

**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, December 16, 2025- 7:00 P.M.**

1. **Adoption of Agenda**
2. **Presentation(s):**
  - 2.1 Tom Kertes and the Community Builders Group
3. **Approval of the Minutes of the**
  - 3.1 Open Board Meeting Held on November 18, 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 November 18, 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
    - 5.1.1 November 20, 2025 letter from PRDTU re: Concerns Regarding the Direction of Early Learning and Literacy in SD52 (p. 10)
  - 5.2 Copied to the Board
    - 5.2.1 November 6, 2025 letter from SD 8 to Minister Beare re: Request to Review the Inclusive Education Funding Model (p. 13)
6. **Superintendent of Schools' Report**
  - 6.1 For Board Information:
    - 6.1.1 Field Trips (p 15)
    - 6.1.2 Enrolment
      - 6.1.2.1 Enrolment graph (p. 16)
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7. **Secretary-Treasurer's Report**
  - 7.1 Statement of Operations November 2025 (p. 17)
  - 7.2 November 2025 Operations Department Reports (p. 19)
  - 7.3 November 2025 Information Technology Department Report (p. 20)
  - 7.4 Statement of Financial Information Report (p. 21)
  - 7.5 ABC Meeting Schedule (p. 79)

7.6 KPMG Report on Agreed-Upon Procedures (p. 80)

8. **Committee Reports**

8.1 Finance & Building Committee (Trustees Beil, Maier, Horne)

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 December 8, 2025 Meeting minutes (p. 84)

8.4.2 Policies for Approval

8.4.2.1 2110 – Staff Recruitment and Retention Policy (p.85)

8.4.2.2 1340 - Response to Unexpected Health Emergencies Policy (p. 88)

8.4.3 Policies for Review

8.4.3.1 2370– Remote Work Policy (p. 90)

8.4.3.2 6510 –Board Communications Policy (p. 95)

8.4.3.3 6610 – Making Policy and Regulations Policy (p. 96)

8.5 District Technology Steering Committee (Trustee Horne)

9. **Old Business**

10. **New Business**

11. **Information Items**

11.1 Winter Break, December 22, 2025 to January 2, 2026

11.2 School Board Office closure, Dec 23, 2025 to Jan 2, 2026, Inclusive

11.3 Board of Education Meeting, January 20, 2026

11.4 Pro-D Elementary & Middle School, January 23, 2026

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, November 18, 2025 – 7:00 P.M.**

Trustees Present: J. Beil, K. Maier, J. Horne, K. Toye

Staff Present: A. Samoil, E. Vazquez, T. Dickens, A. Lihou, R. Edzerza, P. Khaira, K. MacIlroy, L. Burger, C. Rourke

Regrets: M. Pucci, D. Dalton, L. Sanchez

Vice-Chair Maier acknowledged that the meeting is being held on traditional Ts'msyen territory. The meeting was called to order at 7:05 p.m.

**1. Adoption of Agenda**

**Motion 20251118-1.0a**

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

**Carried**

**2. Presentation**

Director of Instruction, Lori Burger introduced Billy Nelson and the Git Waas Drumming group.

Mr. Nelson presented on the CHSS Git Waas Student Drumming Group. Four drummers attended the board meeting and performed two songs written by two of the students. The performance was a moving display of the pride they feel for their Indigenous heritage and culture.

Mr. Nelson shared how this group of students has helped him in so many ways. He went on to say "This group has demonstrated that nations can unite, and they have created harmony among many tribes. "

Vice-Chair Maier expressed "We were honored to welcome the Git Waas Drumming Group led by Billy Nelson. Their original songs were inspiring, and we are looking forward to experiencing more of their incredible work. "

**3. Approval of the Minutes of the**

**3.1 Open Board Meeting held October 21, 2025**

**Motion 20251118-3.1**

Horne "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  
October 21, 2025 be approved as amended",

**Carried**

p.3 Correction to minutes under policy committee to change from Trustee Toye presented to Trustee Maier.

3.2 Open Board Meeting Held on November 4, 2025

**Motion 20251118-3.2**

Beil "Be it resolved by the Board of Education of School District No. 52  
Horne (Prince Rupert) that the minutes of the open Board meeting held  
November 18, 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 October 21, 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 20251118-4.0a**

Beil "Be it resolved by the Board of Education of School District No. 52  
Horne (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 October 16, 2025 letter from SD 8 to Minister of Transportation and Transit
  - 5.2.2 October 27, 2025 letter from SD 60 to Dana Dmytro

**Motion 20251118-5.2a**

Beil "Be it resolved by the Board of Education of School District No. 52  
Horne (Prince Rupert) that Item 5.2.1 to 5.2.2 be received and filed."

**Carried**

**Motion 20251118-5.2b**

Beil "Be it resolved by the Board of Education of School District No. 52  
Horne (Prince Rupert) that the letter in 5.2.2 be discussed at the Branch  
meeting in Vancouver and in sequence the Board write a letter in  
support."

**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.
  - 6.1.2 Enrolment  
The Director of Instruction, Carla Rourke reported enrolment is 1785 on



October 31, 2025.

6.1.2.1 Enrolment graph  
Review of graph and trends.

6.1.3 Upcoming Projects/Learning/Other  
Superintendent Samoil shared that:

Schools honored and remembered veterans' service and sacrifices on National Indigenous Veterans Day and Remembrance Day. At CHSS Student Voice worked hard to plan ceremonies. Git Waas and the Cadets drummed and marched through the hallways followed by ceremonies in the gymnasium.

Grade 4 FSA's were done last week.

Students from the NITEP program have been attending classes around the district to observe. SD52 has many employees enrolled in this program.

Elementary schools have begun preparing for winter concerts. Some schools are holding family craft nights to enjoy the festivities during December.

The Port of Prince Rupert will be visiting schools to have pancake breakfasts with students and staff.

Field trips are ongoing around the district and have included sports travel, skating and ski days. Volleyball, soccer and debate teams have represented CHSS well. Jr. Boys volleyball received bronze at zones and Jr girls' volleyball received silver. Both sr. boys and girls' volleyball teams received GOLD! Sr. Girls will be heading to provincials very soon. A big thank you to the many individuals and organizations who have been generously donating to the Fall sports teams traveling to the Provincial Championships.

CHSS has expanded shop programs this year by offering Auto shop, and the class has recently started doing oil changes and tire rotations.

Roosevelt and Conrad have planned visits with pen pals. They have had fun connecting this way.

Dec 4-6 – "Almost Maine" CHSS Drama Productions at the Lester Centre.

#### **Early Learning & Child Care:**

The ownership of the lots where Lax Kxeen Elementary School at 601 William Booth Way and Booth Maintenance Building at 500 Hays Cove Avenue occupy, have reverted to The Board of School Trustees of School District No. 52. as of October 31<sup>st</sup>, 2025. This is welcome news for the new childcare facility for 144 spaces as the project will now be on track for completion of late 2027 or early 2028. Station One Architects and Vancouver School Board project managers will be returning to Prince Rupert on December 9<sup>th</sup> and 10<sup>th</sup> to update the board of trustees and rightsholders groups with progress on the project.

## **7. Secretary Treasurer's Report**

7.1 Statement of Operations September 2025

The Secretary-Treasurer presented the Statement of Operations October 2025 report and answered questions from Trustees. Trustees questioned line 41 function 1 and further explanation. The secretary-treasurer made a note and requested to get back to the trustees at the next board meeting.

- 7.2      October 2025 Operations Department Report  
The Secretary-Treasurer presented the October 2025 Operations Department report and answered questions from Trustees.

- 7.3      October 2025 Information Technology Department report  
The Secretary-Treasurer presented the October 2025 Information Technology Department Report and answered questions from Trustees.

8.      **Committee Reports**

- 8.1      Finance & Building Committee  
8.1.1    Banking Bylaw

(Trustees Beil, Maier, Horne)

SCHOOL DISTRICT NO. 52 (PRINCE RUPERT)  
BANKING BYLAW NO. BB-2025

BANKING RESOLUTION

Banking Bylaw No. BB-2025

a) Appointment for Banking Services

"THAT Canadian Imperial Bank of Commerce (herein referred to as "CIBC") be appointed to provide all banking services as per the terms of its Banking Services Proposal dated the 24th day of October 2025, such services to commence as soon as practically possible."

b) Repeal of Existing Bylaw

"THAT upon execution of a new banking services agreement with CIBC, the existing Banking Bylaw No. BB-2020 will be repealed, and furthermore  
THAT the Board authorize the Secretary Treasurer to terminate its banking services and overdraft agreements with Northern Savings Credit Union as soon as practically possible."

c) Direction to Accept Facsimile Signatures on Cheques

"THAT CIBC be and is hereby authorized and directed to pay any and all cheques or instruments representing to be cheques of the Board of Education of School District No. 52 (Prince Rupert) (herein referred to as the "Board") presented for payment bearing the facsimile signatures of the Superintendent, the Secretary Treasurer, and the Director of Finance, and furthermore

THAT such cheques or instruments shall have the same legal effect, may be dealt with to all intents and purposes and shall bind the Board as fully and effectually as if signed in the handwriting of and duly issued by such officers for or on behalf of the Board, regardless of howsoever or by whomsoever the said signatures have been mechanically affixed, including through the use of a facsimile signing machine, and furthermore

THAT the Board shall provide CIBC with a certified copy of this resolution and certified copies of such facsimile signatures and that such resolution may be acted upon by the Prince Rupert branch of CIBC until notice of the contrary or of any change therein has been given in writing to the manager or acting manager of such branch of CIBC."

d) Signing Authorities

- i) "THAT cheques valued \$1 to \$25,000.00 can be signed/authorized by a combination of any of two of the Director of Finance, Secretary Treasurer and Superintendent. Any one of the Director of Finance, Secretary Treasurer or Superintendent may also sign in combination with any one of the Chair or Vice Chair to sign/authorize \$1 to \$25,000.00 cheques.
- ii) Cheques valued \$1 and greater and payable to the Receiver General of Canada, the Minister of Finance, any authorized provider of employee benefits, BC Hydro, or Pacific Northern Gas can be signed/authorized by a combination of any two of the Director of Finance, Secretary Treasurer and Superintendent. Any one of the Director of Finance, Secretary Treasurer or Superintendent may also sign in combination with any one of the Chair or Vice Chair to sign/authorize \$1 and greater cheques payable to the Receiver General of Canada, the Minister of Finance, any authorized provider of employee benefits, BC Hydro, or Pacific Northern Gas.
- iii) All other cheques valued \$25,000.00 and greater must be signed/authorized by any one of the Director of Finance, Secretary Treasurer or Superintendent and any one of the Chair or Vice Chair."
- e) Automated Funds Transfer (Direct Deposit) Service  
"THAT, except for payments requiring two signatures in accordance with paragraph (d)(iii) above, payroll and accounts payable payments valued \$1 and greater can be made through the Automated Funds Transfer Service (Direct Deposit) and any one of the Manager of Payroll Services, Assistant Director of Finance and Director of Finance may submit transactions for payment, and any one of the Director of Finance, Secretary Treasurer and Superintendent may approve the transactions for payment, however the Director of Finance is not authorized to approve transactions that were submitted by the Director of Finance."
- f) Temporary Borrowing  
"THAT the Board authorize the Secretary Treasurer to maintain the existing agreement with Bank of Montreal (BMO) to provide the Board with credit by way of corporate purchasing accounts."
- g) Authorization of Banking Forms and Resolutions  
"THAT the Board authorize the Secretary Treasurer and the Director of Finance to sign and complete all other forms and resolutions, in a form acceptable to the Secretary Treasurer, necessary to complete the banking arrangements with CIBC, the signature of the Secretary Treasurer on such forms and resolutions being sufficient to acknowledge the satisfaction of this clause."

This Bylaw may be referred to at "School District No. 52 (Prince Rupert) Banking Bylaw No. BB-2025."  
 READ A FIRST TIME THE 18TH DAY OF NOVEMBER 2025;  
 READ A SECOND TIME THE 18TH DAY OF NOVEMBER 2025;  
 READ A THIRD TIME, PASSED AND ADOPTED THE 18TH DAY OF NOVEMBER 2025.

**Motion 20251118-8.1.1a**

Beil	"Be it resolved by the Board of Education of School District No. 52
Horne	(Prince Rupert) that Banking Bylaw No. BB-2025 have all three
	readings on November 18, 2025."

**Carried**

**Motion 20251118-8.1.1b**

Beil "Be it resolved by the Board of Education of School District No. 52  
 Horne (Prince Rupert) that Banking Bylaw No. BB-2025 be read a first time  
 the 18<sup>th</sup> day November 2025."

**Carried****Motion 20251118-8.1.1c**

Beil "Be it resolved by the Board of Education of School District No. 52  
 Horne (Prince Rupert) that Banking Bylaw No. BB-2025 be read a second  
 time the 18<sup>th</sup> day November 2025."

**Carried****Motion 20251118-8.1.1d**

Beil "Be it resolved by the Board of Education of School District No. 52  
 Horne (Prince Rupert) that Banking Bylaw No. BB-2025 be read a third  
 time, passed and adopted the 18<sup>th</sup> day November 2025."

**Carried**

8.2 Framework for Enhancing Student Learning **(Trustees Horne, Toye)**  
 Nothing to report

8.3 Provincial Council **(Trustees Horne, Sanchez)**  
 Trustee Horne shared highlights from the recent BCSTA synopsis.

8.4 Policy Committee **(Trustees Toye, Maier)**

8.4.1 November 10, 2025, meeting  
 Chair Toye presented the minutes of the November 10, 2025, meeting  
 of the Policy Committee and answered questions from Trustees.

8.4.2 Policies for Approval  
 8.4.2.1 6330 – Role of the Secretary-Treasurer Policy  
 8.4.2.2 1120 – French Immersion Policy

**Motion 20251021-8.4.2**

Toye "Be it resolved by the Board of Education of School District No. 52  
 Beil (Prince Rupert) that policies 6330 – Role of the Secretary-Treasurer  
 and 1120 – French Immersion be approved as presented."

**Carried**

8.4.3 Policies for Review  
 8.4.3.1 2110 – Recruitment and Selection of Personnel Policy  
 8.4.3.2 1340 – Response to Unexpected Health Emergencies Policy

**Motion 20251118-8.4.3**

Toye "Be it resolved by the Board of Education of School District No. 52  
 Beil (Prince Rupert) that policies 2110– Recruitment and Selection of  
 Personnel and 1340 – Response to Unexpected Health Emergencies  
 Policies be sent to stakeholders for comment and review."

**Carried**

8.5 District Technology Steering Committee  
 Recent meeting discussions around ways to save money on things like cameras  
 and software subscriptions. The committee is still working on putting together and  
 AI report.

**9. Old Business**

None

10. **New Business**

None

11. **Information Items:**

11.1 Professional Development Day, November 28, 2025

Vice-Chair Maier noted that the Professional Development Day is on November 28, 2025

11.2 BCSTA, Trustee Academy

Vice-Chair Maier noted that BCSTA Trustee Academy is on November 27-29, 2025

11.3 Board of Education Meeting, December 16, 2025

Vice-Chair Maier noted that the Board of Education meeting is on December 16, 2025.

11.4 Winter Break, December 22, 2025 – January 2, 2026

Vice-Chair Maier noted that Winter Break is from December 22, 2025, to January 2, 2026.

11.5 School Board Office Closure, December 23, 2025, to January 2, 2026.

Vice-Chair Maier noted that the School Board Office Closure is from December 23, 2025, to January 2, 2026.

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

Q: Section 6 – Please repeat what the district the owner of regarding the new childcare spaces.

A: The title of the properties at Lax Kxeen was granted back to the district.

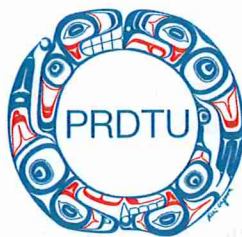
Q: Concerns about families crossing the unlit field for craft nights etc at PRMS.

A: The School District does not own that field, however the Superintendent will investigate this as the concern is valid.

13. **Adjournment**

Chair Toye adjourned the meeting at 8:22 p.m.





Nat'ala Gasuwilaa'ymsgit

November 20, 2025

Letter to the Superintendent in care of the Board of Trustees  
Andrew Samoil

**Re: Concerns Regarding the Direction of Early Learning and Literacy in SD52**

School District 52's Strategic Plan emphasizes equity, Indigenization, cultural responsiveness, local autonomy, whole-child development, and community-rooted learning.

As teachers in Prince Rupert, we not only uphold these values—we believe deeply in their importance for our students, families, and community. It is with this shared commitment that we express our growing concern about the recent direction of early learning and literacy in our district, particularly the increasing reliance on American commercial programs.

While the district endeavours to develop its own Literacy Framework, current practices appear to lean heavily on U.S.-based standardized products such as the Acadience screener and scripted literacy programs like UFLI. These programs reflect pedagogies and worldviews that we feel appear misaligned with the vision, mission, and values outlined in the SD52 Strategic Plan.

It is also important to note that at the most recent BCTF Representative Assembly, three motions were carried affirming a provincial consensus that American standardized screeners should not be used with BC students. Teachers across the province agree that these tools should not be relied upon in BC schools. This provincial direction reinforces the concerns raised by teachers in Prince Rupert regarding the appropriateness and cultural relevance of such products.

Prince Rupert has one of the highest proportions of Indigenous learners in British Columbia. As a district, we have long prioritized embedding local Indigenous knowledge, culture, and perspectives into all areas of learning. We believe in culturally responsive, place-conscious education that honours Ts'msyen worldviews, oral traditions, and ways of knowing. Standardized, scripted American programs are not designed to reflect Indigenous pedagogies or Prince Rupert's unique cultural context. They risk marginalizing Indigenous identities and replacing place-based learning with imported content—undermining our shared commitments to Reconciliation and, specifically, Truth and Reconciliation Commission Call to Action 10(iii).

The SD52 Strategic Plan also emphasizes holistic, whole-child learning. Research clearly shows that relationships, emotional safety, and the social context of learning are fundamental to children's development. In our classrooms, we prioritize relationship-based teaching, play and inquiry, community connectedness, Indigenous principles of learning, and trauma-informed practice. Scripted commercial programs, particularly those aligned with "Science of Reading"

packages, prioritize rigid skill sequences, predetermined texts, and scripted daily lessons. These structures limit teacher professional judgment, reduce flexibility, and risk diminishing student voice, cultural identity, and creativity.

Further, such programs create a curricular disconnect. The BC curriculum emphasizes Big Ideas, core competencies, inquiry, flexible pathways, and experiential, place-based learning. American commercial literacy programs seek uniformity and standardization—values deeply at odds with the BC curriculum and our strategic priorities.

We also know from the Human Early Learning Project (HELP) that Prince Rupert has a high proportion of children experiencing developmental vulnerability. These vulnerabilities are strongly linked to social-emotional needs, community context, and systemic inequities—not simply literacy skill deficits. Early screening tools such as Acadience may help identify potential risks, but when used in isolation, they cannot address broader developmental needs. Without culturally responsive intervention, play-based learning, rich oral language experiences, and supportive relationships, screening alone will not improve literacy outcomes.

A narrow focus on screening and isolated discrete skills risks:

- Prioritizing what is measured over what matters.
- Accelerating the “schoolification” of early childhood—introducing academic pressure before play, identity, and belonging are established.
- Undermining children’s well-being, curiosity, and intrinsic motivation.
- Missing the foundational importance of culture, context, relationships, and community.

Skills such as phonemic awareness, vocabulary, and alphabet knowledge are important and supported by research, but they must be embedded in meaningful, culturally grounded, relationally rich learning environments.

Assessment should inform, not replace, responsive instructional practice.

Based on our understanding of SD52’s Strategic Plan, we are concerned that standardized, scripted American programs:

- Conflict with Indigenous Education priorities and Reconciliation commitments.
- Limit culturally responsive practice and place-based learning.
- Undermine teacher autonomy and professional expertise.
- Misalign with the BC curriculum’s holistic, competency-based framework.
- Ignore local data, community strengths, and Prince Rupert’s unique learner population.

Prince Rupert requires literacy approaches that are locally developed, culturally grounded, flexible, responsive to student context, and reflective of Ts’msyen and Indigenous worldviews. These approaches must align with BC’s holistic curriculum—not with imported scripts designed for U.S. systems.

In today's political and educational climate, investing in local, Canadian-made, culturally rooted approaches honors our community, our learners, and our commitment to Reconciliation.

Sincerely,



**Kyla Ragan**

President, Prince Rupert District Teachers' Union

Cc: Tammy Dickens, Board Chair • Kate Toye, Trustee • Janet Beil, Trustee • Kristy Maier, Trustee • Danielle Dalton, Trustee • Mike Pucci, Trustee • James Horne, Trustee • Louisa Sanchez

November 6, 2025

Honourable Minister Lisa Beare  
Minister of Education and Child Care  
Government of British Columbia  
Via email

**Re: Request to Review the Inclusive Education Funding Model**

Dear Minister Beare,

On behalf of the Board of Education for School District No. 8 (Kootenay Lake) we are writing to respectfully request a comprehensive review of the provincial funding model related to inclusive education.

As a Board, we are responsible for ensuring that every school-age learner in our district has access to an educational program, consistent with the School Act and the Ministry's policy framework. The Act requires boards to make an educational program available to all school-age residents, and the Statement of Education Policy Order (Mandate for the School System) affirms government's responsibility to ensure that all learners can develop their individual potential and contribute to a healthy society and sustainable economy.

We ask that the Ministry revisit the following recommendations with partners across the sector. To continue to adhere to inclusion principles that support the basic human rights of children in schools that have a diversity of learners, funding should reflect the increasing classroom complexity, and need for services such as evidence-based interventions, specialized staff, assistive technology, and interagency coordination have expanded correspondingly. Previous provincial reviews identified opportunities to better align resources with needs such as combining high-cost claims with a provincial prevalence-based component while maintaining accountability for student outcomes.

We also note the Supreme Court of Canada's guidance that for some learners, specialized supports are the means by which students obtain meaningful access to the education guaranteed to all children. This principle reinforces the importance of funding models that allow districts to meet individual needs for all students in a timely, effective, and sustainable way.

The current funding model references these obligations, but unique need identification in operational budgets does not align to this requirement. The K-12 Funding model provides a basic allocation for all students and supplemental funding for defined categories of need (Levels 1-3). While these mechanisms support the unique demographics of school districts, they also



respond to a medicalized model of identifying learners that fall within specified learning profiles. The funding also requires that boards meet the full scope of duties outlined above within this funding model for all operational obligations and to support all students with diverse learning abilities that require specialized supports and fall outside of the level 1-3 categories. Our district's budgeted 2025-2026 expenditures exceed our budgeted 2025-2026 revenue in the area of inclusive education by CAD 1.9 million. This continues to be a historical trend.

With this context, we respectfully request that the Ministry consider the following in a renewed review of the inclusive education funding model:

- Ensure that funding keeps pace with the actual costs of delivering required supports (staffing, programs and services, assessments, transportation, technology, and specialized programming) so boards can fully meet legislated and policy obligations.
- Assess whether the current allocation model adequately reflects rural and remote communities, socio-economic factors, and emerging mental-health and behaviour-support needs, while preserving flexibility for local implementation.
- Ensure that rural and remote districts have access to funding reflective of the additional travel time required for inclusive education educators or specialists to travel between schools and their inability to apply economy of scale.
- Explore multi-year allocations and appropriate stabilization measures so districts can plan services and staffing, including for low-incidence, high-cost needs that may fluctuate year-to-year.
- Maintain transparent reporting while moving away from a medical model and emphasizing measures of access, participation, progress toward IEP goals, graduation, and transitions consistent with the Ministry's policy objectives.
- Ensure that districts are able to equitably meet a standard of service across the province, including having access to timely assessment and specialist services.

Our Board is committed to accountability and continuous improvement. We respectfully request a comprehensive review of the provincial funding model related to inclusive education. We welcome the opportunity to participate in a Ministry-led process to support equitable, high-quality learning for every student, in every community.

Thank you for your consideration.

Sincerely,



Susan Chew, Chair

Board of Education of School District No. 8 (Kootenay Lake)

cc. Trish Smillie, Superintendent of Schools  
British Columbia School Trustees Association



**SUPERINTENDENT OF SCHOOLS REPORT  
TO BOARD OF SCHOOL TRUSTEES**

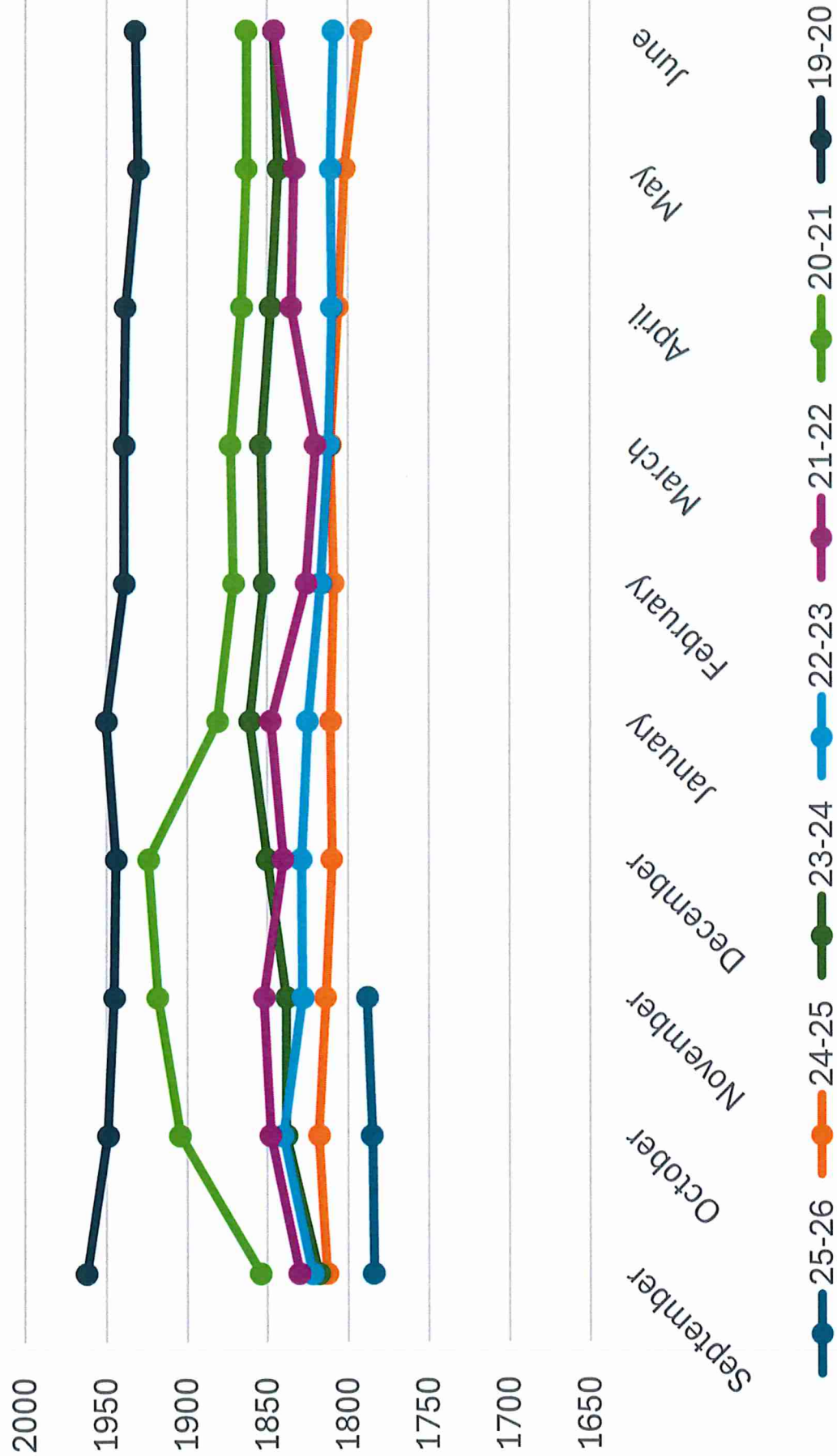
**December 16, 2025**

**6.1 For Board Information:****6.1.1 Field Trips Approved**

	<b>School</b>	<b>Dates</b>	<b>School Days</b>	<b>Grade</b>	<b>Purpose</b>
1.	CHSS	Sept 27, 2025	0	9/10	Jr. Girls Volleyball in Smithers
2.	CHSS	Sept 27, 2025	0	9/10	Jr. Boys Volleyball in Terrace
3.	CHSS	Sept 27, Oct 9, 1, 18, 25, Nov 1, 14, 15/25	1	10, 11, 12	Volleyball in Hazelton, Kitimat, Smithers, Terrace, Houston
4.	CHSS	Nov 29, Dec 10-14/25, Jan 8-11, 31, Feb 6,7, 20-25/26	9	9/10	Basketball games /tournaments in Hazelton, Prince George, Terrace, Smithers, Langley
5.	CHSS	Nov 28,29/25	1	11/12	Basketball tournament in Terrace
6.	CHSS	Nov 25-Dec 1/25	5	10/11/12	Volleyball Provincials in Kelowna
7.	PRMS	Dec 6/25	0	8	Boys basketball zone playday in Smithers
8.	CHSS	Dec 10-14/25	3	11/12	Basketball tournament in North Vancouver
9.	CHSS	Dec 15/25	3 <sup>rd</sup> block	Comm builders	Harvesting Cedar on Butze trail
10.	CHSS	Jan 8-11/26	2	11/12	Basketball tournament in Prince George.
11.	CHSS	Jan 9-12/26	2	9-12	Debate tournament in Prince George
12.	PRMS	Jan 10/26	0	8	Boys basketball in Kitimat
13.	CHSS	Jan 16-17/26	1	11/12	Basketball in Smithers
14.	CHSS	Jan 23-26/26	2	9-12	Debate tournament in Prince George.
15.	PRMS	Feb 6,7/26	1	8	Boys basketball tournament in Hazelton.
16.	PRMS	Feb 12/26	1	6	Skiing at Shames
17.	CHSS	Feb 13,14/26	1	11/12	Boys basketball in Smithers
18.	CHSS/ PRMS	Mar 10/26	1	8-12	Debate team model parliament at Booth or PAC

**6.1.2 Enrolment****6.1.2.1 Enrolment Graph (p. 16)****6.1.3 Upcoming Projects/Learning/Other**

# Enrollment over the past 7 Years



# The Board of Education of School District #52 (Prince Rupert)

## Unaudited Statement of Operations/Operating Fund

November 30, 2025

OPERATING FUND	Variance				ANNUAL BUDGET 2025/26
	YTD Budget 2025/26	Jul - Nov ACTUALS	Favourable (Unfavour- able)	%	
<b>REVENUE</b>					
Provincial Grants, MECC	8,269,553	8,269,553	-	0.0%	26,987,568
LEA Funding From First Nations	377,874	377,874	-	0.0%	1,277,525
Provincial Grants, Other	-	-	-	100.0%	32,483
International Student Tuition	47,700	47,700	-	0.0%	36,000
Other Revenue	83,657	76,517	(7,140)	-8.5%	776,777
Rentals & Leases	41,100	33,568	(7,532)	-18.3%	98,640
Interest Income	58,333	84,467	26,134	44.8%	140,000
<b>Total Revenue</b>	<b>8,878,217</b>	<b>8,889,679</b>	<b>11,462</b>	<b>0.1%</b>	<b>29,348,993</b>
<b>EXPENSE</b>					
Salaries					
Teachers	3,241,915	3,242,199	(284)	0.0%	11,109,718
Principals & Vice-Principals	788,514	777,513	11,001	1.4%	1,946,311
Education Assistants	736,063	740,971	(4,908)	-0.7%	2,453,543
Support Staff	882,933	881,757	1,176	0.1%	2,308,744
Other Professionals	790,595	783,147	7,448	0.9%	1,917,746
Substitutes	401,910	386,083	15,827	3.9%	1,135,553
Total Salaries	6,841,930	6,811,670	30,260	0.4%	20,871,615
Employee Benefits	1,608,924	1,529,583	79,341	4.9%	5,217,905
Total Salary & Benefits	8,450,854	8,341,253	109,601	1.3%	26,089,520
Services & Supplies	1,130,874	1,115,309	15,565	1.4%	3,957,425
<b>Total Expense</b>	<b>9,581,728</b>	<b>9,456,562</b>	<b>125,166</b>	<b>1.3%</b>	<b>30,046,945</b>
<b>Net Revenue (Expense)</b>	<b>(703,511)</b>	<b>(566,883)</b>	<b>136,628</b>	<b>19.4%</b>	<b>(697,952)</b>
Indigenous Ed Surplus Included	-	-	-		12,991
Drawn from Reserves	-	-	-		744,961
Capital Asset Purchases	-	-	-		(60,000)
<b>Surplus (Deficit) for Year</b>	<b>(703,511)</b>	<b>(566,883)</b>	<b>136,628</b>	<b>19.4%</b>	<b>-</b>

Fund : 0 Operating

PR	TITLE	Nov	YEAR TO DATE	ENCUMBERED	FULL YEAR BUDGET	AVAILABLE	PERC
Function : 1 Instruction							
02	Regular Instruction	1,193,172.22	3,514,031.66	6,404.70	12,907,690	9,393,658	73
03	Career Preparation	-1092.47	232.53		6,589	6,356	96
07	Library Services	73,406.42	189,751.45		629,119	439,368	70
08	Counselling	26,678.60	97,117.38		243,933	146,816	60
10	Special Education	646,113.43	1,648,573.46	2725.57	5,075,664	3,427,091	68
30	English Language	2.64	204.79		0	-205	0
31	Aboriginal Education	234,716.47	753,481.00		2,333,091	1,579,610	68
41	Business Admin	207,620.34	953,386.60		2,207,782	1,254,395	57
TOTAL FOR Function - 1		2,380,617.65	7,156,778.87	9,130.27	23,403,868	16,247,089	69
Function : 4 District							
11	Education Admin	48,710.03	238,133.09		487,913	249,780	51
40	Governance	23,078.96	93,533.61		248,009	154,475	62
41	Business Admin	93,097.33	387,290.35	1,155.00	1,492,523	1,105,233	74
TOTAL FOR Function - 4		164,886.32	718,957.05	1,155.00	2,228,445	1,509,488	68
Function : 5 Maintenance & Operations							
41	Business Admin	103,464.91	151,308.26		349,930	198,622	57
50	Plant Maintenance	235,484.65	1,186,251.65	55,255.59	2,896,498	1,710,246	59
52	Maintenance Of	9,104.60	32,321.03		138,828	106,507	77
56	Utilities	43,059.84	129,834.05		673,754	543,920	81
TOTAL FOR Function - 5		391,114.00	1,499,714.99	55,255.59	4,059,010	2,559,295	63
Function : 7 Transportation							
41	Business Admin	442.8	2,233.27		4,395	2,162	49
70	Student Transportation	27,843.28	78,878.47		351,227	272,349	78
TOTAL FOR Function - 7		28,286.08	81,111.74	0.00	355,622	274,510	77
TOTAL FOR Fund - 0		2,964,904.05	9,456,562.65	65,540.86	30,046,945	20,590,382	69
GRAND TOTAL		2,964,904.05	9,456,562.65	65,540.86	30,046,945	20,590,382	69



# Monthly Report to the Board

**November 2025**

**Facilities:**

CHSS new elevator power pack has arrived in BC. Should be onsite before Christmas and installed January 2026

Conrad fire suppression system has now arrived and are on site. Cims from Kitimat will be doing the demo and installation

**Custodial:**

Regular scheduled cleaning and maintenance continues.

**Energy & Conservation**

Tri City from Terrace has updated the heating program (Enteliweb). Eby's has been given the go ahead to finish off phase 3 of the heating upgrade at Roosevelt. Heating adjustments are on going as the weather gets colder.

**Transportation**

In town trips 11 Out of town trips 2

BB 2019 is back from Kitimat and is ready to go on out of town trips. The new bus BB 2026 is in Vancouver getting a pre road inspection and signage before it is shipped to us in early January 2026

**Health & Safety**

Regular District Monthly meeting are up to date.



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IT Board Meeting Report – Summary  
Date: December 2025

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**1. Smartboard replacements – On going project**

- The Smartboard replacement initiative is currently in progress as part of our technology upgrade plan. The project aims to replace outdated interactive boards with modern, high-performance alternatives to enhance classroom and meeting room functionality.
- 

**2. TeamViewer to Microsoft Quick Assist**

As part of our ongoing efforts to streamline remote support and improve security, the IT department is transitioning from TeamViewer to Microsoft Quick Assist for remote assistance.

Reason for Change:

- Security & Compliance: Quick Assist is integrated with Microsoft's ecosystem, offering better compliance with organizational security policies.
  - Cost Efficiency: Eliminates licensing costs associated with third-party remote support tools.
  - Ease of Use: Built into Windows, reducing installation and configuration requirements.
- 

**3. Modernize provisioning, device setup, and lifecycle management for Windows 10/11 devices**

We are currently working with a contractor to modernize provisioning, device setup, and lifecycle management for Windows 10/11 devices through Microsoft Windows Autopilot. This Proof-of-Concept (POC) will validate Autopilot's impact on reducing imaging time, improving consistency, and enhancing the end user experience.

Reported by: Paramjit Khaira



Ministry  
of Education

## SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

SCHOOL DISTRICT NUMBER <b>52</b>	NAME OF SCHOOL DISTRICT <b>The Board of Education of School District No. 52 (Prince Rup</b>	YEAR <b>2024/2025</b>
OFFICE LOCATION(S) <b>634 - 6th Avenue East</b>		TELEPHONE NUMBER <b>250-624-6717</b>
MAILING ADDRESS <b>634 - 6th Avenue East</b>		
CITY <b>Prince Rupert</b>	PROVINCE <b>BC</b>	POSTAL CODE <b>V8J 1X1</b>
NAME OF SUPERINTENDENT <b>Andrew Samoil</b>		TELEPHONE NUMBER <b>250-624-6717</b>
NAME OF SECRETARY TREASURER <b>Enrique Vazquez</b>		TELEPHONE NUMBER

### DECLARATION AND SIGNATURES

We, the undersigned, certify that the attached is a correct and true copy of the Statement of Financial Information for the year ended  
**June 30, 2025**  
for School District No. **52** as required under Section 2 of the Financial Information Act.

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

EDUC. 6049 (REV. 2008/09)

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

**The Board of Education of School District No. 52 (Prince Rupert)**

**Fiscal Year Ended June 30, 2025**

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1. Approval of Statement of Financial Information
2. Management Report
3. Audited Financial Statements
4. Schedule of Debt
5. Schedule of Guarantee and Indemnity Agreements
6. Statement of Severance Agreements
7. Schedule of Remuneration and Expenses
8. Schedule of Payments for the Provision of Supplies and Services
9. Reconciliation of Payments to Audited Financial Statements

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

**The Board of Education of School District No. 52 (Prince Rupert)**

**Fiscal Year Ended June 30, 2025**

**MANAGEMENT REPORT**

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

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

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

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

On behalf of the Board of School Trustees  
The Board of Education of School District No. 52 (Prince Rupert)

---

Andrew Samoil, Superintendent  
Date:

---

Enrique Vazquez, Secretary Treasurer  
Date:

Prepared as required by *Financial Information Regulation*, Schedule 1, section 9

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

Version: 1787-1041-8058

### 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)

Original signed by Board Chair	September 24, 2025
Signature of the Chairperson of the Board of Education	Date Signed
Original signed by Superintendent	September 24, 2025
Signature of the Superintendent	Date Signed
Original signed by Secretary Treasurer	September 24, 2025
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.



### **Other Information**

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

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

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

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

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

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

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

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

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

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

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

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

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





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

We also:

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

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
	\$	\$
<b>Financial Assets</b>		
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
<b>Total Financial Assets</b>	<b>19,349,751</b>	<b>12,047,688</b>
<b>Liabilities</b>		
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
<b>Total Liabilities</b>	<b>61,151,867</b>	<b>44,156,988</b>
<b>Net Debt</b>	<b>(41,802,116)</b>	<b>(32,109,300)</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Note 9)	49,602,696	39,269,831
Prepaid Expenses	100,116	228,811
<b>Total Non-Financial Assets</b>	<b>49,702,812</b>	<b>39,498,642</b>
<b>Accumulated Surplus (Deficit)</b>	<b>7,900,696</b>	<b>7,389,342</b>

Contractual Obligations (Note 14)

Contingent Liabilities (Note 15)

Approved by the Board

Original signed by Board Chair	September 24, 2025
Signature of the Chairperson of the Board of Education	Date Signed
Original signed by Superintendent	September 24, 2025
Signature of the Superintendent	Date Signed
Original signed by Secretary Treasurer	September 24, 2025
Signature of the Secretary Treasurer	Date Signed

# School District No. 52 (Prince Rupert)

Statement 2

Statement of Operations

Year Ended June 30, 2025

	2025 Budget \$	2025 Actual \$	2024 Actual \$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	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
<b>Total Revenue</b>	<b>37,585,085</b>	<b>38,363,760</b>	<b>36,624,862</b>
<b>Expenses</b>			
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
<b>Total Expense</b>	<b>38,257,176</b>	<b>37,852,406</b>	<b>35,541,290</b>
<b>Surplus (Deficit) for the year</b>	<b>(672,091)</b>	<b>511,354</b>	<b>1,083,572</b>
<b>Accumulated Surplus (Deficit) from Operations, beginning of year</b>		<b>7,389,342</b>	<b>6,305,770</b>
<b>Accumulated Surplus (Deficit) from Operations, end of year</b>		<b>7,900,696</b>	<b>7,389,342</b>

# 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 \$
<b>Surplus (Deficit) for the year</b>	<b>(672,091)</b>	<b>511,354</b>	<b>1,083,572</b>
<b>Effect of change in Tangible Capital Assets</b>			
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
<b>Total Effect of change in Tangible Capital Assets</b>	<b>(4,271,361)</b>	<b>(10,332,865)</b>	<b>(2,569,876)</b>
Acquisition of Prepaid Expenses		(45,627)	(206,056)
Use of Prepaid Expenses		174,322	156,205
<b>Total Effect of change in Other Non-Financial Assets</b>	<b>-</b>	<b>128,695</b>	<b>(49,851)</b>
<b>(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)</b>	<b>(4,943,452)</b>	<b>(9,692,816)</b>	<b>(1,536,155)</b>
<b>Net Remeasurement Gains (Losses)</b>			
<b>(Increase) Decrease in Net Debt</b>		<b>(9,692,816)</b>	<b>(1,536,155)</b>
<b>Net Debt, beginning of year</b>		<b>(32,109,300)</b>	<b>(30,573,145)</b>
<b>Net Debt, end of year</b>		<b>(41,802,116)</b>	<b>(32,109,300)</b>

# School District No. 52 (Prince Rupert)

Statement 5

Statement of Cash Flows  
Year Ended June 30, 2025

	2025 Actual \$	2024 Actual \$
<b>Operating Transactions</b>		
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)	
<b>Total Operating Transactions</b>	<b>1,676,394</b>	<b>1,408,713</b>
<b>Capital Transactions</b>		
Tangible Capital Assets Purchased	(3,028,020)	(2,345,763)
Tangible Capital Assets -WIP Purchased	(8,871,762)	(1,753,572)
<b>Total Capital Transactions</b>	<b>(11,899,782)</b>	<b>(4,099,335)</b>
<b>Financing Transactions</b>		
Capital Revenue Received (Note 7)	12,589,900	8,731,064
<b>Total Financing Transactions</b>	<b>12,589,900</b>	<b>8,731,064</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>2,366,512</b>	<b>6,040,442</b>
<b>Cash and Cash Equivalents, beginning of year</b>	<b>10,959,500</b>	<b>4,919,058</b>
<b>Cash and Cash Equivalents, end of year</b>	<b>13,326,012</b>	<b>10,959,500</b>
<b>Cash and Cash Equivalents, end of year, is made up of:</b>		
Cash	13,326,012	10,959,500
	<b>13,326,012</b>	<b>10,959,500</b>

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

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**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**

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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**

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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**

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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**

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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**

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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**

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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**

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**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>71,950</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**

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**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
<b>Reconciliation of Accrued Benefit Obligation</b>		
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>
<b>Reconciliation of Funded Status at End of Fiscal Year</b>		
Accrued Benefit Obligation - March 31	\$ 464,955	\$ 572,601
Market Value of Plan Assets - March 31	-	-
Funded Status - Surplus (Deficit)	<u>(464,955)</u>	<u>(572,601)</u>
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>
<b>Reconciliation of Change in Accrued Benefit Liability</b>		
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>
<b>Components of Net Benefit Expense</b>		
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 June 30, 2025	Net Book Value June 30, 2024
<b>Net Book Value:</b>		
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
<b>Total</b>	<b>\$ 49,602,696</b>	<b>\$ 39,269,831</b>

**June 30, 2025**

<b>Cost:</b>	Balance at July 1, 2024	Additions	Disposals	Balance at 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
<b>Total</b>	<b>\$ 80,847,285</b>	<b>\$ 11,899,782</b>	<b>\$ (131,714)</b>	<b>\$ 92,615,353</b>

<b>Accumulated Amortization:</b>	Balance at July 1, 2024	Amortization	Disposals	Balance at 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
<b>Total</b>	<b>\$ 41,577,454</b>	<b>\$ 1,566,917</b>	<b>\$ (131,714)</b>	<b>\$ 43,012,657</b>

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

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

**June 30, 2024**

<b>Cost:</b>	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
<b>Total</b>	<b>\$ 77,159,184</b>	<b>\$ 4,099,335</b>	<b>\$ (411,234)</b>	<b>\$ 80,847,285</b>

<b>Accumulated Amortization:</b>	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
<b>Total</b>	<b>\$ 40,459,229</b>	<b>\$ 1,529,459</b>	<b>\$ (411,234)</b>	<b>\$ 41,577,454</b>

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**

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**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
<b>Revenues</b>			
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)
<b>Total Revenue</b>	<b>37,585,085</b>	<b>36,859,071</b>	<b>726,014</b>
<b>Expenses</b>			
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
<b>Total Expenses</b>	<b>38,257,176</b>	<b>37,344,788</b>	<b>912,388</b>
<b>Surplus (Deficit) for the year</b>	<b>(672,091)</b>	<b>(485,717)</b>	<b>(186,374)</b>
<b>Budgeted Allocation of Surplus</b>	<b>515,265</b>	<b>328,891</b>	<b>186,374</b>
<b>Surplus (Deficit) for the Year</b>	<b>\$ (156,826)</b>	<b>\$ (156,826)</b>	<b>\$ -</b>

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

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**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
<b>Operating Fund Accumulated Surplus</b>		
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
<b>Total Internally Restricted Operating Surplus</b>	<u>302,344</u>	<u>364,593</u>
 <b>Unrestricted Operating Surplus (Contingency)</b>	 <b>1,900,202</b>	 <b>1,472,163</b>
 <b>Total Operating Fund Accumulated Surplus</b>	 <u><b>\$ 2,202,546</b></u>	 <u><b>\$ 1,836,756</b></u>
 <b>Special Purpose Funds Surplus</b>	 <u><b>\$ -</b></u>	 <u><b>\$ -</b></u>
 <b>Capital Fund Accumulated Surplus</b>		
Invested in Capital Assets	5,698,150	5,552,586
<b>Total Capital Fund Accumulated Surplus</b>	<u><b>\$ 5,698,150</b></u>	<u><b>\$ 5,552,586</b></u>
 <b>Total Accumulated Surplus</b>	 <u><u><b>\$ 7,900,696</b></u></u>	 <u><u><b>\$ 7,389,342</b></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**

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**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**

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**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	-
Asset Retirement Obligation, closing balance	<u>\$     5,025,000</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
	\$	\$	\$
<b>Revenues</b>			
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
<b>Total Revenue</b>	<u>29,679,870</u>	<u>30,251,329</u>	<u>29,305,227</u>
<b>Expenses</b>			
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
<b>Total Expense</b>	<u>30,135,135</u>	<u>29,717,480</u>	<u>27,986,631</u>
<b>Operating Surplus (Deficit) for the year</b>	<u>(455,265)</u>	<u>533,849</u>	<u>1,318,596</u>
<b>Budgeted Appropriation (Retirement) of Surplus (Deficit)</b>	<u>515,265</u>		
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased		(168,059)	
Local Capital	(60,000)		
<b>Total Net Transfers</b>	<u>(60,000)</u>	<u>(168,059)</u>	<u>-</u>
<b>Total Operating Surplus (Deficit), for the year</b>	<u>-</u>	<u>365,790</u>	<u>1,318,596</u>
<b>Operating Surplus (Deficit), beginning of year</b>		1,836,756	518,160
<b>Operating Surplus (Deficit), end of year</b>		<u>2,202,546</u>	<u>1,836,756</u>
<b>Operating Surplus (Deficit), end of year</b>			
Internally Restricted		302,344	364,593
Unrestricted		1,900,202	1,472,163
<b>Total Operating Surplus (Deficit), end of year</b>		<u>2,202,546</u>	<u>1,836,756</u>

**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
	\$	\$	\$
<b>Provincial Grants - Ministry of Education and Child Care</b>			
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
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<b>27,139,065</b>	<b>27,188,861</b>	<b>26,530,396</b>
<b>Provincial Grants - Other</b>	<b>32,483</b>	<b>32,483</b>	<b>64,044</b>
<b>Tuition</b>			
International and Out of Province Students	68,550	71,950	87,200
<b>Total Tuition</b>	<b>68,550</b>	<b>71,950</b>	<b>87,200</b>
<b>Other Revenues</b>			
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
<b>Total Other Revenue</b>	<b>2,111,352</b>	<b>2,553,029</b>	<b>2,384,819</b>
<b>Rentals and Leases</b>	<b>114,280</b>	<b>133,391</b>	<b>25,528</b>
<b>Investment Income</b>	<b>214,140</b>	<b>271,615</b>	<b>213,240</b>
<b>Total Operating Revenue</b>	<b>29,679,870</b>	<b>30,251,329</b>	<b>29,305,227</b>

**School District No. 52 (Prince Rupert)**

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2025

	2025 Budget	2025 Actual	2024 Actual
	\$	\$	\$
<b>Salaries</b>			
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
<b>Total Salaries</b>	<b>21,070,169</b>	<b>21,187,683</b>	<b>20,567,074</b>
<b>Employee Benefits</b>	<b>5,267,541</b>	<b>5,180,559</b>	<b>4,926,533</b>
<b>Total Salaries and Benefits</b>	<b>26,337,710</b>	<b>26,368,242</b>	<b>25,493,607</b>
<b>Services and Supplies</b>			
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
<b>Total Services and Supplies</b>	<b>3,797,425</b>	<b>3,349,238</b>	<b>2,493,024</b>
<b>Total Operating Expense</b>	<b>30,135,135</b>	<b>29,717,480</b>	<b>27,986,631</b>

**School District No. 52 (Prince Rupert)**

Operating Expense by Function, Program and Object

Year Ended June 30, 2025

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	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
<b>Total Function 1</b>	<b>11,087,099</b>	<b>2,181,382</b>	<b>2,614,656</b>	<b>920,640</b>	<b>439,645</b>	<b>891,789</b>	<b>18,135,211</b>
<b>4 District Administration</b>							
4.11 Educational Administration					358,883		358,883
4.40 School District Governance					123,112		123,112
4.41 Business Administration		27,780		60,763	690,698		779,241
<b>Total Function 4</b>	<b>-</b>	<b>27,780</b>	<b>-</b>	<b>60,763</b>	<b>1,172,693</b>	<b>-</b>	<b>1,261,236</b>
<b>5 Operations and Maintenance</b>							
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							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,271,138</b>	<b>174,687</b>	<b>195,579</b>	<b>1,641,404</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration					3,566		3,566
7.70 Student Transportation				108,551		37,715	146,266
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>108,551</b>	<b>3,566</b>	<b>37,715</b>	<b>149,832</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>11,087,099</b>	<b>2,209,162</b>	<b>2,614,656</b>	<b>2,361,092</b>	<b>1,790,591</b>	<b>1,125,083</b>	<b>21,187,683</b>



# 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
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
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	288,589
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
<b>Total Function 1</b>	<b>18,135,211</b>	<b>4,511,967</b>	<b>22,647,178</b>	<b>1,007,101</b>	<b>23,654,279</b>	<b>23,678,744</b>	<b>22,940,191</b>
<b>4 District Administration</b>							
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
<b>Total Function 4</b>	<b>1,261,236</b>	<b>297,867</b>	<b>1,559,103</b>	<b>439,776</b>	<b>1,998,879</b>	<b>2,129,748</b>	<b>1,866,924</b>
<b>5 Operations and Maintenance</b>							
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
<b>Total Function 5</b>	<b>1,641,404</b>	<b>338,528</b>	<b>1,979,932</b>	<b>1,801,479</b>	<b>3,781,411</b>	<b>3,984,530</b>	<b>2,915,811</b>
<b>7 Transportation and Housing</b>							
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
<b>Total Function 7</b>	<b>149,832</b>	<b>32,197</b>	<b>182,029</b>	<b>100,882</b>	<b>282,911</b>	<b>342,113</b>	<b>263,705</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>21,187,683</b>	<b>5,180,559</b>	<b>26,368,242</b>	<b>3,349,238</b>	<b>29,717,480</b>	<b>30,135,135</b>	<b>27,986,631</b>

# School District No. 52 (Prince Rupert)

## Schedule of Special Purpose Operations

Year Ended June 30, 2025

Schedule 3 (Unaudited)

	2025 Budget	2025 Actual	2024 Actual
	\$	\$	\$
<b>Revenues</b>			
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
<b>Total Revenue</b>	<b>6,540,545</b>	<b>6,568,009</b>	<b>6,025,200</b>
<b>Expenses</b>			
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			
<b>Total Expense</b>	<b>6,540,545</b>	<b>6,568,009</b>	<b>6,025,200</b>
<b>Special Purpose Surplus (Deficit) for the year</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Special Purpose Surplus (Deficit) for the year</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Special Purpose Surplus (Deficit), beginning of year</b>			
<b>Special Purpose Surplus (Deficit), end of year</b>		<b>-</b>	<b>-</b>

## Schedule 3A (Unaudited)

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	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	Special Education Technology	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	4,715	187,216	11,093	582,228	-	7,775	583	178,271
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	135,658	95,853				128,000	12,250	89,061	582,790
Provincial Grants - Other			8,770		664,913				33,764
Investment Income			5,326						
	135,658	95,853	14,096	-	664,913	128,000	12,250	89,061	616,554
	135,658	95,190	22,050	1,732	676,897	128,000	6,887	89,644	568,789
Less: Allocated to Revenue	-	5,378	179,262	9,361	570,244	-	13,138	-	226,036
Deferred Revenue, end of year									
Revenues									
Provincial Grants - Ministry of Education and Child Care	135,658	95,190				128,000	6,887	89,644	516,789
Provincial Grants - Other			21,467	1,732	676,897				52,000
Other Revenue			583						
Investment Income									
	135,658	95,190	22,050	1,732	676,897	128,000	6,887	89,644	568,789
Expenses									
Salaries									
Teachers									
Principals and Vice Principals								32,533	
Educational Assistants		74,659				85,544			335,725
Support Staff	99,290								78,731
Other Professionals									18,888
Substitutes							490		
	99,290	74,659	-	-	-	85,544	490	32,533	433,344
	24,823	20,531				25,771		7,071	93,326
Employee Benefits	11,545		22,050	1,732	676,897	16,685	6,397	50,040	42,119
Services and Supplies	135,658	95,190	22,050	1,732	676,897	128,000	6,887	89,644	568,789
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund						40,152			

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

Schedule 3A (Unaudited)

	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
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	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	220,562	2,666,217	260,036	213,189	57,000	6,750	55,400	50,000	
Provincial Grants - Other				45,998			30,469	10,000	
Investment Income									
Less: Allocated to Revenue	220,562	2,666,217	260,036	259,187	57,000	6,750	85,869	60,000	-
Deferred Revenue, end of year	-	105,697	56,520	261,986	81,548	11,740	93,640	63,044	167,324
				7,427	17,287	30,575	-	48,121	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	220,562	2,560,520	234,693	217,256	81,548	11,740	63,171	57,373	167,324
Provincial Grants - Other				44,730			30,469	5,671	
Other Revenue									
Investment Income									
Expenses									
Salaries									
Teachers									
Principals and Vice Principals		2,065,333	217,169		49,806		64,831	2,502	
Educational Assistants				45,958				3,838	
Support Staff	175,637							1,984	
Other Professionals									
Substitutes						8,701	7,442		
Employee Benefits	175,637	2,065,333	217,169	45,958	49,806	8,701	72,273	8,324	-
Services and Supplies	44,925	495,187	17,524	11,028	11,413	-	17,621	1,981	
				205,000	20,329	3,039	3,746	52,739	167,324
	220,562	2,560,520	234,693	261,986	81,548	11,740	93,640	63,044	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		

**Schedule 3A (Unaudited)**

Deferred Revenue, beginning of year

Less: Allocated to Revenue

Deferred Revenue, end of year

Provincial Grants - Ministry of Education and Child Care  
 Provincial Grants - Other  
 Other Revenue  
 Investment Income

ics  
Teachers  
Principals and Vice Principals  
Educational Assistants  
Support Staff  
Other Professionals  
Substitutes

Net Revenue (Expense) before Interfund Transfers

Net Revenue (Expense)

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**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
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care									
Provincial Grants - Other			81,100	86,500				149,300	30,348
Other									
Investment Income									
Less: Allocated to Revenue	-	-	81,100	86,500	-	-	-	149,300	30,348
Deferred Revenue, end of year	-	4,709	97,471	87,400	16,080	-	97,470	168,122	37,709
	<b>16,983</b>	<b>1,423</b>	<b>28,677</b>	<b>-</b>	<b>5,056</b>	<b>10,464</b>	<b>-</b>	<b>162,569</b>	<b>-</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care			97,471	87,400	16,080		97,470	168,122	37,709
Provincial Grants - Other		4,709							
Other Revenue									
Investment Income		4,709	97,471	87,400	16,080	-	97,470	168,122	37,709
<b>Expenses</b>									
Salaries									
Teachers									
Principals and Vice Principals								89,893	15,429
Educational Assistants				49,060					
Support Staff			73,942						
Other Professionals									
Substitutes									3,984
Employee Benefits			73,942	49,060				89,893	19,413
Services and Supplies			20,301	11,583				22,706	4,369
		4,709	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
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>									
	-	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-
<b>Additional Expenses funded by, and reported in, the Operating Fund</b>									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
<b>Add:</b> 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
<b>Deferred Revenue, end of year</b>	<b>50,771</b>	<b>91,585</b>	<b>31,542</b>	<b>2,241,482</b>
<b>Revenues</b>				
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
<b>Expenses</b>				
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
<b>Net Revenue (Expense) before Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Transfers</b>				
	-	-	-	-
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Additional Expenses funded by, and reported in, the Operating Fund</b>				<b>109,539</b>



**School District No. 52 (Prince Rupert)**

Schedule 4 (Unaudited)

## Schedule of Capital Operations

Year Ended June 30, 2025

	2025 Budget	2025 Actual			2024 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
<b>Revenues</b>					
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
<b>Total Revenue</b>	<u>1,364,670</u>	<u>1,544,422</u>	<u>-</u>	<u>1,544,422</u>	<u>1,294,435</u>
<b>Expenses</b>					
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
<b>Total Expense</b>	<u>1,581,496</u>	<u>1,566,917</u>	<u>-</u>	<u>1,566,917</u>	<u>1,529,459</u>
<b>Capital Surplus (Deficit) for the year</b>	<u>(216,826)</u>	<u>(22,495)</u>	<u>-</u>	<u>(22,495)</u>	<u>(235,024)</u>
<b>Net Transfers (to) from other funds</b>					
Tangible Capital Assets Purchased		168,059		168,059	
Local Capital	60,000			-	
<b>Total Net Transfers</b>	<u>60,000</u>	<u>168,059</u>	<u>-</u>	<u>168,059</u>	<u>-</u>
<b>Total Capital Surplus (Deficit) for the year</b>	<u>(156,826)</u>	<u>145,564</u>	<u>-</u>	<u>145,564</u>	<u>(235,024)</u>
<b>Capital Surplus (Deficit), beginning of year</b>		5,552,586		5,552,586	5,787,610
<b>Capital Surplus (Deficit), end of year</b>		<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			2,859,961
Operating Fund						46,368	168,059
Deemed Disposals							
Cost, end of year	-	-	67,915	63,799	-	-	131,714
Work in Progress, end of year	6,899,452	73,642,538	598,368	791,355	-	58,306	81,990,019
Cost and Work in Progress, end of year	6,899,452	84,267,872	598,368	791,355	-	58,306	10,625,334
Accumulated Amortization, beginning of year							
Changes for the Year							
Increase: Amortization for the Year		40,894,213	414,727	260,154		8,360	41,577,454
Decrease:							
Deemed Disposals		1,420,419	63,233	76,241		7,024	1,566,917
Accumulated Amortization, end of year							
Cost, end of year			67,915	63,799			131,714
Work in Progress, end of year			67,915	63,799			131,714
Cost and Work in Progress, end of year			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
<b>Changes for the Year</b>				
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
<b>Net Changes for the Year</b>	1,386,107	(30,351)	(40,217)	1,315,539
<b>Deferred Capital Revenue, end of year</b>	26,641,333	832,823	779,124	28,253,280
 <b>Work in Progress, beginning of year</b>	 1,708,137	 45,435		 1,753,572
<b>Changes for the Year</b>				
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
<b>Net Changes for the Year</b>	8,525,859	14,845	331,058	8,871,762
<b>Work in Progress, end of year</b>	10,233,996	60,280	331,058	10,625,334
<b>Total Deferred Capital Revenue, end of year</b>	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

	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	10,976,607	-	1,282,235	-	331,058	331,058
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
Net Changes for the Year	(409,213)	-	1,267,390	-	-	858,177
Balance, end of year	53,566	28,863	5,436,340	-	-	5,518,769

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

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 52 (PRINCE RUPERT)**

**Fiscal Year Ended June 30, 2025**

**SCHEDULE OF DEBT**

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

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

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 52 (PRINCE RUPERT)**

**Fiscal Year Ended June 30, 2025**

**SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS**

School District No. 52 (Prince Rupert) has not given any guarantee of indemnity under the Indemnities and Guarantees Regulation.

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



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

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 52 (PRINCE RUPERT)**

**Fiscal Year Ended June 30, 2025**

**STATEMENT OF SEVERANCE AGREEMENTS**

There were no severance agreements made during the fiscal year ended June 30, 2025.

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 52 (PRINCE RUPERT)  
SCHEDULE OF REMUNERATION AND EXPENSE  
 YEAR ENDED JUNE 30, 2025

<u>NAME:</u>	<u>POSITION:</u>	<u>REMUNERATION:</u>	<u>EXPENSE:</u>
<b><u>ELECTED OFFICIALS:</u></b>			
Toye, Kathleen	Board Chair	17,769.96	3,409.75
Maier, Kristy	Board Vice-Chair	15,715.96	5,576.75
Beil, Janet	Board Trustee	15,305.96	2,725.45
Dalton, Danielle	Board Trustee	14,895.96	2,987.79
Horne, James	Board Trustee	14,895.96	4,279.28
Pucci, Micheal	Board Trustee	14,895.96	
Sanchez, Louisa	Board Trustee	14,895.96	2,341.09
TOTAL ELECTED OFFICIALS		108,375.72	21,320.11
<b><u>SCHEDULE OF EMPLOYEES PAID AT LEAST \$75,000:</u></b>			
Anderson, Karina	Teacher	115,502.24	-
Armstrong, Cecilia	Executive Assistant	78,682.82	231.96
Bains, Gurleen	Teacher	114,735.03	-
Barak, Benjamin	Teacher	96,142.74	-
Barak, Cora	School Vice-Principal	137,250.57	-
Begley, Joyce	Teacher	107,225.34	-
Bellis, Andrew	Teacher	116,364.49	-
Bennett, Colin	Teacher	76,478.04	-
Bernhardt, Jessica	Teacher	107,230.15	-
Bielavin, Maksym	Teacher	93,707.89	200.00
Bishop, Melissa	Teacher	117,357.95	-
Bishop, Ryan	Teacher	114,730.15	-
Boker, Erika	Teacher	114,433.48	-
Bourque, Ginette	Manager of Payroll	89,496.12	-
Boutin, Nicole	Teacher	112,680.86	-
Bryant, Lonni	Teacher	119,184.93	-
Burger, Lori	District Vice-Principal of Indigenous Education	144,938.41	10,132.17
Cameron, Megan	Teacher	111,150.23	-
Campbell, Alexander	Teacher	76,435.18	-
Chow, Megan	Teacher	117,585.04	-
Clifton, Kelli	Teacher	88,834.18	-
Cronk, Michael	Teacher	102,079.83	1,000.00
D'Angelo, Flora	Teacher	110,044.91	-
Danroth, Christine	School Vice-Principal	109,382.36	2,532.88
Davies, Donald	Teacher	75,480.30	151.19
Davis, Sage	Teacher	119,351.94	-
Dawson, Daniel	Teacher	107,224.43	-
De Araujo, Kristina	Teacher	85,952.55	-
Demings, Tina	Teacher	106,895.05	1,505.62
Dennis, Christopher	Network Analyst	75,594.99	-
Dickens, Tamara	Executive Assistant	84,788.52	3,325.36
Drabble, Timothy	Teacher	79,542.43	-
Dueck, Danielle	Teacher	106,727.90	-
Easingwood, Carissa	Teacher	86,981.69	-
Eckstein, Reginald	Teacher	104,577.74	1,000.00
Edzerza, Roberta	District Principal of Indigenous Education	169,600.96	22,810.12
Einarson, Steven	Teacher	109,311.62	-
Ellwood, Kathleen	Teacher	85,092.27	-
Fabbi, Debra	School Principal	160,751.27	1,445.96
Foote, Garth	Teacher	96,802.20	1,075.00
Gamble, Marla	Teacher	107,167.05	-
Garcia, Gabriel	Teacher	92,568.10	-
Gautam, Dinesh	Manager of Information Technology	112,632.96	2,112.76
Gauthier, Erin	Teacher	77,479.16	-
Gee, Ada	Teacher	94,513.29	-
Genaille, Robert	Teacher	117,336.50	-
Green, Lorraine	Teacher	86,335.31	-
Guadagni, Mackenzie	School Principal	156,327.73	569.86
Hague, Catharine	Teacher	80,000.10	-
Halward, Nadia	District School Food Coordinator	77,854.56	2,591.02
Heffernan, Lucy	Indigenous Social Worker	95,751.24	2,121.82
Hikida, Michael	Teacher	76,188.07	-
Hill, Cameron	School Principal	167,374.55	-
Hill, Eva Ann	Teacher	113,756.42	-
Hill, Jodi-Lynne	Teacher	123,925.45	-
Hodder, Catherine	Teacher	95,311.15	-
Hughes, Barton	Teacher	109,576.32	-
Jackson, Jacqueline	Teacher	113,095.08	-
Janz, Jeremy	School Vice-Principal	160,445.32	543.20
Johnson, Andrew	Bus Driver	75,647.25	4,275.64
Johnson, Sarah	Teacher	97,702.38	-
Kastner, Stacie	Teacher	96,107.12	-
Kavalec, Sarah	Teacher	85,049.93	-
Kertes, Thomas	Teacher	120,207.47	-
Khaira, Paramjit	District Principal of Learnings Services & Innovation	170,398.96	6,963.26

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 52 (PRINCE RUPERT)  
SCHEDULE OF REMUNERATION AND EXPENSE  
 YEAR ENDED JUNE 30, 2025

<u>NAME:</u>	<u>POSITION:</u>	<u>REMUNERATION:</u>	<u>EXPENSE:</u>
Kobza, Susan	District Vice-Principal of Early Learning & Childcare	143,540.60	2,688.44
Koopmans, Carrie	Teacher	124,997.45	-
Kowal, Karen	Teacher	85,812.89	-
Larson, Joanna	Teacher	115,687.81	-
Laychuk, Derrick	Teacher	119,034.30	-
Laychuk, Jolene	Teacher	116,711.43	-
Leach, Rachel	Teacher	77,583.72	1,000.00
Leask, Laura	Teacher	92,551.36	1,505.62
Leighton, Lori	School Vice-Principal	140,991.19	4,497.01
Levelton Leighton, Amy	Teacher	77,966.74	5,282.69
Levelton, Kerri	School Principal	165,178.46	-
Lihou, Aja	District Principal of Human Resources	163,200.47	5,703.18
Ling, Vania	Teacher	114,711.69	-
Loranger-Saindon, Arianne	Teacher	101,164.04	-
Lyon, Kathleen	Teacher	91,797.94	-
MacIroy, Kevin	Acting Director of Operations	108,393.08	157.49
MacLeod, Crystal	Teacher	117,352.19	-
Mah, Cindy	Teacher	114,721.59	-
Mar, Julian	Teacher	82,104.13	-
Mark, Benjamin	Teacher	79,632.79	-
Marlow, Melody	Teacher	116,753.13	1,567.11
Marogna, Jean	School Principal	160,729.27	4,258.50
Martin, Andrew	Teacher	109,076.30	-
McAlister, Katherine	Teacher	85,957.70	-
McDonald, Josh	Teacher	117,367.33	-
McDowall, Michael	School Vice-Principal	137,445.23	1,475.57
McNeil-Clark, Donna	Teacher	107,224.60	-
Michaud, Andree	School Principal	160,751.27	652.96
Moro, Cristina	Teacher	93,914.66	-
Moro, David	Teacher	95,265.53	-
Munro, Craig	Teacher	108,281.51	-
Murphy, Kathleen	Teacher	106,582.01	-
Neiser, Lauren	Teacher	103,504.89	2,383.43
Nicholson, Donald	Maintenance	78,341.77	-
Nijjar, Kiranpreet	Teacher	77,583.72	-
Offutt, Kathy	Teacher	117,590.80	-
O'Toole, Allison	Teacher	111,536.79	-
O'Toole, Troy	Teacher	120,160.09	-
Papillon, Gary	Teacher	114,724.39	-
Parker Dobson, Tatiana	Teacher	107,231.08	-
Parnell, Shani	Teacher	104,058.75	-
Patterson, Susan	Occupational Therapist	113,311.08	-
Paul, Cindy Ann	Teacher	106,707.59	-
Pereira, Denny	District Financial Assistant	83,008.68	2,047.61
Pinkhasik, Jonathan	Teacher	91,917.91	-
Polard, Shane	Teacher	84,342.16	-
Pond, Sandra	Director of Instruction	196,645.37	9,145.25
Prajapati, Kinchankumar	Network System Analyst	80,255.98	1,941.17
Prohaska, Anna-Marie	Teacher	117,346.49	-
Proskiw, Sheryl	Teacher	98,166.45	-
Ragan, Kyla	Teacher	114,682.87	-
Reed, Christopher	Teacher	93,990.62	-
Rice, Alana	Teacher	86,695.94	-
Robinson, Tracy	Teacher	76,400.62	-
Robinson, Vonda	Teacher	107,224.26	-
Rowse, Ann	Teacher	93,253.46	-
Salyn, David	Maintenance Foreman	92,051.73	151.19
Samoil, Andrew	Superintendent	223,108.08	16,960.62
Sanders, Deborah	Teacher	107,221.03	-
Saunders, Ryan	Teacher	100,387.13	-
Sawatsky, Terrance	Safe Schools Outreach Coordinator	75,548.48	2,779.96
Sawka, Kevin	Teacher	117,591.94	-
Sawka, Raegan	Teacher	117,374.38	-
Scherr, Lisa	Teacher	118,343.31	-
Sharma, Akshita	Teacher	83,960.43	1,000.00
Sharma, Karishma	Teacher	84,132.43	-
Sim, Daniel	Teacher	85,086.55	-
Singh, Harpinder	Teacher	117,341.11	-
Smith, Allison	Teacher	94,358.15	-
Smithanik, R. Aisa	Teacher	89,772.67	-
Smyth, Jennifer	Teacher	113,865.71	-
Spencer Sr., Benjamin	Teacher	84,342.90	-
Stone, Patricia	Teacher	87,019.50	-
Strand, David	Teacher	122,005.64	-
Street, Carla	School Principal	169,626.73	535.63
Thomson, Tamara	Teacher	107,177.39	-

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 52 (PRINCE RUPERT)  
SCHEDULE OF REMUNERATION AND EXPENSE  
 YEAR ENDED JUNE 30, 2025

<u>NAME:</u>	<u>POSITION:</u>	<u>REMUNERATION:</u>	<u>EXPENSE:</u>
Tillman, Kristy	Teacher	107,177.39	852.99
Trask, Erin	Teacher	106,695.92	-
Trimble, Bernadette	Teacher	107,225.85	-
Turner, Brendan	Teacher	116,794.47	-
Vazquez Romero, Enrique	Secretary Treasurer	144,081.84	20,230.64
Verissimo, Brittney	Director of Finance	157,038.78	3,785.37
Warburton, James	Director of Operations	98,179.57	1,471.92
Weatherby, Maria	Teacher	117,234.51	-
Whettell, Odessa	Human Resources Generalist	85,600.68	4,731.06
White, Garrett	Teacher	97,478.60	-
Wick, Jason	Teacher	110,099.12	-
Wright, Katelyn	Teacher	109,464.38	-
Wright, Tianna	Teacher	96,770.05	-
Yagi, Christopher	Teacher	102,171.68	-
Young, Chiara	Teacher	114,772.32	227.04
TOTAL EMPLOYEES PAID AT LEAST \$75,000		\$ 17,009,720.61	\$ 182,940.38
TOTAL EMPLOYEES PAID LESS THAN \$75,000		8,480,214.13	35,800.68
TOTAL REMUNERATION INCLUDING TAXABLE BENEFITS		<u>\$ 25,489,934.74</u>	<u>\$ 218,741.06</u>
Total Employer Paid Portion of Canada Pension Plan and Employment Insurance			<u>\$ 1,465,840.00</u>

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 52 (PRINCE RUPERT)  
SCHEDULE OF PAYMENTS FOR SUPPLIES AND SERVICES  
 YEAR ENDED JUNE 30, 2025

VENDOR NAME:

EXPENDITURE:

**SCHEDULE OF VENDORS PAID AT LEAST \$25,000**

4 SEASON MAINTENANCE LTD	34,726.13
AIR CANADA	44,021.20
AMAZON	96,845.10
APPLE CANADA	80,181.32
BABINE TRUCK & EQUIPMENT LTD	61,697.93
BC GREENHOUSE BUILDERS LTD	28,112.02
BC HYDRO	191,595.21
BC PRINCIPALS & VICE PRINCIPALS	25,506.97
BC TEACHERS FEDERATION-SIF	273,882.61
BCSTA	30,379.53
BONI-MADDISON ARCHITECTS	73,272.05
BULKLEY VALLEY WHOLESALE	48,549.52
CHAPMAN MECHANICAL LTD	201,531.65
CITY OF PRINCE RUPERT	268,296.93
CITYWEST	100,803.29
COAST MOUNTAIN COLLEGE	79,550.46
CORP EXPRESS CANADA INC DBA STAPLES	35,649.54
DELL COMPUTER CORPORATION	133,911.61
DESJARDINS FINANCIAL SECURITY	71,718.28
DISTRICT OF PORT EDWARD	45,152.86
EBY CONSTRUCTION GROUP	1,117,122.15
EDGE GEOENGINEERING LTD	110,225.20
ELLISON TRAVEL AND TOURS LTD	50,219.88
EMPLOYER HEALTH TAX	483,167.90
FALCON ENGINEERING	122,993.01
FJM OCEAN CENTRE ULC	83,275.88
FOUNDRY COMMERCIAL KITCHENS INC	218,565.06
FROSTY NORTHWEST MECHANICAL LTD	29,474.55
GORDON FOOD SERVICE CANADA LTD	209,245.81
HARBOUR MACHINING, WELDING & FABRIC	25,695.89
HARRIS & COMPANY	31,536.45
JEPSON DBA NORTHWEST FUELS	35,537.02
KAIEN ISLAND HARDWOOD	28,077.99
KMBR ARCHITECTS PLANNERS INC	1,278,737.38
KPMG LLP	58,632.61
LEC GROUP	46,163.25
LESTER CENTRE OF THE ARTS	35,000.00
MANUFACTURERS LIFE INSURANCE CO	31,407.95
MARSH CANADA LIMITED	106,426.00
MCELHANNEY CONSULTING SERVICES	114,769.03

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 52 (PRINCE RUPERT)  
SCHEDULE OF PAYMENTS FOR SUPPLIES AND SERVICES  
 YEAR ENDED JUNE 30, 2025

<u>VENDOR NAME:</u>	<u>EXPENDITURE:</u>
<b><u>SCHEDULE OF VENDORS PAID AT LEAST \$25,000</u></b>	
METLAKATLA GOVERNING COUNCIL	190,000.00
MIDWAY PURNEL SANITARY SUPPLIES LTD	112,637.23
MINISTER OF FINANCE	28,568.98
MONT-LEON MASONRY CONSTRUCTION LTD	26,223.80
MUNICIPAL PENSION PLAN	655,441.33
NORTH COAST ADANAC BUILDERS LTD	61,570.22
PACIFIC BLUE CROSS	616,892.67
PACIFIC NORTHERN GAS LTD	311,869.20
PACIFIC NW ELECTRIC & CONTROLS LTD	180,326.70
PINCHIN LTD	33,160.74
PIPES MECHANICAL	50,767.50
PRINCE RUPERT BUILDING MATERIAL	35,605.72
PUBLIC EDUCATION BENEFITS TRUST	299,908.42
RAINBOW CHRYSLER DODGE JEEP LTD	122,278.66
REGIONAL DISTRICT OF KITIMAT-STIKINE	149,967.06
RFS CANADA	35,600.66
RICOH CANADA INC	58,185.95
RUSSELL MATHER	91,425.00
SAFEWAY	74,745.28
SAVE ON FOODS	109,233.99
SILVERSIDES, MERRICK & MCLEAN	93,928.13
SOFTCHOICE LP	30,266.69
STOREY'S EXCAVATING	177,408.81
TEACHERS PENSION PLAN	1,866,066.88
TRI-CITY REFRIGERATION INC	136,408.13
VANCOUVER SCHOOL BOARD	203,080.99
WALMART	49,352.26
WESTPLAY CORP	200,970.72
WOLSELEY CANADA INC.	57,659.18
WORKSAFE BC	430,332.52
WSP CANADA	33,828.61
X10 TECHNOLOGIES INC	50,512.00
YELLOWRIDGE CONSTRUCTION LTD	299,686.15
PAYMENTS TO VENDORS PAID AT LEAST \$25,000	<u>\$ 13,015,567.40</u>
PAYMENTS TO VENDORS PAID LESS THAN \$25,000	<u>1,946,328.16</u>
PAYMENTS FOR SUPPLIES AND SERVICES	<u><u>\$ 14,961,895.56</u></u>

**THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 52 (PRINCE RUPERT)**  
**RECONCILIATION OF PAYMENTS TO FINANCIAL STATEMENT EXPENDITURES**  
**YEAR ENDED JUNE 30, 2025**

**SCHEDULED PAYMENTS:**

REMUNERATION INCLUDING TAXABLE BENEFITS	25,489,934.74	
EMPLOYEE EXPENSES	218,741	
EMPLOYER SHARE OF CPP/EI	1,465,840	
PAYMENTS FOR GOODS AND SERVICES	<u>14,961,896</u>	
TOTAL SCHEDULED PAYMENTS		42,136,411

**RECONCILIATION ITEMS:**

NONCASH ITEMS:		
ACCOUNTS PAYABLE ACCRUALS	5,721,745	
PAYROLL ACCRUALS	86,004	
INVENTORIES AND PREPAIDS	<u>128,695</u>	5,936,444
PAYMENTS INCLUDED:		
TAXABLE BENEFITS		(81,224)
OTHER:		
RECOVERIES OF EXPENSES	(166,523)	
MyEdBC	18,080	
DIGITAL SERVICES RECOVERIES	50,192	
CLASS EMPLOYMENT PRACTICES LIABILITY PROGRAM	19,096	
SCHOOLS PROTECTION PROGRAM	81,304	
CAPITAL ASSET MANAGEMENT	11,545	
MISCELLANEOUS	<u>48,232</u>	61,926
TOTAL RECONCILIATION ITEMS		<u>5,917,146</u>
		<u><u>48,053,557</u></u>

**FINANCIAL STATEMENT EXPENDITURES:**

OPERATING FUND	29,717,480	
SPECIAL PURPOSE FUNDS	6,568,009	
CAPITAL FUND	11,768,068	
TOTAL FINANCIAL STATEMENT EXPENDITURES		<u><u>48,053,557</u></u>



**School District No. 52 (Prince Rupert)**  
**Dates for 2026/27 Annual Budget Consultation (ABC)**

<b>Tuesday, February 24, 2026</b> 1-4pm partners only	Working session # 1 with board, senior staff, P/VPs, PRPVPA, PRDTU representative, IUOE representative, and IEC to discuss resource pressures, budget priorities, and potential budget changes.
<b>Tuesday, March 10, 2026</b> 7pm in open regular board meeting	Information and discussion of resource pressures and budget priorities.
<b>Tuesday, March 31, 2026</b> 6pm in open special board meeting	Working session # 2 with board, senior staff, P/VPs, PRPVPA, PRDTU representative, IUOE representative, IEC, and community to discuss proposed budget changes.
<b>Tuesday, April 21, 2026</b> 7pm in open regular board meeting	Report back to public on input received and Ministry Funding and proposed budget changes.
<b>Tuesday, April 28, 2026</b> 7pm in open regular board meeting	Board meeting to do first budget by-law reading.
<b>Tuesday, June 16, 2026</b> 7pm in open regular board meeting	Board meeting to do second and third budget by-law reading.
<b>Tuesday, June 30, 2026</b>	Deadline for submission to Ministry.

Report on Agreed-Upon Procedures

## **School District No. 52 (Prince Rupert)**

Year ended June 30, 2025



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

## **AGREED-UPON PROCEDURES REPORT**

To the Board of Education of School District No. 52 (Prince Rupert)

### ***Purpose of this Agreed-Upon Procedures Report***

Our report is solely for the purpose of providing School District No. 52 (Prince Rupert) with information to assist the Board of Education and management in their determination of whether the School Trust Accounts are in compliance with internal policies and procedures ("Purpose") and may not be suitable for another purpose.

### ***Responsibilities of the Engaging Party***

School District No. 52 (Prince Rupert) has acknowledged that the agreed-upon procedures are appropriate for the purpose of the engagement.

School District No. 52 (Prince Rupert) is responsible for the subject matter on which the agreed-upon procedures are performed.

### ***Practitioner's Responsibilities***

We have conducted the agreed-upon procedures engagement in accordance with the Canadian Standard on Related Services (CSRS) 4400, *Agreed-Upon Procedures Engagements*.

An agreed-upon procedures engagement involves our performing the procedures that have been agreed with School District No. 52 (Prince Rupert) and reporting the findings, which are the factual results of the agreed-upon procedures performed.

We make no representation regarding the appropriateness of the agreed-upon procedures.

This agreed-upon procedures engagement is not an assurance engagement. Accordingly, we do not express an opinion or an assurance conclusion.

Had we performed additional procedures, other matters might have come to our attention that would have been reported.

### ***Professional Ethics***

We have complied with ethical requirements, including those pertaining to independence, relevant to assurance engagements in Canada.



### Procedures and Findings

We have performed the procedures described below, which were agreed upon with School District No. 52 (Prince Rupert).

Procedures	Findings
<p>Selected 10 cash receipts from Conrad Street Elementary School and 10 cash receipts from Pineridge Elementary School bank statements, obtained receipt, bank deposit slip or e-transfer receipt and general ledger and determine that:</p> <ul style="list-style-type: none"><li>- The amounts per bank statement agrees to receipt and bank deposit slip or e-transfer receipt</li><li>- The cash receipt was properly recorded in the general ledger, as to amount and period recorded.</li></ul>	<p>KPMG identified a receipt for Conrad Elementary School pertaining to daycare fees for July and August 2025 that was incorrectly recorded as revenue rather than as unearned revenue. This misclassification resulted in an overstatement of the accumulated surplus and a corresponding understatement of liabilities totaling \$1,620.</p> <p>KPMG identified that a donation of \$8,000 received by Pineridge Elementary School was incorrectly recorded under the Sales account rather than the Donation revenue account.</p>



**Procedures and Findings (continued)**

Procedures	Findings
<p>Selected 10 cash disbursements from Conrad Street Elementary School and 10 cash disbursements from Pineridge Elementary School bank statements, obtained invoice, cheque/payment requisition form and a copy of cleared cheque and determine that:</p> <ul style="list-style-type: none"><li>- The transaction is a valid expenditure of the school and is supported with proper documents.</li><li>- The amount per bank statement agrees with the invoice, cheque/payment requisition and cleared cheque.</li><li>- The cleared cheque was signed by two authorized signatories.</li><li>- The expenditure was properly recorded in the general ledger, as to amount and period recorded.</li></ul>	<p>KPMG noted one disbursement of \$75 for Conrad Elementary School without a proper receipt.</p> <p>KPMG identified a disbursement of \$2,425.08 by Pineridge Elementary School, related to the remittance of June 2024 child care fees to the School District board office, that was not recorded in the appropriate reporting period. This timing error resulted in an overstatement of both cash and accumulated surplus in the fiscal year 2024.</p>

Chartered Professional Accountants  
Prince George, Canada  
November 12, 2025

School District No. 52 (Prince Rupert)  
Policy Committee  
Monday, December 8, 2025  
4:45 pm

## MINUTES

In Attendance : Andrew Samoil  
Enrique Vazquez  
Kate Toye  
Kristy Maier  
James Horne (observer)  
Janet Beil (observer)  
Tammy Dickens

The meeting was called to order at 4:47 p.m.

1. Policies for Approval
  - a. 2110 – Staff Recruitment and Retention Policy
  - b. 1340 – Response to Unexpected Health Emergencies Policy

The committee agreed to send the Policies 2110 and 1340 for approval to the board meeting.

2. Policies for Review
  - a. 2370 – Remote Work Policy
  - b. 6510 – Board Communications Policy
  - c. 6610 – Making Policy and Regulations Policy

The committee agreed Policies 6510 and 6610 be sent for review at the board meeting. Policy 2370 will be tabled until after Wednesday for the committee to have a working session and then sent for review at the board meeting.

3. Other Business

None

Meeting Adjourned 5:37 p.m.

Next Meeting: Monday, January 12, 2025



**Policy No.** 2110  
**Date Approved:** May 13, 2014  
**Date Amended:** Sept 25, 2023

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**2110** ~~Staff Recruitment and Retention~~ **Recruitment and Selection of Personnel Policy**

**POLICY**

~~The Board aspires to be a first-class employer. The quality of the educational environment is dependent on the staff recruited and retained.~~

~~The Board will work to create an environment to attract and retain qualified personnel with the skills to provide high quality instruction and student support in alignment with the Strategic Plan.~~

~~The Board supports the provisions and principles of the Declaration on the Rights of Indigenous Peoples Act, the British Columbia Labour Relations Code, the Employment Standards Act (British Columbia), and the Human Rights Code of British Columbia. The Board commits to advancing an employment environment that is free from discrimination.~~

~~Hiring procedures for positions represented by a union will follow practices for posting and filling positions in accordance with their collective agreement.~~

~~The Board believes strong leadership and administration at the District and school levels are essential to the effective and efficient operation of the school system.~~

**Specifically**

1. Any changes to the organizational structure shall be approved by the Board prior to the commencement of recruitment and selection processes.

**Superintendent**

2. The Board, in the case of the Superintendent, or the Superintendent, in all other instances, shall have sole responsibility for initiating the advertising process and shall make reasonable effort to ensure that all current District employees are made aware of staff vacancies.
3. The Board has the sole authority to recruit and select an individual for the position of Superintendent and anyone who is expected to act in the place of the Superintendent for a period in excess of 180 days. In addition, the Board shall have unfettered authority to negotiate all contract terms subject to any legislation.
4. In order to protect the Board from sudden loss of the Superintendent's services, the Superintendent shall ensure that staff are designated to perform the services of the Superintendent in the case of a short-term or prolonged absence where the

Superintendent is not available by electronic or other means, and that the Chair is advised of such delegation.

### **Recruitment and Selection of Non-School Based Positions**

5. The following process shall be followed for those positions which report directly to the Superintendent, namely, the positions of Directors and Secretary-Treasurer.
  - a. The Superintendent is delegated full authority to recruit and select senior staff and District management positions within the limitations of legislation, budget allocations, and collective agreements.
  - b. The Superintendent shall engage in a consultative process in order to assist in the development of an ideal candidate profile.
  - c. These positions shall have a written role description and the person occupying each of the positions shall have a written contract of employment consistent with the Board approved contract provisions regarding maximum vacation entitlement, professional development, and terminations.
  - d. Compensation will be determined based on BCPSEA compensation guidelines when required. In the absence of such guidelines the Board shall approve the compensation provided.
  - e. If the position is of a temporary nature (less than one year) the Superintendent is authorized to make unique contractual provisions in light of the District's geographical location to ensure the District can hire a high-quality candidate.
  - f. The Superintendent shall develop an interview panel for these positions providing the panel includes trustee representation. The panel shall attempt to reach consensus on the preferred candidate. If such consensus cannot be reached the decision will be that of the majority provided the Superintendent is part of the majority.
6. The Superintendent is delegated full authority to recruit and select staff for all other non-school based positions within the limitations of legislation, budget allocations, contracts, and collective agreements.

### **Principal and Vice-Principal Positions**

7. At the discretion of the Superintendent and within the constraints of this policy, principal or vice-principal vacancies shall be filled through either: Principal or Vice-principal mobility, or through competition for a posted vacancy.
8. Principal and Vice-principal mobility
  - a. The Board of Education believes that changes in Principal and Vice-Principal assignments can be positive for professional growth and the strengthening of system leadership.
  - b. The Superintendent is delegated authority for determining such changes in Vice-Principal to Vice-Principal and Principal to Principal assignments.
  - c. Consideration for transfer may be initiated at the request of either the Vice-Principal, Principal, or the Superintendent. Normally, such consideration shall be



- given after the Principal has held an appointment for a reasonable period of time, and there is deemed to be a District value in such a transfer.
- d. Once mobility transfers have been completed the Superintendent shall inform the Board prior to the posting of vacant Principal and Vice-Principal positions.
9. Competition for Posted vacancy for Principal or Vice-Principal Positions
- a. The Superintendent is delegated full authority for all aspects of the selection processes for the positions of Principal and Vice-Principal.

### **All Other School-Based Positions**

10. The Superintendent is delegated full authority to recruit, select, assign, and reassign staff, for all other school-based positions, within the limitations of legislation, budget allocations, contracts, and collective agreements.
11. All offers of employment shall be conditional on the successful applicant providing criminal records check acceptable to the Superintendent unless such criminal reference checks are the responsibility of the Criminal Records Review Program (Ministry of Public Safety and Solicitor General.)

### **REFERENCES**

2110-10	Training to Fill Vacancies
2110-20	Advertising Vacant Positions
2110-30	Interview Expenses
2110-40	Employee Reference Check

- Collective Agreement with the Prince Rupert District Teachers Union
- Collective Agreement with the International Union of Operating Engineers, Local 882-B
- British Columbia Labour Relations Code
- Employment Standards Act (British Columbia)
- Human Rights Code of British Columbia
- DRIPPA

**Policy No.** 1340

**Date Approved:**

**Date Amended:**

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**1340 Response to Unexpected Health Emergencies Policy**

**POLICY STATEMENT**

A timely and effective response to unexpected health emergencies is essential to ensuring a safe school environment. Unexpected health emergency incidents can occur without warning and require immediate action to improve survival outcomes by providing critical intervention before emergency responders arrive. The Board of School District 52 (Prince Rupert) is committed to ensuring that all schools are equipped with lifesaving first aid tools, including Automated External Defibrillators and naloxone kits, that are readily accessible and maintained in every school and every District site.

1. Staff will document each instance of response to unexpected emergencies to the administration staff. The administration staff or designate will communicate with the student's family and debrief with the staff involved.
2. Privacy, confidentiality, and information sharing will follow the policies set out in FOIPPA.

**GUIDING LEGISLATION**

- *Support Services for Schools Order, M198/25, Section 8*
- *School Act, Section 88(1)*
- *Good Samaritan Act*

**Automated External Defibrillators (AEDs)**

AEDs serve as a critical tool in saving lives in emergency situations involving cardiac arrest. The District has authorized the placement and use of AEDs in all schools and District sites.

1. The Director of Operations or designate, will be responsible for the selection, placement and regular maintenance of AEDs.
2. AEDs will meet Health Canada's Medical Device Regulations and will be approved by the Canadian Standards Association.
3. Placement of AEDs will be installed in readily accessible, barrier-free locations and will be clearly marked with standardized signage to support easy identification and use.
4. The Director of Operations will conduct routine inspections as per the specific AED manual's maintenance and testing schedule. Batteries, pads, and other necessary accessories will be stored in a safe, accessible place.
5. Recommended specific training for use/application of AEDs will be made available to all staff through site-based administration.



## Naloxone Kits

Naloxone is a fast-acting antidote administered to reverse an opioid overdose. It is effective specifically for overdoses caused by heroin, fentanyl, and prescription pain medications. Naloxone kits are designed to provide enough medication to temporarily reverse the effects of an overdose, allowing time for emergency services to arrive. Under the Good Samaritan Act anyone may administer naloxone in an emergency situation outside of a hospital setting. This includes staff, students, parents and volunteers. Naloxone has no effect on a person if they have not taken opioids.

1. All schools will maintain on-site naloxone kits in a designated, accessible, and secure location. A minimum of two kits will be stored at each facility.
2. To treat a suspected opioid overdose in a school setting, a staff member trained in opioid overdose response may administer naloxone to any person (student, employee, or member of the public) suspected of having an opioid-related drug overdose.
3. Staff trained in opioid identification and naloxone administration will call 911 (or designate the calling responsibility) and then may choose to give naloxone and/or cardiopulmonary resuscitation (CPR) depending on circumstances and training.
4. Responding to overdoses involves proper use of personal protective equipment, handling syringes, and potential contact with drugs or blood and body fluids. If drugs are on the person or the scene, they also must be handled carefully (gloves are required and located in the naloxone kit).
5. For staff safety, staff will not be required to leave their school/site to respond to overdoses occurring off site.
6. Procurement of Naloxone shall be done centrally on purchasing schedule based on the purchase dates of the naloxone and the expiry date. This is the responsibility of the District's appointed Safe School Coordinator or designate.

Opioid overdose response training for staff, including the administration of naloxone will be provided in-person at each site annually or optionally through online training via the Toward the Heart website (1-hour).

**Policy No.** 2370

**Date Approved:**

**Date Amended:**

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## **2370 Remote Work Policy**

### **Rationale**

This Policy has been developed to ensure that remote work can be accommodated in a safe and secure manner in a home environment. Remote work may be required or permitted due to health or environmental reasons, such as there is an issue with the building where no one is allowed to enter for one or more days; the Ministry of Health is encouraging social distancing as part of community efforts to slow the progression of a pandemic.

### **Policy**

Provided that a safe and secure working environment is possible at home, school employees may work from a home environment when the Ministry of Education, the Ministry of Health and/or the Prince Rupert School District authorizes or encourages employees to work from home.

### **Definitions:**

**Working remotely** means a situation in which an employee works mainly from home and communicates with others via email, video conferencing and telephone.

**Working alone** means to work in circumstances where assistance would not be readily available to the worker (a) in case of an emergency, or (b) in case the worker is injured or in ill health. Factors to consider in determining whether an employee is working alone or in isolation:

1. Presence of others: Are other people in the vicinity?
2. Awareness: Will other persons capable of providing assistance be aware of the worker's need?
3. Willingness: Is it reasonable to expect those other persons will provide assistance
4. Timeliness: Will assistance be provided within a reasonable period of time?

### **Regulation**

#### **Prince Rupert School District Employees**

In any circumstances where a Prince Rupert School District employee will be working remotely:

- a) Employment entitlements and expectations remain the same.



The Employee's work hours; overtime compensation; use of sick leave; approval for the use of vacation; request for a Leave of Absence; and compliance with Prince Rupert School District policies, procedures, and guidelines remain in effects.

Employees are expected to be available during regularly scheduled business hours, for communication by phone and email and/or online platforms. Alternate scheduled business hours may be approved upon written request to the Principal.

If an employee is not available to work on any given day (example: illness, etc.), they are required to inform the principal.

- b) Employees are expected to maintain regular contact with their Principal and/or designate.

On a workday, employees should be in contact with their direct Principal and/or designate a minimum of twice each day, which may include attending virtual meetings, sending emails, checking in through an established method, or making phone calls. This provides for the appropriate check-in procedures.

- The Principal must review the procedures for checking the well-being of workers.
- A person must be designated to establish contact with the workers at predetermined times and the results must be recorded.
- The procedure for checking a worker's well-being must include contact at the beginning and at the end of the employee's scheduled work day.
- In a case where the worker cannot be contacted, Principal and/or designate will:
  - Phone the employee
  - Phone the employee's emergency contact
  - Failing that, send someone to the employee's home, and
  - Failing that, contact police or emergency services.
- Alternate procedures for checking a worker's well-being must be approved in consultation with the worker and school Work Safe Committee.

All employees must ensure that they have supplied their cell phone numbers and emergency contact information to their Principal and/or designate.

Employees should report any emergencies or work-related injuries to their Principal and/or designate within 24 hours or at the earliest reasonable opportunity. Work related injuries are to be reported to WorkSafeBC (WSBC) as per WCBC regulations.

In the event of a medical or other emergency requiring immediate action from fire, police or medical department, employees must dial 9-1-1.

If employees will be working alone in their remote work environment (i.e. if there are no other adults in the residence), then they must inform their Principal and/or designate of the fact.

- c) Employees are expected to maintain professional dress when attending virtual meetings related to work.
- d) Employees must ensure that there are security measures in place to protect Prince Rupert School District data and information. Employees should be aware of their obligations under the Prince Rupert School District Technology Policies.

Employees are not permitted to download or store any Prince Rupert School District data or information onto their personal computers or onto any device other than those provided by the Prince Rupert School District. Employees also must not forward any such documents to their personal email address.

Employees should take care to ensure that they are the only individuals who are able to access Prince Rupert School District records and that their devices have appropriate settings. Some steps include:

- Logging off or shutting down their laptop or home computer when not in use;
- Setting the automatic logoff or lock screen after a short period of idleness;
- Password protection on all devices used to access work related data, including emails (phones, laptops, tablets, computers);
- Ensuring that software, including security software, is up to date;
- Only downloading applications/software from an approved source (i.e. from the device's app store, not from the internet);
- Not sharing a laptop or home computer containing personal information related to work with other individuals, including family members or friends;
- If physical records are at home, storing those records in a location that protects the privacy of students, parents/guardians and staff;
- Avoiding sending personal information by email from public locations or using public WIFI;
- Encrypting any electronic device that stores personal information. This includes but is not limited to home computers, USB flash sticks, laptops and mobile phones; and
- Reporting any suspicious activity (e.g. suspicious emails) *before* clicking on any links.

**If any device containing personal information is stolen or lost, employees must immediately notify their Principal and/or designate.**

- e) Employees should limit the stress on the Prince Rupert School District VPN (school Virtual Private Network) system.

Employees should only use the remote system for employment related purposes and should log onto the system only when necessary. Employees should sign off, rather than disconnect, when away from the computer.

In addition, employees should not use the remote system to access streaming videos, unless requested to do so as part of their employment.



## References:

### BC Office of Information and Privacy:

- **Mobile Devices: Tips for Security & Privacy:**  
<https://www.oipc.bc.ca/guidance-documents/1994>
- **Protecting personal information away from the office:**  
<https://www.oipc.bc.ca/guidance-documents/1447>

### WorkSafeBC:

- **Health and safety responsibilities when working from home:**  
<https://www.worksafebc.com/en/about-us/news-events/announcements/2020/March/health-safety-responsibilities-when-working-from-home>

### Government of BC

- **Emergency Preparedness for Working at Home:**  
<https://www2.gov.bc.ca/gov/content/career-myhr/all-employees/work-arrangements/flexible-workplaces/emergency-preparedness>
- **Safety Inspection for Working at home:**  
<https://www2.gov.bc.ca/gov/content/career-myhr/all-employees/work-arrangements/flexible-workplaces/safety-inspection>
- **Flexible Workplaces & Information Security:**  
<https://www2.gov.bc.ca/gov/content/career-myhr/all-employees/work-arrangements/flexible-workplaces/information-security>

### Canadian Centre for Occupational Health and Safety:

- <https://www.ccohs.ca/oshanswers/hsprograms/telework.html>



## TELEWORK – HOME SAFETY CHECKLIST

Refer to your designated work area when completing

### REVIEW THIS CHECKLIST BEFORE BEGINNING TELEWORK

#### ITEM – DIRECTION OF SAFE WORK

- Discusses with Supervisor meant to maintain regular contact and how direction will be provided related to a safe working environment.
- Arrange and confirm a method or a schedule for working-alone communications between the employee with the supervisor. This is especially important in the event that no other responsible adult is present within the work location.
- Employee confirms a process for summoning assistance is present.
- Employee will report to the supervisor any work-related injury, accident, or incident and do so on the same day as the event.
- Employee will seek immediate medical attention for any work-related injuries.
- Employee to notify supervisor if any risk of violence present in the home.

#### ITEM – ERGONOMIC HAZARDS

- Inspect your work area – prevention of physical strain on employee – consideration of potential hazards (i.e., proper desk and chair, proper lighting, low noise).
- Work area allows for an efficient work environment (e.g. place for documents, confidentiality (no one can read what's on your screen, etc.)).
- Ergonomic documentation provided in telework agreement was reviewed.
- Proper posture – sitting/standing (refer to sit-stand safety tip).

#### ITEM – ELECTRICAL HAZARDS

- Will the work area create any electrical hazard (i.e. using multiple power cords).
- Electrical outlets in good (i.e. loose panel).
- Electrical cords are safe for use (no damage, no modification, proper length).
- Proper use of power bars and extension cords, not placed to create trip hazard.
- Employee will check for compatibility of cords and plugs for devices.

#### ITEM – GENERAL HAZARDS

- Free of tripping hazards around the work area.
- Any hazards that may fall or tip over onto the work area.
- Void of hazards/distractions present in the work area (i.e. pets, children, stairs).

#### ITEM – FIRST AID/ EMERGENCY PROCEDURES

- First aid is not required in a workplace of one, but employee has a means to summon assistance when working alone.
- Employee's method for getting in touch with Supervisor/Administrator (Emergency contacts posted and programmed into your phone).
- Identified two (2) safe places to go in the event of an emergency.
- Supervisor was provided with emergency phone numbers.

#### ITEM – SECURITY/ CONFIDENTIALITY

- Equipment and documents in the work area are secured (breach of security).
- Locking computer when not in use.
- Information on screen and work-related documents are kept away from others at home (maintaining confidentiality).

#### ITEM – OTHER HOME AREA HAZARDS

- Working smoke detector and carbon monoxide detector YES/NO
- Readily accessible and currently serviced fire extinguisher YES/NO



**Policy No.**                **6510**  
**Date Approved:**  
**Date Amended:**    **21-February-2023**

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**6510                Board Communications Policy**

**POLICY**

Board communications support the Board’s vision, mission, and goals, while allowing the Board to build and promote trusting, effective relationships with Rights Holders, school communities, local communities and partner groups.

Board communications provide the means for local communities and partner groups to participate in school district planning and to be informed about educational issues and services. The Board actively seeks and listens to the voices of Rights Holders, school communities, local communities and partner groups **through DPAC, PAC, correspondence to the Board and attendance at open board meetings of the board**, with respect to the school district’s vision, mission, foundational principles, goals, policies, and plans.

**When appropriate, the Board will conduct surveys, hold forums, or use other appropriate means to garner input and feedback.**

The Board Chair is the primary spokesperson for the Board. The Board Chair or designate speaks on matters such as governance, policy and Board decisions.

The Superintendent of Schools is the primary spokesperson on matters such as the leadership and operation of the school district. The Superintendent or designate speaks on educational, administrative, management, fiscal, planning, and organizational matters of the school district.

**REFERENCES**

- **Policy 6130, Role of the Board Policy**
- **Policy 6140, Role of the Trustee and Trustee Code of Conduct Policy**
- **Policy 6310, Role of the Superintendent Policy**

**Policy No.** 6610  
**Date Approved:** December 14, 2010  
**Date Amended:** 21-February-2023

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## **6610 Making Policy and Regulations**

Policy development is a key responsibility of the Board. Policies constitute the will of the Board in determining how the District will be operated. Policies provide effective direction and guidelines for the action of the Board, Superintendent, Secretary-Treasurer, staff and students. Policies also serve as sources of information and guidelines to all who may be interested in or connected with the operation of the District. Adoption of new Board Policies or revision of existing Policies is solely the responsibility of the Board.

When making policy the Board will adhere to the requirements necessary to provide public education and comply with the School Act, other provincial legislation and other contractual agreements (for example, the Aboriginal Education Partnership Agreement). The Board believes that the development and review of policies are enhanced when the process allows for the meaningful involvement of staff and other interested groups and persons.

Board policies shall provide an appropriate balance between the responsibility of the Board to develop the broad guidelines for the District and the opportunity for the Superintendent and Secretary-Treasurer to exercise professional judgment in the administration of the District.

**The policy development process shall ensure that:**

- Trustees act on adequate information.
- Policies are consistent with legislation or provincial directions.
- New policies, or policy changes, are examined through a lens of diversity and equity.
- Opportunity is provided for groups significantly affected by policies to provide opinion or reaction to proposals either directly or through appropriate representation.

The Board shall adhere to the following stages in its approach to policy making:

### **1. Planning**

The Board shall assess the need for a policy in cooperation with the Superintendent and Secretary-Treasurer. This may be as a result of its own monitoring activities or on the

suggestion of others. The critical attributes of the policy will be developed in the planning stage.

## 2. Development

The Board may develop the policy itself or could delegate the responsibility for development to the Superintendent and/or Secretary-Treasurer. Each policy statement must be precise enough to show clearly the Board's intent and consider the need for the Superintendent and Secretary-Treasurer to have discretion in dealing with particular cases. The process for the development and review of policies will allow for the participation of interested and concerned groups and individuals as appropriate to their circumstances.

## 3. Consultation

Any trustee, employee, taxpayer, parent, student or Parent Advisory Council of the District may make suggestions regarding the possible development of a policy or the need for policy revisions on any matter by presenting a proposal for a policy or revisions, in writing, to the Superintendent. The proposal shall contain a brief statement of purpose or rationale.

## 4. Adoption

Subsequent to the consultation period, the policy shall be brought forward to a Board Meeting, with the feedback summarized, for any further discussion and final approval.

Should the extent of feedback be such that the Board feels the policy would benefit from further input, the policy may be referred to the Policy Committee.

The Board has the ability to make amendments to policy without public consultation in cases where the changes are of a minor housekeeping nature, or the amendment does not affect the general intent of the policy.

## 5. Implementation

The Board is responsible for the implementation of policies governing its own processes. The Board and Superintendent share the responsibility for implementation of policies relating to the Board-Superintendent relationship. The Superintendent and Secretary-Treasurer are responsible for the implementation of all other policies.



## 6. Evaluation

The Board, in cooperation with the Superintendent and Secretary-Treasurer, shall evaluate each policy in a timely manner in order to determine whether or not it is meeting its intended purpose.

## 7. Policy Currency

The Superintendent and/or Secretary Treasurer shall be responsible for calling the Board's attention to any policies that are out of date or, for other reasons, appear to need revision.

The Board will review governance policies at least once, within the Board's term of office.

The Superintendent is responsible for approving regulations which provide specific guidance for the implementation of Board policies.

## Administration in Policy Absence

In the absence of Board policy, in emergent matters, the Superintendent may act at the Superintendent's discretion and advise the Board Chairperson. If necessitated, the Superintendent will inform the Board of the potential need for future policy development.

## References:

6610-10 Making Policy and Regulations Regulation