial resources of the district are

maximized and within the objectives, policies, plans and budgets established by the Board of Education.

8. Leadership Role

8.1 Provide leadership in support of members of the Board of Education in identifying and addressing issues of concern in education and in building understanding and developing consensus around positions and actions to be taken by the district.

8.2 Provide leadership to the employees of the district in order to capitalize on their full potential. In doing so, will stimulate, motivate, guide and direct all district staff to contribute their maximum to the realization of the district's goals and objectives.

9. Organization and Management of Staff

9.1 Develop and maintain an organization structure for the staff of the district that ensures these resources are directed towards accomplishing the objectives laid out in the district vision.

9.2 Ensure an effective recruitment and selection program is in place to continue to attract high calibre staff.

9.3 Ensure the establishment of a clear definition of the responsibility of each employee, the ongoing management, direction and motivation of the staff.

Policy No. 1370
Date Approved: 14-May-2019
Date Amended: 9-Nov-2021
Position Responsible for updates:

1370 **Physical Restraint and Seclusion Policy**

The Board of Education intends to maintain a safe, secure and respectful environment for students and staff. The Board recognizes its responsibility to work with students in a manner which is similar to a kind, firm, and judicious parent. Positive and least restrictive approaches in the provision of student supports are considered best practice. The overriding goals of this policy are:

- a) respect for student rights;
- b) maintaining student dignity; and
- c) the safety of all involved.

It is expected that school personnel will implement positive behaviour supports and interventions, behaviour plans, emergency or safety plans, and other plans to prevent and de-escalate potentially unsafe situations. It is expected that parents and, where appropriate, students, are consulted in the development of positive behaviour supports and interventions, behaviour plans, and emergency or safety plans.

These supports, interventions and plans are intended to minimize the risk that a student will pose imminent danger of serious physical harm to self or others. If they are not successful, and the student poses an imminent danger of serious physical harm to self or others, physical restraint and seclusion are used as a last resort.

When physical restraint or seclusion are used it will be with the least amount of force and in the least restrictive way, and in proportion to the danger of the behaviour. Physical restraint or seclusion are never conducted in a manner that could, in any way, cause harm to a student. Restraint or seclusion is discontinued once the imminent danger has passed.

Related Policies and Regulations:
1370-10 Physical Restraint and Seclusion Regulation