

Date: Wednesday, September 18, 2024
Time: 6:00 p.m.

"Let us remember: One book, one pen, one child, and one teacher can change the world." - Malala Yousafzai

A G E N D A

A. OPENING PROCEDURES ITEM 1

1. Territory Acknowledgement
2. Call to Order
3. Correspondence
 - Letter from Board of Education to MP, Marc Dalton (National Food Program)
 - Letter from Minister R. Singh to Board Chair (PMSS Replacement Approval)
 - Letter from Minister R. Singh to School Staff and Trustees
 - Letter from Minister R. Singh to Students, Parents, & Caregivers
 - Letter from Minister R. Singh to Board Chair (Trustee Codes of Conduct)
4. Approval of Agenda
5. Invitation for Public Input to matters on the Agenda - *Members of the public can provide input on decision items on the public meeting Agenda by emailing board@sd42.ca by no later than 5:30pm on September 18, 2024. The email subject line should read: INPUT regarding Decision Item. All public input received will be shared with trustees electronically. This agenda item has a time limit of 10 minutes.*
6. Approval of Minutes

B. PRESENTATIONS - *Individuals and groups invited by the Board to make presentations on any subject pertinent to Board business. Time limits for individual presentations will be established to allow all speakers to present within the time limit for this item. This agenda item has a time limit of 20 minutes including questions; extension is at the discretion of the Board.*

1. Inquiry Program ITEM 2

C. DELEGATIONS - *the Board will receive delegations on any subject pertinent to Board business provided the item has been placed on the agenda by the Agenda Preparation Committee. Time limits for individual delegations will be established to allow all registered delegations to present within the time limit for this item. The Board will ordinarily receive for information the item presented and may take action after due deliberation. This agenda item has a time limit of 20 minutes including questions; extension is at the discretion of the Board.*

D. DEFERRED ITEMS

E. DECISION ITEMS

1. Chairperson
2. Superintendent of Schools
 - a) Supporting All Learners: Enhancing Student Learning Report ITEM 3
3. Secretary Treasurer
 - a) 2023/24 Audited Financial Statements ITEM 4
 - b) Capital Plan 2025/26 for Minor Capital Programs ITEM 5

- 4. Board Committee Reports
 - a) Budget
 - b) Finance
 - i. Finance Committee of the Whole Terms of Reference and Discontinuation of Budget Committee of the Whole ITEM 6
 - c) Facilities Planning
 - d) Board Policy Development
 - i. Policies for Approval ITEM 7
- 5. Indigenous Education Council

F. INFORMATION ITEMS

- 1. Chairperson
 - a) Chairperson's Update ITEM 8
 - b) Updated Trustee Appointments to Committees and Community Liaison Groups ITEM 9
- 2. Superintendent of Schools
 - a) Superintendent's Update ITEM 10
 - c) Summer Learning Update ITEM 11
 - d) 2023/24 Annual Report – Whistleblower Protection Policy ITEM 12
- 3. Secretary Treasurer
 - a) Secretary Treasurer's Update ITEM 13
- 4. Board Committee Reports
 - a) Budget
 - b) Finance
 - c) Facilities Planning
 - d) Board Policy Development
 - i. Board Policy Development Committee Work Plan 2024/25 ITEM 14
- 5. Indigenous Education Council

G. TRUSTEE MOTIONS AND NOTICES OF MOTIONS

- 1. Naloxone Training in SD42 ITEM 15

H. TRUSTEE REPORTS

- 1. BC School Trustees Association
- 2. Ridge Meadows Community Action Table ITEM 16
- 3. District Parent Advisory Council ITEM 17

I. QUESTION PERIOD ITEM 18

Question period will be restricted to questions only – statements and debate will not be permitted. Questions, with the exception of Trustee questions, will be limited to one question per person. Members of the public can submit questions for the board by emailing them to board@sd42.ca by no later than 5:30 pm on September 18, 2024. The email subject line should read: QUESTION PERIOD. All questions received before the start of the question period will be answered in the order they are received. This agenda item has a time limit of 10 minutes; extension is at the discretion of the board.

J. OTHER BUSINESS

- 1. Public Disclosure of Closed Meeting Business ITEM 19

K. ADJOURNMENT



ITEM 1

To: **Board of Education**

From: Chairperson
Elaine Yamamoto

Re: **OPENING PROCEDURES**

Date: September 18, 2024
(Public Board Meeting)

Decision

1. *TERRITORY ACKNOWLEDGEMENT*

We would like to acknowledge that this meeting is taking place on the shared traditional and unceded territories of Katzie First Nation and Kwantlen First Nation. We welcome and recognize all First Nations, Métis, and Inuit students and families in our schools and community. We welcome and recognize the many different cultures that are represented in our schools and community.

2. *CALL TO ORDER*

3. *CORRESPONDENCE*

- Letter from Board of Education to MP, Marc Dalton (National Food Program)
- Letter from Minister R. Singh to Board Chair (PMSS Replacement Approval)
- Letter from Minister R. Singh to School Staff & Trustees
- Letter from Minister R. Singh to Students, Parents, & Caregivers
- Letter from Minister R. Singh to Board Chair (Trustee Codes of Conduct)

RECOMMENDATION:

THAT the Board receive the correspondence for information.

Attachment

4. *APPROVAL OF AGENDA*

RECOMMENDATION:

THAT the Agenda be approved as circulated.

5. *INVITATION FOR PUBLIC INPUT TO MATTERS ON THE AGENDA - Members of the public can provide input on decision items on the public meeting Agenda by emailing board@sd42.ca by no later than 5:30 p.m. on September 18, 2024. The email subject line should read: INPUT regarding Decision Item. All public input received will be shared with trustees electronically. This agenda item has a time limit of 10 minutes.*

6. *APPROVAL OF MINUTES*

RECOMMENDATION:

THAT the Minutes of the June 19, 2024 Public Board meeting be approved as circulated.

June 18, 2024

Marc Dalton

Member of Parliament
Pitt Meadows – Maple Ridge
22369 Lougheed Hwy
Maple Ridge, BC V2X 2T3
Marc.Dalton@parl.gc.ca

Dear MP Dalton:

Subject: Funding for National Food Program

The Maple Ridge – Pitt Meadows board of education appreciated the federal government's recent commitment to investing \$1 billion into a national school food program over five years. Addressing food insecurity for students in our district is a top priority as we strive to ensure all students have equitable learning opportunities, which starts with meeting basic nutrition needs.

We understand that securing the funding required for a national school food program depends on approving the federal budget, a process that comes with political challenges. We ask that you and your colleagues work together to approve the funding needed to make this program a reality. Your support is crucial to creating a future where no student must struggle to learn on an empty stomach.

A national school food program will significantly benefit our district, and we eagerly look forward to using these funds to ensure students are fully nourished each day on their path to successful learning.

Thank you for your support.

Sincerely,



Elaine Yamamoto
Board of Education

CC: BCSTA member boards of education
Suzanne Hoffman, CEO, BCSTA
BCSTA Board of Directors



July 23, 2024

Ref: 300497

Elaine Yamamoto, Chair
Board of Education
School District No. 42 (Maple Ridge-Pitt Meadows)
Email: elaine_yamamoto@sd42.ca

Dear Elaine Yamamoto:

I am pleased to advise the Maple Ridge – Pitt Meadows Board of Education of the approval for the Replacement at Pitt Meadows Secondary School.

The Pitt Meadows Secondary Replacement project may proceed using Ministry of Education and Child Care capital funding up to a maximum of \$88.709 million with an additional \$55.033 million held by the Ministry in project supplementary budget items, economic adjustment, and risk reserves, to be allocated following sufficient justification and Ministry approval.

The following conditions apply to the funding approval:

1. The maximum project budget is \$143.884 million, which includes \$143.742 million in funding from the Ministry;
2. The District is required to contribute a minimum of \$0.142 million towards the project budget;
3. The District is responsible for any cost overruns;
4. The procurement method is to be Design-Bid-Build;
5. The school is to include a Neighbourhood Learning Centre dedicated to an Indigenous education space;
6. The school is to be built to the approved greenhouse gas reduction specifications;
7. The Ministry must approve any material changes to the approved scope, schedule, or budget; and,
8. Access to project reserves is based on Ministry approval and requires written justification, including any documentation required by the Ministry.

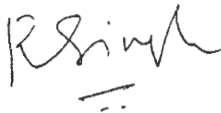
.../2

Ministry staff will work with District staff to finalize the Capital Project Funding Agreement; this agreement will lay out the obligations of the Board and Ministry to deliver the capital project within the established scope, schedule, and budget. Until such time as the Ministry and School District have had an opportunity to coordinate publicly announcing the project, I would ask that you treat this approval as confidential.

The Ministry is encouraging school districts to consider simplified designs when building new schools or expanding existing ones. As your project proceeds to stakeholder engagement and design phases, please see simplified school design guidelines within Appendix 1. It is important that you review this in detail prior to proceeding with the project.

If you require further information, please contact Chris Brown, Assistant Deputy Minister, Resource Management and Executive Financial Office, by email at Chris.Brown@gov.bc.ca, or by phone [REDACTED]

Sincerely,



Rachna Singh
Minister

Appendices: Appendix 1: Simplified Designs

cc: Teresa Downs, Superintendent of Schools, School District No. 42
(Maple Ridge-Pitt Meadows)
Richard Rennie, Secretary Treasurer, School District No. 42
(Maple Ridge-Pitt Meadows)
Louie Giroto, Director of Facilities, School District No. 42 (Maple Ridge-Pitt Meadows)
Chris Brown, Assistant Deputy Minister, Resource Management Division, Ministry of
Education and Child Care
Capital Management Branch, Ministry of Education and Child Care

APPENDIX 1: SIMPLIFIED DESIGNS

The Ministry of Education and Child Care (Ministry) is encouraging school districts to consider simplified designs when building new schools or expanding existing ones. By utilizing simplified designs, school districts will directly benefit from the operational cost savings (heating/cooling, maintenance, etc.) over the lifespan of the school facility. Excessive design elements may also result in an uncomfortable environment for occupants, for instance when extravagant glass walls and roofs increase the temperature inside the school.

By reducing complex school design elements, school districts and the Ministry will be better able to maximize the creation of new student spaces, mitigating costs and expediting the delivery of new classrooms and learning environments. Simpler designs will result in quicker delivery of new schools and additions without compromising appropriate 21st century learning elements and licensing requirements for child care or impeding the consultation process with stakeholders. Reusing these simple designs is also encouraged as it creates further efficiencies.

Ministry staff will continue to work with school district design teams to identify costly design features that impact scope, schedule, and budget. It is important that school districts are thoughtful about making commitments and setting expectations during any stakeholder consultation process. Moving forward, school districts opting to include complex, non-essential, design features in school capital projects will be expected to offset the associated cost with their own funds.

The Ministry is not supportive of design elements identified in the list below. This list is not exhaustive and school districts are expected to identify design efficiencies during capital delivery. Please contact the appropriate Regional Director or Planning Officer for your school district to ensure you are using the current version of this simplified designs guidance document.

1. Elaborate Building Massing

- Sprawling building footprints and high ceiling heights
- Excessive design spaces and large atriums
- Courtyard areas/spaces and oversized/elaborate roof overhangs
- Several alcoves and jut-outs of the building footprint
- Non-standard roof design, and varying levels within the roofing structure

2. Inefficient Building Configuration

- Curved exterior and interior walls
- Inclusion of atypical angles/irregular geometry

3. Excess Glazing

- Disproportionate amounts of windows and glazed curtain walls
- Glazed entrance canopies and clerestory roofs

4. Costly Interior Fit-Outs

- Expensive plumbing/lighting fixtures and finishes
- Costly suspended ceilings and slats in ceilings



September 3, 2024

Dear Educators, School Staff, District Leaders and Trustees:

As the new school year begins, I would like to extend a warm welcome back and express my heartfelt thanks to everyone who has contributed to our school communities with such dedication and hard work. I am deeply grateful to every school staff member, educator, district leader and trustee who has played a role ensuring every student feels, safe, included and supported to succeed. I would like to highlight some of the progress we have made together and I hope you take pride in reflecting on your achievements.

More students than ever now have access to healthy meals and snacks at school through the Feeding Futures initiative. Last school year, almost 90 percent of BC schools reported having school food programs. We have added \$20 million to the Student and Family Affordability Fund to help schools provide support directly to students and families who need it most so that every child can fully participate in school life.

We are continuing to ensure schools remain safe places for students and staff. We have activated protected zones around school grounds to prevent disruptive behaviour, including aggressive protests and harassment. Additionally, our new cell phone policy aims to provide clarity for reducing distractions in the classroom, allowing students to focus on their education. While technology is a crucial part of our lives, fostering digital literacy and healthy tech habits is crucial for keeping our kids safe.

We have more than doubled funding for inclusive supports and services across school districts since 2017. To better support students with disabilities and diverse abilities, we have launched two Provincial School Outreach Teams that provide specialized assistance to communities where access can be limited. Additionally, this year we will start to expand K-12 literacy screening and learning supports to help all students, particularly those with dyslexia and other learning disabilities, achieve their best in school and beyond.

Schools across British Columbia continue to face unprecedented enrolment growth, and our commitment to building and upgrading schools remains unwavering. Over the past seven years, we have invested more than \$5 billion to construct, expand, and modernize schools to meet the needs of our growing communities. Every student in BC deserves access to a safe and modern learning environment.

.../2

With the highest enrolment growth in 35 years, the demand for teachers is greater than ever. We are working with education partners to build a robust K-12 workforce that families can rely on now and in the future. Targeted recruitment and retention initiatives, particularly in rural and remote communities, have already strengthened our hiring efforts. We are also collaborating with universities to modernize teacher training through innovative online programs, ensuring a steady supply of qualified teachers in the coming years.

All of this progress would not have been possible without the strong partnerships we have with school districts and your tireless efforts to keep BC's education system thriving.

As the Minister of Education and Child Care, it has been a true privilege to witness the remarkable growth in our school communities. We have accomplished a great deal, but I recognize there is still more work to be done.

As we embark on an exciting new school year, I hope you take pride in the milestones we have achieved together. Once again, I want to express my deep gratitude for your hard work. I look forward to seeing even more progress. Wishing you a fantastic school year ahead!

Sincerely,

A handwritten signature in black ink, appearing to read 'Rachna Singh', with a horizontal line underneath the name.

Rachna Singh
Minister



September 3, 2024

Dear Students, Parents, and Caregivers:

As the new school year begins, I would like to extend a warm welcome back to all students, parents, and guardians across the province. The start of a new academic year is always an exciting time, filled with new opportunities for learning, growth, and community. We are committed to ensuring that every student feels safe and supported to reach their full potential, and I want to thank you for your dedication and commitment to this shared goal.

As a parent, I am grateful to everyone who has worked to make sure students throughout the province can have the best education experience possible. With the largest investment in school food programs in our province's history, more students than ever now have access to healthy meals and snacks at school through the Feeding Futures initiative. To help make life more affordable for families we have added \$20 million to the Student and Family Affordability Fund, which helps cover the costs of school supplies, class trips, and extracurricular activities, ensuring that every child can fully participate in school life.

We are continuing to ensure schools remain safe places for students and staff, and this remains one of my top priorities. We have activated protected zones around school grounds to prevent disruptive behaviour, including aggressive protests and harassment. Additionally, our new cell phone policy aims to reduce distractions in the classroom, allowing students to focus on their education. While technology is a crucial part of our lives, fostering digital literacy and healthy tech habits is crucial for keeping our kids safe.

To better support students with disabilities and diverse abilities, we have launched two Provincial School Outreach Teams that provide specialized assistance to communities where access can be limited. Additionally, this year we will start to expand K-12 literacy screening and learning supports to help all students, particularly those with dyslexia and other learning disabilities, achieve their best in school and beyond.

Schools across British Columbia continue to face unprecedented enrolment growth, and our commitment to building and upgrading schools is unwavering. Over the past seven years, we have invested more than \$5 billion to construct, expand, and modernize schools to meet the needs of our growing communities. Every student in BC deserves access to a safe and modern learning environment.

.../2

With the highest enrolment growth in 35 years, the demand for teachers and staff is greater than ever. We are working with education partners to build a robust K-12 workforce that families can rely on now and in the future.

As the Minister of Education and Child Care, it has been a true privilege to witness the remarkable growth in our school communities over the past year. As we head into an exciting new school year, I look forward to seeing even more progress. To those starting their final year, I wish you every success as you prepare for graduation and beyond.

Thank you once again for your incredible efforts. Here's to a fantastic school year ahead!

Sincerely,

A handwritten signature in black ink, appearing to read 'R Singh', with a horizontal line underneath the name.

Rachna Singh
Minister



September 6, 2024

Ref: 301382

Elaine Yamamoto, Board Chair
School District No. 42 (Maple Ridge-Pitt Meadows)
Email: elaine_yamamoto@sd42.ca

Dear Elaine Yamamoto:

In 2023, the Ministry of Education and Child Care and the BC School Trustees Association (BCSTA) partnered with a sector advisory committee to co-develop voluntary Provincial Criteria Guidelines for school trustee codes of conduct. The intent of this project was to provide trustees with clarity on their roles and responsibilities respecting conduct, to optimize their ability to deliver educational programs, and to support safe and inclusive schools and workplaces. The Ministry and BCSTA requested that boards work collaboratively to update their codes of conduct in accordance with Guidelines by April 30, 2024.

I am writing to thank you and your board for taking leadership in aligning your Code of Conduct to the Provincial Guidelines and incorporating best practices. Your participation in this initiative supports effective school board governance and allows trustees to focus on serving and meeting the needs of students in the district.

The BCSTA will continue to support school trustees through ongoing education and training opportunities. If you have any questions or concerns, please contact Suzanne Hoffman by email at shoffman@bcsta.org.

Again, I am grateful for your support and your leadership as we work towards continuous improvement in K-12 education and governance.

Sincerely,

Rachna Singh
Minister

cc: Teresa Downs, Superintendent, School District No. 42 (Maple Ridge-Pitt Meadows)



**MINUTES OF THE
PUBLIC BOARD OF EDUCATION MEETING
Wednesday, June 19, 2024 (6:00 PM)
Boardroom, District Education Office**

IN ATTENDANCE:

Chairperson – Elaine Yamamoto
Vice Chairperson – Kim Dumore
Trustee – Hudson Campbell
Trustee – Gabriel Liosis
Trustee – Mike Murray
Trustee – Pascale Shaw
Trustee – Katie Sullivan

Superintendent – Teresa Downs
Secretary Treasurer – Richard Rennie
Deputy Superintendent – Cheryl Schwarz
Assistant Secretary Treasurer – Iris Mo
Senior Manager, Communications – Irena Pochop
Executive Coordinator – Rebecca Lyle

A. OPENING PROCEDURES

1. Territory Acknowledgement

The Chairperson acknowledged that this meeting is taking place on the shared traditional and unceded territories of Katzie First Nation and Kwantlen First Nation. The Chairperson welcomed and recognized all First Nations, Métis, and Inuit students and families in our schools and community. The Chairperson welcomed and recognized the many different cultures that are represented in our schools and community.

2. Call to Order

The Chairperson called the Public Board meeting to order at 6:00pm.

The Chairperson welcomed and thanked everyone for attending.

3. Correspondence

- Letter from Minister, R. Singh, to Board Chairs re: Anti-Semitism

Moved/Seconded

THAT the Board receive the correspondence, for information.

CARRIED

4. Approval of Agenda

The Board Chairperson proposed to move ITEM 3 – Chairperson’s Update to go after ITEM 5 – Policy Review Update as an information item.

Moved/Seconded

THAT the Agenda be approved as amended.

CARRIED

5. Invitation for Public Input to matters on the Agenda

The Chairperson advised that members of the public were able to provide input on decision items on the Agenda by emailing board@sd42.ca by no later than 5:30pm on June 19, 2024.

No Public Input was received.

B. APPROVAL OF MINUTES

Moved/Seconded

THAT the Minutes of the May 15, 2024, Public Board Meeting be approved as circulated.

CARRIED

C. PRESENTATIONS

1. Building Safer Communities Program

The District Principal of Safe and Caring Schools, Sherri Skerratt, District Vice Principal of Safe and Caring Schools, Trish Umlah, Principal of District Alternate School, Steve Wiebe, and Project Lead Prevention and Intervention Coordinator, Building Safer Communities, City of Maple Ridge, Melissa Malo presented on the Building Safer Communities program in the district. An overview of the Building Safer Communities program and the RISE project initiatives was presented, along with details on the School District No. 42 & RISE Partnership, including prevention education, intervention strategies, future planning, and the next steps for these programs.

Moved/Seconded

THAT the Board receive the Building Safer Communities Program presentation, for information.

CARRIED

D. DELEGATIONS

E. DEFERRED ITEMS

F. DECISION ITEMS

1. Chairperson
2. Superintendent of Schools
3. Secretary Treasurer

a) Five-Year Capital Plan 2025/26 to 2029/30

The Secretary Treasurer introduced the new Manager, Facilities Planning and Capital Projects, Sam Elliott, who accompanied Director of Facilities, Louie Giroto, for the presentation of the five year capital plan.

The Director of Facilities reported that the Ministry of Education and Child Care 2025/26 Capital Plan Instructions identify that the deadline for the 2025/26 major capital and building envelope programs submissions is June 30, 2024 and the deadline for the 2025/26 minor capital programs submission is September 30, 2024. The Director of Facilities reported on projects for the following programs: Seismic Mitigation Program; School Expansion Program; School Replacement Program; Building Envelope Program, and Child Care Program.

Moved/Seconded

THAT the Board approve the Major Capital Program projects and Building Envelope Program projects for the Five-Year Capital Plan 2025/26 for submission to the Ministry of Education and Child Care as amended to correct the priority ranking for Mount Crescent Elementary within the School Replacement Program from 1 to 2.

CARRIED

4. Board Committees and Advisory Committee Reports

- a) Budget
- b) Finance
- c) Facilities Planning
- d) Board Policy Development

i. Policy Review Update

The Secretary Treasurer reported that feedback was received during the consultation process and considered in the revised Policy 4410: Travel Expenses and Policy 5780: Information Technology and Communication Systems – Appropriate Use. No input was received during the consultation process on Policy 4101: General Banking or Policy 6600: Naming of School District Facilities.

Moved/Seconded

THAT the Board approve the following updated policies:

- 4101: General Banking
- 4410: Travel Expenses
- 5780: Information Technology and Communication Systems – Appropriate Use
- 6600: Naming of School District Facilities

CARRIED

- e) Education Advisory
- f) Aboriginal Education Advisory
- g) Accessibility Advisory

G. INFORMATION ITEMS

1. Chairperson

a) Chairperson's Update

The Chairperson shared an update on the Board's major accomplishments, challenges, and decisions from the past year, expressing gratitude to the board members for their respectful questions and debates.

Moved/Seconded

THAT the Board receive the Chairperson's Update, for information.

CARRIED

2. Superintendent of Schools

a) Superintendent's Update

The Superintendent shared a presentation on her insights from her first 100 days in the role, detailing her learnings and outlining the future direction.

Moved/Seconded

THAT the Board receive the Superintendent's Update, for information.

CARRIED

b) School District's Financial Allocation to DPAC 2023/24

The Superintendent shared the background on the approved allocation of funding to support Parent Advisory Councils (PACs) and the District Parent Advisory Council (DPAC) for DPAC organized activities for PACs and parents under the condition that DPAC submits an annual report to the Board in June on how these funds have been spent along with a request to the Superintendent for continued funding.

Moved/Seconded

THAT the Board receive the DPAC's funding report for 2023/24 and proposed spending plan for 2024/25, for information.

CARRIED

3. Secretary Treasurer

a) Secretary Treasurer's Update

The Secretary Treasurer provided an update on the Eric Langton Elementary replacement and expansion project, noting, among other things, that the Ministry of Education and Child Care made an official announcement on the start of construction at a June 17, 2024, event hosted at the school.

Moved/Seconded

THAT the Board receive the Secretary Treasurer's Update, for information.

CARRIED

4. Board Committees and Advisory Committee Reports

- a) Budget
- b) Finance
- c) Facilities Planning
- d) Board Policy Development

i. Policy Review Update

The Secretary Treasurer reported that the Board Policy Development Committee met, reviewed, and is proposing updates to the following policies to provide greater clarity and conciseness: Policy 4110: Revenue Generation, Policy 4910: Financial Reporting and Administration of School Generated Funds, and Policy 5310: Disposal of Surplus. Input from education partners and the public is now invited. The Board Policy Development Committee will review all the input received before the policies are presented to the Board for approval on September 18, 2024.

Moved/Seconded

THAT the Board receive drafts of the following policies for information and continuation of the consultation process:

- 4110: Revenue Generation
- 4910: Financial Reporting and Administration of School Generated Funds
- 5310: Disposal of Surplus Assets

CARRIED

- e) Education Advisory
- f) Aboriginal Education Advisory
- g) Accessibility Advisory

H. TRUSTEE MOTIONS AND NOTICES OF MOTIONS

I. TRUSTEE REPORTS

BC School Trustees Association

Capital Working Group

Trustee Murray provided highlights to his presentation that was shared at the BCSTA Capital Working Group meeting on May 27, 2024 titled Making Progress Toward Sustainable Schools: Next Steps. The link to the full report was included in the agenda package in the link to the BCSTA media release that highlights the urgent need for capital funding to cover deferred school maintenance and new infrastructure.

J. QUESTION PERIOD

Questions were received regarding students with volatile behaviours in schools. The Superintendent committed to following up to each person as appropriate and will report back to the board.

K. OTHER BUSINESS

L. ADJOURNMENT

Moved/Seconded

THAT the Board adjourn the meeting.

CARRIED

The Public Board meeting adjourned at 7:51pm.

Elaine Yamamoto, Chairperson

Richard Rennie, Secretary Treasurer



ITEM 2

To: **Board of Education**

From: Chairperson
Elaine Yamamoto

Re: **INQUIRY PROGRAM PRESENTATION**

Date: September 18, 2024
(Public Board Meeting)

Information

BACKGROUND:

The following staff member has prepared a presentation on the Inquiry Program Presentation:

- Yas Mann, District Helping Teacher

RECOMMENDATION:

THAT the Board receive for information the presentation on the Inquiry Program.



ITEM 3

To: **Board of Education**

From: Superintendent
Teresa Downs

Re: **SUPPORTING ALL LEARNERS:
ENHANCING STUDENT LEARNING
REPORT**

Date: September 18, 2024
(Public Board Meeting)

Decision

BACKGROUND:

The Ministry of Education and Child Care has implemented a public reporting and accountability process for all school districts titled *Framework for Enhancing Student Learning* (FESL). FESL formalizes the planning and reporting expectations for school districts to enhance student learning and success.

In alignment with FESL, the ministerial *Enhancing Student Learning Reporting Order* states that boards must prepare and submit annual reports to the Minister of Education and Child Care. These reports must be completed in accordance with the order and submitted between June 30 and September 30, or a date otherwise determined by the minister. The *Supporting All Learners: Enhancing Student Learning Report* dated September 2024 (**Attachment A**) has been developed in alignment with both FESL and the Ministerial Order.

Consistent with the reporting requirements as set out in the Ministerial Order, the content of the *Supporting All Learners: Enhancing Student Learning Report* is organized in the following three sections: Intellectual Development, Human and Social Development, and Career Development. The report includes currently available data and analysis of that data as required in the order, as well as additional data of local relevance in relation to our strategic plan and goals.

The report will be submitted to the Ministry of Education and Child Care and posted on our school district website at <https://www.sd42.ca/district-reports/>.

RECOMMENDATION:

THAT the Board approve the September 2024 Supporting All Learners: Enhancing Student Learning Report for submission to the Ministry of Education and Child Care.

Attachment



SUPPORTING ALL LEARNERS: ENHANCING STUDENT LEARNING REPORT

MAPLE RIDGE - PITT MEADOWS SCHOOL DISTRICT NO. 42
SEPTEMBER 2024

TABLE OF CONTENTS

Introduction	1
A. Intellectual Development	3
Literacy	3
Context	3
Analysis	3
Elementary	3
Secondary	6
Literacy Key Take-Aways	7
Numeracy	8
Context	8
Analysis	8
Elementary	8
Secondary.....	8
Numeracy Key Take-Aways.....	10
B. Human and Social Development.....	10
Context	10
Analysis	10
Early Development Instrument (EDI)	10
Middle Years Development Instrument (MDI).....	11
2022/23 Youth Development Instrument (YDI)	13
2022/23 Student Learning Survey Data.....	15
Key Take-Aways.....	18
C. Career Development	20
Context	20
Analysis of Data	20
Five-Year Graduation Rates.....	20
Five-Year Data.....	20
Six-Year Graduation Rates.....	22
Six Year Data.....	22
Career and Life Goals	24
Transition to Post-Secondary	24
Key Take-Aways.....	26
Appendix A.....	28
Appendix B.....	38

INTRODUCTION

The Ministry of Education and Child Care has implemented a public reporting and accountability process for all school districts titled [Framework for Enhancing Student Learning \(FESL\)](#). FESL formalizes the planning and reporting expectations for school districts to enhance student learning and success.

In alignment with FESL, the ministerial [Enhancing Student Learning Reporting Order \(September 1, 2020\)](#) states that boards must prepare and submit annual reports to the Minister of Education and Child Care. These reports must be completed in accordance with the order and submitted between June 30 and September 30, or a date otherwise determined by the minister. This *Supporting All Learners: Enhancing Student Learning Report (September 2024)* has been developed in alignment with both FESL and the ministerial order. In the development of this fourth annual report, consideration has also been given to ministerial order-related feedback we received in the FESL review of our September 2023 report.

The strategic planning cycle graphic below describes our annual planning and implementation process. Our strategic planning process is based on a rolling four-year planning cycle that includes an annual review and update. The current plan spans the period 2022/23 to 2026/27. Our planning in the district begins with priorities developed at the school level to support student learning. Schools embed and present their priorities in their annual school growth plans, which are reviewed and approved by the Board of Education annually. School growth plans for the 2023/24 school year are posted both on individual school websites and the district website.



Our [Strategic Plan](#) document is posted on the school district website. [Departmental operational plans](#) were reviewed and updated in February 2024 and reflect the deep supportive work of researchers/educational innovators in the areas of literacy, numeracy, social emotional learning, and Indigenous education. Beyond the deep engagement at the school level with growth planning and goal setting processes, the following documents serve as some additional key examples of engagement which serve to inform our work and ensure that our efforts are not only aligned with our stated strategic priorities but that they are also properly supported:

- **Equity in Action Report (June 2022)** – [Deepening Indigenous Education and Equity: Supporting the Wholistic Success of Indigenous Learners, Families, and Communities in Maple Ridge – Pitt Meadows School District No. 42](#). The research methodology undertaken for this report included extensive engagement with Rights-holders and partners which included Katzie First Nation, Kwantlen First Nation, Golden Ears Métis Society, Fraser River Indigenous Society, school district Board of Education, senior administration team, managers, teachers, principals/vice-principals, students, support staff, caregivers, and community members. The report focuses on three key questions:
 - How can we deepen ongoing efforts in Indigenous education to collaborate with all stakeholders in School District 42 to critically examine district policies, governance structures, practices, curriculum, programs, initiatives, and Indigenous community engagement mechanisms to identify promising practices and systemic barriers that are impacting equitable outcomes for Indigenous learners?
 - How can we collaborate with school district personnel to begin implementing equity and anti-Indigenous racism strategies in district policies, governance structures, practices, curriculum, programs, initiatives, and Indigenous

community engagement mechanisms to enhance the wholistic success of diverse Indigenous learners, families, and communities in School District 42?

- How can we collaborate with stakeholders to develop a model of Indigenous education for School District 42 that includes the cultural diversity of Indigenous learners, families, and communities that are represented in the school district?

The Board of Education received the completed report at its public meeting on June 15, 2022, and approved the start of a planning process, giving consideration to the recommendations included in this report and to the calls to action identified in the provincial *Declaration on the Rights of Indigenous Peoples Act Action Plan*. These recommendations outline or work to improve the system and educational experience for Indigenous learners, their families and communities.

- **Strategic Facilities Plan (March 2022)** – In order to ensure that future capital plan submissions to the Ministry of Education and Child Care accurately reflect the priorities and needs of the Maple Ridge – Pitt Meadows School District, the board directed staff to update the comprehensive school district [Strategic Facilities Plan](#) in consultation with local First Nations, Métis community, urban Indigenous organizations, education partners, post-secondary institutions, stakeholders, people with diverse lived experiences, the public, and the two municipalities.
- **Preliminary Budget 2024/25** – The [Preliminary Budget 2024/25](#) document outlines alignment with our strategic plan and specifically sets out budget changes in support of school growth plans and operational plans.
- **Strategic Information Technology Plan** – During the 2021/22 school year, the school district undertook a formal review of its *IT Strategic Plan* to assess the current state of IT infrastructure, services, and technologies, and to help develop a prioritization framework that will guide future IT investment and work priorities. To ensure the updated *IT Strategic Plan* reflects the current and anticipated needs and priorities of the school district community, we gathered feedback from local First Nations, Métis community, urban Indigenous organizations, education partners, staff, students, stakeholders and people with diverse lived experiences. Our goal was to create a vision for information technology that reflected educational, operational, and community needs now and into the future. The information gathered through the engagement process has been incorporated into the updated [IT Operational Plan](#).

Consistent with the reporting requirements as set out in the ministerial order, the remaining content of this report is organized in the following three sections: Intellectual Development, Human and Social Development, and Career Development. We have included currently available data and analysis of that data as required in the order, as well as additional data of local relevance in relation to our strategic plan and goals. As per ministry requirements, data has been masked for subgroups on some measures due to the small population size. As a result, the district is often unable to report on the data for Child and Youth in Care. The practice in our district is to identify students who are in care and provide wrap around supports to support their academic and social emotional development and success.

We are proud that both provincial and local data demonstrate ongoing growth in student learning in our district. We recognize that the data within this report represents individual learners. Therefore, until all students have an educational experience that allows them to thrive from kindergarten to Grade 12 and graduate with options for their future success, our work of ongoing improvement is not complete. The focus of our work to improve the educational outcomes for students will be to address the workforce challenges impacting the daily operation of schools, focus on professional learning and collaboration, and provide intervention for those learners who are struggling. These will be achieved through our strategic priorities and related goals.

The data set provided by the Ministry of Education and Child Care is included in Appendix A and our local data set of relevance to our strategic plan is included in Appendix B.

A. INTELLECTUAL DEVELOPMENT

This section discusses literacy and numeracy and provides a brief description of the context and analysis of our school district data. The district has implemented a range of learning opportunities for staff in literacy and numeracy over the last seven years and collects summative year-end reporting data based on the B.C. Performance Standards. Schools utilize this data to monitor student achievement.

The data set for grades 4 and 7 Foundation Skills Assessment (FSA) results in literacy and numeracy for the years 2017/2018 to 2023/2024 are included in Appendix A, however, analysis of the assessment is not referenced in this report due to the low percentage of participation, ranging between 22% and 36% for 2022/2023.

LITERACY

CONTEXT

Most elementary school growth plans continue to identify the need to focus on literacy as a key goal in 2022/2023. We utilize district-wide strategies to support schools in improving student literacy skills — an effort reflected in our strategic plan, school growth plans, operational plans, and the school district budget.

In collaboration with literacy helping teachers and researchers, elementary teachers employ the Early Primary Reading Assessment (EPRA) and Intermediate Reading Assessment (IRA) to complete class-wide formative assessments in the fall to guide instructional strategies. The assessments are administered again in the spring to determine growth and inform the year-end summative assessments. Teachers also use other assessment tools, as needed, to further investigate specific areas of focus for their students. The assessments give the district rich year-end literacy data based on the B.C. Performance Standards for all students in grades 1 to 7. The data is used by schools to inform their growth plans and each teacher has access to their own students' previous year-end literacy assessments so they can plan next steps in literacy learning. At every stage, the information directly impacts students and their needs.

In the past year, literacy helping teachers have led the development of a literacy framework for the Maple Ridge - Pitt Meadows School District. This framework is based on current and extensive research on the active view of reading (Burns, Cartwright, Duke, 2023), and was developed in collaboration with a provincially recognized literacy facilitator and literacy-leading educators across the district. The current foundational principles of the framework are shown in figure 1, Appendix B.

At secondary schools, learning opportunities are designed to develop students' abilities to use critical and reflective thinking to make meaning from a diverse array of texts and to communicate their understanding and ideas. Assessment practices have been focused on competency-based learning. Some secondary schools are using fall and spring literacy assessments for Grade 8 students. The fall assessment helps teachers identify which literacy skills to focus on during the Grade 8 year, while the spring assessment steers the planning for the following school year and provides feedback on the success level of the interventions and instruction. Where possible, the secondary innovations helping teacher embeds literacy and numeracy instructional strategies within the professional learning opportunities that they facilitate.

ANALYSIS

Elementary

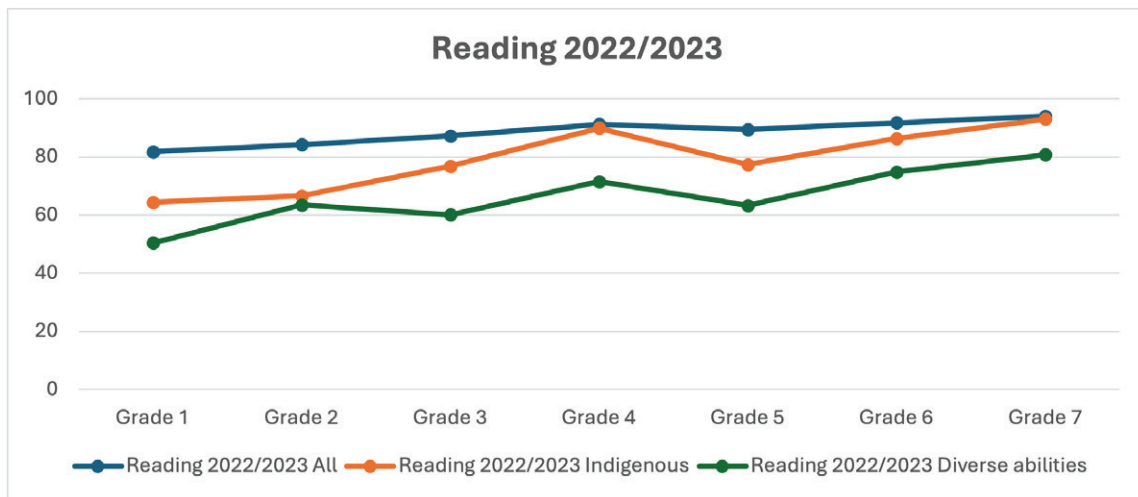
This section describes a range of trends among SD42 students in grades 1 to 7 based on local year-end summative data. We will focus on 2022/2023 data here; further historical and other data can be viewed in Appendix B.

The following graphs compare All Students, Indigenous Students, and Students with Disabilities or Diverse Abilities. The data is from our year-end summative data for 2022/2023 based on teacher assessments of their students using the literacy performance standards in reading (Graph 1) and writing (Graph 2). The data combines students that are minimally meeting (MM), fully meeting (FM), and exceeding (E), and excludes those not yet meeting (NYM).

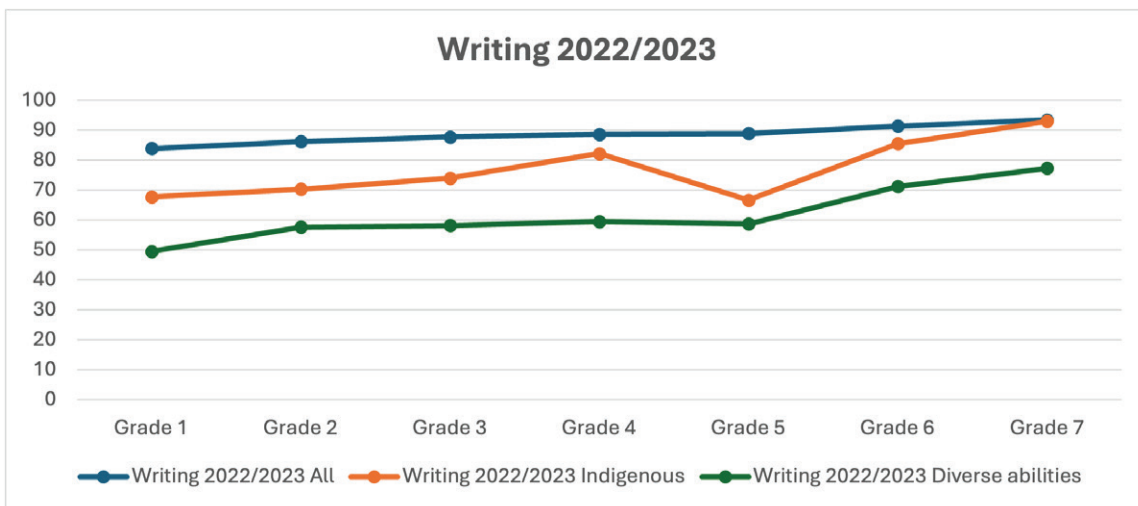
The graphs show as students move to higher grades, they improve in both reading and writing. While there is separation in the various student subgroups in literacy achievement, the gap closes as you compare higher grades. The data in Appendix B shows a similar trend for the two previous years. There is, however, a noticeable downward trend for 2022/2023 Grade 5 Indigenous students and students with diverse abilities that need further exploration to determine who these students are and what we can do to support their literacy development. We saw a similar trend for this cohort last year when they were in Grade 4.

Our goal continues to be to increase the number of students meeting literacy targets in all groups. We are doing this through targeted student-specific structured intervention processes as well as class-wide approaches.

Graph 1

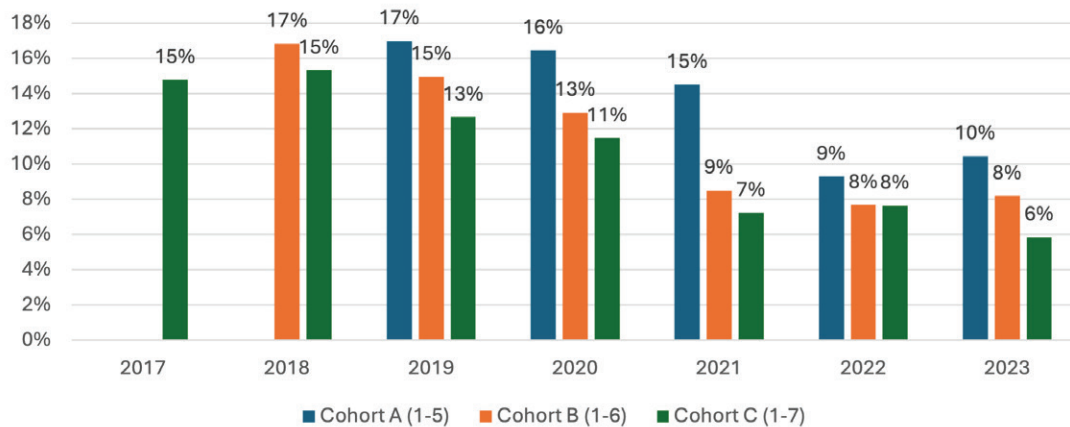


Graph 2



When we review the progress of student cohorts over five years, we see a continued, steady improvement in literacy rates overall, as seen in the graph that follows.

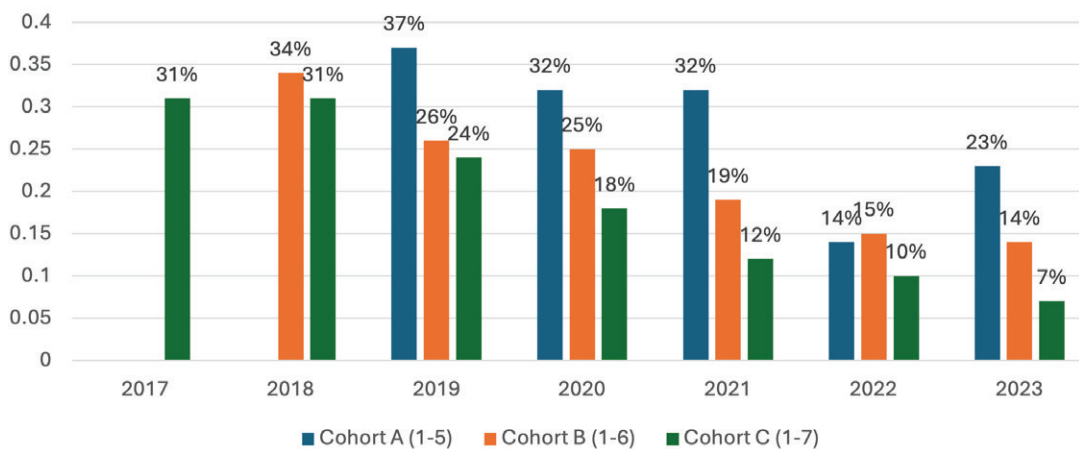
Not Yet Meeting (NYM) Readers – Cohort Study All Students (2022/23)



The cohort study graph reveals the number of students not yet reading at grade level consistently decreased in each cohort group over the last five years. The number of students in the NYM category also decreased year over year from 2017 to 2023.

The data demonstrates that our district-wide efforts to improve student literacy skills and to strengthen the literacy teaching and assessment skills of our educators are having a measurable, positive impact. For example, in 2017, when students in cohort C were in Grade 1, 15% were NYM in reading. By the time they reached Grade 7 in 2023, that number dropped to 6%. On the other hand, while cohort A showed overall improvements, there was an increase in the number of students NYM from 2022 (Grade 4) to 2023 (Grade 5) from 9% to 10%.

Not Yet Meeting (NYM) Readers – Cohort Study Indigenous Students Cohorts (2022/23)



Finally, the cohort graph above for Indigenous students who are not yet meeting expectations shows the overall number of NYM Indigenous students has been decreasing over the past five years (2017/2018 to 2022/2023). This trend provides more evidence that the staff development, approaches, and supports we have implemented as a district are making a difference. These measures have included collaborative work between our helping teachers, Indigenous resource teachers, administrators, itinerant staff, instructional staff, librarians, and teachers. For example, in 2017, when students in cohort C were in Grade 1, 31% were NYM in reading. By the time cohort C students were in Grade 7 in 2023, that number dropped to 7%. At the same time, when comparing cohort A in 2022 to 2023, there is a 9% increase in the number of students NYM. Schools and the Indigenous education department must spend time looking more deeply into this data to examine the stories of individual students and work towards helping these students develop literacy skills.

The *Equity in Action* report gives us recommendations around critical literacy. We need to provide staff with further learning and development in this area and examine instructional strategies and assessments that recognize the strengths and interests of Indigenous learners. As the number of Indigenous students NYM is still higher than all students, we must continue to examine our practices, biases, and structures to determine how we can better serve Indigenous students. We are committed to achieving equitable outcomes for all students.

Secondary

The Graduation Literacy Assessment (GLA) results shown on the subsequent graphs display the results for students who scored proficient or extending. It is important to note that the GLA is a singular snapshot and just one method to examine student achievement. As shown in Figure 1, the provincial and School District 42 results show relative alignment for all resident students from 2019/2020 to 2021/2022 on the GLA. However, in 2022/23, the gap widens with the provincial average higher than the district average. The results for Indigenous resident students (Figure 2) indicate an alignment between 2019/2020 to 2020/2021; however, School District 42 Indigenous students outperformed the provincial average in 2021/2022. In 2022/2023, the results were nearly aligned, although below the all resident average. For designated resident students (Figure 3), School District 42 students performed below the provincial average in 2020/2021 compared to 2019/2020, when the results mostly matched the provincial average. This reversed in 2021/2022 and 2022/2023 when designated resident students in SD42 performed above the provincial average. We will continue to use the GLA to monitor the year-over-year trends to determine what actions and interventions have been successful or will be required. Although we have seen some improvements for Indigenous and designated resident students overall during the past four years, the results are consistently lower than those for all resident students, which continues to show a need to provide even more equitable and effective instruction and assessment practices.

Graduation Assessment - Literacy (Figure 1)

(Portion of Grade 10 resident writers Proficient or Extending on Literacy 10 assessment)

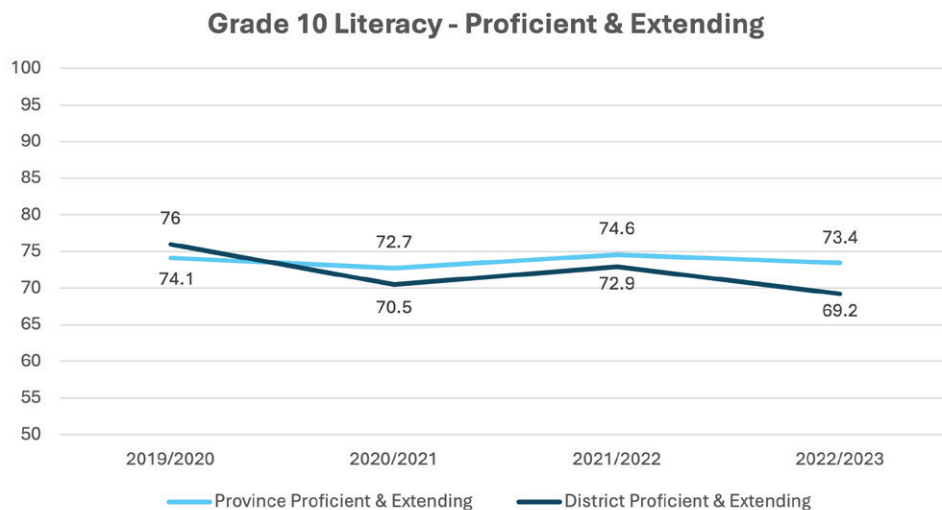


Figure 1. Graduation Assessment Grade 10 Literacy - All resident students

Grade 10 Literacy - Proficient & Extending

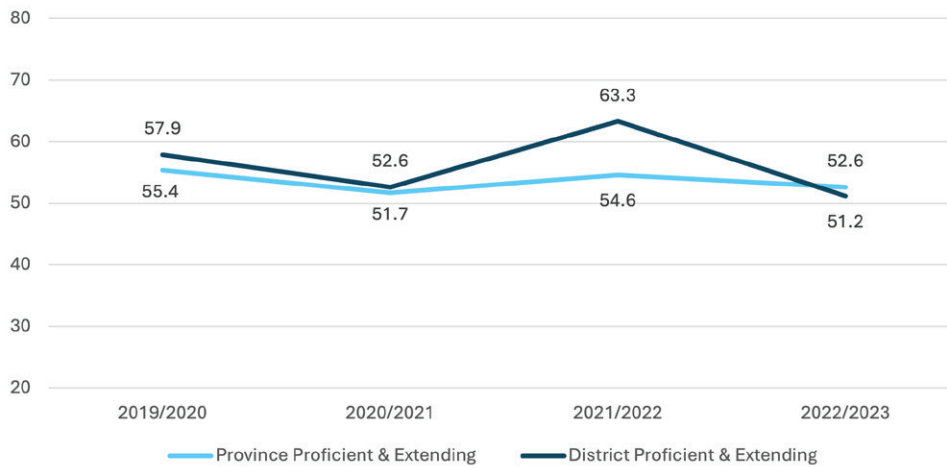


Figure 2. Graduation Assessment Grade 10 Literacy - Indigenous resident students

Grade 10 Literacy - Proficient & Extending

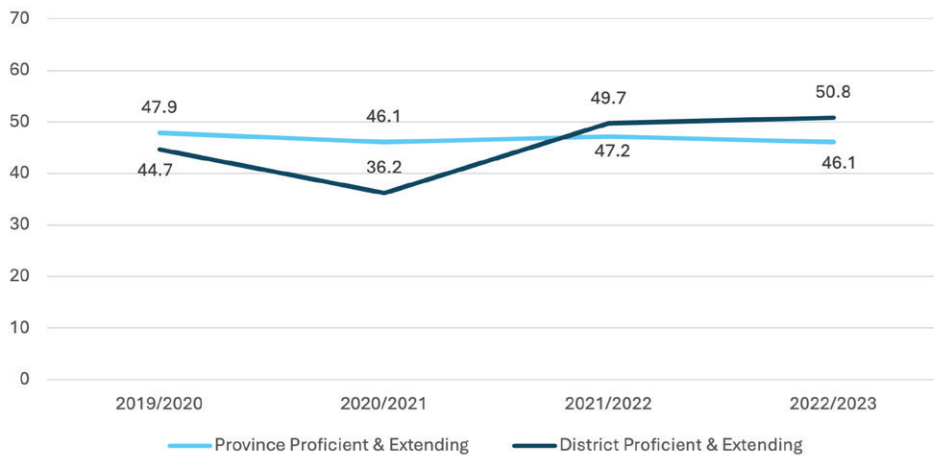


Figure 3: Graduation Assessment Grade 10 Literacy - Resident students with a disability or diverse abilities

LITERACY KEY TAKE-AWAYS

At the elementary level, the district-wide approach to literacy continues to impact our learners as evidenced by the performance standards data. From K-7, we see students continue to develop stronger literacy skills, and the gap between all resident students and diverse and Indigenous learners is decreasing. As seen in the graph above, at secondary, the literacy results from 2019/2020 to 2022/2023 show a decline for the district except for students with diverse abilities and disabilities where there was an improvement in the results. From 2020/2021 to 2021/2022, there was a slight increase in literacy results. In 2022/2023, there is a gap between the provincial and district average that requires further attention.

We need to expand our district-wide approach to literacy instruction and assessment. Although we see more students developing these necessary literacy skills for equitable learning outcomes at elementary, a continued systemic and individualized approach will benefit all students. The district's helping teachers have developed a literacy framework that is having an impact at the elementary level. We need to explore what further literacy focus and interventions can be implemented at the secondary level.

As recommended in the Equity in Action report, we need to take a strength-based and holistic approach to all learners. Students need to be able to demonstrate their learning in multiple ways, including orally, as we value the voice and identity of every learner. This includes more land-based, play-based, and use of authentic resources with effective instructional literacy strategies. This will help us remove the historical systemic barriers that exist for Indigenous learners.

NUMERACY

CONTEXT

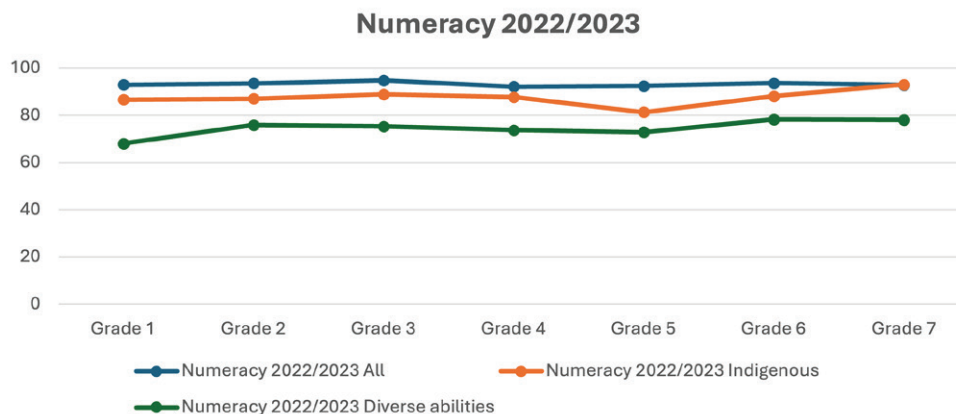
At the elementary level, we have collected summative performance standards data since 2016, and provided professional development and resources for educators, including teaching strategies for core math skills and concrete understanding of mathematical concepts. This approach ensures better retention and understanding of concepts for a wider variety of students.

At the secondary level, we continue to use the Grade 10 provincial numeracy assessment to guide teaching and mathematical work. Schools continue to distribute ownership of numeracy learning across disciplines.

ANALYSIS

Elementary

Included below is the year-end summative numeracy performance standards data for the 2022/23 school year and a comparison of All Learners, Indigenous Learners, and Learners with Disabilities or Diverse Abilities. The data combines students who are minimally meeting (MM), fully meeting (FM), and exceeding (E), and excludes students who are not yet meeting (NYM). The trend over the elementary grades is mostly flat for all students and the gap among learning subgroups remains mostly unchanged except for the Indigenous learners in Grade 7 where there is no gap in the current year. As schools begin to analyze their own data, we have begun to see numeracy as a goal in their school growth plans. We have brought in outside expertise and resources to support these schools in their learning around effective numeracy strategies. We also provide these learning opportunities for teachers across the district through after-school sessions, professional development days, and asynchronous learning on our Spark website.



Secondary

The Graduation Numeracy Assessment (GNA) results shown on the subsequent graphs display the results for students who scored proficient or extending, like the GLA. It is important to note that the GNA is a singular snapshot and just one method to examine student achievement. As shown in Figure 4, from 2018/2019 to 2021/2022, School District 42 students have demonstrated a steady improvement in their numeracy and almost matched the provincial average in 2021/2022. However, the results in 2022/2023 show a decline and the gap between the district and province has widened. The results for Indigenous students (Figure 5) have varied from 2018/19 to 2021/22, with SD42 close to or above provincial results over that time. That changes in 2022/23, when the results align again. For designated resident students, the results have been consistently increasing for School District 42 at a faster rate than the provincial average, with students outperforming the provincial average in 2021/22. Much like Indigenous students, the results for students with diverse abilities/disabilities decreased in 2022/23 to align with the provincial results. Although we are seeing some improvement over four years for Indigenous and designated resident students, the results are consistently lower than those for all resident students. This highlights the ongoing need to provide even more equitable and effective instruction and assessment practices.

Graduation Assessment - Numeracy 10

(Portion of Grade 10 resident writers Proficient or Extending on the Numeracy 10 assessment)

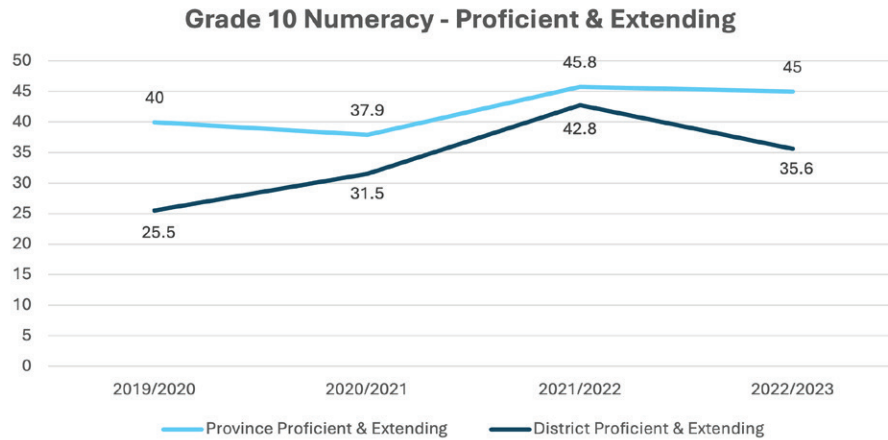


Figure 4. Graduation Assessment Grade 10 Numeracy - All resident students

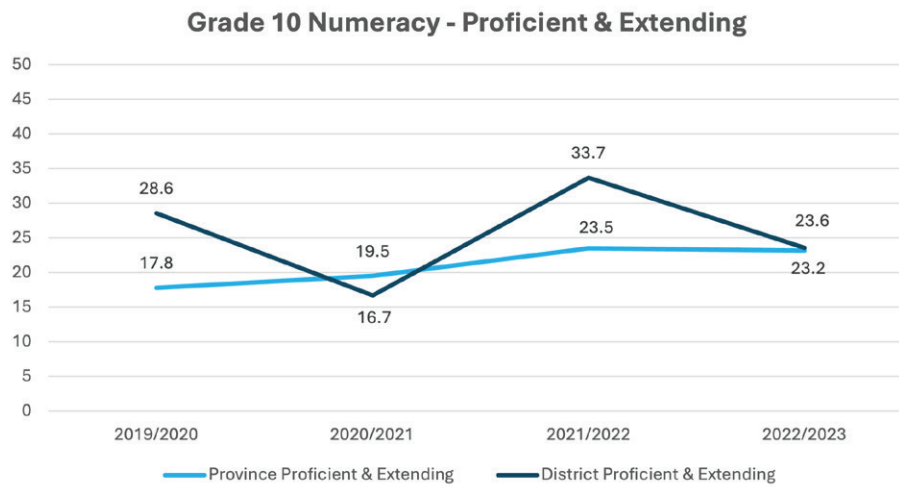


Figure 5. Graduation Assessment Grade 10 Numeracy - Indigenous resident students

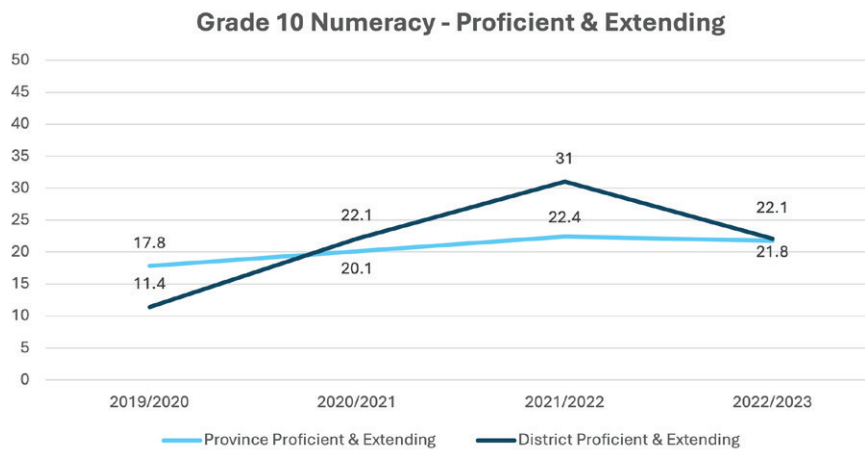


Figure 6. Graduation Assessment Grade 10 Numeracy - Resident students with a disability or diverse abilities

NUMERACY KEY TAKE-AWAYS

Overall, we see little change over the grades through the elementary years with a small gap between all students, Indigenous students, and students with diverse abilities. Looking at the graphs above for secondary, the district data showed improvement from 2018/19 to 2021/22; however, there is a decline for 2022/23. We continue to need further efforts at both the district level and the school level to emphasize the importance of developing numeracy skills across curriculum areas. In addition, we need to look at the most effective ways to support numeracy instructional practices and assessment systemically. This will be done at the school and district levels and involve both in- and out-of-district expertise.

B. HUMAN AND SOCIAL DEVELOPMENT

CONTEXT

Social Emotional Learning (SEL) has become part of the district strategic plan and is reflected extensively in school growth plans, operational plans, and the district budget.

SEL helps create a positive and supportive learning environment, which enhances students' overall well-being and engagement in the educational process. SEL helps students develop self-awareness, self-regulation, and emotional resilience while cultivating essential life skills that go beyond the academic realm. We know from student forums, the Early Development Instrument (EDI), the Middle Years Development Instrument (MDI), Youth Development Instrument (YDI), Ministry Learning Survey results, and listening to Indigenous Elders that we must keep SEL central to the teaching, learning and assessment in our school communities.

During 2022/23, the focus was on the development and implementation of mental health strategies which was reinforced by student forums and survey results. The province's [A Pathway to Hope](#) mental health care plan integrates various initiatives to enhance mental health support within educational settings. Andrea Chatwin, author of *Teaching the Hurt Child*, played a pivotal role in assisting individual school teams develop and implement trauma-informed school plans, extending professional development from the previous year. School counsellors and the Indigenous Education department participated in a two-day workshop led by Dr. Thira, titled "Beyond Colonization: A Culturally Rooted and Strength-Based Approach to Student Wellness." School counsellors engaged in sessions with Dr. Myrna Lashley about working on cultural diversity in a therapeutic setting. Secondary schools received presentations in exploitation education (Cyber Safe from Exploitation) and harm reduction and substance use education. The strategy also included Safe and Caring School blocks in secondary schools, compassionate systems training, and Mental Health First Aid training for staff. Additionally, the district facilitated both SOGI and racial inclusivity lunch and learn sessions, highlighting a commitment to inclusive and comprehensive mental health education.

ANALYSIS

EARLY DEVELOPMENT INSTRUMENT (EDI)

The Early Development Instrument (EDI) is a short questionnaire completed by kindergarten teachers across Canada and internationally. The EDI measures the ability of children to meet age-appropriate developmental expectations. The instrument looks at a child's physical health and well-being, social competence, emotional maturity, language and cognitive development, communication skills, and general knowledge.

In the Maple Ridge – Pitt Meadows School District, kindergarten teachers have been completing the EDI for more than a decade. Students entering kindergarten are showing an increased need in the areas of social competence and emotional maturity. Our district's 2023/24 Wave 9 EDI data showed an increase in vulnerability in all our students' domains. A graph of EDI data for SD42 is included on the following page, showing the percentage of vulnerable students in the noted categories.

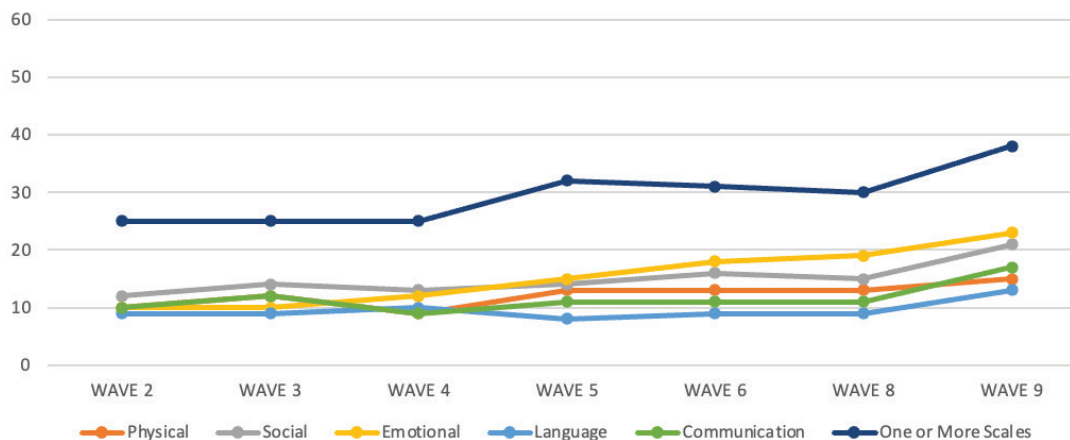
Our EDI data has reinforced the need for continued development of our SEL framework to support all learners, specifically in the areas of mental health and well-being.

Wave 2-9 District EDI Data: Percentage Vulnerable (Raw Numbers)

	WAVE 2 2004-07	WAVE 3 2007-09	WAVE 4 2009-11	WAVE 5 2011-13	WAVE 6 2013-16	WAVE 8 2019-20	WAVE 9 2023-24
Physical	10	12	9	13	13	13	15
Social	12	14	13	14	16	15	21
Emotional	10	10	12	15	18	19	23
Language	9	9	10	8	9	9	13
Communication	10	12	9	11	11	11	17
One or More Scales	25	25	25	32	31	30	38

Note: Data is suppressed for waves when there are fewer than 35 kindergarten children in the school district.

Wave 2-9 District EDI Data: Percentage Vulnerable



MIDDLE YEARS DEVELOPMENT INSTRUMENT (MDI)

The Middle Years Development Instrument (MDI) is a self-report questionnaire completed by our students in Grade 4 and Grade 7. It asks them how they think and feel about their experiences both inside and outside of school.

One aspect of the data that should be noted is the number of important adults these students have at school. Research indicates that a relationship with at least one adult can promote resiliency, emotional regulation, and school engagement (Murphy et al, 2013). The school district’s 2022/23 MDI data shows an increase for both grades 4 and 7 over last year in terms of students being able to identify one or more important adults in their lives. In relation to the sense of school belonging, both grades are above or at the provincial average.

Our current Well-Being Index data for our Grade 4 students shows a lower percentage that are thriving. We suspect the effects of the past global pandemic and current food insecurities will negatively impact this data for years to come. The results for our Grade 7 students showed an improvement from the previous year’s 26% thriving to 29% for the 2022/23 school year.

We have been studying the data to determine where to direct additional attention and resources to positively impact student well-being. Schools also use their own data to enhance and create programs to enhance relationships and school belonging.

2022/23 District MDI Data

Grade 4

NUMBER OF IMPORTANT ADULTS AT SCHOOL



Grade 7

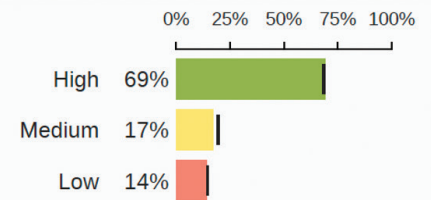
NUMBER OF IMPORTANT ADULTS AT SCHOOL



Grade 4 2022/23 MDI Results: Well-Being (Thriving)

SCHOOL BELONGING

School belonging is the degree to which children feel connected and valued at their school. e.g., "I feel like I am important to this school."



High Well-being (Thriving)
Children who score in the high range on at least 4 of the 5 measures of well-being and have no low-range scores.

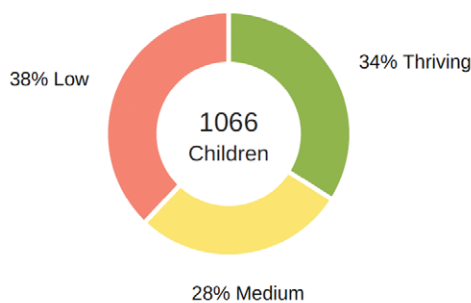


Medium Well-being
Children who score in the high range on fewer than 4 of the 5 measures of well-being, and have no low-range scores.

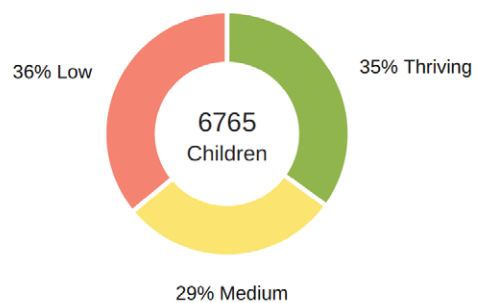


Low Well-being
Children who score in the low range on at least 1 of the 5 measures of well-being.

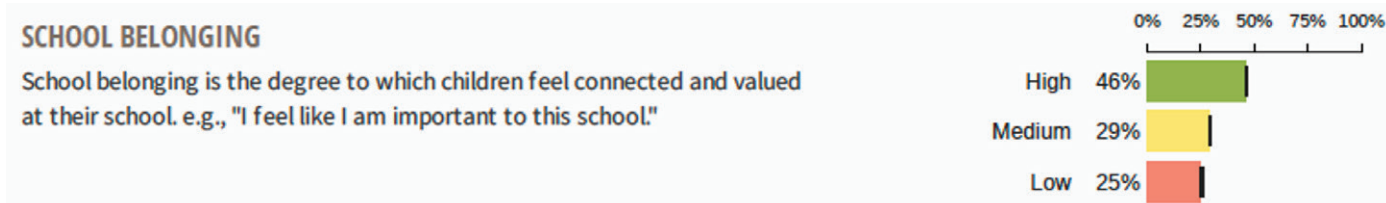
MAPLE RIDGE-PITT MEADOWS



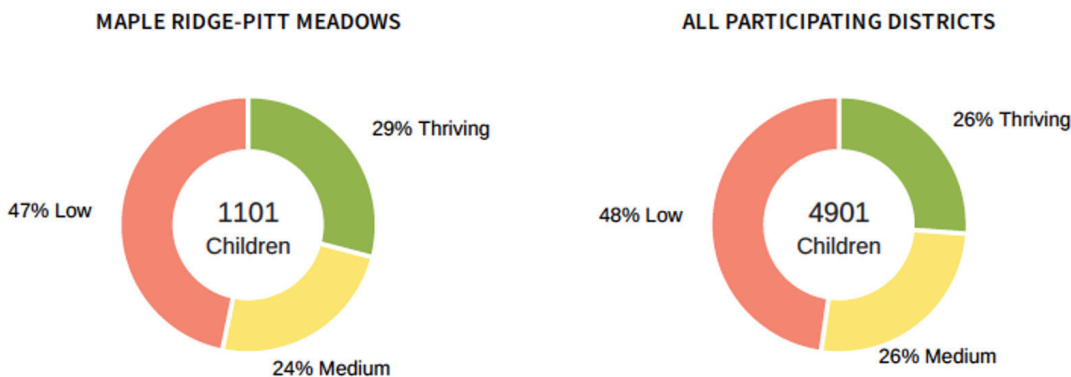
ALL PARTICIPATING DISTRICTS



Grade 7 2022/23 MDI Results: School Belonging



- High Well-being (Thriving)**
Children who score in the high range on at least 4 of the 5 measures of well-being and have no low-range scores.
- Medium Well-being**
Children who score in the high range on fewer than 4 of the 5 measures of well-being, and have no low-range scores.
- Low Well-being**
Children who score in the low range on at least 1 of the 5 measures of well-being.



2022/23 YOUTH DEVELOPMENT INSTRUMENT (YDI)

The Youth Development Instrument (YDI) is a self-report questionnaire completed by students in Grade 11 that seeks to understand their health and well-being.

The 2022/23 YDI data shows a slight decrease in students who have a meaningful relationship with adults in our secondary schools. Positive and healthy social relationships play an important role in promoting physical, mental, and emotional health during and beyond youth. Seventy-one per cent (71%) of Grade 11 students report they feel they belong (medium to high) at school, which aligns with provincial averages but is a 6% decline from the previous year. In the 2021/22 YDI report, 46% of Grade 11s identify as having low well-being, which is 1% higher than the previous year. The 2022/23 YDI no longer has a well-being index, thus we have substituted the YDI Positive Student Mental Health data to continue to look for trends.

In the past, we saw a concerning decline (from 33% in 2020/21 to 17% in 2021/22) in the number of Grade 11 students who identified as thriving. The 2022/23 Grade 11 students' mental health data shows a similar trend, with only 17% of students reporting positive mental health. This data is reinforced by student feedback gathered in district student forums, where students have expressed concerns about their mental health. Additionally, the YDI reveals that 49% of students acknowledge that people talk openly about mental health. This further reinforces the need for continued strategies to increase awareness and reduce stigma. Effective mitigation strategies include explicit instruction on mental health, increased access to resources, provision of designated safe spaces, and meaningful engagement with caring and knowledgeable adults. Students articulated that these factors play a significant role in promoting their well-being within educational settings.

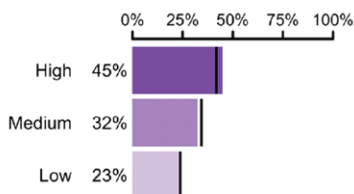
2021/22 District YDI Data: Number of Supportive Adults at School (% Reporting 2 or More Adults)

Note: Black line is the provincial YDI average.

SUPPORTIVE ADULTS AT SCHOOL*

Youth’s level of agreement with statements about how supported they feel by the adults at their school.

e.g., “At my school, there is an adult who really cares about me”



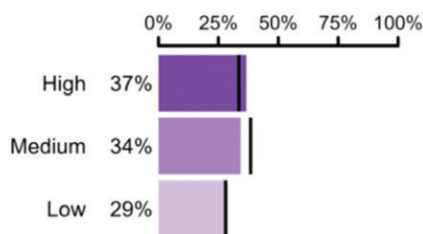
2022/23 District YDI Data: Number of Supportive Adults at School (% Reporting 2 or More Adults)

Note: Black line is the provincial YDI average.

SUPPORTIVE ADULTS AT SCHOOL*

Youth’s level of agreement with statements about how supported they feel by the adults at their school.

e.g., “At my school, there is an adult who really cares about me”



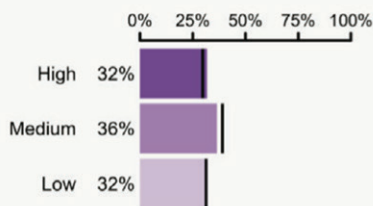
2021/22 District YDI Data: School Belonging

Note: Black line is the provincial YDI average.

SCHOOL BELONGING*

Youth’s level of agreement with statements about their sense of belonging at school.

e.g., “I feel like I belong in this school”



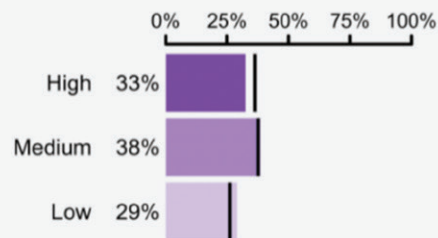
2022/23 District YDI Data: School Belonging

Note: Black line is the provincial YDI average.

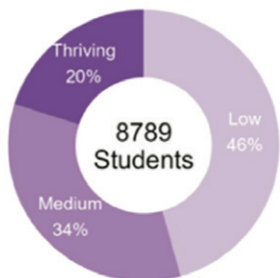
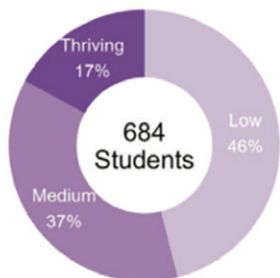
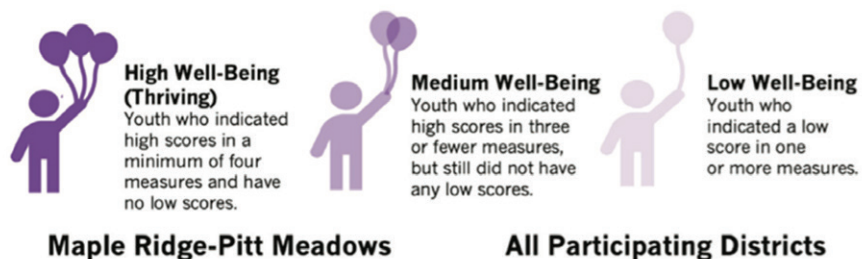
SCHOOL BELONGING*

Youth’s level of agreement with statements about their sense of belonging at school.

e.g., “I feel like I belong in this school”



2021/22 District YDI Data: Thriving



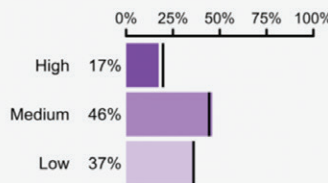
2021/22 District YDI Data: Positive Student Mental Health

Please note that the 2022/23 YDI Report no longer provides student thriving data.

POSITIVE MENTAL HEALTH

Positive mental health was assessed using the Warwick-Edinburgh Mental Well-being Scale (WEMWBS; Tennant et al., 2007). The WEMWBS is a seven-item scale that asks how frequently youth have experienced clear and healthy thought patterns, positive self-perception, effective problem-solving abilities, and autonomous decision-making in the last two weeks.

Results are based on the sum scores across the seven items in the scale. The maximum score is 35. High (28+), Medium (21-27), and Low (0-20).



2022/23 STUDENT LEARNING SURVEY DATA

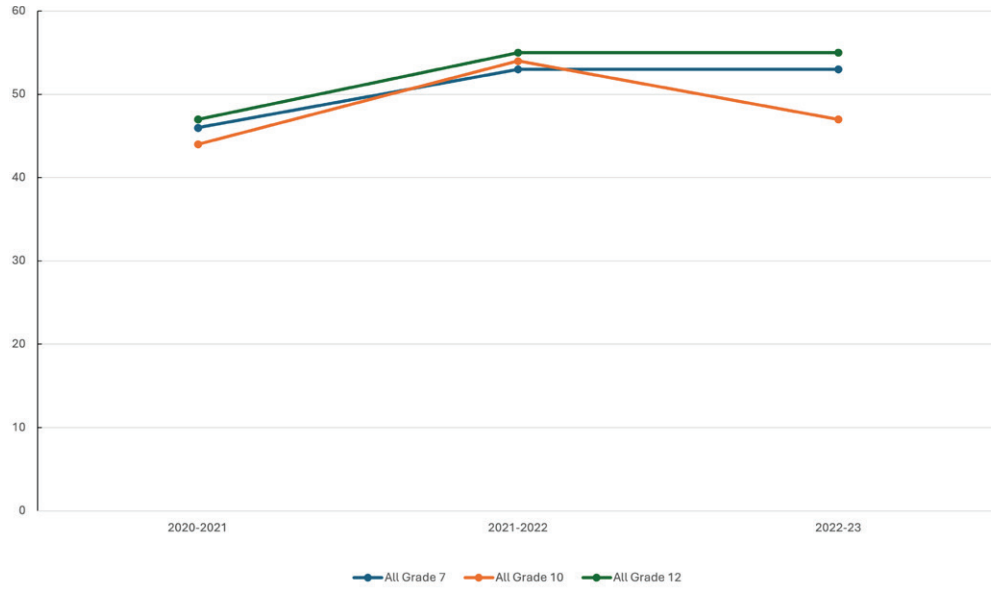
Our 2022/23 provincial student learning survey data shows that 74% of our elementary students feel safe at school most or all the time. These results mirror the provincial average and are within the five-year range of results. We saw a drop down to 78% of secondary students who felt safe at school, but these results are within range of the provincial data.

As indicated in the development instruments, emotional health is an area that requires attention. Our student learning survey data shows in elementary, 63% of students indicate they have good mental health, while only 44% of secondary students indicate they feel good about their mental health. Both elementary and secondary student data has seen a negative shift this past year, but our elementary data is still above the provincial average and our secondary data is within the provincial range. The relevant student learning survey data for Grades 4, 7, 10 and 12 is included in Appendix B.

The data reflects our general school population exhibits more positive outcomes (generally 10% higher) compared to students with Indigenous ancestry and students with special needs. One significant exception is Grade 12 Indigenous students. This group's sense of belonging in their schools is 53%, which is just 2% lower than the overall population.

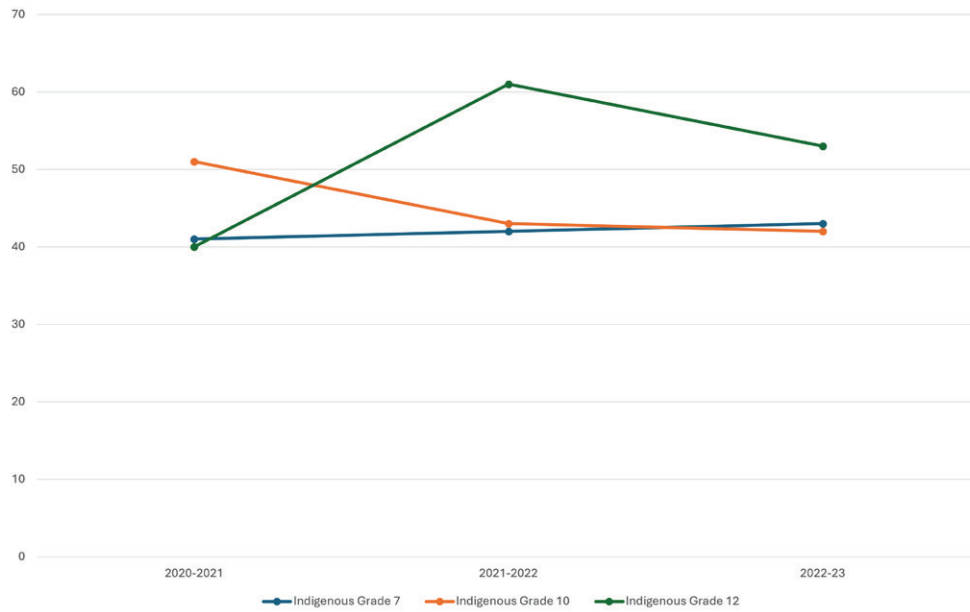
All Students

Is school a place where you feel like you belong? (% Often/Always)

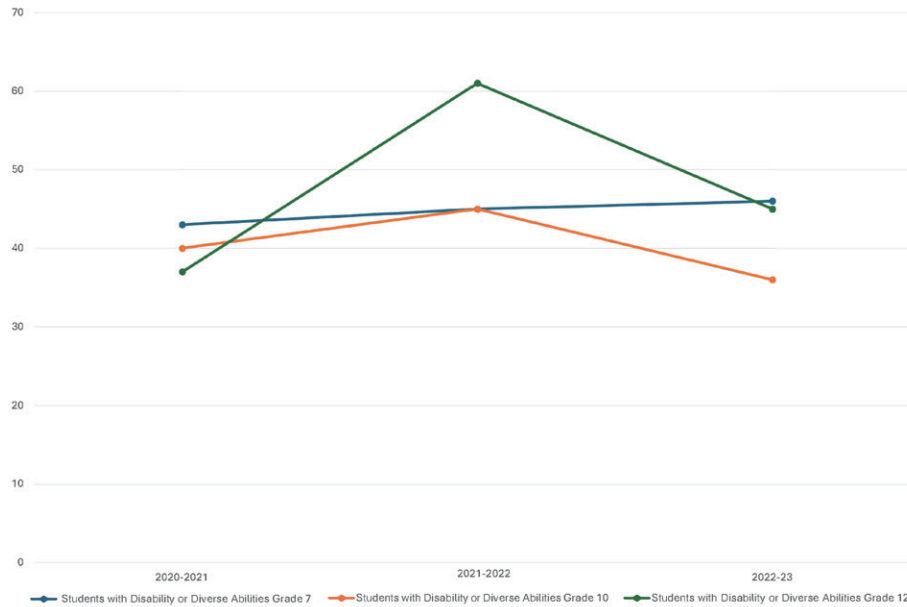


Indigenous Students

Is school a place where you feel like you belong? (% Often/Always)



Students with Disability or Diverse Abilities
Is school a place where you feel like you belong? (% Often/Always)



We have seen a decrease in our general Grade 10 population’s sense of belonging at school. We have also seen a similar decrease in our Grade 12 Indigenous population and our Grade 10 and 12 special needs students. The rest of our student results show a slight increase or the same results from last year.

Both the Indigenous Education Department student forum (March 2, 2023) and district student forum data (February 1, 2023) reveal students are advocating for their unique needs to be acknowledged and incorporated into their learning experiences. During the Indigenous Education student leadership forum, students acknowledged they need stories to see themselves and others, become more compassionate, and strengthen their connections. An Indigenous student shared, “we need education, reconciliation, love, and hope for all students struggling to find peace with their identity. Success at the end of the school year to me is teachers showing and the school system showing that they care about our voices.” To foster a culture of belonging, we will continue to engage with Elders, Knowledge Holders, and Indigenous youth. In collaboration with community rights holders, we will continue to implement the recommendations from the *Equity in Action* report.

While key indicators of belonging and safety are relatively strong in our data, indicators of school stress, self-esteem, and mental health are areas we need to continue focusing on. We need to continue creating a culture of belonging in our schools, so students feel welcome and treated fairly. The 2023 District Student Forum data reveals that key stressors for our students include procrastination and poor time management, concerns about judgment and comparisons with peers, inflexible deadlines, and the inability to demonstrate their learning in multiple ways. Students have various healthy ways to relieve stress that could be shared as positive examples. They need their peers to listen without judgment and help distract them from their stressors.

Schools can support students by encouraging flexibility with deadlines and methods of showing learning, providing explicit instruction on stress management, and increasing access to resources, safe spaces, and mental health support.

During the District Student Forum, students expressed more focus is needed on representing identity in classrooms, learning materials, and school culture. While students feel they can make a difference in the school, they may not feel included in decision-making processes. The primary concerns for students are feeling heard, having their concerns and opinions valued, and seeing their ideas and needs translated into action. They want their input to lead to change. Every student should feel supported and represented in their classrooms, learning resources, and community, with consideration given to their culture and identity.

It is clear from the findings of the *Deepening Indigenous Education and Equity: Supporting the Wholistic Success of Indigenous Learners, Families, and Communities* that supporting Indigenous education and anti-Indigenous racism is the responsibility of everyone in the district. One of the three goals from the report process is to collaborate with Rights-holders and Indigenous partners to develop a model of Indigenous education that includes cultural diversity and Indigenous knowledge(s) of the Indigenous learners, families, and communities that are represented in our district. In April 2022, students shared insights about their educational experience through the feedback process for the *Deepening Indigenous Education and Equity* report. One student shared: “We want to see the truth. The stories of our ancestors and their values live on through us. We want the truth in all aspects of our lives and history. We are unheard, unseen, tokenized, victimized and stigmatized for our skin and how we represent ourselves. We feel targeted, unsupported and hidden. Although we face all these issues, we stand strong. We are the foundation of the lands we walk on, and the stories and culture make us resilient.” The importance of mental health supports was highlighted by student feedback, including remarks like, “mental health supports are extremely important,” the need for “better access to mental health supports,” and how it was “affirming to see them in the report.” Additionally, the feedback emphasized the necessity for urban Indigenous students to have access to cultural teachings. Within an Indigenous worldview, access to Elders, Knowledge Carriers, and cultural teachings is considered essential as a form of medicine, and crucial for fostering a sense of belonging and connection to identity.

During the Indigenous Education student forum, students identified that school communities can create a greater sense of belonging and community by exploring Indigenous-led topics beyond trauma, learning about land stewardship, and creating more cultural learning opportunities. Students acknowledged the impact of stories by expressing that stories heal, transform them and centre their humanity.

KEY TAKE-AWAYS

According to the district’s MDI, YDI and Provincial Learning Survey data, students generally have a good sense of belonging and safety within our schools. While we continue to prioritize maintaining this positive environment, it is crucial to shift our attention towards student mental health. It is evident from the data that students are experiencing heightened levels of stress. Our Ministry Learning Survey data shows that in Grade 7, 12% of student respondents express they are experiencing negative mental health. By Grade 10, it increases to 23% of students and by Grade 12, it is at 25%. Furthermore, the YDI survey indicates our students’ mental and emotional well-being continues to be a concern since the onset of the COVID-19 pandemic. On a positive note, our MDI trend data shows an improvement in terms of students’ optimism and absence of sadness from the 2021/22 data.

To address these concerns in the 2023/24 school year, the district will maintain its focus on promoting inclusivity and equity, and addressing issues related to SOGI (sexual orientation and gender identity), racism, and discrimination. Creating a positive and inclusive environment where all students are valued and supported contributes to the development of a strong sense of self-identity. By prioritizing inclusion efforts, we can work towards closing the gaps that persist between our general school population and students with special needs or Indigenous students.

Students need opportunities to explore and practice strategies to reduce stress. Staff will be provided with professional development opportunities about mindfulness and gratitude practices, play-based and outdoor learning opportunities, and time management strategies to share with their students. In partnership with the District Parent Advisory Council (DPAC) and PACs, parents will be provided with opportunities to learn how to support their children’s mental health and stress management at home.

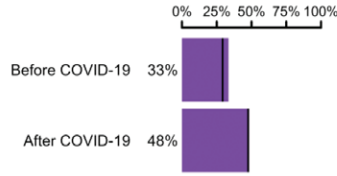
Strengthening educators’ capabilities in areas such as preventive education, trauma-informed practice, mental health literacy, and restorative actions will continue to be a primary focus for SD42. By equipping our educators with these critical skills, we can proactively address potential challenges and foster a supportive environment for our students’ overall well-being.

Grade 11 2022/23 YDI Results: Pre and Post COVID

Note: Black line is the provincial YDI average.

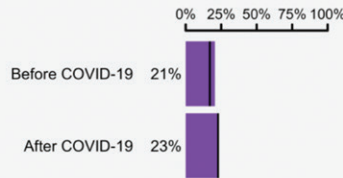
MENTAL/EMOTIONAL HEALTH

The percentage of youth rating their mental/emotional health as 'poor' or 'fair' before COVID-19 compared to during COVID-19.



QUALITY OF LIFE

The percentage of youth rating their quality of life as 'poor' or 'fair' before COVID-19 compared to during COVID-19.



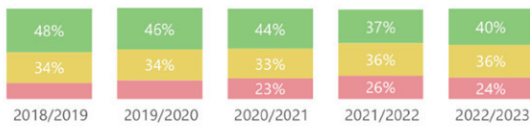
Grade 7 MDI Results: Four-Year District Averages

Grade 7 - District

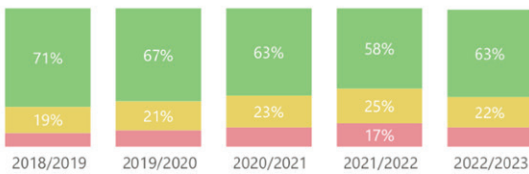
The Well-Being Index combines MDI measures relating to children's physical health and social and emotional development that are of critical importance during the middle years. These are: Optimism, Happiness, Self-Esteem, Absence of Sadness and General Health. Learn more about the the well-being index in the [Discover MDI Field Guide](#)

Optimism

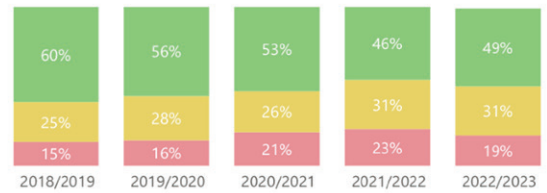
● Low ● Medium ● High



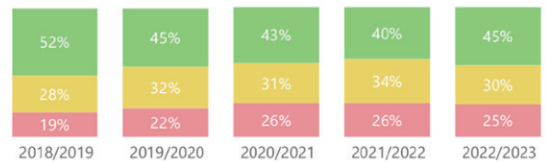
Self-Esteem



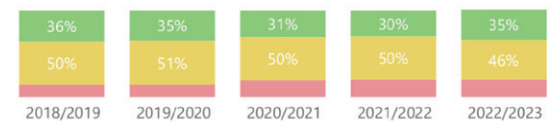
Happiness



Absence of Sadness



General Health



C. CAREER DEVELOPMENT

CONTEXT

One of our current strategic goals is Secondary Innovation, with the core component of improving levels of student engagement and rates of graduation. In support of this goal, the school district has expanded program options and incorporated intentional tracking of student learning. While recognizing the importance of tracking five-year graduation rates, the district also sees great importance in tracking six-year graduation rates since successful completion for all learners is the primary goal. Graduation rates are linked with transition rates to post-secondary and student perceptions of career preparation, which both warrant further inquiry and ongoing analysis.

ANALYSIS OF DATA

FIVE-YEAR GRADUATION RATES

The data for five-year graduation rates generally shows favourable trends over time. Over the period 2018/19 to 2022/23, the five-year graduation rate for the All Resident Students group has increased from a low of 87.6% to the most recent level of 93.8%, which places our district results above the provincial rate of 87.4%.

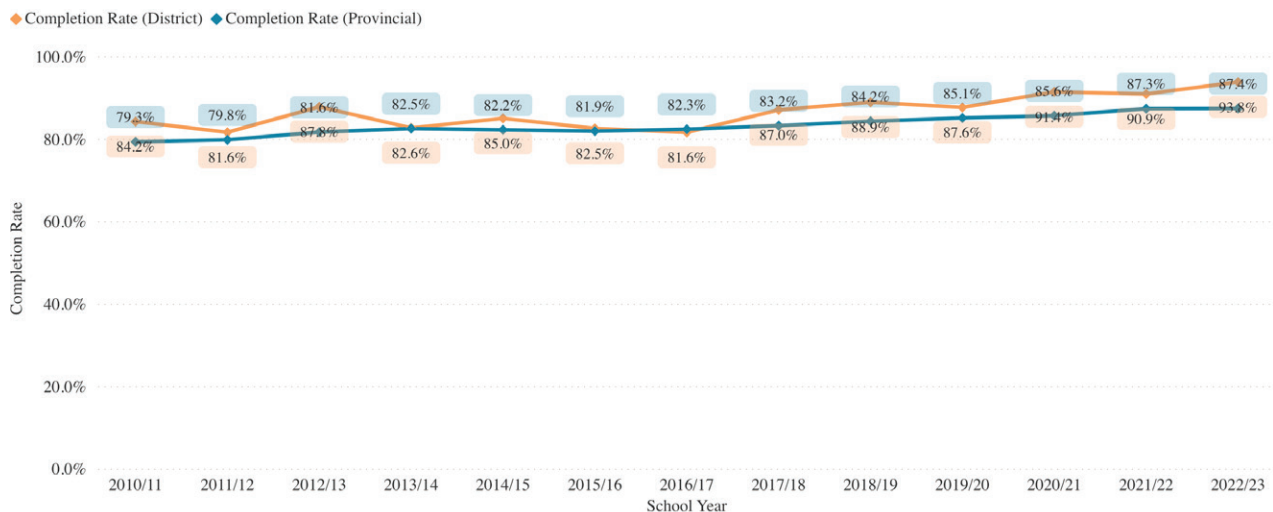
The graduation rates for Indigenous students continues to show steady improvement. As shown in the following graphs, the district graduation rate for Indigenous students over the 2018/19 to 2022/23 period has shown an increase of 7.1%. Additionally, over this same period, the gap between rates for Indigenous and all resident subgroups narrowed from 13.4% to 12.3%. In the 2017/18 school year, the gap between the Indigenous and Non-Indigenous subgroups sat at 7%. Historically, the five-year graduation rate for SD42 Indigenous students has consistently been above the provincial average. It is noteworthy that in the five-year time period of 2013/14 to 2017/18, the graduation rate for Indigenous students was on average 10.14% above the provincial average. In the most recent five-year period of 2018/19 to 2022/23, the Indigenous students' graduation rate was on average 14.86% above the provincial average.

Of equal note is the general trend of improvement in the graduation rates for students with diverse abilities where rates have also generally sat above provincial rates spanning over a decade. While the graduation rate over the 2018/19 to 2022/23 period has shown an increase of 12%, the gap between the diverse abilities and the all resident subgroups has narrowed from 18.6% to 11.5%.

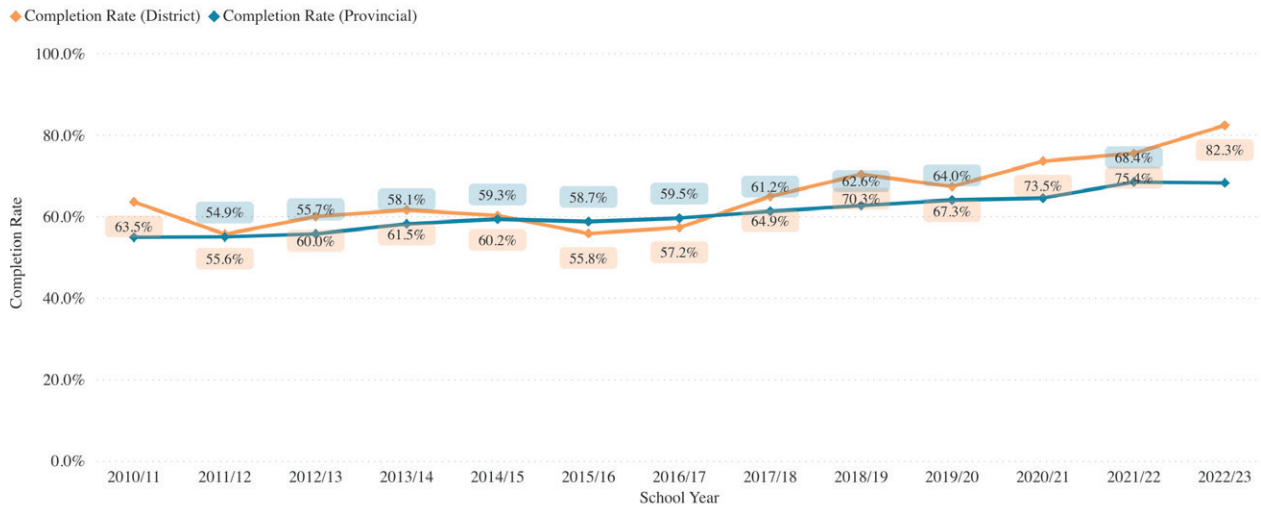
The data specific to the Children/Youth In-Care subgroup is new data for consideration and analysis. The data available shows district results are generally higher than provincial rates, yet concerningly low. The most recent five-year data set shows a significant range (33%) in district results, which may be partly explained by the transiency rates for children attending our schools. Overall, for the district, there is a pattern of improvement in the five-year graduation rate for children/youth in-care and, year over year, the district results are consistently higher than the provincial average.

FIVE-YEAR DATA

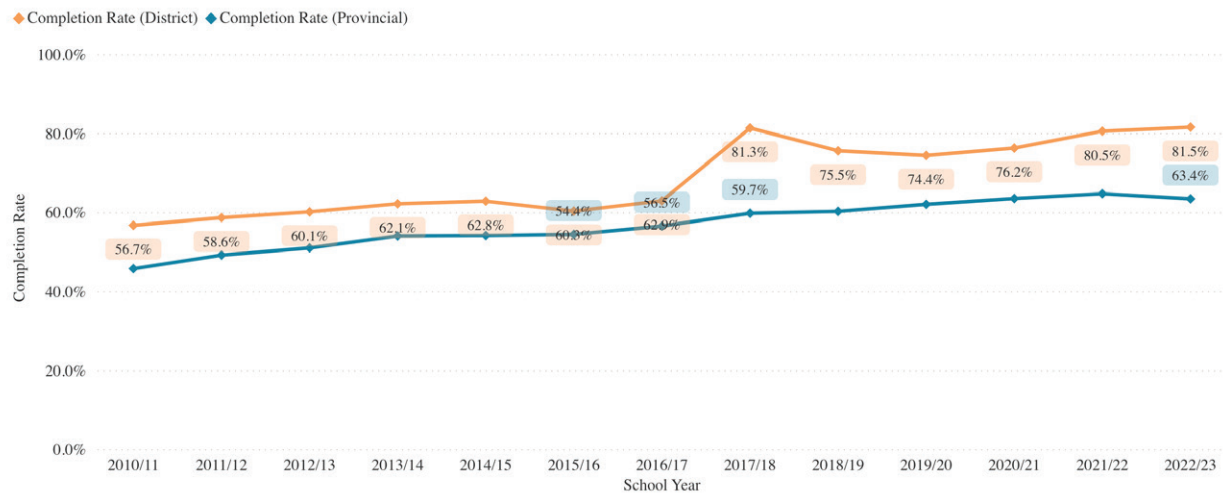
All Students – Five-Year Grad Rates



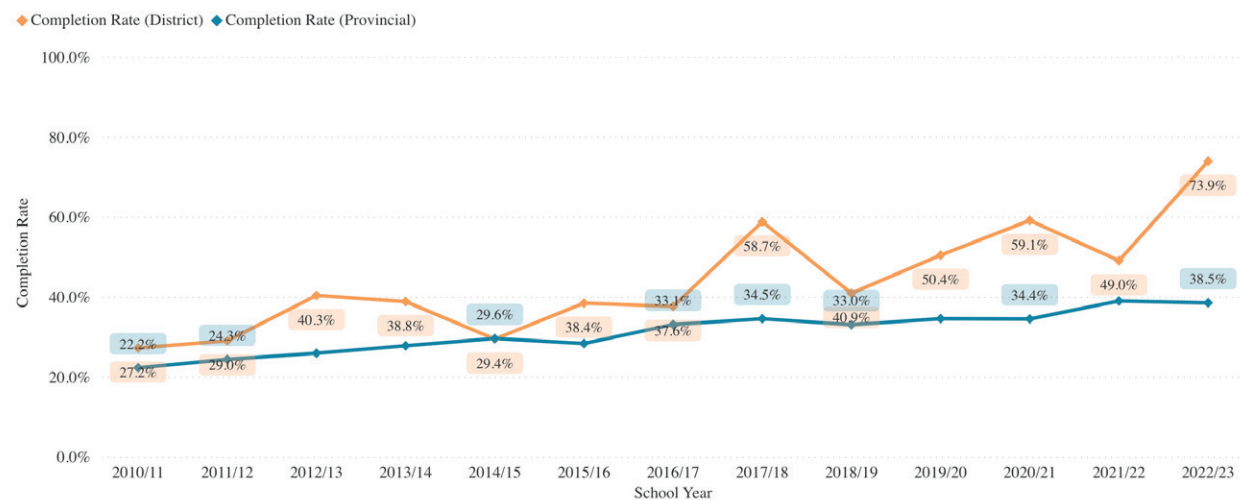
Diverse Abilities – Five-Year Grad Rates



Indigenous Students – Five-Year Grad Rates



Children/Youth In-Care – Five-Year Grad Rates



SIX-YEAR GRADUATION RATES

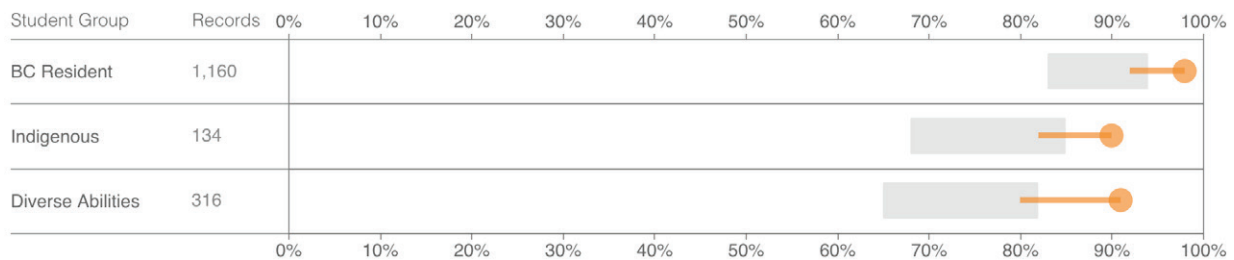
The data for six-year graduation rates shows overall positive trends and demonstrates the benefits of providing learners with additional time to meet graduation requirements. Overall, the graphic below shows the positive trend over the 2018/19 to 2022/23 period for six-year rates in the categories of B.C. residents, Indigenous, and Diverse Abilities. Along with demonstrating a positive trend in completion rates for SD42 students, the data set shows results for SD42 are significantly higher than the typical range of results across B.C. school districts.

SIX YEAR DATA

The Six-Year Completion Rate is the proportion of students who graduate with a B.C. Certificate of Graduation or B.C. Adult Graduation Diploma within six years from the first time they enrol in Grade 8. Results are adjusted for student migration in and out of British Columbia.

- Typical range across B.C. (middle 50% of school districts)
- Selected school district's most recent results (2022/2023)
- Range of school district's results over time (2018/2019 - 2022/2023)

Completion Rates

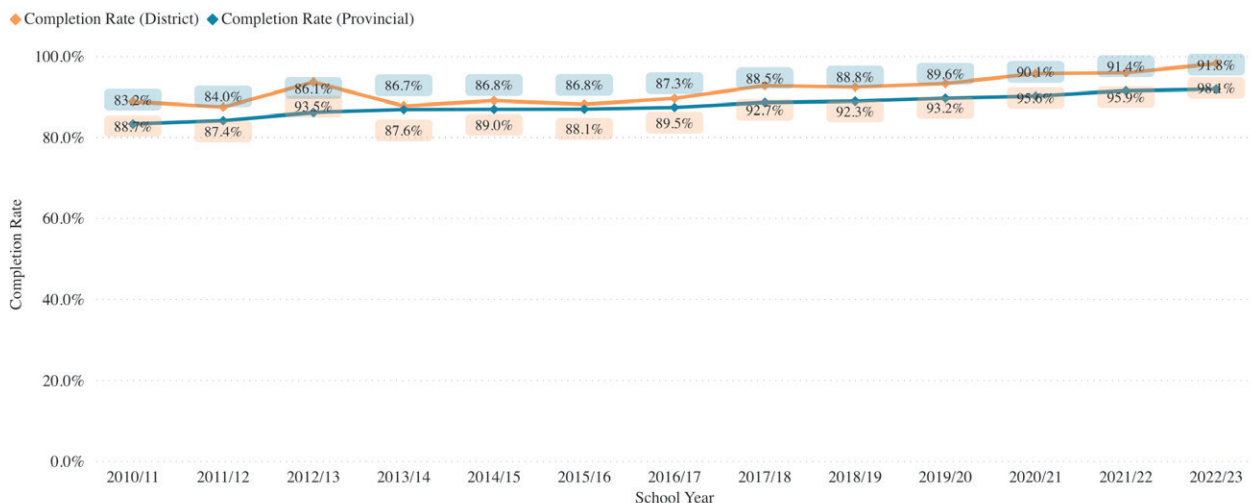


More specifically, over the period of 2018/19 to 2022/23, the six-year graduation rate for the all resident students category has increased from 92.3% to 98.1%, which sits above the typical provincial range of 83% - 94% and the provincial average of 91.83%.

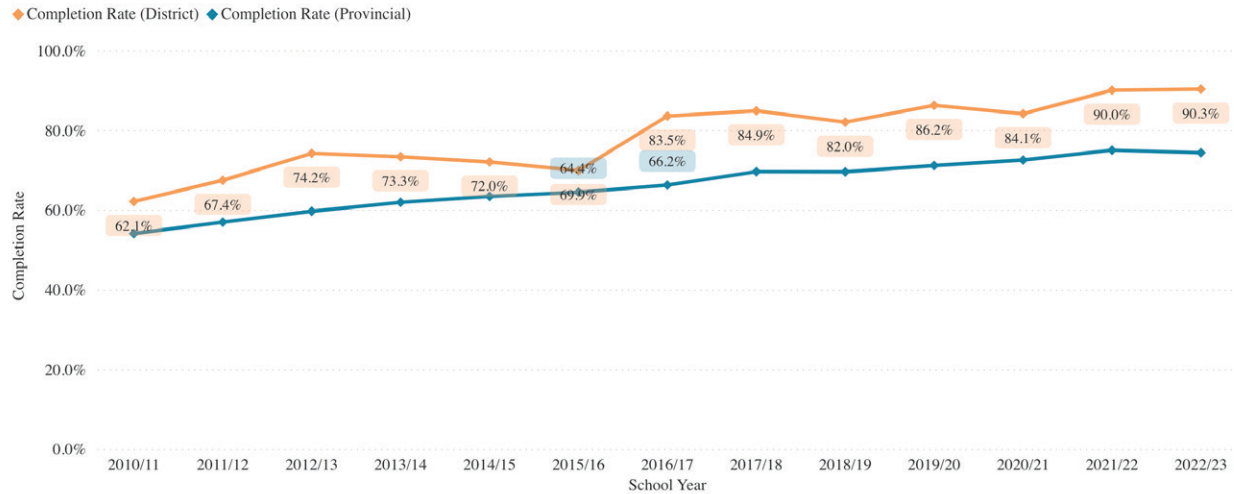
As shown in the data set below, the six-year graduation rate for the Indigenous subgroup over the period of 2018/19 to 2022/23 has shown a range of 82% - 90.3% with the 2022/23 measure being 90.3%. The gap between rates for Indigenous and all resident subgroups has a range of 5.9% - 11.5% with the smallest gap (5.9%) in the 2021/22 school year. The gap for 2022/23 is 7.8%.

Similarly, the six-year graduation rate for students with diverse abilities over the period of 2018/19 to 2022/23 has shown an increase of 11.2% with the gap between rates for diverse abilities and all resident subgroups narrowing from 12.1% to 6.7%.

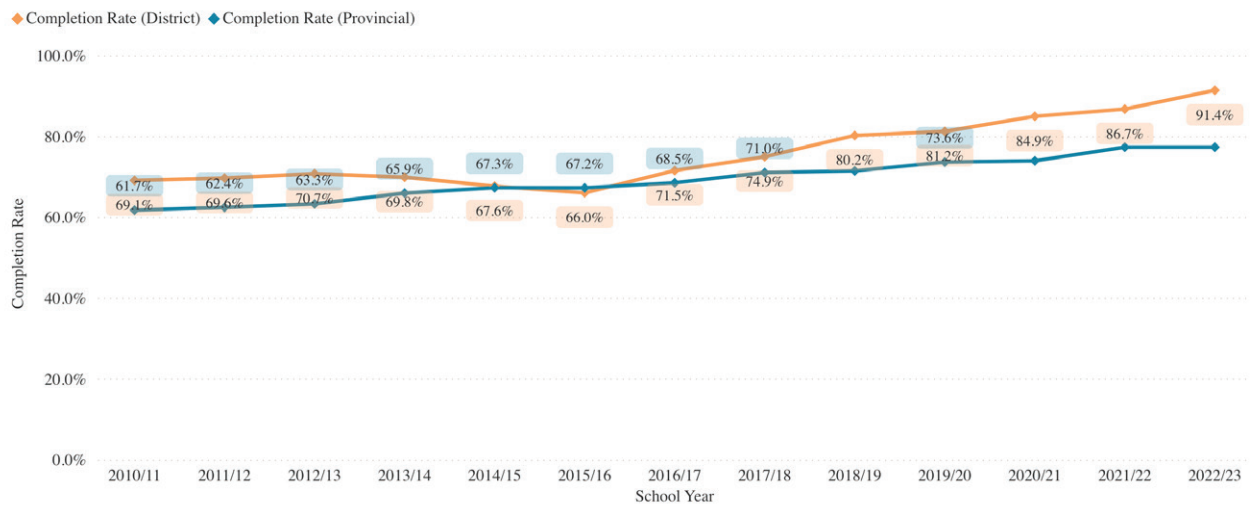
All residents - Six-Year Grad Rates



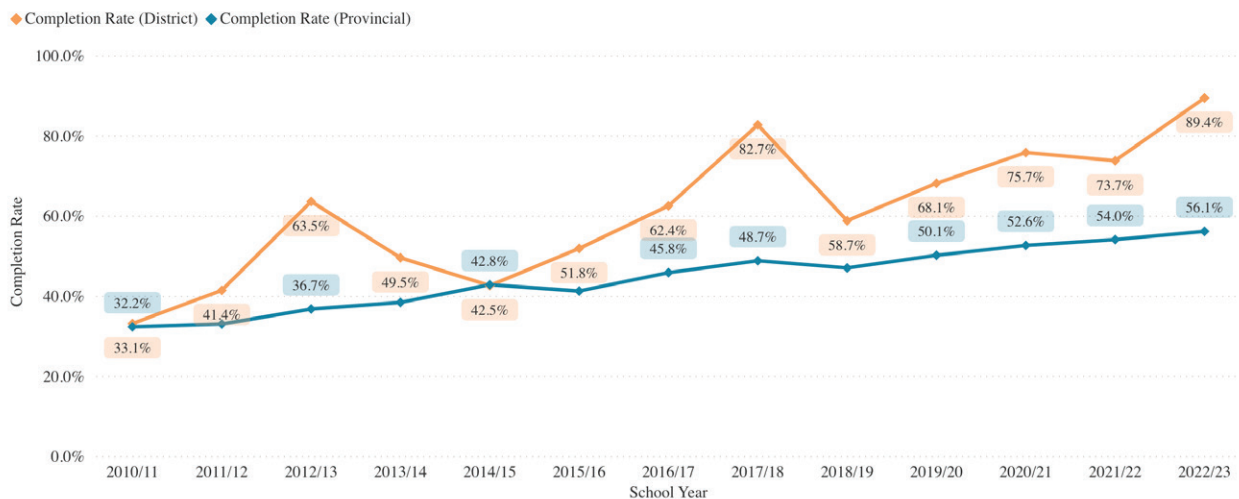
Indigenous - Six-Year Grad Rates



Diverse Abilities - Six-Year Grad Rates



Children/Youth In-Care - Six-Year Grad Rates

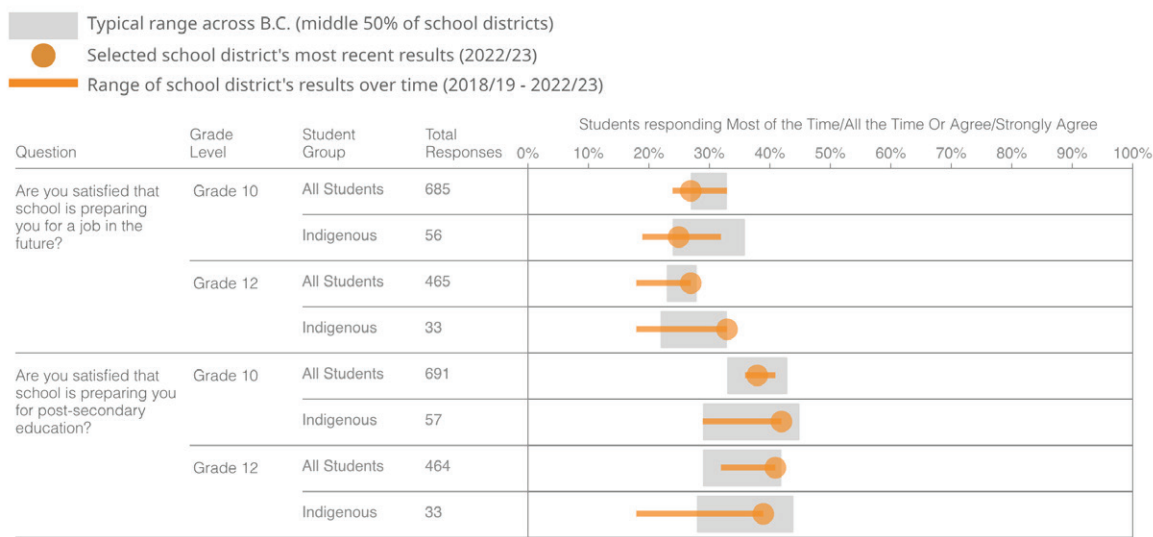


CAREER AND LIFE GOALS

In examining the outcome statement that students will have the core competencies to achieve their career and life goals, data from the Student Learning Survey (2018/19 to 2022/23) provides information based on Grade 10 and Grade 12 student perceptions.

When considering the student responses of “Most of the Time/All the Time” to the question, “**Are you satisfied that school is preparing you for a job in the future?**” the district results for the various student groups are within the typical provincial range (see graph below). While the district subgroup responses to this question parallel the provincial results, further exploration is needed, as only 27% of Grade 10 students and 27% of Grade 12 students indicated a positive response to the question.

In response to the question, “**Are you satisfied that school is preparing you for post-secondary education?**” provincial and district data are generally aligned (see graph below). Considering the five-year district results for students responding “Most of the Time/All the Time,” the 2022/23 results represent the highest results for three of the four student groups — Grade 10 Indigenous Students: 42%; Grade 12 All Students: 41%; Grade 12 Indigenous Students: 39%. The Grade 10 All Student result of 38% is in the middle of the district five-year response range and is within the typical provincial range. While the district subgroup responses to this question have demonstrated an upward trend over the five-year period, we will continue to target district resources to support this work as only 38% of Grade 10 students and 41% of Grade 12 students indicated a positive response to the question.

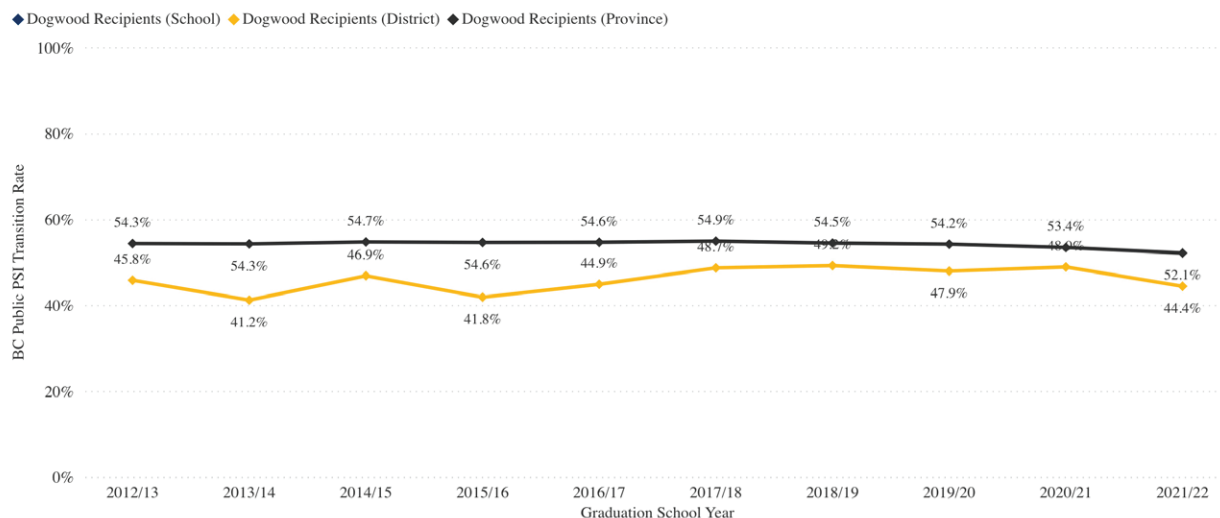


TRANSITION TO POST-SECONDARY

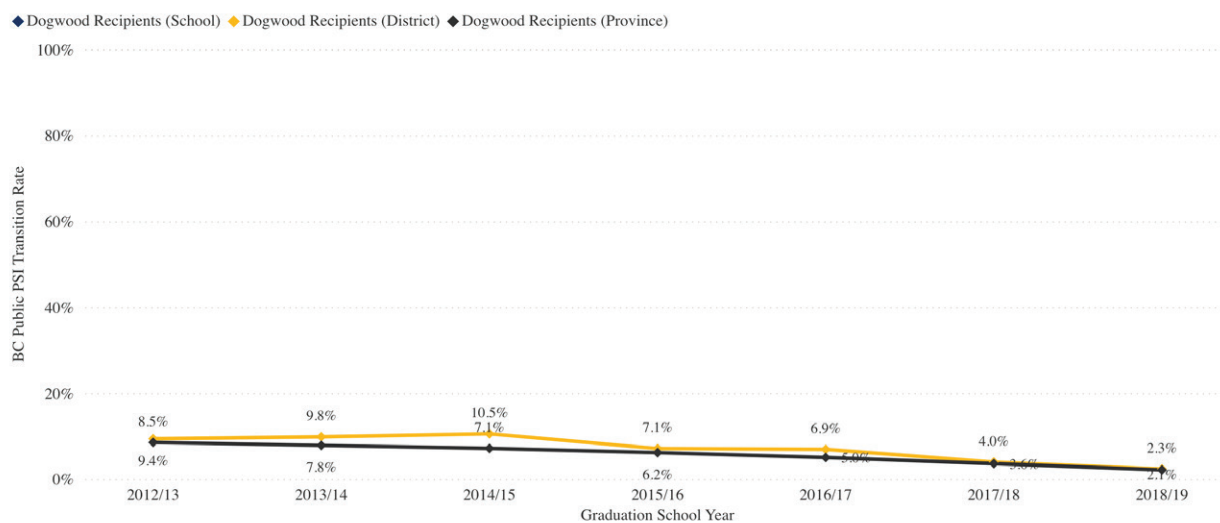
The Post-Secondary Institute Transition (PSI) is a measure that examines the number of students who are eligible to graduate and identifies the proportion of those students who make a transition to a B.C. public post-secondary institution.

While data specific to immediate transition to post-secondary for district students continues to be below the provincial average, the gap between district data and provincial data has been reduced over time. Of note, each year, the additional number of SD42 graduates that transition to post-secondary at three or more years is slightly greater than the overall percentage increase reflected in the provincial data set.

Post-Secondary (PSI) Immediate Transition Rate



Post-Secondary (PSI) Three or More Years Transition Rate



As a school district, we have a very healthy Train in Trades program. In the 2022/23 school year, a total of 139 SD42 Grade 12 students were concurrently enrolled in first year post-secondary trades programs. It has been confirmed with the Ministry of Education and Child Care that the Grade 12 Train in Trades students are not included in the district’s PSI transition data. Based on the 2022/23 subgroup size of 1,198 for all Grade 12 students eligible for graduation, our trades students represent 11.6% of the graduation class missing from this annual PSI transition data. The inclusion of our Train in Trades students would position our district above the provincial average in the immediate transition and three-year transition data sets.

To help us better understand our district PSI transition pattern, we included four additional questions in the 2022/23 student learning survey (See Appendix B). Student responses of “Absolutely” or “Very Likely” to the question, “Do you anticipate you will engage in post-secondary course work within the first year of your high school graduation?” differed between Grade 10 (45%) and Grade 12 (61%). The ministry data set measures our first year PSI transition rate at 44.4% for the 2021/22 cohort of graduates, but this does not include our Train in Trades students. The Train in Trades students represent approximately 11% of the total graduating student group each year.

When asked the question, “Which is the most immediate factor that could restrict your participation in post-secondary course work?” the two most common answers were “Financial restrictions” (Grade 10 – 22%; Grade 12 – 25%) and “Meeting admission requirements” (Grade 10 – 24%; Grade 12 – 22%).

In 2023, a consulting company, on contract with the Ministry of Advanced Education and Skills Training, completed a post-secondary needs assessment for the Maple Ridge – Pitt Meadows community. Based on the results of this needs assessment, the consulting company is now engaged in a post-secondary feasibility assessment for the Maple Ridge – Pitt Meadows community.

KEY TAKE-AWAYS

Overall, our district graduation data in each of the student subgroupings remains above the provincial average, and over the five-year period of 2018/19 - 2022/23, there is a pattern of improvement year over year. As a district, we will continue to examine our operational and educational decisions to ensure they support the eventual elimination of the gap between subgroup graduation rates.

The district plans to conduct individual in-depth interviews with willing Grade 12 children/youth in-care students in the 2024/25 school year, in collaboration with the district Safe and Caring Schools team. These interviews will be a way for the district to identify system strengths, stretches, and growth areas when supporting students in care.

While our student learning survey results regarding job and post-secondary preparedness are well within the provincial average, there is opportunity for us, as a district, to examine our existing career preparation program structures for areas of potential improvement. Specifically, the survey results for the Grade 10 all students subgroup data set are not the highest for the five-year period of 2018/19 to 2022/23.

This year, a new Early Childhood Education dual credit post-secondary program was introduced, and next year will see the introduction of a new health science dual credit post-secondary program. With the development and expansion of dual credit options, there will be greater opportunity to work with Grade 10 students when planning for a dual credit post-secondary opportunity within a student's K-12 educational plan.

APPENDIX A

Section A:

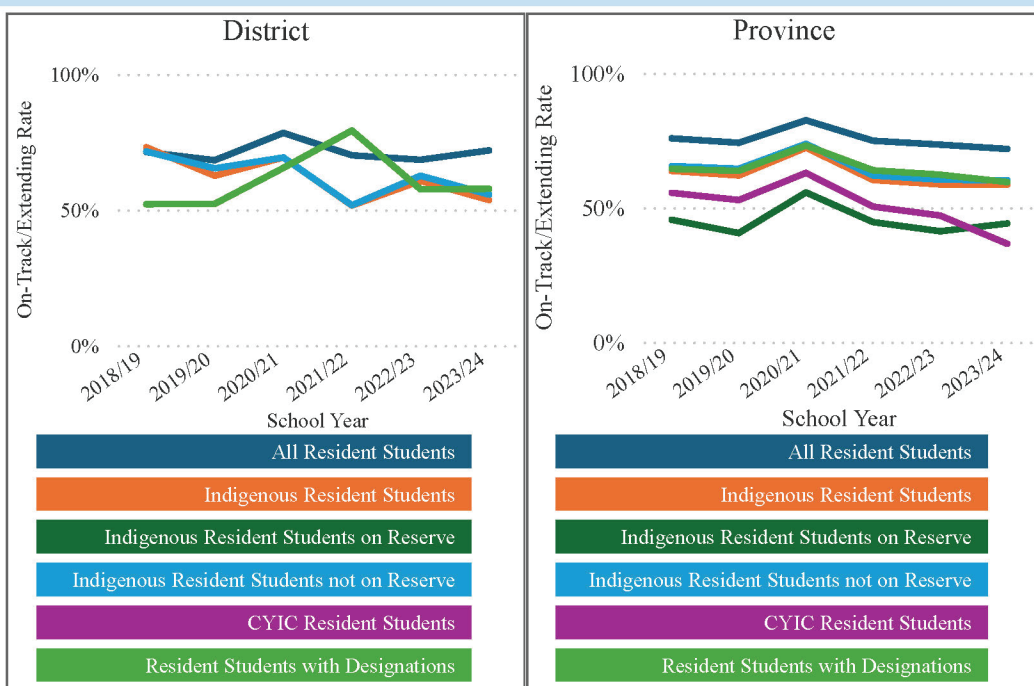
Reflecting on Student Learning Outcomes

Intellectual Development

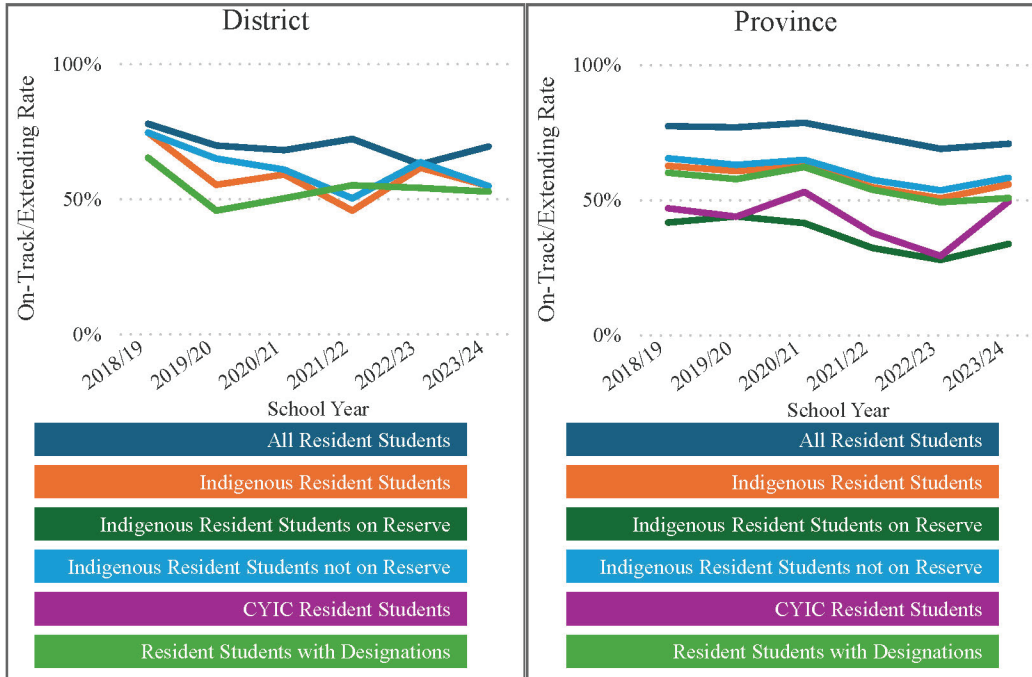
Educational Outcome 1: Literacy

Measure 1.1: Grade 4 & Grade 7 Literacy Expectations

Grade 4 FSA Literacy/Reading (On-Track / Extending Rate)

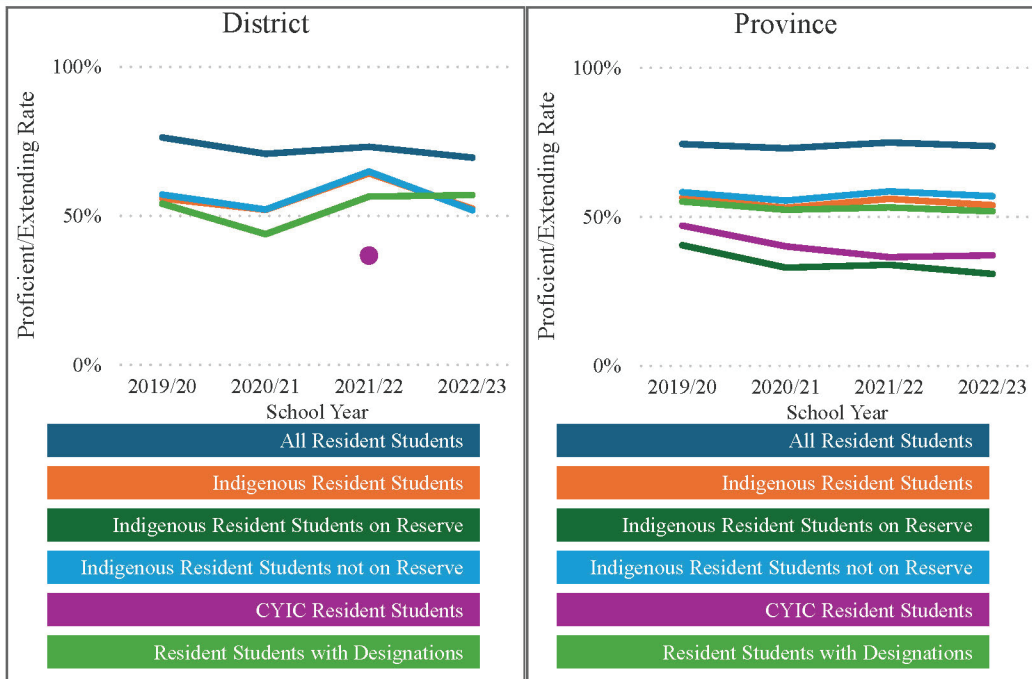


Grade 7 FSA Literacy/Reading (On-Track / Extending Rate)



Measure 1.2: Grade 10 Literacy Expectations

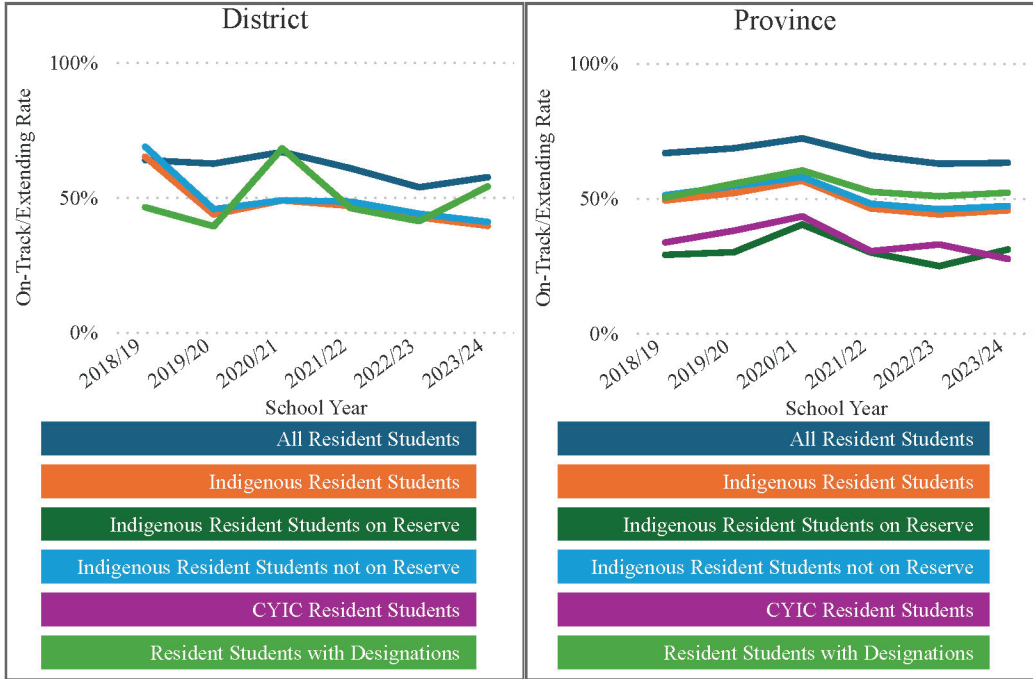
Grade 10 Grad Assessment Literacy (Proficient / Extending Rate)



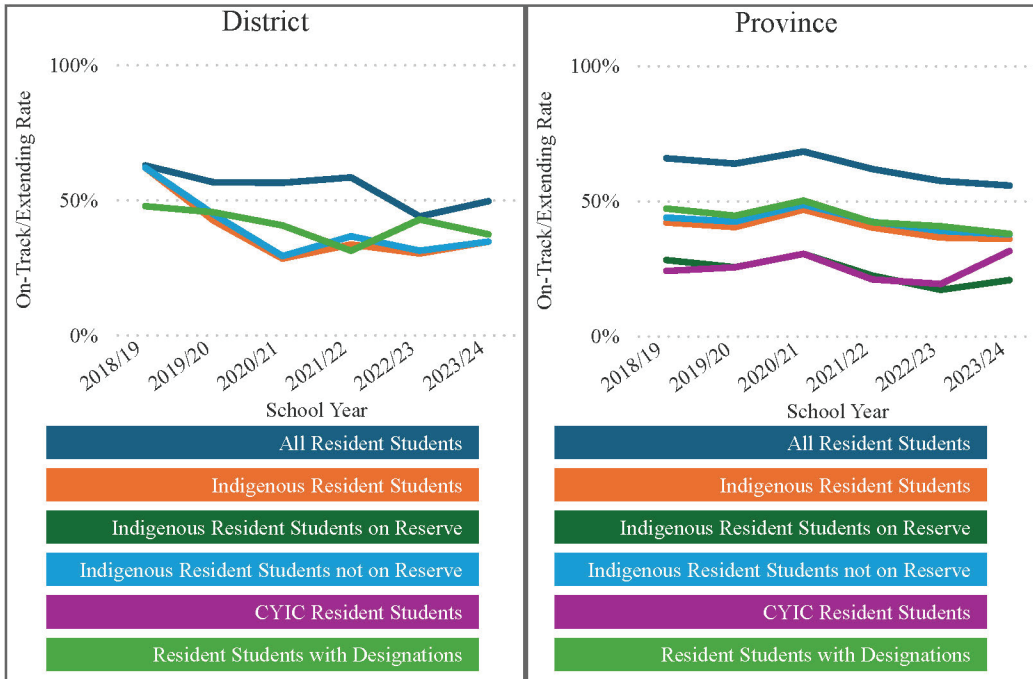
Educational Outcome 2: Numeracy

Measure 2.1: Grade 4 & Grade 7 Numeracy Expectations

Grade 4 FSA Numeracy (On-Track / Extending Rate)

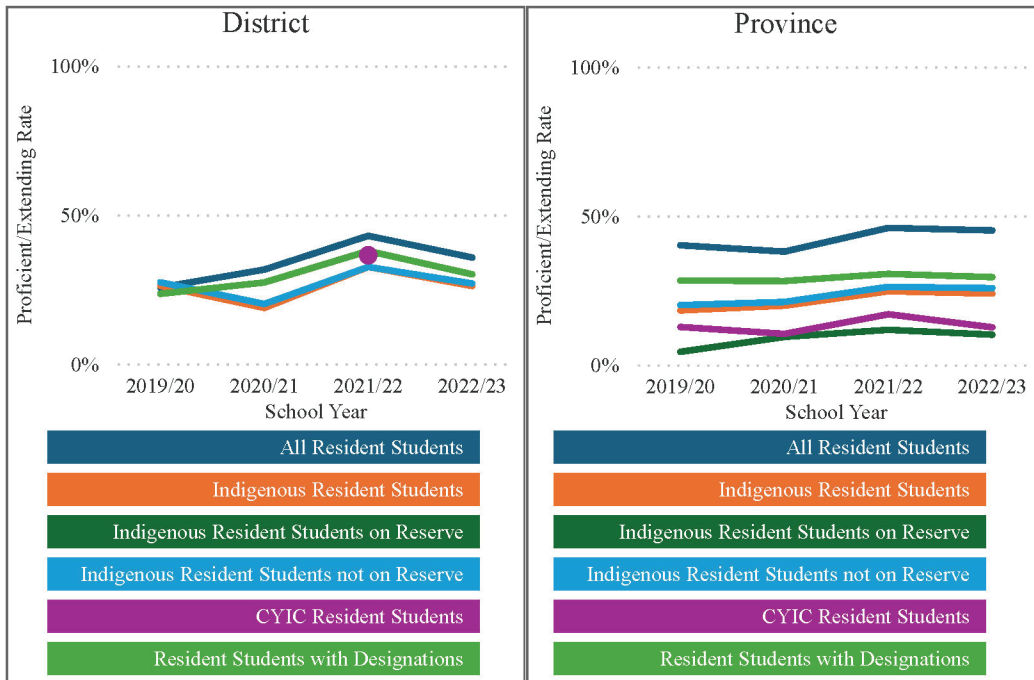


Grade 7 FSA Numeracy (On-Track / Extending Rate)



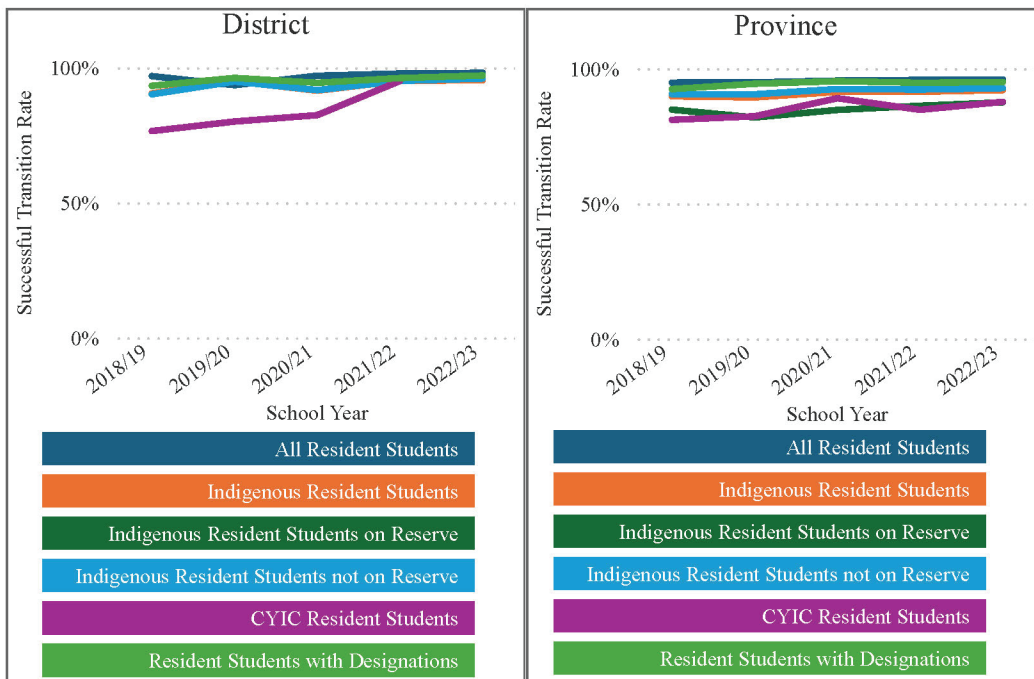
Measure 2.2: Grade 10 Numeracy Expectations

Grade 10 Grad Assessment Numeracy (Proficient / Extending Rate)

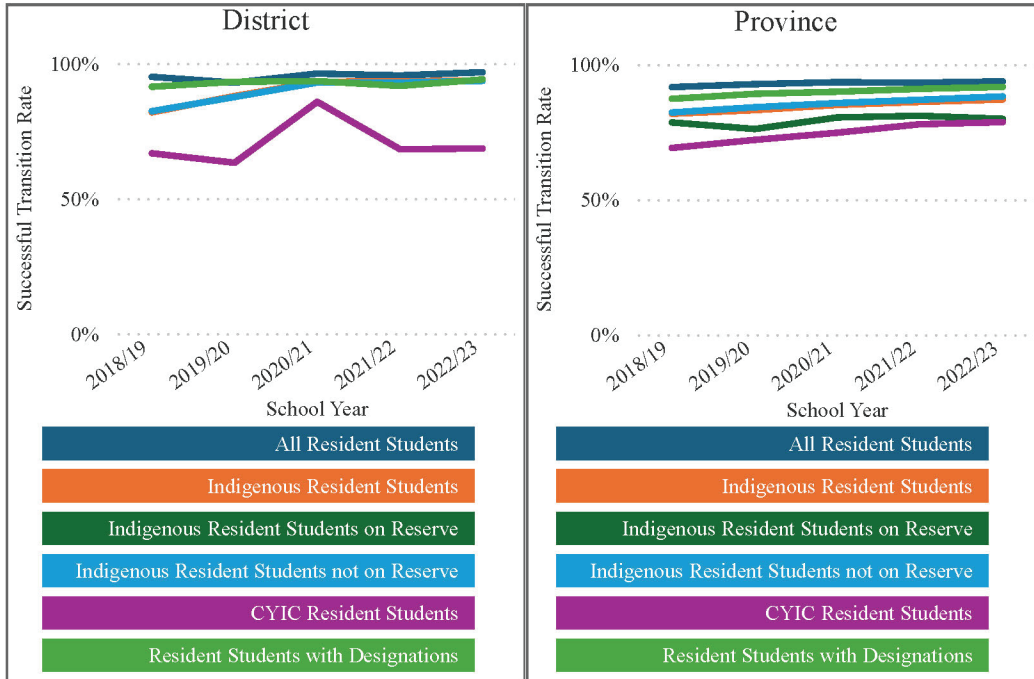


Measure 2.3: Grade-to-Grade Transitions

Grade 10 to 11 Transition Rate



Grade 11 to 12 Transition Rate

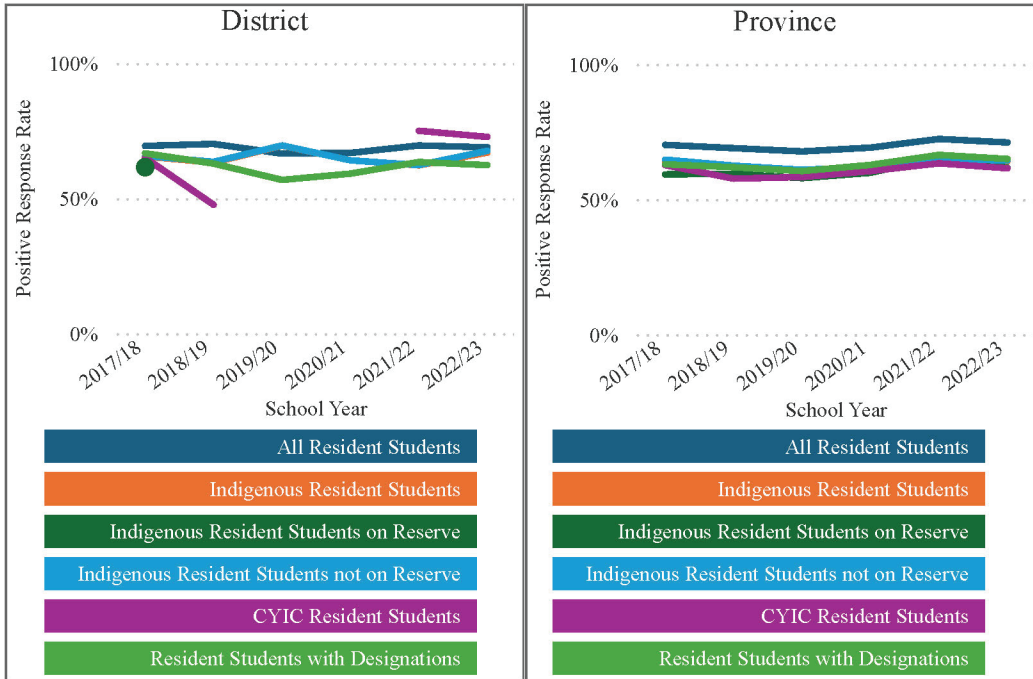


Human and Social Development

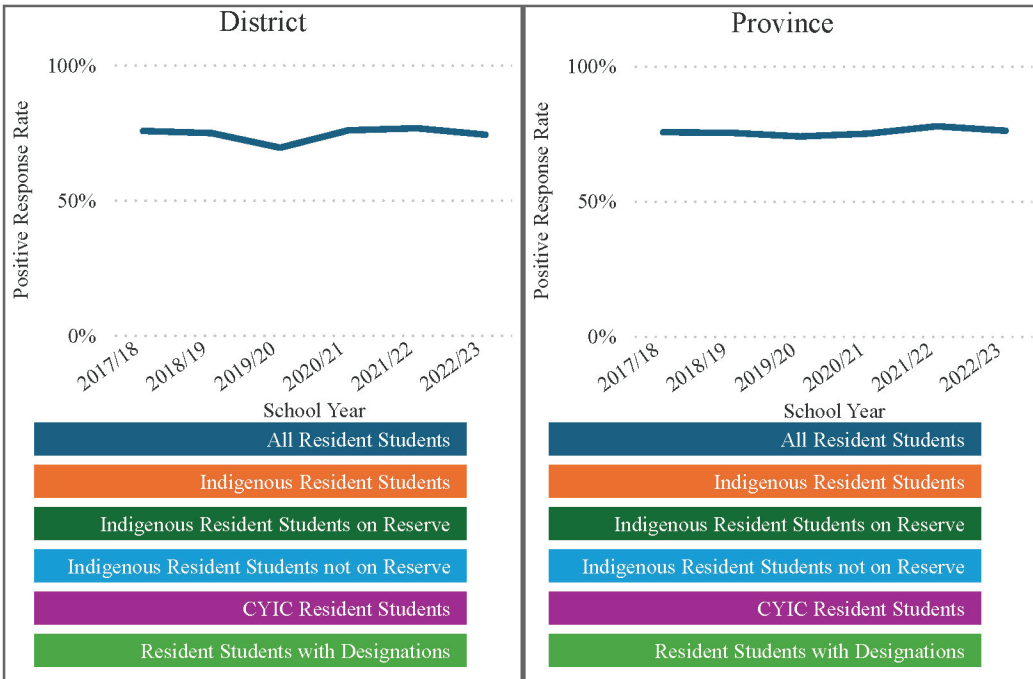
Educational Outcome 3: Feel Welcome, Safe, and Connected

Measure 3.1: Students Feel Welcome and Safe, and Have a Sense of Belonging at School

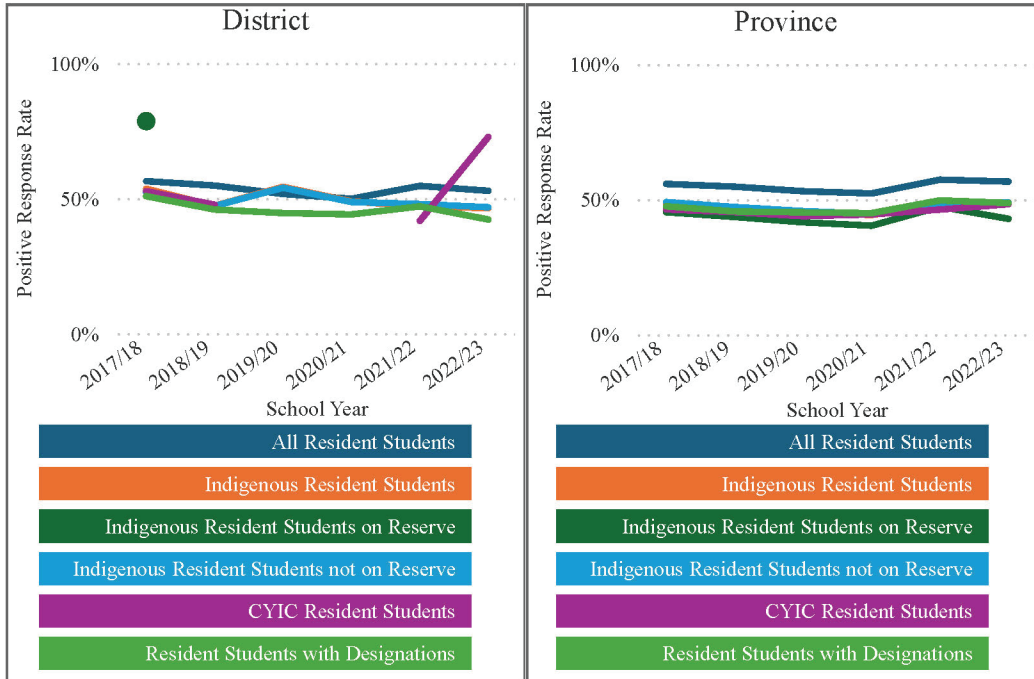
Feel Welcome (Positive Response Rate for Grades 4, 7, and 10)



Feel Safe (Positive Response Rate for Grades 4, 7, and 10)

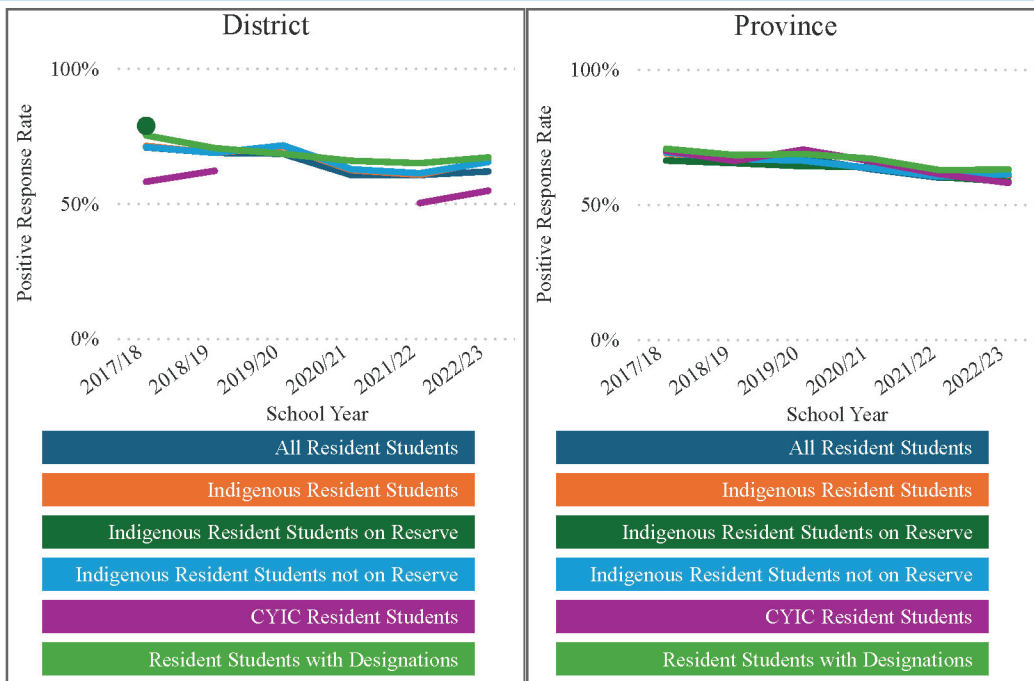


Sense of Belonging (Positive Response Rate for Grades 4, 7, and 10)



Measure 3.2: Students Feel that Adults Care About Them at School

2 or More Adults Care (Positive Response Rate for Grades 4, 7, and 10)

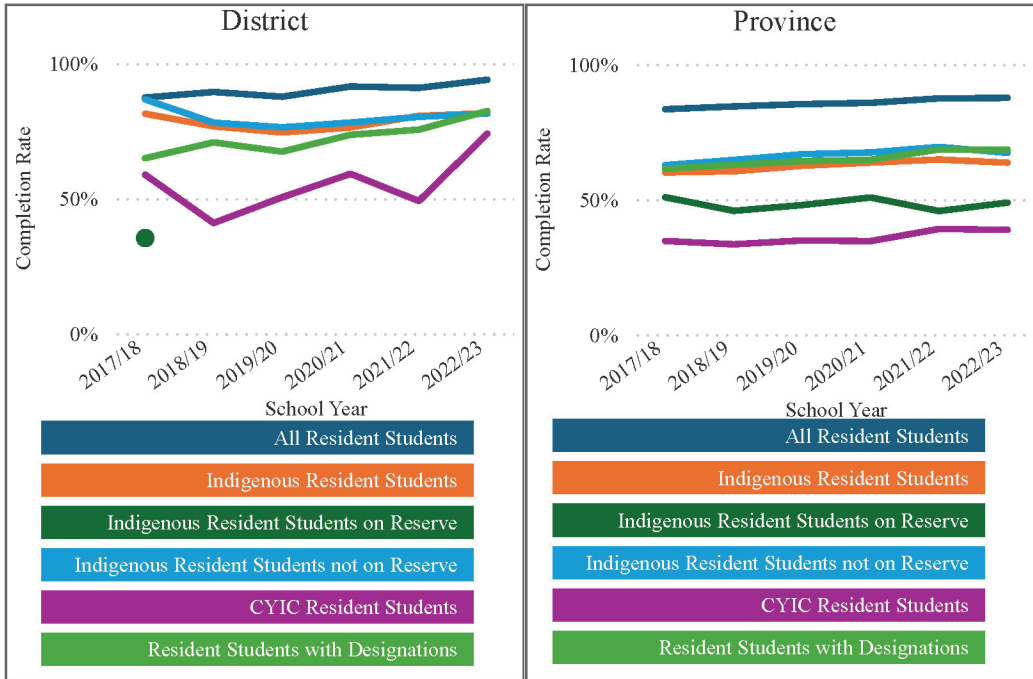


Career Development

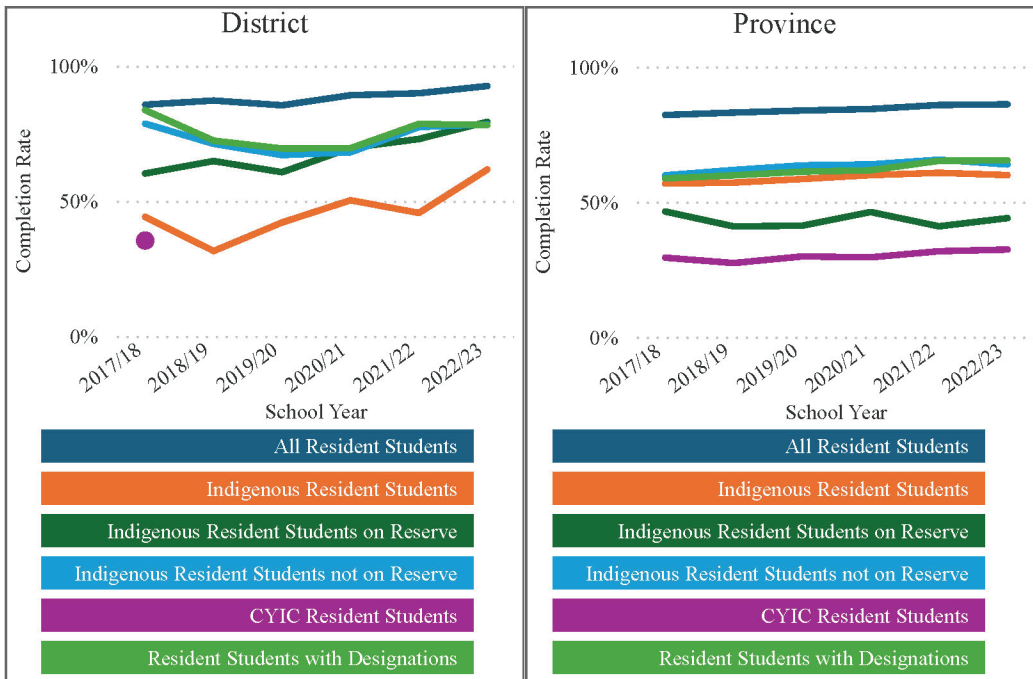
Educational Outcome 4: Graduation

Measure 4.1: Achieved Dogwood within 5 Years

5-Year Completion Rate (Dogwood & Adult Dogwood)



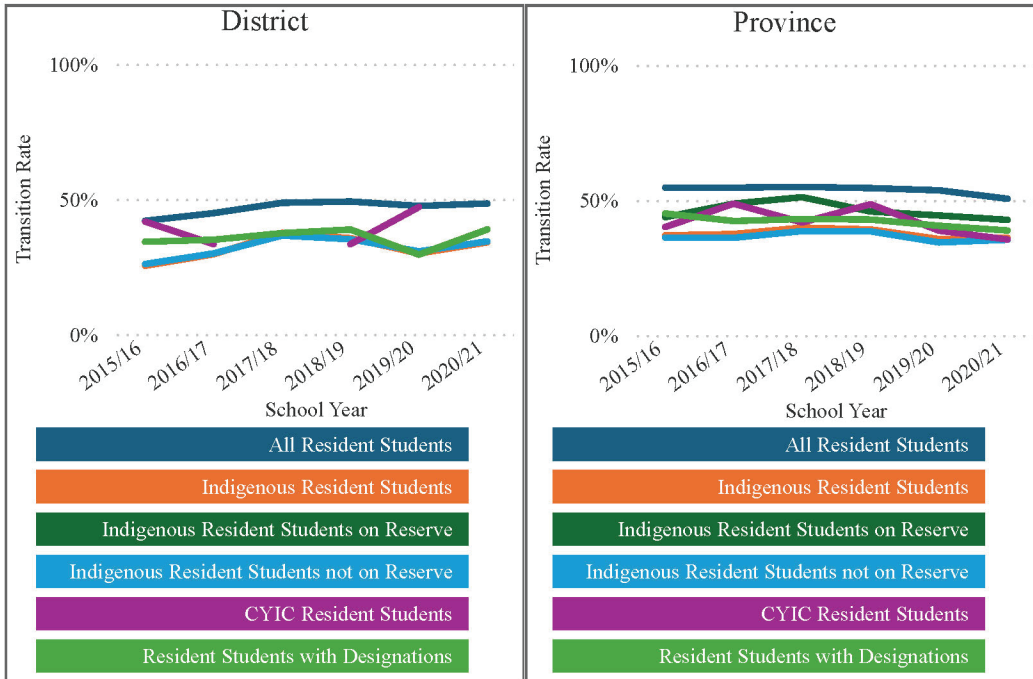
5-Year Completion Rate (Dogwood Only)



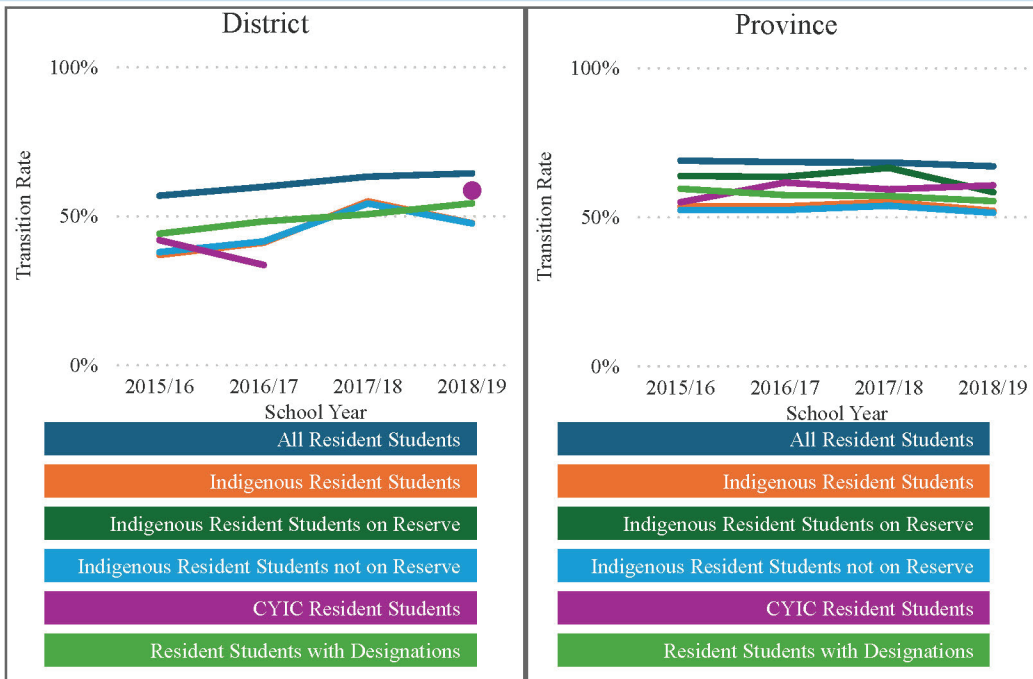
Educational Outcome 5: Life and Career Core Competencies

Measure 5.1: Post-Secondary Transitions

Transition Rate to BC Public PSI (Immediate)

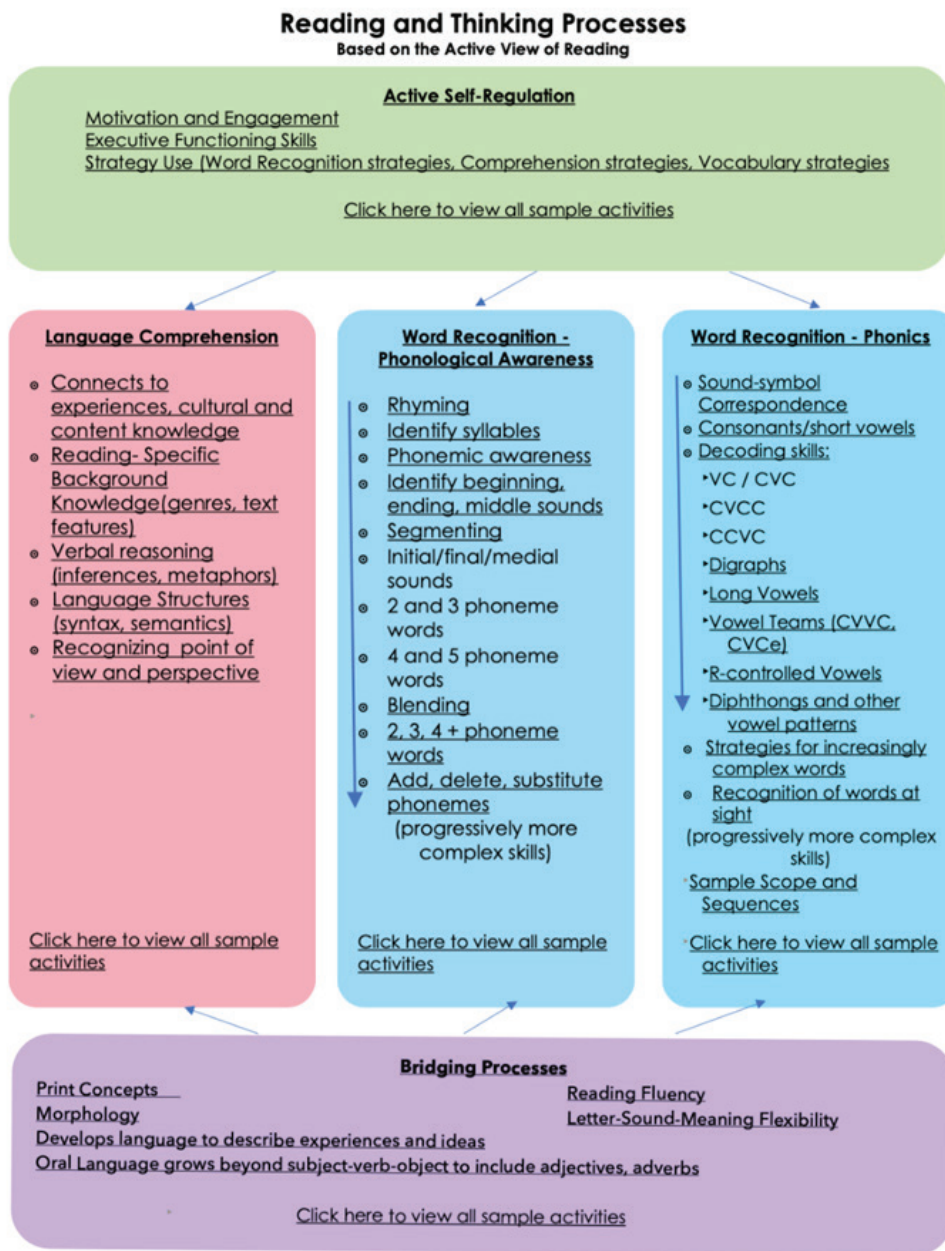


Transition Rate to BC Public PSI (Within 3 Years)

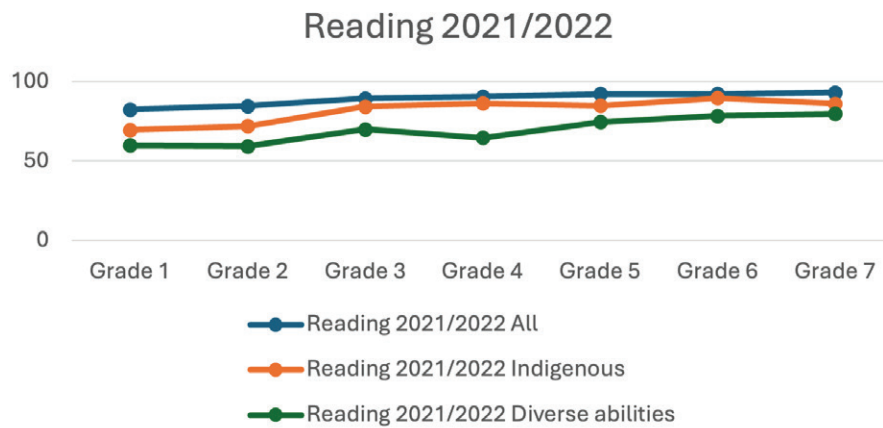
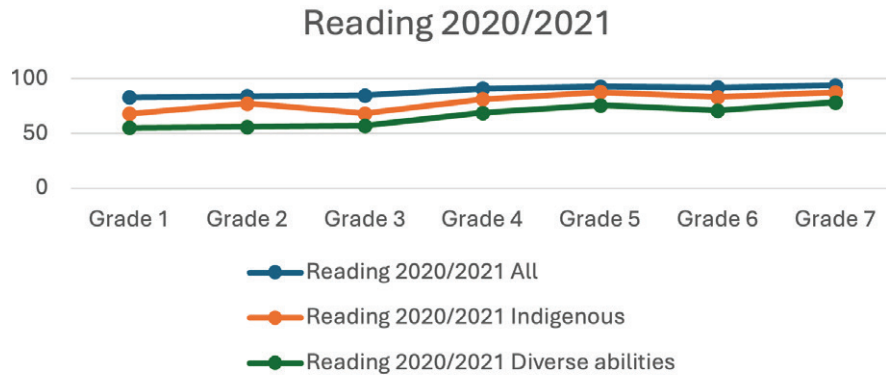


APPENDIX B

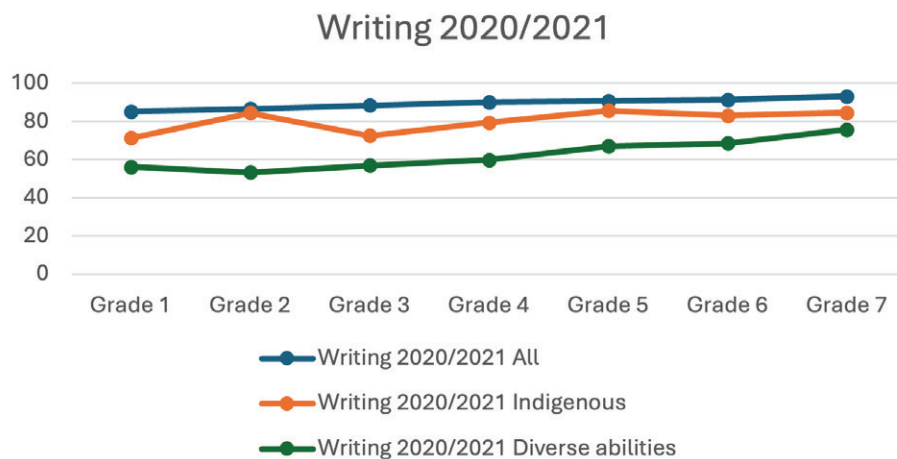
FIGURE 1: READING AND THINKING PROCESSES



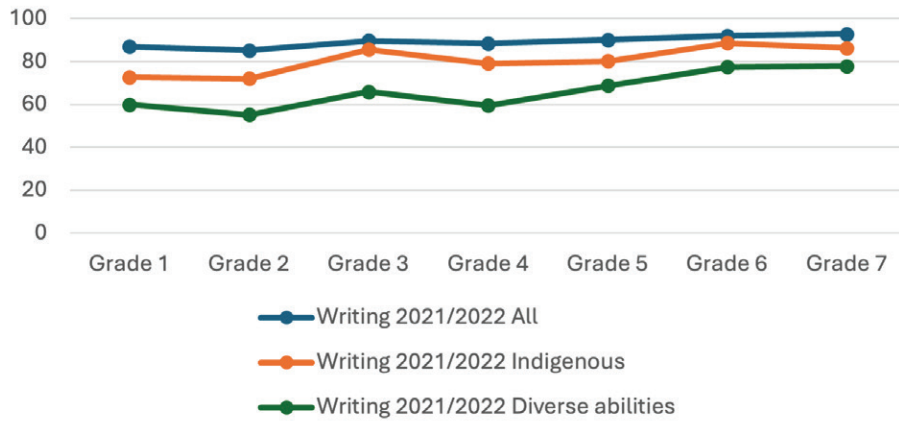
READING



WRITING

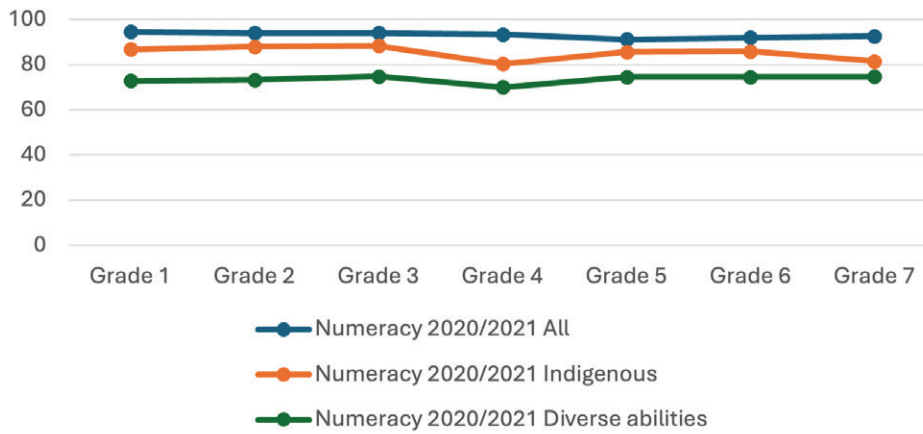


Writing 2021/2022

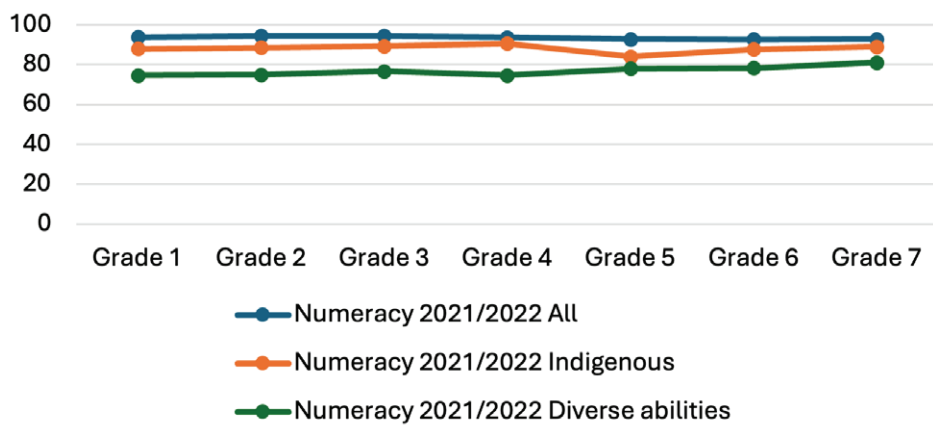


NUMERACY

Numeracy 2020/2021

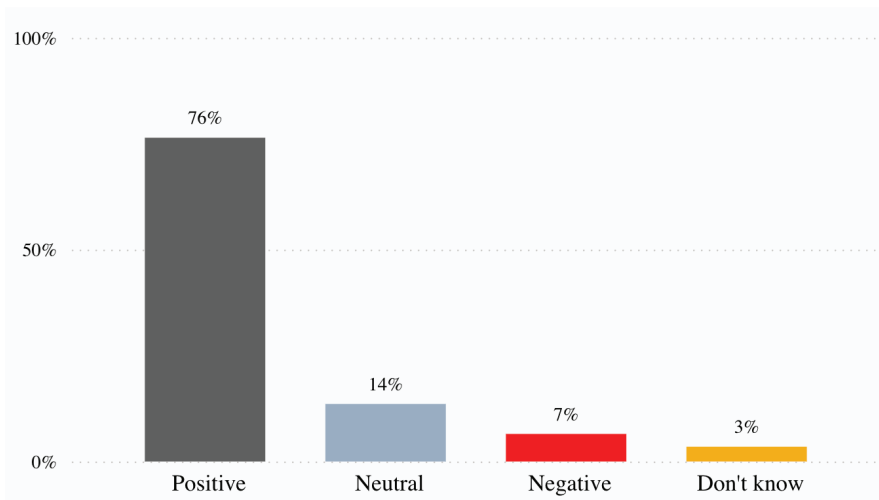


Numeracy 2021/2022

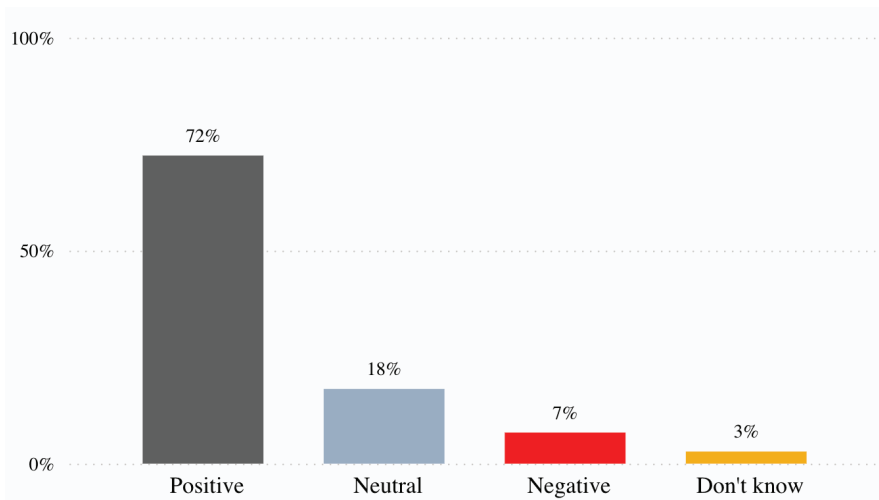


2022/23 PROVINCIAL STUDENT LEARNING SURVEY DATA

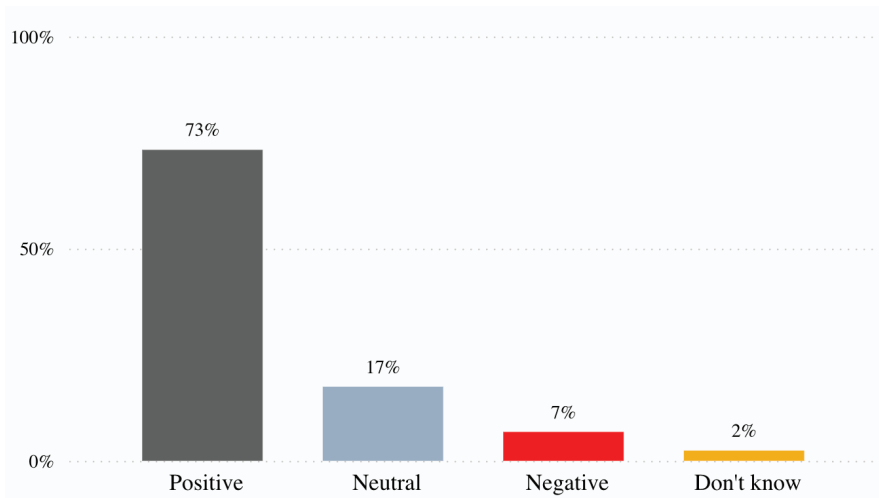
Grade 4: Do you feel safe at school?



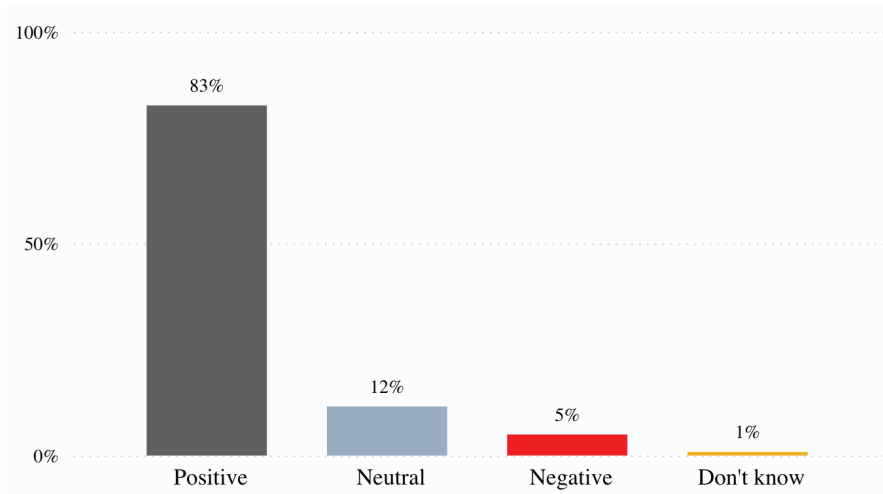
Grade 7: Do you feel safe at school?



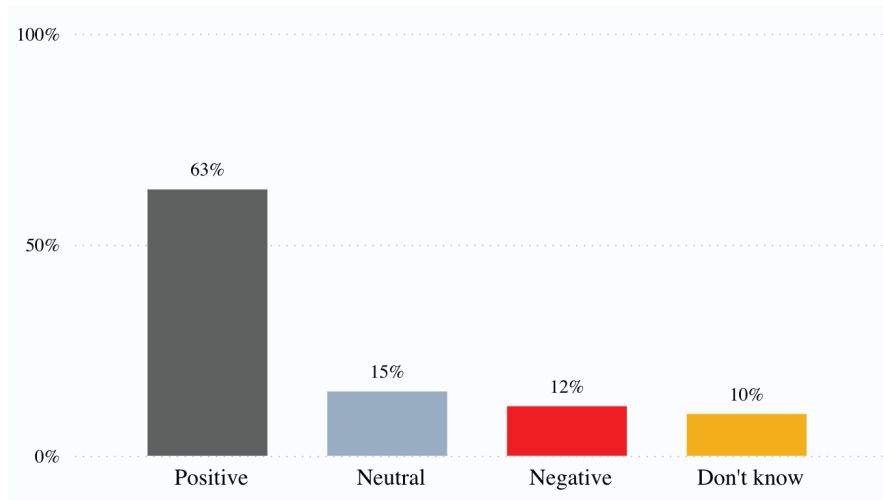
Grade 10: Do you feel safe at school?



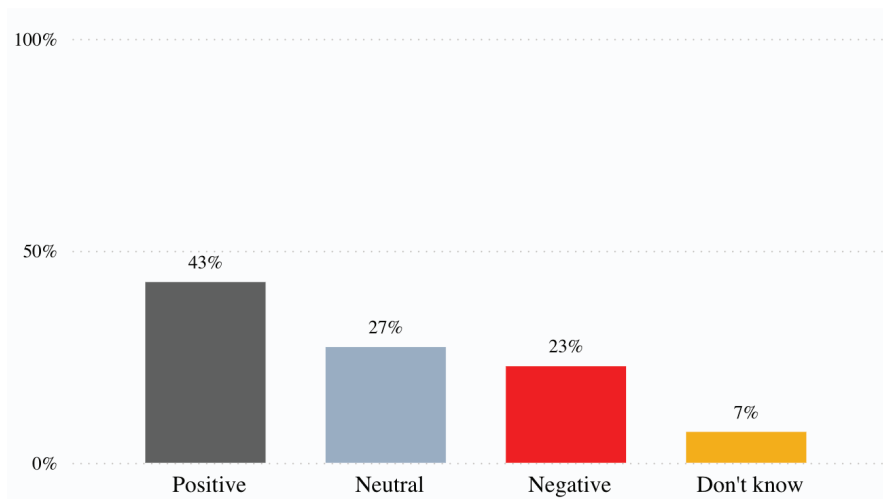
Grade 12: Do you feel safe at school?



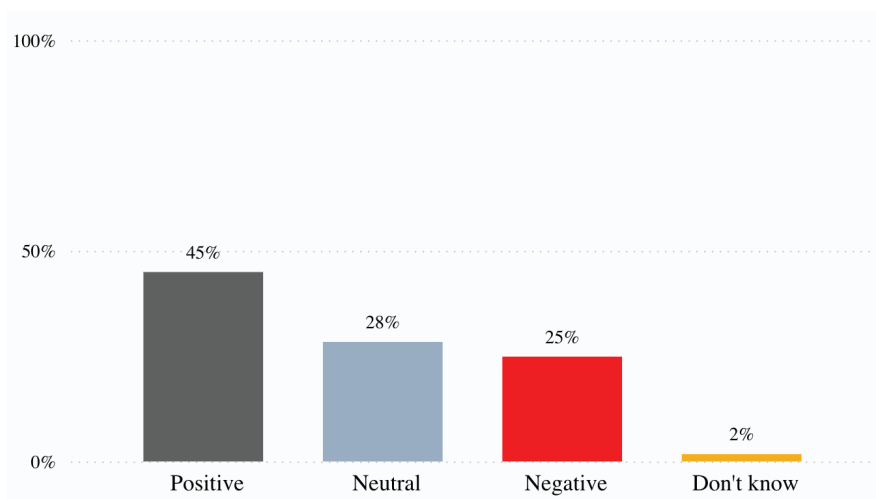
Grade 7: How would you describe your mental health?



Grade 10: How would you describe your mental health?



Grade 12: How would you describe your mental health?



ADDITIONAL SD42 STUDENT LEARNING SURVEY QUESTIONS

Grade 10: Do you intend to go to a post-secondary school in the future?

	Count	Valid %
Definitely	305	44%
Probably	210	30%
Probably not	67	9%
Definitely not	22	3%
Don't know	81	11%
No answer	39	0%
Total	724	94%

Grade 10: Do you anticipate you will engage in post-secondary course work within the first year of your high school graduation?

	Count	Valid %
Absolutely	112	18%
Very likely	169	27%
Potentially	228	36%
Not likely	83	13%
No, not going to happen	26	4%
I am already enrolled in a post-secondary trade partnership program	3	0%
No answer	103	0%
Total	724	85%

Grade 10: Do you anticipate you will engage in post-secondary course work within the first 3 years of your high school graduation?

	Count	Valid %
Absolutely	223	36%
Very likely	183	29%
Potentially	144	23%
Not likely	58	9%
No, not going to happen	10	1%
I am already enrolled in a post-secondary trade partnership program	0	0%
No answer	106	0%
Total	724	85%

Grade 10: Which is the most immediate factor that could restrict your participation in post-secondary course work?

	Count	Valid %
Meeting admission requirements	147	24%
Transportation restrictions and/or location of post-secondary institution	76	12%
Financial restrictions	132	22%
No immediate restrictions	194	32%
Other	51	8%
No answer	124	0%
Total	724	82%

Grade 12: Do you intend to go to a post-secondary school in the future?

	Count	Valid %
Definitely	288	63%
Probably	103	22%
Probably not	28	6%
Definitely not	11	2%
Don't know	26	5%
No Answer	42	0%
Total	498	91%

Grade 12: Do you anticipate you will engage in post-secondary course work within the first year of your high school graduation?

	Count	Valid %
Absolutely	164	38%
Very likely	102	23%
Potentially	93	21%
Not likely	42	9%
No, not going to happen	25	5%
I am already enrolled in a post-secondary trade partnership program	3	0%
No answer	69	0%
Total	498	86%

Grade 12: Do you anticipate you will engage in post-secondary course work within the first 3 years of your high school graduation?

	Count	Valid %
Absolutely	244	57%
Very likely	85	19%
Potentially	70	16%
Not likely	16	3%
No, not going to happen	11	2%
I am already enrolled in a post-secondary trade partnership program	0	0%
No answer	72	0%
Total	498	85%

Grade 12: Which is the most immediate factor that could restrict your participation in post-secondary course work?

	Count	Valid %
Meeting admission requirements	96	22%
Transportation restrictions and/or location of post-secondary institution	41	9%
Financial restrictions	106	25%
No immediate restrictions	147	35%
Other	29	6%
No answer	79	0%
Total	498	84%

MAPLE RIDGE - PITT MEADOWS SCHOOL DISTRICT NO.42

22225 Brown Avenue

Maple Ridge BC

V2X 8N6



ITEM 4

To: **Board of Education**

From: Finance Committee of the Whole

Re: **2023/24 AUDITED FINANCIAL STATEMENTS**

Date: September 18, 2024
(Public Board Meeting)

Decision

BACKGROUND/RATIONALE

At the recommendation of the Finance Committee of the Whole, the financial statements for the Board of Education of School District No. 42 (Maple Ridge – Pitt Meadows) for the fiscal year ended June 30, 2024, are presented to the Board for approval.

In accordance with the School Act, Boards of Education must prepare financial statements with respect to the preceding fiscal year and forward a copy to the Minister of Education and Child Care by September 30, 2024, together with the auditor's report contained therein.

The Financial Statements Discussion and Analysis is included in **Attachment A** and the financial statements for the Board of Education of School District No. 42 (Maple Ridge – Pitt Meadows) for the fiscal year ended June 30, 2024 are included in **Attachment B**. These reports will be posted on the school district website at <https://www.sd42.ca/financial-information/>

The financial statements have been prepared by School District staff and audited by KPMG LLP.

Use of 2023/24 Available Operating Surplus to Fund Local Capital Priorities

The Board of Education is responsible for ensuring the district is protected financially from extraordinary circumstances that would negatively impact school district operations and the education of students. To discharge this responsibility, the board has established a contingency reserve from available operating surplus, which will be held in local capital and used to mitigate any negative impact such circumstances might cause. *Board Policy 4204: Accumulated Surplus* requires a contingency reserve of at least 1% of operating expenditures and not exceeding 3% of operating expenditures to be maintained. This represents \$2.11M to \$6.33M of 2024/25 budgeted operating expenditures.

At the May 1, 2024, public Board meeting, the Board approved that for the next four years any available operating surplus be transferred to local capital to be allocated in accordance with the priority funding list noted below:

1. First, to top up the contingency reserve held in local capital to 1% of budgeted operating expenditures for 2024/25;
2. Second, to increase the IT capital plan reserve by up to \$0.87M;
3. Finally, any remaining available operating surplus be allocated as follows:
 - 1/3 to new temporary classrooms,
 - 1/3 to other facilities renewal, and
 - 1/3 as a further contribution to the IT capital plan

The available operating surplus of \$2.54M at June 30, 2024, was used to increase the contingency reserve held in local capital by \$0.09M (to 2.11M), IT capital plan by \$1.40M, new temporary classrooms by \$0.53M, and other facilities renewal by \$0.53M. Local capital ending balances at June 30, 2024 are outlined in Note 16 to the financial statements.

RECOMMENDATION

THAT the Board approve the Audited Financial Statements of School District No. 42 (Maple Ridge – Pitt Meadows) for the year ended June 30, 2024.

Attachments

Financial Statements: Discussion and Analysis

The following Financial Statement Discussion and Analysis should be read in conjunction with the audited financial statements and accompanying notes for School District No. 42 (Maple Ridge – Pitt Meadows) for the year ended June 30, 2024.

The purpose of the Financial Statement Discussion and Analysis is to highlight information and provide explanations, that enhance the reader's understanding of the school district's financial statements and the factors that influenced the financial results presented in these statements.

While the preparation and presentation of the Financial Statement Discussion and Analysis is not a legislative requirement, the Financial Statement Discussion and Analysis is recommended by the Province of British Columbia's Ministry of Education and Child Care.

The preparation of the Financial Statement Discussion and Analysis is the responsibility of school district management.

ACCOUNTING POLICIES

The financial statements of School District No. 42 (Maple Ridge – Pitt Meadows) have been prepared in accordance with the 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.

Significant accounting and reporting practices are summarized in Note 2 of the financial statements. These include the following:

- operating expenses are recorded in the year the good or service is received;
- operating grants are not restricted in use and are recorded as revenue when received or receivable;
- restricted contributions are recorded as deferred contributions until the funds are expended;
- contributions for capital projects are recorded as deferred capital contributions once they are invested in capital assets;
- capital assets and deferred capital contributions are amortized over the estimated useful life of the assets.

To meet reporting requirements, the following funds are utilized:

Operating Fund - The Operating Fund includes operating grants and other revenues used to fund instructional programs, school and district administration, facilities operations, maintenance, and transportation. In 2023/24, 92.50% of operating fund revenue came from the Ministry of Education and Child Care (MECC) and these grants are, for the most part, calculated on reported student enrolment.

Special Purpose Fund - The Special Purpose Fund is comprised of separate funds established to track revenue and expenditures received from the MECC and other sources that have restrictions on how they may be spent. Pursuant to Sections 156(4) and (5) of the School Act, each special purpose fund must be accounted for in accordance with the terms of that special purpose fund.

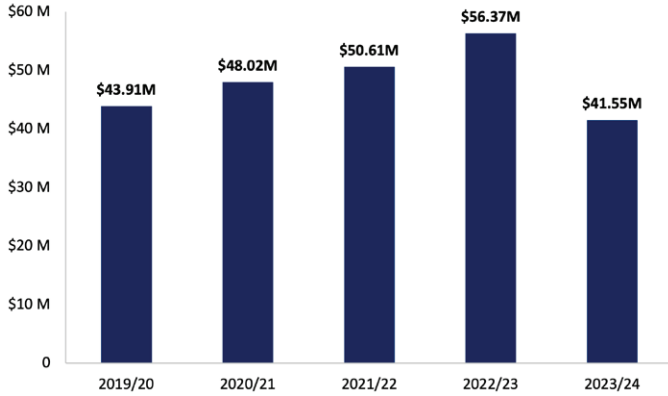
Capital Fund - The Capital Fund includes capital expenditures related to equipment and facility purchases and enhancements. The funding source of these purchases and enhancements determines to which capital fund the expenditures will be charged. Funding sources include MECC Bylaw Capital, MECC Restricted Capital, Other Provincially Restricted Capital, Land Capital, and Local Capital.

FINANCIAL ANALYSIS — ALL FUNDS

FIVE-YEAR TREND – STATEMENT OF FINANCIAL POSITION

Cash and cash equivalents have fluctuated over the last five years in conjunction with changes in accounts receivable, prepaid expenses, accounts payable, unearned revenue, and deferred revenue. At June 30, 2024, the school district reported \$41.55M in cash and equivalents.

CASH AND EQUIVALENTS (\$ millions)



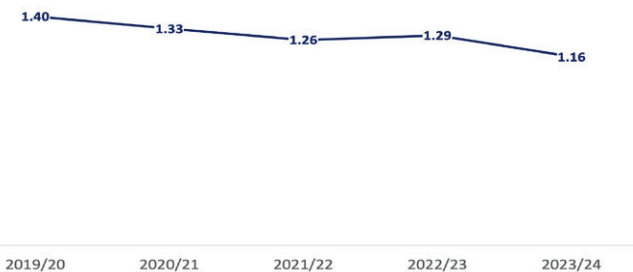
During 2023/24, the school district purchased \$20.86M of term deposits which are classified as portfolio investments on the statement of financial position (Statement 1), and this has resulted in decrease of cash and cash equivalents.

Cash and cash equivalents does not represent funds available for new initiatives. The \$1.32M balance in the MECC restricted capital fund is committed to fund the Eric Langton Elementary and Pitt Meadows Secondary school replacement capital projects.

LIQUIDITY

Liquidity, or the current ratio, is calculated as current assets divided by current liabilities. If the current ratio is greater than or equal to 1, then sufficient current assets are on hand to meet current liabilities. On the June 30, 2024 statement of financial position, the school district has a current ratio of 1.16.

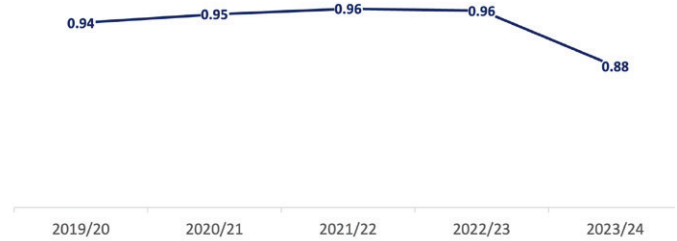
LIQUIDITY – CURRENT RATIO



CASH ASSET RATIO

The cash asset ratio is another tool to assess the ability of the district to meet its current obligations. The cash asset ratio equals cash and cash equivalents divided by current obligations to determine how quickly obligations can be met. At June 30, 2024, the school district had 88% of the cash and cash equivalents required to meet current obligations.

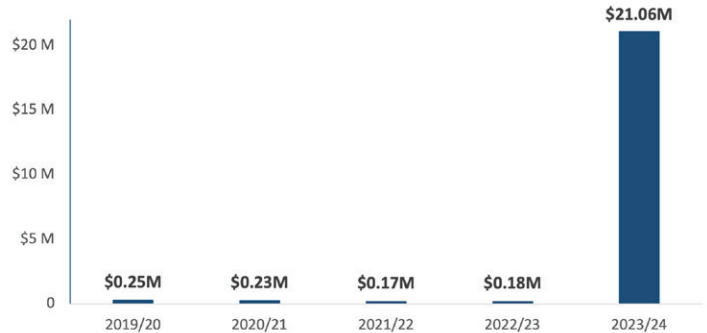
CASH ASSET RATIO



PORTFOLIO INVESTMENTS

The \$21.06 million portfolio investments represent the \$20.86M of term deposits purchased in 2023/24 and the \$0.20M long-term investment for scholarships and bursaries.

PORTFOLIO INVESTMENTS



The following is a detailed analysis of cash and investments at June 30, 2024.

CASH AND INVESTMENTS ALLOCATION SUMMARY	
Total Cash and Investments	\$62,606,793
Net Working Capital Requirements	(21,722,454)
External restrictions (external contributions for a specific use)	
Deferred operating contributions – restricted for specific program delivery	(10,433,133)
Land capital – restricted for land purchases	(3,084,076)
Other provincial capital – restricted for specific capital projects	(1,949,163)
Long Term Liabilities - Employee Future Benefits	(9,486,613)
Accumulated remeasurement gain	(24,980)
MECC restricted capital	(1,325,317)
Local Capital restricted for specific purposes*	(9,412,599)
Operating Fund accumulated surplus restricted for specific purposes**	(5,168,458)
Total cash and investments potentially available for cost sharing	\$0

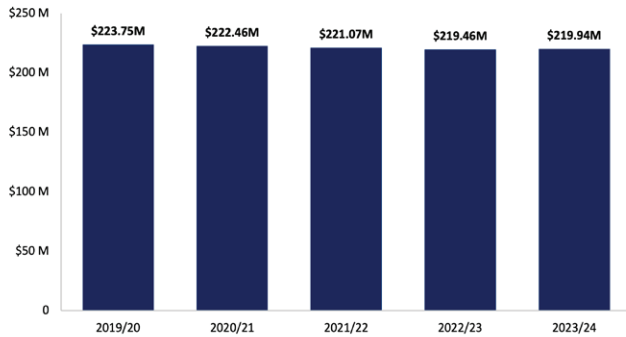
*LOCAL CAPITAL RESTRICTED FOR SPECIFIC PURPOSES	
Information technology capital plan	\$1,806,445
Facilities equipment and vehicles	35,405
Child care capital	132,737
Emergency preparedness	11,636
Virtual boardroom	11,225
Strategic facilities plan implementation	
New temporary classrooms	2,448,450
Capital planning	201,125
Sustainability	
HVAC upgrades	504,373
Other sustainability upgrades	336,202
Other facilities renewal	1,114,987
Capital cost share	700,000
Contingency reserve held in local capital	2,110,014
Total local capital restricted for specific purposes	\$9,412,599

**OPERATING FUND ACCUMULATED SURPLUS RESTRICTED FOR SPECIFIC PURPOSES	
Indigenous education (targeted funding)	\$233,975
School budget balances	426,103
Contractual professional development	256,342
Financial provisions	100,000
Multi-year grants and projects in progress	
Early Career Mentorship grant	334,429
Integrated Child and Youth grant	659,914
Other grants	21,621
Other district initiatives	27,706
Purchase order commitments	94,481
Support for school growth plans	
Literacy	112,829
Numeracy	20,000
Early Learning - StrongStart	45,162
Secondary Assessment Committee	18,000
Educational leadership - mentorship	1,836
Safe and caring schools	226,480
Indigenous Education, Racial Inclusivity and Equity	90,175
Student voice leadership	43,381
Elementary staffing	21,821
Principal and vice principal mentorship	7,500
Social emotional learning	59,454
School teams	17,533
Support for operational plans	
Business systems implementation and upgrades	70,977
Human resources	125,607
Indigenous education	48,896
English Language Learners	4,784
Ridge Meadows College program development	21,780
Strategic facilities plan	137,752
Facilities staffing	183,407
Succession planning	16,559
Learning services - Early intervention inclusionary programming	236,896
Budgeted use to fund 2024/25 operating shortfall	1,067,696
Facilities renovations and new classroom setup	151,995
Student transportation	283,367
Total operating fund accumulated surplus restricted for specific purposes	\$5,168,458

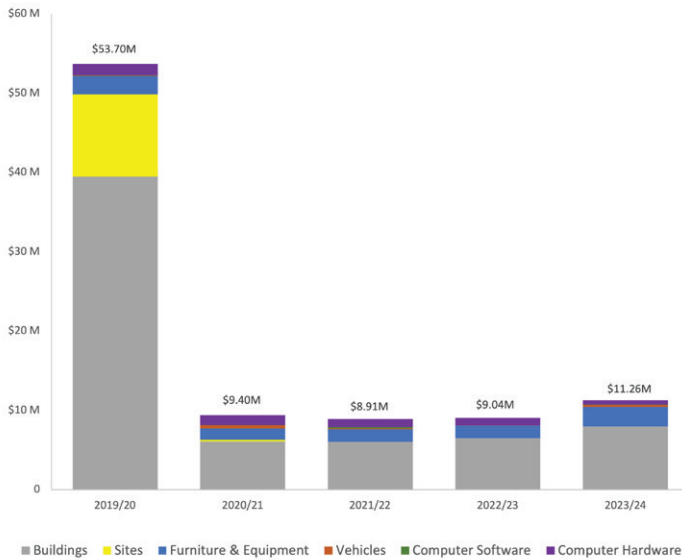
TANGIBLE CAPITAL ASSETS

In addition to current assets and current liabilities, the statement of financial position reports the total tangible capital assets of the district. The net book value, representing cost less accumulated amortization, of tangible capital assets at June 30, 2024, is \$219.94M.

TANGIBLE CAPITAL ASSETS



The following chart shows capital asset additions by type. Building additions are the most significant tangible capital asset addition in 2023/24 and include portable classrooms and improvements to existing buildings such as roof replacement.



Capital asset additions fluctuate from year to year based on the capital funding provided by the MECC as well as board approval of projects funded from local capital.

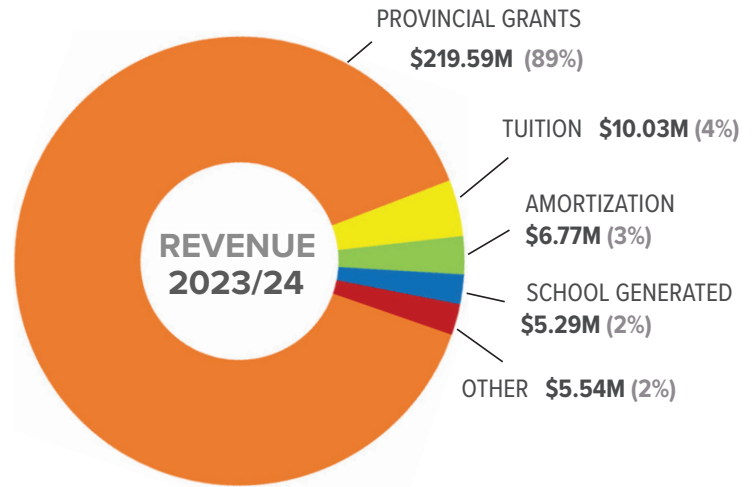
LIABILITIES

Total liabilities at June 30, 2024, are \$199.54M. Accounts payable and accrued liabilities have increased from the prior year by \$1.42M primarily due to the increase in accrued salaries, capital project invoices, and accrued remedies under the Classroom Enhancement Fund. Other liabilities include unearned revenue collected for tuition and other fees (up \$1.10M), deferred revenue for special purpose funds (up \$0.45M), deferred capital revenue on capital projects being amortized at the same rate as the related capital assets (up \$1.75M), employee future benefits (up \$0.29M), and asset retirement obligations.

FIVE-YEAR TREND – STATEMENT OF OPERATIONS

REVENUE

While the school district receives revenue from many sources, most of the revenue reported on the statement of operations (Statement 2) comes from the MECC.

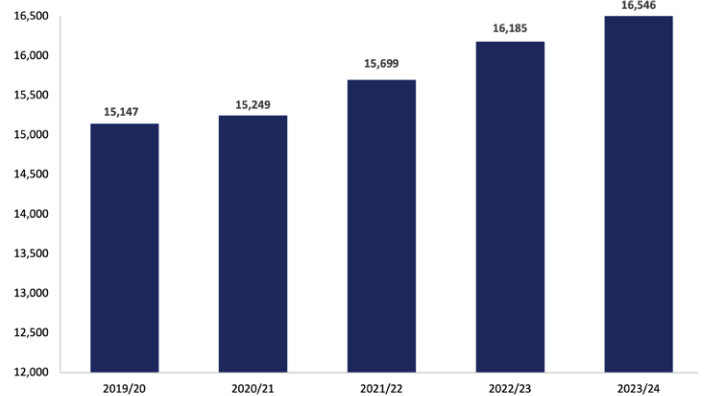


Tuition revenue is from non-resident students attending schools in the district. Amortization of deferred capital contributions is the accounting recognition of funding received from the provincial government for capital projects. School generated revenue is raised at the school level through fundraising, school cafeteria and store sales, and various other activities. Other revenue includes rental and investment income.

CORRELATION BETWEEN STUDENT ENROLMENT AND REVENUE

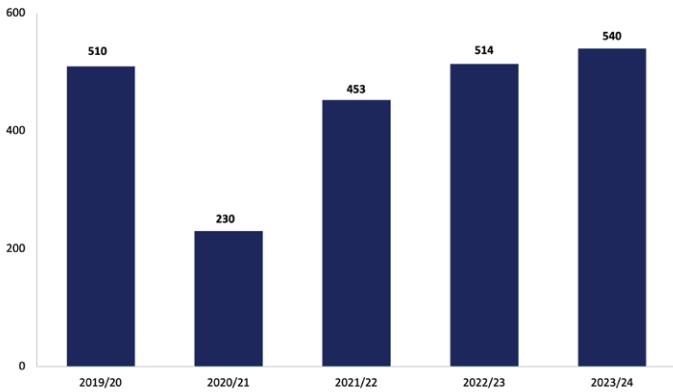
The most significant source of revenue for the school district is grants from the MECC followed by tuition from non-resident students. Both revenue sources are directly correlated to the number of full-time equivalent (FTE) students enrolled in the school district.

RESIDENT STUDENT ENROLMENT



The enrolment history for non-resident students is presented in the following chart. Compared to 2019/20, non-resident student enrolment has increased by 30 FTE. The significant decrease in 2020/21 is due to COVID-19 pandemic travel restrictions.

NON-RESIDENT STUDENT ENROLMENT

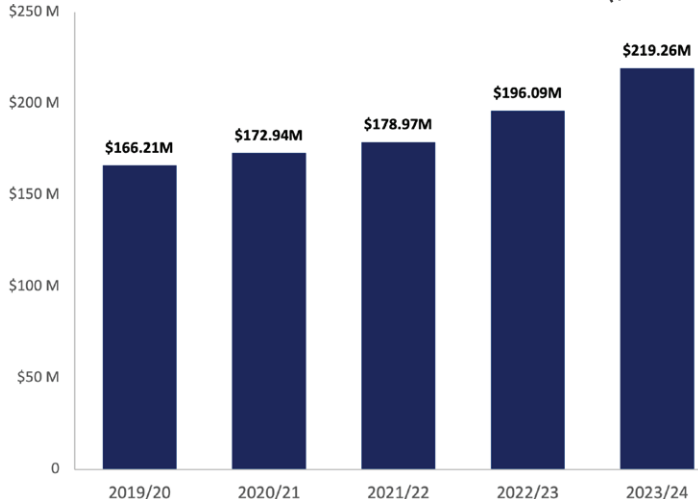


As MECC funded enrolment increases and school utilization reaches or exceeds 100% in schools across the district, space available for non-resident students is reduced, which limits the increase in non-resident student enrolment.

REVENUE BY TYPE

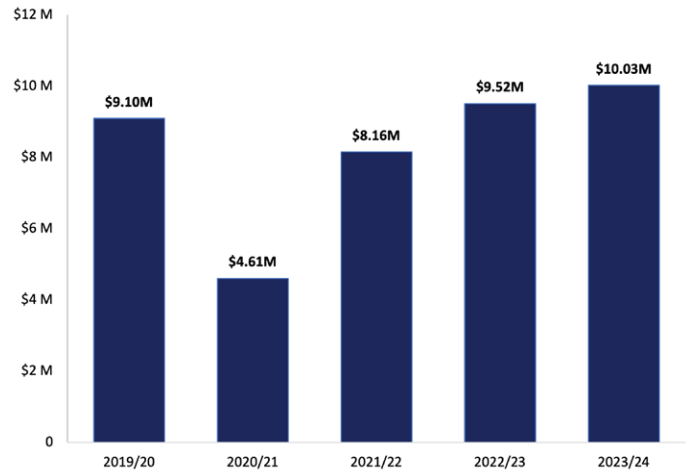
The following charts demonstrate the five-year trend of revenues reported on the statement of operations. All locally generated revenue streams negatively impacted by the COVID-19 pandemic restrictions have since recovered.

MINISTRY OF EDUCATION AND CHILD CARE OPERATING GRANTS (\$ millions)



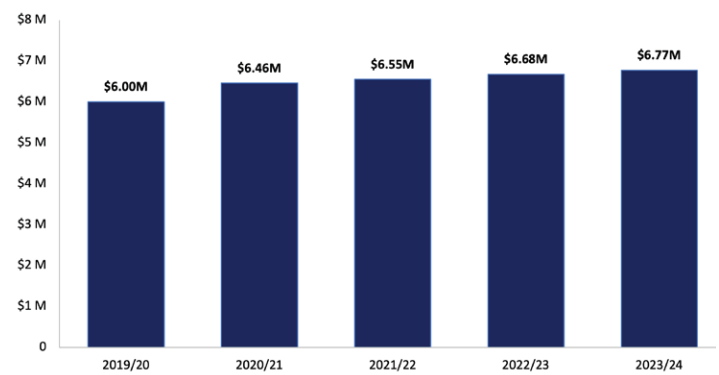
MECC grants are increasing as funded enrolment increases.

TUITION (\$ millions)



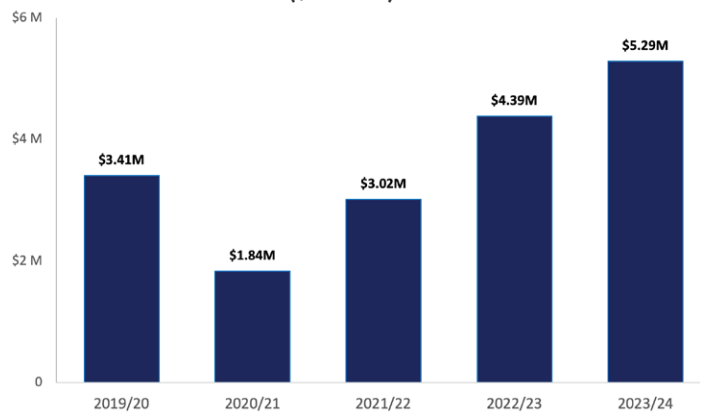
Tuition revenue increases as international student enrolment increases.

AMORTIZATION OF DEFERRED CAPITAL REVENUE (\$ millions)



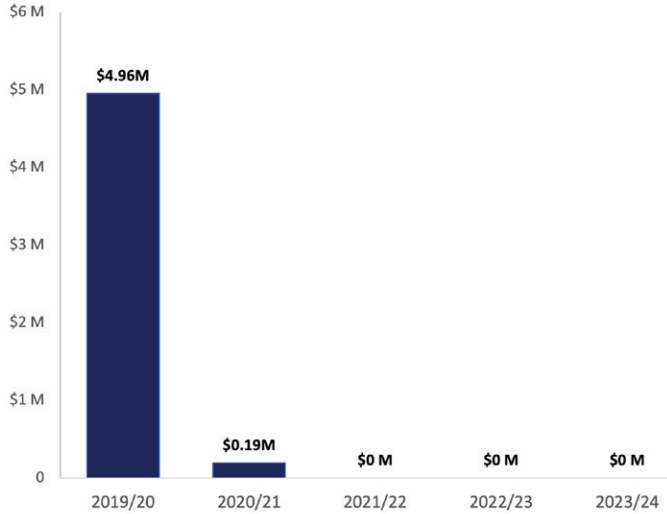
Amortization is non-cash revenue and is accounted for in accordance with the Restricted Contributions Regulation 197/2011 issued by the Treasury Board.

SCHOOL GENERATED FUNDS (\$ millions)



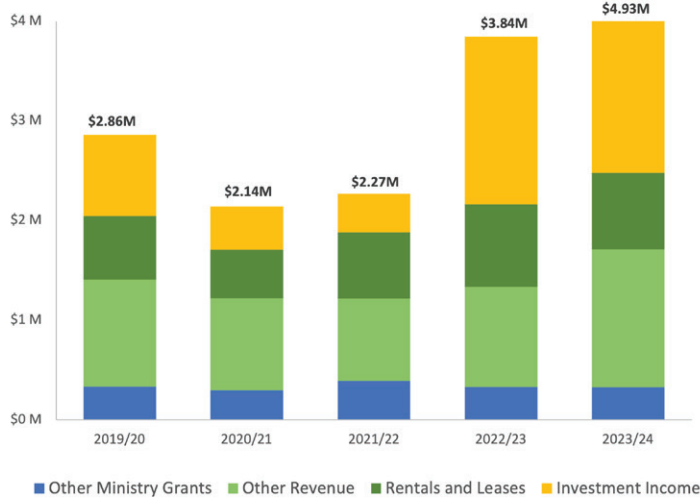
School generated funds are raised at the school level through fundraising, cafeteria sales, school store sales, and various other activities.

SCHOOL SITE ACQUISITION REVENUE (\$ millions)



School site acquisition charges are received as housing development occurs in our community and recognized as revenue when spent on site acquisitions. No new sites were acquired in 2023/24.

OTHER REVENUE (\$ millions)



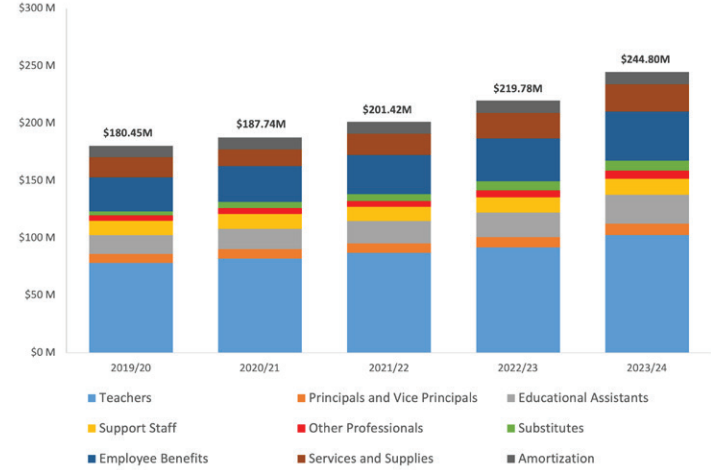
The increase in investment income since 2021/22 is due to the increase in interest rates earned on cash and term deposits. Rental income decreased slightly due to decreased use of facilities by the community and film industry. Other grants and revenue are project specific.

EXPENSES

Expenses are reported in two formats: by object and by function. Expenses by object report the following categories: salaries and benefits, services and supplies, and amortization.

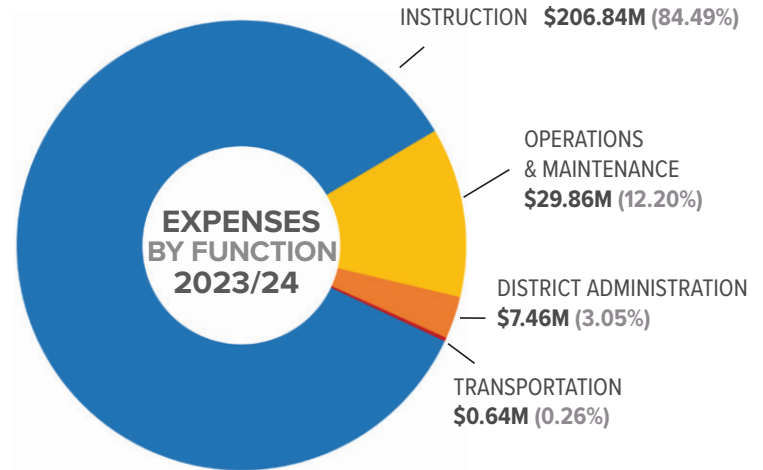
As illustrated in the following chart, the most significant expense reported on the statement of operations is teacher salaries, followed by employee benefits for all employee groups.

EXPENSES BY TYPE (\$ millions)



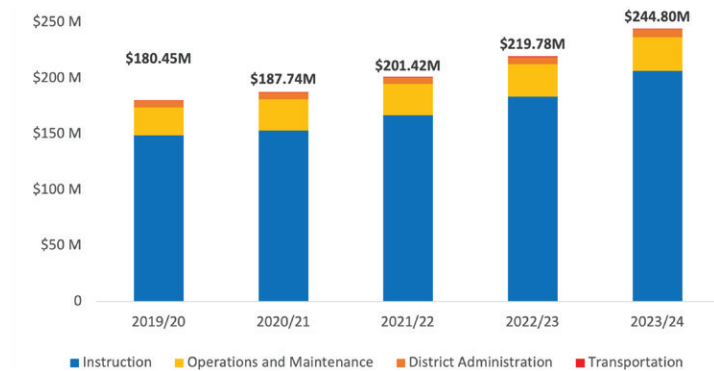
All salaries have increased due to salary rate increases. Teacher and educational assistants salaries are the most significant of all employee salary types, and have increased further due to increased student enrolment.

EXPENSES BY FUNCTION 2023/24



Expenses by function report the total amount spent in four major categories. Instruction comprises 84.49% of total expenses followed by operations and maintenance at 12.20%, district administration at 3.05%, and transportation at 0.26%.

EXPENSES BY FUNCTION — FIVE YEAR TREND

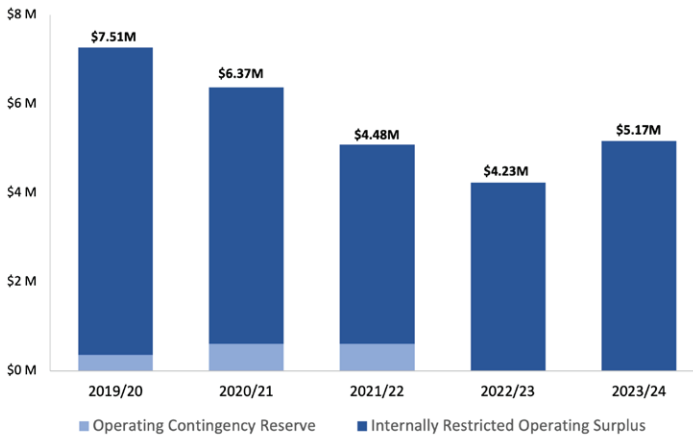


Since 2019/20, transportation has increased 78%, followed by instruction at 39%, district administration by 26% and operations and maintenance by 17%.

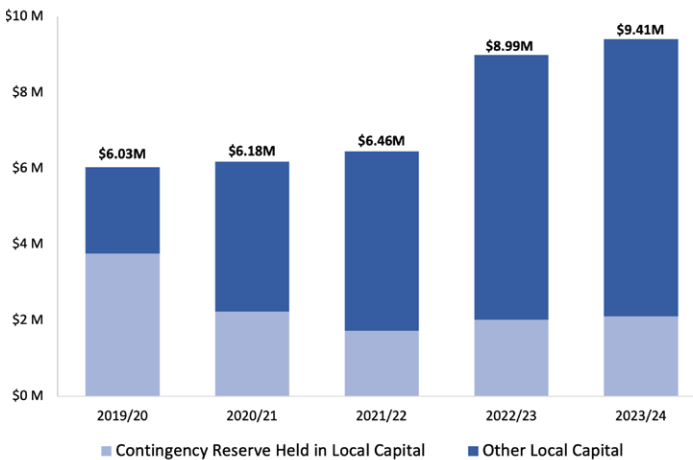
FIVE YEAR TREND — FUND BALANCES

In addition to current liabilities shown on the statement of financial position, the school district has made budget allocation commitments, which are included in the appropriated operating surplus on the schedule of operating operations (Schedule 2) and local capital surplus on the schedule of capital operations (Schedule 4). The following charts illustrate the trend of these appropriations over the last five years.

INTERNALLY RESTRICTED OPERATING SURPLUS (\$ millions)



LOCAL CAPITAL FUND (\$ millions)



The local capital fund balance of \$9.41M includes the district's contingency reserve held in local capital of \$2.11M, and amounts approved by the board for specific capital projects. Major local capital projects identified for future year spending include the new classroom setup (\$2.45M), IT capital plan (\$1.81M), capital cost share for the Eric Langton school replacement (\$0.70M), and other facilities renewal (\$1.11M).

OPERATING FUND ANALYSIS

At June 30, 2024, there is \$5.17M of restricted operating surplus and there is no unrestricted operating surplus. Details of this restricted surplus are summarized in the following table, and is presented in further detail on page 3 of this report and in Note 16 of the financial statements:

OPERATING FUND ACCUMULATED SURPLUS RESTRICTED FOR SPECIFIC PURPOSES	
Indigenous education (targeted funding)	\$233,975
School budget balances	426,103
Contractual professional development	256,342
Financial provisions	100,000
Multi-year grants and projects in progress	1,043,670
Purchase order commitments	94,481
Support for school growth plans	664,170
Support for operational plans	609,763
Learning services - Early intervention inclusionary programming	236,896
Budgeted use to fund 2024/25 operating shortfall	1,067,696
Facilities renovations and new classroom setup	151,995
Student transportation	283,367
Total operating fund accumulated surplus restricted for specific purposes	\$5,168,458

In accordance with policy 4204 Accumulated Surplus, the board may set aside a portion of operating surplus for items that are linked to multi-year strategic objectives and future operational needs. Restrictions are made only for defined operational needs with defined timelines, including services or purchases that are directly related to a board's strategic plan, operational needs and enhanced educational outcomes for students.

Specific uses of appropriated surplus have been approved by the board as part of the 2024/25 Preliminary Budget. Details on the 2024/25 Approved Preliminary Budget can be found at <https://www.sd42.ca/assets/media/202425-Preliminary-Budget.pdf>.

OPERATING FUND REVENUE

Operating fund revenue is \$2.08M higher than estimated in the amended budget. The MECC's operating grant is \$0.19M higher than budget due to higher than budgeted combined enrolment count in February and May 2024. Other provincial revenue is \$0.02M higher than budget. Funding for graduated adults is \$0.02M higher than budget and federal grants are \$0.02M lower than budget.

The Integrated Child and Youth (ICY) grant is \$0.58M higher than budget due to the 2023/24 receipt of the MECC preliminary ICY grant for 2024/25 in June of 2024.

Tuition revenue is \$0.05M lower than budget, rentals and leases revenue is \$0.08M higher than budget, other revenue is \$0.05 higher than budget and investment income is \$1.21M higher than budget.

OPERATING FUND EXPENSES

Operating fund expenses overall are \$6.08M lower than budget.

Teacher salaries are \$2.21M lower than budget due to vacancies (\$0.68M), lower average salary (\$0.47M), and leaves (\$1.06M).

Educational assistant salaries are \$0.70M lower than budget due to vacancies and leaves.

Support staff salaries are \$0.27M lower than budget due to lower than anticipated use of support banks and leaves (\$0.08M), and vacancies (\$0.19M).

Other professional and principal/vice principal salaries are \$0.08M higher than budget due to succession, transitions, and contract staff offset with vacancies.

Substitute salaries are \$0.34M lower than budget primarily due to lower than anticipated costs for departmental training (\$0.24M) and casual salaries (\$0.32M), offset by higher than anticipated costs for teacher contractual replacements (\$0.20M) and Employment Standards Act sick leave provisions (\$0.02M).

Employee benefits are \$0.48M lower than budget due to the above-mentioned salary variances.

Services and supplies are \$2.16M lower than budget due to unspent budget allocations in services (\$0.82M), professional development and travel (\$0.49M), insurance (\$0.03M), supplies (\$0.65M), utilities (\$0.12M), and other (\$0.05M).

USE OF AVAILABLE OPERATING SURPLUS

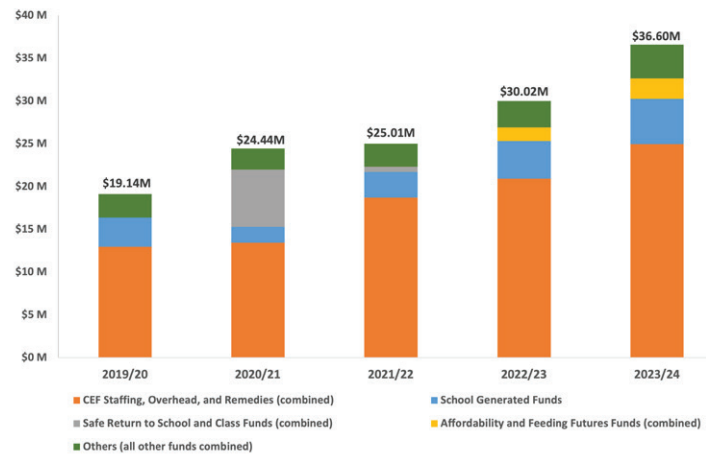
The available operating surplus of \$2.54M at June 30, 2024, was approved by the board to increase the contingency reserve held in local capital by \$0.09M, IT capital plan by \$1.40M, new temporary classrooms by \$0.53M, and other facilities renewal by \$0.53M.

SPECIAL PURPOSE FUNDS ANALYSIS

Special purpose funds include funds received from the MECC or other sources that have been designated for specific purposes. During 2023/24, \$37.06M in special purpose fund contributions were received and \$36.60M was spent (see Schedule 3A).

At June 30, 2024, \$2.43M in special purpose funds remain available for expenses in future years for designated purposes. Major special purpose funds include the Classroom Enhancement Fund (CEF), School Generated Funds, Student and Family Affordability Fund, Feeding Futures Fund, CommunityLINK, Official Languages in Education Protocol, Learning Improvement Fund, and Annual Facilities Grant.

SPECIAL PURPOSE FUNDS ANALYSIS (\$ millions)



Special purpose fund expenses are contingent on the amount of revenue received for the purpose of providing a specific service or program. The chart above shows the special purpose fund expenses of the school district and how they have changed in the last five years. The most significant changes are related to the continued increase of CEF teacher staffing costs related to the restored teachers' collective agreement language and the 2023/24 Feeding Futures Fund and Student and Family Affordability Fund to support vulnerable students and their families.

CAPITAL FUND ANALYSIS

The net book value of capital assets is \$219.94M at June 30, 2024 (see Schedule 4A). Of this amount, \$41.55M represents investment in sites, \$166.08M in buildings, and \$12.31M in furniture, equipment, vehicles, computer software, and computer hardware. These net book values represent the historical cost less accumulated amortization of the assets; they do not reflect current market value.

During 2023/24, grants from the MECC for bylaw capital projects totaled \$5.99M (see Schedule 4D).

At June 30, 2024, the following capital building projects remain in progress with accumulated costs of \$4.11M (see Schedule 4B):

- Eric Langton Elementary seismic replacement and expansion (\$3.54M)
- Capital planning project definition reports (\$0.45M)
- New temporary classrooms at elementary schools (\$0.04M)
- Energy management HVAC study (\$0.05M)
- Annual Facility Grant funded projects (\$0.01M)
- Edith McDermott Elementary HVAC upgrade (\$0.02M)

During 2023/24, the following capital building projects were completed with accumulated costs of \$5.76M (see Schedule 4A):

- New temporary classrooms at elementary schools (\$1.20M)
- Roofing upgrades at Maple Ridge Secondary (\$0.39M), Laity View Elementary (\$0.37M), and Whonnock Elementary (\$0.21M)
- HVAC upgrades at Whonnock Elementary (\$1.47M)
- Plumbing upgrades at Blue Mountain Elementary

(\$0.28M), Webster’s Corners Elementary (\$0.18M), and various other schools (\$0.09M)

- Minor HVAC upgrades at Edith McDermott Elementary (\$0.07M), Laity View Elementary (\$0.04M), Maple Ridge Secondary (\$0.21M), Samuel Robertson Technical (\$0.04M), and various other schools (\$0.16M)
- Electrical upgrades at various sites (\$0.15M)
- Accessibility upgrades at various sites (\$0.08M)
- Pavement projects at various sites (\$0.03M)
- Other minor projects (\$0.79M)

The MECC Restricted Capital Fund balance is \$1.32M at June 30, 2024 (see Schedule 4D), of which \$1.18M is allocated for the Eric Langton Elementary seismic replacement project and \$0.14M is committed to Pitt Meadows Secondary school replacement project.

The Other Provincial Capital Fund totals \$1.95M at June 30, 2024 (see Schedule 4D), and represents new child care space capital funding (\$1.78M) for the new Eric Langton Elementary replacement school site and accumulated interest allocations to this fund in previous years (\$0.17M) which is restricted to child care capital projects.

The Land Capital Restricted Fund (school site acquisition charges) received contributions and interest in 2023/24 of \$0.55M. The fund ended the year with a balance of \$3.08M (see Schedule 4D).

LOCAL CAPITAL

The board’s Local Capital Fund is comprised of previous years’ available operating surpluses transferred to local capital with board approval and proceeds from the disposal of land.

Capital asset additions funded locally are reported in the local capital fund. Balances at June 30, 2024, of board approved uses of local capital for future years are presented in the following table.

LOCAL CAPITAL RESTRICTED FOR SPECIFIC PURPOSES	
Information technology capital plan	\$1,806,445
Facilities equipment and vehicles	35,405
Child care capital	132,737
Emergency preparedness	11,636
Virtual boardroom	11,225
Strategic facilities plan implementation	
New temporary classrooms	2,448,450
Capital planning	201,125
Sustainability	
HVAC upgrades	504,373
Other sustainability upgrades	336,202
Other facilities renewal	1,114,987
Capital cost share	700,000
Contingency reserve held in local capital	2,110,014
Total local capital restricted for specific purposes	\$9,412,599

CONTINGENCY RESERVE

The Board of Education is responsible for ensuring the district is protected financially from extraordinary circumstances that would negatively impact school district operations and the education of students. To discharge this responsibility, the board has established a contingency reserve from available operating surplus, which will be used to mitigate any negative impact such circumstances might cause.

Board policy 4204 Contingency Reserve requires that the district maintain a reserve of at least 1% and not exceeding 3% of operating expenditures. At June 30, 2024, the contingency reserve of \$2.11M represents 1% of 2024/25 budget operating expenditures.

RISKS AND UNCERTAINTIES

IMPLEMENTATION OF RESTORED COLLECTIVE AGREEMENT LANGUAGE

On November 10, 2016, the Supreme Court of Canada (SCC) issued its decision in the longstanding litigation between the BCTF and the B.C. government regarding the deletion of certain BCPSEA – BCTF collective agreement provisions.

On January 11, 2017, the Ministry of Education, the BC Public Schools Employers Association and the BC Teachers Federation signed a Memorandum of Agreement re: Letter of Understanding (LoU) No. 17: Education Fund and Impact of the Court Cases – Priority Measures as the first step in responding to the decision of the Supreme Court of Canada.

On March 10, 2017, the Ministry of Education, the BC Public Schools Employers Association and the BC Teachers Federation ratified a Memorandum of Agreement pursuant to Letter of Understanding (LoU) No. 17 (“the MoA”), to the 2013- 2019 BCPSEA–BCTF Provincial Collective Agreement. The Memorandum of Agreement fully and finally resolves all matters related to the implementation of the Supreme Court of Canada decision from the fall of 2016. Since March 2017, steps have been taken by School District No. 42 to ensure the terms agreed to in the Memorandum of Agreement pursuant to Letter of Understanding (LoU) No. 17 (“the MoA”) are implemented for the 2017/18 through to the 2023/24 school year. For 2024/25, preliminary classroom enhancement funding of \$22.62M has been approved by the MECC to offset the costs related to the implementation of the MoA. This will result in additional teacher salaries and benefits (\$21.81M) and related overhead costs (\$0.81M) for the upcoming year. It is anticipated that this additional revenue will not cover all costs related to implementation (e.g. remedy costs could be over \$2M and are not included in the preliminary funding announced), which is a significant risk to the financial position of the school district. Stringent oversight and analysis will be implemented to understand, communicate, and mitigate the financial risks associated with this continued implementation.

ENROLMENT AND STAFFING GROWTH

With the implementation of the MoA resulting in smaller class sizes, a greater number of teacher FTE will need to be added than would previously have been required. As student enrolment grows, additional classroom space will need to be created. This growth brings with it a financial risk in how to provide these additional resources under the current MECC funding envelope.

CAPITAL PROJECTS

Due to their magnitude, capital projects have the potential to significantly impact the financial position of the district. There is no process in place to assess the risk of the entire capital program; individual project risk assessments must be done on a continuous basis. Project agreements with the MECC contain contingencies to mitigate financial risk.

Smaller projects consider contingency requirements when building the overall project budget and are managed internally. Finally, the contingency reserve held in local capital of \$2.11M is available to mitigate risk for capital projects.

OTHER ASSETS

Existing school district budget allocations are not enough to support the procurement, maintenance, or timely replacement of school district tangible capital assets. This means that the deferred maintenance for school district facilities continues to grow and the facility condition index for school district facilities continues to deteriorate. IT hardware may not be refreshed regularly, depending on the availability and appropriation of operating surplus to fund the IT capital plan. Any major equipment failures during 2024/25 must be funded from the contingency reserve held in local capital.

Audited Financial Statements of

School District No. 42 (Maple Ridge-Pitt Meadows)

And Independent Auditors' Report thereon

June 30, 2024

School District No. 42 (Maple Ridge-Pitt Meadows)

June 30, 2024

Table of Contents

Management Report	1
Independent Auditors' Report	2-4
Statement of Financial Position - Statement 1	5
Statement of Operations - Statement 2	6
Statement of Remeasurement Gains and Losses - Statement 3	7
Statement of Changes in Net Debt - Statement 4	8
Statement of Cash Flows - Statement 5	9
Notes to the Financial Statements	10-28
Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1 (Unaudited)	29
Schedule of Operating Operations - Schedule 2 (Unaudited)	30
Schedule 2A - Schedule of Operating Revenue by Source (Unaudited)	31
Schedule 2B - Schedule of Operating Expense by Object (Unaudited)	32
Schedule 2C - Operating Expense by Function, Program and Object (Unaudited)	33
Schedule of Special Purpose Operations - Schedule 3 (Unaudited)	35
Schedule 3A - Changes in Special Purpose Funds and Expense by Object (Unaudited)	36
Schedule of Capital Operations - Schedule 4 (Unaudited)	39
Schedule 4A - Tangible Capital Assets (Unaudited)	40
Schedule 4B - Tangible Capital Assets - Work in Progress (Unaudited)	41
Schedule 4C - Deferred Capital Revenue (Unaudited)	42
Schedule 4D - Changes in Unspent Deferred Capital Revenue (Unaudited)	43

School District No. 42 (Maple Ridge-Pitt Meadows)

MANAGEMENT REPORT

Version: 5631-4885-2903

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 42 (Maple Ridge-Pitt Meadows) have been prepared by management in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of British Columbia, supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

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

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

The Board of Education of School District No. 42 (Maple Ridge-Pitt Meadows) (called the "Board") is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Board. The Board reviews internal financial statements on a quarterly basis and externally audited financial statements yearly.

The external auditors, KPMG, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of School District No. 42 (Maple Ridge-Pitt Meadows) and meet when required. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the School District's financial statements.

On behalf of School District No. 42 (Maple Ridge-Pitt Meadows)

Signature of the Chairperson of the Board of Education

Date Signed

Signature of the Superintendent

Date Signed

Signature of the Secretary Treasurer

Date Signed

INDEPENDENT AUDITORS' REPORT

To the Board of Education of School District No. 42 (Maple Ridge-Pitt Meadows), and
To the Minister of Education and Child Care, Province of British Columbia

Opinion

We have audited the financial statements of School District No. 42 (Maple Ridge-Pitt Meadows), (the "Entity"), which comprise:

- the statement of financial position as at June 30, 2024
- the statement of operations for the year then ended
- the statement of remeasurement gains and losses for the year then ended
- the statement of changes in net debt for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements as at and for the year ended June 30, 2024 of the Entity are prepared, in all material respects, in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

Basis for Opinion

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

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

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

Emphasis of Matter – Financial Reporting Framework

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

Our opinion is not modified in respect of this matter.

Other Information

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

- Information, other than the financial statements and auditors' report thereon, included in the Financial Statement Discussion and Analysis document
- Unaudited Schedules 1-4 attached to the audited financial statements

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

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

We obtained the information, other than the financial statements and auditors' report thereon, included in the Financial Statement Discussion and Analysis document and the Unaudited Schedules 1-4 attached to the audited financial statements as at the date of this auditors' report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in the auditors' report.

We have nothing to report in this regard.

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

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

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

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

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 Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our 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 Entity to cease to continue as a going concern.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

DRAFT

Chartered Professional Accountants

Langley, Canada
XX, 2024

School District No. 42 (Maple Ridge-Pitt Meadows)

Statement of Financial Position

As at June 30, 2024

	2024 Actual	2023 Actual
	\$	\$
Financial Assets		
Cash and Cash Equivalents	41,546,644	56,371,270
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	1,441,323	1,190,816
Due from Province - Other	57,984	57,800
Due from First Nations	14,047	-
Other (Note 3)	1,552,320	808,173
Portfolio Investments (Note 4)	21,060,149	184,178
Total Financial Assets	65,672,467	58,612,237
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 5)	25,301,691	23,886,130
Unearned Revenue (Note 6)	8,000,766	6,899,251
Deferred Revenue (Note 7)	2,432,367	1,977,574
Deferred Capital Revenue (Note 8)	143,007,580	141,255,322
Employee Future Benefits (Note 9)	9,486,614	9,193,506
Asset Retirement Obligation (Note 10)	11,307,530	11,307,530
Total Liabilities	199,536,548	194,519,313
Net Debt	(133,864,081)	(135,907,076)
Non-Financial Assets		
Tangible Capital Assets (Note 12)	219,942,210	219,457,118
Prepaid Expenses	513,570	603,860
Total Non-Financial Assets	220,455,780	220,060,978
Accumulated Surplus (Deficit) (Note 16)	86,591,699	84,153,902
Accumulated Surplus (Deficit) is comprised of:		
Accumulated Surplus (Deficit) from Operations	86,566,719	84,138,937
Accumulated Remeasurement Gains (Losses)	24,980	14,965
	86,591,699	84,153,902

Contractual Obligations (Note 21)
 Contractual Rights (Note 22)
 Measurement Uncertainty (Note 2 (p))
 Contingent Liabilities (Note 23)

Approved by the Board

Signature of the Chairperson of the Board of Education	Date Signed
Signature of the Superintendent	Date Signed
Signature of the Secretary Treasurer	Date Signed

School District No. 42 (Maple Ridge-Pitt Meadows)

Statement of Operations
 Year Ended June 30, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	218,079,737	219,262,509	196,087,433
Other	307,600	326,818	329,200
Federal Grants	341,407	324,607	229,789
Tuition	10,074,107	10,026,673	9,517,599
Other Revenue	6,455,136	7,289,931	5,883,715
Rentals and Leases	682,100	765,253	830,325
Investment Income	1,666,531	2,456,930	1,678,588
Amortization of Deferred Capital Revenue	6,770,169	6,774,948	6,677,646
Total Revenue	<u>244,376,787</u>	<u>247,227,669</u>	<u>221,234,295</u>
Expenses (Note 17)			
Instruction	210,526,376	206,835,247	183,553,961
District Administration	7,840,403	7,456,397	6,520,758
Operations and Maintenance	30,582,621	29,864,600	29,073,993
Transportation and Housing	733,906	643,643	635,534
Total Expense	<u>249,683,306</u>	<u>244,799,887</u>	<u>219,784,246</u>
Surplus (Deficit) for the year	<u>(5,306,519)</u>	<u>2,427,782</u>	<u>1,450,049</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		84,138,937	82,688,888
Accumulated Surplus (Deficit) from Operations, end of year		<u>86,566,719</u>	<u>84,138,937</u>

School District No. 42 (Maple Ridge-Pitt Meadows)

Statement of Remeasurement Gains and Losses

Year Ended June 30, 2024

	2024	2023
	Actual	Actual
	\$	\$
Accumulated Remeasurement Gains (Losses) at beginning of year	14,965	7,231
Unrealized Gains (Losses) attributable to:		
Portfolio Investments	10,015	7,734
Net Remeasurement Gains (Losses) for the year	10,015	7,734
Accumulated Remeasurement Gains (Losses) at end of year	24,980	14,965

School District No. 42 (Maple Ridge-Pitt Meadows)

Statement of Changes in Net Debt
Year Ended June 30, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Surplus (Deficit) for the year	(5,306,519)	2,427,782	1,450,049
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(15,312,433)	(11,263,578)	(9,039,219)
Amortization of Tangible Capital Assets	10,689,304	10,778,486	10,650,013
Total Effect of change in Tangible Capital Assets	(4,623,129)	(485,092)	1,610,794
Acquisition of Prepaid Expenses		(599,792)	(663,133)
Use of Prepaid Expenses		690,082	609,110
Total Effect of change in Other Non-Financial Assets	-	90,290	(54,023)
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	(9,929,648)	2,032,980	3,006,820
Net Remeasurement Gains (Losses)		10,015	7,734
(Increase) Decrease in Net Debt		2,042,995	3,014,554
Net Debt, beginning of year		(135,907,076)	(138,921,630)
Net Debt, end of year		(133,864,081)	(135,907,076)

School District No. 42 (Maple Ridge-Pitt Meadows)

Statement of Cash Flows
Year Ended June 30, 2024

	2024 Actual	2023 Actual
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	2,427,782	1,450,049
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(1,008,885)	(363,918)
Prepaid Expenses	90,290	(54,023)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	1,415,561	3,815,787
Unearned Revenue	1,101,515	(106,513)
Deferred Revenue	454,793	218,728
Employee Future Benefits	293,108	93,579
Amortization of Tangible Capital Assets	10,778,486	10,650,013
Amortization of Deferred Capital Revenue	(6,774,948)	(6,677,646)
Total Operating Transactions	8,777,702	9,026,056
Capital Transactions		
Tangible Capital Assets Purchased	(3,483,227)	(2,673,677)
Tangible Capital Assets -WIP Purchased	(7,780,351)	(6,365,542)
Total Capital Transactions	(11,263,578)	(9,039,219)
Financing Transactions		
Capital Revenue Received	8,527,206	5,779,282
Total Financing Transactions	8,527,206	5,779,282
Investing Transactions		
Investments in Portfolio Investments	(20,865,956)	(8,118)
Total Investing Transactions	(20,865,956)	(8,118)
Net Increase (Decrease) in Cash and Cash Equivalents	(14,824,626)	5,758,001
Cash and Cash Equivalents, beginning of year	56,371,270	50,613,269
Cash and Cash Equivalents, end of year	41,546,644	56,371,270
Cash and Cash Equivalents, end of year, is made up of:		
Cash	36,546,644	15,152,252
Cash Equivalents	5,000,000	41,219,018
	41,546,644	56,371,270
Supplementary Cash Flow Information (Note 20)		

NOTE 1 AUTHORITY AND PURPOSE

The School District, established on April 12, 1946, operates under authority of the School Act of British Columbia as a corporation under the name of "The Board of Education of School District No. 42 (Maple Ridge – Pitt Meadows)", and operates as "School District No. 42 (Maple Ridge – Pitt Meadows)." A board of education ("Board") elected for a four-year term governs the School District. The School District provides educational programs to students enrolled in schools in the School District and is principally funded by the Province of British Columbia through the Ministry of Education and Child Care (MECC). The School District is exempt from federal and provincial corporate income taxes.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

a) Basis of Accounting

These financial statements have been prepared in accordance with Section 23.1 of the *Budget Transparency and Accountability Act of the Province of British Columbia*. This Section requires that the financial statements be prepared in accordance with Canadian public sector accounting standards except in regard to the accounting for government transfers as set out in Notes 2(g) and 2(n). In November 2011, Treasury Board provided a directive through Restricted Contributions Regulation 198/2011 providing direction for the reporting of restricted contributions whether they are received or receivable by the School District before or after this regulation was in effect. As noted in notes 2(g) and 2(n), Section 23.1 of the *Budget Transparency and Accountability Act* and its related regulations require the School District to recognize government transfers for the acquisition of capital assets into revenue on the same basis as the related amortization expense. As these transfers do not contain stipulations that create a liability, Canadian public sector accounting standards would require these grants to be fully recognized into revenue.

b) Financial Instruments

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

Financial instruments consist of cash and cash equivalents, accounts receivable, portfolio investments, accounts payable, and accrued liabilities. Except for portfolio investments in equity instruments quoted in an active market, or items designated by management that are recorded at fair value, all financial assets and liabilities are recorded at cost or amortized cost and the associated transaction costs are added to the carrying value of these investments upon initial recognition. Transaction costs are incremental costs directly attributable to the acquisition or issue of a financial asset or a financial liability. Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the Statement of Remeasurement Gains and Losses. Upon settlement, the cumulative gain or loss is reclassified from the Statement of Remeasurement Gains and Losses and recognized in the Statement of Operations. Interest and dividends attributable to financial instruments are reported in the Statement of Operations.

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

b) Financial Instruments *(Continued)*

For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenue or expense. Unless otherwise noted, it is management's opinion that the School District is not exposed to significant interest, currency or credit risks arising from these financial instruments. The fair values of these financial instruments approximate their carrying value, unless otherwise noted.

All financial assets measured at amortized cost are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the Statement of Operations. A write-down of a portfolio investment to reflect a loss in value is not reversed for a subsequent increase in value.

c) Cash and Cash Equivalents

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

d) Accounts Receivable

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

e) Portfolio Investments

The School District has investments in equity instruments with no maturity and bonds and term deposits with a maturity of greater than 3 months at the time of acquisition. Bonds and term deposits not quoted in an active market are reported at cost or amortized cost. Portfolio investments in equity instruments that are quoted in an active market are recorded at fair value and the associated transaction costs are expensed upon initial recognition. The change in the fair value is recognized in the Statement of Remeasurement Gains and Losses as a remeasurement gain or loss until the portfolio investments are realized on disposal. Upon disposal, any accumulated remeasurement gains or losses associated with the portfolio investments are reclassified to the Statement of Operations.

f) Unearned Revenue

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

g) Deferred Revenue and Deferred Capital Revenue

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

g) Deferred Revenue and Deferred Capital Revenue (Continued)

Note 2(n). Funding received for the acquisition of depreciable tangible capital assets is recorded as deferred capital revenue and amortized over the life of the asset acquired as revenue in the Statement of Operations. This accounting treatment is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met, unless the transfer contains a stipulation that creates a liability, in which case the transfer is recognized as revenue over the period that the liability is extinguished.

h) Employee Future Benefits

Post-employment benefits

The School District provides certain post-employment benefits including vested and non-vested benefits for certain employees pursuant to contracts and union agreements. The School District accrues its obligations and related costs including both vested and non-vested benefits under employee future benefit plans. Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, and death benefits. The benefits cost is actuarially determined using the projected unit credit method pro-rated on service and using management's best estimate of expected salary escalation, termination rates, retirement rates and mortality. The discount rate used to measure obligations is based on the estimated cost of borrowing. The cumulative unrecognized actuarial gains and losses are amortized over the expected average remaining service lifetime (EARSL) of active employees covered under the plan. The most recent valuation of the obligation was performed as at March 31, 2022 and projected to March 31, 2025. The next valuation will be performed as at March 31, 2025 for use starting June 30, 2025. For the purposes of determining the financial position of the plans and the employee future benefit costs, a measurement date of March 31 was adopted for all periods subsequent to July 1, 2004.

Pension Plans

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

i) Asset Retirement Obligations

A liability for asset retirement obligation (ARO) is recognized when, as at the financial reporting date:

- 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; and
- a reasonable estimate of the amount can be made.

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

j) Liability for Contaminated Sites

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

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

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

k) Tangible Capital Assets

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

Donated tangible capital assets are recorded at their fair market value on the date of donation, except in circumstances where fair value cannot be reasonably determined, which are then recognized at nominal value. Transfers of tangible capital assets from related parties are recorded at carrying value.

Work in progress (WIP) is recorded as an acquisition to the applicable asset class at substantial completion. Tangible capital assets are written down to residual value when conditions indicate they no longer contribute to the ability of the School District to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. The write-downs are accounted for as expenses in the Statement of Operations.

Buildings that are demolished or destroyed are written-off. Works of art, historic assets and other intangible assets are not recorded as assets in these financial statements.

The cost, less residual value, of tangible capital assets (excluding sites), is amortized on a straight-line basis over the estimated useful life of the asset. It is management's responsibility to determine the appropriate useful lives for tangible capital assets. These useful lives are reviewed on a regular basis or if significant events initiate the need to revise. Estimated useful lives are as follows:

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

l) Prepaid Expenses

Memberships and dues, software licenses, dental premium holidays, property taxes, utilities, maintenance agreements and other payments paid in advance are included as prepaid expense. Prepaid expenses are stated at acquisition cost and are expensed over the periods expected to benefit from it.

m) Internally Restricted Reserves

The Board of Education is responsible for ensuring the School District is protected financially from extraordinary circumstances that would negatively impact school district operations and the education of students. To discharge this responsibility, the Board has established a contingency reserve from available operating surplus, which will be used to mitigate any negative impact such circumstances might cause.

By Board policy, a contingency reserve of at least 1% and not exceeding 3% of budgeted operating expenditures shall be maintained (\$2,110,014 to \$6,330,041). The current balance of \$2,110,014 equates to 1% of 2024/25 annual budget operating expenditures.

n) Revenue Recognition

All revenues are recorded on an accrual basis in the period in which the transactions or events occurred that gave rise to the revenues and when the amounts are considered to be collectible and can be reasonably estimated. Contributions received where eligibility criteria have been met are recognized as revenue except where the contribution meets the criteria for deferral as described below. Eligibility criteria are the criteria that the School District has to meet in order to receive the contributions including authorization by the transferring government.

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

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

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

The accounting treatment for restricted contributions is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met unless the transfer contains a stipulation that meets the criteria for liability recognition in which case the transfer is recognized as revenue over the period that the liability is extinguished. Revenue from transactions with performance obligations is recognised when (or as) the performance obligation is satisfied (by providing the promised goods or service to a payor).

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

n) Revenue Recognition (Continued)

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

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

Investment income is reported in the period earned. When required by the funding party or related legislation, investment income earned on deferred revenue is included in the deferred revenue balance until spent.

o) Expenses

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

Categories of Salaries

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

Allocation of Costs

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

p) Measurement Uncertainty

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

NOTE 3 ACCOUNTS RECEIVABLE – OTHER

	June 30, 2024	June 30, 2023
Due from the Government of Canada	\$ 270,884	\$ 243,327
Due from the City of Maple Ridge	203,901	203,901
Trade receivables	405,506	241,915
Tuition receivable	103,478	39,330
Other receivables	568,551	79,700
Total Accounts Receivable - Other	\$ 1,552,320	\$ 808,173

NOTE 4 PORTFOLIO INVESTMENTS

	June 30, 2024	June 30, 2023
Term deposits	\$ 20,860,839	\$ -
Fair Value		
Core Bond Fund	\$ 81,817	\$ 79,837
Canadian Equity Fund	54,350	49,510
U. S. Equity Fund	30,228	24,231
International Pooled Fund	25,042	23,158
Short Term Income Fund	7,873	7,442
Total at Fair Value	\$ 199,310	\$ 184,178
Total Portfolio Investments	\$ 21,060,149	\$ 184,178

NOTE 5 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES – OTHER

	June 30, 2024	June 30, 2023
Trade payables	\$ 9,370,290	\$ 8,644,212
Salaries and benefits payable	13,277,068	12,739,287
Accrued vacation payable	1,917,579	1,815,817
Other	736,754	686,814
Total Accounts Payable and Accrued Liabilities - Other	\$ 25,301,691	\$ 23,886,130

NOTE 6 UNEARNED REVENUE

Unearned revenue as at June 30, 2024

	Balance June 30, 2023	Fees received	Revenue Recognized	Balance June 30, 2024
Tuition fees	\$ 6,830,135	\$ 11,121,536	\$ (10,026,673)	\$ 7,924,998
Facility rental fees	13,446	776,195	(765,253)	24,388
Before and after school fees	-	143,392	(133,642)	9,750
Partnership fees	55,670	142,881	(156,921)	41,630
Total Unearned Revenue	\$ 6,899,251	\$ 12,184,004	\$ (11,082,489)	\$ 8,000,766

NOTE 6 UNEARNED REVENUE (Continued)

Unearned revenue as at June 30, 2023

	Balance June 30, 2022	Fees received	Revenue recognized	Balance June 30, 2023
Tuition fees	\$ 6,912,884	\$ 9,464,435	\$ (9,547,184)	\$ 6,830,135
Facility rental fees	7,521	836,250	(830,325)	13,446
Before and after school fees	1,296	114,503	(115,799)	-
Partnership fees	84,063	122,047	(150,440)	55,670
Total Unearned Revenue	\$ 7,005,764	\$ 10,537,235	\$ (10,643,748)	\$ 6,899,251

NOTE 7 DEFERRED REVENUE

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

Deferred revenue as at June 30, 2024

	Balance June 30, 2023	Contributions received	Revenue recognized	Balance June 30, 2024
Provincial Grants - MECC	\$ 378,679	\$ 30,885,203	\$ (30,745,604)	\$ 518,278
Other grants and income	1,598,895	6,117,900	(5,802,706)	1,914,089
Investment income	-	52,565	(52,565)	-
Total Deferred Revenue	\$ 1,977,574	\$ 37,055,668	\$ (36,600,875)	\$ 2,432,367

Deferred revenue as at June 30, 2023

	Balance June 30, 2022	Contributions received	Revenue recognized	Balance June 30, 2023
Provincial Grants - MECC	\$ 277,300	\$ 25,329,647	\$ (25,228,268)	\$ 378,679
Other grants and income	1,481,546	4,864,526	(4,747,177)	1,598,895
Investment income	-	45,961	(45,961)	-
Total Deferred Revenue	\$ 1,758,846	\$ 30,240,134	\$ (30,021,406)	\$ 1,977,574

NOTE 8 DEFERRED CAPITAL REVENUE

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

	June 30, 2024	June 30, 2023
<u>Deferred capital revenue subject to amortization</u>		
Balance, beginning of year	\$ 135,813,713	\$ 137,486,918
Transfers from deferred revenue – capital additions	4,035,368	5,004,441
Amortization of deferred capital revenue	(6,774,948)	(6,677,646)
Balance, end of year	133,074,133	135,813,713
<u>Deferred capital revenue – work in progress</u>		
Work in progress, beginning of year	1,419,245	516,653
Transfer in from deferred revenue – work in progress	6,191,014	5,907,033
Transfer to spent deferred capital	(4,035,368)	(5,004,441)
Balance, end of year	3,574,891	1,419,245
<u>Deferred capital revenue – unspent portion</u>		
Unspent deferred capital, beginning of year	4,022,364	4,150,115
Provincial grants – Ministry of Education and Child Care	5,985,485	5,293,433
Provincial grants – other	1,989,530	-
Investment income	148,941	182,599
School site acquisition fees	403,250	303,250
Transfer to deferred capital revenue – work in progress	(6,191,014)	(5,907,033)
Balance, end of year	6,358,556	4,022,364
Total Deferred Capital Revenue	\$ 143,007,580	\$ 141,255,322

NOTE 9 EMPLOYEE FUTURE BENEFITS

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

	June 30, 2024	June 30, 2023
Reconciliation of Accrued Benefit Obligation		
Accrued benefit obligation – April 1	\$ 8,584,175	\$ 8,707,274
Service cost	667,574	684,450
Interest cost	354,921	288,470
Benefit payments	(594,705)	(907,923)
Actuarial (gain) loss	(306,509)	(188,096)
Accrued benefit obligation – March 31	<u>\$ 8,705,456</u>	<u>\$ 8,584,175</u>

Reconciliation of Funded Status at End of Fiscal Year		
Accrued benefit obligation – March 31	\$ 8,705,456	\$ 8,584,175
Funded status – deficit	(8,705,456)	(8,584,175)
Employer contributions after measurement date	149,673	100,808
Benefits expense after measurement date	(259,560)	(255,624)
Unamortized net actuarial gain	(671,271)	(454,515)
Accrued Benefit Liability – June 30	<u>\$ (9,486,614)</u>	<u>\$ (9,193,506)</u>

Reconciliation of Change in Accrued Benefit Liability		
Accrued benefit liability – July 1	\$ 9,193,506	\$ 9,099,927
Net expense for fiscal year	936,678	931,480
Employer contributions	(643,570)	(837,901)
Accrued benefit liability – June 30	<u>\$ 9,486,614</u>	<u>\$ 9,193,506</u>

Components of Net Benefit Expense		
Service cost	\$ 664,952	\$ 680,232
Interest cost	361,479	305,082
Amortization of net actuarial loss	(89,753)	(53,834)
Net benefit expense	<u>\$ 936,678</u>	<u>\$ 931,480</u>

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

	June 30, 2024	June 30, 2023
Discount rate - April 1	4.00%	3.25%
Discount rate - March 31	4.25%	4.00%
Long term salary growth - April 1	2.5% + seniority	2.5% + seniority
Long term salary growth - March 31	2.5% + seniority	2.5% + seniority
EARSL - March 31	9.9 years	9.9 years

NOTE 10 ASSET RETIREMENT OBLIGATION

Legal liabilities exist for the removal and disposal of asbestos and other environmentally hazardous materials (e.g. lead paint) within some district owned buildings that will undergo major renovations or demolition in the future. A reasonable estimate of the fair value of the obligation has been recognized. The obligation has been measured at current cost as the timing of future cash flows cannot be reasonably determined. These costs have been capitalized as part of the assets' carrying value and are amortized over the assets' estimated useful lives.

Asset retirement obligation	June 30, 2024		June 30, 2023	
Balance, beginning of year	\$	11,307,530	\$	11,307,530
Settlements during the year		-		-
Balance, end of year	\$	11,307,530	\$	11,307,530

NOTE 11 DEBT

The School District has an approved line of credit of \$2.5 million with interest at the banks' prime rate plus 0.25%, a \$5 million daylight facility which is to provide security for electronic fund transfers with a 2-day lead time, and a \$8 million stand-alone fully cash-secured Letter of Credit facility. As of June 30, 2024, the School District had \$nil borrowings (2023: \$nil) under the line of credit and the daylight facility, and \$0.86 million issued for Eric Langton Elementary seismic replacement and expansion project (2023: \$nil) under the stand-alone Letter of Credit facility.

NOTE 12 TANGIBLE CAPITAL ASSETS

June 30, 2024

Cost:	Balance at June 30, 2023	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2024
Sites	\$ 41,553,283	\$ -	\$ -	\$ -	\$ 41,553,283
Buildings	348,962,721	454,108	-	5,304,513	354,721,342
Buildings – WIP	1,873,260	7,540,541	-	(5,304,513)	4,109,288
Furniture & equipment	15,190,288	2,201,513	(258,550)	239,810	17,373,061
Furniture & equipment - WIP	-	239,810	-	(239,810)	-
Vehicles	1,597,400	260,334	(112,622)	-	1,745,112
Computer software	330,852	11,787	(73,251)	-	269,388
Computer hardware	5,793,081	555,485	(1,418,370)	-	4,930,196
Total Cost	\$ 415,300,885	\$ 11,263,578	\$ (1,862,793)	\$ -	\$ 424,701,670

Accumulated Amortization:

	Balance at June 30, 2023	Amortization	Disposals	Balance at June 30, 2024
Buildings	\$ 184,895,536	\$ 7,850,842	\$ -	\$ 192,746,378
Furniture and equipment	6,803,006	1,628,166	(258,550)	8,172,622
Vehicles	840,010	167,126	(112,622)	894,514
Computer software	165,003	60,025	(73,251)	151,777
Computer hardware	3,140,212	1,072,327	(1,418,370)	2,794,169
Total Accumulated Amortization	\$ 195,843,767	\$ 10,778,486	\$ (1,862,793)	\$ 204,759,460

NOTE 12 TANGIBLE CAPITAL ASSETS (Continued)

June 30, 2023

Cost:	Balance at July 1, 2022	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2023
Sites	\$ 41,553,283	\$ -	\$ -	\$ -	\$ 41,553,283
Buildings	343,092,671	139,618	-	5,730,432	348,962,721
Buildings – WIP	1,238,150	6,365,542	-	(5,730,432)	1,873,260
Furniture & equipment	14,455,251	1,569,856	(834,819)	-	15,190,288
Vehicles	1,662,354	43,559	(108,513)	-	1,597,400
Computer software	805,742	-	(474,890)	-	330,852
Computer hardware	5,829,385	920,644	(956,948)	-	5,793,081
Total Cost	\$ 408,636,836	\$ 9,039,219	\$ (2,375,170)	\$ -	\$ 415,300,885

Accumulated Amortization:	Balance at July 1, 2022	Amortization	Disposals	Balance at June 30, 2023
Buildings	\$ 177,166,693	\$ 7,728,843	\$ -	\$ 184,895,536
Furniture & equipment	6,155,549	1,482,276	(834,819)	6,803,006
Vehicles	785,535	162,988	(108,513)	840,010
Computer software	526,233	113,660	(474,890)	165,003
Computer hardware	2,934,914	1,162,246	(956,948)	3,140,212
Total Accumulated Amortization	\$ 187,568,924	\$ 10,650,013	\$ (2,375,170)	\$ 195,843,767

Net Book Value:	June 30, 2024	June 30, 2023
Sites	\$ 41,553,283	\$ 41,553,283
Buildings	161,974,964	164,067,185
Buildings – WIP	4,109,288	1,873,260
Furniture & equipment	9,200,439	8,387,282
Vehicles	850,598	757,390
Computer software	117,611	165,849
Computer hardware	2,136,027	2,652,869
Total Net Book Value	\$ 219,942,210	\$ 219,457,118

NOTE 13 EMPLOYEE PENSION PLANS

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2023, the Teachers' Pension Plan has about 51,000 active members and approximately 42,000 retired members. As of December 31, 2023, the Municipal Pension Plan has about 256,000 active members, including approximately 31,000 from school districts.

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

The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2020, indicated a \$1,584 million surplus for basic pension benefits on a going concern basis.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2021, indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis.

The School District paid \$16,168,429 for employer contributions to the plans for the year ended June 30, 2024 (2023: \$14,925,475).

The next valuation for the Teachers' Pension Plan is as at December 31, 2023, with results available in late 2024. The next valuation for the Municipal Pension Plan is as at December 31, 2024, with results available in 2025.

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

NOTE 14 RELATED PARTY TRANSACTIONS

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

NOTE 15 BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board through the adoption of the amended annual budget on February 21, 2024. As the 2023/24 Amended Annual Budget is used for comparative purposes, a reconciliation between the 2023/24 Annual Budget and the 2023/24 Amended Annual Budget is provided.

	Annual Budget	Amended Annual Budget	Change
Statement 2			
Revenues			
Provincial grants			
Ministry of Education and Child Care	\$ 212,661,113	\$ 218,079,737	\$ 5,418,624
Other	318,800	307,600	(11,200)
Federal grants	341,407	341,407	-
Tuition	10,226,673	10,074,107	(152,566)
Other revenue	6,135,074	6,455,136	320,062
Rentals and leases	801,604	682,100	(119,504)
Investment income	1,666,531	1,666,531	-
Amortization of deferred capital revenue	6,762,119	6,770,169	8,050
Total Revenue	238,913,321	244,376,787	5,463,466
Expenses			
Instruction	203,214,952	210,526,376	7,311,424
District administration	7,710,524	7,840,403	129,879
Operations and maintenance	29,962,707	30,582,621	619,914
Transportation and housing	689,786	733,906	44,120
Total Expense	241,577,969	249,683,306	8,105,337
Deficit for the year	(2,664,648)	(5,306,519)	(2,641,871)
Budgeted allocation of surplus	1,080,220	4,234,184	3,153,964
Budgeted Surplus (Deficit) for the year	\$ (1,584,428)	\$ (1,072,335)	\$ 512,093
Statement 4			
Deficit for the year	\$ (2,664,648)	\$ (5,306,519)	\$ (2,641,871)
Effect of change in tangible capital assets			
Acquisition of tangible capital assets	(17,723,457)	(15,312,433)	2,411,024
Amortization of tangible capital assets	10,642,948	10,689,304	46,356
Total effect of change in tangible capital assets	(7,080,509)	(4,623,129)	2,457,380
(Increase) Decrease in Net Financial Debt	\$ (9,745,157)	\$ (9,929,648)	\$ (184,491)

NOTE 16 ACCUMULATED SURPLUS

The operating fund accounts for the School District’s operating grants and other operating revenues. Legislation requires that the School District present a balanced budget for the operating fund, whereby budgeted expenditures do not exceed the total of budgeted revenue plus any surplus in the operating fund carried forward from the previous year.

	June 30, 2024	June 30, 2023
Operating Fund Accumulated Surplus		
Internally Restricted/Appropriated by the Board for:		
Indigenous education (targeted funding)	\$ 233,975	\$ 350,905
School budget balances	426,103	442,871
Contractual professional development	256,342	294,588
Financial provisions	100,000	100,000
Multi-year grants and projects in progress		
Early Career Mentorship grant	334,429	334,429
Integrated Child and Youth grant	659,914	667,626
Other grants	21,621	26,084
Other district initiatives	27,706	61,447
Purchase order commitments	94,481	329,100
Support for school growth plans		
Literacy	112,829	148,428
Numeracy	20,000	20,708
Early learning - StrongStart	45,162	-
Secondary assessment committee	18,000	-
Educational leadership - mentorship	1,836	7,103
Safe and caring schools	226,480	60,493
Indigenous education, racial Inclusivity and equity	90,175	-
Student voice leadership	43,381	-
Elementary staffing	21,821	-
Principal and vice principal mentorship	7,500	-
Social emotional learning	59,454	7,762
School teams	17,533	5,000
Support for operational plans		
Business systems implementation and upgrades	70,977	63,312
Human resources	125,607	28,830
Indigenous education	48,896	59,228
English language learners	4,784	-
Ridge Meadows College program development	21,780	20,711
Strategic facilities plan	137,752	121,735
Facilities staffing	183,407	-
Succession planning	16,559	33,977

	June 30, 2024	June 30, 2023
Learning services		
Early intervention inclusionary programming	236,896	649,348
Budgeted use to fund 2024/25 operating shortfall	1,067,696	-
Facilities renovations and new classroom setup	151,995	158,055
Student transportation	283,367	242,444
Total Internally Restricted Operating Surplus	5,168,458	4,234,184
Unrestricted Operating Surplus	-	-
Total Operating Fund Accumulated Surplus	5,168,458	4,234,184
Capital Fund Accumulated Surplus		
Internally Restricted (Appropriated) by the Board for:		
IT capital plan	1,806,445	898,113
Facilities equipment and vehicles	35,405	
Child care capital	132,737	148,050
Emergency preparedness	11,636	11,636
Virtual boardroom	11,225	11,225
Parent portal		21,831
Strategic facilities plan implementation		
New temporary classrooms	2,448,450	3,233,468
Capital planning	201,125	294,332
Sustainability		
HVAC upgrades	504,373	519,613
Other sustainability upgrades	336,202	390,179
Other facilities renewal	1,114,987	738,658
Capital cost share	700,000	700,000
Contingency reserve held in local capital	2,110,014	2,021,012
Total Internally Restricted Local Capital Surplus	9,412,599	8,988,117
Invested in Tangible Capital Assets	71,985,662	70,916,636
Total Capital Fund Accumulated Surplus	81,398,261	79,904,753
Total Accumulated Surplus from Operations	86,566,719	84,138,937
Accumulated Remeasurement Gains	24,980	14,965
Accumulated Surplus	\$ 86,591,699	\$ 84,153,902

NOTE 17 EXPENSE BY OBJECT - ALL FUNDS

	June 30, 2024	June 30, 2023
Salaries and benefits	\$ 210,324,385	\$ 186,882,152
Services and supplies	23,697,016	22,252,081
Amortization	10,778,486	10,650,013
	\$ 244,799,887	\$ 219,784,246

NOTE 18 ECONOMIC DEPENDENCE

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

NOTE 19 RISK MANAGEMENT

The School District has exposure to the following risks from its use of financial instruments: credit risk, market risk and liquidity risk. The Board ensures that the School District has identified its risks and ensures that management monitors and controls them. There have been no changes to risk exposure from 2023 related to credit, market, or liquidity risks.

a) Credit risk:

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

The School District is exposed to credit risk in the event of non-performance by a borrower. This risk is mitigated as most amounts receivable are due from the Province, federal, or local government and are considered low risk.

It is management's opinion that the School District is not exposed to significant credit risk associated with its cash deposits and investments as they are placed in the Central Deposit Program with the Province and in recognized British Columbia institutions. The School District invests in various financial instruments including equity funds, bond funds certificates and term deposits to reduce the concentration of credit risk.

b) Market risk:

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

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

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. The School District is exposed to interest rate risk through its investments. It is management's opinion that the School District is not exposed to significant interest rate risk as they invest solely in the Province's Central Deposit Program, guaranteed investment certificates, equity funds and term deposits that have a maturity date of no more than 1 year.

c) Liquidity risk:

Liquidity risk is the risk that the School District will not be able to meet its financial obligations as they become due. The School District manages liquidity risk by continually monitoring actual and forecasted cash flows from operations and anticipated investing activities to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the School District's reputation.

Risk management and insurance services for all School Districts in British Columbia are provided by the Risk Management Branch of the Ministry of Finance.

NOTE 20 SUPPLEMENTARY CASH FLOW INFORMATION

	June 30, 2024	June 30, 2023
Interest Recognized in the:		
Operating Fund	\$ 2,404,365	\$ 1,328,927
Special Purpose Fund	52,565	45,961
Local Capital Fund	-	303,700
MECC Restricted Capital Fund	-	79,886
Land Capital Fund	148,941	102,713
Total Interest Income	\$ 2,605,871	\$ 1,861,187

NOTE 21 CONTRACTUAL OBLIGATIONS

The School District has entered into a number of multi-year contracts for the construction of tangible capital assets. These contractual obligations will become liabilities in the future when the terms of the contracts are met. This disclosure relates to the unperformed portion of the contracts.

	June 30, 2024	Thereafter
Annual Facility Grant projects	\$ 1,444,578	\$ -
New classroom space	956,380	-
Eric Langton Elementary seismic replacement	36,968,810	-
Capital Planning	362,295	-
Minor capital projects	79,816	-
SFP HVAC Energy Efficiency Measure	27,985	-
Total Capital Commitments	\$ 39,839,864	\$ -

NOTE 22 CONTRACTUAL RIGHTS

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

	2024/25	2025/26	2026/27	Thereafter
Ministry of Education and Child Care capital projects	\$ 26,540,618	\$ 13,075,942	\$ -	\$ -
Future lease revenue	562,681	-	-	-
Total Contractual Rights	\$ 27,103,299	\$ 13,075,942	\$ -	\$ -

NOTE 23 CONTINGENCIES

In the normal course of business, lawsuits and claims have been brought against the School District. The School District defends against these lawsuits and claims. Management has made provisions for any unexpected liabilities and believes that the ultimate results of any pending legal proceeding will not have a material effect on the financial position of the School District.

NOTE 24 ADOPTION OF NEW ACCOUNTING STANDARDS

(a) On July 1, 2023, the District adopted Canadian Public Sector Accounting Standard PS3160, Public Private Partnerships. The new accounting standard addresses the recognition, measurement, presentation, and disclosure of infrastructure procured by public sector entities through certain types of public private partnership arrangements. Management has assessed the impact of adopting PS3160 on the financial statements of the District and has found that there is no resulting impact to the financial statements for fiscal years beginning July 1, 2023.

(b) On July 1, 2023, the District adopted Canadian Public Sector Accounting Standard PS3400, Revenue. Under the new accounting standard, there are two categories of revenue – exchange and unilateral. If the transaction gives rise to one or more performance obligations, it is an exchange transaction. If no performance obligations are present, it is unilateral revenue. Management has assessed the impact of adopting PS3400 on the financial statements of the District and has found that there is no resulting impact to the financial statements for fiscal years beginning July 1, 2023.

(c) On July 1, 2023, the District adopted Public Sector Guideline PSG-8, Purchased Intangibles, applied on a prospective basis. PSG-8 defines purchased intangibles as identifiable non-monetary economic resources without physical substance acquired through an arm's length exchange transaction between knowledgeable, willing parties who are under no compulsion to act. Intangibles acquired through a transfer, contribution, or inter-entity transaction, are not purchased intangibles. Management has assessed the impact of adopting PSG-8 and found that at present no such items meet the criteria to be recognized as a purchased intangible.

School District No. 42 (Maple Ridge-Pitt Meadows)

Schedule 1 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund

Year Ended June 30, 2024

	Operating Fund	Special Purpose Fund	Capital Fund	2024 Actual	2023 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	4,234,184		79,904,753	84,138,937	82,688,888
Changes for the year					
Surplus (Deficit) for the year	5,796,860	575,397	(3,944,475)	2,427,782	1,450,049
Interfund Transfers					
Tangible Capital Assets Purchased	(1,187,048)	(575,397)	1,762,445	-	
Tangible Capital Assets - Work in Progress	(76,773)		76,773	-	
Local Capital	(3,598,765)		3,598,765	-	
Net Changes for the year	934,274	-	1,493,508	2,427,782	1,450,049
Accumulated Surplus (Deficit), end of year - Statement 2	5,168,458	-	81,398,261	86,566,719	84,138,937
Accumulated Remeasurement Gains (Losses) - Statement 3					
		24,980		24,980	14,965
	5,168,458	24,980	81,398,261	86,591,699	84,153,902

School District No. 42 (Maple Ridge-Pitt Meadows)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	187,851,025	188,516,905	170,859,165
Other	307,600	326,818	329,200
Federal Grants	341,407	324,607	229,789
Tuition	10,074,107	10,026,673	9,517,599
Other Revenue	1,260,136	1,428,162	1,082,816
Rentals and Leases	682,100	765,253	830,325
Investment Income	1,197,224	2,404,365	1,328,927
Total Revenue	<u>201,713,599</u>	<u>203,792,783</u>	<u>184,177,821</u>
Expenses			
Instruction	176,138,485	171,252,480	154,534,440
District Administration	7,671,150	7,321,778	6,451,033
Operations and Maintenance	19,633,399	18,853,583	17,934,231
Transportation and Housing	632,802	568,082	573,439
Total Expense	<u>204,075,836</u>	<u>197,995,923</u>	<u>179,493,143</u>
Operating Surplus (Deficit) for the year	<u>(2,362,237)</u>	<u>5,796,860</u>	<u>4,684,678</u>
Budgeted Appropriation (Retirement) of Surplus (Deficit)	<u>4,234,184</u>		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(811,171)	(1,187,048)	(725,458)
Tangible Capital Assets - Work in Progress		(76,773)	(10,160)
Local Capital	(1,060,776)	(3,598,765)	(4,190,306)
Total Net Transfers	<u>(1,871,947)</u>	<u>(4,862,586)</u>	<u>(4,925,924)</u>
Total Operating Surplus (Deficit), for the year	<u>-</u>	<u>934,274</u>	<u>(241,246)</u>
Operating Surplus (Deficit), beginning of year		4,234,184	4,475,430
Operating Surplus (Deficit), end of year		<u>5,168,458</u>	<u>4,234,184</u>
Operating Surplus (Deficit), end of year			
Internally Restricted		5,168,458	4,234,184
Total Operating Surplus (Deficit), end of year		<u>5,168,458</u>	<u>4,234,184</u>

School District No. 42 (Maple Ridge-Pitt Meadows)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	182,462,024	182,649,849	161,765,084
ISC/LEA Recovery	(491,472)	(613,078)	(491,472)
Other Ministry of Education and Child Care Grants			
Pay Equity	1,874,965	1,874,965	1,874,965
Funding for Graduated Adults	214,695	231,243	117,262
Student Transportation Fund	185,990	185,990	185,990
Support Staff Benefits Grant	311,930	311,629	311,629
FSA Scorer Grant	18,693	15,693	15,693
Early Learning Framework (ELF) Implementation			2,292
Labour Settlement Funding	3,198,215	3,198,215	6,400,840
Integrated Child and Youth Team	75,985	650,424	674,501
Equity in Action			2,381
Recruitment Destination Canada		8,975	
Premier's Award for Excellence in Education		3,000	
Total Provincial Grants - Ministry of Education and Child Care	187,851,025	188,516,905	170,859,165
Provincial Grants - Other	307,600	326,818	329,200
Federal Grants	341,407	324,607	229,789
Tuition			
Summer School Fees	33,490	33,490	59,400
Continuing Education	994,854	986,758	852,471
International and Out of Province Students	9,045,763	9,006,425	8,605,728
Total Tuition	10,074,107	10,026,673	9,517,599
Other Revenues			
Funding from First Nations	491,472	613,078	491,472
Miscellaneous			
Revenue Generation	68,000	78,021	48,118
Partnership Program	135,800	156,921	150,440
Transportation	76,000	72,615	83,610
Before and After School Programming	134,008	133,642	122,264
Miscellaneous	250,979	257,352	97,327
Ridge Meadow College	43,877	56,533	29,585
BC Hydro Grant	60,000	60,000	60,000
Total Other Revenue	1,260,136	1,428,162	1,082,816
Rentals and Leases	682,100	765,253	830,325
Investment Income	1,197,224	2,404,365	1,328,927
Total Operating Revenue	201,713,599	203,792,783	184,177,821

School District No. 42 (Maple Ridge-Pitt Meadows)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Salaries			
Teachers	87,292,503	85,081,535	76,874,692
Principals and Vice Principals	9,591,360	9,558,440	8,753,771
Educational Assistants	24,328,005	23,627,596	20,578,597
Support Staff	14,159,876	13,892,280	12,796,225
Other Professionals	6,688,370	6,801,923	5,890,876
Substitutes	6,612,974	6,271,861	6,215,956
Total Salaries	148,673,088	145,233,635	131,110,117
Employee Benefits	37,663,160	37,181,069	32,914,540
Total Salaries and Benefits	186,336,248	182,414,704	164,024,657
Services and Supplies			
Services	7,629,091	6,803,875	6,613,027
Student Transportation	690,538	646,031	619,708
Professional Development and Travel	1,275,017	787,872	752,490
Rentals and Leases	2,000	2,209	133
Dues and Fees	168,461	165,381	159,272
Insurance	914,804	887,381	759,165
Supplies	4,320,954	3,670,508	3,761,536
Utilities	2,738,723	2,617,962	2,803,155
Total Services and Supplies	17,739,588	15,581,219	15,468,486
Total Operating Expense	204,075,836	197,995,923	179,493,143

School District No. 42 (Maple Ridge-Pitt Meadows)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	65,665,163	792,868	57,365	453,062		3,992,968	70,961,426
1.03 Career Programs	384,971	32,215	540,295			40,892	998,373
1.07 Library Services	1,438,902			6,865		26,290	1,472,057
1.08 Counselling	2,120,906					3,697	2,124,603
1.10 Special Education	9,749,626	1,469,771	21,869,593	1,555,141	176,840	1,349,586	36,170,557
1.20 Early Learning and Child Care			48,777	4,209			52,986
1.30 English Language Learning	1,863,598					5,777	1,869,375
1.31 Indigenous Education	585,512	281,416	830,532	58,513		45,977	1,801,950
1.41 School Administration		6,479,429		2,987,480	669	203,360	9,670,938
1.60 Summer School	378,965	18,059	88,107	7,117			492,248
1.61 Continuing Education		16,082		122,568	718,884	2,733	860,267
1.62 International and Out of Province Students	2,822,368	303,399		498,667	280,721	139,843	4,044,998
1.64 Other	14,872		187,724		388,353		590,949
Total Function 1	85,024,883	9,393,239	23,622,393	5,693,622	1,565,467	5,811,123	131,110,727
4 District Administration							
4.11 Educational Administration				45,653	1,356,611	19,192	1,421,456
4.20 Early Learning and Child Care							-
4.40 School District Governance					430,953		430,953
4.41 Business Administration		165,201	5,203	570,071	1,737,253	62,288	2,540,016
Total Function 4	-	165,201	5,203	615,724	3,524,817	81,480	4,392,425
5 Operations and Maintenance							
5.20 Early Learning and Child Care				40,626			40,626
5.41 Operations and Maintenance Administration	56,652			224,733	1,345,851	45,335	1,672,571
5.50 Maintenance Operations				6,877,727	365,788	333,923	7,577,438
5.52 Maintenance of Grounds				437,438			437,438
5.56 Utilities							-
Total Function 5	56,652	-	-	7,580,524	1,711,639	379,258	9,728,073
7 Transportation and Housing							
7.41 Transportation and Housing Administration				2,410			2,410
7.70 Student Transportation							-
Total Function 7	-	-	-	2,410	-	-	2,410
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	85,081,535	9,558,440	23,627,596	13,892,280	6,801,923	6,271,861	145,233,635

School District No. 42 (Maple Ridge-Pitt Meadows)

Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2024 Actual	2024 Budget	2023 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	70,961,426	17,134,330	88,095,756	2,012,187	90,107,943	91,893,113	82,320,526
1.03 Career Programs	998,373	272,223	1,270,596	551,103	1,821,699	1,807,895	1,805,962
1.07 Library Services	1,472,057	362,353	1,834,410	182,469	2,016,879	2,067,098	1,872,216
1.08 Counselling	2,124,603	522,512	2,647,115	23,588	2,670,703	2,996,491	2,556,732
1.10 Special Education	36,170,557	10,012,664	46,183,221	682,853	46,866,074	48,360,406	41,576,040
1.20 Early Learning and Child Care	52,986	20,358	73,344	1,597	74,941	71,132	46,235
1.30 English Language Learning	1,869,375	471,208	2,340,583	30,427	2,371,010	2,690,105	1,791,275
1.31 Indigenous Education	1,801,950	427,813	2,229,763	419,832	2,649,595	2,990,290	2,254,375
1.41 School Administration	9,670,938	2,680,204	12,351,142	234,973	12,586,115	12,945,486	11,761,051
1.60 Summer School	492,248	111,222	603,470	9,188	612,658	597,368	517,562
1.61 Continuing Education	860,267	161,046	1,021,313	313,081	1,334,394	1,312,038	1,070,014
1.62 International and Out of Province Students	4,044,998	994,544	5,039,542	2,164,830	7,204,372	7,338,815	6,454,266
1.64 Other	590,949	160,746	751,695	184,402	936,097	1,068,248	508,186
Total Function 1	131,110,727	33,331,223	164,441,950	6,810,530	171,252,480	176,138,485	154,534,440
4 District Administration							
4.11 Educational Administration	1,421,456	427,990	1,849,446	385,492	2,234,938	2,310,329	2,036,605
4.20 Early Learning and Child Care	-	-	-	933	933	2,298	1,625
4.40 School District Governance	430,953	67,829	498,782	194,660	693,442	749,583	557,456
4.41 Business Administration	2,540,016	766,375	3,306,391	1,086,074	4,392,465	4,608,940	3,855,347
Total Function 4	4,392,425	1,262,194	5,654,619	1,667,159	7,321,778	7,671,150	6,451,033
5 Operations and Maintenance							
5.20 Early Learning and Child Care	40,626	9,516	50,142	-	50,142	69,692	36,200
5.41 Operations and Maintenance Administration	1,672,571	413,508	2,086,079	971,079	3,057,158	3,188,483	2,779,855
5.50 Maintenance Operations	7,577,438	2,061,699	9,639,137	2,240,964	11,880,101	12,260,660	11,041,443
5.52 Maintenance of Grounds	437,438	102,454	539,892	220,372	760,264	910,305	868,330
5.56 Utilities	-	-	-	3,105,918	3,105,918	3,204,259	3,208,403
Total Function 5	9,728,073	2,587,177	12,315,250	6,538,333	18,853,583	19,633,399	17,934,231
7 Transportation and Housing							
7.41 Transportation and Housing Administration	2,410	475	2,885	-	2,885	2,500	2,730
7.70 Student Transportation	-	-	-	565,197	565,197	630,302	570,709
Total Function 7	2,410	475	2,885	565,197	568,082	632,802	573,439
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	145,233,635	37,181,069	182,414,704	15,581,219	197,995,923	204,075,836	179,493,143

School District No. 42 (Maple Ridge-Pitt Meadows)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	30,228,712	30,745,604	25,228,268
Other Revenue	5,195,000	5,802,706	4,747,177
Investment Income		52,565	45,961
Total Revenue	35,423,712	36,600,875	30,021,406
Expenses			
Instruction	34,387,891	35,582,767	29,019,521
District Administration	169,253	134,619	69,725
Operations and Maintenance	259,918	232,531	489,749
Transportation and Housing	101,104	75,561	62,095
Total Expense	34,918,166	36,025,478	29,641,090
Special Purpose Surplus (Deficit) for the year	505,546	575,397	380,316
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(505,546)	(575,397)	(380,316)
Total Net Transfers	(505,546)	(575,397)	(380,316)
Total Special Purpose Surplus (Deficit) for the year	-	-	-
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		-	-

School District No. 42 (Maple Ridge-Pitt Meadows)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2024

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		23,430	178,502	1,146,582		1,510	89,705	90,020	
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	517,597	690,930		5,478,511	256,000	56,351	786,235	622,813	795,462
Other			27,625						
Investment Income		1,991	8,229						
	517,597	692,921	35,854	5,478,511	256,000	56,351	786,235	622,813	795,462
Less: Allocated to Revenue	517,597	710,814	37,950	5,292,715	256,000	57,861	789,862	712,833	795,462
Deferred Revenue, end of year	-	5,537	176,406	1,332,378	-	-	86,078	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	517,597	708,823		5,292,715	256,000	57,861	789,862	712,833	795,462
Other Revenue			29,721						
Investment Income		1,991	8,229						
	517,597	710,814	37,950	5,292,715	256,000	57,861	789,862	712,833	795,462
Expenses									
Salaries									
Teachers						19,860	167,626	27,724	
Principals and Vice Principals							98,881	34,591	213,637
Educational Assistants		588,708		28,449	172,860	2,951	162,847	417,466	
Support Staff	68,965			25,637					75,104
Other Professionals								11,326	
Substitutes				3,876	9,222		20,404	3,135	344,813
	68,965	588,708	-	57,962	182,082	22,811	449,758	494,242	633,554
Employee Benefits	19,676	122,106		8,048	63,631	4,793	117,592	138,661	142,380
Services and Supplies	46,660		37,950	5,209,832	10,287	30,257	218,611	79,930	19,528
	135,301	710,814	37,950	5,275,842	256,000	57,861	785,961	712,833	795,462
Net Revenue (Expense) before Interfund Transfers	382,296	-	-	16,873	-	-	3,901	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(382,296)			(16,873)			(3,901)		
	(382,296)	-	-	(16,873)	-	-	(3,901)	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 42 (Maple Ridge-Pitt Meadows)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2024

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Early Childhood Education Dual Credit Program	Student & Family Affordability	SEY2KT (Early Years to Kindergarten)	ECL (Early Care & Learning)
	\$	\$	\$	\$	\$	\$	\$	\$	
Deferred Revenue, beginning of year			28,914	82,595	749			8,825	53,138
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	21,386,226	2,782,332	72,190	51,000	6,000	45,000	673,000	19,000	175,000
Other									
Investment Income				6,158	163	584	10,100	743	3,109
	21,386,226	2,782,332	72,190	57,158	6,163	45,584	683,100	19,743	178,109
Less: Allocated to Revenue	21,386,226	2,782,332	75,561	38,243	6,204	31,443	615,414	17,893	193,388
Deferred Revenue, end of year	-	-	25,543	101,510	708	14,141	67,686	10,675	37,859
Revenues									
Provincial Grants - Ministry of Education and Child Care	21,386,226	2,782,332	75,561	32,085	6,041	30,859	605,314	17,150	190,279
Other Revenue									
Investment Income				6,158	163	584	10,100	743	3,109
	21,386,226	2,782,332	75,561	38,243	6,204	31,443	615,414	17,893	193,388
Expenses									
Salaries									
Teachers	17,060,841	174,172							54,616
Principals and Vice Principals									
Educational Assistants					1,316			2,367	
Support Staff						4,794			
Other Professionals						16,357			78,689
Substitutes		2,064,147		3,108	1,356				
	17,060,841	2,238,319	-	3,108	2,672	21,151	-	2,367	133,305
Employee Benefits	4,325,385	544,013		453	368	2,482		5	35,583
Services and Supplies			75,561	34,682	3,164	7,810	615,414	15,521	24,500
	21,386,226	2,782,332	75,561	38,243	6,204	31,443	615,414	17,893	193,388
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 42 (Maple Ridge-Pitt Meadows)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2024

	Feeding Futures Fund	Health Career Grants	Youth Education Support Fund	TOTAL
	\$	\$	\$	\$
Deferred Revenue, beginning of year			273,604	1,977,574
Add: Restricted Grants				
Provincial Grants - Ministry of Education and Child Care	1,900,067	50,000		30,885,203
Other			611,764	6,117,900
Investment Income		1,012	20,476	52,565
	1,900,067	51,012	632,240	37,055,668
Less: Allocated to Revenue	1,761,566	20,765	500,746	36,600,875
Deferred Revenue, end of year	138,501	30,247	405,098	2,432,367
Revenues				
Provincial Grants - Ministry of Education and Child Care	1,761,566	19,753		30,745,604
Other Revenue			480,270	5,802,706
Investment Income		1,012	20,476	52,565
	1,761,566	20,765	500,746	36,600,875
Expenses				
Salaries				
Teachers		16,289		17,521,128
Principals and Vice Principals				347,109
Educational Assistants	217,674			1,594,638
Support Staff			884	175,384
Other Professionals	96,676			203,048
Substitutes				2,450,061
	314,350	16,289	884	22,291,368
Employee Benefits	88,465	4,476	196	5,618,313
Services and Supplies	1,307,576		378,514	8,115,797
	1,710,391	20,765	379,594	36,025,478
Net Revenue (Expense) before Interfund Transfers	51,175	-	121,152	575,397
Interfund Transfers				
Tangible Capital Assets Purchased	(51,175)		(121,152)	(575,397)
	(51,175)	-	(121,152)	(575,397)
Net Revenue (Expense)	-	-	-	-

School District No. 42 (Maple Ridge-Pitt Meadows)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2024

	2024 Budget	2024 Actual			2023 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
Revenues					
Other Revenue			59,063	59,063	53,722
Investment Income	469,307			-	303,700
Amortization of Deferred Capital Revenue	6,770,169	6,774,948		6,774,948	6,677,646
Total Revenue	<u>7,239,476</u>	<u>6,774,948</u>	<u>59,063</u>	<u>6,834,011</u>	<u>7,035,068</u>
Expenses					
Amortization of Tangible Capital Assets					
Operations and Maintenance	10,689,304	10,778,486		10,778,486	10,650,013
Total Expense	<u>10,689,304</u>	<u>10,778,486</u>	<u>-</u>	<u>10,778,486</u>	<u>10,650,013</u>
Capital Surplus (Deficit) for the year	<u>(3,449,828)</u>	<u>(4,003,538)</u>	<u>59,063</u>	<u>(3,944,475)</u>	<u>(3,614,945)</u>
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	1,316,717	1,762,445		1,762,445	1,105,774
Tangible Capital Assets - Work in Progress		76,773		76,773	10,160
Local Capital	1,060,776		3,598,765	3,598,765	4,190,306
Total Net Transfers	<u>2,377,493</u>	<u>1,839,218</u>	<u>3,598,765</u>	<u>5,437,983</u>	<u>5,306,240</u>
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		1,720,782	(1,720,782)	-	
Tangible Capital Assets WIP Purchased from Local Capital		1,512,564	(1,512,564)	-	
Total Other Adjustments to Fund Balances		<u>3,233,346</u>	<u>(3,233,346)</u>	<u>-</u>	
Total Capital Surplus (Deficit) for the year	<u>(1,072,335)</u>	<u>1,069,026</u>	<u>424,482</u>	<u>1,493,508</u>	<u>1,691,295</u>
Capital Surplus (Deficit), beginning of year		<u>70,916,636</u>	<u>8,988,117</u>	<u>79,904,753</u>	<u>78,213,458</u>
Capital Surplus (Deficit), end of year		<u><u>71,985,662</u></u>	<u><u>9,412,599</u></u>	<u><u>81,398,261</u></u>	<u><u>79,904,753</u></u>

School District No. 42 (Maple Ridge-Pitt Meadows)

Tangible Capital Assets
Year Ended June 30, 2024

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	41,553,283	348,962,721	15,190,288	1,597,400	330,852	5,793,081	413,427,625
Changes for the Year							
Increase:							
Purchases from:							
Operating Fund		15,013	616,144	160,493	11,787	383,611	1,187,048
Special Purpose Funds		382,296	186,483	1,250		5,368	575,397
Local Capital		56,799	1,398,886	98,591		166,506	1,720,782
Transferred from Work in Progress		5,304,513	239,810				5,544,323
	-	5,758,621	2,441,323	260,334	11,787	555,485	9,027,550
Decrease:							
Deemed Disposals			258,550	112,622	73,251	1,418,370	1,862,793
	-	-	258,550	112,622	73,251	1,418,370	1,862,793
Cost, end of year	41,553,283	354,721,342	17,373,061	1,745,112	269,388	4,930,196	420,592,382
Work in Progress, end of year		4,109,288					4,109,288
Cost and Work in Progress, end of year	41,553,283	358,830,630	17,373,061	1,745,112	269,388	4,930,196	424,701,670
Accumulated Amortization, beginning of year		184,895,536	6,803,006	840,010	165,003	3,140,212	195,843,767
Changes for the Year							
Increase: Amortization for the Year		7,850,842	1,628,166	167,126	60,025	1,072,327	10,778,486
Decrease:							
Deemed Disposals			258,550	112,622	73,251	1,418,370	1,862,793
		-	258,550	112,622	73,251	1,418,370	1,862,793
Accumulated Amortization, end of year		192,746,378	8,172,622	894,514	151,777	2,794,169	204,759,460
Tangible Capital Assets - Net	41,553,283	166,084,252	9,200,439	850,598	117,611	2,136,027	219,942,210

School District No. 42 (Maple Ridge-Pitt Meadows)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2024

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	1,873,260				1,873,260
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	5,763,268	221,322			5,984,590
Deferred Capital Revenue - Other	187,936	18,488			206,424
Operating Fund	76,773				76,773
Local Capital	1,512,564				1,512,564
	<u>7,540,541</u>	<u>239,810</u>	<u>-</u>	<u>-</u>	<u>7,780,351</u>
Decrease:					
Transferred to Tangible Capital Assets	5,304,513	239,810			5,544,323
	<u>5,304,513</u>	<u>239,810</u>	<u>-</u>	<u>-</u>	<u>5,544,323</u>
Net Changes for the Year	<u>2,236,028</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,236,028</u>
Work in Progress, end of year	<u><u>4,109,288</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>4,109,288</u></u>

School District No. 42 (Maple Ridge-Pitt Meadows)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2024

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	127,452,539	7,836,491	524,683	135,813,713
Changes for the Year				
Increase:				
Transferred from Work in Progress	4,005,062	30,306		4,035,368
	4,005,062	30,306	-	4,035,368
Decrease:				
Amortization of Deferred Capital Revenue	6,509,000	251,573	14,375	6,774,948
	6,509,000	251,573	14,375	6,774,948
Net Changes for the Year	(2,503,938)	(221,267)	(14,375)	(2,739,580)
Deferred Capital Revenue, end of year	124,948,601	7,615,224	510,308	133,074,133
Work in Progress, beginning of year	801,538	617,707		1,419,245
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	5,984,590	206,424		6,191,014
	5,984,590	206,424	-	6,191,014
Decrease				
Transferred to Deferred Capital Revenue	4,005,062	30,306		4,035,368
	4,005,062	30,306	-	4,035,368
Net Changes for the Year	1,979,528	176,118	-	2,155,646
Work in Progress, end of year	2,781,066	793,825	-	3,574,891
Total Deferred Capital Revenue, end of year	127,729,667	8,409,049	510,308	136,649,024

School District No. 42 (Maple Ridge-Pitt Meadows)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2024

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year		1,324,422	166,057	2,531,885		4,022,364
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	5,985,485					5,985,485
Provincial Grants - Other			1,989,530			1,989,530
Investment Income				148,941		148,941
Transfer project surplus to MECC Restricted (from) Bylaw	(895)	895				-
School Site Acquisition Fees				403,250		403,250
	<u>5,984,590</u>	<u>895</u>	<u>1,989,530</u>	<u>552,191</u>	<u>-</u>	<u>8,527,206</u>
Decrease:						
Transferred to DCR - Work in Progress	5,984,590		206,424			6,191,014
	<u>5,984,590</u>	<u>-</u>	<u>206,424</u>	<u>-</u>	<u>-</u>	<u>6,191,014</u>
Net Changes for the Year	<u>-</u>	<u>895</u>	<u>1,783,106</u>	<u>552,191</u>	<u>-</u>	<u>2,336,192</u>
Balance, end of year	<u>-</u>	<u>1,325,317</u>	<u>1,949,163</u>	<u>3,084,076</u>	<u>-</u>	<u>6,358,556</u>



ITEM 5

To: Board of Education

From: Secretary Treasurer
Richard Rennie
Director of Facilities
Louie Girotto

Re: **CAPITAL PLAN 2025/26
FOR MINOR CAPITAL PROGRAMS**

Date: September 18, 2024
(Public Board Meeting)

Decision

BACKGROUND/RATIONALE

The Ministry of Education and Childcare (MECC) 2025/26 Capital Plan Instructions identify that the deadline for 2025/26 Minor Capital Programs submission to MECC is September 30, 2024. The MECC is seeking submissions for the following minor capital programs applicable to SD42:

- School Enhancement Program (SEP)
- Carbon Neutral Capital Program (CNCP)
- Playground Equipment Program (PEP)
- Food Infrastructure Program (FIP)
- Child Care (CC) – Minor

The proposed Maple Ridge – Pitt Meadows 2025/26 minor capital programs is presented in this report and totals \$7.65M.

Strategic Facilities Plan

To ensure that future capital plan submissions to the MECC accurately reflect the priorities and needs of the school district, the comprehensive school district [Strategic Facilities Plan](#), approved by the Board in March 2022, was updated in consultation with local First Nations, Métis community, urban Indigenous organizations, education partners, post-secondary institutions, stakeholders, people with diverse lived experiences, the public, and the two municipalities of Maple Ridge and Pitt Meadows. It identifies and rationalizes current and future capital requirements for school sites, new schools, and facility upgrades based on building conditions, seismic vulnerability, and ongoing maintenance/life cycle costs, as well as new initiatives.

The minor capital projects included in this plan have been determined in accordance with the methodology defined in the Strategic Facilities Plan.

The following facility-specific data is used to identify facilities prioritized in the capital plan:

- Seismic risk
- Facility condition
- Energy management rank
- Future utilization

Capital project scope definition for identified high priority existing facilities is guided by the following principles:

- Improved health and safety
- Improved accessibility
- Enhanced sustainability
- Improved building condition
- Increased building capacity to accommodate increased enrolment
- Improved functionality

MINOR CAPITAL PROJECTS

On an annual basis, a budget for minor capital projects (e.g., roofing, exterior painting) is allocated under the Annual Facilities Grant (AFG) to the highest need facilities. The AFG funding of \$3.3M is not sufficient to support all building upgrade needs identified through the provincial capital asset management system and capital projects that require a significant capital investment need to be submitted to the MECC for funding as part of the Five-Year Capital Plan under the Minor Capital category.

School Enhancement Program (SEP)

SEP projects improve the safety, facility condition, operational efficiency, and functionality of existing schools, to extend their useful physical life.

The following SEP projects are included in this capital plan:

Program	Priority	Facility/Site	Project Description	Estimated Cost
SEP	1	Thomas Haney Secondary	Upgrade the existing digital control systems (DDC), which are at the end of life and failing. New panels, controllers, sequences of operation, and graphics will be provided. System devices such as temp sensors and relays will be replaced, and existing wiring can likely be reused.	\$ 512,500
SEP	2	Highland Park Elementary	Phase 1 - Replace Unit Ventilators (UVs) in classrooms (1 to 10). The UVs are at end-of-life and parts are difficult to source due to age. Note: Delivery dates for replacement UVs may require 8 to 12 months from date of order to delivery.	\$ 666,250
SEP	3	Davie Jones Elementary	Replace Unit Ventilators in classrooms (8). The UVs are at end-of-life and parts are difficult to source due to age. Replace the 3-way control valves on AHU-1,2,3 and re-pipe to avoid bypass.	\$ 563,750
SEP	4	Highland Park Elementary	Phase 2 - Replace Unit Ventilators in classrooms (11 to 21). The UVs are at end-of-life and parts are difficult to source due to age. Note: Delivery dates for replacement UVs may require 8 to 12 months from date of order to delivery.	\$ 732,875
SEP	5	Harry Hooge Elementary	Phase 1 - Replace Unit Ventilators in classroom (15 of 30). The units are at end-of-life and parts are difficult to source due to age. The DDC system and boiler plant has already been upgraded. There are new DDC controllers and heating water control valves in each of the existing UVs which can be salvaged.	\$ 999,375
Program Total				\$ 3,474,750

Carbon Neutral Capital Program (CNCP)

CNCP projects are for energy-efficiency projects that lower a school district’s carbon emissions.

The following CNCP projects are included in this capital plan and are aligned with the school district’s sustainability plan:

Program	Priority	Facility/Site	Project Description	Estimated Cost
CNCP	1	Golden Ears Elementary	Boiler Plant upgrade to replace end-of-life boilers with high efficiency boilers. Existing Paterson Kelly boilers are 85% efficient but are unreliable and have poor modulation. Existing distribution pumps and controls to also be replaced. Existing domestic hot water tank to be replaced with on demand Navien.	\$ 563,750
CNCP	2	Maple Ridge Elementary	Boiler Plant upgrade to replace end-of-life boilers with high efficiency boilers. Existing Weil McLean boilers, pumps and controls to be replaced. Existing AHU 3-way valves should be replaced and new variable speed drives added to the air-handling units. Domestic hot water to be replaced with on demand Navien.	\$ 563,750
CNCP	3	Maple Ridge Secondary	Boiler Plant upgrade to replace end-of-life boilers with high efficiency boilers. The existing heating plant consist of 2 Buderus mid-efficiency boilers and are nearing end of life. Parts are no longer available for the Buderus. These boilers have been experience cracking and leaking of the cast-iron sections and access doors and welding provides only a couple of additional years of operation. These would be replaced with 3 new Viessmann Vitocrossal 200 boilers to fit within the mechanical room. New pumps and variable speed drives should also be provided.	\$ 871,250
CNCP	4	Highland Park Elem.	Boiler Plant upgrade to replace end-of-life boilers with high efficiency boilers. Existing Hydrotherm boilers are beyond life and operating at 60% efficiency. Existing distribution pumps and controls to also be upgraded. Air-handling unit 3-way valves and speed drives to be provided. Existing domestic hot water tank to be replaced with on demand Navien.	\$ 615,000
CNCP	5	Blue Mountain Elem.	Boiler Plant upgrade to replace end-of-life boilers with high efficiency boilers. Teledyn Laars boilers to be replaced along with new distribution pumps, variable speed drives, replace 3-way valves on AHU's and provide new speed drives. Existing hot water tank to be replaced with on demand Navien	\$ 563,750
Program Total				\$ 3,177,500

Playground Equipment Program (PEP)

PEP projects are to provide playground equipment systems at schools that do not currently have one, or to replace aging playground equipment systems that may pose health and safety hazards. A maximum number of three requests are permitted to be submitted in this program.

The following PEP projects are included in this capital plan:

Program	Priority	Facility/Site	Project Description	Estimated Cost
PEP	1	Highland Park Elementary	Replace end-of-life playground equipment	\$ 199,875
PEP	2	Fairview Elementary	Replace end-of-life playground equipment	\$ 199,875
PEP	3	Alouette Elementary	Replace end-of-life playground equipment	\$ 199,875
Program Total				\$ 599,625

Food Infrastructure Program (FIP)

FIP projects are for creating, improving, or expanding infrastructure to feed students. The FIP is directly tied to the government’s broader Feeding Futures program, which is a commitment to ensure students are properly fed for learning to enhance positive academic and healthy outcomes for students.

The following FIP projects are included in this capital plan:

Program	Priority	Facility/Site	Project Description	Estimated Cost
FIP	1	District/Riverside Centre	Purchase electric (EV) delivery van to deliver meals that are centrally stored. Includes cost to install EV charging station at Riverside Centre.	\$ 117,000
FIP	2	Maple Ridge Secondary	Replace old cafeteria equipment that has reached end of life (tilt kettle, steamer, Combi oven, dishwasher, walk-in cooler pack, ice machine, cooler)	\$ 146,063
FIP	3	Highland Park Elementary	Replace old kitchen cabinets, counters and appliances and create new food storage cabinets for food preparation.	\$ 71,750
FIP	4	Thomas Haney Secondary	Replace old cafeteria equipment that has reached end of life (griddle, combi oven, hot table)	\$ 39,206
FIP	5	Samuel Robertson Technical	Replace old cafeteria equipment that has reached end of life (two under-counter refrigerators & walk-in cooler)	\$ 26,138
Program Total				\$ 400,156

Child Care (CC) - Minor Program

Under the CC Minor program, eligible projects are those that will not exceed \$500,000. These projects are small-scale projects to convert (renovate) an existing K-12 space to create new Child Care spaces as well as the purchase and installation of fixtures, furniture, and equipment required to obtain a license

The district has not identified any projects eligible for submission under this program for 2025/26.

RECOMMENDATION

THAT the Board approve the Minor Capital Program projects for 2025/26 for submission to the Ministry of Education and Child Care.



ITEM 6

To: **Board of Education**

From: Finance Committee of the Whole

Re: **FINANCE COMMITTEE OF THE WHOLE**
TERMS OF REFERENCE AND
DISCONTINUATION OF BUDGET
COMMITTEE OF THE WHOLE

Date: September 18, 2024

Decision

Background/Rationale:

The Terms of References for the Finance Committee of the Whole (Finance COTW, **Attachment A**) and the Budget Committee of the Whole (Budget COTW, **Attachment B**) were last approved by the Board on September 20, 2017.

At the June 19, 2024 Finance COTW meeting, the Secretary Treasurer proposed that the Budget COTW be discontinued and its responsibilities transferred to the Finance COTW for the following reasons:

- Budgeting falls within the realm of finance;
- The two committees that have the same members as they are both committees of the whole;
- The change will result in all quarterly financial statements being reviewed by one committee as the practice with the current structure has been for quarter two financial statements, which are aligned to the amended annual budget, to flow through the Budget COTW to the Board and not through the Finance COTW;
- The change will create operational efficiencies for staff with the preparation of agendas and minutes, and with the scheduling of meetings;
- The change will create governance efficiencies for trustees with fewer meetings to attend and conduct opening and closing procedures for, fewer minutes to review and approve, and fewer agenda packages to access records from.

A revised Finance COTW Terms of Reference (**Attachment C**) was reviewed by the Committee and is being recommended for the Board's approval that reflects incorporation of budget responsibilities and other non-substantive changes.

RECOMMENDATION

THAT the Board discontinues the Budget Committee of the Whole and transfers its responsibilities to the Finance Committee of the Whole.

AND FURTHER;

THAT the Board approves the revised Finance Committee of the Whole Terms of Reference.

Finance Committee of the Whole – Terms of Reference

The Finance Committee (the “Committee”) is a committee of the whole of the Board of Education. The purpose of the Finance Committee is to oversee the School District’s financial reporting process and its internal control structure, make recommendations and deliver reports to the Board of Education, and serve as the Board’s audit committee.

The Finance Committee Responsibilities

- Review the audited financial statements and recommend approval of the audited statements by the Board;
- Review quarterly financial statements and recommend approval of the quarterly financial statements by the Board;
- Oversee the internal control structure with a focus on safeguarding district assets;
- Review audit results with the external auditors and follow up on the implementation of the auditor’s letter of recommendations;
- Review the nature and extent of other services provided by the auditor in relation to auditor independence;
- Monitor the development of and changes to accounting principles and practices and financial reporting standards, and their impact on the School District’s financial reporting;
- Oversee engagement of external auditors including the terms of the audit engagement and appropriateness of proposed fees;
- May meet with the external auditors at an In-Camera Meeting, without staff members present.

Confidentiality

Deliberations and information received at meetings of the Finance Committee shall be treated as private and confidential information, and shall not be published, released or disclosed in any manner to any persons other than to trustees of the board, the Superintendent, the Secretary Treasurer, or, as determined by the Committee, or in pursuance of specified duties under the School Act or the Freedom of Information and Protection of Privacy Act.

Finance Committee Composition

- The Finance Committee is a committee of the whole, assisted by the School District’s Secretary Treasurer, Assistant Secretary Treasurer, and Superintendent of Schools.
- The Committee Chair is a trustee appointed by the Board.
- All committee members shall commit to: ethical conduct, proper use of authority, decorum and professional conduct.
- A quorum at meetings of the Committee shall be a majority of its members.

Frequency of Committee Meetings:

The Committee shall meet at least three times per year and additional special meetings may be called if required.

Minutes

Minutes of decisions made by the Committee shall be kept by the Secretary Treasurer. Such minutes are to record decisions of the Committee but not the contents of speeches. Movers and seconders of motions shall not be recorded in minutes.

Verbal reports made by Committee members, shall not be recorded in the minutes of the Committee meetings unless the Committee makes a decision as a result of such reports.

A copy of the Committee meeting minutes shall be provided to the Board of Education. All Committee meeting minutes shall be made available to the Board appointed auditors for review.

CURRENT

Budget Committee of the Whole – Terms of Reference

The Budget Committee (the “Committee”) is a committee of the whole of the Board of Education. The purpose of the Budget Committee is to oversee the School District’s budget process, make recommendations and deliver reports to the Board of Education.

The Budget Committee Responsibilities

- Oversee the annual budget process;
- Review the preliminary budget and the final budget and recommend approval of the budget by the Board;
- Review proposed budget changes, ensure proposed changes are aligned with the school district Strategic Plan and recommend approval of supported budget changes by the Board;
- Receive budget input from education partners and the public.

Confidentiality

Deliberations and information received at meetings of the Budget Committee shall be treated as private and confidential information, and shall not be published, released or disclosed in any manner to any persons other than to trustees of the board, the Superintendent, the Secretary Treasurer, or, as determined by the Committee, or in pursuance of specified duties under the School Act or the Freedom of Information and Protection of Privacy Act.

Budget Committee Composition

- The Budget Committee is a committee of the whole, assisted by the School District’s Secretary Treasurer, Assistant Secretary Treasurer, and Superintendent of Schools.
- The Committee Chair is a trustee appointed by the Board.
- All committee members shall commit to: ethical conduct, proper use of authority, decorum and professional conduct.
- A quorum at meetings of the Committee shall be a majority of its members.

Frequency of Committee Meetings:

The Committee shall meet at least three times per year and additional special meetings may be called if required.

Minutes

Minutes of decisions made by the Committee shall be kept by the Secretary Treasurer. Such minutes are to record decisions of the Committee but not the contents of speeches. Movers and seconders of motions shall not be recorded in minutes.

Verbal reports made by Committee members, shall not be recorded in the minutes of the Committee meetings unless the Committee makes a decision as a result of such reports.

A copy of the Committee meeting minutes shall be provided to the Board of Education. All Committee meeting minutes shall be made available to the Board appointed auditors for review.

Finance Committee of the Whole

Terms of Reference

The Finance Committee (the "Committee") is a committee of the whole of the Board of Education. The purpose of the Finance Committee is to oversee the School District's budget and financial reporting processes, budget process and its internal control structure, make recommendations and deliver reports to the Board of Education, and serve as the Board's audit committee.

The Finance Committee Responsibilities

- Oversee the annual budget process.
- Receive and consider budget input from education partners and the public.
- Review the preliminary budget and the final amended budget and recommend approval of the budgets by the Board.
- Review proposed budget changes, ensure proposed changes are aligned with the school district Strategic Plan, and recommend approval of supported budget changes by the Board.
- Review the audited financial statements and recommend approval of the audited statements by the Board.†
- Review quarterly financial statements and recommend approval of the quarterly financial statements by the Board.†
- Oversee the internal control structure with a focus on safeguarding district assets.†
- Review the nature and extent of other services provided by the auditor in relation to auditor independence.†
- Monitor the development of and changes to accounting principles and practices and financial reporting standards, and their impact on the School District's financial reporting.†
- Oversee engagement of external auditors including the terms of the audit engagement and appropriateness of proposed fees.†
- Review audit results with the external auditors and follow up on the implementation of auditor recommendations, if any.
- May meet with the external auditors at an In-Camera Meeting, without staff members present.
- ~~Receive budget input from education partners and the public~~

Confidentiality

Deliberations and information received at meetings of the Finance Committee shall be treated as private and confidential information, and shall not be published, released or disclosed in any manner to any persons other than to trustees of the Board, the Superintendent, the Secretary Treasurer, or, as determined by the Committee, or in pursuance of specified duties under the School Act or the Freedom of Information and Protection of Privacy Act.

Finance Committee Composition

- The Finance Committee is a committee of the whole, assisted by the School District's Secretary Treasurer, Assistant Secretary Treasurer, and Superintendent of Schools.
- The Committee Chair is a trustee appointed by the Board.
- All committee members shall commit to† ethical conduct, proper use of authority, decorum, and professional conduct.
- A quorum at meetings of the Committee shall be a majority of its members.

Frequency of ~~Committee~~ Meetings:

The Committee shall meet at least ~~three~~four times per year and additional special meetings may be called if required.

Minutes

Minutes of ~~decisions~~recommendations made by the Committee shall be kept by the Secretary Treasurer. Such minutes are to record ~~decisions~~recommendations of the Committee but not the contents of speeches. Movers and seconders of motions shall not be recorded in minutes.

Verbal reports made by Committee members, shall not be recorded in the minutes of the Committee meetings unless the Committee makes a ~~decision~~recommendation as a result of such reports.

~~A copy of the Committee meeting minutes shall be provided to the Board of Education.~~ All Committee meeting minutes shall be made available to the Board appointed auditors for review.

APPROVED: SEPTEMBER 20, 2017

UPDATED: SEPTEMBER 18, 2024

PROPOSED



ITEM 7

To: **Board of Education**

From: Board Policy Development Committee

Re: **POLICIES FOR APPROVAL**

Date: September 18, 2024
(Public Board Meeting)

Decision

BACKGROUND/RATIONALE:

At the June 19, 2024 public board meeting, the Board Policy Development Committee (the "Committee") proposed updates to the following policies to provide greater clarity and conciseness:

- 4100: Revenue Generation (**Attachment A**)
- 4910: Financial Reporting and Administration of School Generated Funds (**Attachment B**)
- 5310: Disposal of Surplus Assets (**Attachment C**)

Input on these policies from education partners and the public was invited from June 20 to September 6, 2024 and no public input was received. Input was received from the Board of Education on June 19, 2024 and resulted in an update to policy 5310 in relation to the method of disposal of surplus assets.

The Committee is now recommending that the Board approve these updated policies.

RECOMMENDATION:

THAT the Board approve the following updated policies:

- **4100: Revenue Generation**
- **4910: Financial Reporting and Administration of School Generated Funds**
- **5310: Disposal of Surplus Assets**



SD 42 POLICY: 4110

REVENUE GENERATION

PHILOSOPHY:

The Board of Education ("Board") ~~actively will~~ pursues revenue generation ~~opportunities~~ and grant opportunities to supplement government funding.

The Board is ~~willing to consider open to school district~~ for-profit initiatives, public-private partnerships and joint-ventures, endorsements, sponsorships, and other types of business relationships that provide ~~extra additional~~ funding for the school district. ~~However, these~~ initiatives must ~~align be compatible~~ with the Board's mandate to provide a quality education for ~~the~~ K-12 students ~~in our jurisdiction. The and must protect the~~ integrity of the public school system. ~~E must be protected and~~ every initiative must respect the school district's privileged relationship with its students, parents, and staff.

AUTHORITY:

The Board ~~assigns the responsibility for delegates~~ the implementation of ~~the Revenue Generation~~ this policy to the Superintendent ~~of Schools~~ and the Secretary Treasurer, ~~and authorizes~~ the Superintendent ~~of Schools~~ and the Secretary Treasurer ~~to shall~~ establish procedures ~~that will to~~ guide ~~the its~~ implementation ~~of this policy~~.

GUIDING PRINCIPLES:

1. **Alignment with District Values and Educational Goals:** ~~1.0~~ — ~~The Superintendent and the Secretary Treasurer or Designate are to examine~~ All reasonable revenue generation and grant opportunities ~~must align with the values and educational goals and values of that may be of financial benefit to~~ the school district.
2. **Approval and Oversight:** ~~1.1~~ — All agreements ~~will be for a specified period and~~ must be approved by the Superintendent, ~~and~~ the Secretary Treasurer or ~~their~~ Designate ~~to ensure they meet the district's standards and objectives~~.
3. **Equitable Opportunities:** ~~1.2~~ — ~~With the e~~ Except ~~for~~ ~~on~~ of initial pilot projects, opportunities must be offered equitably to ~~as many a broad range of~~ potential partners ~~as possible~~. A pilot project must not ~~be longer than exceed~~ 12 months ~~in duration without the approval of the Superintendent or Secretary Treasurer~~.
4. **Ethical Standards:** ~~1.3~~ — All initiatives must ~~be conducted according adhere~~ to the highest ethical standards and ~~be respectful of~~ community ~~standards norms and values~~.
5. **Prohibited Initiatives:** ~~1.4~~ — A partnership ~~will not be considered with a business substantially~~ Any ~~Initiatives~~ involving ~~in the sale of~~ alcohol, tobacco, cannabis, or materials ~~inappropriate for children~~ ~~must not be considered~~ are strictly prohibited.
6. **Approval of Materials:** ~~1.5~~ — All materials distributed to students, staff and parents must ~~be receive prior~~ approved ~~ed~~ by the Superintendent and Secretary Treasurer, ~~or~~ ~~their~~ Designate.

7. **Use of District Identity:** ~~1.6~~—Any reference to or use of the school district's name, logo, motto, slogan, mission statement, or reputation must be approved by the Superintendent, ~~and~~ the Secretary Treasurer, or their Designate.
8. **Quality Standards:** ~~1.7~~All sponsored products, materials and services must meet specifications and standards used by the School District in the for similar purchases ~~of similar goods and services~~.

APPROVED: January 24, 2018

~~UPDATED/REVIEWED: June 202~~~~May 2024~~ UPDATED: September 18, 2024



SD 42 POLICY: 4910

FINANCIAL REPORTING AND ADMINISTRATION ~~OF~~ SCHOOL GENERATED-BASED FUNDS

PHILOSOPHY:

~~While the Board of Education ("Board") will provide,~~ through the annual budget, financial support for school activities that are ~~an~~ integral ~~part of~~ the school's curricular program, ~~it does not~~ recognize the value of ~~that certain additional~~ activities ~~may be carried out by the school to that~~ enrich the overall school program, ~~the Board acknowledges that.~~ These additional activities may require additional funding and to this end the schools may need to undertake suitable fund-raising activities of a suitable nature. Funds generated through these activities must be managed responsibly.

~~The Board of Education recognizes that considerable sums of monies are being collected and disbursed in school district schools.~~

~~All funds from any and all activities of the school including school based associations is shall be classified as a school based funds and is shall be subject to this policy. The school principal is responsible for such funds and for the maintenance of financial records in accordance with applicable legislation, Board policy and procedures.~~

AUTHORITY:

The Board ~~assigns the responsibility for~~ delegates the implementation of ~~the Financial Reporting and Administration - School Based Funds~~ this policy to the Secretary Treasurer. ~~The and authorizes the~~ Secretary Treasurer, in consultation with the Superintendent, ~~shall to~~ establish procedures ~~that to will~~ guide ~~the its~~ implementation ~~of this policy.~~

GUIDING PRINCIPLES:

- ~~1. **Deposits:** Any All School Generated Funds raised for a school by its student body or employees, and all funds received by the school from external clubs, organizations, parent groups, individuals or any other external source shall must~~ be deposited in a school bank account approved by the Secretary Treasurer or their designate.
- ~~2. **Oversight:** The principal has overall supervision of all School Generated Funds.~~
- ~~2. **Purpose:** All funds raised or received by a school are under the over all supervision of the principal of that school.~~
3. The ~~school principal is responsible for~~ must ensuring that funds raised are ~~expended used~~ for their intended purpose ~~for which they were raised and for ensuring that school~~

~~based and maintain accurate~~ financial records ~~are maintained in accordance with applicable as per~~ legislation, Board policy and procedures.

4. **Audits:** All ~~school based~~ financial transactions and statements ~~for School Generated Funds~~ are subject to audit ~~as provided for under~~ in accordance with the School Act and the provisions of Board procedures ~~Policy~~.

DEFINITION

School Generated Funds – Funds collected by the school’s student body and/or employees to be administered by the school principal to fund activities that directly benefit the students in the school. These funds are raised at the school level through fundraising, cafeteria revenue, school store revenue, and various other activities. School Generated Funds do not include funds raised by external parties, such as parent advisory councils, unless they are formally donated to the school for administration by the school principal.

APPROVED: January 24, 2018

UPDATED: September 18, 2024

SD 42 POLICY: 5310

DISPOSAL OF SURPLUS ASSETS

Philosophy PHILOSOPHY

The Board of Education ("Board") ~~believes~~ is committed to managing its assets responsibly. ~~Surplus~~ that assets that are surplus to the needs of no longer needed by the School District should ~~are to be~~ disposed of in a manner that is fair and beneficial to the school district at fair market value.

Authority AUTHORITY

The Board authorizes the Secretary Treasurer to develop ~~and,~~ implement and oversee all procedures ~~required~~ for the disposal of surplus assets, and to determine the appropriate method for disposal of such assets.

Guiding Principles GUIDING PRINCIPLES

Best Interests of the District:

~~2.1. It is the general intent of the Board to~~ The disposal of surplus assets should serve in a manner that is in the best interests of the school district.

~~2. Fair Market Value: Surplus a~~ Assets that are surplus to the needs of the School District are to be disposed of at fair market value.

~~Method of Disposal: under the direction of t~~ The Secretary Treasurer or Designate shall who will determine the appropriate method for disposal of such assets.

~~4.3.~~ When planning for the disposal of surplus assets, the Secretary Treasurer or Designate shall consider:

- In cases of replacement, surplus assets may be offered for trade-in purposes with proceeds used to reduce the cost of the replacement items.
- The disposal of a Medium with Information Capacity must be done in a manner to protect the privacy and security of the stored information.
- If sale of the item has proven unsuccessful, the item may be donated or, recycled where practical, or otherwise discarded.
- If the item has no residual value or the estimated cost (in time and resources) of selling it exceeds its estimated fair market value, it may be donated or recycled where practical, or otherwise discarded.

~~5.4.~~ Records: The Secretary Treasurer shall ~~shall~~ maintain accurate records of all in respect to surplus asset dispositions.

Definitions DEFINITIONS

Assets – items with an initial cost over \$1,000 in the following categories: computer hardware, servers, photocopiers, related peripherals, vehicles, office furniture and equipment, classroom furniture and equipment, and shop equipment.

Medium with Information Capacity – Material ~~on which data are or may be recorded such as capable of storing data, such as~~ paper, ~~punched cards,~~ magnetic tapes, hard drives, thumb drives, hand-held devices, magnetic disks, optical disks, etc.

APPROVED: March 10, 2021

UPDATED: ~~May~~September 18-, 2024



ITEM 8

To: **Board of Education**

From: Chairperson
Elaine Yamamoto

Re: **CHAIRPERSON'S UPDATE**

Date: September 18, 2024
(Public Board Meeting)

Information

BACKGROUND:

The Board Chairperson will provide the Board with a verbal update. The update will include the following topic(s):

- Welcome Back
- BC Summer Games

RECOMMENDATION:

THAT the Board receive the Chairperson's Update, for information.



ITEM 9

To: **Board of Education**

From: Chairperson
Elaine Yamamoto

Re: **UPDATED TRUSTEE APPOINTMENTS
TO COMMITTEES AND COMMUNITY
LIAISON GROUPS**

Date: September 18, 2024
(Public Board Meeting)

Information

BACKGROUND/RATIONALE:

At the December 6, 2023 Public Board Meeting, the Board received for information the Trustee Appointments to Committees and Community Liaison Groups for a period of one year ending November 2024.

On August 13, 2024, the City of Pitt Meadows requested recommendations for a School District representative to serve on the City of Pitt Meadows Community Service Awards Task Force Committee and has provided a Terms of Reference (**Attachment A**).

In accordance with Policy 2320, the Board Chairperson shall assign Trustees to all Board Committees and other Committees and Organizations requiring trustee representation. The Board Chairperson has appointed Trustee Hudson Campbell as the Trustee Representative for the above-noted committee resulting in an updated list of Trustee Appointments to Committees and Community Liaison Groups (**Attachment B**).

RECOMMENDATION:

THAT the Board receive for information the updated list of Trustee Appointments to Committees and Community Liaison Groups for the period ending November 2024.

Attachment



CHIEF ADMINISTRATIVE OFFICER REVIEW / APPROVAL:

1) **Establishment & Quorum**

- a) The Task Force was established by Council resolution on April 30, 2019 and is given authority through the City Committees Policy C102 and the Community Service Awards and Civic Recognition Policy C073.
- b) **Quorum** is established as more than 50% of voting members.

2) **Mandate**

- a) The mandate of the Task Force is to:
 - i. Review all approved nominations for the annual Community Service Awards;
 - ii. Select the annual recipients of the Community Service Awards;
 - iii. Inform Council of the Task Force's decisions through an annual delegation and a memo to a closed council meeting prior to the annual awards celebration; and
 - iv. Participate in the annual awards celebration where the winners are announced to the public and presented with their awards.

3) **Membership**

a) **Voting Members**

- i. The Committee will be comprised of **up to five (5) voting members**, who:
 - (1) Four (4) Residents or business owners in Pitt Meadows; and
 - (2) One (1) Representative from School District 42.

b) **Non-Voting Members**

- i. The Committee may include the following **non-voting members**:
 - (1) One (1) Staff Liaison, who will Chair all meetings;
 - (2) One (1) Committee Clerk; and
 - (3) Other staff resources as appointed and deemed advantageous by the CAO.

4) **Term**

- a) Appointments to the Committee will be for a three (3) year term, unless otherwise determined by the CAO.

5) **Budget**

- a) There is no budget assigned to the Community Service Awards Task Force.

6) Awards Categories

- a) The Annual Community Service Awards Program was established in 2019 to recognize and honour outstanding contributions and achievements of groups, organizations and individuals in Pitt Meadows. The award program recognizes recipient's contributions in various areas including volunteerism; coaching; arts and cultural contributions; teaching; environmental and humanitarian champions; advocates for community inclusion; significant acts of philanthropy or heroism; or other noteworthy endeavors in the following six categories.
- i. **Against the Odds Achievement** – To recognize individuals who successfully overcome extraordinary obstacles; being resilient in difficult times and situations, and showing perseverance during exceptional circumstances.
 - ii. **Business of the Year** – To recognize local businesses that, on a regular basis, contribute to the overall quality of life in Pitt Meadows through endeavors that support community service, programs or events, and/or foster positive relationships with volunteer groups or activities.
 - iii. **Community Service Youth (25 years and under)** – For demonstrating exemplary leadership in community service. This award is intended to recognize the positive contributions of young members of the community, who have provided outstanding service to the community without regard for their own personal gain. Such an award is to establish an example for others of a young age to follow. Each year, the City may award two bursaries each valued at \$500.00.
 - iv. **Community Service** – To recognize exemplary leadership and outstanding community service provided without regard for personal gain that impacts the community and beyond.
 - v. **Good Neighbour Award** – For an individual, who has contributed to their neighbourhood community through a single act of kindness, or multiple good deeds benefitting many people. This is a resident who and makes their local neighbourhood a better place to live.
 - vi. **Spirit of Pitt Meadows** – Recognizing the contributions of one individual for their overall outstanding community service, dedication and commitment to improving the quality of life for the citizens of Pitt Meadows. This individual has dedicated many years of service to the community, has made a lasting difference through their service.

7) Roles & Responsibilities of the Task Force

- a) Task Force members will:
- i) Make known any personal relationships, social connections, or familial relationships with any award nominees that may constitute a conflict of interest;
 - ii) Review all approved nomination packages;
 - iii) Appoint representatives from the Task Force to follow up with nominators for additional information as required;
 - iv) Consider past recipients to ensure that, over the course of several years, a range of ages, genders, and types of service are recognized;

- v) Assess each nominee using the following criteria:
 - (1) Significant contributions and achievements over the past year that set them apart;
 - (2) Ongoing contributions to, and positive impact on, the community;
 - (3) Length of service;
 - (4) Demonstration of civic mindedness;
 - (5) Serves as a positive role model;
 - (6) Diversity of service; and
 - (7) Exemplary leadership.

8) Award Eligibility and Selection Criteria

- a) The following criteria apply to the nomination process:
 - i. Nominations by immediate family members and self-nominations will not be accepted;
 - ii. Nominations by or for current members of City Council will not be accepted;
 - iii. Nominations by or for current members of the Task Force will not be accepted;
 - iv. Nominations for current City employees will not be accepted; City Staff are permitted to nominate individuals; Nominations for past City employees and members of Council will not be accepted for projects or achievements during employment or term of Council; and
 - v. Volunteer contributions will be considered from organizations outside of Pitt Meadows, as long as they provide services to Pitt Meadows residents.
- b) To be eligible for an award, the nominee must be:
 - i. A resident of Pitt Meadows or, in the case of a business, operating from a Pitt Meadows location; and
 - ii. A positive role model for the community and in good standing with the City.
- c) All nomination packages receive cursory review by the Staff Liaison, in consultation with the CAO, for initial approval before referral to the Task Force for deliberations. A nomination package is considered approved when it is:
 - i. Submitted in accordance with sections 8(a) and (b);
 - ii. Submitted before the advertised deadline for nominations;
 - iii. Completed in its entirety; and
 - iv. In alignment with the general category purpose, criteria, and guidelines.
- d) Exceptions to these criteria may exist and will be reviewed by the CAO, on a per case basis, through communications from the Staff Liaison as required.



TRUSTEE APPOINTMENTS TO COMMITTEES AND COMMUNITY LIAISON GROUPS For the period from December 2023 to November 2024 Updated September 2024 Page 1 of 2

Committees of the Board

Table with 2 columns: Committee Name and Members. Rows include Budget Committee of the Whole, Facilities Planning Committee of the Whole, Finance Committee of the Whole, and Board Policy Development Committee.

School District Advisory Committees

Table with 2 columns: Committee Name and Members. Rows include Education Advisory Committee, Aboriginal Education Advisory Committee, and Accessibility Advisory Committee.

Collective Agreement Bargaining

Table with 2 columns: Agreement Name and Representative. Rows include MRTA and CUPE.

Other Representation

Table with 2 columns: Organization Name and Representative. Rows include Student Voice, District Parent Advisory Council, BCSTA Provincial Council, BCPSEA, Municipal Advisory Committee on Accessibility and Inclusiveness, Maple Ridge Pitt Meadows Arts Council, Ridge Meadows Education Foundation, Social Policy Advisory Committee, City of Maple Ridge Transportation Advisory Committee, Youth Planning Table, Culture Collective Network, Ridge Meadows Overdose Community Action Team, English Language Learners Consortium, and City of Maple Ridge Parks, Recreation and Culture Advisory Committee.



**TRUSTEE APPOINTMENTS
TO COMMITTEES AND COMMUNITY LIAISON GROUPS**

For the period from December 2023 to November 2024

Updated September 2024

Page 2 of 2

City of Pitt Meadows Community Support Select Committee	Kathleen Sullivan (<i>Hudson Campbell, Alternate</i>)
City of Pitt Meadows Community Service Awards Task Force ⁱ	<i>Hudson Campbell (Kathleen Sullivan, Alternate)</i>

ⁱ Added September 2024



ITEM 10

To: **Board of Education**

From: Superintendent
Teresa Downs

Re: **SUPERINTENDENT'S UPDATE**

Date: September 18, 2024
(Public Board Meeting)

Information

BACKGROUND:

The Superintendent will provide the Board with a verbal update. The update will include the following topics:

- June board meeting follow-up
- Cell phones in classrooms
- Relief teachers
- School startup overview

RECOMMENDATION:

THAT the Board receive the Superintendent's Update, for information.



ITEM 11

To: **Board of Education**

From: Superintendent
Teresa Downs

Re: **SUMMER LEARNING UPDATE**

Date: September 18, 2024
(Public Board Meeting)

Information

BACKGROUND/RATIONALE

Summer Learning is a tuition-free program funded by the Ministry of Education and Child Care (MECC) which is open to all students. Summer Learning 2024 was facilitated in three sites within the Maple Ridge and Pitt Meadows communities: Katzie Health Centre, Laity View Elementary School, and Thomas Haney Secondary School during the month of July.

For the sixth year in a row, multi-grade students from Katzie First Nation (KFN) participated at the Katzie Health Centre. Elementary aged students at this site participated in activities emphasizing hands-on literacy and numeracy skills while integrating, wherever possible, traditional teachings such as bead work, weaving, song and outdoor physical activities. The summer program at Katzie Health Centre included secondary aged students. The secondary program was leadership based and was focused on community connections, outdoor physical activities, and cultural enrichment. In coordination with Katzie Council and community and the SD42 Indigenous Education department, students were able to enjoy prepared meals and snacks in a safe and active learning environment. Student learning was supported by education assistants, classroom teacher, an Indigenous support worker, Elders, and knowledge keepers.

Elementary Summer Program

533 grade 1-7 students were engaged in classroom learning. Student learning was supported by education assistants, an Indigenous support worker, elementary teachers and a site-based vice-principal of elementary summer learning. Classes were organized as either multi-grade primary or multi-age intermediate as well as English or French language immersion. Students with disabilities and diverse abilities were a part of the programs with support from education assistants as designated by the Learning Services staff. Our elementary summer learning program included three designated English Language Learner (ELL) teachers to deliver additional ELL support to 165 elementary students.

Secondary Summer Program

129 students completing grade 7 participated in a grade 8 level secondary transition program offered at Thomas Haney Secondary. Students were enrolled in a three-week Applied Design, Skills, and Technologies (ADST) program with a focus in woodwork, metal fabrication, drama and art or computer and video game design.

88 students completing grade 8-9 participated in a two-course skill building program that emphasized literacy and numeracy skills delivered by an energetic and collaborative team of teachers.

765 students completing grades 9-12 participated in grade 10-12 courses. The secondary Summer Learning vice-principal, along with a site-based secondary counsellor and an Indigenous support worker, provided the necessary supports and supervision for our secondary students and staff.

Once again, Summer Learning and District Alternate Education collaborated on providing the opportunity for the Train in Trades program students to accelerate their successful completion of the academic graduation requirements before the students officially start in their designated Train in Trades program. The Summer Learning program enrolled and supported the successful completion of the English Studies 12 graduation requirement for over 50% of students enrolled in the 2024/25 Train in Trades program.

Financial Analysis

	2024/25 Preliminary Budget	2024/25 Actuals			Variance from Budget
		Elementary	Secondary	Total	
MECC Funded Enrolment					
Grades 1-7 headcount	480	533		533	53
Grades 8-9 course	330		305	305	(25)
Grades 10-12 headcount	480		765	765	285
Total Enrolment	1,290	533	1,070	1,603	313
Revenue					
MECC grants					
Grades 1-7	\$ 122,400	\$ 135,915	\$ -	\$ 135,915	\$ 13,515
Grades 8-9	84,150		77,775	77,775	(6,375)
Grades 10-12	242,400		386,325	386,325	143,925
Supplemental funding	138,933	119,256	96,888	216,144	77,211
Total MECC grants	587,883	255,171	560,988	816,159	228,276
International tuition revenue	33,490		44,650	44,650	11,160
Total Revenue	621,373	255,171	605,638	860,809	239,436
Expenses					
Salaries and benefits	615,310	293,673	543,083	836,755	(221,445)
Services and supplies	12,241	8,316	6,753	15,069	(2,828)
Total Expenses	627,551	301,989	549,836	851,825	(224,274)
Net Revenue (Expense)	\$ (6,178)	\$ (46,818)	\$ 55,802	\$ 8,984	\$ 15,162

Overall enrolment for 2024/25 grew by 24% compared to last year, with the primary growth coming from students in grades 10-12.

Increased enrolment resulted in total revenue of \$239,436 above budget. This increase is primarily due to MECC-funded enrolment, contributing an additional \$228,276. Salary and benefit costs exceeded the budget by \$224,274 due to the higher enrolment. Net revenue for 2024/25 Summer Learning is \$8,984.

RECOMMENDATION

THAT the Board receive the Summer Learning Update, for information.



ITEM 12

To: **Board of Education**

From: Superintendent
Teresa Downs

Re: **2023/24 ANNUAL REPORT –
WHISTLEBLOWER PROTECTION
POLICY**

Date: September 18, 2024
(Public Board Meeting)

Information

BACKGROUND/RATIONALE:

Board Policy 7110: Whistleblower Protection requires that that, each year, the Superintendent or a designate shall prepare, in accordance with the requirements of the Public Interest Disclosure Act, and make available, a report concerning any disclosures received, investigations undertaken and findings of wrongdoing. All reporting under this policy will be in compliance with the requirements of the Freedom of Information and Protection of Privacy Act.

2023/24 Report

For the period from July 1, 2023 to June 30, 2024, there were no disclosures received, investigations undertaken or findings of wrongdoing under this policy.

RECOMMENDATION:

THAT the Board receive the Whistleblower Protection Policy Annual Report for 2023/24, for information.



ITEM 13

To: **Board of Education**

From: Secretary Treasurer
Richard Rennie

Re: **SECRETARY TREASURER'S UPDATE**

Date: September 18, 2024
(Public Board Meeting)

Information

BACKGROUND:

The Secretary Treasurer will provide the Board with a verbal update. The update will include the following topic(s):

- Progress update on Eric Langton Elementary replacement and expansion project
- Funding update on Pitt Meadows Secondary replacement project

RECOMMENDATION:

THAT the Board receive the Secretary Treasurer's Update, for information.



ITEM 14

To: **Board of Education**

From: Board Policy
Development Committee

Re: **BOARD POLICY DEVELOPMENT COMMITTEE
WORK PLAN 2024/25**

Date: September 18, 2024
(Public Board Meeting)

Information

BACKGROUND/RATIONALE:

The Board Policy Development Committee developed a work plan in 2022/23 for the four years ending 2025/26. The goal of the committee is to review all existing board policies before the end of the four-year term and ensure that all policies required by law are drafted and presented to the board for approval in a timely fashion.

On September 11, 2024, the Committee reviewed the progress on the work plan from 2023/24 and refined the work plan for the remaining two years.

The work plan for 2024/25 comprises the policies outlined in the following table.

#	Type	Name
2400	Policy	School Board Meeting Proceedings
2915	Policy	Board Chairperson - Election, Role, and Responsibilities
2918	Policy	Vice-Chairperson - Elections, Role, and Responsibilities
4110	Policy	Revenue Generation
4204	Policy	Accumulated Surplus
4910	Policy	Financial Reporting and Administration - School Based Funds
5310	Policy	Disposal of Surplus Assets
5400	Policy	Transportation of Students with Special Needs
6530	Policy	Environmental Sustainability
7100	Policy	Employee Standards of Conduct (new) *
7201	Policy	Recruitment and Selection of Personnel
7213	Policy	Conflict of Interest - District Staff *
7220	Policy	Dangerous Weapons *
7230	Policy	Personal Full Time Leave of Absence
7610	Policy	Compensation Administration for Excluded Employees
7710	Policy	Professional Development
7810	Policy	Performance Evaluation for Excluded Employees
8220	Policy	School Day
8330	Policy	Board/Authority Authorized Courses
8801	Policy	Course Challenge

#	Type	Name
8912	Policy	Independent Directed Studies
9410	Policy	Safe, Caring and Healthy Schools
9415	Policy	Inclusive Schools
9430	Policy	Physical Restraint and Seclusion in School Settings
9510	Policy	Flags - Canada and British Columbia
10200	Policy	Communications
10820	Policy	Political Activities
Bylaw	Bylaw	Board of Education Appeal Policy and Procedures Bylaw

* Note: Existing policies 7213 and 7220 are proposed to be retired on approval of proposed new policy 7100 Employee Standards of Conduct.

Policies in the work plan will be prioritized for review by the committee. The committee may also consider other policies required by law or provincial policy.

RECOMMENDATION:

THAT the Board receive the Board Policy Development Committee Work Plan 2024/25 for information.

Naloxone Training in SD42

Submitted by Trustee Kim Dumore & Trustee Hudson Campbell

Motion:

THAT

The Board of Education direct the Board Policy Development Committee to develop a policy on naloxone training in schools. Further that the policy be approved by the Board of Education by January 2025.

That the policy includes the following principles:

- (1) all students receive comprehensive naloxone training before entering Grade 10. The training will include recognizing the signs of an opioid overdose, administering naloxone, and calling for emergency assistance;**
- (2) there is barrier-free access to naloxone in all schools;**
- (3) that first aid training for staff includes naloxone training.**

Background/Rational:

The opioid crisis continues to be a significant public health issue in British Columbia, with an increasing number of opioid-related fatalities. Maple Ridge- Pitt Meadows has been disproportionately affected. The BC Coroners Service reports Maple Ridge [1] has been tied for the 4th most youth toxic drug deaths. This disparity highlights the critical need for preventive measures, including widespread naloxone availability and education, to combat this crisis and save lives. As an educational institution, SD42 has a responsibility to equip students with the knowledge and tools necessary to respond effectively to opioid overdoses, thereby enhancing the overall safety and well-being of the student population.

The BC Coroners Service's [2] report recommends widespread access to naloxone and training as critical measures in combating the opioid crisis, and this motion aligns with those recommendations. By training students in the administration of naloxone, SD42 is equipping them with essential skills to respond to opioid overdoses, potentially saving lives and reducing harm in the community. Ensuring that naloxone is readily available in all schools enhances the overall safety and preparedness of the school community, providing a vital resource in emergencies. Educating students on opioid safety empowers them to make informed decisions, act responsibly in emergencies, and support their peers and community members effectively.

Reference(s):

[1] [BC Corner Report Unregulated Drug Deaths-Summary](#)

[2] [YOUTH UNREGULATED DRUG TOXICITY DEATHS IN BRITISH COLUMBIA](#)

[3] [2023-24 Comprehensive School Health Working Group Report.pdf](#)

[4] [Opioid poisoning response added to Red Cross First Aid/CPR training](#)



ITEM 16

To: **Board of Education**

From: Trustee
Kim Dumore

Re: **RIDGE MEADOWS OVERDOSE
COMMUNITY ACTION TEAM**

Date: September 18, 2024
(Public Board Meeting)

Information

Date of meeting: June 14, 2024

Items discussed:

- **Presentation from Harm Reduction Coordinator-Métis Nation BC:**

Plans were discussed for a harm reduction round table/town hall in Langley and Surrey, with an additional online option. This forum aims to develop a harm reduction framework tailored for Métis people by Métis people.

- **Updates:**

Local Data: Provincial: 2024 in BC April, 182 suspected unregulated drug deaths with a 24% decrease. This still equals six deaths per day ages 30-51, 71% male. Female deaths year-over-year have doubled. 83% of deaths have occurred inside, 16% outside, and smoking was the most common mode of consumption. Fentanyl was detected in 85% of deaths.

- **CAT Updates:**

Men's Mental Health Show N Shine: July 6, 10am-2pm at the Ridge Church. Includes a 50/50 raffle and free food provided by the Salvation Army. Proceeds beneficiaries to be determined (potential options: Salvation Army, Family Education, or Community Services).

Team Changes: Staffing changes were shared with the team including a change to the member handling social media and peer coordination. A new hire is being considered for the fall.

Peer Opportunity Burnaby Substance Use Shared Care Project with the Burnaby CAT aims at reducing stigma at Burnaby Hospital. Seeking peers to support the project

National Indigenous Peoples Day: July 22, CAT will have a table at the event.

Overdose Awareness Day: A Planning Committee is being formed. Member support is requested for planning and participation on the day.

- **Roundtable:**

RM Hospital Update: Addiction assessment nurse hired and working at RMH.

Salvation Army: Cooling centers will be opened daily at the shelter. Partnering with SD42 to provide back-to-school supplies for youth for back-to-school.

Items referred to the Board of Education: N/A

Date of next meeting: TBD



ITEM 17

To: **Board of Education**

From: Trustee
Mike Murray

Re: **DISTRICT PARENT ADVISORY
COUNCIL**

Date: September 18, 2024
(Public Board Meeting)

Information

Date of meeting: June 17, 2024

Items discussed:

1. The Deputy Superintendent spoke to the group about grad ceremonies and mentioned that the Superintendent would be addressing the subject of staff shortages in her final year end letter to parents.
2. The Board Chairperson talked about the District's five year capital plan which she identified totals nearly \$750M. She indicated it will be considered by the Board at its next meeting and then would be sent to the Ministry for consideration. She mentioned it includes new schools and the use of prefabricated construction which is faster and potentially less costly than a standard built school.
3. Trustee Murray talked about the BCSTA Capital Working Group report which is on the next Board agenda as well. He identified the shortfalls it highlights and encouraged parents to talk with their MLAs and any candidates about this. He indicated he has also sent the report to the BCCPAC Executive Director in the hope that the BCCPAC Board would provide an endorsement just like BCASBO and BCSSA have done.
4. MRTA President spoke on behalf of the MRTA and urged parents to ask for help if they have any trouble using the MyClass app to obtain report cards since this is the first year elementary students are on that system. He suggested talking with the teacher if necessary. He also mentioned the MRTA would be hosting an all candidates meeting during the provincial election.
5. The DPAC Treasurer presented the DPAC Budget for next year which was endorsed by resolution.
6. The DPAC Chairperson reminded all to get their gaming grant applications in since they will not be accepted after June 30th. She also shared an annual review report for 2023-24. (**Attachment**).

7. Elections were then held for the DPAC Board with the following candidates elected:

- Chair – Chris Schultz-Lorentzen
- Vice Chair – Trish Coft
- Secretary – Amanda Griffin
- Communications Officer - Shawnanne Zielke
- Treasurer – Amanda Woodhall
- Members at large – Alex Mullaly, Katie McElgunn Jonas, Paulina Larrain

Items referred to the Board of Education:

The Meeting schedule for the coming year was also adopted as follows:

- Thursday, September 26
- Thursday, October 24
- Thursday, December 12
- Thursday, January 23
- Thursday, February 20
- Thursday, March 13
- Friday, April 11 (Awards Dinner)
- Thursday, April 24
- Thursday, May 8
- Thursday, May 22
- Thursday, June 19

Date of next meeting: Thursday, September 26

2023-2024 Chair Year End Report

Year-End Report: Reflecting on our Achievements and Looking Ahead

As we conclude another eventful year, it is important to reflect on our accomplishments, highlight our collective efforts, and set our sights on future endeavors. This year, we have continued to foster relationships with our partner groups: the MRTA, CUPE, the MRPVPA, District staff, and our PACs. Following the BCCPAC's "Year of Yes," we made it a priority to assist and attend meetings and be of assistance whenever requested.

Here are some of the highlights from our year:

- Attended nearly every SD42 School Board meeting.
- Established three committees:
 - Constitution & Bylaws
 - Bike to School Week
 - Transportation
- Attended BCCPAC events:
 - DPAC Summit
 - Parent Conference
 - AGM
 - Townhalls
- Participated in various discussions and symposiums:
 - Climate HUB Active School Travel Symposium
 - Community Network
 - Housing Circle
 - Truth & Reconciliation Circle
 - Food Security Table
 - Youth Planning Table
 - Community Action Table
 - Stop Overdose Ridge Meadows
 - Education Advisory Committee

We also participated in the hiring of the new superintendent and have had the pleasure of getting to know Teresa since her arrival in our district on February 26, 2024. We look forward to working with her in the years ahead.

We hosted several information sessions, including:

- Kindergarten registration
- Grade 8 registration
- Canadian Parent for French
- Playground initiatives

- PAC 101 sessions for both elementary and secondary principals
- Two Cybersafe Against Exploitation parent nights

Our meetings were hosted at various schools across the district, giving parents the opportunity to experience the unique learning environments we offer. These meetings were enriched by presentations on various topics, including:

- Jeannie Harnett – SD42 Program Manager – Community Connections & Healthy Living / Food Security, to present on the Feeding Futures program and funding
- Anita Neufeld ARE Librarian & District Librarian - Leanne Dunbar – Library and district resources for parents and students
- Jenny Wright, An Hoang & Lisa Story – Hub Cycling – Bike to school week and school streets program
- Chris Barber – Foundry Peer Support Worker – resources and supports for parents that are offered at Foundry

We attended the BCCPAC DPAC Summit in November, the BCCPAC Parent Conference & AGM, and the BCTF Public Education Conference in May, as well as several other meetings throughout the year.

I extend my heartfelt gratitude to each member of the DPAC executive for their dedication, passion, and commitment throughout the year. Your contributions have made a significant difference in the lives of our students, parents, and the community as a whole.

Together, let us embrace the opportunities and challenges that lie ahead, continuing to advocate for quality education and fostering an inclusive and supportive environment for all. I am excited to embark on the journey of a new year, confident that our collective efforts will bring about positive change and contribute to the success of our students.

Thank you for your continued support.

Sincerely,



Trish Coft | SD42 DPAC Chair 2023/2024

604-781-2224



ITEM 18

To: **Board of Education**

From: Secretary Treasurer
Richard Rennie

Re: **QUESTION PERIOD**

Date: September 18, 2024
(Public Board Meeting)

Information

QUESTION PERIOD – *Question period will be restricted to questions only – statements and debate will not be permitted. Questions, with the exception of Trustee questions, will be limited to one question per person. Members of the public can submit questions for the board by emailing them to board@sd42.ca by no later than 5:30 pm on September 18, 2024. The email subject line should read: QUESTION PERIOD. All questions received before the start of the question period will be answered in the order they are received. This agenda item has a time limit of 10 minutes; extension is at the discretion of the board.*



ITEM 19

RECORD

Pursuant to provisions of 72 (1) of the *School Act*, the following report is a general statement of: (a) matters discussed; and (b) the general nature of decisions resolved at the following meetings from which persons other than Trustees or officers of the Board, or both were excluded:

May 15, 2024 Closed

Territory Acknowledgement	
Call to Order	Meeting called to order at 1:03pm
Motion of Exclusion	Approved
Correspondence	Received
Approval of Agenda	Approved
Approval of Minutes	Approved
Chairperson Decision Item	Approved
Superintendent Decision Item	Approved
Secretary Treasurer Decision Item	Approved
Chairperson Information Item	Received
Superintendent Information Items	Received
Board Committees	Received
Adjournment	Meeting adjourned at 4:00pm