

BOARD OF GOVERNORS

PUBLIC SESSION AGENDA

Friday, June 19, 2020

ZOOM Videoconference Only

11:30 AM – 2:00 PM

Members – Joseph Gosnell, Sr. (Chancellor), Geoff Payne (Interim President and Vice-Chancellor), Kerry Reimer (Faculty Member), Paul Sanborn (Faculty Member), Allison Beswick (Order in Council), Aaron Ekman (Order in Council – CHAIR), Michael Reed (Order in Council), Andrew Robinson (Order in Council – VICE-CHAIR), Gregory Stewart (Order in Council), Barbara Ward-Burkitt (Order in Council), Garfield Staats (Undergraduate Student), Furqana Khan (Graduate Student), Mark Barnes (Employee)

1. **Chair's Remarks**

- Declarations of Conflict
- Correspondence Received

2. **Approval of Agenda**

That, the Agenda for the Public Session of the June 19, 2020 meeting of the Board of Governors be approved as presented.

3. **Approval of Motions on the Consent Agenda**

That the motions on the Consent Agenda, except for those removed for placement on the Regular Agenda, be approved as presented.

4. **Approval of Minutes**

a. **Public Session Minutes of May 28, 2020 – page 4**

That, the Public Session Minutes of the May 28, 2020 meeting of the Board of Governors be approved as presented.

5. **Presentation – David Douglas Botanical Garden Society – Linda Naess & Shelley Rennick**

6. **Business Arising from Previous Public Session Minutes**

- a. Audit Findings Report and the University of Northern British Columbia 2019/2020 Consolidated Financial Statements – for information – C. Smith – **page 8**
- b. 2020/21 Tuition Fees – Information – C. Smith – **page 62**
- c. 2020/21 Mandatory Fees – C. Smith – Information – **page 65**

7. **President's Annual Report – G. Payne – page 71**

8. **General Operating and Ancillary Budgets – Framework 2020/2021 – Presentation** – D. Ryan

9. Motions for Approval

- a. **2020/2021 General Operating and Ancillary Budgets** – C. Smith – **page 78**
That, on the recommendation of the Finance and Audit Committee, the Board of Governors approves the 2020/2021 General Operating and Ancillary Budgets as presented in section 3, Table 1, Columns 1 and 2 respectively, of the 2020-2021 Budget Framework.
- b. **The Division of Medical Sciences** – D. Ryan – **page 93**
That, the Division of Medical Sciences, which includes the UBC MD Undergraduate Program (Northern Medical Program) and UBC Health Professions Degree Programs offered through UNBC and future UBC/UNBC joint Health Professions Degree Programs, be established as a separate and distinct academic administrative unit that is connected to the Faculty of Human and Health Sciences for the purposes of professional academic association and collaboration, as recommended and approved by the UNBC Senate.
- c. **Agreements, Scholarships, Bursaries and Awards** – D. Ryan – **page 96**
That, on the recommendation of the Finance and Audit Committee, the Board of Governors approves the agreements, scholarships, bursaries and awards as recommended and approved by the UNBC Senate, for May 2020, as presented.

Consent

10. Mandatory and Standing Reports - Public Session

- a. **Report of the Interim President – G. Payne**
- Regular Verbal Report
 - Senate Update
- (i) **Quarterly Public Reports of the Vice-Presidents, written**
- Provost and Vice-President Academic – D. Ryan – **page 115**
 - o Recruitment & Enrolment Report – **page 120**
 - Interim Vice-President, Finance and Administration – C. Smith – **page 125**
 - o Deficit Mitigation and Financial Accountability (verbal)
 - o Capital Projects Update (verbal)
 - Acting Vice-President, Research – K. Lewis – **page 127**
 - Vice-President, University Advancement – T. Tribe – **page 130**
- b. **Reports of Committees:**
- (i) Human Resources Committee – A. Ekman, Chair
- Received Annual Harassment and Discrimination Report dated May 1, 2020.
- (ii) Governance Committee – A. Ekman, Chair
- (iii) Finance and Audit Committee – A. Beswick, Chair
- Received Routine Capital Year End Report.
 - Received Northern Sport Centre Ltd. Financials and Annual Report.
 - Received Endowment Investment Portfolio Update.
 - Received FTE Audit Report to March 31, 2020.
- c. **Carbon Neutral Action Report** – C. Smith – **page 136**

11. Other Business

- a. **2019/20 Institutional Accountability Plan and Report** – G. Payne
Link to 2018/2019 report for information:
[UNBC 2018-2019 Institutional Accountability Plan and Report.pdf](#)

Notice of Motion for July 2020. Special Meeting of the Board, (teleconference) to be scheduled.

That, the Board of Governors approves the 2019/20 Institutional Accountability Plan and Report (IAPR) as presented, and releases it to the Ministry of Advanced Education.

12. Adjournment

BOARD OF GOVERNORS – PUBLIC SESSION
Approved for Submission:



Geoff Payne
Interim President and Vice-Chancellor

Agenda Item:	6.a. Audit Findings Report and the University of Northern British Columbia 2019/2020 Consolidated Financial Statements for information – C. Smith
Material:	<ol style="list-style-type: none">1. University of Northern British Columbia Audit Findings Report for the year ended March 31, 20202. University of Northern British Columbia’s Consolidated Financial Statements – year ended March 31, 2020



University of Northern British Columbia

Audit Findings Report for the year ended
March 31, 2020

KPMG LLP

June 5, 2020 (revised)



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At KPMG, we are **passionate** about earning your **trust**. We take deep **personal accountability**, individually and as a team, to deliver **exceptional service and value** in all our dealings with you.

At the end of the day, we measure our success from the **only perspective that matters – yours**.



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This Audit Findings Report should not be used for any other purpose or by anyone other than the Finance and Audit Committee. KPMG shall have no responsibility or liability for loss or damages or claims, if any, to or by any third party as this Audit Findings Report has not been prepared for, and is not intended for, and should not be used by, any third party or for any other purpose.



Executive summary

We are pleased to provide for your review the following information relating to the planned scope and timing for the audit of the consolidated financial statements of the University of Northern British Columbia (the “Entity”) for the year ended March 31, 2020

We appreciate the assistance of management and staff in conducting our audit. We hope this audit findings report is of assistance to you for the purpose above and we look forward to discussing our findings and answering your questions.



Finalizing the audit

As of the date of this report, we have completed the audit of the consolidated financial statements, with the exception of certain remaining procedures. These include:

- Obtaining the signed management representation letter;
- Obtaining legal confirmations
- Completing our discussions with the Finance and Audit Committee
- Obtaining evidence of the Finance and Audit Committee’s approval of the consolidated financial statements
- Completion of subsequent event review procedures to the date of the auditors’ report
- Completion of certain audit procedures/receipt of certain audit documentation (details to be provided June 5, 2020)



Areas of audit focus

Our audit of the Entity is risk-focused. We have not identified any significant risks. However, as part of our audit, we identified areas of audit focus which include:

- Revenues and deferred revenue
- Expenses, including payroll
- Tangible capital assets and deferred capital contributions
- Investments

See page 4 to 5 for further details.



Executive summary



Significant accounting policies and practices

PS 3430 *Restructuring Transactions* is effective for the Entity's 2020 fiscal year. There were no financial reporting impacts on the consolidated financial statements from the adoption of the new accounting standard. There have been no other initial selections of, or changes to, significant accounting policies and practices to bring to your attention.

The presentation and disclosure of the consolidated financial statements are, in all material respects, in accordance with Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.



Adjustments and differences

Adjustments and differences identified during the audit have been categorized as "Corrected Adjustments" or "Uncorrected Differences". These include disclosure adjustments and differences.

We identified 3 uncorrected differences including prior year items during our audit. All adjustments and differences are included in the management representation letter.

See page 7 for further details.



Independence

We confirm that we are independent of the Entity from April 1, 2019 to the date of this report and have extensive quality control and conflict checking processes in place. We provide complete transparency on all services and follow the Entity's approved protocols.



Executive summary



Control observations

We did not identify any control deficiencies that were determined to be significant deficiencies in internal control over financial reporting (ICOFR).

See page 9 for further details.



Current developments

See pages 10 to 13 for the current developments update.

Areas of audit focus

Area of focus	Background	Our response and audit findings
Revenue and deferred contributions	Risk of error relating to completeness, existence and accuracy of revenue and deferred contributions	We have completed our planned audit procedures and have detected no audit adjustments and no significant control deficiencies.
Expenses, including payroll	Risk of error relating to completeness, existence and accuracy of expenses	We have completed our planned audit procedures and have detected no audit adjustments and no significant control deficiencies.
Tangible capital assets and deferred capital contributions	Risk of error relating to completeness, existence and accuracy of deferred capital contributions and tangible capital assets	We have completed our planned audit procedures and have detected no audit adjustments and no significant control deficiencies.
Investments	Risk of error relating to existence and accuracy of the deposits	We have completed our planned audit procedures and have detected three uncorrected audit adjustments and no significant control deficiencies.

Areas of audit focus

Area of focus	Background	Our response and audit findings
Subsequent event	On March 11, 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organization.	Subsequent to March 31, 2020, the COVID-19 situation continues to be dynamic and the ultimate duration and magnitude of the impact on the economy and the financial effect on the Entity is not known at this time. The Entity has disclosed in its consolidated financial statements, as a subsequent event note, that the current challenging economic climate may lead to adverse changes in cash flows and working capital levels, which may also have a direct impact on the operating results and financial position of the Entity in the future.
Resources for management, Finance and Audit and Board	COVID-19 Alerts (Live Link)	<p>Please visit our COVID-19 website for resources regarding the topics below. This site is being <u>updated daily</u> based on information being released by Federal, Provincial and Municipal news releases.</p> <ul style="list-style-type: none">— Business continuity guide— Immediate actions to take— Medium to long-term actions— Tax considerations and a summary of Federal and Provincial programs— Legal considerations— Financial reporting and audit considerations— Global perspectives



Audit risks

Professional requirements

Fraud risk from management override of controls.

Why is it significant?

This is a presumed fraud risk. We did not identify any specific additional risks of management override relating to this audit.

Our response and significant findings

Our audit methodology incorporates the required procedures in professional standards to address this risk. These procedures include:

- Testing of journal entries and other adjustments;
- Performing a retrospective review of significant estimates; and
- Evaluating the business rationale of significant unusual transactions.
- Inquire concerning those charged with governance's oversight of management's process for identifying and responding to the risks of fraud with the Entity

There were no significant issues noted in our testing.

Adjustments and differences

Adjustments and differences identified during the audit have been categorized as “corrected adjustments” or “uncorrected differences”. These include disclosure adjustments and differences.

Uncorrected differences	Comments	Amount
Portfolio Investments	To record change in value of investment portfolio between January 1, 2020 and March 31, 2020 with the majority of the balance recorded against deferred contributions – endowments.	(\$607,000)
Statement of remeasurement gains/losses	Public Sector Accounting Standards requires the preparation of a statement of remeasurement gain and loss for certain fair market value adjustments. Management has determined that the total accumulated remeasurement gain/loss as at March 31, 2020 is not material and has represented to us that the omission of this statement is not material to the users of the consolidated financial statements. This disclosure adjustment is carried forward from the prior year.	\$124,000
Accumulated Surplus	KPMG noted that the opening deferred contributions related to endowments was not reconciled to the endowment account records. This difference is carried forward from the prior year.	\$3,400,000

Management has not corrected the differences above and have asserted that they are not material to the consolidated financial statements. We concur with management’s representation and therefore the differences have no effect on our auditors’ report.

Significant accounting policies and practices

The following items relate to the qualitative aspects of accounting practices of the Entity:



Significant accounting policies

- There were no changes to the critical or significant accounting policies and practices.
- There were no significant accounting policies in controversial or emerging areas.
- There were no issues noted with the timing of the Entity's transactions in relation to the period in which they are recorded.
- There were no issues noted with the extent to which the consolidated financial statements are affected by a significant unusual transaction and extent of disclosure of such transactions.
- There were no issues noted with the extent to which the consolidated financial statements are affected by non-recurring amounts recognized during the period and extent of disclosure of such transitions.



Significant accounting estimates

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



Significant disclosures

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

Control and other observations



As your auditors, we are required to obtain an understanding of internal control over financial reporting (“ICFR”) relevant to the preparation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on internal control. Accordingly, we do not express an opinion on the effectiveness of internal control.

Our understanding of ICFR was for the limited purpose described above and was not designed to identify all control deficiencies that might be significant deficiencies and therefore, there can be no assurance that all significant deficiencies and other control deficiencies have been identified. Our awareness of control deficiencies varies with each audit and is influenced by the nature, timing, and extent of audit procedures performed, as well as other factors.

In accordance with professional standards, we are required to communicate to the Board any control deficiencies that we identified during the audit and have determined to be material weaknesses or significant deficiencies in internal control over financial reporting.

Significant Deficiencies

No significant deficiencies have come to our attention.

Current developments

Public Sector Accounting Standards

Standard	Summary and implications
Asset Retirement Obligations	<ul style="list-style-type: none">– A new standard has been approved that is effective for fiscal years beginning on or after April 1, 2021.– The new standard addresses the recognition, measurement, presentation and disclosure of legal obligations associated with retirement of tangible capital assets in productive use. Retirement costs will be recognized as an integral cost of owning and operating tangible capital assets. PSAB currently contains no specific guidance in this area.– The ARO standard will require the public sector entity to record a liability related to future costs of any legal obligations to be incurred upon retirement of any controlled tangible capital assets (“TCA”). The amount of the initial liability will be added to the historical cost of the asset and amortized over its useful life.– As a result of the new standard, the public sector entity will have to:<ul style="list-style-type: none">• consider how the additional liability will impact net debt, as a new liability will be recognized with no corresponding increase in a financial asset;• carefully review legal agreements, senior government directives and legislation in relation to all controlled TCA to determine if any legal obligations exist with respect to asset retirements;• begin considering the potential effects on the organization as soon as possible to coordinate with resources outside the finance department to identify AROs and obtain information to estimate the value of potential AROs to avoid unexpected issues.
Revenue	<ul style="list-style-type: none">– A new standard has been approved that is effective for fiscal years beginning on or after April 1, 2022.– The new standard establishes a single framework to categorize revenues to enhance the consistency of revenue recognition and its measurement.– The standard notes that in the case of revenues arising from an exchange, a public sector entity must ensure the recognition of revenue aligns with the satisfaction of related performance obligations.– The standard notes that unilateral revenues arise when no performance obligations are present, and recognition occurs when there is authority to record the revenue and an event has happened that gives the public sector entity the right to the revenue.

Standard	Summary and implications
Financial Instruments and Foreign Currency Translation	<ul style="list-style-type: none"> – New accounting standards, PS3450 <i>Financial Instruments</i>, PS2601 <i>Foreign Currency Translation</i>, PS1201 <i>Financial Statement Presentation</i> and PS3041 <i>Portfolio Investments</i> have been approved by PSAB and are effective for years commencing on or after April 1, 2021. – Equity instruments quoted in an active market and free-standing derivatives are to be carried at fair value. All other financial instruments, including bonds, can be carried at cost or fair value depending on the public sector entity's choice and this choice must be made on initial recognition of the financial instrument and is irrevocable. – Hedge accounting is not permitted. – A new statement, the Statement of Remeasurement Gains and Losses, will be included in the financial statements. Unrealized gains and losses incurred on fair value accounted financial instruments will be presented in this statement. Realized gains and losses will continue to be presented in the statement of operations. – Based on stakeholder feedback received, PSAB is considering certain scope amendments to PS 3450 <i>Financial Instruments</i>. The proposed amendments include the accounting treatment of bond repurchases, scope exclusions for certain activities by the federal government, and improvements to the transitional provisions. An initial exposure draft was issued for comment by PSAB in May 2019. PSAB is currently deliberating on the comments received and may approve a revised exposure draft for comment in December 2019.
Employee Future Benefit Obligations	<ul style="list-style-type: none"> – PSAB has initiated a review of sections PS3250 <i>Retirement Benefits</i> and PS3255 <i>Post-Employment Benefits, Compensated Absences and Termination Benefits</i>. Given the complexity of issues involved and potential implications of any changes that may arise from this review, the project will be undertaken in phases. Phase I will address specific issues related to measurement of employment benefits. Phase II will address accounting for plans with risk sharing features, multi-employer defined benefit plans and sick leave benefits. – Three Invitations to Comment were issued and have closed. The first Invitation to Comment sought guidance on whether the deferral provisions in existing public sector standards remain appropriate and justified and the appropriateness of accounting for various components of changes in the value of the accrued benefit obligation and plan assets. The second Invitation to Comment sought guidance on the present value measurement of accrued benefit obligations. A third Invitation to Comment sought guidance on non-traditional pension plans. PSAB is currently deliberating on the comments received from the three Invitations to Comment. – The ultimate objective of this project is to issue a new employment benefits section to replace existing guidance.

Standard	Summary and implications
Public Private Partnerships (“P3”)	<ul style="list-style-type: none"> – PSAB has proposed new requirements for the recognition, measurement and classification of infrastructure procured through a public private partnership. An exposure draft has been approved by PSAB and will be issued in November 2019, with comments due by February 29, 2020. – The exposure draft proposes that recognition of infrastructure by the public sector entity would occur when it controls the purpose and use of the infrastructure, when it controls access and the price, if any, charged for use, and it controls any significant interest accumulated in the infrastructure when the P3 ends. – The exposure draft proposes that the public sector entity recognize a liability when it needs to pay cash or non-cash consideration to the private sector partner for the infrastructure. – The infrastructure would be valued at cost, with a liability of the same amount if one exists. Cost would be measured by discounting the expected cash flows by a discount rate that reflects the time value of money and risks specific to the project.
Concepts Underlying Financial Performance	<ul style="list-style-type: none"> – PSAB is in the process of reviewing the conceptual framework that provides the core concepts and objectives underlying Canadian public sector accounting standards. – A Statement of Concepts (“SOC”) and Statement of Principles (“SOP”) were issued for comment in May 2018 and has closed. PSAB is in the process of developing two exposure drafts for comment. – The SOC proposes a revised, ten chapter conceptual framework intended to replace PS 1000 <i>Financial Statement Concepts</i> and PS 1100 <i>Financial Statement Objectives</i>. The revised conceptual framework would be defined and elaborate on the characteristics of public sector entities and their financial reporting objectives. Additional information would be provided about financial statement objectives, qualitative characteristics and elements. General recognition and measurement criteria, and presentation concepts would be introduced. – The SOP includes principles intended to replace PS 1201 <i>Financial Statement Presentation</i>. The SOP proposes: <ul style="list-style-type: none"> • Removal of the net debt indicator, except for on the statement of net debt where it would be calculated exclusive of financial assets and liabilities that are externally restricted and/or not available to settle the liabilities or financial assets. • Changes to common terminology used in the financial statements, including re-naming accumulated surplus (deficit) to net assets (liabilities). • Restructuring the statement of financial position to present non-financial assets before liabilities. • Removal of the statement of remeasurement gains (losses) with the information instead included on a new statement called the statement of changes in net assets (liabilities). This new statement would present the changes in each component of net assets (liabilities). • A new provision whereby an entity can use an amended budget in certain circumstances. – Inclusion of disclosures related to risks and uncertainties that could affect the entity’s financial position.

Standard	Summary and implications
International Strategy	<ul style="list-style-type: none"> <li data-bbox="485 272 1755 334">– PSAB is in the process of reviewing its current approach towards International Public Sector Accounting Standards. This project may result in changes to the role PSAB plays in setting standards in Canada. <li data-bbox="485 342 1871 435">– Consultation papers were released for comment in May 2018 and March 2019, and have closed. The consultation papers described the decision-making criteria PSAB expects to consider in evaluating the international strategy that best serves the public sector. It also introduced four proposed international strategies. <li data-bbox="485 443 1713 475">– PSAB is expected to make a final decision about its international strategy at its March 2020 meeting.
Purchased Intangibles	<ul style="list-style-type: none"> <li data-bbox="485 500 1860 643">– In October 2019, PSAB approved a proposal to allow public sector entities to recognize intangibles purchased through an exchange transaction. The proposal does not include guidance on how to account for intangibles. Instead, the definition of an asset, the general recognition criteria and the GAAP hierarchy is expected to provide guidance on how to account for intangibles. The accounting for intangibles may be addressed through future PSAB projects.

Appendices



Appendix 1: Audit quality and risk management



Appendix 2: KPMG's audit approach and methodology



Appendix 3: Required communications



Appendix 4: Lean in Audit™



Appendix 5: PS 3280 Asset retirement obligations

Appendix 1: Audit quality and risk management



KPMG maintains a system of quality control designed to reflect our drive and determination to deliver independent, unbiased advice and opinions, and also meet the requirements of Canadian professional standards. Quality control is fundamental to our business and is the responsibility of every partner and employee. The following diagram summarises the six key elements of our quality control systems. Visit our Audit Quality Resources [page](#) for more information including access to our most recent Audit Quality and Transparency Report.

We conduct regular reviews of engagements and partners. Review teams are independent and the work of every audit partner is reviewed at least once every three years.

We have policies and guidance to ensure that work performed by engagement personnel meets applicable professional standards, regulatory requirements and the firm's standards of quality. We do not offer services that would impair our independence.

All KPMG partners and staff are required to act with integrity and objectivity and comply with applicable laws, regulations and professional standards at all times.

The processes we employ to help retain and develop people include:

- Assignment based on skills and experience
- Rotation of partners
- Performance evaluation
- Development and training
- Appropriate supervision and coaching



We have policies and procedures for deciding whether to accept or continue a client relationship or to perform a specific engagement for that client.

Existing audit relationships are reviewed annually and evaluated to identify instances where we should discontinue our professional association with the client.

Other controls include:

- Before the firm issues its audit report, Engagement Quality Control
- Reviewer reviews the appropriateness of key elements client audits
- Technical department and specialist resources provide real-time support to audit teams in the field

Appendix 2: KPMG's audit approach and methodology



In future years, we will expand our use of technology in our audit through our new smart audit platform, KPMG Clara.

Issue identification

Continuous updates on audit progress, risks and findings before issues become events

Data-driven risk assessment

Automated identification of transactions with unexpected or unusual account combinations – helping focus on higher risk transactions and outliers



Deep industry insights

Bringing intelligence and clarity to complex issues, regulations and standards

Analysis of complete populations

Powerful analysis to quickly screen, sort and filter 100% of your journal entries based on high-risk attributes

Reporting

Interactive reporting of unusual patterns and trends with the ability to drill down to individual transactions

Appendix 3: Required communications



In accordance with professional standards, there are a number of communications that are required during the course of and upon completion of our audit. These include:



Auditors' report

The conclusion of our audit is set out in our draft auditors' report attached to the draft consolidated financial statements.



Management representation letter

In accordance with professional standards, copies of the management representation letter are provided to Finance and Audit. The management representation letter is attached to this appendix.



Independence

In accordance with professional standards, we have confirmed our independence.



Audit findings report

Represented by this report.

**PLEASE SIGN
AND RETURN**

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

June 5, 2020

Ladies and Gentlemen:

We are writing at your request to confirm our understanding that your audit was for the purpose of expressing an opinion on the consolidated financial statements (hereinafter referred to as "financial statements") of University of Northern British Columbia ("the Entity") as at and for the period ended March 31, 2020.

GENERAL:

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

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

RESPONSIBILITIES:

- 1) We have fulfilled our responsibilities, as set out in the terms of the engagement letter dated May 1, 2020, including for:
 - a) the preparation and fair presentation of the financial statements and believe that these financial statements have been prepared and present fairly in accordance with the relevant financial reporting framework.
 - b) providing you with all information of which we are aware that is relevant to the preparation of the financial statements ("relevant information"), such as financial records, documentation and other matters, including:
 - the names of all related parties and information regarding all relationships and transactions with related parties;
 - the complete minutes of meetings, or summaries of actions of recent meetings for which minutes have not yet been prepared, of shareholders, board of directors and committees of the board of directors that may affect the financial statements. All significant actions are included in summaries.
 - c) providing you with unrestricted access to such relevant information.
 - d) providing you with complete responses to all enquiries made by you during the engagement.
 - e) providing you with additional information that you may request from us for the purpose of the engagement.
 - f) providing you with unrestricted access to persons within the Entity from whom you determined it necessary to obtain audit evidence.

- g) such internal control as we determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. We also acknowledge and understand that we are responsible for the design, implementation and maintenance of internal control to prevent and detect fraud.
- h) ensuring that all transactions have been recorded in the accounting records and are reflected in the financial statements.
- i) ensuring that internal auditors providing direct assistance to you, if any, were instructed to follow your instructions and that we, and others within the entity, did not intervene in the work the internal auditors performed for you.

INTERNAL CONTROL OVER FINANCIAL REPORTING:

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

FRAUD & NON-COMPLIANCE WITH LAWS AND REGULATIONS:

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

SUBSEQUENT EVENTS:

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

RELATED PARTIES:

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

ESTIMATES:

- 8) Measurement methods and significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

GOING CONCERN:

- 9) We have provided you with all information relevant to the use of the going concern assumption in the financial statements.

MISSTATEMENTS:

- 10) The effects of the uncorrected misstatements described in Attachment II are immaterial, both individually and in the aggregate, to the financial statements as a whole.

NON-SEC REGISTRANTS OR NON-REPORTING ISSUERS:

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

Yours very truly,



By: Dr. Geoffrey Payne, President and Vice-Chancellor



By: Mrs. Colleen Smith, Interim Vice President, Finance

Attachment I – Definitions

MATERIALITY

Certain representations in this letter are described as being limited to matters that are material. Misstatements, including omissions, are considered to be material if they, individually or in the aggregate, could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements. Judgments about materiality are made in light of surrounding circumstances, and are affected by the size or nature of a misstatement, or a combination of both.

FRAUD & ERROR

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

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

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

University of Northern British Columbia

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Year End: March 31, 2020

Uncorrected Misstatements

Date: 4/1/2019 To 3/31/2020

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
<p>The University is required under Public Sector Accounting Standards to prepare a statement of remeasurement gain and loss. Management has determined that the total accumulated remeasurement gain/loss as at March 31, 2019 is not a material amount and has represented to us that the omission of this statement is not material to the users of the financial statements as the accumulated amount of remeasurement loss as at March 31, 2020 is \$124,245</p>									
SAUM2	3/31/2020	Portfolio Investments	1010				607,323.00		
SAUM2	3/31/2020	Deferred Contributions - Endowment	2050			607,323.00			
<p>To record adjustment to market value for investments as at March 31, 2020.</p>									
SAUM3	3/31/2020	Deferred Contributions - Endowment	2050				3,475,250.00		
SAUM3	3/31/2020	Accumulated Surplus	3001			3,475,250.00			
<p>To record a reclassification between the accumulated surplus and deferred contributions balance.</p>									
						4,082,573.00	4,082,573.00		
Net Income (Loss)			(60,000.00)						

Appendix 4: Lean in Audit™



An innovative approach leading to enhanced value and quality

Our innovative audit approach, Lean in Audit™, further improves audit value and productivity to help deliver real insight to you. Lean in Audit™ is process oriented, directly engaging organizational stakeholders and employing hands-on tools, such as walkthroughs and flowcharts of actual financial processes.

By embedding Lean techniques into our core audit delivery process, our teams are able to enhance their understanding of the business processes and control environment within your organization – allowing us to provide real insight on your processes and actionable quality and productivity improvement observations.

Any insights gathered through the course of the audit will be available to both our audit team and management. For example, the audit team may identify control gaps and potential process improvement areas, while management has the opportunity to apply such insights to streamline processes, inform business decisions, improve compliance, lower costs, increase productivity, strengthen customer service and satisfaction and drive overall performance.



How it works

Lean in Audit™ employs four key Lean techniques:



1. Lean training

Provide basic Lean training and equip our audit teams with a new Lean mindset to improve quality, value and productivity.



2. Process mapping workshop

Perform an interactive workshop with your team to map selected financial process providing end-to-end transparency and understanding of the process.



3. Insight reporting

Quick and pragmatic insight report including PACE matrix with prioritized opportunities to realize benefit.



4. Kaizen event

Perform an interactive workshop to find the root cause of the problem and empower your team to find a solution.

Appendix 5: PS 3280 Asset retirement obligations

Preparing for Asset Retirement Obligations



Are you ready to implement PSAB Standard PS3280 Asset Retirement Obligations?

In August 2018, PSAB issued the new standard PS3280 on asset retirement obligations. This section addresses the reporting of legal obligations associated with the retirement of certain tangible capital assets and solid waste landfill sites by public sector entities.

Whether you are a university, college, school district, health institution or government entity (federal, provincial, municipal or Indigenous) this accounting standard will have implications for your organization if you report under the Public Sector Accounting Standards.

Key matters public sector entities need to consider

- The scope of retirement obligations included in the standard.
- The criteria for recognition of a retirement obligation.
- When it's appropriate (and how) to measure a retirement obligation.
- Developing a comprehensive plan to assess all in-scope assets.
- Addressing Board/Council and Stakeholder information needs through implementation.
- Developing a consistent level of documentation to support the auditability of PS3280 implementation.

An overview

- PS3280 will apply to fiscal years beginning on or after April 1, 2021. Earlier adoption is permitted.
- Asset retirement activities are defined to include all activities related to an asset retirement obligation. These may include but are not limited to:
 - decommissioning or dismantling a tangible capital asset that was acquired, constructed or developed;
 - decontamination created by the normal use of the tangible capital asset;
 - post-retirement activities such as monitoring;
 - constructing other tangible capital assets in order to perform post-retirement activities.
- In addition to asset retirement obligations associated with tangible capital assets that are in productive use and those that are no longer in productive use, PS3280 includes in scope legal obligations, and solid waste landfill closure and post-closure liabilities.

- With the introduction of PS3280 PSAB has withdrawn existing Section PS3270, solid waste landfill closure and post-closure liability.
 - Under PS3280, obligations for the closure and post-closure care of solid waste landfill sites are recognized earlier than presently under PS3270, as the accounting treatment changes from incremental recognition of liability based on usage to recognition on acquisition, construction, development or normal use. This will result in an earlier increase in net debt. The recognized cost of assets would increase because asset retirement costs associated with tangible capital assets in productive use would be added to its carrying amount rather than expensed (as currently done under PS3270).
- While PS3280 includes in scope expected contamination related to a tangible capital asset controlled by the public sector entity, PS3260 contaminated sites addresses unexpected contamination related to the tangible capital asset.
- Some examples of asset retirement obligations which fall under scope of proposed PS3280 include:
 - buildings with asbestos;
 - end of lease provisions (from a lessee perspective);
 - fuel storage tank removal;
 - removal of radiologically contaminated medical equipment;
 - wastewater or sewage treatment facilities;
 - Firewater holding tanks;
 - Septic beds;
 - closure and post-closure obligations associated with landfills.
- Under PS3280, an asset retirement obligation should be recognized when, as at the financial reporting date, ALL of the following criteria are met:
 - there is a legal obligation to incur retirement costs in relation to a tangible capital asset.
 - the past transaction or event giving rise to the liability has occurred;
 - it is expected that future economic benefits will be given up;
 - a reasonable estimate of the amount can be made.
- Public sector entities will be required to capitalize asset retirement obligations associated with fully amortized tangible capital assets, except in the following instances:
 - asset retirement obligations associated with unrecognized tangible capital assets should be expensed;
 - asset retirement obligations associated with tangible capital assets no longer in productive use should be expensed.
- The estimate of a liability should include costs directly attributable to asset retirement activities.

Getting a start on PS3280

- Public sector entities should start considering which asset retirement obligations may fall under scope of the proposed PS3280.
 - Review active and inactive tangible capital assets to identify those with retirement obligations. Consider solid waste landfills and contaminated sites which may meet the PS3280 recognition criteria.
 - Reconcile this inventory with the complete tangible capital assets listing and the site inventory for contaminated sites.
 - Engage functions outside of finance (particularly public works and engineering).
- Consider implications of transitional options.
- Identify opportunities to collaborate with peer entities on assets identified as in scope for PS3280, and benchmarks for measurement of retirement obligations.

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Consolidated Financial Statements

Year Ended March 31, 2020



University of Northern British Columbia

Consolidated Financial Statements

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UNIVERSITY OF NORTHERN BRITISH COLUMBIA

STATEMENT OF MANAGEMENT RESPONSIBILITY

The University of Northern British Columbia is responsible for the preparation of the consolidated financial statements and has prepared them in accordance with Section 23.1 of *the Budget Transparency and Accountability Act* of the Province of British Columbia and the Restricted Contribution Regulation 198/2011 issued pursuant to it. The regulations require financial statements to be prepared in accordance with the standards of the Canadian Public Sector Accounting Board except that the contributions received or receivable by the University for the purpose of acquisition of tangible capital assets are accounted for as deferred capital contributions as described in note 2a of the consolidated financial statements. The consolidated financial statements present the consolidated financial position of the University as at March 31, 2020 and the consolidated results of its operations and its consolidated cash flows for the year ended March 31, 2020.

In fulfilling its responsibilities and recognizing the limits inherent in all systems, the University has developed and maintains a system of internal controls designed to provide reasonable assurance that University assets are safeguarded from loss and that the accounting records are a reliable basis for the preparation of consolidated financial statements.

The Board of Governors carries out its responsibility for review of the consolidated financial statements and oversight of Management's performance of its financial reporting responsibilities principally through its Finance and Audit Committee. With the exception of employee group representatives, members of the Finance and Audit Committee are neither officers nor employees of the University.

The Committee meets with Management and the external auditors to discuss the results of audit examinations and financial reporting matters. The external auditors have full access to the Finance and Audit Committee, with and without the presence of Management.

The consolidated financial statements for the year ended March 31, 2020 have been reported on by KPMG LLP. The Independent Auditor's Report outlines the scope of the examination and provides the firm's opinion on the consolidated statements.



Colleen Smith, CPA, CA
Interim Vice President, Finance



Leanne Murphy, CPA, CMA
Acting Director, Financial Services

May 28, 2020



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INDEPENDENT AUDITORS' REPORT

To the Board of Governors of the University of Northern British Columbia, and
To the Minister of the Ministry Advanced Education, Skills & Training, Province of British
Columbia

Opinion

We have audited the consolidated financial statements of the University of Northern
British Columbia (the "University"), which comprise:

- the consolidated statement of financial position as at March 31, 2020
- the consolidated statements of operations and accumulated surplus for the year then
ended
- the consolidated statement of changes in net debt for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated 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 March
31, 2019 of the University 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
"Auditors' Responsibilities for the Audit of the Financial Statements" section of our
auditors' report.

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



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 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 University'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 University or to cease operations, or has no realistic alternative but to do so.

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

Auditors' 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 auditors' 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 University'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 University's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the University 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.

KPMG LLP

Chartered Professional Accountants

Prince George, Canada

June 5, 2020

UNIVERSITY OF NORTHERN BRITISH COLUMBIA

Consolidated Statement of Financial Position

March 31, 2020, with comparative figures for 2019 (in thousands of dollars)

		2020	2019
Financial assets			
Cash and cash equivalents		\$ 32,862	\$ 32,061
Operating Investments	(Note 3)	20,245	18,120
Accounts receivable		3,745	3,253
Inventories for resale		684	617
Portfolio Investments	(Note 4)	17,861	16,623
Sinking fund	(Note 9)	-	3,130
		<u>75,397</u>	<u>73,804</u>
Liabilities			
Accounts payable and accrued liabilities	(Note 5)	16,338	12,126
Deferred revenue		2,799	1,936
Deferred contributions	(Note 7)	30,963	31,463
Deferred capital contributions	(Note 8)	152,859	155,674
Long-term debt	(Note 9)	-	3,000
		<u>202,959</u>	<u>204,199</u>
Net debt		(127,562)	(130,395)
Non-financial assets			
Tangible capital assets	(Note 10)	205,887	209,983
Inventories held for use		75	73
Endowment investments	(Notes 4 and 14)	64,135	62,878
Prepaid expenses		2,609	2,425
		<u>272,706</u>	<u>275,359</u>
Accumulated surplus	(Note 13)	\$ 145,144	\$ 144,964

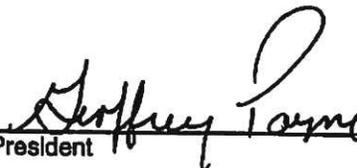
Contractual obligations and commitments (Note 12)

Subsequent events (Note 18)

See accompanying notes to consolidated financial statements.

On behalf of the Board of Governors:


 Chair, Finance & Audit Committee


 President

UNIVERSITY OF NORTHERN BRITISH COLUMBIA

Consolidated Statement of Operations and Accumulated Surplus

Year ended March 31, 2020, with comparative figures for 2019 (in thousands of dollars)

	Budget (Note 2(n))	2020	2019
Revenue:			
Government grants			
Provincial government	\$ 55,291	\$ 56,434	\$ 52,712
Federal government	6,778	8,354	7,337
Tuition fees	22,318	21,597	19,974
Other fees	1,597	1,547	1,546
Sales of goods and services	9,484	8,559	9,598
Gifts, bequests, non-government grants and contracts	11,789	12,519	11,028
Investment income	2,005	4,640	4,236
External cost recovery and other income	406	353	552
Revenue recognized from deferred capital contributions	6,500	6,648	6,620
	<u>116,168</u>	<u>120,651</u>	<u>113,603</u>
Expenses:			
Ancillary operations	7,447	7,396	6,920
Facility operations and maintenance	16,353	15,221	14,648
Instruction	44,244	46,311	43,679
Institutional support	35,104	36,332	33,958
Sponsored research	8,700	8,634	7,921
Specific purpose	4,056	7,834	7,881
	<u>115,904</u>	<u>121,728</u>	<u>115,007</u>
Annual operating surplus/(deficit) before restricted contributions	264	(1,077)	(1,404)
Restricted endowment contributions	1,500	1,257	2,375
Annual surplus	1,764	180	971
Accumulated surplus, beginning of year	144,964	144,964	143,993
Accumulated surplus, end of year	<u>\$ 146,728</u>	<u>\$ 145,144</u>	<u>\$ 144,964</u>

See accompanying notes to consolidated financial statements.

UNIVERSITY OF NORTHERN BRITISH COLUMBIA

Consolidated Statement of Changes in Net Debt

Year ended March 31, 2020, with comparative figures for 2019 (in thousands of dollars)

	Budget (Note 2(n))	2020 Total	2019 Total
Annual surplus	\$ 1,764	\$ 180	\$ 971
Exclude items not affecting net debt:			
Restricted endowment contributions	(1,500)	(1,257)	(2,375)
	264	(1,077)	(1,404)
Acquisition of tangible capital assets	-	(5,241)	(5,002)
Loss on disposal of tangible capital assets	-	-	-
Amortization of tangible capital assets	-	9,337	9,180
	-	4,096	4,178
Consumption of inventories held for use	-	73	80
Acquisition of inventories held for use	-	(75)	(73)
Consumption of prepaid expenses	-	2,425	2,344
Acquisition of prepaid expenses	-	(2,609)	(2,425)
	-	(186)	(74)
	264	2,833	2,700
Decrease in net debt	264	2,833	2,700
Net debt, beginning of year	(130,395)	(130,395)	(133,095)
Net debt, end of year	\$ (130,131)	\$ (127,562)	\$ (130,395)

See accompanying notes to consolidated financial statements.

UNIVERSITY OF NORTHERN BRITISH COLUMBIA

Consolidated Statement of Cash Flows

Year ended March 31, 2020, with comparative figures for 2019 (in thousands of dollars)

	2020	2019
Cash provided by (used in):		
Operating activities:		
Annual surplus	\$ 180	\$ 971
Items not involving cash:		
Amortization of tangible capital assets	9,337	9,180
Loss on disposal of tangible assets	-	-
Revenue recognized from deferred capital contributions	(6,648)	(6,620)
Change in non-cash operating working capital:		
(Increase) decrease in accounts receivable	(492)	411
Increase in prepaid expenses	(184)	(81)
(Increase) decrease in inventories held for use	(2)	7
(Increase) decrease in inventories held for sale	(67)	55
Increase in accounts payable and accrued liabilities	4,212	2,276
Increase (decrease) in deferred revenue	863	(74)
Net change in cash from operating activities	7,199	6,125
Capital activities:		
Acquisitions of tangible capital assets	(5,241)	(5,002)
Net change in cash from capital activities	(5,241)	(5,002)
Financing activities:		
Cash restricted for repayment of long-term debt	3,130	(65)
Repayment of long-term debt	(3,000)	-
Net change in cash from financing activities	130	(65)
Investing activities:		
Capital contributions	3,833	3,347
Decrease (increase) in operating investments	(2,125)	5,458
Deferred contributions	(500)	2,023
Increase in endowment investments	(1,257)	(2,375)
Change in portfolio investments	(1,238)	(2,625)
Net change in cash from investing activities	(1,287)	5,828
Net change in cash	801	6,886
Cash, beginning of year	32,061	25,175
Cash, end of year	\$ 32,862	\$ 32,061

Cash is comprised of cash and cash equivalents
See accompanying notes to consolidated financial statements.

UNIVERSITY OF NORTHERN BRITISH COLUMBIA

Notes to Consolidated Financial Statements

Year ended March 31, 2020 (in thousands of dollars)

1. Authority and Purpose

The University of Northern British Columbia (UNBC or the University) operates under the authority of the *University Act* of British Columbia. UNBC is a comprehensive research university dedicated to improving the quality of life in its region, and beyond, by attaining the highest standards of undergraduate and graduate teaching, learning, and research. The University is governed by a 15 member Board of Governors, eight of whom are appointed by the Government of British Columbia, including two on the recommendation of the UNBC Alumni Association. The academic governance of the University is vested in the Senate. UNBC is a registered charity and is therefore exempt from taxes under Section 149 of the *Income Tax Act*. The University receives a significant portion of its revenues from the Province of British Columbia.

2. Summary of significant accounting policies

The consolidated financial statements of the University are prepared by management in accordance with the basis of accounting described below. Significant accounting policies of the University are as follows:

(a) Basis of accounting:

The consolidated financial statements have been prepared in accordance with Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board.

The Budget Transparency and Accountability Act requires that the consolidated financial statements be prepared in accordance with the set of standards and guidelines that comprise generally accepted accounting principles for senior governments in Canada, or if the Treasury Board makes a regulation, the set of standards and guidelines that comprise generally accepted accounting principles for senior governments in Canada as modified by the alternate standard or guideline or part thereof adopted in the regulation.

Regulation 257/2010 requires all tax-payer supported organizations in the Schools, Universities, Colleges and Hospitals sectors to adopt Canadian public sector accounting standards without any PS4200 elections.

Regulation 198/2011 requires that restricted contributions received or receivable are to be reported as revenue depending on the nature of the restrictions on the use of the funds by the contributors as follows:

UNIVERSITY OF NORTHERN BRITISH COLUMBIA

Notes to Consolidated Financial Statements

Year ended March 31, 2020 (in thousands of dollars)

2. Summary of significant accounting policies (continued)

- (i) Contributions for the purpose of acquiring or developing a depreciable tangible capital asset or contributions in the form of a depreciable tangible capital asset are recorded and, referred to as deferred capital contributions and recognized in revenue at the same rate that amortization of the related tangible capital asset is recorded. The reduction of the deferred capital contributions and the recognition of the revenue are accounted for in the fiscal period during which the tangible capital asset is used to provide services.
- (ii) Contributions restricted for specific purposes other than those for the acquisition or development of a depreciable tangible capital asset are recorded as deferred contributions and recognized in revenue in the year in which the stipulation or restriction on the contributions have been met.

For British Columbia tax-payer supported organizations, these contributions include government transfers and externally restricted contributions.

The accounting policy requirements under Regulation 198/2011 are significantly different from the requirements of Canadian public sector accounting standards which requires that:

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

As a result, revenue recognized in the statement of operations and accumulated surplus and certain related deferred capital contributions would be recorded differently under Canadian Public Sector Accounting Standards.

(b) Basis of consolidation

The consolidated financial statements reflect the assets, liabilities, revenues and expenses of organizations which are controlled by UNBC. UNBC Investment Trust is a for-profit entity controlled by the University, whose primary purpose is to manage certain investment assets of the endowment fund; it is included in the financial statements on a fully consolidated basis.

(c) Cash and cash equivalents

Cash and cash equivalents include cash, money-market securities and investments with terms to maturity of three months or less at date of purchase and are cashable on demand.

(d) Short-term investments

Short-term investments consist of highly liquid money-market and bond securities and other investments with terms to maturity of greater than three months to one year at date of purchase.

UNIVERSITY OF NORTHERN BRITISH COLUMBIA

Notes to Consolidated Financial Statements

Year ended March 31, 2020 (in thousands of dollars)

2. Summary of significant accounting policies (continued)

(e) Financial instruments

Financial instruments are classified into two categories: fair value or cost.

Fair value category: Portfolio instruments that are quoted in an active market and derivative instruments are reflected at fair value as at the reporting date. Other financial instruments which the University has designated to be recorded at fair value include cash, cash equivalents and short term investments. Sales and purchases of investments are recorded on the trade date. Transaction costs related to the acquisition of investments are recorded as an expense. Unrealized gains and losses on financial assets are recognized in the Statement of Remeasurement Gains and Losses until such time that the financial asset is derecognized due to disposal or impairment. At the time of derecognition, the related realized gains and losses are recognized in the Statement of Operations and Accumulated Surplus and related balances reversed from the Statement of Remeasurement Gains and Losses. Unrealized gains and losses on endowment investments where earnings are restricted as to use are recorded as deferred contributions and recognized in revenue when disposed and when the related expenses are incurred.

Cost category: Realized gains, losses and interest expense are recognized in the Statement of Operations and Accumulated Surplus when the financial asset is derecognized due to disposal or impairment. Accounts receivable, accounts payable and accrued liabilities are measured at cost. Any gains, losses or expense is recorded in the annual surplus (deficit) depending on the nature of the financial asset or liability that gave rise to the gain, loss or expense. Valuation allowances are made when collection is in doubt. Interest is accrued on accounts receivable to the extent it is deemed collectible.

(f) Inventories for resale

Inventories held for resale, including books, clothing, office and paper supplies, food and other items for retail sale are recorded at the lower of cost and net realizable value. Cost includes the original purchase cost, plus shipping and applicable duties. Net realizable value is the estimated selling price less any costs to sell.

(g) Non-financial assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

(i) Tangible capital assets

Tangible capital assets are recorded at cost, which includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset. Interest is not capitalized whenever external debt is issued to finance the construction of tangible capital assets. Donated assets are recorded at fair value at the date of transfer. In unusual circumstances where fair value cannot be reasonably determined, the tangible capital asset would be recognized at nominal value. The cost of the tangible capital assets, excluding land, is amortized on a straight line basis over their estimated useful lives shown below. Land is not amortized as it is deemed to have a permanent value:

UNIVERSITY OF NORTHERN BRITISH COLUMBIA

Notes to Consolidated Financial Statements

Year ended March 31, 2020 (in thousands of dollars)

2. Summary of significant accounting policies (continued)

Asset	Rate
Buildings and site services	50 years
Capital renovations	20 years
Library materials	10 years
Equipment and furnishings	8 years
Computers	3 years

Assets under construction are not amortized until the asset is available for productive use. Tangible capital assets are written down when conditions indicate that they no longer contribute to the University's ability to provide goods and services, or when the value of future economic benefits associated with the tangible capital assets are less than their net book value.

(ii) Works of art and historic assets

Works of art and historic assets are not recorded as assets in these consolidated financial statements.

(iii) Inventories held for use

Inventories held for use such as office, stationery and lab supplies distributed to various departments are recorded at cost.

Cost includes the original purchase cost, plus shipping and applicable duties.

(h) Employee future benefits

The University and eligible employees contribute to a defined contribution pension plan providing benefits on a money purchase basis. The cost of pension benefits includes the current service cost based on 8% to 10% of salary, less a fixed offsetting amount relating to Canada Pension Plan contributory earnings. The assets and liabilities of this plan are not included in the University's consolidated financial statements. The University expenses its contributions to the plan in the year to which the contributions relate.

The University's sick leave benefits do not vest or accumulate and related costs are expensed as incurred.

Vacation benefits for the University's employees are accrued as earned. The obligations under these benefits are based on the applicable collective agreements for unionized employees and employment contracts for employees not covered by collective agreements.

(i) Revenue recognition

Tuition and student fees and sales of goods and services are reported as revenue in the period to which they apply and when the liability to refund has expired.

Unrestricted donations and grants are recorded as revenue when receivable if the amounts can be estimated and collection is reasonably assured. Pledges from donors are recorded as revenue when payment is received or the transfer of property is completed.

UNIVERSITY OF NORTHERN BRITISH COLUMBIA

Notes to Consolidated Financial Statements

Year ended March 31, 2020 (in thousands of dollars)

2. Summary of significant accounting policies (continued)

The University follows the deferral method of accounting for contributions. Restricted donations and grants are reported as revenue depending on the nature of the restrictions on the use of the funds by the contributors as follows:

- (i) Contributions for the purpose of acquiring or developing a depreciable tangible capital asset or in the form of a depreciable tangible capital asset, in each case for use in providing services are recorded and referred to as deferred capital contributions and recognized in revenue at the same rate that amortization of the tangible capital asset is recorded. The reduction of the deferred capital contributions and the recognition of the revenue are accounted for in the fiscal period during which the tangible capital asset is used to provide services.
- (ii) Contributions restricted for specific purposes other than for those to be held in perpetuity or the acquisition or development of a depreciable tangible capital asset are recorded as deferred contributions and recognized in revenue in the year in which the stipulation or restriction on the contribution have been met.
- (iii) Contributions restricted to be retained in perpetuity, allowing only the investment income earned thereon to be spent are recorded as endowment contributions on the statement of operations for the portion to be held in perpetuity and as deferred contributions for any restricted investment income earned thereon.

Investment income includes interest recorded on an accrual basis and dividends recorded as declared, realized gains and losses on the sale of investments, and writedowns on investments where the loss in value is determined to be other-than-temporary.

(j) Use of estimates

The preparation of the consolidated financial statements in accordance with Canadian public sector accounting standards requires management to make estimates and assumptions. These estimates and assumptions affect the reported amounts of assets, liabilities, and related disclosures. Key areas where management has made estimates and assumptions include those related to the determination of fair value of financial instruments, the useful life of tangible capital assets for amortization and the related amortization of deferred capital contributions. Where actual results differ from these estimates and assumptions, the impact will be recorded in future periods when the difference becomes known.

(k) Foreign currency translation

The University's functional currency is the Canadian dollar. Transactions in foreign currencies are translated into Canadian dollars at the exchange rate in effect on the transaction date. Monetary assets and liabilities denominated in foreign currencies and non-monetary assets and liabilities which were designated in the fair value category under the financial instrument standard are reflected in the financial statements in equivalent Canadian dollars at the exchange rate in effect on the date of the statement of financial position. Any gain or loss resulting from a change in rates between the transaction date and the settlement date or date

UNIVERSITY OF NORTHERN BRITISH COLUMBIA

Notes to Consolidated Financial Statements

Year ended March 31, 2020 (in thousands of dollars)

2. Summary of significant accounting policies (continued)

of the statement of financial position is recognized in the statement of remeasurement gains and losses. In the period of settlement, the related cumulative remeasurement gain/loss is reversed in the statement of remeasurement gains and losses and the exchange gain or loss in relation to the exchange rate at the date of the item's initial recognition is recognized in the statement of operations and accumulated surplus.

(l) Contaminated sites:

Contaminated sites are defined as the result of contamination being introduced in air, soil, water or sediment of a chemical, organic, or radioactive material or live organism that exceeds an environmental standard.

A liability for remediation of contaminated sites is recognized, net of any expected recoveries, when all of the following criteria are met:

- (i) an environmental standard exists
- (ii) contamination exceeds the environmental standard
- (iii) the organization is directly responsible or accepts responsibility for the liability
- (iv) future economic benefits will be given up, and
- (v) a reasonable estimate of the liability can be made.

(m) Asset retirement obligation

The University recognizes asset retirement obligations in the period in which it incurs a legal obligation associated with the retirement of a tangible long-lived asset including leased premises resulting from the acquisition, construction, development, and/or normal use of the asset. The fair value of the asset retirement cost is capitalized as part of the carrying value of the related long-lived asset and is depreciated over the life of the asset. The liability may be changed to reflect the passage of time and changes in the fair value assessment of the retirement obligation.

(n) Budget figures

Budget figures are provided for comparative purposes and have been derived from the 2019/20 Financial Planning Overview approved by the Board of Governors of UNBC on March 15, 2019 and the 2019/20 Consolidated Budget, approved May 28, 2020. The budget is reflected in the Statement of Operations and Accumulated Surplus and the Statement of Changes in Net Debt.

3. Operating investments

	Fair Value Hierarchy	2020	2019
Term Deposits, GIC, T-bills	Level 1	\$ 11,350	\$ 9,500
Municipal Financing Authority - bond fund	Level 1	8,895	8,620
		<u>\$ 20,245</u>	<u>\$ 18,120</u>

UNIVERSITY OF NORTHERN BRITISH COLUMBIA

Notes to Consolidated Financial Statements

Year ended March 31, 2020 (in thousands of dollars)

4. Financial instruments

Fair value of a financial instrument is defined as the amount at which the instrument could be exchanged in a current transaction between willing parties. UNBC uses the following methods and assumptions to estimate the fair value of each class of financial instruments for which the carrying amounts are included in the Consolidated Statement of Financial Position under the following captions:

Financial assets and liabilities recorded at fair value are comprised of the following:

- Cash and cash equivalents, accounts receivable and accounts payable and accrued liabilities - the carrying amounts approximate fair value because of the short maturity of these instruments.
- Operating investments
- Endowment investments

The financial instruments measured at fair value held within each investment are classified according to a hierarchy which includes three levels, reflecting the reliability of the inputs involved in the fair value determination. The different levels are defined as follows:

- Level 1: quoted prices (unadjusted) in active markets for identical assets and liabilities
- Level 2: inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices)
- Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

	Fair Value Hierarchy	2020	2019
Financial assets:			
Portfolio investments quoted at fair value - restricted:			
Fixed income	Level 1	3,062	3,339
Equity	Level 1	4,172	4,862
Real Estate	Level 3	2,658	2,361
Infrastructure	Level 3	3,547	3,066
Private debt	Level 3	3,318	2,427
Private equity	Level 3	1,104	568
		17,861	16,623
Non-financial assets:			
Restricted endowment investments quoted at fair value:			
Fixed income	Level 1	10,997	12,632
Equity	Level 1	14,977	18,390
Real Estate	Level 3	9,546	8,929
Infrastructure	Level 3	12,736	11,597
Private debt	Level 3	11,914	9,181
Private equity	Level 3	3,965	2,149
		64,135	62,878
Total financial instruments		\$ 81,996	\$ 79,501

UNIVERSITY OF NORTHERN BRITISH COLUMBIA

Notes to Consolidated Financial Statements

Year ended March 31, 2020 (in thousands of dollars)

4. Financial instruments (continued)

The following table reconciles the changes in fair value of financial instruments classified as level 3 during the year.

	2020		2019	
Balance, beginning of year	\$	40,278	\$	18,420
Unrealized gains		4,048		1,132
Purchases		5,847		22,166
Dispositions		(1,385)		(1,440)
Balance, end of year	\$	48,788	\$	40,278

5. Accounts payable and accrued liabilities

	2020		2019	
Accounts payable and accrued liabilities	\$	8,615	\$	7,149
Salaries and benefits payable		6,671		4,108
Accrued vacation pay		1,052		869
	\$	16,338	\$	12,126

6. Pension plan

The University has a defined contribution pension plan covering all eligible, permanent employees of the University. The pension plan is a separate legal entity with its own Board of Trustees. Sun Life of Canada was appointed to provide custodial services for plan members. Investment management services are provided by several fund managers and plan members individually select their investment vehicles from those available which include bond, balanced, money market, equity and global funds, and guaranteed term deposits (1, 3, and 5 year).

The University expenses the contributions made to the plan in the year to which they relate. During the year, the University contributed \$4,156 (2019 - \$4,066) to the plan.

7. Deferred contributions

Deferred contributions are comprised of funds restricted for research, capital acquisitions and other specific purposes. Changes in deferred contributions balances are as follows:

	2020			2019	
	Capital	Research	Specific Purpose	Total	Total
Balance, beginning of year	\$ 431	\$ 6,485	\$ 24,547	\$ 31,463	\$ 29,440
Contributions received during the year	3,383	10,496	13,312	27,191	25,070
Revenue recognized from deferred contributions	(230)	(9,948)	(13,680)	(23,858)	(20,870)
Transfers to deferred capital contributions	(3,153)	(536)	(144)	(3,833)	(2,177)
Balance, end of year	\$ 431	\$ 6,497	\$ 24,035	\$ 30,963	\$ 31,463

UNIVERSITY OF NORTHERN BRITISH COLUMBIA

Notes to Consolidated Financial Statements

Year ended March 31, 2020 (in thousands of dollars)

8. Deferred capital contributions

Contributions that are restricted for capital are referred to as deferred capital contributions. Amounts are recognized into revenue as the liability is extinguished over the useful life of the asset. Treasury Board provided direction on accounting treatment as disclosed in note 2. Changes in the deferred capital contributions balance are as follows:

	2020	2019
Balance, beginning of year	\$ 155,674	\$ 158,947
Contributions received during the year	3,833	3,347
Revenue recognized from deferred capital contributions	(6,648)	(6,620)
Balance, end of year	\$ 152,859	\$ 155,674

9. Long-term debt and related sinking fund asset

Long-term debt, and the related sinking fund asset reported separately on the statement of financial position, is measured at amortized cost and is as follows:

	2020	2019
Province of British Columbia (Section 58 of the <i>University Act</i>), bearing interest at 9%, retired during the year	\$ -	\$ 3,000
Sinking fund asset	-	(3,130)
Balance, end of year	\$ -	\$ (130)
Interest expense for the year on outstanding debt	\$ 64	\$ 270

UNIVERSITY OF NORTHERN BRITISH COLUMBIA

Notes to Consolidated Financial Statements

Year ended March 31, 2020 (in thousands of dollars)

10. Tangible capital assets

2020 Cost	Balance at March 31, 2019	Additions	Disposals/ Transfers	Balance at March 31, 2020
Land	\$ 7,145	\$ -	\$ -	\$ 7,145
Buildings and site improvements	292,910	-	1,335	294,245
Furniture and equipment	55,509	1,036	(43)	56,502
Computers	39,358	1,322	(12)	40,668
Library holdings	28,035	165	-	28,200
Assets under construction	178	2,721	(1,335)	1,564
Total	\$ 423,135	\$ 5,244	\$ (55)	\$ 428,324

2020 Accumulated amortization	Balance at March 31, 2019	Disposals	Amortization expense	Balance at March 31, 2020
Land	\$ -	\$ -	\$ -	\$ -
Buildings and site improvements	(101,385)	-	(6,305)	(107,690)
Furniture and equipment	(47,684)	43	(1,864)	(49,505)
Computers	(38,144)	9	(855)	(38,990)
Library holdings	(25,939)	-	(313)	(26,252)
Assets under construction	-	-	-	-
Total	\$ (213,152)	\$ 52	\$ (9,337)	\$ (222,437)

	Net book value March 31, 2019	Net book value March 31, 2020
Land	\$ 7,145	\$ 7,145
Buildings and site improvements	191,525	186,555
Furniture and equipment	7,825	6,997
Computers	1,214	1,678
Library holdings	2,096	1,948
Assets under construction	178	1,564
Total	\$ 209,983	\$ 205,887

2019 Cost	Balance at March 31, 2018	Additions	Disposals/ Transfers	Balance at March 31, 2019
Land	\$ 7,145	\$ -	\$ -	\$ 7,145
Buildings and site improvements	286,243	-	6,667	292,910
Furniture and equipment	54,129	1,380	-	55,509
Computers	38,455	917	(14)	39,358
Library holdings	27,100	935	-	28,035
Assets under construction	5,075	1,770	(6,667)	178
Total	\$ 418,147	\$ 5,002	\$ (14)	\$ 423,135

UNIVERSITY OF NORTHERN BRITISH COLUMBIA

Notes to Consolidated Financial Statements

Year ended March 31, 2020 (in thousands of dollars)

10. Tangible capital assets (continued)

2019 Accumulated amortization	Balance at March 31, 2018	Disposals	Amortization expense	Balance at March 31, 2019
Land	\$ -	\$ -	\$ -	\$ -
Buildings and site improvements	(95,197)	-	(6,188)	(101,385)
Furniture and equipment	(45,803)	-	(1,881)	(47,684)
Computers	(37,421)	14	(737)	(38,144)
Library holdings	(25,565)	-	(374)	(25,939)
Assets under construction	-	-	-	-
Total	\$ (203,986)	\$ 14	\$ (9,180)	\$ (213,152)

	Net book value March 31, 2018	Net book value March 31, 2019
Land	\$ 7,145	\$ 7,145
Buildings and site improvements	191,046	191,525
Furniture and equipment	8,326	7,825
Computers	1,034	1,214
Library holdings	1,535	2,096
Assets under construction	5,075	178
Total	\$ 214,161	\$ 209,983

(a) Assets under construction

Assets under construction having a value of \$1,564 (2019 - \$178) are not amortized. Amortization of these assets commences when the asset is put into service; if it is determined that the costs no longer represent the cost of an ongoing project, they are expensed in the statement of operations.

(b) Works of art and historical treasures

The University manages and controls various works of art and non-operational historical cultural assets including artifacts, paintings and sculptures located at University sites and public display areas. These assets are not recorded as tangible capital assets and are not amortized.

11. Financial risk management

UNBC has exposure to the following risks from its use of financial instruments: credit risk, interest rate risk, liquidity risk and foreign exchange risk. The Board of Governors, through management, ensures that the University has processes in place to identify and monitor major risks.

(a) Credit risk

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

UNIVERSITY OF NORTHERN BRITISH COLUMBIA

Notes to Consolidated Financial Statements

Year ended March 31, 2020 (in thousands of dollars)

11. Financial risk management (continued)

Unless otherwise disclosed in these consolidated financial statements, the University is not subject to significant credit risk associated with its financial instruments. The maximum credit risk for the University's financial assets is the carrying value of the asset.

(b) Interest rate risk

Interest rate risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in the market interest rates.

It is management's opinion that the University is not exposed to significant interest rate risk arising from its financial instruments.

(c) Liquidity risk

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

The University manages liquidity risk by continually monitoring actual and forecasted cash flows from operations and anticipated investing and financing 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 University's reputation.

(d) Foreign Exchange Risk

The University is exposed to foreign exchange risk on investments held in foreign currencies and may use foreign currency swaps to mitigate this risk.

12. Contractual obligations and commitments

Contractual obligations and commitments are as follows:

Funding commitments

Under its endowment investment strategy, the University has outstanding commitments to fund private debt, private equity and infrastructure investments totalling approximately \$6.1 million (2019 - \$6.1 million); \$1.2 million (2019 - \$2.5 million); and \$1.3 million (2019 - \$2.1 million), respectively.

13. Accumulated surplus

Accumulated surplus is comprised of the following:

	2020	2019
Accumulated operating surplus	\$ 81,009	\$ 82,086
Endowments	64,135	62,878
	<u>\$ 145,144</u>	<u>\$ 144,964</u>

UNIVERSITY OF NORTHERN BRITISH COLUMBIA

Notes to Consolidated Financial Statements

Year ended March 31, 2020 (in thousands of dollars)

13. Accumulated surplus (continued)

Accumulated operating surplus consists of the following individual fund surpluses:

	2020	2019
Invested in tangible capital assets		
Capital assets	\$ 205,887	\$ 209,983
Amounts financed by deferred capital contributions	(152,859)	(155,674)
	<u>53,028</u>	<u>54,309</u>
Appropriated for specific purposes		
General Operating		
Departmental carryforwards	4,163	3,625
Minor capital projects, equipment purchases and special projects	13,769	12,128
Professional development and internal research funds	3,583	3,489
	<u>21,514</u>	<u>19,242</u>
Ancillary Services	(11,821)	(11,697)
Capital	7,975	8,866
Specific Purpose	6,796	7,849
	<u>24,464</u>	<u>24,260</u>
Unrestricted surplus	<u>3,517</u>	<u>3,517</u>
Total accumulated operating surplus	<u>\$ 81,009</u>	<u>\$ 82,086</u>

General Operating appropriations are comprised of departmental amounts calculated under a policy that allows them to carry forward unspent amounts to future periods, as well as an allocation of unspent salary amounts under the authority of the Provost and the Vice President, Finance. It also includes allocations for one time projects, minor capital projects and new equipment purchases and funds set aside for individuals covered under various employment handbooks for professional development and research.

Ancillary Services represents accumulated funds held for the ongoing operations of ancillaries such as the Bookstore, Conference Services, Continuing Education and Vending, as well as the outstanding balance of an internal loan for a housing renovation project.

Capital represents funds held for specific capital projects and the Capital Equipment Replacement Reserve.

Specific Purpose are funds that are restricted internally for specific activities and use, such as conference fees, library fines and reserves.

UNIVERSITY OF NORTHERN BRITISH COLUMBIA

Notes to Consolidated Financial Statements

Year ended March 31, 2020 (in thousands of dollars)

14. Endowments

Endowment contributions form part of accumulated surplus. Changes to the endowment balances are as follows:

	2020	2019
Balance, beginning of year	\$ 62,878	\$ 60,503
Contributions received during the year	314	1,468
Capitalized interest	943	907
Balance, end of year	\$ 64,135	\$ 62,878

The balance shown does not include endowment principal with fair value of \$1,937 (2019 - \$2,129) and book value of \$1,681 (2019 - \$1,681) held by the Vancouver Foundation. The excluded principal is not owned or controlled by the University, but income from it is paid to the University to be used for specific purposes.

15. Expenses by object

The following is a summary of expenses by object:

	2020	2019
Salaries and wages	\$ 62,730	\$ 60,889
Benefits	11,883	10,682
Travel and personnel costs	3,196	3,412
Operational supplies and expenses	11,013	9,247
Equipment, furnishings and rent	1,427	1,126
Professional and contracted services	8,847	8,897
Scholarships, fellowships and bursaries	5,982	3,801
Renovations, alterations and maintenance	3,121	3,141
Cost of goods sold	1,660	1,795
Interest	67	274
Utilities	2,465	2,563
Amortization of tangible capital assets	9,337	9,180
	\$ 121,728	\$ 115,007

16. Related parties

The University is related through common ownership to all Province of British Columbia ministries, agencies, crown corporations, school districts, health authorities, hospital societies, universities and colleges that are included in the provincial government reporting entity. Transactions with these entities, unless disclosed otherwise, are recorded at the exchange amount, which is the amount of consideration established and agreed to by the related parties.

UNIVERSITY OF NORTHERN BRITISH COLUMBIA

Notes to Consolidated Financial Statements

Year ended March 31, 2020 (in thousands of dollars)

17. Contractual rights

The University receives research grants from various federal and provincial agencies, foundations, and institutions, and also enters into research agreements with some of these parties. The University expects to receive \$12,547 in research funding from fiscal 2021 to 2025.

The University also expects to receive additional research funding from federal, provincial and other sources from 2021 to 2025; however, this additional research funding is not specifically guaranteed to be received in future periods as at March 31, 2020. As a result, this additional research funding is not included in the total noted above.

18. Subsequent events

The COVID-19 outbreak was declared a pandemic by the World Health Organization on March 11, 2020. This has resulted in the Canadian and Provincial governments enacting emergency measures to combat the spread of the virus. Subsequent to March 31, 2020, the situation continues to be dynamic and the ultimate duration and magnitude of the impact on the economy and the financial effect on the University is not known at this time. The current challenging economic climate may lead to adverse changes in cash flows and working capital levels, which may also have a direct impact on the operating results and financial position of the University in the future.

19. Comparative figures

Certain of the prior year comparative figures have been reclassified to conform to the current year's presentation; the changes have no effect on the prior year's surplus.

Agenda Item:	6.b. 2020/21 Tuition Fees – C. Smith
Material:	University of Northern British Columbia 2020/21 Tuition Fees – approved by the Board of Governors January 31, 2020

UNIVERSITY OF NORTHERN BRITISH COLUMBIA

2020/21 Tuition Fees

(approved by the Board of Governors January 31, 2020)

	2019/20	2020/21	Change (\$)	Change (%)
UNDERGRADUATE				
Basic Tuition Per Credit Hour				
- Domestic	180.81	184.43	3.62	2.0%
- International				
▪ Commencing Studies Between May 1, 2005 and August 31, 2019	632.84	645.51	12.67	2.0%
▪ Commencing Studies September 1, 2019 Onward	719.62	734.03	14.41	2.0%
Post Baccalaureate Diploma Tuition Per Credit Hour	265.87	271.19	5.32	2.0%
Other Undergraduate Tuition Related Charges and Information				
- Registration Deposit (Per Semester)	100.00	100.00	0.00	0.0%
- International Deposit (One Time)	7,500.00	7,500.00	0.00	0.0%
- Course Challenge Fee	90.41	92.22	1.81	2.0%
- Co-operative Education Work Term Fees	542.43	553.29	10.86	2.0%
- BC Residents 65 and older				
▪ BC residents aged 65 or older eligible for admission, receive a waiver of tuition, subject to space availability				
- Withdrawal & Tuition Refund				
▪ 50% of tuition up to the date of withdrawal without academic penalty				
GRADUATE				
Minimum Program Fees				
Unless otherwise noted, the minimum total program fee for Masters level programs is:				
▪ For full -time studies, 6 (six) full-time tuition fee units				
▪ For part -time studies, 12 (twelve) part-time tuition fee units				
International students				
▪ Full -time studies, 6 (six) full-time tuition fee units required, 9 (nine) semesters of study maximum charged at full-time rates				
- All Masters level programs not specifically noted				
▪ Full-time unit	1,681.53	1,715.16	33.63	2.0%
▪ Part-time unit	888.81	906.59	17.78	2.0%
▪ Full-time unit - International	0.00	2,401.22	2401.22	100.0%
-Master of Arts in Disability Management				
▪ Full-time unit	2,133.10	2,175.76	42.66	2.0%
▪ Part-time unit	1,119.87	1,142.27	22.40	2.0%
▪ Full-time unit - International	0.00	3,046.06	3046.06	100.0%
- Master of Education				
▪ Full-time unit	2,297.17	2,343.11	45.94	2.0%
▪ Part-time unit	1,206.02	1,230.14	24.12	2.0%
▪ Full-time unit - International	0.00	3,280.35	3280.35	100.0%
- Master of Engineering in Integrated Wood Design				
▪ Full-time unit	5,101.11	5,203.13	102.02	2.0%
▪ Part-time unit	n/a	n/a	n/a	n/a
This program is full-time, with a minimum program fee of 3 (three) full-time units				
- Master of Science in Community Health				
▪ Full-time unit	2,133.10	2,175.76	42.66	2.0%
▪ Part-time unit	1,119.87	1,142.27	22.40	2.0%
▪ Full-time unit - International	0.00	3,046.06	3046.06	100.0%
- Master of Science in Nursing				
▪ Full-time unit	2,133.10	2,175.76	42.66	2.0%
▪ Part-time unit	1,119.87	1,142.27	22.40	2.0%
▪ Full-time unit - International	0.00	3,046.06	3046.06	100.0%
- Master of Science - Engineering				
▪ Full-time unit	1,681.53	1,715.16	33.63	2.0%

▪ Part-time unit	n/a	n/a	n/a	n/a
▪ Full-time unit - International	0.00	2,401.22	2401.22	100.0%
- Master of Social Work				
▪ Full-time unit	1,969.01	2,008.39	39.38	2.0%
▪ Part-time unit	1,033.73	1,054.40	20.67	2.0%
▪ Full-time unit - International	0.00	2,811.75	2811.75	100.0%
- Special Education Graduate Certificate				
▪ Full-time unit	2,364.75	2,412.05	47.30	2.0%
▪ Part-time unit	n/a	n/a	n/a	n/a
▪ Full-time unit - International	0.00	3,376.87	3376.87	100.0%
This certificate program is full-time, with a minimum program fee of 3 (three) full-time units				
- Master of Business Administration				
▪ Registration Deposit - Domestic and International	2,000.00	2,000.00	0.00	0.0%
▪ MBA Program Tuition - Domestic	6,850.00	6,987.00	137.00	2.0%
▪ MBA Program Tuition - International	8,000.00	8,160.00	160.00	2.0%
▪ MBA Program Fee - Domestic and International	425.00	433.50	8.50	2.0%
▪ Pre-MBA Program Course Fee - Domestic	634.11	646.79	12.68	2.0%
▪ Pre-MBA Program Course Fee - International	729.23	743.81	14.58	2.0%

Masters Time Extension - Per Semester - Domestic Only Except Where Noted

- All Masters level programs not specifically noted	1,681.53	1,715.16	33.63	2.0%
- Master of Arts in Disability Management	2,133.10	2,175.76	42.66	2.0%
- Master of Education	2,297.17	2,343.11	45.94	2.0%
- Master of Science in Community Health	2,133.10	2,175.76	42.66	2.0%
- Master of Science in Nursing	2,133.10	2,175.76	42.66	2.0%
- Master of Social Work	1,969.01	2,008.39	39.38	2.0%
- Master of Business Administration	1,268.23	1,293.59	25.36	2.0%
- Master of Business Administration - International	1,458.46	1,487.63	29.17	2.0%

Other Graduate Tuition Related Charges and Information

- Continuing Registration Fee - Domestic Only	592.19	604.03	11.84	2.0%
- Non-Degree Graduate Students	935.29	954.00	18.71	2.0%
- Non-Degree Graduate Students - International	0.00	1,335.60	1335.60	100.0%
- Graduate - Late Registration Fee	100.00	100.00	0.00	0.0%
- BC Residents 65 and older				
▪ BC residents aged 65 or older eligible for admission, receive a waiver of tuition, subject to space availability				

DOCTORAL

Minimum Program Fees

- Unless otherwise noted, the minimum total program fee for PhD level programs is 9 (nine) full-time units

- PhD basic full-time unit	1,681.53	1,715.16	33.63	2.0%
- PhD basic full-time unit - International	0.00	2,401.22	2401.22	100.0%
- PhD Time Extension - per semester - Domestic Only	1,681.53	1,715.16	33.63	2.0%

Other Doctoral Tuition Related Charges and Information

- Continuing Registration Fee - Domestic Only	592.19	604.03	11.84	2.0%
- Graduate - Late Registration Fee	100.00	100.00	0.00	0.0%

Agenda Item:	6.c. 2020/21 Mandatory Fees – C. Smith
Material:	University of Northern British Columbia 2020/21 Mandatory Fees (approved by the President on recommendation of the Fees Committee, to March 2020)

UNIVERSITY OF NORTHERN BRITISH COLUMBIA

2020/21 Mandatory Fees

(approved by the President on recommendation of Fees Committee, to March 2020)

Course Fees	2019/20	2020/21	Change (\$)	Change (%)	
EGBC Membership Fee	20.00	20.00	0.00	0.00%	Annual Professional Activity Fee (Fall Only) - no incremental increase
Undergraduate Engineering Professional Fee	50.00	51.00	1.00	2.00%	Extracurricular activities such as travel, conferences, competition fees, PD
ANTH 416-6	2,300.00	0.00	-2,300.00	0.00%	Field school (fees requested annually) - Lake Babine
BIOL 123-1	22.08	22.52	0.44	2.00%	Per Semester
BIOL 124-1	22.08	22.52	0.44	2.00%	Per Semester
BIOL 202-3	16.89	17.23	0.34	2.00%	Per Semester-Laboratory Specimen Costs
BIOL 203-3	17.56	17.91	0.35	2.00%	Per Semester-Laboratory Supplies
BIOL 204-3	5.52	5.63	0.11	2.00%	Per Semester-Laboratory Supplies
BIOL 301-3 On-Campus Fee	27.60	28.15	0.55	2.00%	Per Semester-Field Trips
BIOL 301-3 Off-Campus Fee	193.21	197.07	3.86	2.00%	Per Semester-Field Trips
BIOL 302-3	28.15	28.71	0.56	2.00%	Per Semester-Field Trips
BIOL 307-3	16.56	16.89	0.33	2.00%	Per Semester-Laboratory Supplies
BIOL 318	276.02	281.54	5.52	2.00%	Per semester-Field Camp (Terrace)
BIOL 321-3	16.56	16.89	0.33	2.00%	Per Semester-Laboratory Supplies
BIOL 333	1,050.00	1,250.00	200.00	16.00%	Field school (fees requested annually) - California/Mexico
BIOL 333	0.00	575.00	575.00	100.00%	Field school (fees requested annually) - Port Edward
BIOL 402-3	38.64	39.41	0.77	2.00%	Per Semester-Field Trips
BIOL 404-3	28.15	28.71	0.56	2.00%	Per Semester-Field Trips/Laboratory Supplies
BIOL 406-3/606-3	5.52	5.63	0.11	2.00%	Per Semester-Laboratory Supplies
BIOL 412-3	5.52	5.63	0.11	2.00%	Per Semester-Field Trips/Laboratory Supplies
BIOL 414-3/602-3	5.52	5.63	0.11	2.00%	Per Semester-Field Trips/Laboratory Supplies
BIOL 423-3	5.52	5.63	0.11	2.00%	Per Semester-Laboratory Supplies
BIOL 425-3	39.41	40.20	0.79	2.00%	Per Semester-Laboratory Supplies
BIOL 498	250.00	0.00	-250.00	0.00%	Field school (fees requested annually) - Port Edward
BCMB 255	39.41	40.20	0.79	2.00%	Per Semester-Laboratory Supplies
BCMB 308-3	39.41	40.20	0.79	2.00%	Per Semester-Laboratory Supplies
CHEM 120	28.15	28.71	0.56	2.00%	Per Semester-Laboratory Supplies
CHEM 121-3	28.15	28.71	0.56	2.00%	Per Semester-Laboratory Supplies
CHEM 210	28.15	28.71	0.56	2.00%	Per Semester-Laboratory Supplies
CHEM 250-1	33.78	34.46	0.68	2.00%	Per Semester-Laboratory Supplies
CHEM 251-1	33.78	34.46	0.68	2.00%	Per Semester-Laboratory Supplies
CHEM 302-4	16.89	17.23	0.34	2.00%	Per Semester-Laboratory Supplies
CHEM 310-3	28.15	28.71	0.56	2.00%	Per Semester-Laboratory Supplies
CHEM 312-3	28.15	28.71	0.56	2.00%	Per Semester-Laboratory Supplies
CHEM 315	28.15	28.71	0.56	2.00%	Per Semester-Laboratory Supplies
CHEM 322-3	28.15	28.71	0.56	2.00%	Per Semester-Laboratory Supplies
CHEM 400	11.04	11.26	0.22	2.00%	Per Semester-Field Trip
CHEM 406-3	33.78	34.46	0.68	2.00%	Per Semester-Laboratory Supplies
CHEM 407-3	33.78	34.46	0.68	2.00%	Per Semester-Laboratory Supplies
CIVE 240	0.00	10.00	10.00	100.00%	Per Semester-Laboratory Supplies
CIVE 241	0.00	10.00	10.00	100.00%	Per Semester-Laboratory Supplies
CIVE 260	0.00	10.00	10.00	100.00%	Per Semester-Laboratory Supplies
CPSC 100	11.04	11.26	0.22	2.00%	Per Semester-Printing Fee
CPSC 101	11.04	11.26	0.22	2.00%	Per Semester-Printing Fee
CPSC 150	33.12	33.78	0.66	2.00%	Per Semester-Upgrades on Course Software

CPSC 200	11.04	11.26	0.22	2.00%	Per Semester-Printing Fee
CPSC 230-4	16.56	16.89	0.33	2.00%	Per Semester-Laboratory Supplies
CPSC 231-4	16.56	16.89	0.33	2.00%	Per Semester-Laboratory Supplies
CPSC 250	33.12	33.78	0.66	2.00%	Per Semester-Course Materials
CPSC 321	11.04	11.26	0.22	2.00%	Per Semester-Printing Fee
CPSC 704	11.04	11.26	0.22	2.00%	Per Semester-Printing Fee
ENGL 271-3	44.17	45.05	0.88	2.00%	Per Semester-Visiting Author Reading Fee
ENGL 470-3/670-3	44.17	45.05	0.88	2.00%	Per Semester-Visiting Author Reading Fee
ENGL 471-3/671-3	44.17	45.05	0.88	2.00%	Per Semester-Visiting Author Reading Fee
ENGL 472-3/672-3	44.17	45.05	0.88	2.00%	Per Semester-Visiting Author Reading Fee
ENGL 498/698	0.00	150.00	150.00	100.00%	Field School (fees requested annually) - Unis'ot'en
ENGR 117	0.00	10.00	10.00	100.00%	Per Semester- Field Trip
ENGR 130	0.00	10.00	10.00	100.00%	Per Semester- Laboratory Supplies
ENGR 151	21.23	21.65	0.42	2.00%	Per Semester-Software License
ENGR 152	21.23	21.65	0.42	2.00%	Per Semester-Laboratory Supplies
ENGR 210	0.00	10.00	10.00	100.00%	Per Semester- Field Trip
ENGR 217	0.00	15.00	15.00	100.00%	Per Semester- Field Trip and Project Materials
ENGR 220	0.00	10.00	10.00	100.00%	Per Semester- Field Trip
ENGR 270	0.00	10.00	10.00	100.00%	Per Semester- Laboratory Supplies
ENPL 104	11.49	11.72	0.23	2.00%	Per Semester-Field Trip
ENPL 205	11.49	11.72	0.23	2.00%	Per Semester-Field Trip
ENPL 208	28.15	28.71	0.56	2.00%	Per Semester-Field Trip or Guest Speakers
ENPL 303	11.26	11.49	0.23	2.00%	Per Semester-Course Materials
ENPL 319	5.74	5.85	0.11	2.00%	Per Semester-Research Supplies
ENPL 409	11.26	11.49	0.23	2.00%	Per Semester-Field Trip
ENPL 415/619	28.71	29.28	0.57	2.00%	Per Semester-Mapping and Drawing Materials
ENPL 498	0.00	1,320.00	1,320.00	100.00%	Field School (fees requested annually) - Terrace
ENSC 111	0.00	20.00	20.00	100.00%	Per Semester-Field Trip
ENSC 150	5.52	5.63	0.11	2.00%	Per Semester-Field Trip
ENSC 201	11.49	11.72	0.23	2.00%	Per Semester-Lab Equipment and Materials
ENSC 307	22.08	0.00	-22.08	0.00%	DELETED
ENSC 312	22.08	22.52	0.44	2.00%	Per Semester-Lab Equipment and Materials
ENSC 406	22.08	22.52	0.44	2.00%	Per Semester-Software License
ENSC 412	11.04	11.26	0.22	2.00%	Per Semester-Field Trips
ENSC 418	33.78	34.46	0.68	2.00%	Per Semester-Laboratory supplies
ENSC 454/654	44.17	45.05	0.88	2.00%	Per Semester-Field Trip
FNST 203	53.06	54.12	1.06	2.00%	Per Semester-Field Trip
FNST 249	27.60	28.15	0.55	2.00%	Per Semester-Field Trip
FNST 280	110.40	112.61	2.21	2.00%	Per Semester-Laboratory Supplies
FNST 281	27.60	28.15	0.55	2.00%	Per Semester-Laboratory Supplies
FNST 444/650	0.00	150.00	150.00	100.00%	Field School (fees requested annually) - Unis'ot'en
FNST 451	53.06	54.12	1.06	2.00%	Per Semester-Field Trip
FSTY 201-3	5.52	5.63	0.11	2.00%	Per Semester-Laboratory Supplies
FSTY 205-3	17.22	17.56	0.34	2.00%	Per Semester-Field Trips/Lab Equip and Materials
FSTY 209-4	5.63	5.74	0.11	2.00%	Per Semester-Laboratory Supplies
FSTY 305-3	28.15	28.71	0.56	2.00%	Per Semester-Field Trip
FSTY 307-4	16.56	16.89	0.33	2.00%	Per Semester-Field Trip
FSTY 403	50.00	51.00	1.00	2.00%	Per Semester-Field Trip
FSTY 407-3	27.60	28.15	0.55	2.00%	Per Semester-Field Trip
FSTY 408-3	5.52	5.63	0.11	2.00%	Per Semester-Laboratory Supplies
FSTY 425-3	168.92	172.30	3.38	2.00%	Per Semester-Field Trips Required

					Per credit/module. There are 5 modules covering different ecosystems, and students can register for any one or all of them. This is the Field Trip fee for each module (each having a weight of 1 credit hour).
FSTY 499	110.40	112.61	2.21	2.00%	
GEOG 111 - renumbered to GEOG 212	44.17	0.00	-44.17	0.00%	Per Semester-Field Trips Required
GEOG 210-3	17.22	17.56	0.34	2.00%	Per Semester-Laboratory Supplies
GEOG 212	0.00	45.05	45.05	100.00%	Per Semester-Field Trips Required
GEOG 311-3	16.89	17.23	0.34	2.00%	Per Semester-Field Trips
GEOG 333-3	1,000.00	0.00	-1,000.00	0.00%	Field school (fees requested annually) - QRRC
GEOG 333-3	0.00	1,200.00	1,200.00	100.00%	Field school (fees requested annually) - Death Valley
GEOG 405/605-3	56.30	57.43	1.13	2.00%	Per Semester-Field Trips
GEOG 411/611-3	45.93	46.85	0.92	2.00%	Per Semester-Field Trips
GEOG 414	16.56	16.89	0.33	2.00%	Per Semester-Lab Fees
HHSC 112	22.52	22.97	0.45	2.00%	Per Semester-Laboratory Supplies
HHSC 325-1	26.53	27.06	0.53	2.00%	Per Semester-Laboratory Supplies
HHSC 326-1	26.53	27.06	0.53	2.00%	Per Semester-Laboratory Supplies
IASK 101	22.08	22.52	0.44	2.00%	Per Semester-Field Trip
IASK 103	22.08	22.52	0.44	2.00%	Per Semester-Field Trip
IASK 104	22.08	22.52	0.44	2.00%	Per Semester-Field Trip
IASK 107	21.23	21.65	0.42	2.00%	Per Semester-Field Trip
NREM 100-2	11.49	11.72	0.23	2.00%	Per Semester-Field Trips
NREM 203-3	5.52	5.63	0.11	2.00%	Per Semester-Field Trips
NREM 204-3	16.56	16.89	0.33	2.00%	Per Semester-Field Trips
NREM 210-4	5.52	5.63	0.11	2.00%	Per Semester-Laboratory Supplies
NREM 333-3/NRES 761	745.26	760.17	14.91	2.00%	Per Field Camp
NREM 333-3/NRES 761	0.00	850.00	850.00	100.00%	Field school (fees requested annually) - Bowron River
NREM 413	36.41	37.14	0.73	2.00%	Per Semester - Field Trip
NURS 493/763	2,635.00	2,635.00	0.00	0.00%	Field school fees requested annually (Zambia)
ORTM 100	47.79	48.75	0.96	2.00%	Per Semester-Field Trip
ORTM 200	22.97	23.43	0.46	2.00%	Per Semester-Field Trip
ORTM 202	29.27	29.86	0.59	2.00%	Per Semester-Field Trip
ORTM 205	132.50	135.15	2.65	2.00%	Per Semester-Field Trip
ORTM 300	34.46	35.15	0.69	2.00%	Per Semester-Lab Fee
ORTM 305	41.81	42.65	0.84	2.00%	Per Semester-Field Trip
ORTM 332	165.61	168.92	3.31	2.00%	Per Semester-Project Wild Certification Fee and Field Trip
ORTM 333	2,630.83	0.00	-2,630.83	0.00%	Field school (fees requested annually - Muskwa Kechika
ORTM 333	0.00	894.00	894.00	100.00%	Field school (fees requested annually) - Jasper
PHYS 100-4	11.04	11.26	0.22	2.00%	Per Semester-Laboratory Supplies
PHYS 110-4	11.04	11.26	0.22	2.00%	Per Semester-Laboratory Supplies
PHYS 111-4	11.04	11.26	0.22	2.00%	Per Semester-Laboratory Supplies
PHYS 115-4	11.04	11.26	0.22	2.00%	Per Semester-Laboratory Supplies
PHYS 202-4	11.04	11.26	0.22	2.00%	Per Semester-Laboratory Supplies
PHYS 206-4	11.04	11.26	0.22	2.00%	Per Semester-Laboratory Supplies
PHYS 305-4	11.04	11.26	0.22	2.00%	Per Semester-Laboratory Supplies
PHYS 402-3	11.04	11.26	0.22	2.00%	Per Semester-Laboratory Supplies
SOCW 401 - PG ONLY	57.43	57.43	0.00	0.00%	Per Semester-Field Trips - no incremental increase
SOCW 422	44.17	45.05	0.88	2.00%	Per Semester-Course Materials
Mandatory Student Fees					
Except Where Otherwise Noted, all Mandatory Fees are Applicable to Exchange Students					
UNDERGRADUATE					

Prince George Full Time					
Intramural Recreation and Fitness Fee	59.30	60.49	1.19	2.00%	Per Semester
Athletic Intersarsity and Junior Varsity Program Fee	54.10	55.18	1.08	2.00%	Per Semester
Student ID Card	2.08	2.12	0.04	2.00%	Per Semester
Student Services Fee	5.20	5.30	0.10	2.00%	Per credit hr, to a max. of 15 credit hours
International Student Services Fee	0.00	125.00	125.00	100.00%	Per semester, international students only
NUGSS Student Society Fee	44.02	45.16	1.14	3.00%	Per Semester
NUGSS Building Fee	40.71	41.77	1.06	3.00%	Per Semester
NUGSS U-Pass	57.50	60.00	2.50	4.00%	Per Semester
World University Services Canada Student Refuge Fee	5.00	5.00	0.00	0.00%	Per Semester
PGPIRG Fee	4.09	4.18	0.09	2.00%	Per Semester - increase effective January
CFUR Radio Fee	11.63	11.93	0.30	3.00%	Per Semester
Over the Edge Newspaper Fee	11.63	11.93	0.30	3.00%	Fall and Winter Semester only
Prince George Part Time					
Intramural Recreation and Fitness Fee	59.30	60.49	1.19	2.00%	Per Semester
Athletic Intersarsity and Junior Varsity Program Fee	54.10	55.18	1.08	2.00%	Per Semester
Student ID Card	2.08	2.12	0.04	2.00%	Per Semester
Student Services Fee	5.20	5.30	0.10	2.00%	Per credit hr, to a max. of 15 credit hours
International Student Services Fee	0.00	125.00	125.00	100.00%	Per semester, international students only
NUGSS Student Society Fee	44.02	45.16	1.14	3.00%	Per Semester
NUGSS Building Fee	40.71	41.77	1.06	3.00%	Per Semester
NUGSS U-Pass	57.50	60.00	2.50	4.00%	Per Semester
World University Services Canada Student Refuge Fee	5.00	5.00	0.00	0.00%	Per Semester
PGPIRG Fee	2.04	2.08	0.04	2.00%	Per Semester - increase effective January
CFUR Radio Fee	11.63	11.93	0.30	3.00%	Per Semester
Over the Edge Newspaper Fee	11.63	11.93	0.30	3.00%	Fall and Winter Semester only
Regional Full Time					
Student ID Card	2.08	2.12	0.04	2.00%	Per Semester
Student Services Fee	5.20	5.30	0.10	2.00%	Per credit hr, to a max. of 15 credit hours
International Student Services Fee	0.00	125.00	125.00	100.00%	Per semester, international students only
NUGSS Student Society Fee	25.59	26.26	0.67	3.00%	Per Semester
World University Services Canada Student Refugee Fee	5.00	5.00	0.00	0.00%	Per Semester
U-Pass (Quesnel only)	35.00	35.00	0.00	0.00%	Per Semester
Regional Part Time					
Student ID Card	2.08	2.12	0.04	2.00%	Per Semester
Student Services Fee	5.20	5.30	0.10	2.00%	Per credit hr, to a max. of 15 credit hours
International Student Services Fee	0.00	125.00	125.00	100.00%	Per semester, international students only
NUGSS Student Society Fee	25.59	26.26	0.67	3.00%	Per Semester
World University Services Canada Student Refugee Fee	5.00	5.00	0.00	0.00%	Per Semester
U-Pass (Quesnel only)	35.00	35.00	0.00	0.00%	Per Semester
Other					
Health and Dental Plan	234.60	234.60	0.00	0.00%	Per year-if no other plan in effect for Full Time Students only
International Student-Medical Insurance Coverage	220.00	220.00	0.00	0.00%	Compulsory Medical Insurance for 3 Months
GRADUATE					
PG Campus					
Intramural Recreation and Fitness Fee	59.30	60.49	1.19	2.00%	Per Semester
Student ID Card	2.08	2.12	0.04	2.00%	Per Semester

Student Services Fee	41.62	42.45	0.83	2.00%	Per Semester
International Student Services Fee	0.00	125.00	125.00	100.00%	Per semester, international students only
GSS Student Society Fee	61.36	68.00	6.64	10.00%	Per Semester
BC Federation of Students Fee	9.34	9.52	0.18	2.00%	Per Semester
GSS U-Pass	57.50	60.00	2.50	4.00%	Per Semester
PGPIRG Fee	4.09	4.18	0.09	2.00%	Per Semester - PG Campus only as of Jan 2020, increase effective January
Regional					
Student ID Card	2.08	2.12	0.04	2.00%	Per Semester
Student Services Fee	41.62	42.45	0.83	2.00%	Per Semester
International Student Services Fee	0.00	125.00	125.00	100.00%	Per semester, international students only
GSS Student Society Fee	61.36	62.56	1.20	2.00%	Per Semester
BC Federation of Students Fee	9.34	9.52	0.18	2.00%	Per Semester
Health and Dental Plan	369.29	369.29	0.00	0.00%	Per year-if no other plan in effect for PG Campus Students only
Health and Dental Plan - January intake only	246.10	246.10	0.00	0.00%	Prorated for January intake - if no other plan in effect for PG Campus Students only
International Student-Medical Insurance Coverage	220.00	220.00	0.00	0.00%	compulsory medical insurance for 3 months

Agenda Item:	7. President's Annual Report – G. Payne
Material:	1. Interim President's Report to the UNBC Board of Governors January 30 th to June 12 th , 2020

Interim President Report January 30th - June 12th

Introduction

This report outlines the activities during my tenure as Interim President including a 3-week period of Acting President. In those initial 5 months I have taken the time to assess the University of Northern British Columbia's current situation to determine the best strategic and proactive course of action going forward that will ensure a stable foundation to which UNBC's next President and the University can build upon. At the outset, I implemented 4 key pillars framing my approach as Interim President that included:

1. Relationships
2. Reputation
3. Vision
4. Economic Sustainability

I have publically and privately stated that UNBC is a great institution with outstanding people that has a brand known at the provincial, national and international level as one of Canada's premier small research-intensive Universities that has made significant and positive impacts. Outlined in my report are the activities that I have undertaken supporting the 4 key pillars outlined above and key areas of focus for the immediate future integral to the success of UNBC. Overall, despite the significant challenge of the COVID-19 pandemic, I feel the University has made positive steps forward.

Leadership

President's Executive Council (PEC)

Critical to the success of the University are regular meetings of the most senior administrative committee of the University. This group consists of the President (chair), and Vice-Presidents to which the purpose is to ensure the strategic direction of the University is being achieved by evaluating issues, developing solutions and leveraging opportunities that would be implemented and integrated across the Vice-President's portfolios. This group has met weekly since the beginning of my tenure as Interim President.

Budget

The University of Northern British Columbia continues to have budget challenges facilitated by spending above its revenues and depending on one-time budget adjustments each year to balance the budget. Immediately upon becoming the Interim President I met with the *Resource Priorities Allocation Committee (RPAC)* group which consists of the President and Vice-Presidents along with Integrated University Planning. I made the decision to delay the budget approval to allow a strategic analysis to inform the 20/21 University budget. This was outlined in the University Town Hall on March 9th. Following extensive work of the Vice-Presidents and through engagement with appropriate stakeholders, the University Budget will be presented in June for approval. Given the significant challenges that the University faces, I have decided to implement a new budget framework and approach beginning July 1st, 2020 for the next University budget. The University has to address the financial situation to achieve both short and long-term economic sustainability.

Interim President Report January 30th - June 12th

COVID-19

The global community has been impacted by the ongoing and evolving COVID-19 global pandemic. The University has undergone significant changes and challenges and we assessed, developed and implemented solutions in response to COVID-19. Critical to this was the creation of the UNBC Emergency Operations Centre (EOC) to address those challenges and work with our University community. UNBC has undertaken tremendous efforts from everyone in our community who has gone above and beyond to make UNBC successful during this uncertain time and it has inspired and impressed me regarding the spirit of our community. To keep our community as up to date as possible, I have communicated 39 updates to the University community on our collective efforts to support UNBC during COVID-19 which will continue to impact UNBC for some time.

University Community Engagement

One of the key pillars of my initial approach during my Interim Presidency was relationships and connecting with our internal community to listen and hear their thoughts about “their” University. Prior to COVID-19 I hosted a town hall for student’s March 10th and have continued to connect with students via email during the COVID-19 pandemic about items and issues of concern to them. Additionally, I created “Presidential Office Hours” to meet with staff and faculty every second Friday which to date has occurred seven times both in person and now virtually. This is key to ensuring the President’s office is connected to the broader University community. I have also connected externally with stakeholders which are integral to the success of UNBC’s mission and mandate and although COVID-19 has impacted connecting with our external community I have had initial engagements via phone or video-conference meetings. Outlined in Appendix A of this report are select meetings which highlight some of my engagement activities.

Labour Relations

There have been significant issues in regard to labour relations going back a number of years that resulted in two job actions by the faculty and strained relationships with our labour groups on campus. Vital to our success as a University is having open dialogue and engagement with our labour groups and to foster that have initiated over 25 regular meetings with members of the Faculty Association Executive, CUPE 3799 Executive and CUPE 2278 Executive. Further, the President of the Faculty Association and myself have jointly committed to a labour relations review with a goal of building relationships to support UNBC success. I am excited by these developments and am looking forward to next steps in our relationship building with all our labour groups at UNBC.

Governance

A successful University is grounded in good governance and of particular importance is a strong relationship between the University Senate, Board of Governors and our community as we have a responsibility to ensure the appropriate functioning of this bicameral relationship. Following consultation with various UNBC stakeholders, and in consideration of a discussion at the University Senate, I moved forward with an external formal Governance Review that was

Interim President Report January 30th - June 12th

announced to the University community on April 21st. This review will provide recommendations and approaches on ensuring UNBC's aspiration for good governance.

Summary:

Overall, despite challenges, the past 5 months have been important in establishing a foundation to positively move UNBC forward in a strategic and proactive direction that supports the continued success in achieving the University's mission and mandate.

Immediate Key Areas of Focus

Covid-19 Planning and Implementation: Ensuring that UNBC's planning, preparation and implementation framework aligns with the guidelines of the provincial health office and supports the health safety of the entire University community in meeting our collective activities (academic, research and administrative).

Academic Planning & Restructuring: Ensuring the academic plan and implementation move forward to support this new direction for the University.

Enrolment: working with the team to develop and implement a strategic enrolment plan that supports both domestic and international undergraduate and graduate students.

Budget: Implement a renewed budget framework and strategy that informs both the 21/22 budget and long term fiscal responsibility making decisions that support UNBC's core mandate to ensure economic sustainability.

Labour relations: Continue to work on positive relationships and outcomes with the labour groups at UNBC.

External Community Engagement: Re-engage our external UNBC community as a valuable and integral stakeholder to support the University.

Partnerships with Northern Post-Secondary Institutions: continue to work with the three other northern post-secondary institutions moving towards new partnerships highlighted in the Building Strength through collaboration: Post-Secondary Education in Northern British Columbia report.

VP Finance and Administration Search: complete the search for a new Vice-President Finance and Administration by early Fall 2020.

Assessment of UNBC Strategic Priorities: Review UNBC's strategic road map and ensure the mission and mandate has the necessary infrastructure and direction to achieve success.

**Interim President Report
January 30th - June 12th**

Appendix A: Interim President Selected Activity Report

Interim President Payne

Monthly Activities 2020

Month	Activity	Location
February		
3rd	Office of the Lieutenant Governor – Conversations on Democracy Event Welcome Remarks	Prince George
4th	Meeting with NUGSS & NBCGSS Presidents	Prince George
4th	Meeting with FA President & Vice-President	Prince George
5th	CKPG Media Interview RE Supercluster Research	Prince George
5th	Introductory Telephone Call with AEST Deputy Minister	Prince George
6th	Introductory Telephone Call with MLA Prince George - Valemout	Prince George
6th	Meeting with CUPE President & Vice-President	Prince George
7th	Introductory Telephone Call with Mayor of PG	Prince George
10th	UNBC Land Trust Meeting with the City of Prince George Representatives	Prince George
13th	Introductory Telephone Call with MLA – Nechako Lake	Prince George
18th	Meeting with FA President & Vice-President	Prince George
18th	Meeting with President and Provost from Emily Carr University	Prince George
20th	Meeting with David Douglas Botanical Garden Society Executives	Prince George
21st	Meeting with CUPE President & Vice-President	Prince George
24th	Moose Hide Campaign Gathering – Welcoming Remarks	Prince George
24th	Opening of the UNBC Global Lounge	Prince George
25th	The Power of Emotions Exhibit Reception – Welcoming Remarks	Prince George
26th	CKPG Media Interview RE: Next Steps & Non-Confidence Vote	Prince George
26th	Meeting with David Douglas Botanical Garden Society Representative	Prince George
27th	Introductory Telephone Call with Northern Development Initiative Trust CEO	Prince George
27th	Meeting with FA President & Vice-President	Prince George
27th	Introductory Telephone Call with Coast Mountain College President	Prince George
27th	Open Office – Conversation with the President	Prince George
March		
2nd	UNBC Research Week Opening Event – Welcoming Remarks	Prince George
3rd	UNBC Green Day 2020 Event – Welcoming Remarks	Prince George
3rd	UNBC Academic Achievers Event – Welcoming Remarks	Prince George
3rd	Meeting with FA President & Vice-President	Prince George

**Interim President Report
January 30th - June 12th**

3rd	Introductory Telephone Call with TRU President	Prince George
5th	Meeting with RUCBC Vice-President	Victoria
5 th & 6 th	WestVAC Meetings	Victoria
6th	Meeting with AEST Deputy Minister	Victoria
9 th	UNBC Town Hall Meeting	Prince George
10 th	UNBC Student Town Hall Meeting	Prince George
11 th	Timberwolves Legacy Breakfast	Prince George
11 th	NSCL Board of Directors Meeting	Prince George
12 th	RUCBC Presidents Teleconference	Prince George
13 th	Universities Canada Teleconference	Prince George
13 th	Teleconference with MLA Prince George – Mackenzie	Prince George
16th	Teleconference with MLA Prince George – Valemount	Prince George
16 th	CBC Daybreak Interview	Prince George
16 th	COVID-19 Committee Update/Planning Meeting	Prince George
17 th	COVID-19 Committee Update/Planning Meeting	Prince George
19 th	MSFHR Executive Committee Meeting Teleconference	Prince George
23rd	CFIS Radio Interview	Prince George
24 th	Emergency Operations Center Team Meeting	Prince George
25th	AEST Teleconference – All PSI Presidents	Prince George
26 th	Teleconference with MLA Prince George – Mackenzie	Prince George
27 th	Teleconference with RUCBC President	Prince George
30 th	Teleconference with Universities Canada	Prince George
30 th	Teleconference with RUCBC President & Vice-President	Prince George
31 st	Teleconference with NPSC Consultant	Prince George
April		
2 nd	CKPG Interview	Prince George
3rd	President's Open Office Hours	Prince George
6th	Telephone Call with AEST Deputy Minister	Prince George
6th	Telephone Call with RUCBC President & UNBC Past President	Prince George
8th	Media Interview with CKPG	Prince George
9th	Media Interview with BCIT Student	Prince George
14th	Media Interview with CFNR	Prince George
17th	University Canada Zoom meeting with Federal Minister of Innovation	Prince George
17th	President's Open Office Hours	Prince George
22nd	Media Interview with Business in Vancouver	Prince George
23rd	BOG Teleconference	Prince George
23rd	MSFHR Board & Committee Meetings	Prince George
24th	NPSC Bluejeans Meeting	Prince George
29th	Universities Canada Zoom Meeting	Prince George
30th	RUCBC Presidents Video Conference	Prince George
May		
1st	Universities Canada Zoom Meeting	Prince George

**Interim President Report
January 30th - June 12th**

1st	Media Interview with CKPG	Prince George
1st	President's Open Office Hours	Prince George
5 th	RUCBC Zoom Meeting	Prince George
6th	RUCBC President & Consultant Zoom Meeting	Prince George
6th	Media Interview with Globe & Mail	Prince George
7th	RUCBC Zoom Meeting	Prince George
8th	McLeod Lake Indian Band Representatives Zoom Meeting	Prince George
12th	Media Interview with CKPG	Prince George
13th	Telephone call with Mayor of PG	Prince George
13th	Meeting with Ambassador of Canada to the People's Republic of China	Prince George
14 th	Tula Foundation Representative Zoom Meeting	Prince George
15 th	Michael Smith Foundation for Health Research Executive Committee Video Meeting	Prince George
15 th	President's Open Office Hours	Prince George
19 th	Assistant Provost Indigenous Initiatives - Public Presentation - Dr. Roseann Larstone	Prince George
20th	Virtual Presidents' Roundtable on the Value of Community	Prince George
20 th	RUCBC Presidents weekly communications meeting - covid responses	Prince George
22 nd	UNBC Vice President Finance and Administration Search Committee Planning meeting	Prince George
22 nd	Telephone call with Mayor of PG	Prince George
25 th	CFUR Radio Recording	Prince George
26th	McLeod Lake Indian Band - Letter of Understanding Signing	Prince George
26 th	MSRHR Board Videoconference	Prince George
29th	RUCBC Presidents Weekly Communication Meeting	Prince George
June		
1 st	NPSC Meeting	Prince George
2 nd	CKPG Interview	Prince George
2 nd	CFUR Recording for Class of 2020	Prince George
3 rd	Universities Canada Zoom Meeting for New Presidents	Prince George
3rd	Support PG Team Update Meeting	Prince George
5 th	Northern Medical Program Graduation Celebration via Zoom	Prince George
11 th	RUCBC Presidents Committee Meeting	Prince George
11 th	MSF Meeting	Prince George
12 th	UNBC Afro-Caribbean Student Association Zoom Meeting	Prince George
12 th	President's Open Office Hours	Prince George

Agenda Item:	9.a. 2020/2021 General Operating and Ancillary Budgets – C. Smith
Material:	2020 – 2021 Budget Framework
Motion:	<i>That, on the recommendation of the Finance and Audit Committee, the Board of Governors approves the 2020/2021 General Operating and Ancillary Budgets as presented in section 3, Table 1, Columns 1 and 2 respectively, of the 2020-2021 Budget Framework.</i>



2020/21 Budget Framework

Contents

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1. 2020/21 Planning Context

Financial planning for 2020/21 began in late summer s2019 but was delayed due to the labour disruption and significant, unexpected turnover at the senior executive level. Final planning was also disrupted by the COVID-19 pandemic and the resulting impact on the University and the world around us.

The information provided in this document represents planning in the context of a “pre COVID-19” environment. Continued planning is underway to assess the impact of the pandemic on the University and updated information for 2020/21 as well as projections for the next 2 years will be provided to the Board of Governors over the next few months.

The plans incorporated in this document were developed based on three core principles:

- Current expenses cannot exceed current revenues
- Dependency on one-time (non-recurring) adjustments and funding must be eliminated
- Continuing to invest strategically in areas furthering the core mission of the University is critical

The Strategic Road Map outlines and articulates the vision, mission and values of the University and the strategic priorities used to ensure the operations of the University are aligned to support organizational goals.

Strategic Road Map:

Stewarding our Resources to Support our Vision, Mission and Signature Areas



In the context of recurring financial deficits, the University is continuing efforts to support Strategic Priorities 1 – 3 but planning for the near term will have increased focus on Strategic Priority 4: *Ensure financial accountability, sustainability and operational effectiveness*. To achieve financial sustainability, the University will implement a financial plan over the next 2 - 3 years that is structurally balanced, i.e. current expenditures will not exceed current revenues. The 2020/21 budget is the first of the multi-year planning approach.

Revitalizing an Integrated Planning approach across the University is critical to achieve financial sustainability. This approach will involve significant consultation across the University community, to

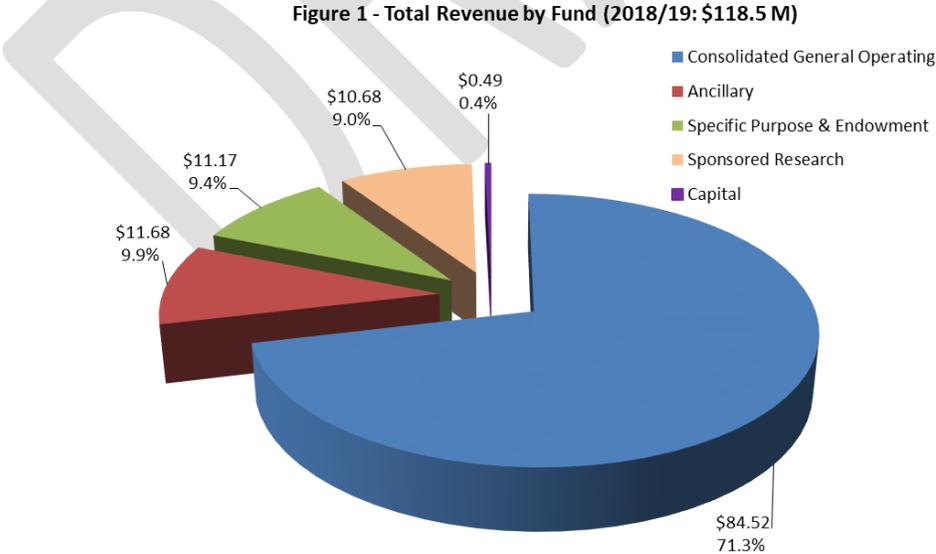
promote transparency and buy-in and to ensure the best information possible is available to evaluate and prioritize decisions required to move the University forward in the next few years.

2. Comprehensive Financial Operations

UNBC is responsible for the financial stewardship of over \$110 million in total annual revenue. To enhance accountability, budgetary control and stewardship of resources, UNBC maintains separate funds for its many diverse activities:

- Consolidated General Operating Fund – includes the general operations of the University, Routine Capital funding and the Northern Medical Program.
- Ancillary Services Fund – includes the operation of service areas that are considered self-funding such as: Retail Services, Continuing Studies, Conference and Events, Residence, Parking and Security, and English Language Studies.
- Specific Purpose & Endowment Funds – includes conferences, special projects, Aboriginal Service Plan allocations, endowed chairs, student awards and the Northern Medical Programs Trust.
- Sponsored Research Fund – includes external grants provided specifically for research.
- Capital Fund – includes all minor and major capital projects funded by both internal and external sources, and the cost of depreciation of capital assets.

For 2018/19, the total actual revenue for UNBC covering this comprehensive picture was \$118.5 million, distributed across the funds shown in Figure 1.



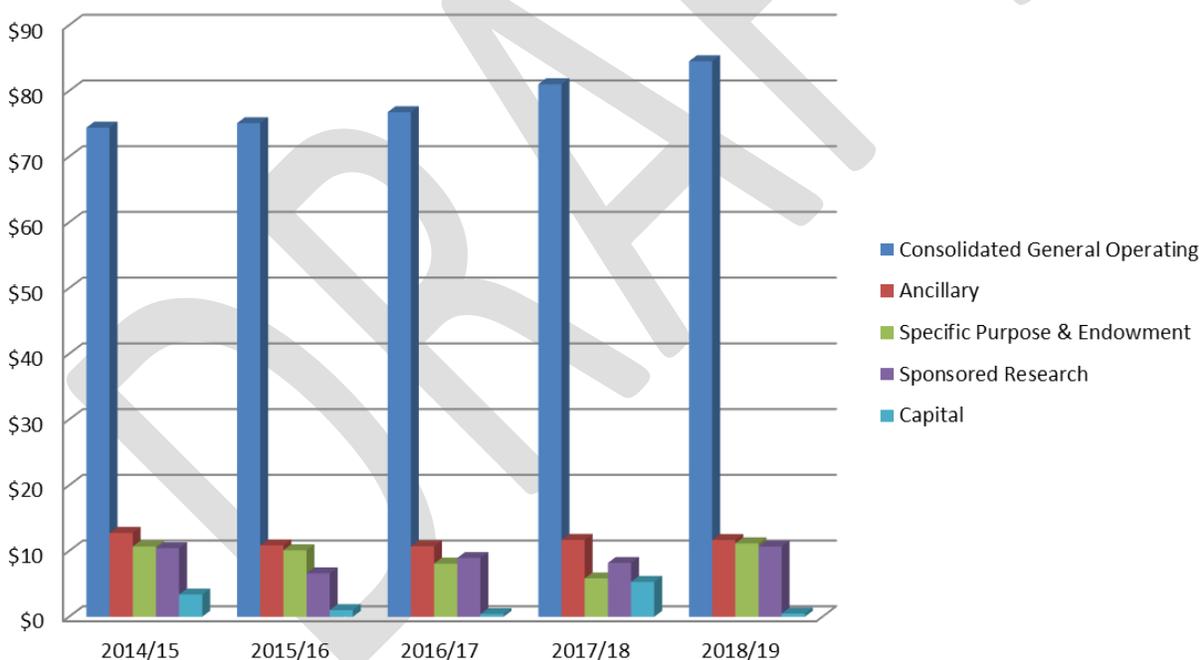
Note: For the purpose of financial statement presentation, revenue that is restricted for specific purposes other than those for the acquisition or development of depreciable tangible capital assets are recorded as deferred contributions and recognized as revenue in the year in which the stipulation or restriction on the contributions have been met. Due to application of this accounting principle, the revenue reported for the fiscal 2019 financial statements was \$113.6 million.

In 2018/19 revenue across all funds increased by 5.8% or \$6.5 million from the prior year. This was the net result of an increase of \$3.5 million in general operating revenues, an decrease of \$4.5 million in Capital funding revenue, an increase of \$4.9 million in earnings on endowments, an increase of \$2.4 million in research income and an increase of \$0.2 million in revenues across all other funds.

The Consolidated General Operating Fund increase was primarily due to targeted funding for mandated employee salary increases, tuition increases and a one-time tax recovery. The Capital fund decrease was due to the completion of the federal and provincial grants for Strategic Infrastructure Fund projects. Ancillary and Specific Purpose fund revenues remained relatively even compared with the previous year.

Figure 2 summarizes revenue by fund over the past five years.

Figure 2 - Total Revenue by Year (2014/15 - 2018/19)



3. Resource Allocation Recommendation

For the Consolidated General Operating and Ancillary funds, detailed budgets are prepared based on annual operating requirements and planning activities for approval by the Board of Governors. All other funds (Capital, externally funded Specific Purpose and Sponsored Research) are managed on a project-by-project or as individual funds in accordance with funding agreements or contracts.

The activity in all funds must be included in the audited financial statements on a consolidated basis each year. The University's financial statements are prepared using Public Sector Accounting Standards (PSAS) on a compliance basis that require approved budgets to be included in the statement of operations and statement of changes in net debt. The University has begun to develop a completely consolidated budgeting process. As a transition to the full process, UNBC has developed a template, noted in Table 1 below, to approximate a fully consolidated budget. For funds other than the Consolidated General Operating and Ancillary funds, estimated results are based on four-year trends adjusted for potential results that could affect those trends.

Budgets for Sponsored Research Funds are approved individually by external organizations, such as federal and provincial granting agencies. Budgets for Specific Purpose Funds are either approved by external agencies (when funded externally) and/or by individual programs and internal committees (when funded internally). Budgets for Endowment funds are based on projected investment income. The Board of Governors, prior to project commitment, approves each major capital project. The potential accumulated results from all these areas are included in the total budget below.

Table 1: Draft 2020/21 Consolidated Budget (\$'000s)

	<i>(for approval June 19, 2020)</i>			<i>(adjustments required for PSAS reporting)</i>		<i>(projected based on previous 4 year actual)</i>			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Consolidated General Operating	Ancillary	Proposed Total	Eliminate Internal Cost Recovery, Transfers & Capital	Adjusted Total	Capital	Specific Purpose & Expendable*	Sponsored Research	Total Budget
Revenue	93,562	11,485	105,047	(3,830)	101,217	6,900	7,300	9,500	124,917
Labour	65,438	4,287	69,725		69,725	50	1,650	6,100	77,525
Expense	24,266	6,563	30,829	(3,830)	26,999	10,150	6,443	3,800	47,392
	89,704	10,850	100,554	(3,830)	96,724	10,200	8,093	9,900	124,917
Capital	180	112	292	(292)	-				
Transfers	3,678	523	4,201	(4,201)	-	-	-	-	-
Total surplus/(deficit)	-	-	-	4,493	4,493	(3,300)	(793)	(400)	-

*Includes endowment

Notes:

1. Columns 1 and 2 show the proposed budget framework for the Consolidated General Operating and Ancillary funds presented in more detail in this document. It is expected that the budget in these areas must be balanced from an internal perspective.
2. Columns 4 and 5 show adjustments required for PSAS reporting – eliminating internal cost recoveries, capital and transfers.
3. Columns 6, 7 and 8 show the potential results for the other funds of the University, projected based on a review of the past 4 years of actual performance.

This document outlines the high-level financial plans for the fiscal year 2020/21. The focus, however, is on resource allocations for 2020/21 in columns 1 and 2 of the table above, and request for Board of Governors' approval of:

- 2020/21 Consolidated General Operating budget framework (Column 1)
- 2020/21 Ancillary budgets (Column 2)

Note: The tuition and fees revenue included in the above are based on tuition approved by the Board of Governors on January 31, 2020. Other fees are approved by the President, on the recommendation of the Fees Committee.

A more detailed, updated consolidated budget, prepared on the same basis as the financial statements, will be presented to the Board for approval in Fall 2020.

4. Consolidated General Operating Budget

4.1. Planning Assumptions

The 2020/21 unadjusted budget projections (Table 2) were developed in late summer 2019 and updated continuously through May 2020, based on the following assumptions:

- UNBC's Consolidated General Operating total budget must balance
- Undergraduate and graduate tuition rates will increase by 2%, per the Letter of Expectation from the Ministry of Advanced Education, Skills and Training and approval of Board of Governors
- The provincial operating grant will increase by the amounts targeted for compensation increases
- Federal Research Support Fund is adjusted to the 2020/21 level communicated by the federal government
- Routine Capital funding will be approximately \$1.7 million
- Salary savings from recruitment lag, unplanned leaves and absences, etc. will continue to be used to assist in balancing the budget. Savings resulting from differentials upon permanent replacement of faculty members leaving the University under the Early Retirement Offer/Voluntary Exit Plan will be used to support the new faculty compensation model
- Undergraduate Domestic and Graduate Enrolment levels are set at 2019/20 actual levels for 2020/21. For the proposed budget, international undergraduate levels are expected to grow by 5% per year
- No impacts resulting from the COVID-19 pandemic have been incorporated in this information

4.2. Unadjusted Projection

Table 2 provides a financial summary of the projected operating revenues and expenses for 2020/21 based on the assumptions above and prior to incorporating adjustments required to balance the budget.

The projections indicate that, without significant ongoing budget adjustments, flat tuition revenue and provincial grants, combined with increasing costs, will result in a \$3.4 million deficit in 2020/21.

Table 2: Unadjusted Budget Projection (Revenue and Expenditures for 2020/21)

Consolidated General Operating Fund*	2019/20 Approved Operating Budget (000's)	2020/21 Preliminary Operating Budget (000's)
Revenues		
Provincial Base Operating Grant	52,257	55,174
Provincial Grants - Capital, One-time & Other	1,484	1,484
Federal Grant - Research Support Fund	2,978	2,978
Grants from other universities	6,699	6,841
Interest	355	355
Tuition & Student Fees	21,511	21,788
Sales & Service	1,020	1,020
Miscellaneous	104	104
ICR - Administrative Overhead	1,557	1,531
Other Cost Recovery	279	317
Total Revenues	88,244	91,592
Expenditures		
Labour (Salaries, Wages & Benefits)	62,310	66,579
Operating Expenditures	22,556	24,032
New allocations:		
Instruction & support for new programs	-	-
Strategic Priorities	-	-
Minor Capital	186	186
Transfers	3,192	4,160
Total Expenditures	88,244	94,957
Budget Shortfall before adjustments	-	(3,365)

4.3. Operating and Revenue Adjustment Plan

The University has developed a plan to address the projected deficit for 2020/21. Table 3 below outlines the adjustments proposed to balance the consolidated general operating budget (netting to a total of \$3.365 million):

Table 3: Budget adjustments

	(000's)
2020/21 Consolidated general operating shortfall prior to following adjustments:	<u>(3,365)</u>
Ongoing adjustments	
• Eliminate positions - various areas	1,387
• Reduce departmental operating expenses - various areas	154
• Increase central interest income estimate	100
• Reduce allocation for centralized software purchases	57
Total ongoing adjustments	<u>1,698</u>
One-time (non-recurring) adjustments	
• Freeze hiring for academic administrative position	185
• Reduce allocation for advertising & marketing initiatives (to be funded from other one-time funding sources)	425
• Eliminate contribution to Capital Equipment Replacement & Renewal reserves	800
• Transfer from NMP	128
• Decrease allocation required for Engineering	129
Total one-time adjustments	<u>1,667</u>
2020/21 budget shortfall after adjustments	-

4.4. 2020/2021 Proposed Budget

Based on the initial budget in Table 2, combined with the adjustments in Table 3, the following Table 4 represents the Consolidated Operating Budget for 2020/21; projections for 2021/22 and 2022/23 are under development and will be presented at a later date.

Table 4: 2020/21 Proposed Budget

Consolidated General Operating Fund*	2019/20 Approved Operating Budget	2020/21 Proposed Operating Budget
	(000's)	(000's)
Revenues		
Provincial Base Operating Grant	52,257	56,000
Provincial Grants - Capital, One-time & Other	1,484	1,977
Federal Grant - Research Support Fund	2,978	3,211
Grants from other universities	6,699	7,065
Interest	355	635
Tuition & Student Fees	21,511	21,769
Sales & Service	1,020	1,016
Miscellaneous	104	84
ICR - Administrative Overhead	1,557	1,526
Other Cost Recovery	279	279
Total Revenues	88,244	93,562
Expenditures		
Labour (Salaries, Wages & Benefits)	61,509	63,825
Operating Expenditures	22,457	23,644
New allocations:		
Instruction & support for new programs	900	2,235
Minor Capital	186	180
Transfers	3,192	3,678
Total Expenditures	88,244	93,562
TOTAL REVENUE LESS EXPENDITURES AND REDUCTIONS	-	-

The following sections provide details on revenue and expenditure changes in the above projection.

4.5. Revenue projections (details of Table 4)

The Consolidated General Operating Fund is supported by revenues from three main sources in 2020/21:

- federal and provincial government grants
- grants from other universities
- student tuition and fees

The total Consolidated General Operating Fund revenue for 2020/21 is projected to be \$93.6.2 million. Below is a summary of major changes by area, as compared to the 2019/20 approved budget.

Provincial Base Operating Grant (\$56.0 million) increased from the 2019/20 approved budget to reflect final confirmation of the 2019/20 grant, estimated funding for salary increases included within the provincial mandate, an anticipated amount for second year of the new Civil and Environmental Engineering programs, as well as funding for the expansion of seats in the Family Nurse Practitioner (FNP) program.

Tuition and Student Fees (\$21.8 million) represent fees paid by students (undergraduate and graduate, domestic and international) including tuition, application fees, course fees, student service fees, and other mandatory fees. The total budget for tuition fees in 2020/21 includes the following assumptions:

- tuition rate increase of 2%, as approved by the Board January 31, 2020 and other fee increases approved by the President for 2020/21, based on recommendations from the Fees Committee
- enrolment at the 2019/20 level, which includes a 2% decline in domestic undergraduate enrolment compared to the planned level, an estimate for the new Engineering programs and FNP seats as well as an estimated 5% increase in undergraduate international enrolments

Table 5: Changes to Tuition and Fees Budget

Adjustments	(000's)
2019/20 approved amount	\$ 21,511
2% increase on tuition and other fees	377
Enrolment decline - Domestic undergraduate, including new Engineering program	(350)
Enrolment growth - International undergraduate	222
New International Student Services Fee	89
MBA projected changes	(80)
2020/21 budgeted amount	\$ 21,769

Provincial Grants: Capital, One-time and Other (\$2.0 million) are grants received for specific items such as a province-wide computer network infrastructure (ORAN), a portion of the annual program delivery costs for Wilp Wilxo'oskwhl Nisga'a, the University's grant-in-lieu of taxes, and routine capital maintenance. The significant increase in this area reflects the expected grant from the Province restricted for Routine Capital projects and maintenance.

Other Revenue (\$13.8 million) from a variety of different sources.

- Interest is from University cash balances invested in short term investments such as money market and bond funds.
- Sales and Service includes items such as administrative fees, rent charged to external groups, and sales of a variety of goods and services.
- Miscellaneous includes non-research grants and donations.

- Internal Cost Recovery – Administrative Overhead represents a percentage of gross sales charged to Ancillary operations and the MBA program for administrative and operational services, plus other contributions from Ancillary operations.
- Other Cost Recovery includes inter-departmental chargebacks for items such as postage, long distance, lab supplies, and personnel services.
- Grants from Other Universities is the portion of funding for the Northern Medical Program that is flowed to the University via the University of British Columbia.

Revenue Change Summary – Table 6 below summarizes all of the above changes to revenue in this budget framework.

Table 6: 2020/21 Revenue Plan Changes

Adjustments	(000's)
Adjustment re confirmed 2019/20 grant	\$ 74
Mandate funding	2,334
Nurse Practitioner expansion	320
New funding for Engineering	1,015
Provincial grants - Capital, one-time & other	493
Research Support Fund adjustment	233
Grants from other universities (NMP funding from UBC)	366
Interest	280
Tuition & student fee increases	258
ICR - Administrative overhead	(31)
Other	(24)
Total revenue increase 2020/21	\$ 5,318

4.6. Expenditure Projections (details of Table 4)

The expenditures of the Consolidated General Operating Fund fall into four main categories:

- Labour
- Operating and Minor Capital Expenditures
- Instruction and Support
- Transfers

The total Consolidated General Operating Fund expenditures are projected at \$88.2 million as summarized below.

Labour (\$61.5 million) has increased by \$3.1 million to reflect changes resulting from current collective agreements, collective bargaining or statutory obligations and increases in areas of critical need, as well as other adjustments noted in Table 3.

Operating Expenditures (\$22.5 million) are comprised of all non-salary expenses required to support programs and services including supplies, utilities, travel and maintenance. The total has increased \$3.6 million from 2019/20, after incorporating the increased costs in areas of critical need and making the other adjustments noted in Table 3.

Instruction and Support (\$0.9 million) is the estimated amount funded in 2020/21 for the new Civil and Environmental Engineering programs and expanded seats in the FNP program. It has been partially allocated to labour and operating expenditures, but shown as the gross amount in Table 4 to illustrate the total expenses maintained in the budget for these new endeavours.

Transfers (\$3.2 million) represent the exchange of funds to and from other areas of the comprehensive financial operation such as transfers to scholarships and bursaries, and transfers from Endowments for program support. The decrease in total net transfers of \$1.3 million is due primarily to the one-time elimination of the transfer to the Capital Equipment Replacement and Renewal reserve (\$0.8 million) and other adjustments noted in Table 3.

Expenditure Change Summary – The following table summarizes all of the above changes to expenditures in this budget framework.

Table 7: 2020/21 Expenditure Plan Changes

Adjustments	(000's)
Labour (salaries, wages & benefits)	\$2,316
Operating expenditures	1,187
Instruction & support for new programs	1,335
Minor Capital	(6)
Transfers	486
Total	<u>\$5,318</u>

5. Ancillary Operations Budgets

This section outlines the budget framework for three ancillary areas:

- Business Services and Continuing Studies, which is comprised of:
 - Business Services Central
 - Student Housing
 - Food Services
 - Continuing Studies
 - Conference and Events Services
 - Retail Services (Bookstore & Copy Services)
 - Northern Sport Centre
- English Language Studies
- Parking and Security

An ancillary operation is a unit or department within the University required to be financially self-sufficient. That is, each operation must generate sufficient revenue to not only cover its annual operating costs, including utilities and maintenance, but also provide for the renovation and replacement of its physical assets, including any required debt servicing costs.

Total revenue from all three areas of ancillary operations in 2020/21 is projected to total over \$11.4 million. Table 8 below shows the combined proposed budgets for all ancillary areas. Ancillary operations will be significantly impacted financially by COVID-19 pandemic effects. Additional planning is currently underway to estimate these financial impacts and additional details for each of the areas will be provided in an update in Fall 2020.

Table 8 – 2020/21 Consolidated Proposed Ancillary Operations Budgets

	Approved Budget 2019/20	Proposed Budget 2020/21
	(\$000's)	(\$000's)
Total Revenue	11,494	11,485
Expenditures:		
Salaries and Benefits	4,136	4,287
Operating Expenses	6,880	6,675
Transfers	478	523
Total Expenditures & Transfers	11,494	11,485

For information, English Language Studies (ELS) and Parking/Security (PS), report through International Education and Safety & Security, respectively, while all other units report through the Director of Business Services and Continuing Studies.

Agenda Item:	9.b. Division of Medical Sciences – D. Ryan
Material:	1. Senate Motion #S202005.13
Motion:	<p><i>That, the Division of Medical Sciences, which includes the UBC MD Undergraduate Program (Northern Medical Program) and UBC Health Professions Degree Programs offered through UNBC and future UBC/UNBC joint Health Professions Degree Programs, be established as a separate and distinct academic administrative unit that is connected to the Faculty of Human and Health Sciences for the purposes of professional academic association and collaboration, as recommended and approved by the UNBC Senate.</i></p>

SENATE

PROPOSED MOTION

Motion: That the Division of Medical Sciences, which includes the UBC MD Undergraduate Program (Northern Medical Program) and UBC Health Professions Degree Programs offered through UNBC and future UBC/UNBC joint Health Professions Degree Programs, be established as a separate and distinct academic administrative unit that is connected to the Faculty of Human and Health Sciences for the purposes of professional academic association and collaboration.

Effective Date: Upon the approval of Senate

Rationale: In 2019, the UNBC Senate and Board of Governors approved the following unit affiliations within five thematically arranged faculties: Faculty of Business and Economics; Faculty of Human and Health Sciences; Faculty of Indigenous Studies, Social Sciences and Humanities; Faculty of Environment; and Faculty of Science and Engineering. The motion indicated that the Northern Medical Program would be affiliated with the Faculty of Human and Health Sciences but established as a separate unit.

After discussions with UBC's Faculty of Medicine and the Northern Medical Program (NMP), review of the NMP Affiliation Agreement between UBC and UNBC, and with UNBC's new partnership UBC in offering UBC Master of Physical Therapy and Master of Occupational Therapy degree programs through UNBC, the recommendation is for the creation of the Division of Medical Sciences. The Division of Medical Sciences will include the UBC MD Undergraduate Program (Northern Medical Program), UBC health professions degree programs (E.g. the Master of Physical Therapy Program and the Master of Occupational Therapy Program) and future UBC/UNBC joint health professions degree programs offered through UNBC.

Motion proposed by: Provost and Vice President, Academic

Academic Program: Northern Medical Program, the Master of Physical Therapy – Northern Program, and the Master of Occupational Therapy Northern and Rural Cohort

Implications for Other Programs / Faculties? Yes, the Faculty of Human and Health Sciences for the purposes of professional academic association and collaboration.

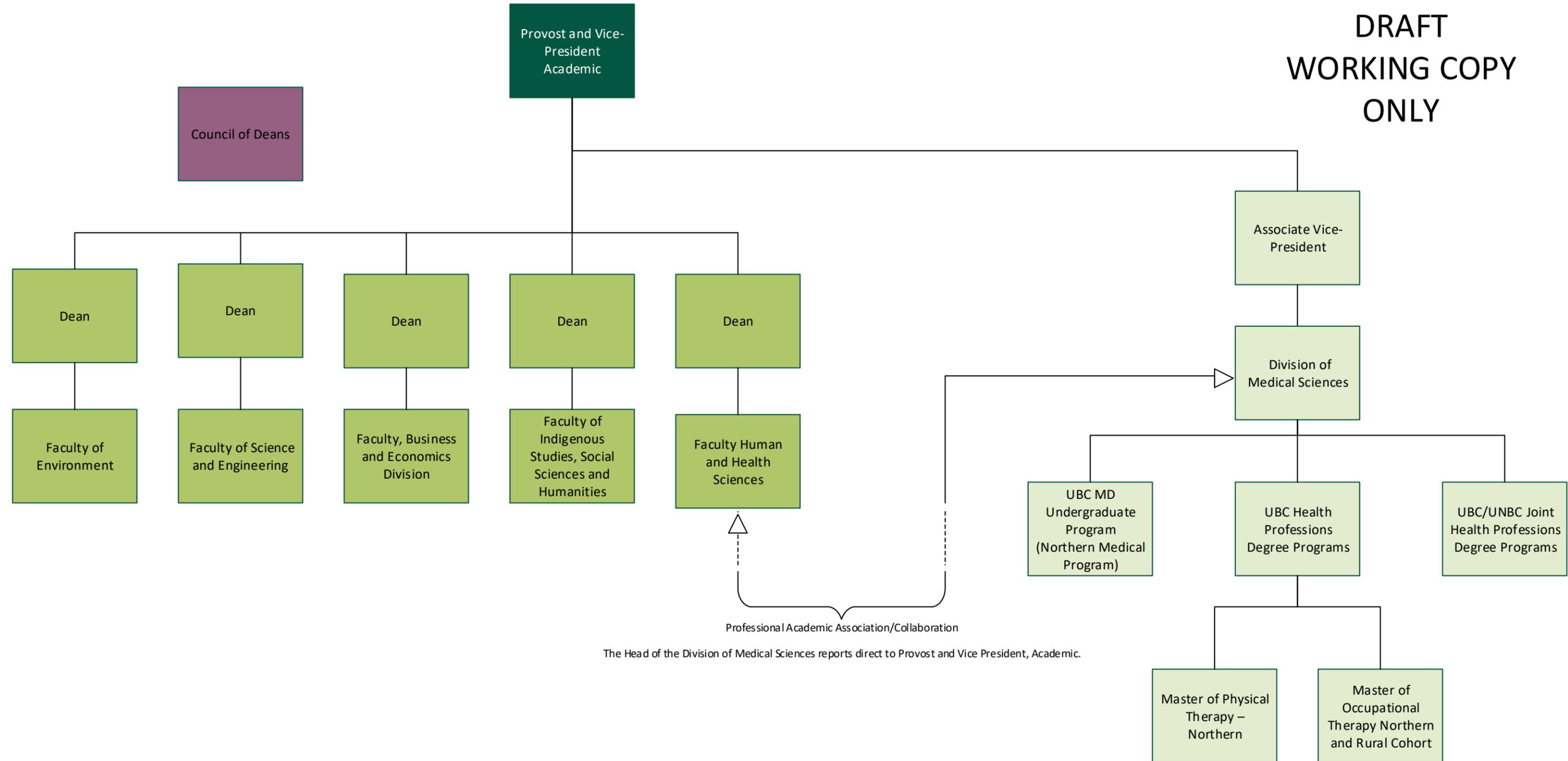
College: N/A

College Council / Committee Motion Number: N/A

College Council / Committee Approval Date: N/A

Attachment Pages (if applicable): 1 pages

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Agenda Item:	9.c. Agreements, Scholarships, Bursaries and Awards – D. Ryan
Material:	1. Agreements, Scholarships, Bursaries and Awards as recommended and approved by the UNBC Senate for May 2020.
Motion:	<i>That, on the recommendation of the Finance and Audit Committee, the Board of Governors approves the agreements, scholarships, bursaries and awards as recommended and approved by the UNBC Senate, for May 2020, as presented.</i>



Motion Number (assigned by SCS): _____

SENATE COMMITTEE ON SCHOLARSHIPS AND BURSARIES (SCSB)

PROPOSED MOTION

Motion: That the new Terms and Conditions for the Gorton Family Education Award be approved.

Effective Date: 2021-2022 Academic Year

Rationale: To activate the Gorton Family Education Award commencing the 2021-2022 Academic Year.

Proposed By: Emmy Blouin, Development Officer – Donor Relations

Advancement Contact: Emmy Blouin, Development Officer – Donor Relations

Faculty/Academic Department: N/A

Date: May 1st, 2020

TO BE COMPLETED AFTER SCSB MEETING

Brief Summary of Committee Debate: The Committee endorsed the motion.

Motion No.: SCSB20200513.04

Moved by: Jensen

Seconded by: Budde

Committee Decision: CARRIED

Attachments: 1 Page

Approved by SCSB: May 13, 2020



Date

Chair's Signature

For information of Senate.

AWARDS GUIDE INFORMATION:

Award Category: Entrance

Award Name: Gorton Family Education Award

Awards Guide Description/Intent: Louise Gorton established this award to ensure financial barriers do not stand in the way of achieving a university degree. This award honours UNBC students with a passion for teaching.

Donor: Louise Gorton

Value: \$2,000

Number: One

Award Type: Award

Eligibility: Available to a full-time undergraduate student entering the Bachelor of Education Program. First preference will be given to a student who demonstrates an interest in teaching math or science after graduating.

Criteria: Demonstrated financial need and academic proficiency.

Conditions: No student may receive the Gorton Family Scholarship, Gorton Family Bursary, Gorton Family Rural Education Award, Gorton Family Education Award or Gorton Family Award during the same academic year.

Effective Date: Endowed 2020

Recipient Selection: Senate Committee on Scholarships and Bursaries on recommendation by the UNBC Awards Office.



Motion Number (assigned by SCS): _____

SENATE COMMITTEE ON SCHOLARSHIPS AND BURSARIES (SCSB)

PROPOSED MOTION

Motion: That the new Terms and Conditions for the Gorton Family Rural Education Award be approved.

Effective Date: 2021-2022 Academic Year

Rationale: To activate the Gorton Family Rural Education Award commencing the 2021-2022 Academic Year.

Proposed By: Emmy Blouin, Development Officer – Donor Relations

Advancement Contact: Emmy Blouin, Development Officer – Donor Relations

Faculty/Academic Department: N/A

Date: May 1st, 2020

TO BE COMPLETED AFTER SCSB MEETING

Brief Summary of Committee Debate: The Committee endorsed the motion.

Motion No.: SCSB20200513.05

Moved by: Jensen

Seconded by: Budde

Committee Decision: CARRIED

Attachments: 1 Page

Approved by SCSB: May 13, 2020



Date

Chair's Signature

For information of Senate.

AWARDS GUIDE INFORMATION:

Award Category: In-course

Award Name: Gorton Family Rural Education Award

Awards Guide Description/Intent: Louise Gorton established this award to ensure financial barriers do not stand in the way of achieving a university degree. This award honours UNBC students with a passion for teaching.

Donor: Louise Gorton

Value: \$5,000

Number: Two

Award Type: Award

Eligibility: Available to a full-time undergraduate student enrolled in the Bachelor of Education Program who has completed 90 credit hours. First preference will be given to a student who demonstrates an interest in teaching in rural and remote communities after graduation.

Criteria: Demonstrated financial need and academic proficiency.

Conditions: No student may receive the Gorton Family Scholarship, Gorton Family Bursary, Gorton Family Rural Education Award, Gorton Family Education Award or Gorton Family Award during the same academic year.

Effective Date: Endowed 2020

Recipient Selection: Senate Committee on Scholarships and Bursaries on recommendation by the UNBC Awards Office.



Motion Number (assigned by SCS): _____

SENATE COMMITTEE ON SCHOLARSHIPS AND BURSARIES (SCSB)

PROPOSED MOTION

Motion: That the revised Terms and Conditions for the Curt and Lloyd Merritt Bursary be approved.

Effective Date: 2020-2021 Academic Year

Rationale: To revise the Curt and Lloyd Merritt Bursary commencing the 2020-2021 Academic Year.

Proposed By: Emmy Blouin, Development Officer – Donor Relations

Advancement Contact: Emmy Blouin, Development Officer – Donor Relations

Faculty/Academic Department: N/A

Date: May 1st, 2020

TO BE COMPLETED AFTER SCSB MEETING

Brief Summary of Committee Debate: The Committee endorsed the motion.

Motion No.: SCSB20200513.06

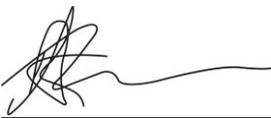
Moved by: Blouin

Seconded by: Budde

Committee Decision: CARRIED

Attachments: 1 Page

Approved by SCSB: May 13, 2020



Date

Chair's Signature

For information of Senate.

AWARDS GUIDE INFORMATION:

Award Category: [EntranceGeneral](#)

Award Name: Curt and Lloyd Merritt Bursary

Awards Guide Description/Intent: In honour of Curt Merritt and Lloyd Merritt's passion for life, their family, friends and colleagues established this bursary.

Curt Merritt was a lifelong Prince George resident. He attended CNC before receiving his chiropractic degree from Canadian Memorial Chiropractic College. Curt will be remembered as an avid outdoorsman who loved flying and racing his sled dogs, and for his perseverance to finish the race and overcome his own Dyslexia.

Lloyd Merritt was a long time resident and businessman of Prince George. He was an enthusiastic supporter of UNBC who understood the importance of education. His advice to his sons was to get an education now; you can always buy a truck later if that is what you want to do.

Donor: Family, Friends and Colleagues of Curt and Lloyd Merritt

Value: \$1,500

Number: Two

Award Type: Bursary

Eligibility: Available to a full time undergraduate student who has been diagnosed by a qualified professional with dyslexia (any reading and/or writing learning disability). First preference will be given to ~~a resident of Northern British Columbia~~ [a student entering university for the first time](#). [Second preference will be given to students with more than 30 credit hours](#).

Criteria: Demonstrated financial need [and satisfactory academic standing](#).

Note: This award is renewable up to three [\(3\) semesters years](#), subject to the ~~original conditions and requirements plus the maintenance of recipient maintaining~~ satisfactory academic standing.

Application Instructions: ~~Fill out all sections of the Awards Application form and attach~~ [Please provide](#) a letter ~~for from~~ a qualified professional [to the Awards Office](#) that confirms you meet the eligibility requirements for this award.

Effective Date: ~~Established-Endowed~~ 2005

Recipient Selection: Senate Committee on Scholarships and Bursaries on recommendation by the UNBC Awards Office.



Motion Number (assigned by SCS): _____

SENATE COMMITTEE ON SCHOLARSHIPS AND BURSARIES (SCSB)

PROPOSED MOTION

Motion: That the revised Terms and Conditions for the Gorton Family Bursary be approved.

Effective Date: 2020-2021 Academic Year

Rationale: To revise the Gorton Family Bursary commencing the 2020-2021 Academic Year.

Proposed By: Emmy Blouin, Development Officer – Donor Relations

Advancement Contact: Emmy Blouin, Development Officer – Donor Relations

Faculty/Academic Department: N/A

Date: May 1st, 2020

TO BE COMPLETED AFTER SCSB MEETING

Brief Summary of Committee Debate: The Committee endorsed the motion.

Motion No.: SCSB20200513.06

Moved by: Blouin

Seconded by: Budde

Committee Decision: CARRIED

Attachments: 1 Page

Approved by SCSB: May 13, 2020

Date

Chair's Signature

For information of Senate.

AWARDS GUIDE INFORMATION:

Award Category: ~~Open~~ In-Course

Award Name: ~~the~~ Gorton Family Bursary

Awards Guide Description/Intent: Louise Gorton established the Gorton Family Bursary in honour of her grandmother, Doris Gorton, and father, Ron Gorton. The family believes that financial barriers should not stand in the way of achieving a university degree. This award honours UNBC students with a passion for teaching. ~~This award honours outstanding UNBC students pursuing careers in the field of education.~~

Donor: Louise Gorton

Value: ~~\$1,250~~ \$2,000

Number: ~~One~~ Two

Placement in which Calendar: ~~Undergraduate~~

Award Type: Bursary

Eligibility: Available to a full-time undergraduate student who is enrolled in the Bachelor of Education program. First preference will be given to a student resident of Northern British Columbia and who has graduated from School District #57.

Criteria: Demonstrated financial need and academic proficiency.

Conditions: No student may receive the Gorton Family Scholarship, ~~and the~~ Gorton Family Bursary, Gorton Family Rural Education Award, Gorton Family Education Award or Gorton Family Award during the same academic year.

Application Instructions: ~~Fill out the Financial Need and Voluntary Information sections of the Awards Application form.~~

Effective Date: Endowed 2006

Recipient Selection: Senate Committee on Scholarships and Bursaries on recommendation by the UNBC Awards Office.



Motion Number (assigned by SCS): _____

SENATE COMMITTEE ON SCHOLARSHIPS AND BURSARIES (SCSB)

PROPOSED MOTION

Motion: That the revised Terms and Conditions for the Gorton Family Scholarship be approved.

Effective Date: 2020-2021 Academic Year

Rationale: To revise the Gorton Family Scholarship commencing the 2020-2021 Academic Year.

Proposed By: Emmy Blouin, Development Officer – Donor Relations

Advancement Contact: Emmy Blouin, Development Officer – Donor Relations

Faculty/Academic Department: N/A

Date: May 1st, 2020

TO BE COMPLETED AFTER SCSB MEETING

Brief Summary of Committee Debate: The Committee endorsed the motion.

Motion No.: SCSB20200513.08

Moved by: Blouin

Seconded by: Budde

Committee Decision: CARRIED

Attachments: 1 Page

Approved by SCSB: May 13, 2020



Date

Chair's Signature

For information of Senate.

AWARDS GUIDE INFORMATION:

Award Category: ~~Open~~In-Course

Award Name: ~~the~~ Gorton Family Scholarship

Awards Guide Description/Intent: Louise Gorton established the Gorton Family Scholarship in honour of her grandmother, Doris Gorton, and father, Ron Gorton. The family believes that financial barriers should not stand in the way of achieving a university degree. This award honours outstanding UNBC students pursuing careers in the fields of education.

Donor: Louise Gorton

Value: ~~\$1,250~~\$2,000

Number: ~~One~~Three

Placement in which Calendar: ~~Undergraduate~~

Award Type: Scholarship

Eligibility: Available to a full-time undergraduate student who is enrolled in the Bachelor of Education ~~p~~Program. ~~First p~~Preference will be given to a ~~student~~resident of Northern British Columbia ~~and~~ who has graduated from School District #57.

Criteria: Academic Excellence.

Conditions: No student may receive the Gorton Family Scholarship, ~~and the~~ Gorton Family Bursary, Gorton Family Rural Education Award, Gorton Family Education Award or Gorton Family Award during the same academic year.

Effective Date: Endowed 2001

Recipient Selection: Senate Committee on Scholarships and Bursaries on recommendation by the UNBC Awards Office.



Motion Number (assigned by SCS): _____

SENATE COMMITTEE ON SCHOLARSHIPS AND BURSARIES (SCSB)

PROPOSED MOTION

Motion: That the revised Terms and Conditions for the Julie Torbela Ziebart Scholarship with a name change to Julie Torbela Ziebart Award be approved.

Effective Date: 2020-2021 Academic Year

Rationale: To revise the Julie Torbela Ziebart Scholarship commencing the 2020-2021 Academic Year.

Proposed By: Emmy Blouin, Development Officer – Donor Relations

Advancement Contact: Emmy Blouin, Development Officer – Donor Relations

Faculty/Academic Department: N/A

Date: May 1st, 2020

TO BE COMPLETED AFTER SCSB MEETING

Brief Summary of Committee Debate: The Committee endorsed the motion.

Motion No.: SCSB20200513.09

Moved by: Lewis

Seconded by: Jensen

Committee Decision: CARRIED

Attachments: 1 Page

Approved by SCSB: May 13, 2020



Date

Chair's Signature

For information of Senate.

AWARDS GUIDE INFORMATION:

Award Category: [EntranceIn-course](#)

Award Name: Julie Torbela Ziebart [ScholarshipAward](#)

Awards Guide Description/Intent: Julie Torbela Ziebart is a past Board Member of UNBC. She has established this [scholarshipaward](#) to support students from the Fort St John area to attend UNBC.

Donor: Julie Torbela Ziebart

Value: \$1,000

Number: One

Award Type: [ScholarshipAward](#)

Eligibility: Available to a ~~student entering into a~~ full-time undergraduate ~~student who is from the Fort St. John area and has completed 30 credit hours~~ program at UNBC who is ~~graduating from a high school in the Fort St John area.~~ First preference will be given to a student who has graduated from a high school in Fort St. John, Taylor or Hudson's Hope. Second preference will be given to a student who has graduated from a high school in Chetwynd, Dawson Creek, Pouce Coupe or Tumbler Ridge.

Criteria: ~~Academic excellence.~~ Demonstrated financial need and academic proficiency.

Effective Date: Established 2019

Recipient Selection: Senate Committee on Scholarships and Bursaries on recommendation by the UNBC Awards Office.



Motion Number (assigned by SCS): _____

SENATE COMMITTEE ON SCHOLARSHIPS AND BURSARIES (SCSB)

PROPOSED MOTION

Motion: That the revised Terms and Conditions for the MNP Fort St. John Scholarship be approved.

Effective Date: 2020-2021 Academic Year

Rationale: To revise the MNP Fort St. John Scholarship commencing the 2020-2021 Academic Year.

Proposed By: Emmy Blouin, Development Officer – Donor Relations

Advancement Contact: Emmy Blouin, Development Officer – Donor Relations

Faculty/Academic Department: N/A

Date: May 1st, 2020

TO BE COMPLETED AFTER SCSB MEETING

Brief Summary of Committee Debate: The Committee endorsed the motion.

Motion No.: SCSB20200513.10

Moved by: Horianopoulos

Seconded by: Budde

Committee Decision: CARRIED

Attachments: 1 Page

Approved by SCSB: May 13, 2020

Date

Chair's Signature

For information of Senate.

AWARDS GUIDE INFORMATION:

Award Category: In-course

Award Name: MNP Fort St John Scholarship

Awards Guide Description/Intent: This scholarship has been established by MNP's Fort St. John office which provides tailored expertise in accounting, consulting, tax, and a wide range of business advisory services to help you succeed.

Donor: MNP Fort St John

Value: \$1,000

Number: One in 2019/20, one in 2020/21, one in 2021/22

Award Type: Scholarship

Eligibility: Available to a full time undergraduate student with a declared major in accounting who has completed 90 credit hours. First preference will be given to a [resident of North Eastern BC student from Fort St. John, Taylor or Hudson's Hope. Second preference will be given to a student from Chetwynd, Dawson Creek, Pouce Coupe or Tumbler Ridge.](#)

Note: [This is a one time award.](#)

Criteria: Academic excellence.

Effective Date: Established 2019

Recipient Selection: Senate Committee on Scholarships and Bursaries on recommendation [by](#) the UNBC Awards Office.



Motion Number (assigned by SCS): _____

SENATE COMMITTEE ON SCHOLARSHIPS AND BURSARIES (SCSB)

PROPOSED MOTION

Motion: That the revised Terms and Conditions for the Northern BC Archives Graduate Research Scholarship with a name change to Northern BC Graduate Research Scholarship be approved.

Effective Date: 2020-2021 Academic Year

Rationale: To revise the Northern BC Graduate Research Scholarship commencing the 2020-2021 Academic Year.

Proposed By: Emmy Blouin, Development Officer – Donor Relations

Advancement Contact: Emmy Blouin, Development Officer – Donor Relations

Faculty/Academic Department: N/A

Date: May 1st, 2020

TO BE COMPLETED AFTER SCSB MEETING

Brief Summary of Committee Debate: The Committee endorsed the motion.

Motion No.: SCSB20200513.11

Moved by: Horianopoulos

Seconded by: Budde

Committee Decision: CARRIED

Attachments: 1 Page

Approved by SCSB: May 13, 2020



Date

Chair's Signature

For information of Senate.

AWARD GUIDE INFORMATION:

Award Category: Graduate

Award Name: Northern BC ~~Archives~~ Graduate Research Scholarship

Calendar Description/Intent: ~~The intent of the Northern BC Archives is to provide a scholarship for graduate students who pursue archival research at the Northern BC Archives for their graduate thesis or graduate project. It may also encourage overall future use of the holdings of the Northern BC Archives for academic research work. The Northern BC Archives acquires unique holdings related to the industrial, economic, and technological development of Northern British Columbia. Many of the Archives' major holdings provide key evidence of the impact of natural resource developments on Northern BC's economy, society and natural landscapes — key themes of UNBC's Research Areas. As well the Archives holds records relating to literary and cultural developments, including unpublished records of Canadian/BC writers from Northern BC. Three bodies of archival records held by NBCA have been designated by the Department of Canadian Heritage as archival records of outstanding provincial and national significance: The Honourable Iona Campagnolo fonds; The Bridget Moran fonds and The Brian Fawcett Literary fonds. See the Archives on-line resources for detailed holdings information: <https://library.unbc.ca/archives> The Foundation supporting this scholarship has provided significant financial support towards the creation and enhancement of many of these finding aids, virtual exhibits and research guides and its continued support and valued contributions has led to this new opportunity to now promote these archival records for in-depth graduate research. This award has been established to support graduate students at UNBC who are completing their thesis or studies in History, Anthropology, Northern Studies or other coursework regarding Northern British Columbia.~~

Donor: ~~UNBC (Office of Research and Graduate Programs) and Anonymous Foundation~~

Value: \$5,000

Number: ~~Four (up to 2 awards per year)~~ One in 2020/21 and one in 2021/22

Placement in which Calendar: Graduate

Award Type: Scholarship

Eligibility: Available to a full-time UNBC graduate students in any discipline who is completing their thesis or studies related to Northern British Columbia. First preference will be given to students in History, Anthropology and Northern Studies.

Criteria: Academic Proficiency ~~or higher.~~

Application Instructions: ~~Applicants should provide a description of the research proposal including a detailed explanation as to which Northern BC Archives archival materials they are interested in researching.~~

Effective Date: January 2018

Recipient Selection: Senate Committee on Scholarships and Bursaries on recommendation by an Adjudication Committee to be identified by the Office of Research the Office of Graduate Programs.



Motion Number (assigned by SCS): _____

SENATE COMMITTEE ON SCHOLARSHIPS AND BURSARIES (SCSB)

PROPOSED MOTION

Motion: That the new Terms and Conditions for the Mr. Berry Bursary be approved.

Effective Date: 2020-2021 Academic Year

Rationale: To activate the Mr. Berry Bursary commencing the 2020-2021 Academic Year.

Proposed By: Tara Mayes, Development Officer – Donor Relations

Advancement Contact: Tara Mayes, Development Officer – Donor Relations

Faculty/Academic Department: N/A

Date: March 17, 2020

TO BE COMPLETED AFTER SCSB MEETING

Brief Summary of Committee Debate: The Committee endorsed the motion.

Motion No.: SCSB20200422.03

Moved by: Wheate

Seconded by: Van Der Velde

Committee Decision: CARRIED

Attachments: 1 Page

Approved by SCSB: April 22, 2020

Date

Chair's Signature

For information of Senate.

AWARDS GUIDE INFORMATION:

Award Category: Entrance

Award Name: Mr. Berry Bursary

Awards Guide Description/Intent: 6ix Sigma is an award winning full-service content production company with expertise in creative development, project management and distribution strategy. They work with brands to create meaningful and strategic commercials and branded content. The 6ix Sigma team works across industries and blurs the line between documentary filmmaking and commercial production.

On November 8, 2019, 6ixSigma held a local premiere of the Mr. Berry documentary. Proceeds of the premiere were donated to UNBC to create this bursary in Mr. Berry's name which will continue his legacy of supporting students in their education. Mr. Berry committed his life to thousands of math students he has taught and tutored over the past 65 years. Even in his early 90's, Brij Berry continues to make his knowledge available to the community. To view the documentary please go to www.6ixsigma.ca/mrberry.

Donor: 6ix Sigma

Value: \$1,000

Number: Two in 2020/21 (This is a one-time bursary)

Award Type: Bursary

Eligibility: Available to a full time undergraduate student entering the Bachelor of Science in Mathematics Program. First preference will be given to students from School District 57.

Criteria: Demonstrated financial need and satisfactory academic standing.

Effective Date: Established 2020

Recipient Selection: Senate Committee on Scholarships and Bursaries on recommendation by the UNBC Awards Office.

Agenda Item:	10.a.(i) Reports of the Vice-Presidents – Provost and Vice-President Academic
Material:	1. Quarterly Public Written Report of the Provost and Vice-President Academic

Our Vision: Canada's leading destination University, personal in character, that transforms lives and communities in the North and around the world.

Our Mission: To inspire leaders for tomorrow by influencing the world today.

Our Values

Experiential learning and discovery

Inclusiveness and diversity

Community

Integrity

Academic Excellence

Our Signature Areas

Environment and Natural Resources

First Nations and Indigenous priorities

Health and Quality of Life

Northern Community Sustainability and Development

Innovative and Quality Distributed Delivery Programs

Report to the UNBC Board of Governors

Submitted by: Dr. Dan Ryan, Provost and Vice-President Academic
For the Period: January 2020 to June 2020

A summary of the Provost's major activities for the period of January 2020 to June 2020 is presented below. The last five months has seen significant change at UNBC, and around the world. During this time, my focus has been on moving forward key strategic initiatives, including the Academic Restructuring, budget development, building an environment of professionalism in our relationship with the Faculty Association, renewal of our faculty complement and UNBC's commitment to indigenous priorities. The rapid development of the COVID pandemic resulted in a rapid change to alternative delivery of courses, and thanks to our dedicated faculty and staff, the transition was relatively smooth. We now move into a period of planning for the fall, and the promise of a new academic structure.

The Summary Table is organized under the following columns:

- Columns 1 and 2 of Major and Sub Areas of activities
- Column 3 connecting the activity to one of our major strategic priorities
- Column 4 a brief description of the activity

If there are any questions I would be pleased to respond.

Major Areas	Sub Areas	Strategic Priority*	Activities
Labour Relations	Grievances	4	Working to resolve outstanding Faculty Association Grievances. Approximately 15 active grievances
	Investigations	4	Overseeing approximately 5 investigations (two or three significant investigations)
	Unfair Labour Practice	4	Overseeing UNBC's response to the Faculty Association's unfair labour practice.
	Arbitration	4	Leading this process – Currently working on long term comparative costing of the agreements
	Joint Consultation Committee	4	Monthly meeting to discuss challenges before they become Grievances
	COVID		Signed some MOUs with Faculty Association to manage the COVID pandemic. Some examples include, sabbaticals, progression to tenure.
Graduate Programs	COVID		Guided the movement of Thesis Defenses from face-to-face to Online.
	Academic Restructuring	2	Guided the development of a planning group to begin the review of documentation and processes to support the move to the 5 Faculty Structure
	External Presence	2	Supported the move to UNBC's greater presence in the academic community.
Undergraduate Programs	COVID		Led the Fall Planning group to: <ul style="list-style-type: none"> - Move rapidly to online instruction due to the COVID pandemic for the remainder of the Winter Semester, and for the Summer Semester - Develop a strategic direction for the fall, and plan the fall schedule. - Identify resources required in the Center for Teaching and Learning to support Faculty in the transition to online teaching.
	Academic Restructuring	2	Chairing the Five Dean Search Committees to identify and interview "long-list" candidates for the five faculties. Searches were postponed due to the COVID pandemic, and are now back on track. Planning on filling the 5 Dean positions with interims until the new Deans arrive. Facilitating the development of an onboarding framework in preparation of the arrival of the 5 Deans

			Facilitated the development of the new Division of Medical Sciences, and the Affiliate Faculty Appointment Policy
	New/Renewed Programming	1	Supported, lead and facilitated various aspects of the three new Academic programs at UNBC: <ol style="list-style-type: none"> 1. Engineering Renovations 2. Nursing in the Northeast 3. Joint Physio and Occupational Therapy Program <p>Supported, and facilitated the Dean in the renewal of the School of Education Curriculum. We received confirmation that the new undergraduate curriculum has been approved and work continues on the Master of Education Program.</p>
	Faculty Hires	2, 3	Continue the filling of the Early Retirement Offer and Voluntary Exit Package that was approved last year. <p>Continue to meet with Faculty candidates to respond to their questions and provide an overview of the direction and future of UNBC.</p>
Information Technology	Hiring	4	Chairing the CIO Search Committee
	Budget	4	Reviewing Resources and Software expenditures to focus on academic priorities – For example, Banner, Degree Audit Software, Drupel, Learning Management Systems.
	Governance Structure	4	Reviewing governance structure in Information Technology to focus efforts on support the strategic priorities of UNBC (examples Security, Partnerships across the North)
Student Affairs	Orientation	1	Supported the acceleration of plans to move orientation online due to the COVID pandemic (software and others)
Budget	Integrated Planning	4	Facilitated and lead the development of the budget to reflect and support the President's directions and priorities
Library	University Librarian	2	Extensive Consultation with the Library related to focus the search for the next University Librarian <p>Chairing the University Librarian Search Committee</p>
Indigenous	Office of Indigenous Initiatives	Signature Area	Dr. Roseann Larstone completed her Interim Role (January to May 2020). Some outcomes: <ol style="list-style-type: none"> 1. Office of Indigenous Initiatives 2. Community engagement

			<ul style="list-style-type: none"> 3. 2020/21 submission for the Aboriginal Services Plan 4. Developed Draft Indigenous Action Plan Framework
	Assistant Provost Indigenous Initiatives	Signature Area	<p>Leading the search process for the Assistant Provost Indigenous Initiatives with the Provost's Indigenous Advisory Committee</p> <ul style="list-style-type: none"> - Second failed search - Interim plan, and will relaunch search
Recruitment			<p>Created smaller Recruitment group to focus on very specific issues.</p> <p>Supported various pathways by creating connections between Recruitment and Government.</p> <p>Advocated, and facilitated support of the satellite recruiter.</p> <p>Supported with external mentoring opportunities.</p> <p>Focused budgetary support on key software for Recruitment including Drupel and the Customer Relations Management software.</p> <p>Facilitated the development of an indigenous student recruiter.</p>
Direct Reports	COVID		Supported all my direct reports during the rapid changes due to the COVID pandemic.
<p>*UNBC has four Strategic Priorities:</p> <ul style="list-style-type: none"> 1. Attract, retain and develop outstanding students, faculty and staff 2. Enhance the quality and impact of academic programming and delivery 3. Enhance the research culture 4. Ensure financial accountability, sustainability and operational effectiveness 			

Agenda Item:	10.a.(i) Reports of the Vice-Presidents – Provost & Vice-President Academic <ul style="list-style-type: none">• Recruitment & Enrolment Report
Material:	1. Recruitment & Enrolment Report

June 3, 2020

Summer Semester FTE and Head Count 2019-2020 and Fall 2020 Applications

The following summary compares Summer 2019 to 2020 Full Time Equivalents (FTE) and headcounts as of June 1, 2020. Fall 2020 application numbers are also compared to Fall 2019 numbers as of the June 1st snapshot.

Executive Summary:

Summer 2020 FTE summary:

FTE change from last year

- Total domestic tuition FTE down -0.9% (-6.1)
 - At 71.7% of UNBC target (986)
- Total international tuition FTE up 8.4% (3.9)
 - At 24.5% of UNBC target (204)

Head Count change from last year

- Total domestic tuition h.c. down -25.4% (-418)
 - At 76.4% of UNBC target (1610)
- Total international tuition h.c. no change 0.0% (0)
 - At 27.0% of UNBC target (426)

Fall 2020 Applications Summary:

Total applications up 18.8% (757 h.c.) from Fall 2019.

Total admissions down -4.2% (-80 h.c.) from Fall 2019.

Total registrations flat -100% (-603 h.c.) from Fall 2019.

Summer 2020 More Detailed:

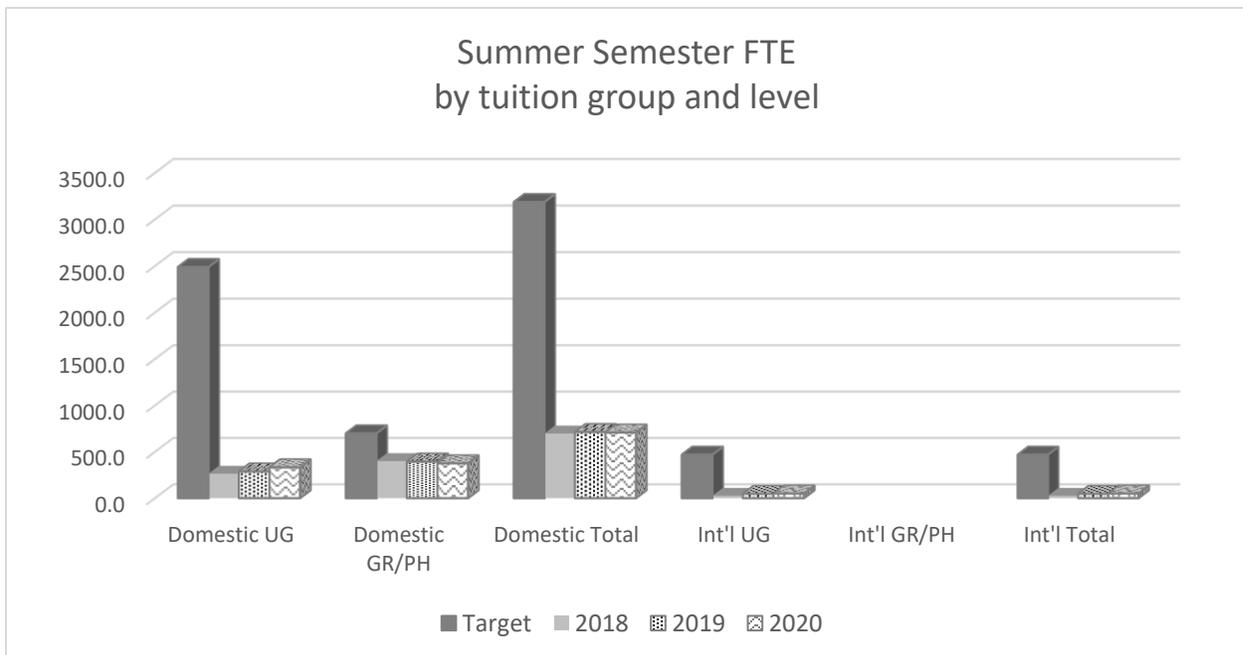
Domestic Tuition FTE

- Undergraduate FTE up 15.2% (43.9)
 - At 95.6% of UNBC target (347)
- Graduate FTE down -4.8% (-19.0)
 - At 58.7% of UNBC target (639)
- Continuing Studies FTE down -100% (-30.9)

International Tuition FTE

- Undergraduate FTE up 8.4% (3.9)
 - At 24.5% of UNBC target (204)

College breakdown (FTE)	
CASHS	<ul style="list-style-type: none"> • Overall FTE up 3.3% (12.7) • Undergraduate up 16.3% (28.7) • Graduate down -7.5% (-16.0)
CSAM	<ul style="list-style-type: none"> • Overall FTE up 4.2% (13.6) • Undergraduate up 10.7% (15.6) • Graduate down -1.1% (-2.0)
Cross College	<ul style="list-style-type: none"> • Overall FTE up 14.8% (2.4) • Undergraduate up 29.3% (3.4) • Graduate down -21.4% (-1.0)
Continuing Studies	<ul style="list-style-type: none"> • Overall FTE down -100.0% (-30.9)



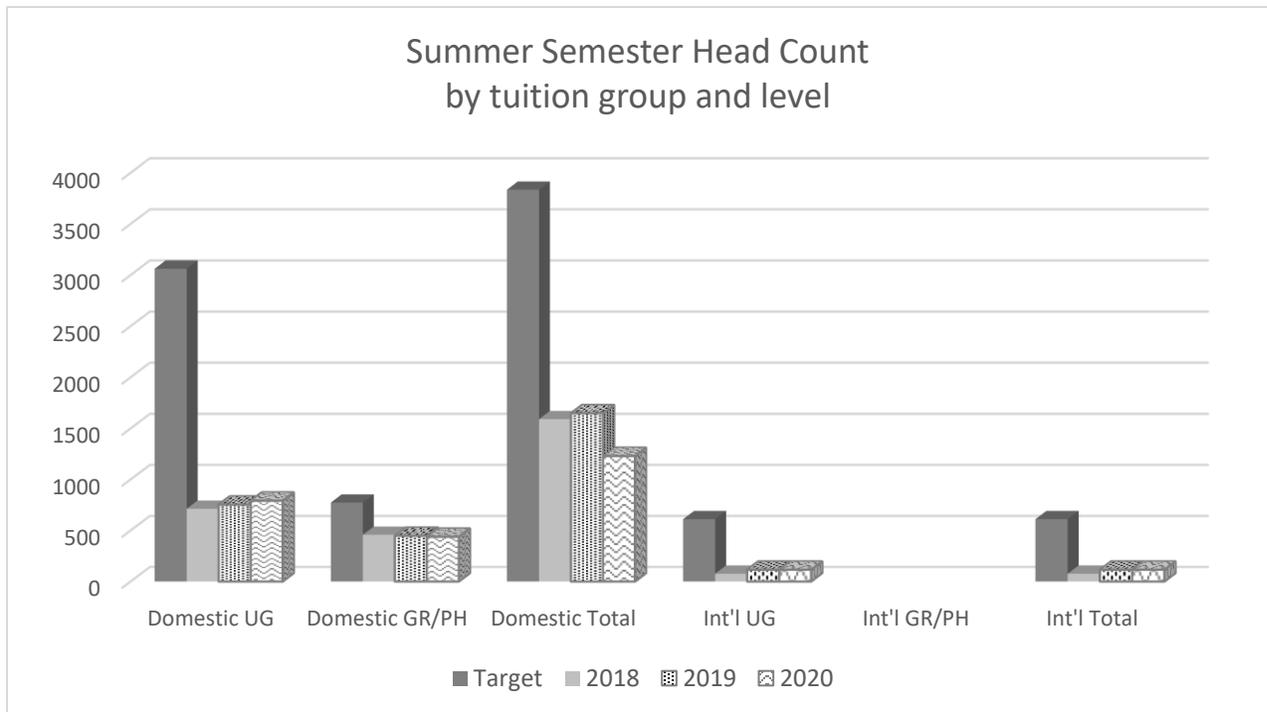
Domestic Tuition Head Count

- Undergraduate h.c. up 5.2% (39)
 - At 87.1% of UNBC target (909)
- Graduate h.c. down -2.0% (-9)
 - At 62.4% of UNBC target (701)
- Continuing Studies h.c. down -100.0% (-418)

International Tuition Head Count

- Undergraduate h.c. no change 0.0% (0)
 - At 27.0% of UNBC target (426)

College Breakdown (h.c.)	
CASHS	<ul style="list-style-type: none"> • Overall h.c. up 0.7% (5) • Undergraduate up 3.4% (15) • Graduate down -3.8% (-10)
CSAM	<ul style="list-style-type: none"> • Overall h.c. up 5.2% (29) • Undergraduate up 7.6% (29) • Graduate no change 0.0% (0)
Cross College	<ul style="list-style-type: none"> • Overall h.c. down -7.0% (-4) • Undergraduate down -10.2% (-5) • Graduate up 12.5% (1)
Continuing Studies	<ul style="list-style-type: none"> • Overall h.c. down 100.0% (-448)



Notes:

The UNBC semester targets seen in this report are derived from targets set by the institution on a fiscal year basis. Ratios were calculated to determine what portion of yearly FTE/head count totals come from each semester in the year (based on a 3-year average). These ratios were then applied to the fiscal targets to generate the semester targets.

More emphasis has been placed on differentiating the numbers based on a “tuition group” breakdown. This concept is important in understanding which numbers are part of the Ministry targets and which are not. When yearly FTE numbers are reported to the ministry, they only included those related to domestic tuition paying students. Numbers generated from international tuition paying students are not included in Ministry target totals.

A distinction related to the above International tuition concept is that of international residency. Numbers are provided in the report for both international tuition and international residency and it is important to understand that they are not the same thing. A student can be of international residency (not Canadian, Permanent, Landed) and still be paying domestic tuition rates, for example most GR and PH level students currently at UNBC. In these cases the FTE and headcounts of these international students would be included in totals reported to the Ministry.

FTE Calculations:

Undergrad:

- Semester credit total / 15 = semester FTE
- If student is in a Co-op work term they generate 1 FTE + any additional credits taken also generate FTE

Graduate:

- If the student is in a “high load” course (Master’s Thesis, Masters Project, Doctoral Thesis, Comprehensive Examination) they generate 1FTE
- Otherwise if they are in ≥ 6 credits they generate 1FTE, if they are in < 6 credits they generate 1/3 of an FTE

Agenda Item:	10.a.(i) Reports of the Vice-Presidents – Interim Vice-President, Finance and Administration
Material:	1. Quarterly Public Written Report of the Interim Vice-President, Finance and Administration

MEMORANDUM

TO: Board of Governors

CC: Geoff Payne, President & Vice Chancellor

FROM: Colleen Smith, Interim Vice President, Finance

DATE: June 12, 2020

RE: Report to the Board of Governors

The following areas make up the Office of the Vice President, Finance:

- Office of the Vice President
- Facilities & Capital Planning
- Financial Services
- Health & Well-Being
- Human Resources
- Integrated University Planning (joint report with the Provost)
- Safety & Security

Since beginning in the role on March 20, 2020, much of the focus of my portfolio has been on issues and planning related to the COVID-19 pandemic. Most of the Directors in my portfolio were members of the Emergency Operations Centre, responsible for planning and implementing efforts to safely transition from primarily face-to-face course delivery and on campus working arrangements, to alternative course delivery and work from home arrangements.

During this time, we have also continued to move forward on various capital projects, financial planning, financial statement audit, provided support to staff and management, coordinated initiatives to support student and staff well-being during this challenging time and worked diligently to ensure the overall safety and security of faculty, staff and students. At the same time, we have also managed to maintain the regular operations of each area to the extent possible.

As we begin to bring more people back to campus, our focus has shifted to planning for the safety and well-being of those returning to campus. We are providing support to academic and administrative units as we make adjustments to physical space, procedures and processes required to meet the standards set by the Province.

I am fortunate to have an extremely dedicated group of people working with me in my new role. I appreciate their support and that of the senior executive team as we face these challenging times at UNBC and our community at large.

Agenda Item:	10.a.(i) Reports of the Vice-Presidents – Acting Vice-President, Research
Material:	1. Quarterly Public Written Report of the Acting Vice-President, Research

Report to the UNBC Board of Governors

Summary of Activities in the Office of Research for the Period: March 2020 – June 2020
Submitted by Dr. Kathy Lewis, Acting Vice President, Research

Administration

- Adapting research activities and support to changing circumstances with COVID-19
- Development of Annual Research Report
- Transition of Research Data Centre to new Academic Lead
- Research Ethics Board – appointment of a new chair and revision of policy and procedures for the REB. The REB will provide an annual report to the VPR in February, who will bring this to the Board of Governors for information. (SP4)

Equity, Diversity and Inclusion

- UNBC EDI Action Plan – “partially satisfies” CRC Program requirements. We have applied for funding to help develop the EDI Action Plan and address EDI issues more broadly across campus (SP 3 and 4)¹.

Faculty Research Support - highlights

- Significant effort by staff to support Tri-council applications, with very good results. NSERC: 6 of 10 applications for Discovery Grants successful, one applicant offered Discovery Development Grant. SSHRC: 2 of 5 applicants successful for Insight Grant. (SP3)
- One successful NSERC Research Tools and Instruments grant
- Canada Foundation for Innovation grant – equipment to support research on thermal ecology of freshwater fish
- Internal Grants (faculty) – shift of some resources to support COVID-19 related work (SP3), and revision of internal grants guidelines to improve flexibility and support work most likely to lever additional research funds. (SP1)

Student Research Support – highlights (SP1, 3)

- 13 Undergraduate Research Experience awards (announced last quarter)
- 10 Research Project Awards, 10 funded out of 26 applicants
- 18 Graduate Entrance Scholarships
- 16 Special Research Awards for students financially impacted by COVID-19
- 3 Special Research awards for Faculty initiating COVID-19-related research

Partnered Initiatives and Innovation

- Interior Universities Research Coalition (UNBC, TRU, UBC-O), working with the Ministry of Health on support for collaborative research on COVID-19. (SP 1, 3)
- UNBC Research Institutes: continuation of Institute Reviews and revision of Institute Review process. (SP 1, 3)

¹SP: UNBC Strategic Priorities

1. *Attract, retain and develop outstanding students, faculty and staff.*
2. *Enhance the quality and impact of academic programming and delivery.*
3. *Enhance the research culture.*
4. *Ensure financial accountability, sustainability and operational effectiveness.*

- GeoHub, ongoing discussions regarding research chair, opportunities for innovation, research and development.

Priorities next Quarter

- Initiate recruitment process for LEEF Chair
- Draft revisions to Policy on Research Institutes and Centres, and use this to guide revision of institute review process
- Initiate the renewal of UNBC's Strategic Research Plan

Agenda Item:	10.a.(i) Reports of the Vice-Presidents – University Advancement
Material:	1. Quarterly Public Written Report of the Vice-President, University Advancement

Report to the UNBC Board of Governors

Submitted by: Mr. Tim Tribe, Vice President University Advancement
 For the Period: March 2020 to June 2020

COVID-19

The University’s response to COVID-19 has had varying effects on the University Advancement, Ancillary Services, and Athletics & Recreation portfolios. While some areas have been able to carry on with normal day-to-day work or take advantage of the down time to redeploy resources to special projects, others have seen their program continuity greatly reduced and some have had to be creative and retool programs that must be offered to support future, current and graduating students.

Ancillary Services

In Ancillary Services, Director Lisa Haslett and her team have prepared revised budget and contribution models to support Financial and Budget Planning at the University. At this time, the new models are predicting a significant shortfall in the contribution that Ancillary Services will make to the University Finances. Historically, Ancillary contributes to the University operation approximately \$1.4 million and has made loan payments¹ to the University of \$400,000 that were set to increase to \$700,000 in the Fiscal year 2020/21. The increase in the loan payment is made possible because in 2019, Ancillary Services completed the payments on a mortgage that was taken out for the construction of the residences. Money that has been used to pay the mortgage will now be directed to help expedite the repayment of the renovation loan from the University.

The contribution Ancillary Services makes to the 2020/21 University Operation will be dependent on how quickly the University can begin to open up and return to some level of on-campus activity. If Ancillary can return to 50% of revenue generation, a contribution to the University Operation of approximately \$700,000 may be possible; however, if the various services that make up the Ancillary portfolio are not able to restart, the University may wish to consider allowing Ancillary to operate some services that support students such as the Bookstore, Housing and Continuing Studies to operate at a deficit to support the academic mission of the University. The Ancillary Services team has prepared a draft startup plan that is being vetted through the University’s Continuity Planning Team.

Current Status of Ancillary Services;

Unit	Service Level
Bookstore	Closed to walk-in customers, fulfilling online orders (text books)
Business Services	Operations planning and management, development of Land Trust
Continuing Studies	Delivery of contract training such as <i>Danger Tree</i> , planning for Fall delivery
Copy Centre	Continuing operation with no contact pickup
Hospitality Services	Contract for new food services provider <i>Dana Hospitality</i> is complete, managing event inquiries, planning for the Fall
Housing	Partial refund issued to students, cancelled summer hoteling service

¹ The University provided a loan to Ancillary Services to fund a renovation of the two student residences

Athletics and Recreation

Varsity Sports:

Athletics Director Loralyn Murdoch has been heavily involved in deliberations with her colleagues from Canada West Athletics Association to bring forward recommendations with regards to the resumption of varsity sports for the coming 2020-21 season. Out of an abundance of caution and concern for the safety of all student-athletes, Canada West will forego the Fall season and continue to work towards the possible resumption of some varsity sports in January 2021.

Canada West's decision will impact two sports and four teams at UNBC; the women's and men's soccer teams and men's and women's basketball teams, and approximately 100 student-athletes. The Athletics Director has been working with UNBC's coaches to develop plans to support our student-athletes through these challenging times.

Our soccer coaches Neil Sedgewick (women's) and Steve Simmons (men's) have been developing high-performance training plans for their teams. Students will train individually, working on skill development in their home community while connecting virtually with their coach via Zoom and other technology. Our primary hope is that through this engagement, students will be supported to complete their academic program and that UNBC can return a core nucleus of women's and men's soccer players to support the return of competition in 2021/22.

As the possibility of a basketball season has not been completely ruled out by Canada West at this time, our coaches Todd Jordan (men's) and Sergey Shchepotkin (women's) are working on a plan that could see their teams return to Prince George in September to support preparation for league play that would start in January 2021. Both coaches are working with the Athletics Director and the University's Continuity Planning team to assess and develop plans for any possible return of basketball teams to training and league play. UNBC will continue to work with Canada West to monitor plans for a possible return to competition and to ensure that any resumption of league play places the safety of all student-athletes first. If Canada West foregoes basketball league-play in January 2021 the coaches will work with each student-athlete to support their academic progress and skill development through the remainder of the academic year.

Intramurals and Student Recreation:

The delivery of Intramurals and Student Recreation at UNBC will depend upon several factors:

- 1) Will the Northern Sport Centre be available?
- 2) The number of students on campus?
- 3) UNBC's ability to offer Intramurals and student recreation in a manner that is consistent with provincial and Northern Health Officers' orders

At this time, we will continue to assess the possibility of, or need for, Intramurals and Student Recreation activities for the fall semester. Any decision to offer these services to students will be based

on the recommendation of the Provincial and Northern Health Officers in concert with the University’s Continuity Team and the City of Prince George.

Communications and Marketing

Web Team:

After extensive consultation and a thorough procurement process, the University has selected Acromedia and Acquia to transition the University Content Management System(CMS) (Website) from Drupal 7 to Drupal 8 and a hosted environment. The proposal submitted by Acromedia with Acquia was the best overall submission and lowest cost, while offering the University great value.

The awarding of this contract sets the University on a pathway to addressing several issues caused by the current University CMS and will help to provide the University with a modern web environment to support all elements (enrolment, research, faculty, etc.) of the University. The current CMS Drupal 7 has significant risks and challenges (problematic web editor, end of industry support in 18 months, onsite servers and back up creating a business continuity risk) that have made the transition to Drupal 8 and a hosted environment the right choice for UNBC.

The transition to Drupal 8 will provide UNBC with business continuity and 99.99% uptime for the University website, allowing UNBC’s web presence to continue to be available if a critical incident or natural disaster were to occur in Prince George. Additionally, this transition mitigates against web outages associated with the lack of or reduced fibre redundancy in the north; it is not unusual for UNBC’s website to be down because a fibre has been damaged due to construction or traffic incident in the Southern Interior. Drupal 8 also provides a superior web editor experience which means that the 200 plus web editors at UNBC should be more efficient at editing Faculty and Program web content. Finally and perhaps most importantly, this transition will help to ensure students from around the globe will have a high-level experience when visiting and exploring UNBC web pages.

Earlier this Spring we rolled out SiteImprove to our web editors. SiteImprove is a cloud-based software tool that helps facilitate the content auditing process by generating reports that identify spelling mistakes, broken links, broken images, outdated information, accessibility issues, and many other areas of web content quality assurance. The initial results are outstanding, with the University exceeding industry benchmarks in three of four major categories. We expect our measurements to improve in the area in which we are behind, Accessibility, once we transition our site to Drupal 8.

Measure	3-Jun-18	3-Jun-19	3-Jun-20	Change	Industry benchmark	Difference
Digital certainty index	65.6	72.34	77.04	11.44	75.1	1.94
Quality assurance	59.79	74.24	81.52	21.73	80.1	1.42
Accessibility	61.6	61.59	65.01	3.41	69.2	-4.19
Search engine optimization	75.41	81.17	84.6	9.19	77.2	7.4

Improvements to the University's web environment will support the development of Program landing pages to provide visitors to UNBC's website a better overall user experience, while also supporting the recruitment efforts of the University.

Community Relations

Alumni Relations:

Sadly, most of UNBC's Alumni engagement activity has been placed on hold due to COVID-19. The Alumni office continues to engage with the Alumni Council and the broader alumni audience via virtual meetings and email.

The Spring Alumni Magazine was suspended and will transition to a Fall delivery. Alumni have been invited to submit stories to the Magazine that highlight the contributions of UNBC alumni during COVID-19.

During COVID-19, alumni programs across BC have been sponsoring virtual meet-ups that provide alumni relations staff with the opportunity to share ideas, learn from one another and test new ideas out.

Convocation, Ceremonies and Protocol:

In line with other post-secondary institutions in BC, UNBC has canceled this year's face-to-face Convocation ceremony and is opting for a virtual convocation ceremony that will take place on June 26th, 2020. UNBC has tried to maintain many of the traditional elements of the face-to-face ceremony as well as provide students with the opportunity to submit a short video or photos of themselves. The virtual convocation ceremony will be recorded and remain available for view for 13 months.

For those from the Class of 2020 who wishes to participate in traditional ceremony, UNBC will invite these students to participate in the 2021 Convocation Ceremony.

Early Engagement Programs:

UNBC's Active Minds science, engineering and computer camps and UNBC's Timberwolves sports camps have been cancelled for this year. The Active Minds team will use the summer to create and renew the program curriculum for the coming years. The goal of creating and renewing the program curriculum is to better align campers' experiences with learning outcomes of the BC K-12 curriculum.

The Active Minds team will also be developing some online learning opportunities that will be available to families over the summer as well as exploring how Active Minds can create a curriculum that is appealing to teenagers and older students.

Development

In the last fiscal year, UNBC raised \$2.4 million, down from the previous fiscal year total of \$3.3 million. The labour disruption, changes in leadership and associated negative media harmed all of our fundraising activities in the third and fourth quarters of the fiscal year. All fundraisers but the Director of Development were off work during the labour disruption, reducing our capacity to engage donors. Of the donors we did speak to, many decided to pause or cancel their contributions to the University.

The current fiscal year, despite COVID-19, is off to a much better start financially as the University has received several new commitments and past donors are starting to re-engage with UNBC. The Mastercard Foundation has provided a donation of \$380,000 which will be shared equally among the four Northern Post-Secondary Institutions to support four First Nations communities with connectivity and technology use. UNBC received several gifts to support the new Nursing program in the Peace Region and an estate gift valued at \$2.5 million that will support expanded awards and projects at the University.

The Annual Fund Team will be participating in a matching gift competition sponsored by CanadaHelps.org. The competition is aimed at encouraging Canadians to give. The organization that secures the most giving through CanadaHelps online platform will receive a matching gift of \$20,000 from CanadaHelps.org. This program will run through June.

The down period created by COVID-19 has allowed us to launch a new online fundraising and alumni platform that will also improve events and other activities in Advancement such as the Active Minds Summer Camps and the Athletics Legacy Breakfast.

Through the past several months we have continued to stay in touch with major gift donors to continue to cultivate these individuals, corporations and foundations for conversation once we can resume our face-to-face fundraising activities.

Agenda Item:	10.c. Carbon Neutral Action Report – C. Smith
Material:	1. UNBC 2019 Carbon Neutral Action Report

2019 Carbon Neutral

ACTION REPORT





2019

Action Report **Table of Contents**

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Foreword From Interim President Geoff Payne

During the past year we have navigated turbulent waters together here at UNBC and around the world. Yet it is often through adversity that we discover our inherent creativity, fortitude and connection to our community. With compassion and kindness, we are supporting each other as we meet challenges and overcome obstacles, all while maintaining a relentless focus on our mission to inspire leaders for tomorrow by influencing the world today. Together we are building a sustainable University that will serve northern British Columbia for generations to come.

One pillar of this sustainable foundation is our pledge, through research and innovation, to discover new ways to reduce our carbon emissions. To meet our goals, we must continue to invest in this future by reiterating, revitalizing and reinventing all facets of our built and social environment.

Through our actions, some of which are detailed in the pages of this report, we are demonstrating our leadership in sustainability. But we know there is still much more we can do. If you have an idea of how UNBC can reduce its emissions, or if you have a success story to share, please contact Energy Manager Danika Doucette at Danika.Doucette@unbc.ca

Declaration Statement

This Carbon Neutral Action Report for the period of January 1, 2019, to December 31, 2019, summarizes UNBC's emissions profile, the total offsets to reach net-zero emissions, the actions the University took in 2019 to reduce greenhouse gas emissions, and the plans to continue reducing emissions in 2020 and beyond. Due to the COVID-19 pandemic, 2018 total offset values are being reported for 2019 as directed by the Climate Action Secretariat on March 31, 2020. Any adjustments that are required for the 2019 reporting year will be accounted for in the 2020 report.

By June 30, 2020, the University of Northern British Columbia's final Carbon Neutral Action Report will be posted to our website at www.unbc.ca.

Overview

The University of Northern British Columbia (UNBC), fittingly trademarked as Canada’s Green University, has achieved a 35 per cent reduction in electricity use, 26 per cent reduction in natural gas consumption, and a 10 per cent reduction in overall utility costs since the start of its Energy Management (EM) program in 2010. As a result, UNBC has avoided over \$5.65 million in energy costs over the past decade.

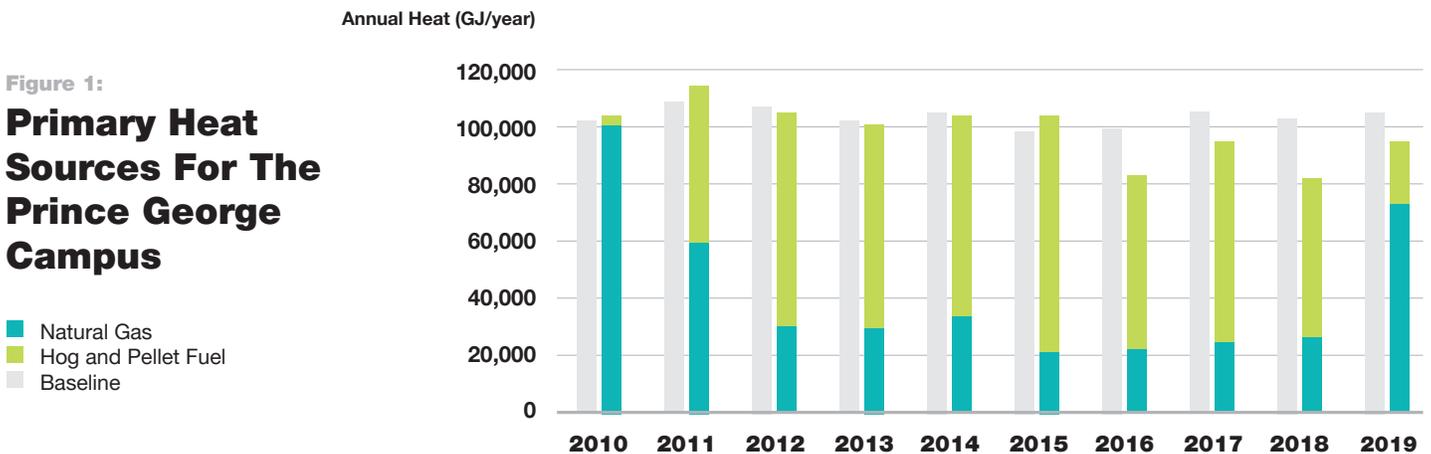
The energy conservation initiatives during 2019 focused on four major lighting upgrades across the Prince George campus, which have a projected savings of 709,000 kWh/yr, or a 5.8 per cent decrease in electrical load. These measures will save upwards of \$49,500 per year in utility costs.

Planned energy reduction initiatives for 2020 include updating the lighting in the bioenergy plant, completing a server-room free-cooling project, constructing a new Passive House building on the Prince George campus, and undertaking a second round of recommissioning of controls systems for three buildings on the Prince George campus.

Ongoing public engagement remains one of the key elements of the EM program in 2020, and the EM team will organize at least one energy conservation campaign in partnership with BC Hydro. In addition, the 14th annual Green Day will be hosted during the 2020/21 academic year. This event brings together the entire community to share, discuss, and learn about the wide array of sustainability-focused initiatives that are happening on campus and in the greater Prince George community.

UNBC’s 4.4 MW bioenergy plant and 0.4 MW pellet plant, which use local sawmill wood waste and pellets respectively, continue to aid in the reduction of UNBC’s carbon emissions, though reductions were not as significant in 2019 as in previous years. The bioenergy plant supplies approximately 85 per cent of the heat required for the core buildings on the Prince George campus. However, it was shut down from March 2019 until March 2020 while significant maintenance work was completed. This had a noticeable impact on natural gas consumption and overall utility costs for the year. In spite of this setback, the pellet plant continued to operate efficiently and supply the heat required for two student-housing buildings, daycare, and the Enhanced Forestry Lab (EFL) greenhouse. With the bioenergy plant back to full operation, we anticipate to see a return to previous greenhouse gas (GHG) levels, as well as further reductions from continued electrical and thermal conservation efforts.

Figure 1 shows the effect of the bioenergy plant shut down on the ratio of natural gas to bio-fuel consumed. This graph is not normalized for temperature, so overall gigajoules of heat produced is primarily related to variations in weather patterns from year to year. The baseline represents what the heat demand would have been in a given year had UNBC not made improvements to the thermal efficiency of its equipment and buildings over time.



Emissions and Offsets Summary Table

University of Northern British Columbia GHG Emissions and Offset for 2019 (tCO2e)

GHG Emissions created in Calendar Year 2019	
Total Emissions (tCO2e)	7,199
Total BioCO2	5,384
Total Offsets (tCO2e)	1,815
Adjustments to GHG Emissions Reported in Prior Years	
Total Emissions (tCO2e)	0
Total Offsets (tCO2e)	0
Grand Total Offsets for the 2019 Reporting Year:	
Grand Total Offsets Required (tCO2e)	1,815
Total Offset Investment	\$45,375.00

Retirement of Offsets

In accordance with the requirements of the Greenhouse Gas Reduction Targets Act and Carbon Neutral Government Regulation, the University of Northern British Columbia (the Organization) is responsible for arranging for the retirement of the offsets obligation reported above for the 2019 calendar year, together with any adjustments reported for past calendar years. The Organization hereby agrees that, in exchange for the Ministry of Environment ensuring that these offsets are retired on the Organization's behalf, the Organization will pay within 30 days, the associated invoice to be issued by the Ministry in an amount equal to \$25 per tonne of offsets retired on its behalf plus GST.

Executive Sign-off

Colleen Smith

Signature

May 27, 2020

Date

Colleen Smith

Name (please print)

Interim VP, Finance

Title

Actions Taken to Reduce Carbon Emissions in 2019

Main Campus Lighting Upgrades

UNBC completed four major lighting upgrades on the Prince George campus in FY 2019/2020, which are estimated to save at least 709,000 kWh/yr and \$49,500 per year in utility costs. Old fluorescent light and ballast technology was removed and replaced with energy efficient LEDs and improved controls systems that utilize motion sensing, daylight harvesting, and dimming. These upgrades have improved usability and user experience in over 21,000 square metres, or 22 per cent of the main campus. LEDs provide improved light quality and may convert up to 95 per cent of energy input into usable light, thereby reducing the energy input required to illuminate a space and ultimately lowering greenhouse gas emissions. Anticipated savings by project are:

- | | |
|--|-----------------------|
| • Agora Canfor Winter Garden | 219,000 kWh/yr |
| • Research Lab | 307,000 kWh/yr |
| • Charles J. McCaffray Hall | 106,000 kWh/yr |
| • I.K. Enhanced Forestry Laboratory | 77,000 kWh/yr |



The EFL lighting upgrade will not only have significant impacts on electrical consumption and bottom line savings, but it will also provide a more technologically advanced research space for faculty and students. The HortiLED Top fixture was chosen for its wide array of customizable features including the distribution angle, colour spectra, and dimming.



Electric Vehicles

In 2018, UNBC procured a 2018 Nissan Leaf for the Facilities department to service the new Wood Innovation Research Lab in downtown Prince George. This vehicle is expected to reduce carbon emissions by 2.1 tonnes CO₂e, while adding 2,200 kWh to the annual electrical consumption. In 2019, the Leaf accrued 2,317 km, directly offsetting that amount of kilometres from one of the other gas-powered vehicles in the fleet. We anticipate that as more personnel are trained in the vehicle's operation, it will be more frequently utilized and able to offset even more gasoline kilometres.



Green Day

UNBC's annual Green Day started in 2008 as a student-run celebration and platform to share sustainability-gearred causes across campus and the wider Prince George community. Green Day is also an opportunity to generate new ideas from future leaders on sustainable initiatives. Some of the groups and conversations at our most recent Green Day included:

- Prince George Electric Vehicle Association – Presentation and vehicle display with seven different local EV's including Tesla, Nissan, and Hyundai models
- David Douglas Botanical Garden Society – Information about northern plants and gardens, and future expansion plans for the botanical gardens at UNBC
- Northern Women's Centre – Analyzing personal care products to identify climate and human impacts
- City of Prince George – Storm and sanitary sewer information, and downstream aquatic effects
- The Wildlife Society – Teaching students about local fish and wildlife species
- UNBC Apiary Club – Education about bees and beekeeping
- UNBC Energy Management – Program details on current energy conservation projects on campus
- Prince George Cycling Club – Sharing all there is to know about cycling in Prince George
- *Motherload* movie screening – A documentary on cargo bikes
- Students for a Green University – Presented a Dinner for Divestment with a panel discussion
- Many local foods and Farmers' Market vendors

All-Campus Energy Challenge

This year's energy challenge was a fun, interactive event open to all staff and students. Participants were given a wildflower seed-paper door hanger that had several energy-conserving actions listed on it. They pledged to undertake one or more of these actions for one week, or list their own unique action to commit to. Participants then visited the Energy Management booth at Green Day, which coincided with the conclusion of the challenge, where they could collect ballot entries for prizes. They could also share their creative and unique pledges from the past week to inspire future energy challenge campaigns. There were over 100 enthusiastic participants in this year's campus-wide energy challenge.

Operations Affecting Overall Carbon Emissions in 2019

UNBC strives to continually reduce carbon emissions, which are primarily influenced by heat production as shown in Figure 2. Stationary heat is a combination of fossil fuels (natural gas, diesel, and propane) and renewable fuels (hog and pellets), with the renewable fuels being exempt from required offsets.

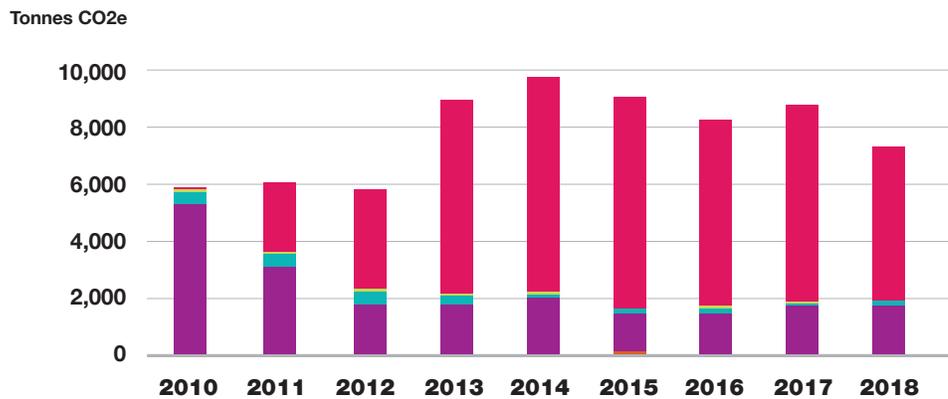
The 0.4 MW pellet plant was built in 2009 followed closely by the 4.4 MW bioenergy plant in 2010. Since the introduction of these two renewable fuel heat sources, there has been a dramatic decrease in UNBC's carbon footprint. The bioenergy plant is capable of meeting the main campus heat demand when temperatures are above -5°C; when temperatures drop below -5°C extra heat must be supplied by the natural gas boilers. The pellet plant supplies heat to the two student housing buildings, daycare, and the EFL. If it cannot meet the head demand the bioenergy plant can back it up, followed by the natural gas system.

UNBC's CO₂e emissions are also influenced by two 910-ton rooftop chillers that provide cooling to the campus in the warmer months. However, the electrical load has only contributed to approximately 8 to 13 per cent of the offset-able emissions between 2013–2018. Therefore, any emergency or scheduled shutdown to our renewable fuel heating systems will have the most noticeable impact on emissions in a given year by increasing natural gas consumption.

Figure 2:

UNBC CO₂e Emissions by Source from 2010 – 2018

- Heat - Renewable
- Office Paper
- Electricity
- Heat - Fossil Fuel Based
- Fleet



The bioenergy plant experienced a major shut down from March 2019 until March 2020 while significant maintenance work was completed on the boiler. This had a substantial impact on UNBC's natural gas consumption (Figure 1) and will certainly impact carbon emissions for the 2019 reporting year. Despite challenges with the bioenergy plant, the pellet plant continued to operate efficiently and supply the majority of the heat required for its aforementioned building connections. With the bioenergy plant now back to full operation, we anticipate to see a return to previous GHG levels, as well as further reductions from continued electrical and thermal conservation efforts.

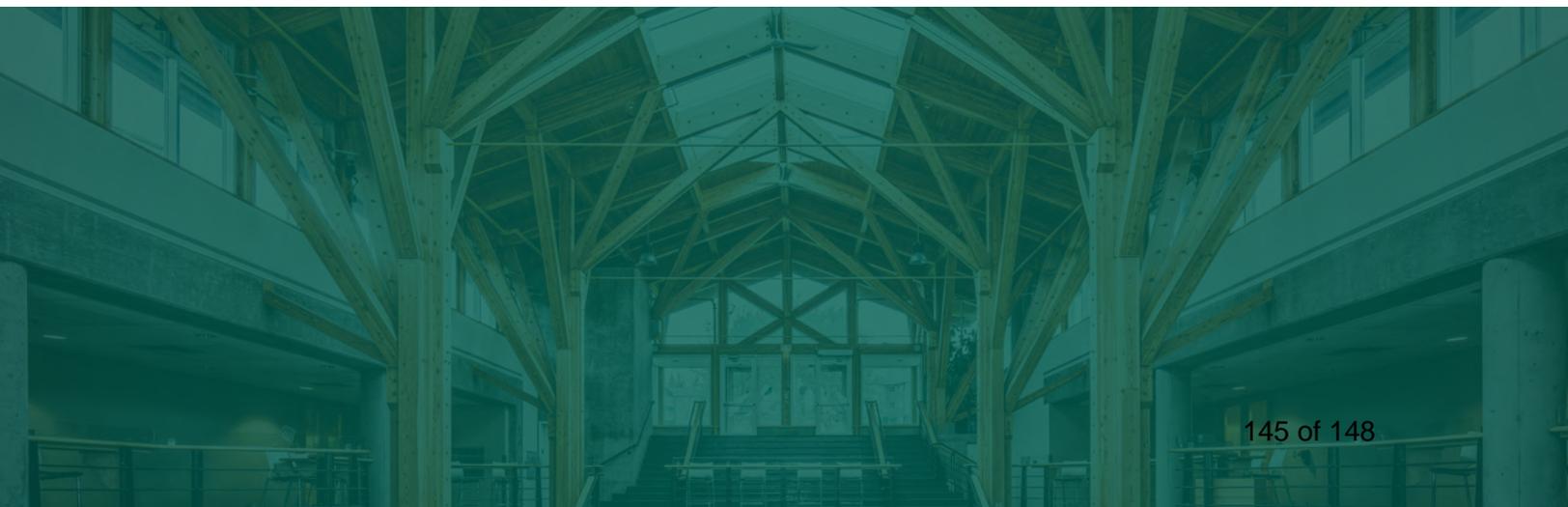
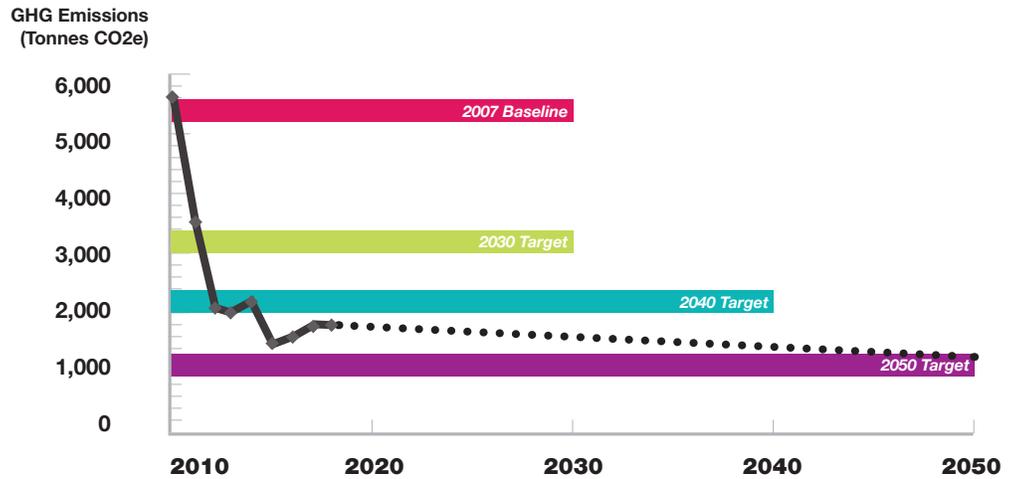


Figure 3 illustrates UNBC’s GHG reductions over the last decade in comparison to Provincial reduction targets. The 2018 emissions were reduced by approximately 66 per cent from the 2007 baseline, which is 25 years ahead of Provincial target timelines. From this perspective, a small setback in renewable energy operations for 2019 is just that. UNBC will continue to pursue bold new ideas and technologically advanced solutions to ensure smart and sustainable energy operations for the lifetime of our institution.

Figure 3:
Total UNBC CO2e Emissions vs. Provincial Reduction Targets

- 2007 Baseline
- 40% Reduction
- 60% Reduction
- 80% Reduction
- GHG Emissions



Plans to Continue Reducing Emissions in 2020

Moving forward, UNBC will implement a full lighting upgrade to the bioenergy plant, which currently utilizes the same fluorescent lighting technology as when the plant was built in 2010. This is expected to reduce electrical consumption on the order of 50,000 kWh/yr as well as drastically improve the visibility in the process area of the facility.

We are also on track to complete a free-cooling project for the primary computer server room on campus by late summer. This project will bring in outdoor air to cool the space when the temperature is below 16°C, offsetting over 110,000 kWh/yr of electricity from the formerly utilized air conditioning system. The warm air that is removed from this space will be ducted to the adjacent shipping/receiving bay. This recycled heat will make the space more comfortable for occupants while offsetting demand from the primary district heating system.

A new Facilities Management building, built to Passive House standard on the Prince George campus, will be complete by the fall of this year. This standard is recognized around the world for its simple yet effective techniques that prioritize air-tight construction, building insulation, and smart use of southern exposure. Although this building will create some load growth for the campus, being a Passive House will ensure it has minimal impact while maximizing its operational lifespan.

Lastly, the EM team is participating in a new round of building recommissioning efforts in partnership with BC Hydro. The Research Lab, Teaching Lab, and Agora will be analyzed for potential savings. Combined, these buildings account for 24 per cent of UNBC’s floor space. The recommissioning will seek to optimize heating, ventilation, and air conditioning by making improvements to building automation systems. UNBC has participated in a similar program in the past with BC Hydro, and through those efforts have achieved several hundred thousand kilowatt-hours in savings. This year’s efforts are expected to save roughly 600,000 kWh.

Beyond 2020, UNBC will begin evaluating how best to recommission building envelopes to decrease thermal demand and increase savings.



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