

Date: Wednesday, September 20, 2023  
Time: 6:00 p.m.

District Education Office  
22225 Brown Avenue  
Maple Ridge BC V2X 8N6

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*"Education is the passport to the future, for tomorrow belongs to those who prepare for it today." Malcom X*

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## **A G E N D A**

### **A. OPENING PROCEDURES**

ITEM 1

1. Territory Acknowledgement
2. Call to Order
3. Correspondence
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](mailto:board@sd42.ca) by no later than 5:30 pm on September 20, 2023. 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.*

### **B. APPROVAL OF MINUTES**

1. June 21, 2023 ITEM 2

**C. 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.*

**D. 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.*

### **E. DEFERRED ITEMS**

### **F. DECISION ITEMS**

1. Chairperson
2. Superintendent of Schools
  - a) Supporting All Learners: Enhancing Student Learning Report ITEM 3
3. Secretary Treasurer
  - a) 2022/23 Audited Financial Statements ITEM 4
  - b) 2024/25 Minor Capital Plan ITEM 5
  - c) 2023/24 Regular Public Board Meeting Schedule Amendment ITEM 6
4. Board Committees and Advisory Committee Reports
  - a) Budget
  - b) Finance
  - c) Facilities Planning
  - d) Board Policy Development
  - e) Education
  - f) Aboriginal Education

## **G. INFORMATION ITEMS**

1. Chairperson
2. Superintendent of Schools
  - a) Superintendent's Update ITEM 7
  - b) Summer Learning Update ITEM 8
  - c) Equity Action Plan Implementation Review Report 2022/23 ITEM 9
  - d) Accessibility Plan ITEM 10
3. Secretary Treasurer
  - a) Secretary Treasurer's Update ITEM 11
4. Board Committees & Advisory Committee Reports
  - a) Budget
  - b) Finance
  - c) Facilities Planning
  - d) Board Policy Development
  - ii. Board Policy Development Committee Work Plan 2023/24 ITEM 12
  - e) Education
  - f) Aboriginal Education

## **H. TRUSTEE MOTIONS AND NOTICES OF MOTIONS**

### **I. TRUSTEE REPORTS**

1. BC School Trustees Association
2. City of Pitt Meadows Community Support Select Committee ITEM 13
3. BCSTA Bylaw Review Committee – July 17, 2023 ITEM 14
4. BCSTA Bylaw Review Committee – August 30, 2023 ITEM 15

### **J. QUESTION PERIOD** ITEM 16

*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](mailto:board@sd42.ca) by no later than 5:30 pm on September 20, 2023. 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.*

## **K. OTHER BUSINESS**

1. Public Disclosure of Closed Meeting Business ITEM 17

## **L. ADJOURNMENT**



<b>ITEM 1</b>
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To: **Board of Education**

From: Chairperson  
Elaine Yamamoto

Re: **OPENING PROCEDURES**

Date: September 20, 2023  
(Public Board Meeting)

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**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*

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](mailto:board@sd42.ca) by no later than 5:30 p.m. on September 20, 2023. 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.*



**ITEM 2**

To: **Board of Education**

From: Chairperson  
Elaine Yamamoto

Re: **APPROVAL OF MINUTES**

Date: September 20, 2023  
(Public Board Meeting)

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**Decision**

**RECOMMENDATION:**

**THAT the Minutes of the June 21, 2023, Public Board Meeting be approved as circulated.**

Attachment





**PUBLIC MINUTES OF THE  
BOARD OF EDUCATION MEETING  
Wednesday, June 21, 2023 (6:00 PM)  
Boardroom, DEO**

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**IN ATTENDANCE:**

BOARD MEMBERS:

Chairperson – Elaine Yamamoto  
Vice-Chairperson – Kim Dumore  
Trustee – Hudson Campbell  
Trustee – Gabe Liosis  
Trustee – Mike Murray  
Trustee – Pascale Shaw  
Trustee – Kathleen Sullivan

STAFF:

Superintendent – Harry Dhillon  
Secretary Treasurer – Flavia Coughlan  
Deputy Superintendent – Cheryl Schwarz  
Assistant Secretary Treasurer – Richard Rennie  
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 meeting was called to order at 6:03 p.m.

The Chairperson welcomed and thanked everyone for attending.

3. Correspondence

**Moved/Seconded**

- E. Yamamoto, Chairperson, School District No. 42 (Maple Ridge-Pitt Meadows)
- E. Yamamoto, Chairperson, School District No. 42 (Maple Ridge-Pitt Meadows)

THAT the Board receive all correspondence for information.

**CARRIED**

4. Approval of Agenda

**Moved/Seconded**

THAT the Agenda be approved as circulated.

**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](mailto:board@sd42.ca) by no later than 5:30 pm on June 21, 2023.

Public Input was received regarding the expansion of Samuel Robertson Technical Secondary within the Five-Year Capital Plan.

## **B. APPROVAL OF MINUTES**

### **Moved/Seconded**

THAT the Minutes of the May 17, 2023, Public Board Meeting be approved as circulated.

**CARRIED**

## **C. PRESENTATIONS**

### 1. Superintendent's Update

### **Moved/Seconded**

The Superintendent acknowledged that June 21 is National Indigenous Peoples Day and shared the district highlight video on the unveiling of a new mural at Fairview Elementary School that tells the story of the Katzie Slough.

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

**CARRIED**

## **D. DELEGATIONS**

## **E. DEFERRED ITEMS**

## **F. DECISION ITEMS**

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

### a) 2023/2024 Annual Budget Bylaw

### **Moved/Seconded**

The Secretary Treasurer reported that the Annual Budget Bylaw for 2023/24 was prepared in accordance with Public Sector Accounting Standards and incorporates the budget balancing proposals as outlined in the Preliminary Budget 2023/24 for the operating, special purpose, and capital funds and additional budget changes.

The Assistant Secretary Treasurer reviewed the additional budget changes made to the operating fund and the special purpose funds.

- 1) THAT the Annual Budget Bylaw of the Board for the fiscal year 2023/24 be given three (3) readings at this meeting.

**CARRIED UNANIMOUSLY**

**Moved/Seconded**

- 2) THAT the Board of Education of School District No. 42 (Maple Ridge – Pitt Meadows) 2023/24 Annual Budget Bylaw in the amount of \$246,116,087 be:

Read a first time on the 21<sup>st</sup> day of June, 2023;

Read a second time on the 21<sup>st</sup> day of June, 2023;

Read a third time, passed and adopted on the 21<sup>st</sup> day of June, 2023.

**CARRIED**

- b) Eligible School Sites

**Moved/Seconded**

The Secretary Treasurer reported that the Eligible School Sites Proposal is a required component of the capital plan submission. The report estimates the number of eligible school sites required for the School District including approximate number, location and cost of school sites proposed to be included in the 2024/25 Capital Plan.

THAT the Board approve the following eligible school sites proposal:

WHEREAS the Board of Education of School District No.42 (Maple Ridge – Pitt Meadows) has consulted with the City of Maple Ridge and the City of Pitt Meadows on these matters;

IT IS RESOLVED THAT:

1. Based on information from local government, the Board of Education of School District No.42 estimates there will be approximately 7,945 new development units constructed in the School District over the next 10 years, as presented in Schedule 'A';
2. These 7,945 new development units will be home to an estimated 1,317 school age children, as presented in Schedule 'A';
3. The School Board expects one (1) new school site over the ten-year period, will be required as the result of this growth in the school district. The site acquisitions will be generally located as presented in Schedule 'B';
4. According to Ministry of Education and Child Care site standards, the School Board expects that the eligible school sites will require a total acquisition of 3.42 hectares (8.45 acres) of land, as presented in Schedule 'B'. This site should be purchased within ten years and, at current serviced land costs, the land will cost approximately \$26.09 million.
5. That the Eligible School Sites Proposal as adjusted be incorporated in the 2024/25 Capital Plan, and submitted to the Ministry of Education and Child Care.

**CARRIED**

## c) Five-Year Capital Plan 2024/25

**Moved/Seconded**

The Secretary Treasurer reported that the Ministry of Education and Child Care 2024/25 Capital Plan Instructions identify that the deadline for the 2024/25 Major Capital Plan submission is June 30, 2023. The deadline for the 2024/25 Minor Capital Plan submissions is by September 30, 2023.

The Secretary Treasurer and Director, Facilities reported on the following projects: Seismic Mitigation Program; School Expansion Program; School Replacement Program; Site Acquisition; Food Infrastructure Program – Initial Intake; and Building Envelope Program.

THAT the Board approve the Major Capital Program, the Food Infrastructure Program and the Building Envelope Program projects for the Five-Year Capital Plan 2024/25 for submission to the Ministry of Education and Child Care.

**CARRIED**

## 4. Board Committees and Advisory Committee Reports

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

## i. Policy Updates

**Moved/Seconded**

The Secretary Treasurer reported that no suggested changes were received during the consultation process for policy 10540: Financial or In-Kind Contributions.

THAT the Board approve the policy 10540: Financial or In-Kind Contributions.

**CARRIED**

- e) Education
- f) Aboriginal Education

**G. INFORMATION ITEMS**

## 1. Chairperson

- a) Accessibility Advisory Committee

**Moved/Seconded**

The Board Chairperson reported that Terms of Reference were developed in alignment with the requirements as set out in the Accessible British Columbia Act and the Committee serves as an advisory to district leadership staff.

THAT the Board receive for information the Accessibility Advisory Committee Terms of Reference and trustee representatives appointment.

**CARRIED**

## 2. Superintendent of Schools

### a) Framework for Enhancing Student Learning Peer Review Report

#### **Moved/Seconded**

The Superintendent presented the Ministry of Education and Child Care's Framework for Enhancing Student Learning Peer Review Report and explained that the report summarizes consensus-based reflections and statements on the district's work in the areas of Data and Evidence, Strategic Engagement, and Alignment as captured in the annual Supporting All Learners report.

THAT the Board receive for information the Framework for Enhancing Student Learning Peer Review Report.

#### **CARRIED**

## 3. Secretary Treasurer

### a) Trustees' Remuneration

#### **Moved/Seconded**

The Secretary Treasurer reported that on May 18, 2022, the previous Board approved that for the period 2022 to 2026 trustee remuneration be adjusted on an annual basis effective on July 1 each year based on the Metro Vancouver Consumer Price Index differential for the prior year. Trustees' Remuneration for 2023/24 is \$30,100 for Trustees, \$31,600 for Vice Chairperson of the Board, and \$33,100 for Chairperson of the Board. In addition to the base remuneration, all trustees will continue to receive an annual automobile allowance for in district travel of \$750.

THAT the Board receive trustees' remuneration for 2023/24 for information.

#### **CARRIED**

## 4. Board Committees and Advisory Committee Reports

- a) Budget
- b) Finance
- c) Facilities Planning
- d) Board Policy Development
- e) Education
- f) Aboriginal Education

- i. Receive Minutes of Meeting

#### **Moved/Seconded**

THAT the Board receive the June 6, 2023, Minutes of the Aboriginal Education Advisory Committee, for information.

#### **CARRIED**

## **H. TRUSTEE MOTIONS AND NOTICES OF MOTIONS**

## **I. TRUSTEE REPORTS**

### English Language Learners Consortium

Trustee Yamamoto reported that the school district has a small number of English Language Learners but continues to grow as population increases.

### Ridge Meadows Overdose Community Action Table

Trustee Dumore shared that the meetings are open to everyone to attend and reported that services provided at the Ridge Church is expanding to five days a week allowing access to detox treatment, clothing and lodging.

## **J. QUESTION PERIOD**

## **K. OTHER BUSINESS**

## **L. ADJOURNMENT**

### **Moved/Seconded**

THAT the Board adjourn the meeting.

### **CARRIED**

The Public Board meeting adjourned at 7:01 p.m.

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Elaine Yamamoto, Chairperson

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Flavia Coughlan, Secretary Treasurer

To: **Board of Education**

From: Superintendent  
Harry Dhillon

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

Date: September 20, 2023  
(Public Board Meeting)

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**Decision**

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**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 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 attached *Supporting All Learners: Enhancing Student Learning Report* dated September 2023 has been developed in alignment with both FESL and the Ministerial Order. (Attachment A)

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.

**RECOMMENDATION:**

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

Attachment



**ATTACHMENT A**

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

MAPLE RIDGE - PITT MEADOWS SCHOOL DISTRICT NO. 42  
*SEPTEMBER 2023*





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## 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 2023) has been developed in alignment with both FESL and the ministerial order. In the development of this third annual report, consideration has also been given to ministerial order-related and relevant feedback we received in the FESL peer review process for our September 2022 report.

Before the completion of the first [Supporting All Learners: Enhancing Student Learning Report \(September 2021\)](#), our school district had already developed similar planning and reporting structures and documents, which are posted to the school district website annually. The 2018/19 school year was the first time we began integrating the full planning cycle information into the annual Supporting All Learners report, tying the outcomes of our students to our strategic plan and to the work of all school district departments. The Supporting All Learners annual reports for the 2017/18, 2018/19, 2019/20, 2020/21 and 2021/22 school years can be viewed on [the district website](#).

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 2022/23 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 2023, and reflect the deep supportive work of researchers/educational innovators in the areas of literacy, 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 to inform the drafting of the report and re-engagement with the same stakeholders/groups/individuals for feedback on the living/working draft. Stakeholders 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*. Equity in Action progress and next steps are documented in the *Equity Action Plan: Equity in Review* report for the 2022/23 school year.

- **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 2023/24** – The [Preliminary Budget 2023/24](#) 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. Additional data provided by the Ministry of Education and Child Care and our local data set of relevance to our strategic plan are included in Appendix A.

## 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 six 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 2022/2023 are included in Appendix A, however, analysis of the assessment is not referenced in this report. The very low percentage of participation, ranging between 22% and 35% for 2022/23, and the fact that participants were not randomly selected, means the results do not provide a representative sample.

### SD42 Foundation Skills Assessment Participation (%)

YEARS	READING		WRITING		NUMERACY	
	GR 4	GR 7	GR 4	GR 7	GR 4	GR 7
2017/2018	36.3	26.8	33.6	24.8	36.7	26.4
2018/2019	30.0	28.0	28.6	26.1	30.0	27.8
2019/2020	26.4	24.9	24.9	23.2	26.5	24.7
2020/2021	32.3	27.1	31.1	25.3	32.4	26.3
2021/2022	30.0	20.0	30.0	20.0	20.0	20.0
2022/2023	35.0	23.0	35.0	23.0	35.0	22.0

As of 2021/22, the Ministry of Education and Child Care began reporting the FSA participation rate for reading and writing as a combined literacy score or percentage. The district's literacy participation rate for 2022/23 was 35% for Grade 4 and 23% for Grade 7. For numeracy, participation was 35% for Grade 4 and 22% for Grade 7.

## LITERACY

### CONTEXT

The majority of elementary school growth plans continue to identify the need to focus on literacy as a key goal in 2021/2022. We utilize a district-wide strategy 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, many of our 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 with 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.

Since 2018, our school district's literacy focus has expanded to the secondary school level. Literacy continues to be a focus during department conversations across content areas. Educators in each school have continued to design learning opportunities 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. A cohort of teachers continues to meet to address literacy concerns and develop and share structures and strategies for preparing students for the Graduation Literacy Assessment (GLA 10). High schools are utilizing fall and spring literacy assessments for Grade 8 students. The fall assessment guides teachers in determining what literacy skills to focus on. The spring assessment steers the planning for the following school year and provides feedback on the success level of the interventions and instruction.

## ANALYSIS

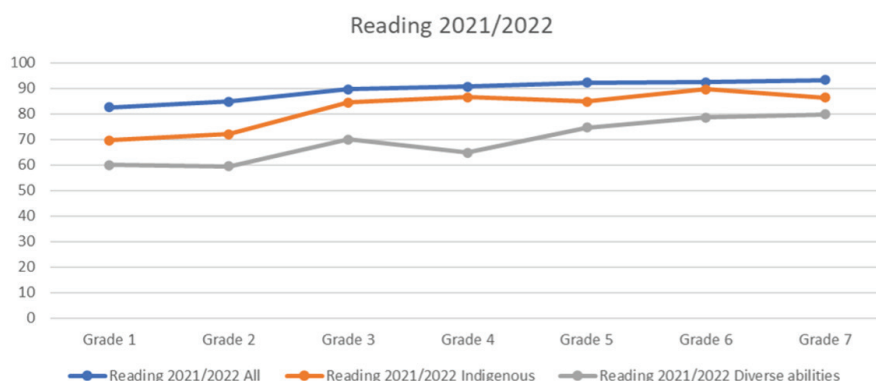
### Elementary

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 2021/2022 data here; further historical and other data can be viewed in Appendix A.

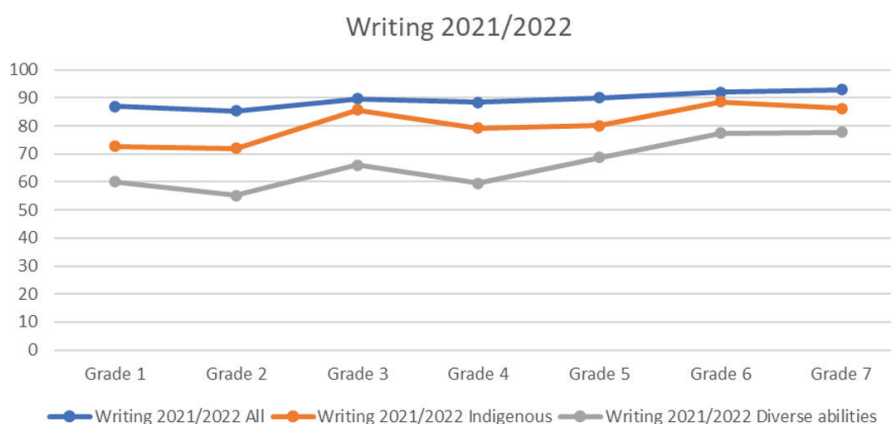
The following graphs compare All Students, Indigenous Students, and Students with Disabilities or Diverse Abilities. The data is from our year-end summative data for 2021/2022 based on teacher assessments of their students using the literacy performance standards in reading (Graph 1) and writing (Graph 2). The data combines students that are minimally meeting (MM), fully meeting (FM), and exceeding (E), and excludes 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 A shows a similar trend for the two previous years. There is, however, a noticeable downward trend for 2021/2022 Grade 4 students with diverse abilities that needs further exploration to determine who these students are and what we can do to support their literacy development. The same should be done for 2021/2022 Grade 7 Indigenous students. Conversely, there is also evidence the number of students in the NYM category decreases in both writing and reading as they move through the grades. Our goal continues to be to have even more 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

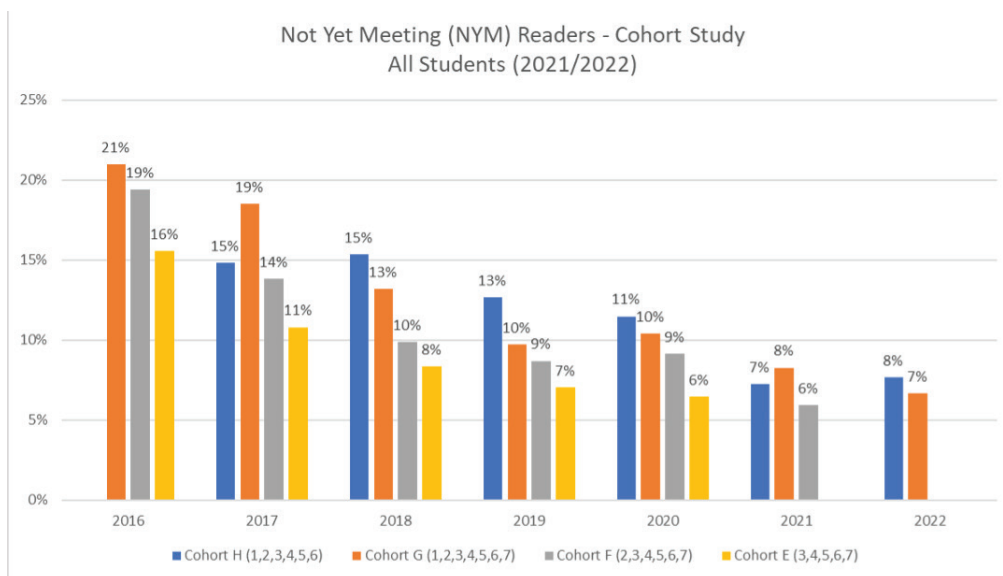


Graph 2



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.

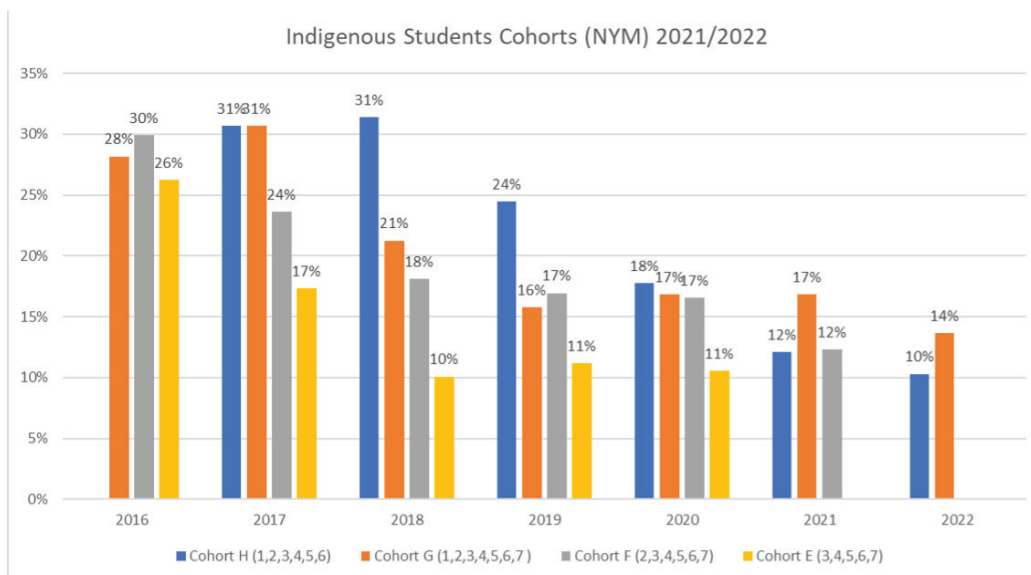
## Not Yet Meeting (NYM) Readers — Cohort Study All Students (2021/2022)



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 2016 to 2022.

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 2016, when students in cohort G were in Grade 1, 21% were NYM in reading. By the time they reached Grade 7 in 2022, that number dropped to 7%. On the other hand, while cohort H showed overall improvements, there was an increase in the number of students NYM from 2021 (Grade 5) to 2022 (Grade 6) from 7% to 8%. A more in-depth analysis is required to determine what these students need to improve their literacy skills.

## Indigenous Students Cohorts (NYM) 2021/2022



Finally, the cohort graph above for Indigenous students who are not yet meeting expectations shows the overall number of NYM students with ancestry has been decreasing over the past five years (2016/2017 to 2021/2022). This trend is more evidence 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, Aboriginal resource teachers, administrators, itinerant staff, instructional staff, librarians, and teachers. For example, in 2017, when students in cohort H were in Grade 1, 31% were NYM in reading. By the time cohort H students were in Grade 6 in 2022, that number dropped to 10%. At the same time, when comparing cohort G in Grade 6 to cohort H in Grade 6, the number of students NYM is 7% higher for cohort G. Schools and



the Aboriginal 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 are aligned for all resident students from 2019/2020 to 2021/2022 on the GLA. 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. For designated resident students, 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 when designated resident students in SD42 performed above the provincial average. We are utilizing district level literacy assessments, such as the District Assessment of Reading Team (DART), in secondary schools to address strategies to support students as literacy is crucial for educational achievement and quality of life. 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 are seeing improvements for both Indigenous and designated resident students, the results are consistently lower than the results for all resident students, which continues to show a need to provide even more equitable and effective instruction and assessment practices.

Graduation Assessment - Literacy

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

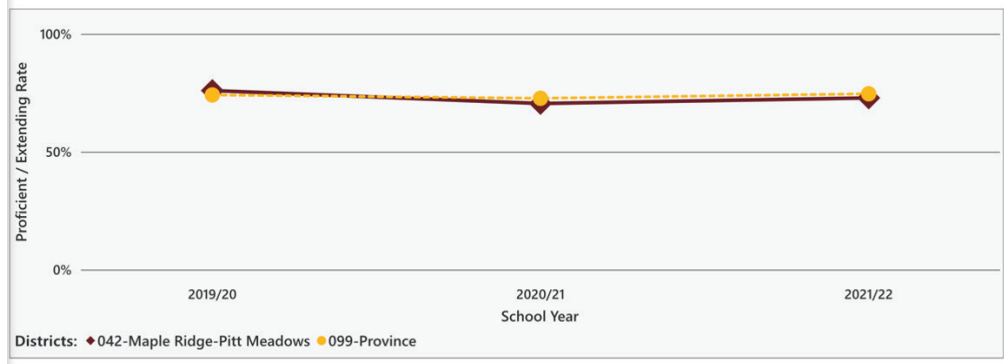


Figure 1. Graduation Assessment Grade 10 Literacy - All resident students

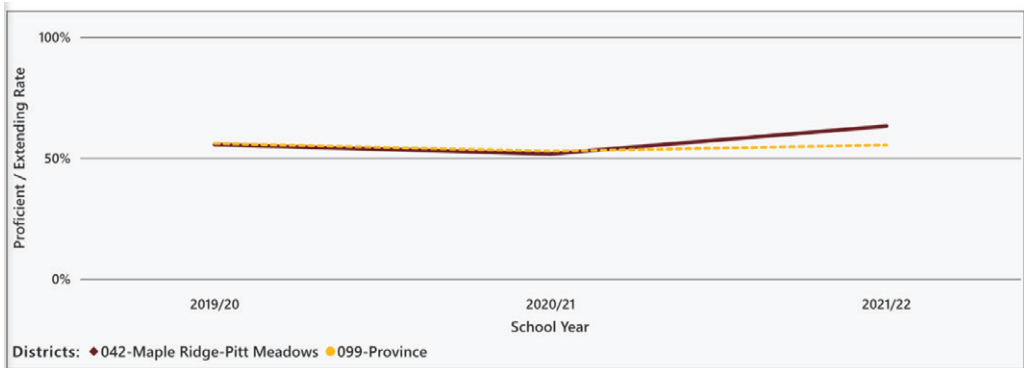


Figure 2. Graduation Assessment Grade 10 Literacy - Indigenous resident students



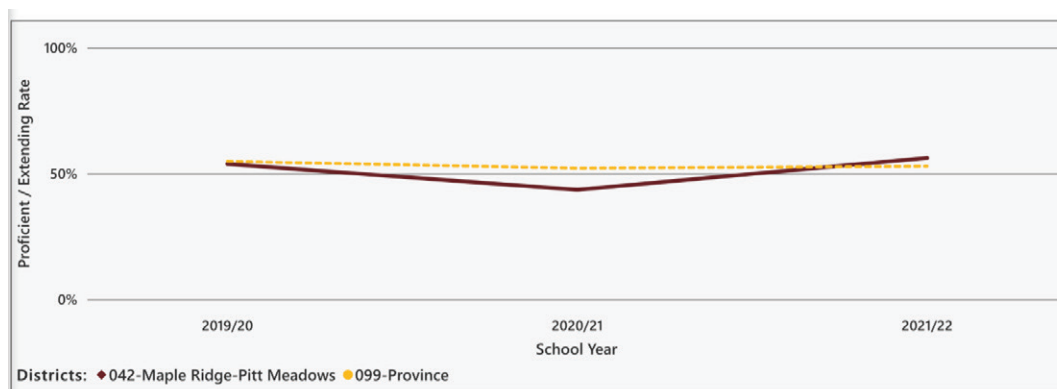


Figure 3: Graduation Assessment Grade 10 Literacy - Designation resident students

## LITERACY KEY TAKE-AWAYS

The district-wide approach to literacy continues to impact our learners as evidenced by the performance standards data. At elementary, year over year, 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 2020/2021 showed a small decline both provincially and for the district. From 2020/2021 to 2021/2022, there was a slight increase in literacy results. We see alignment overall between the district and provincial results (the percentage of proficient and extending students provincially was 74.6% while the district was 72.9%).

We need to continue our district-wide approach to literacy instruction and assessment. Although we see more students developing these necessary literacy skills for equitable learning outcomes, a continued systemic and individualized approach will benefit all students. The district's helping teachers have facilitated professional development in this area through the vehicles of school level inquiry work, multi-school collaboration, and district-wide interdepartmental meetings.

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 have existed 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.

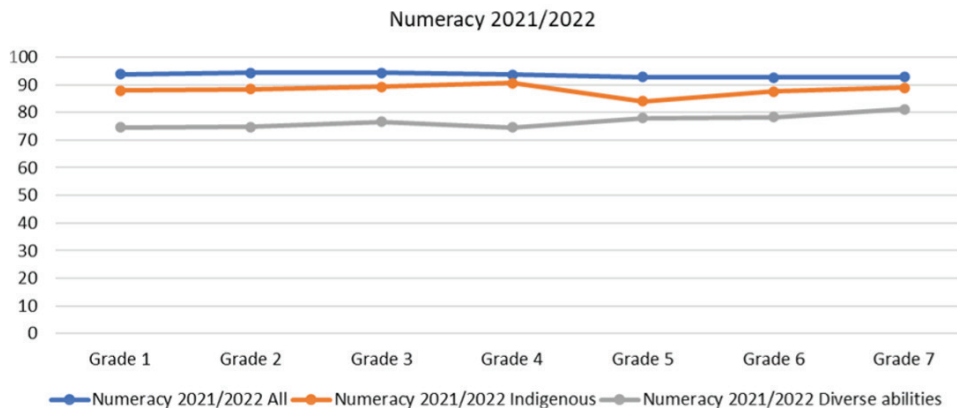
At the secondary level, we continue to use the Grade 10 provincial numeracy assessment to guide teaching and mathematical work. Schools continue to distribute ownership of numeracy learning across disciplines.

### ANALYSIS

#### Elementary

Included below is the year-end summative numeracy performance standards data for the 2021/22 school year and a comparison of All Learners, Indigenous Learners, and Learners with Disabilities or Diverse Abilities (Special Needs). 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 and/or slightly decreasing and the gap among learning subgroups remains mostly unchanged. It should also be noted that the performance standards used in this assessment are not fully aligned with the current curriculum. 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, similar to 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. The results for Indigenous students (Figure 5) have shown a variance of results from 2018/2019 to 2021/2022, with SD42 close to or above provincial results over that time. 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 2021/2022. This correlates with efforts over the last few years by all secondary teachers to embed a diversity of text types, including graphs and infographics, into student learning opportunities to better develop student abilities to analyze, problem-solve, communicate, and connect their thinking. Although we are seeing improvements, for both Indigenous and designated resident students, the results are consistently lower than the results for all resident students, which continues to show a 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)*

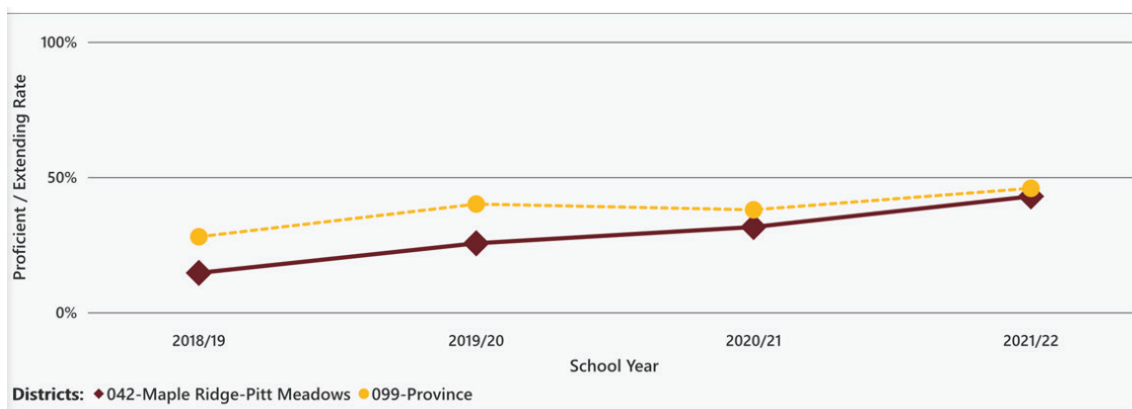


Figure 4. Graduation Assessment Grade 10 Numeracy - All resident students

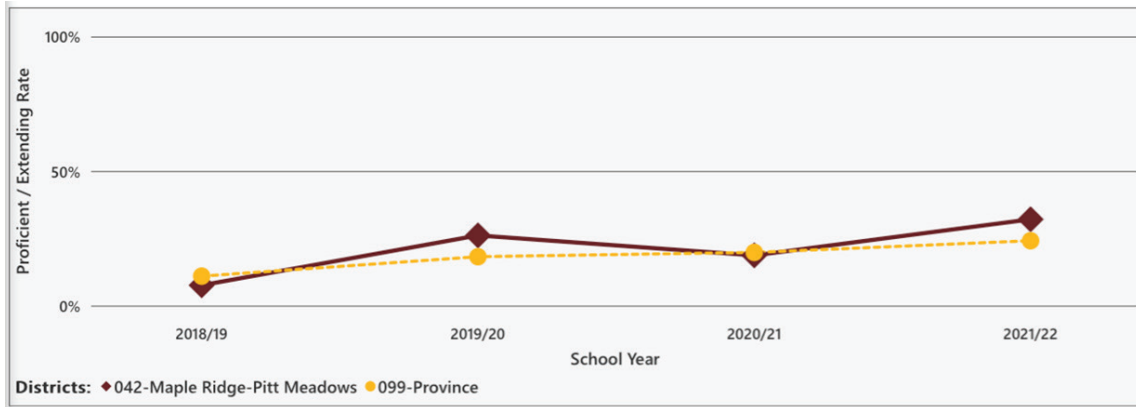


Figure 5. Graduation Assessment Grade 10 Numeracy - Indigenous Resident Students

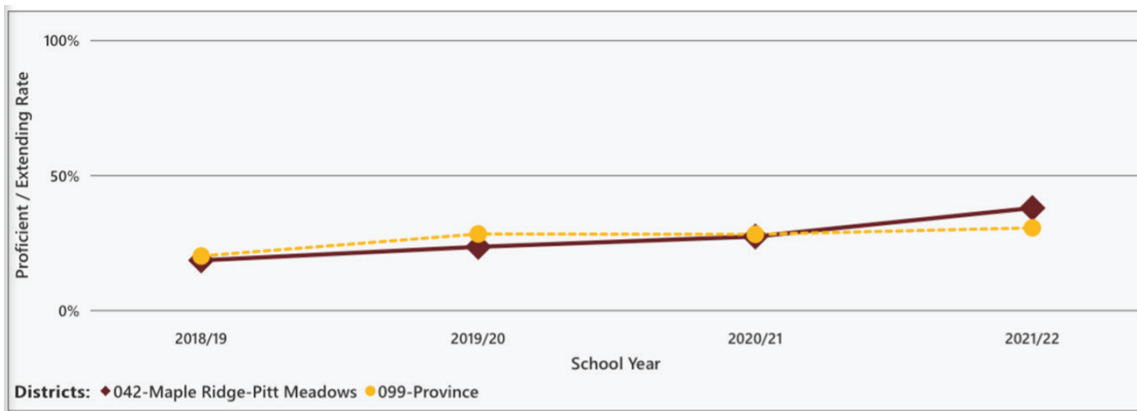


Figure 6. Graduation Assessment Grade 10 Numeracy - Designation resident students

### NUMERACY KEY TAKE-AWAYS

Overall, we see little change over the grades through elementary years, and at the secondary level, we see an improvement in our results. Looking at the graph above for secondary, the district data shows from 2018/2019 to 2021/2022, improvement at a faster rate than the provincial results. The gap is also decreasing between provincial and district numeracy results (the percentage of proficient and extending students provincially was 45.8% while the district was 42.8%).

We continue needing further efforts at both the district level and the school level to emphasize the importance of developing numeracy skills. 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 and emotional learning (SEL) was first identified as a focus during the 2015 school growth-planning process. Since then, SEL has become part of the district strategic plan and is reflected extensively in school growth plans, operational plans, and the district budget.

Social and emotional learning helps to 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 Aboriginal Elders that we must keep SEL central to the teaching, learning and assessment in our school communities.

During 2021/22, the focus was on the development and implementation of mental health strategies which was reinforced by the student forums and survey results. Part of the mental health focus included anti-racism, completing the Equity Scan and a series of learning opportunities on trauma-informed practice.

### ANALYSIS

#### EARLY DEVELOPMENT INSTRUMENT (EDI)

The Early Development Instrument (EDI) is a short questionnaire completed by kindergarten teachers across Canada and internationally. 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 over a decade. Students entering kindergarten are showing an increased need in the areas of social competence and emotional maturity. Our district's Wave 8 2019/20 school year EDI data saw a slight improvement in our students' social domain, but a slight decrease in their emotional domain. A graph of EDI data for the Maple Ridge – Pitt Meadows School District is included below, showing the percentage of vulnerable students in the noted categories.

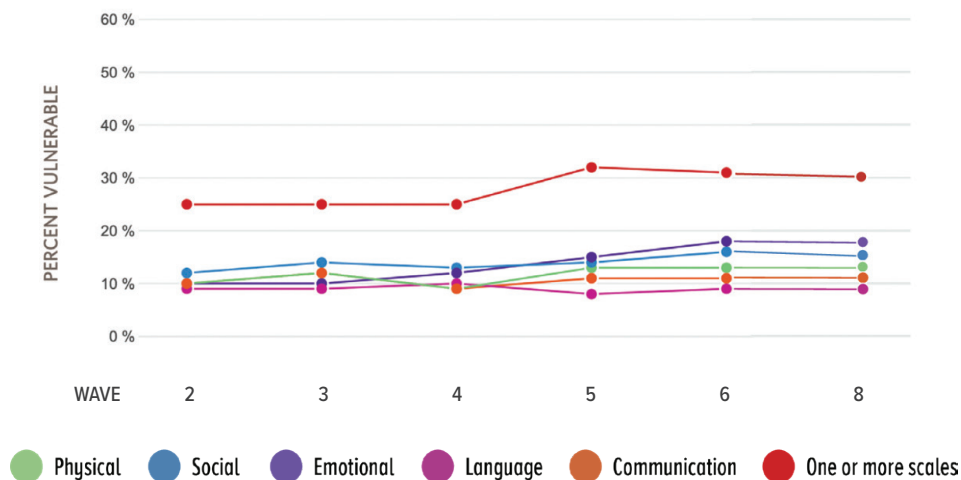
Our EDI data has reinforced the need for continued development of our SEL framework to support all learners, specifically in the areas of mental health and wellbeing. School District No. 42 plans to conduct EDI Wave 9 in the fall of 2023.

#### 2019/20 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
Physical	10	12	9	13	13	13
Social	12	14	13	14	16	15
Emotional	10	10	12	15	18	19
Language	9	9	10	8	9	9
Communication	10	12	9	11	11	11
One or More Scales	25	25	25	32	31	30

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

## 2019/20 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. Both the Grade 4 and Grade 7 questionnaires include questions related to the five areas of development that are strongly linked to well-being, health, and academic achievement (physical health and well-being, connectedness, social and emotional development, school experiences, and after-school time).

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 2021/22 MDI data shows a decrease 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 near or at the provincial average.

Our current Well-Being Index data for both our Grade 4 and Grade 7 students shows a lower percentage are thriving. We suspect even though the global pandemic is over, it will negatively impact this data for years to come.

The figures vary depending on school or region. We have been studying the data to determine where to direct additional attention and resources to positively impact student well-being.

### 2021/22 District MDI Data

#### Grade 4

##### NUMBER OF IMPORTANT ADULTS AT SCHOOL



#### Grade 7

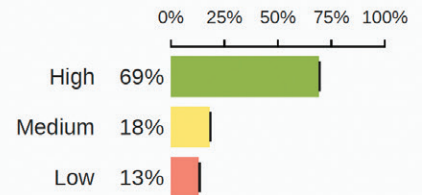
##### NUMBER OF IMPORTANT ADULTS AT SCHOOL



## Grade 4 2021/22 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.

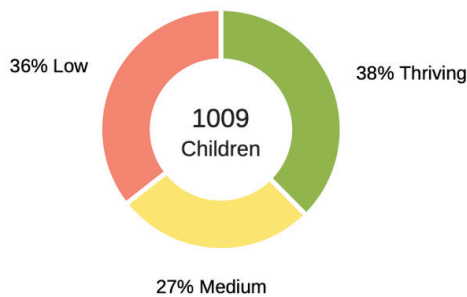


**Medium Well-being**  
Children who score in the high range on fewer than 4 of the 5 measures of well-being, and have no low-range scores.

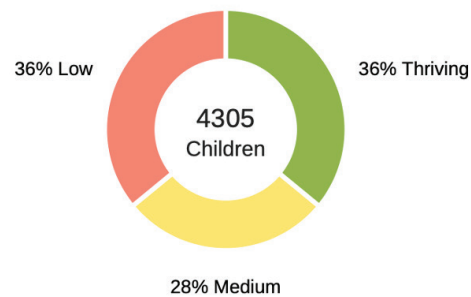


**Low Well-being**  
Children who score in the low range on at least 1 of the 5 measures of well-being.

#### MAPLE RIDGE-PITT MEADOWS



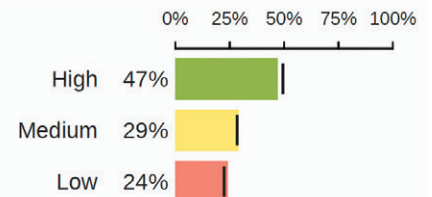
#### ALL PARTICIPATING DISTRICTS



## Grade 7 2021/22 MDI Results: School Belonging

### 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.

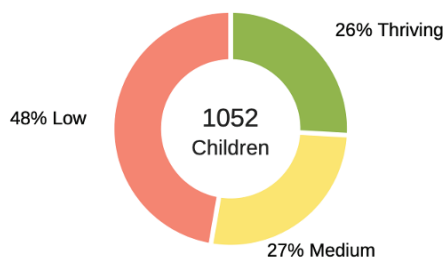


**Medium Well-being**  
Children who score in the high range on fewer than 4 of the 5 measures of well-being, and have no low-range scores.

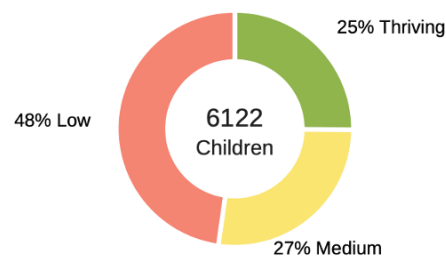


**Low Well-being**  
Children who score in the low range on at least 1 of the 5 measures of well-being.

#### MAPLE RIDGE-PITT MEADOWS



#### ALL PARTICIPATING DISTRICTS



2021/22 YOUTH DEVELOPMENT INSTRUMENT (YDI)

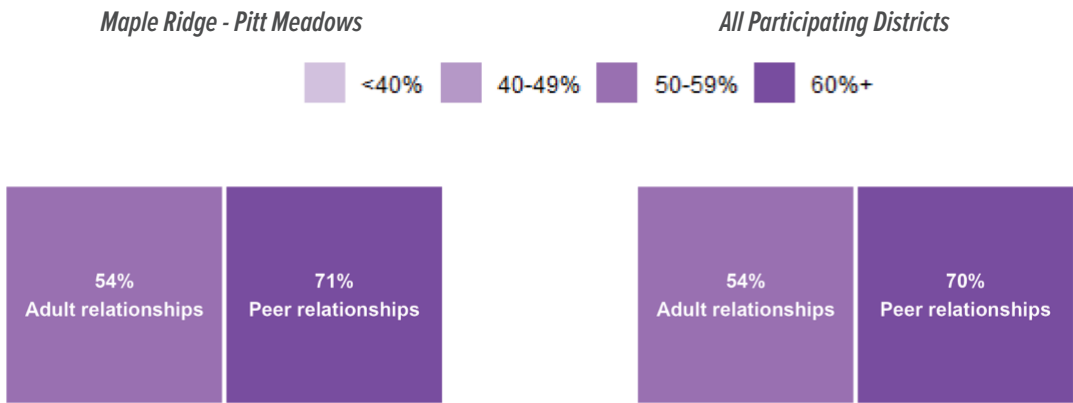
The Youth Development Instrument (YDI) is a self-report questionnaire completed by students in Grade 11 that seeks to understand their health and well-being. This survey takes a strength-based approach and includes the domains of Social and Emotional Development, Social Well-being, Learning Environment and Engagement, Physical and Mental Well-being and Navigating the World.

The 2021/22 YDI data shows a slight increase in students who have a meaningful relationship with adults. Positive and healthy social relationships play an important role in promoting physical, mental, and emotional health during and beyond youth.

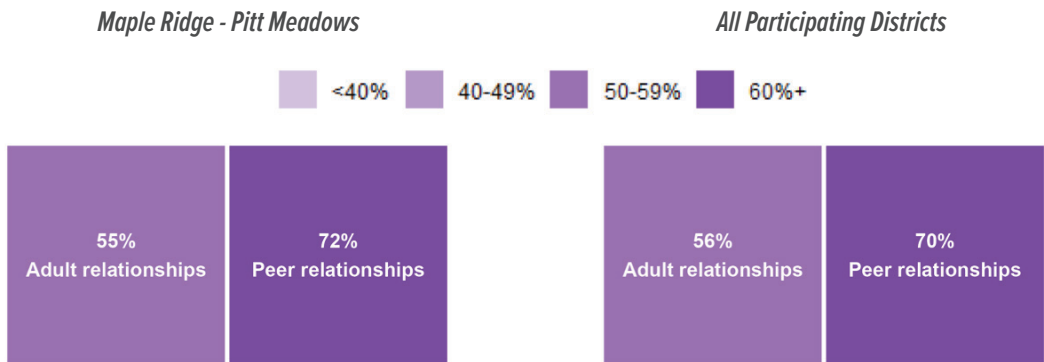
Sixty-eight per cent (68%) of Grade 11 students report they feel they belong (medium to high) at school, which aligns with provincial averages but is a 2% decline from the previous year. Forty-six per cent (46%) of Grade 11s identify as having low well-being, which is 1% higher than the previous year. We do, however, see a concerning decline (from 33% in 2020/21 to 17% in 2021/22) in the number of Grade 11 students who identify as thriving.

This data is reinforced by student feedback gathered in district student forums, where students have expressed concerns about their mental health. 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.

2020/21 District YDI Data: Number of Important Adults (% Reporting 2 or More Adults)



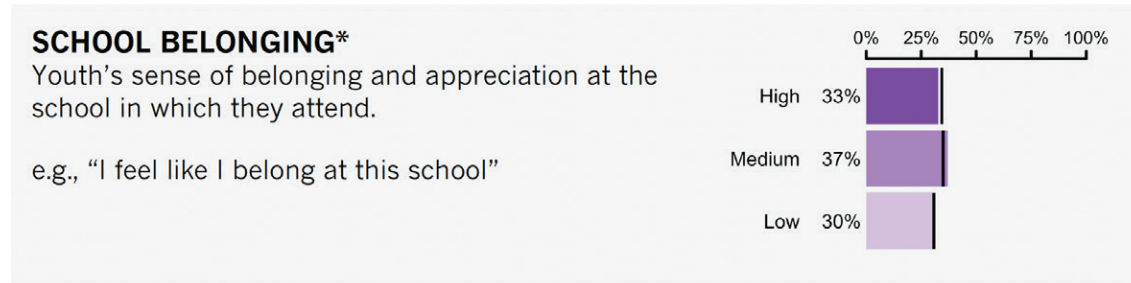
2021/22 District YDI Data: Number of Important Adults (% Reporting 2 or More Adults)





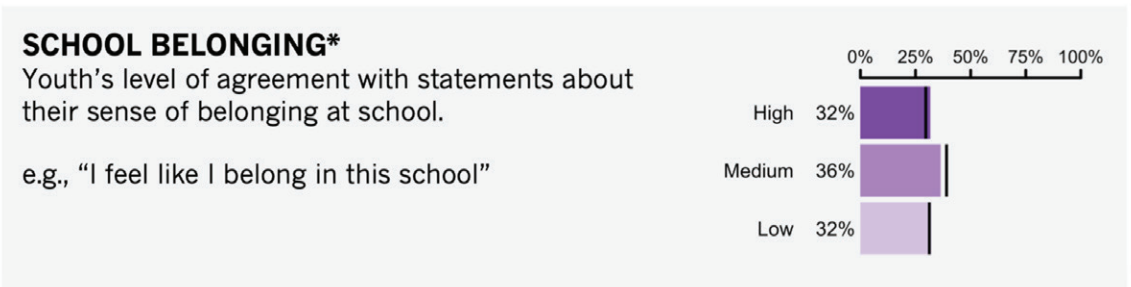
2020/21 District YDI Data: School Belonging

Note: Black line is the provincial YDI average.



2021/22 District YDI Data: School Belonging

Note: Black line is the provincial YDI average.

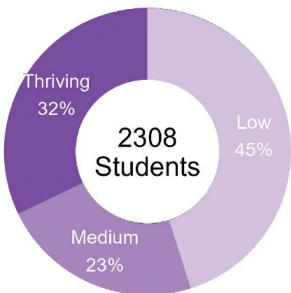
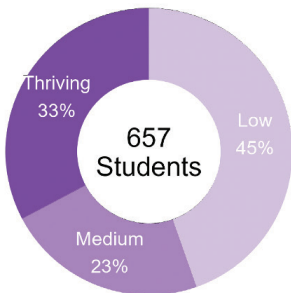


2020/21 District YDI Data: Thriving



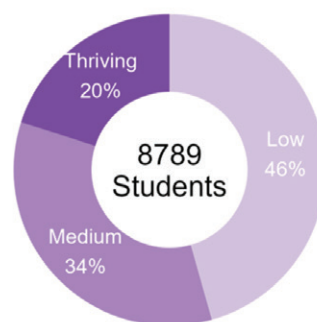
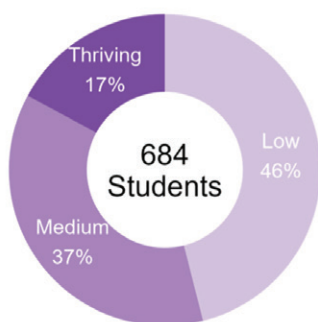
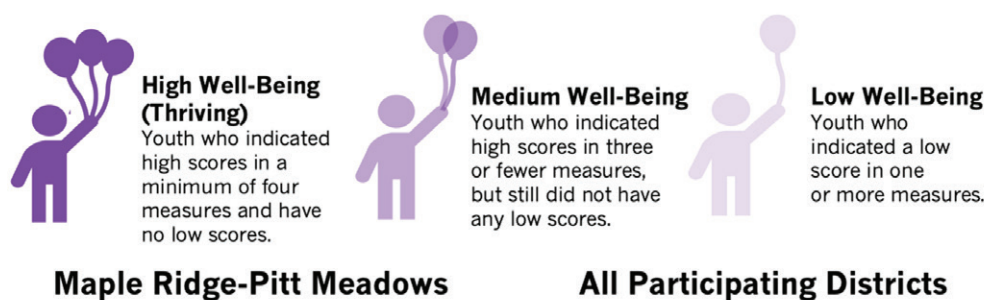
Maple Ridge & Pitt Meadows

All Participating Districts





## 2021/22 District YDI Data: Thriving



## 2021/22 PROVINCIAL LEARNING SURVEY DATA

In Grade 4, 12% of students report being bullied all the time or most of the time. In Grade 7, it is down to 10% and by Grade 10, 8% of students report being bullied all the time or most of the time. In Grade 12, it is slightly down to 7%.

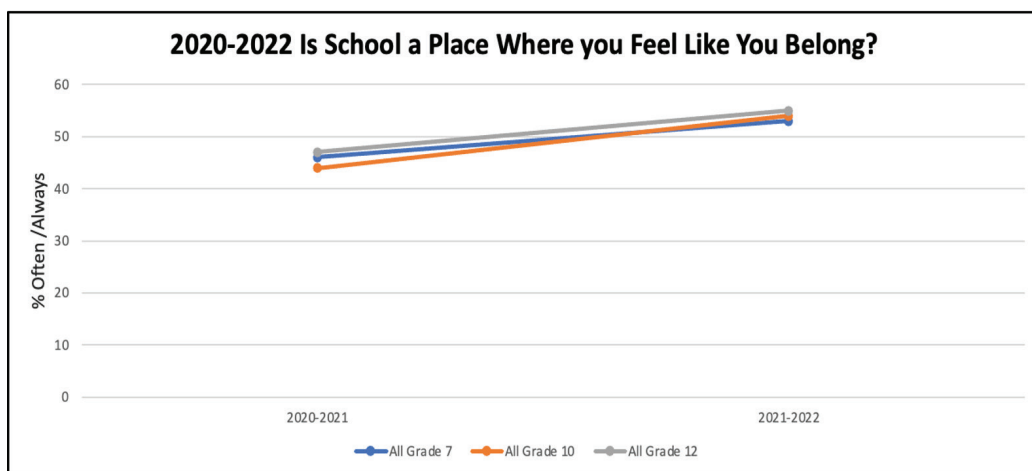
As was indicated in the development instruments, emotional health is an area that requires attention. Our Ministry Learning Survey data shows in Grade 4, 67% of students indicate they feel good about themselves. By Grade 7, this has dropped to 55% and by Grade 10, only 46% of students indicate they feel good about themselves often or always.

Similarly, 32% of our Grade 7 students are feeling stress often or always, and by Grade 12, this increases to 59% of students. Finally, when students are asked to respond regarding their mental health in Grade 7, 59% of students describe it as positive and by Grade 12, only 43% say the same. The relevant Provincial Learning Survey data for Grades 4, 7, 10 and 12 is included in Appendix A.

The data reflects our general school population exhibits more positive outcomes 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 schools is at 61%, which is 6% higher than the overall population.

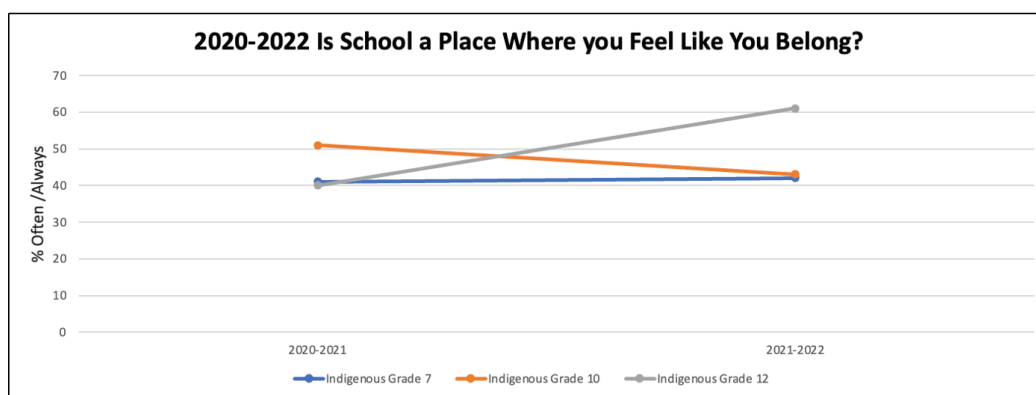
## All Students

Is school a place where you feel like you belong?



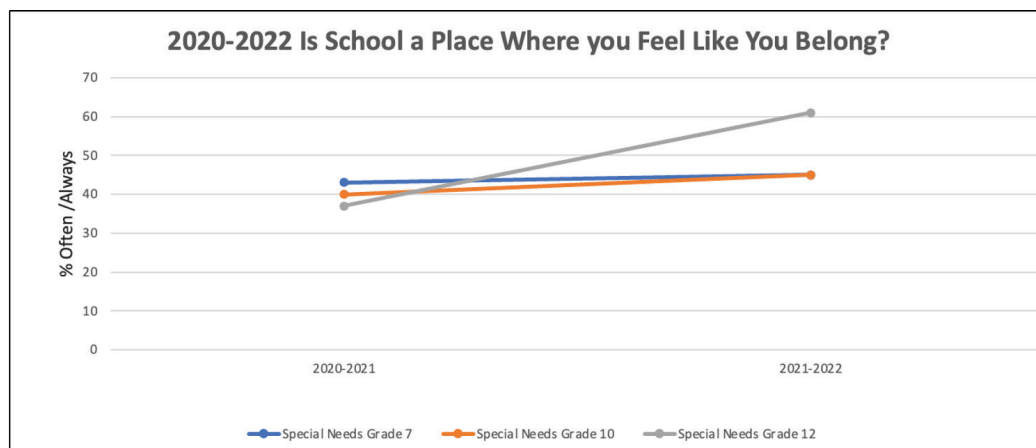
## Indigenous Students

Is school a place where you feel like you belong?



## Students with Special Needs

Is school a place where you feel like you belong?



We are pleased to see our data has improved across all categories and grade levels, with the exception of Grade 10 Indigenous students. We saw a significant improvement with Grade 12 Indigenous students feeling like they belonged (61%) which is higher than the overall population indicator of 55%. A possible contributing factor could be the Aboriginal Education Student Forum for students of ancestry where a student shared how impactful the forum was for them when they said, “I love that we have forums just for Indigenous kids as a safe space for us to not feel different.”

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 to focus on. For example, only 47% of Grade 12 students surveyed say they feel good about themselves often or always (see Appendix A). This is an improvement from the previous year’s data of 43%, but it is important to continue creating a culture of belonging in our schools, so students feel welcome and treated fairly.

Both the Aboriginal Education Department student forum and district student forum data reveal students are advocating for their unique needs to be acknowledged and incorporated into their learning experiences. They are seeking greater autonomy in how they demonstrate their understanding, particularly in relation to assessments. Additionally, students are requesting compassionate and flexible approaches regarding homework and assignment deadlines.

Furthermore, students are emphasizing the importance of representation in their classrooms and learning materials. Despite notable progress (with students saying 84% of staff at their school respect their preferred pronouns), students still report feeling unsupported in certain areas. For instance, 20% of students feel staff members struggle to correctly pronounce their names. Additionally, students require support not only for themselves but also for their peers. When instances of bullying or the use of racist, sexist, or homophobic language go unaddressed, students feel unsafe and vulnerable. It is crucial to address these concerns to ensure more than 61% of students feel represented in the school culture and recognize themselves as valued contributors to the school community.

During the Aboriginal Education Student Forum, students expressed a sense of belonging when they can share time with Elders, Storytellers and Knowledge Keepers. Students shared they appreciate having a student forum only for Indigenous students as it is a space where they feel safe to share their thoughts. Students articulated they want their learning to focus on the strengths, culture, brilliance, resilience and contributions of Indigenous peoples, not just about traumatic lived experiences.

In previous student forums, students said what they need most from educational experiences is a sense of well-being through inclusion. Indigenous students spoke to needing a leadership group, increasing visibility in all curriculums, and engaging in inclusive activities. Students were emphatic that a sense of well-being comes from a place of visibility and connection.

One of the three goals from the *Equity in Action* process is to collaborate with stakeholders 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 *Equity in Action* report. One student shared they want to “just feel connected. It is really important to feel connected,” while another added it is “amazing feeling connected to Elders.” The need for mental health supports was also reaffirmed with student comments such as “mental health supports is extremely important,” that students “need better access to mental health supports,” and that it was “affirming to see them in the report.” The feedback also underscored the need for urbanized Indigenous students to have access to cultural teachings. It is recognized within an Indigenous worldview that access to Elders, Knowledge Keepers, and cultural teachings has an impact on the affective domain, that it is seen as medicine and is considered necessary for developing a sense of belonging and connection to identity.

The process of creating a culture of belonging will need to include interactions with Elders, Knowledge Keepers, and Indigenous youth. In consultation with community rights holders, we will continue actioning the recommendations outlined in the *Equity in Action* report.

## **KEY TAKE-AWAYS**

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 well-being. It is evident from the data that students are experiencing heightened levels of stress. In Grade 7, 31% of student respondents express they are experiencing higher levels of stress. By Grade 10, it increases to 59% of students. The Ministry Learning Survey data shows a decrease in self-perception from Grades 4 to 12. Specifically, in Grade 4, 67% of students report feeling good about themselves, but by Grade 10, this decreases to 46%. Furthermore, the YDI survey indicates a 10% decrease in students’ mental and emotional well-being since the onset of the

COVID-19 pandemic. Our MDI data additionally reveals a negative trend over the past four years in terms of students' optimism and absence of sadness.

To address these concerns, it is imperative we maintain our focus on promoting inclusivity, equity, and addressing issues related to SOGI (sexual orientation and gender identity), anti-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.

Furthermore, we need to continue to collaborate with our staff on ways to reduce stress among students. This can be achieved through the implementation of mindful practices, encouraging gratitude, facilitating positive contributions, and incorporating play-based and outdoor learning opportunities.

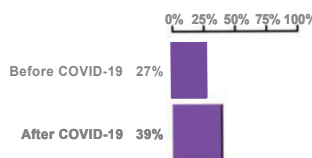
Enhancing educator capacity in areas such as preventative education, trauma-informed practice, mental health literacy, and restorative actions will remain a key focus for SD42. By equipping our educators with these essential skills, we can proactively address potential challenges and provide a supportive environment for our students' overall well-being.

### Grade 11 2021/22 YDI Results: Pre and Post COVID

Note: Black line is the provincial YDI average.

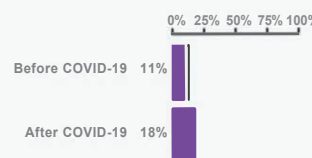
#### MENTAL/EMOTIONAL HEALTH

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



#### QUALITY OF LIFE

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



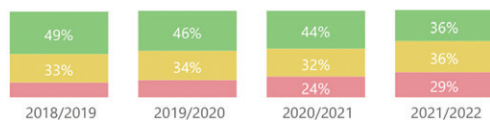
### Grade 7 MDI Results: Four-Year District Averages

#### Grade 7 - District Average

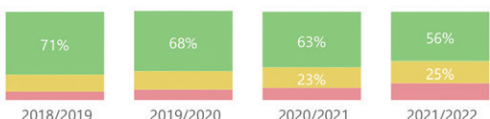
The Well-Being Index combines MDI measures relating to children's physical health and social and emotional development that are of critical importance during the middle years. These are: Optimism, Happiness, Self-Esteem, Absence of Sadness and General Health. Learn more about the the well-being index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

#### Optimism

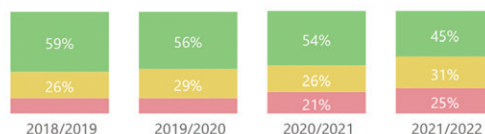
● Low ● Medium ● High



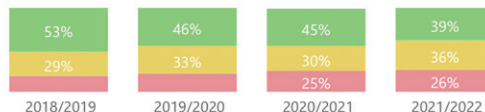
#### Self-Esteem



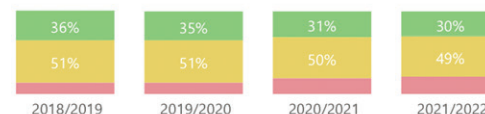
#### Happiness



#### 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 2017/18 to 2021/22, the five-year graduation rate for the “All Resident Students” group has increased from a low of 87.0% to the most recent level of 90.9%, which places our district results above the provincial rate of 87.3%.

The graduation rates for Indigenous students continues to show steady improvement. As shown in the graphs that follow, the district graduation rate for Indigenous students over the 2017/18 to 2021/22 period has shown an increase of 13.3%. Over this same period, the gap between rates for Indigenous and Non-Indigenous subgroups narrowed from 21% to 17%. 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 Indigenous students in SD42 has consistently been above the provincial average. It is noteworthy that in the five-year time period 2012/13 – 2016/17, the graduation rate for Indigenous students was on average 7.6% above the provincial average. In the most recent five-year period 2017/18 – 2021/22, Indigenous students’ graduation rate was on average 15.6% above the provincial average.

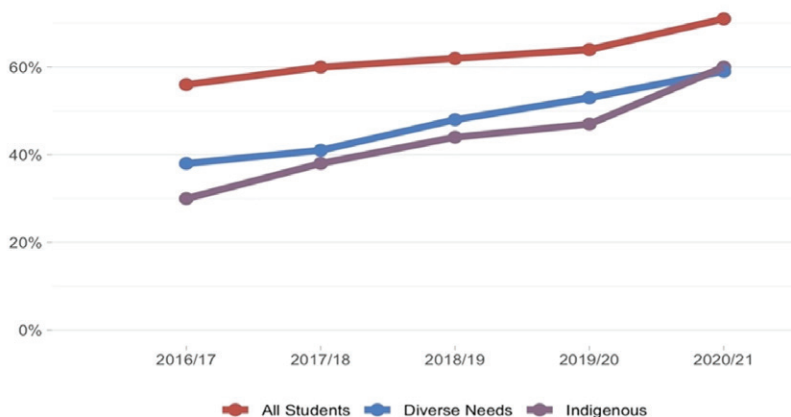
Of equal note is the general trend of improvement in the graduation rates for students with special needs where rates have also generally sat above provincial rates spanning more than a decade. While the graduation rate over the period 2017/18 to 2021/22 has shown an increase of 10.5%, the gap between the Special Needs and All Resident subgroups has narrowed from 22.1% to 15.5%.

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 concerning low. The most recent five-year data set shows a significant range (18%) in district results, which may in part be explained by the transiency rates for children attending our schools.

#### HONOURS GRADUATION

The Ministry of Education and Child Care has not yet released the five-year completion with honours graduation data for the 2021/2022 school year. However, examining the most recent five-year graduation with honours data more closely, we can see that the quality of graduation achieved by our students has steadily improved over the 2016/17 – 2020/21 period. When considering the percentage of students achieving graduation with honours, there is an obvious increase in all three student categories. The number of all students over this five-year period has increased from 55% to 70%; the number of Indigenous students has advanced from 30% to 60% and the overall number of diverse needs students achieving honours has gone from 38% to 59%. The data shows that the gap between the all students group and the Indigenous students sub-group has narrowed from 25% to 10%, and similarly, the gap between all students and diverse students has narrowed from 17% to 11%. (The Ministry assigns honours standing based on the highest grades of all credits contributing to completion of the provincial graduation requirements.)

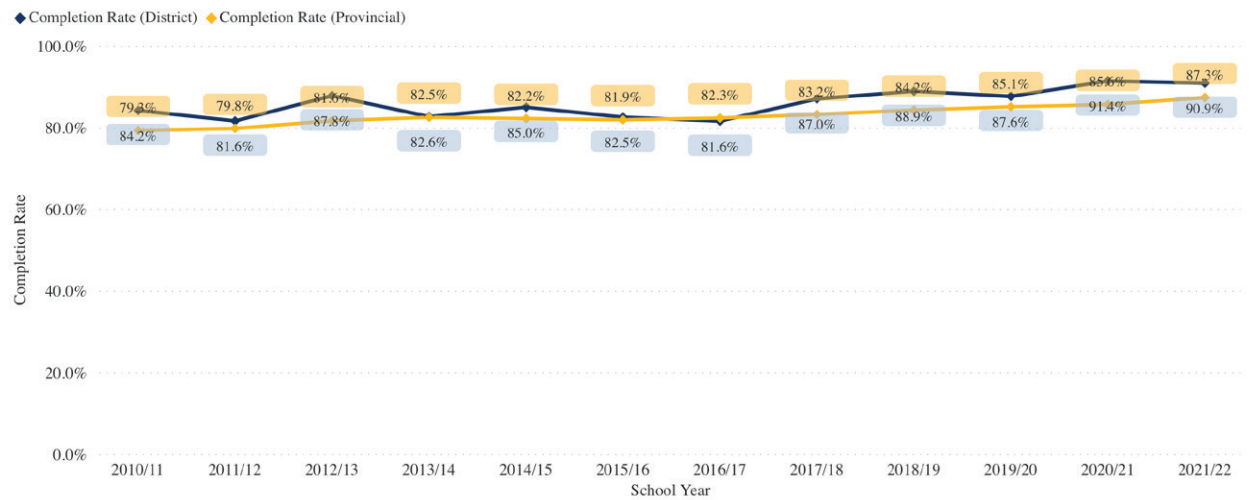
#### Honours Completion Rate



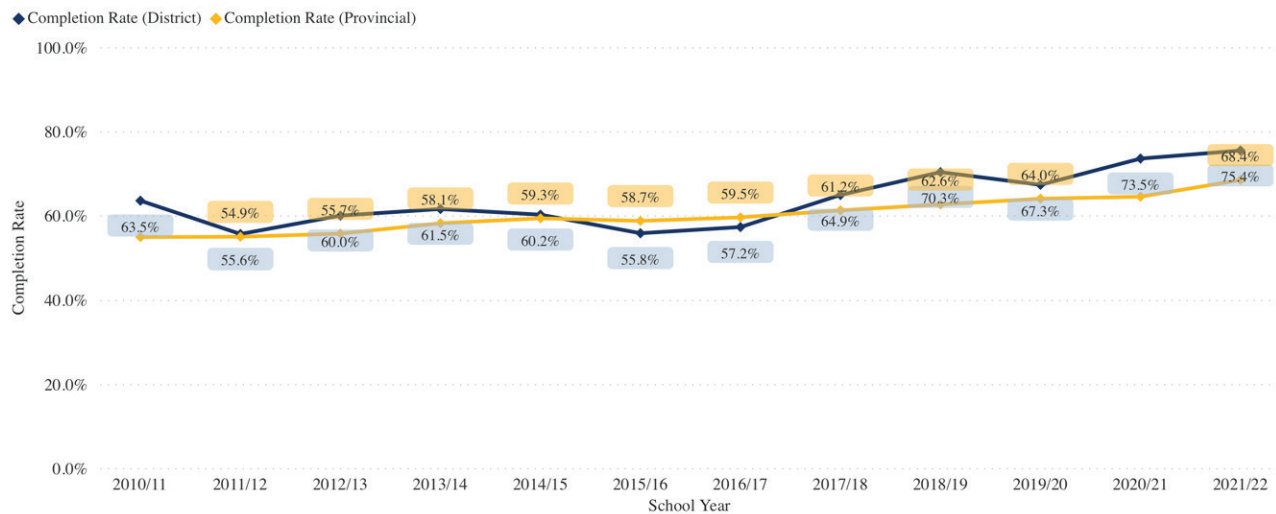


## FIVE-YEAR DATA

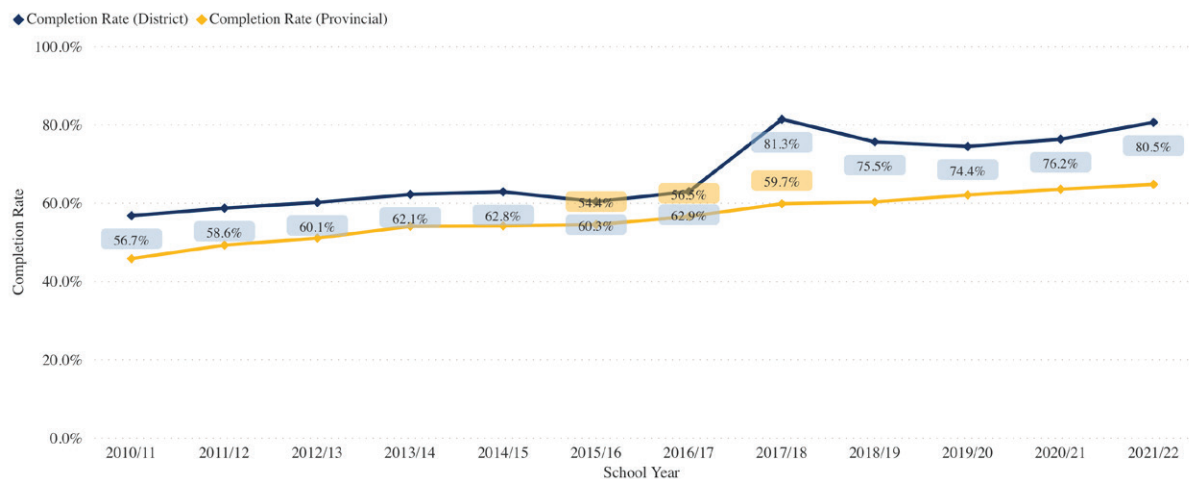
### All Students – Five-Year Grad Rates



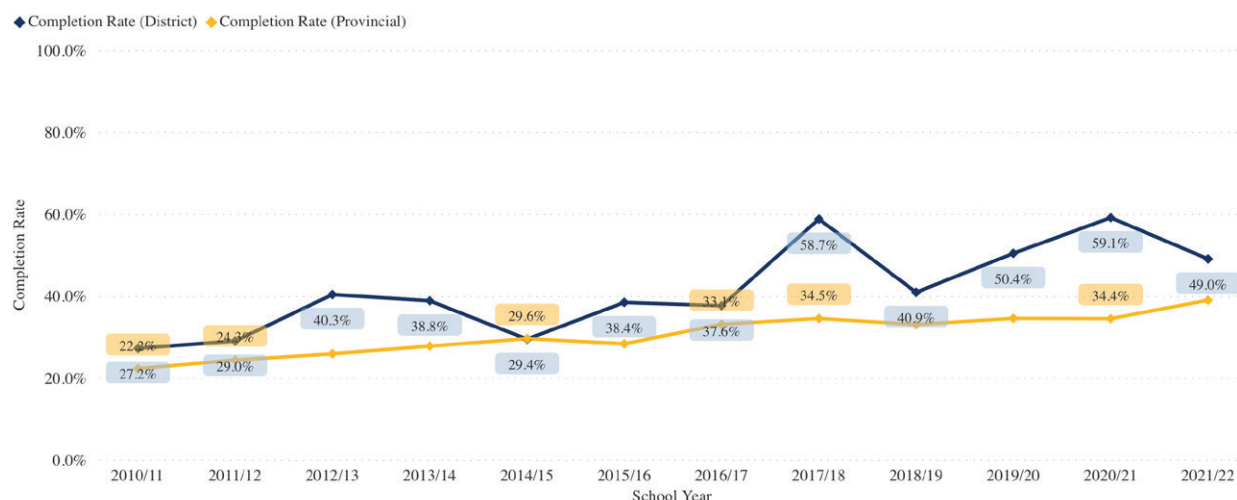
### Diverse Abilities – Five-Year Grad Rates



### Indigenous Students – Five-Year Grad Rates



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

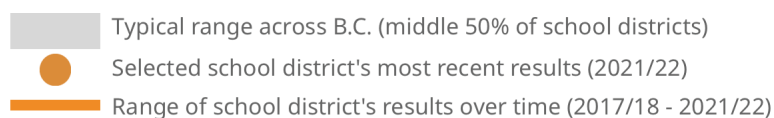


## SIX-YEAR GRADUATION RATES

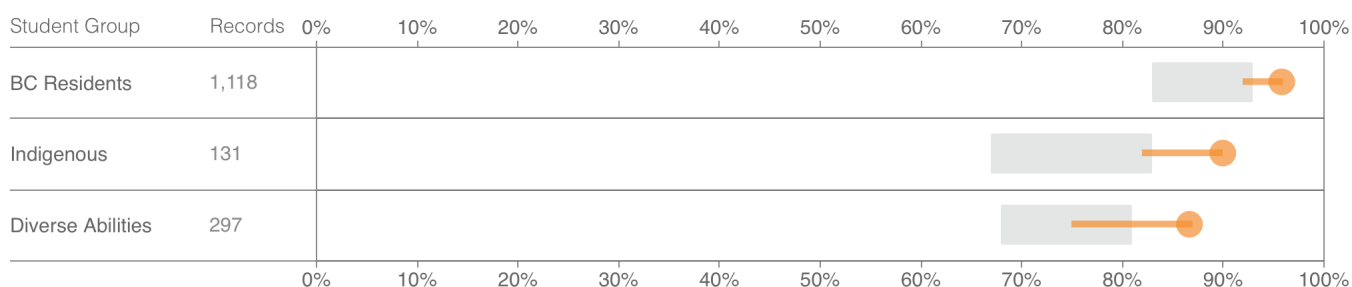
The data for six-year graduation rates shows overall positive trends and demonstrates the benefits of providing learners with additional time to meet graduation requirements. The graphic below shows the positive trend over the period 2017/18 to 2021/22 for six-year rates in all categories: BC Residents, 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 (2017/18 TO 2021/22)

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.



## Completion Rates



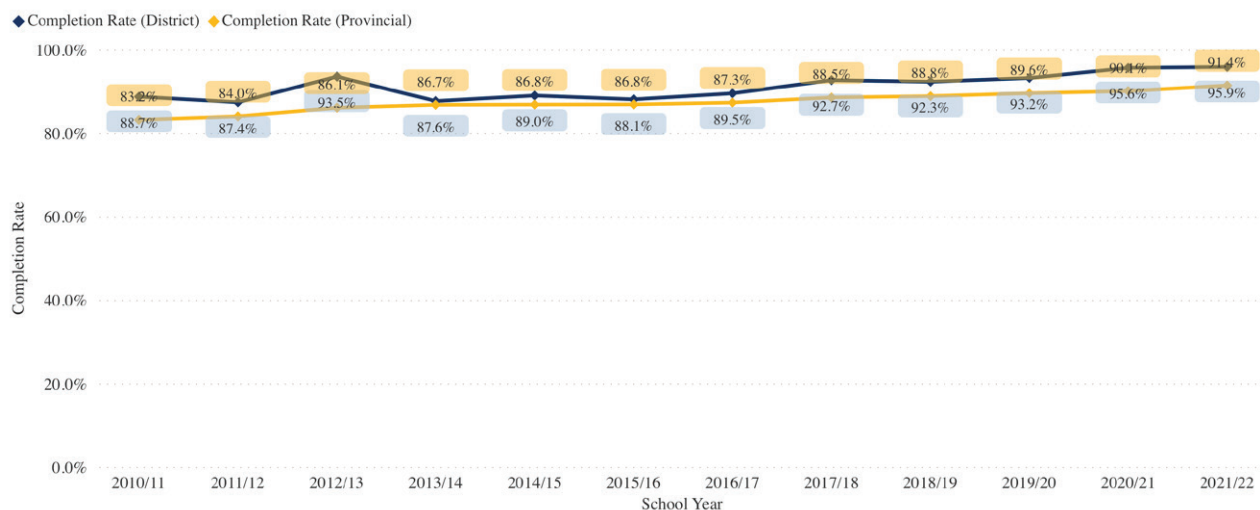
More specifically, over the period 2017/18 to 2021/22, the six-year graduation rate for the all resident students category has increased from 92% to 96%, which sits above the typical provincial range of 83% - 93% and the provincial average of 91%.

As shown in the data set below, the six-year graduation rate for the Indigenous subgroup over the period 2017/18 to 2021/22 has shown a range of 82 - 90% with the 21/22 measure being 90%. The gap between rates for Indigenous and Non-Indigenous subgroups has a range of 6% - 10% with the smallest gap in the 21/22 data of 6%.

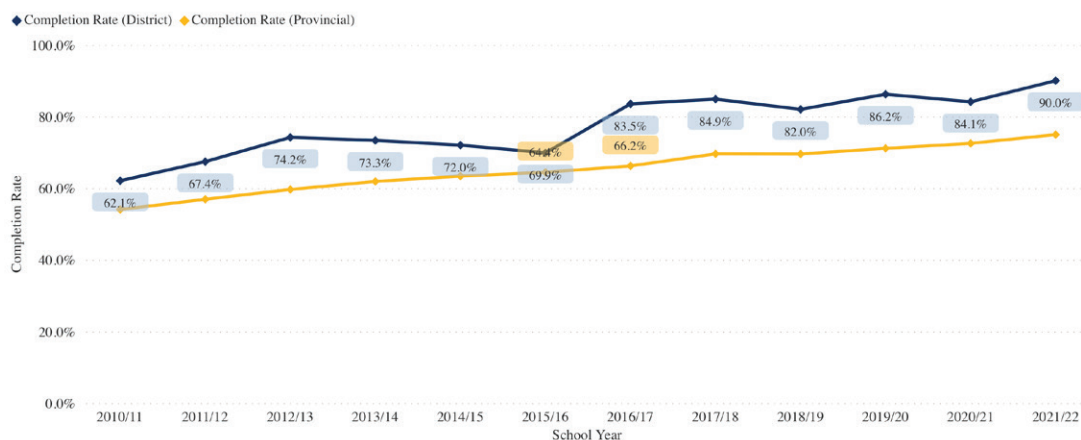
Similarly, the six-year graduation rate for students with diverse abilities over the period 2017/18 to 2021/22 has increased by 12%, with the gap between rates for students with diverse abilities and resident subgroups narrowing from 17% to 9%.

## SIX-YEAR DATA

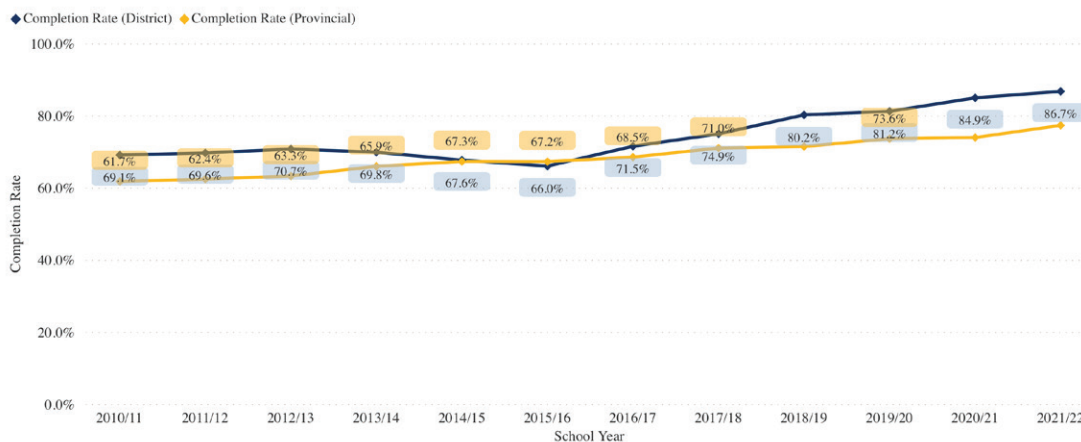
### All residents - Six-Year Grad Rates



### Indigenous - Six-Year Grad Rates

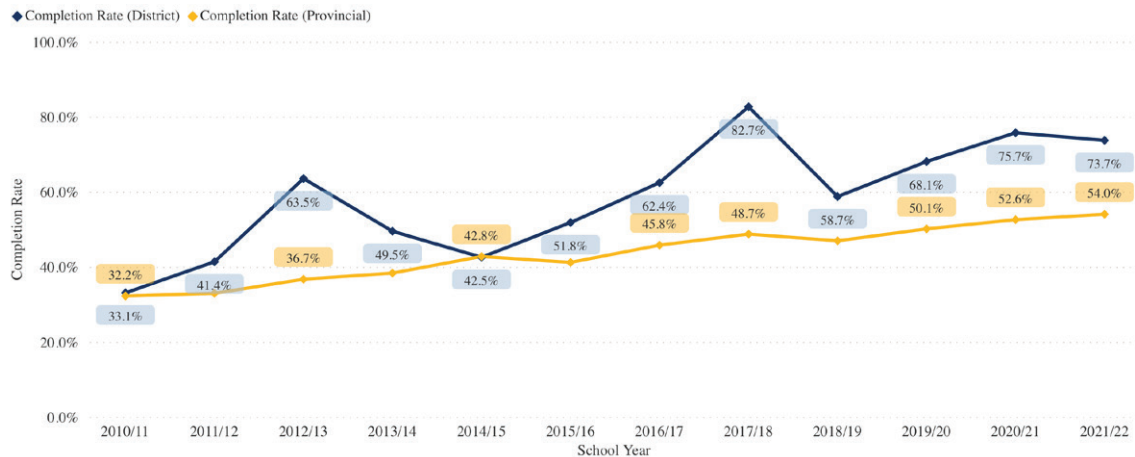


### Diverse Abilities - Six-Year Grad Rates





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



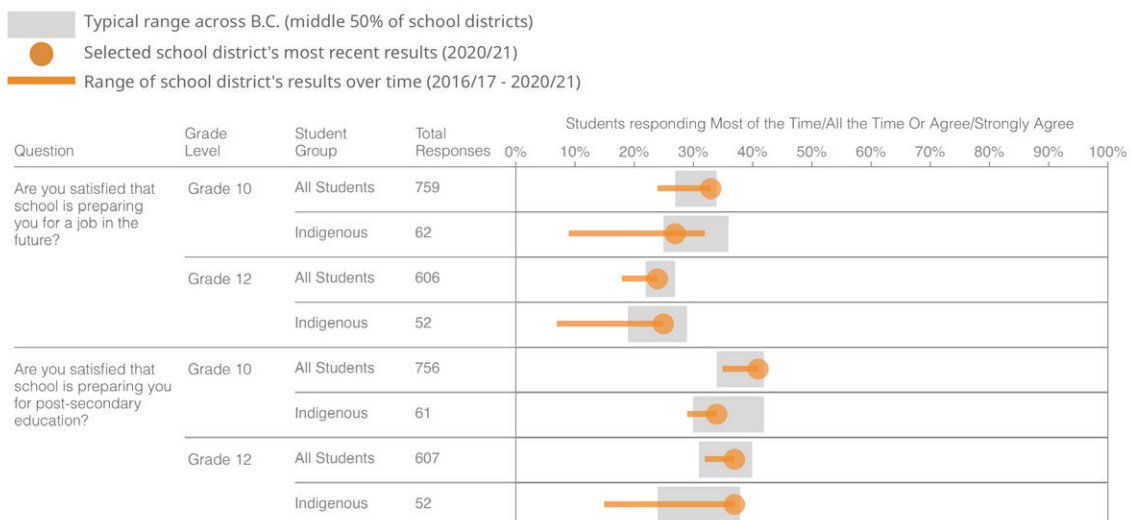
## CAREER AND LIFE GOALS

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 (2017/18 to 2021/22) provides information based on Grade 10 and Grade 12 student perceptions.

When considering student responses “Many Times” or “All of the Time” to the question, “**Are you satisfied that school is preparing you for a job in the future?**” our district results in the various student groups are within the typical provincial range (see graph below). While our district survey responses to this question parallel the overall provincial results, it still invites further exploration given only 33% of Grade 10 students and 24% of Grade 12 students indicated a positive response to the question, “**Are you satisfied that school is preparing you for a job in the future?**”

In response to the question, “**Are you satisfied that school is preparing you for post-secondary education?**” provincial and district data is also generally aligned (see graph below). Considering the five-year results for students responding “Many Times” or “All of the Time,” the 21/22 district results represent the highest results for each student group: Grade 10 All Students five-year range: 35% - 41%; Grade 10 Indigenous Students five-year range: 29% - 34%; Grade 12 All Students five-year range: 32% - 37%; Grade 12 Indigenous Students five-year range: 15% - 37%. While our district survey 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 given only 41% of Grade 10 students and 37% of Grade 12 students indicated a positive response to the question, “**Are you satisfied that school is preparing you for post-secondary education?**”

As a district, we will need to get a better understanding as to why there is a consistent and clear difference in the data sets for the Indigenous students subgroup compared to the all students grouping for all post-secondary and career preparation questions at the Grade 10 level. This difference between the all students and Indigenous students subgroups is not seen in the Grade 12 data.

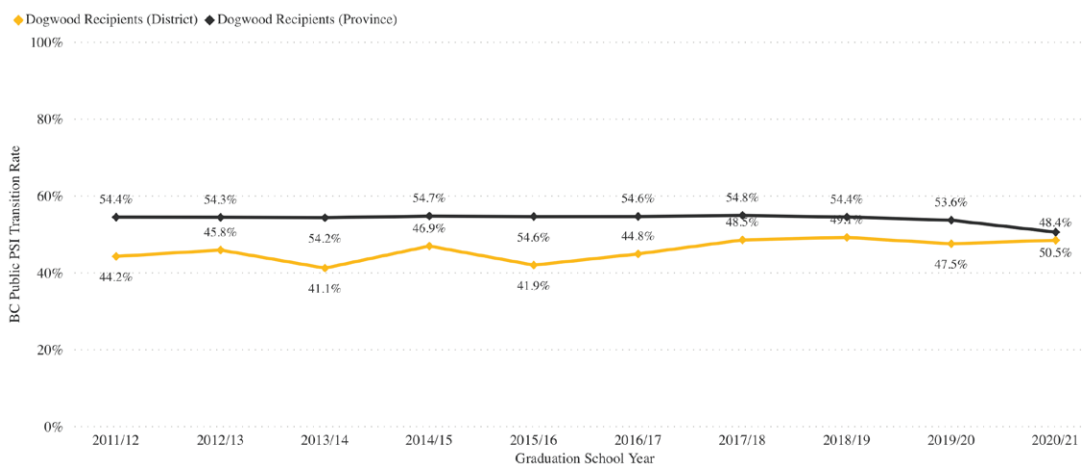


## TRANSITION TO POST-SECONDARY

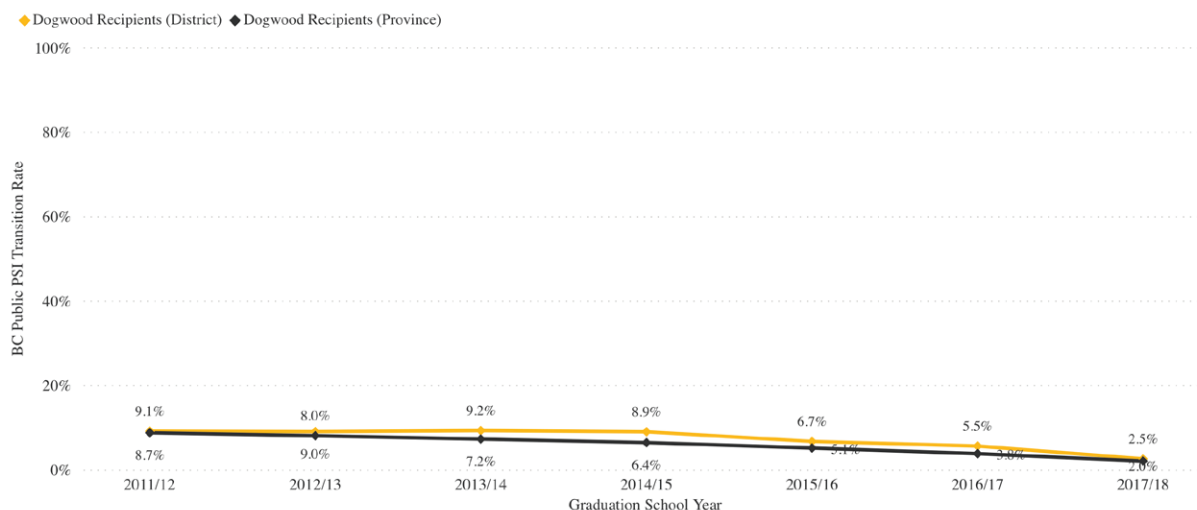
The Post-Secondary Institute Transition (PSI) is a measure that examines the number of students who are eligible to graduate and identifies the proportion of those students who make a transition to a B.C. public post-secondary institution.

While data specific to immediate transition to post-secondary for district students has shown slight progression year over year, our district results continue to be just below the provincial average. 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. Data for the children/youth in care and Indigenous subgroups is masked, as per ministry requirements.

### 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. Each year we typically have 125 Grade 12 students concurrently enrolled in first year post-secondary trades programs. We have confirmed with the Ministry of Education and Child Care that the Grade 12 Train in Trades students are not included in our PSI transition data. Based on our five-year average graduation group size of 1128 students, our trades students represent 11% 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 or more years transition data sets.

To help us better understand our district PSI transition pattern, we included four additional questions in the 21/22 student learning survey (See Appendix A). 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?**” are very similar at Grade 10 (55%) and Grade 12 (57%). The Ministry data set measures our first year PSI transition rate at 48% but does not include our Train in Trades students.

When asked the question, “**Which is the most immediate factor that could restrict your participation in post-secondary course work?**” the most common answer was “Financial restrictions” for both Grade 10 (27%) and Grade 12 (29%) students. It is

important to note the “Financial restrictions” category could include financial restrictions associated with transportation expenses. The second most common answer was “Meeting admission requirements” for both Grade 10 (25%) and Grade 12 (18%) students.

It is worth noting in the past year a consulting company has been contracted by the Ministry of Advanced Education and Skills Training to complete a post-secondary needs assessment for the Maple Ridge - Pitt Meadows community. The results of this needs assessment are expected to be released before the end of 2023.

### **KEY TAKE-AWAYS**

Overall, our district graduation data in each of the student subgroupings remain above the provincial average, and over the five year period 2017/18 - 2021/22, 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 in the gap between subgroup graduation rates.

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. Specific to the Grade 10 data set, there is a measurable difference in the responses between the all students and the Indigenous students subgroups. This same difference is not demonstrated in the Grade 12 data.

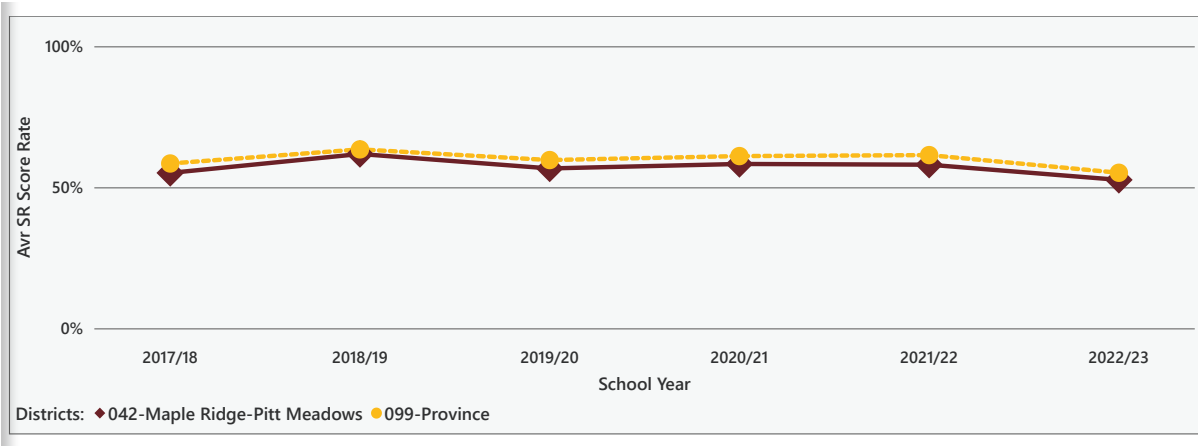
From the additional PSI transition questions we added to the student learning survey, we learned that a similar number of students at Grade 10 (55%) and Grade 12 (57%) anticipate engaging in post-secondary work within the first year of graduation. Similarly, both Grade 10 (27%) and Grade 12 (29%) students identified financial restrictions as the most common factor deterring their participation in post-secondary course work.



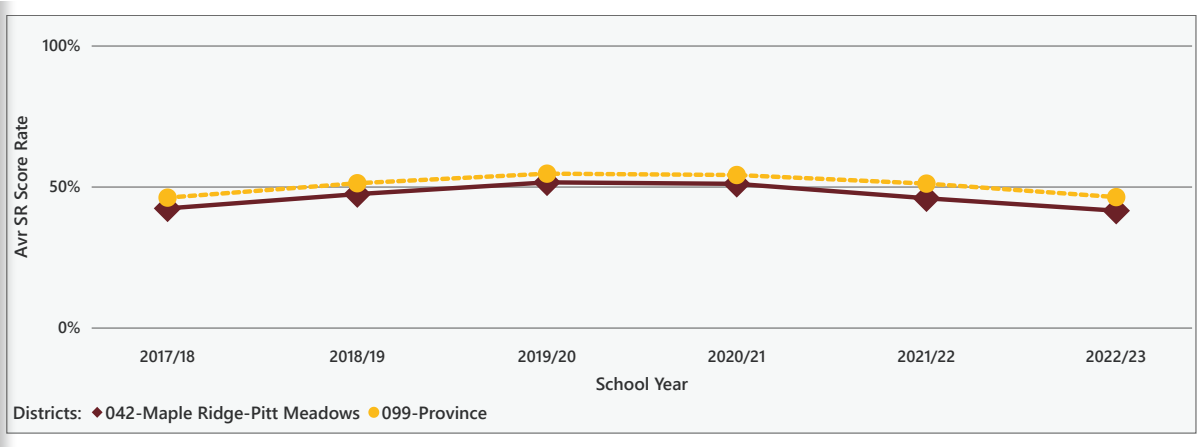
## **APPENDIX A**

FOUNDATION SKILLS ASSESSMENT (FSA)

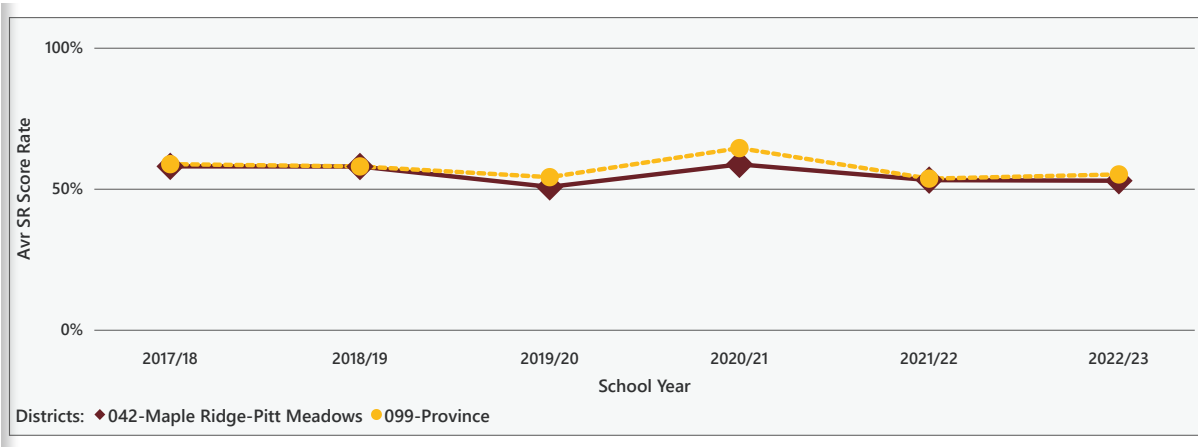
Grade 4: Literacy



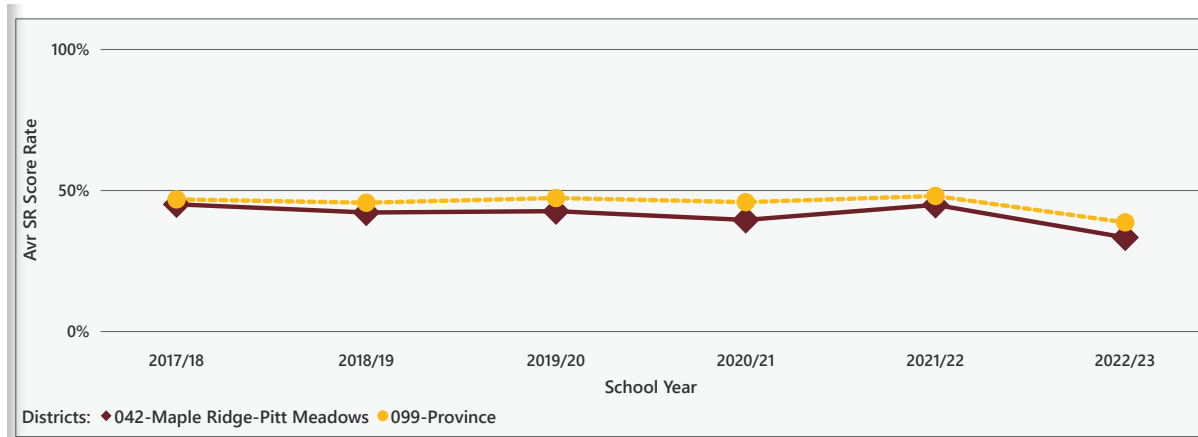
Grade 4: Numeracy



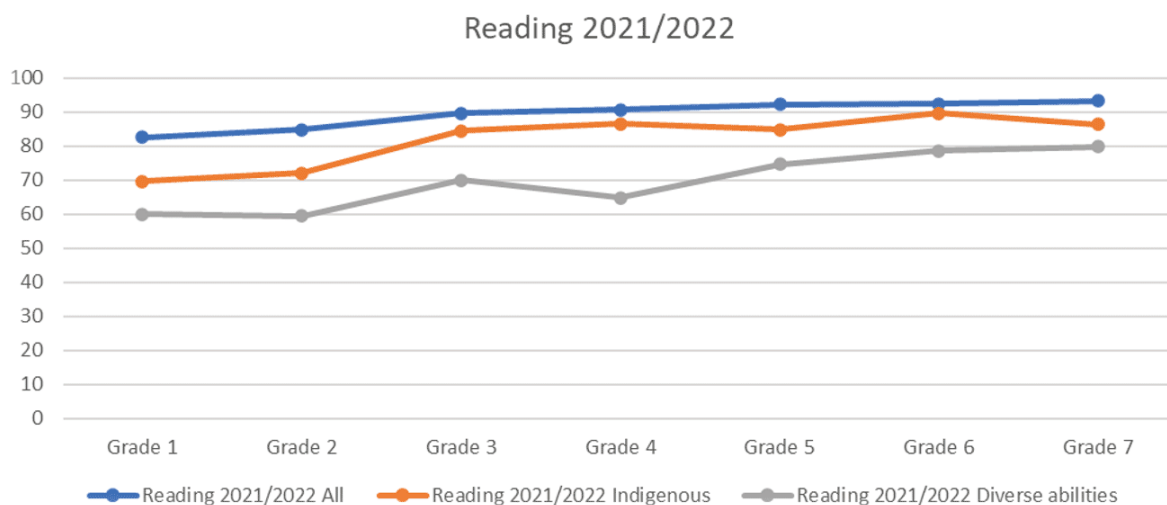
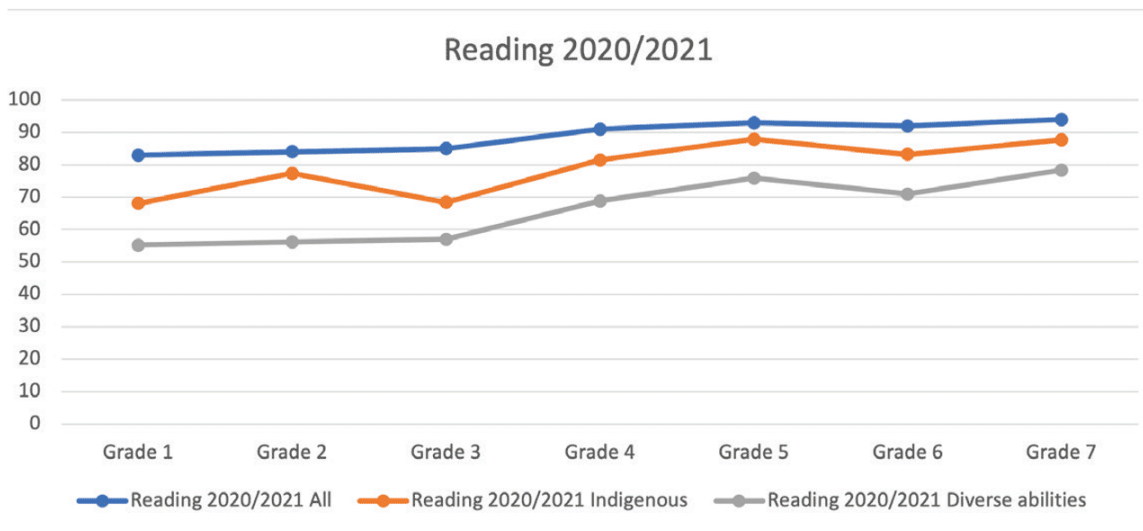
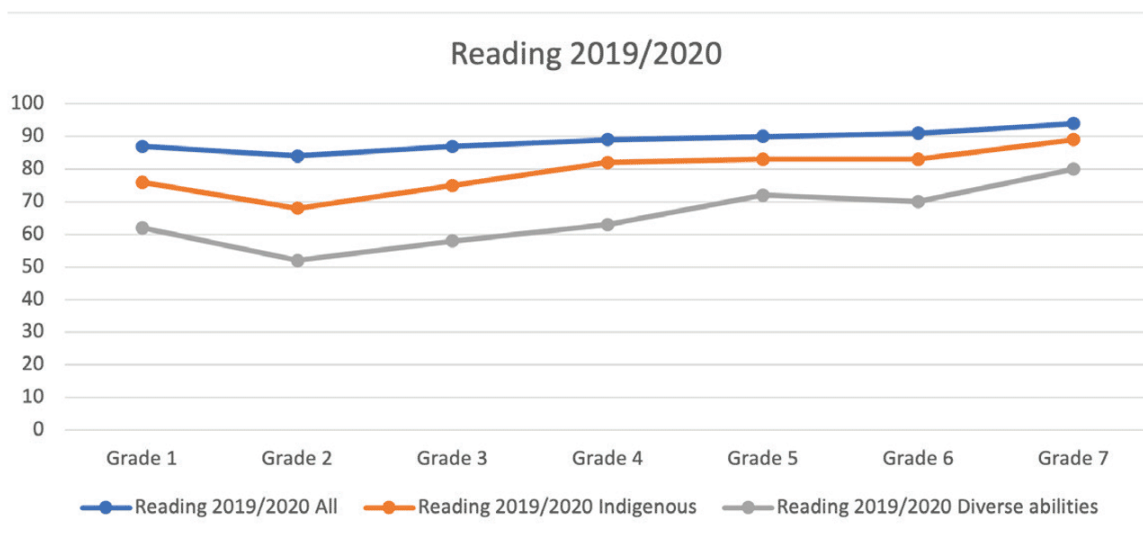
Grade 7: Literacy



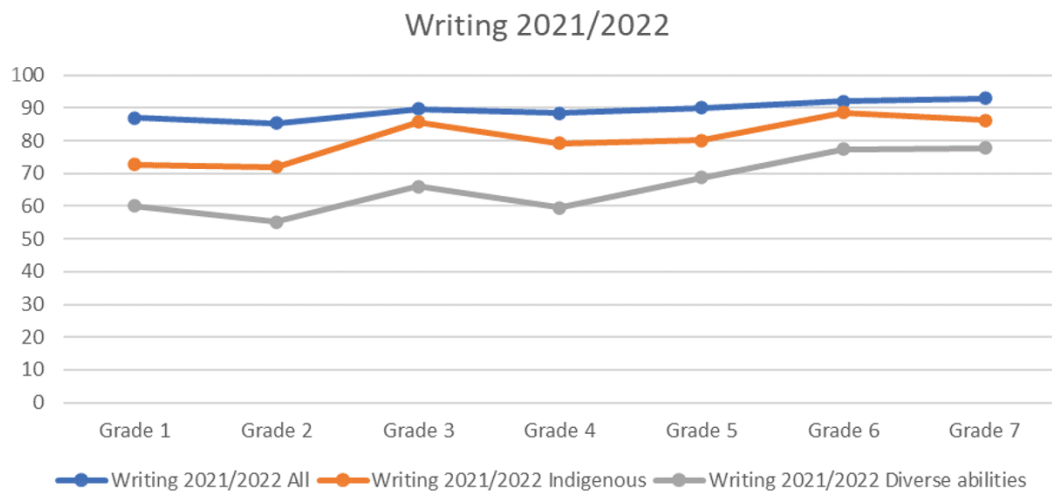
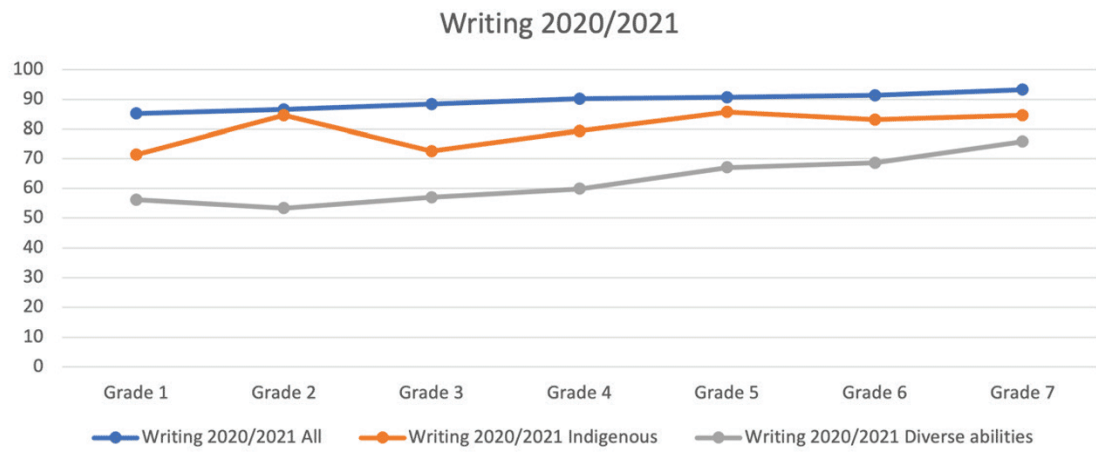
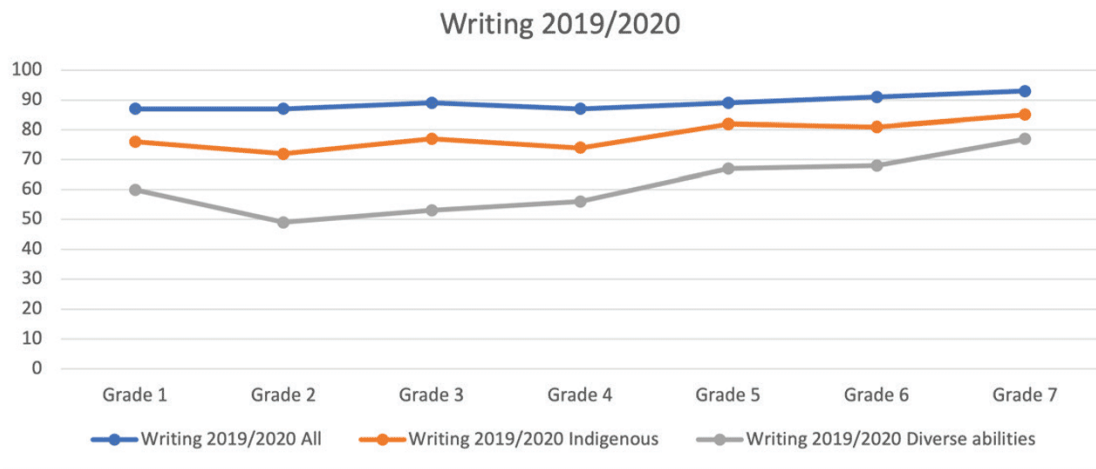
## Grade 7: Numeracy

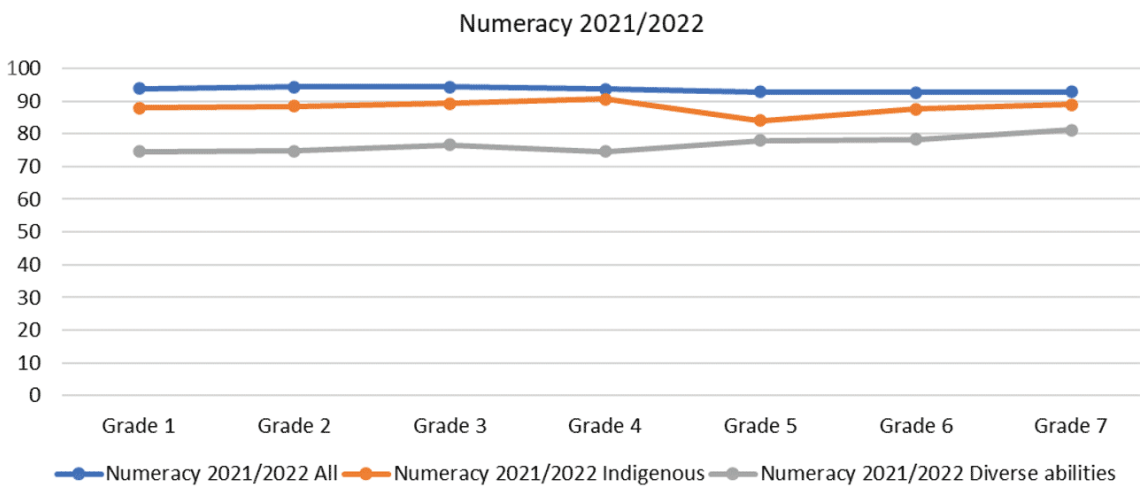
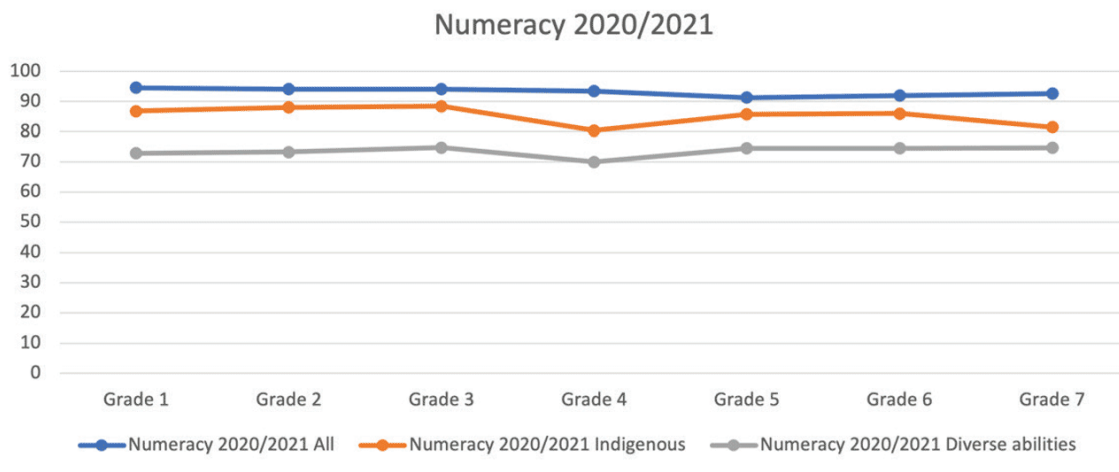
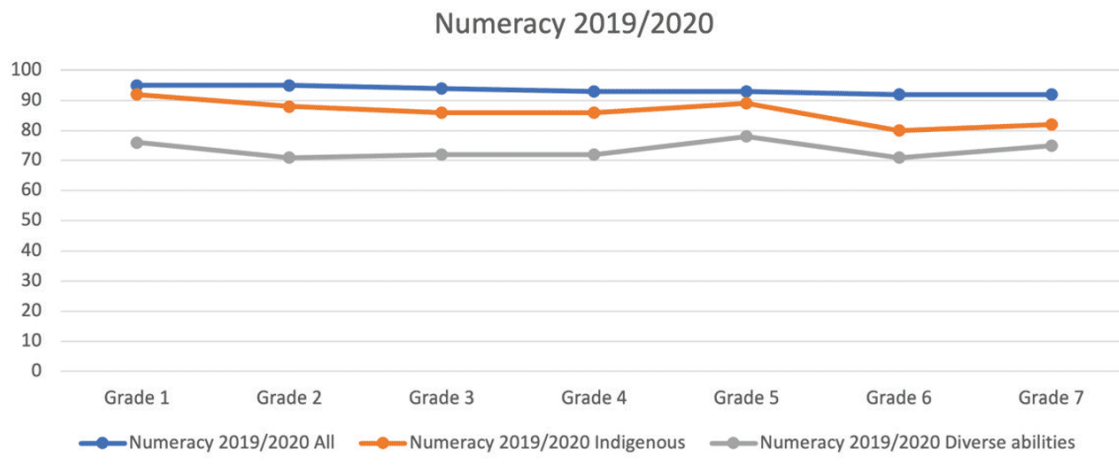


## ADDITIONAL DATA: LITERACY AND NUMERACY



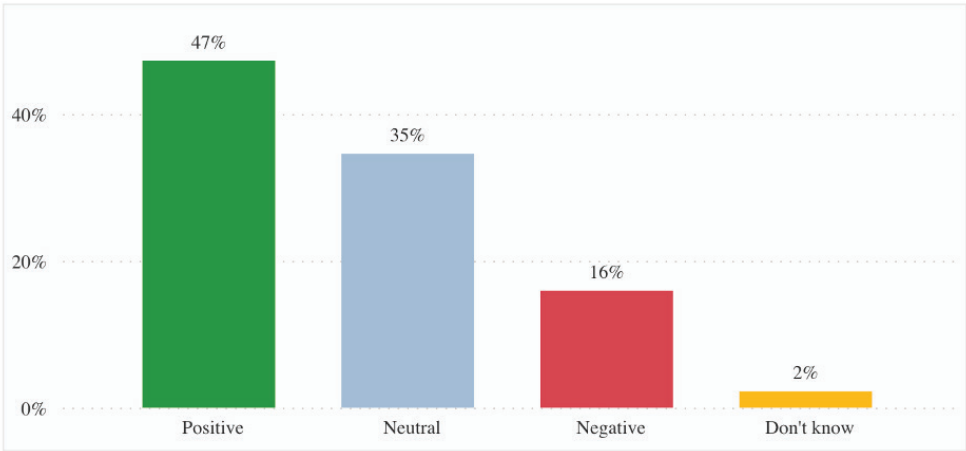




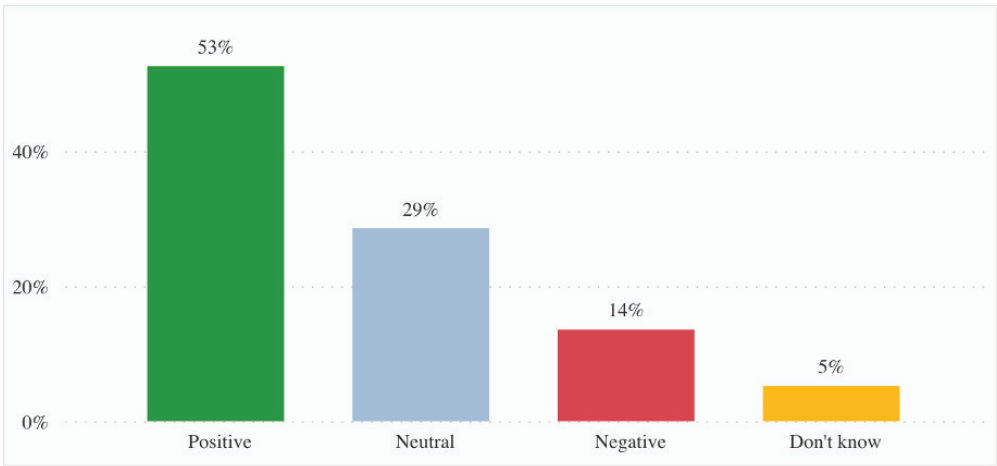


2021/22 PROVINCIAL STUDENT LEARNING SURVEY DATA

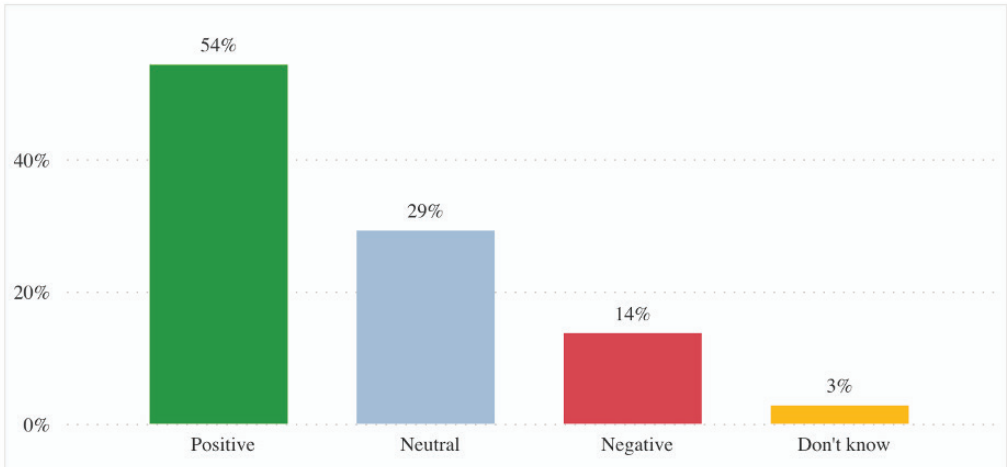
All Students  
Grade 12: Do you feel good about yourself?



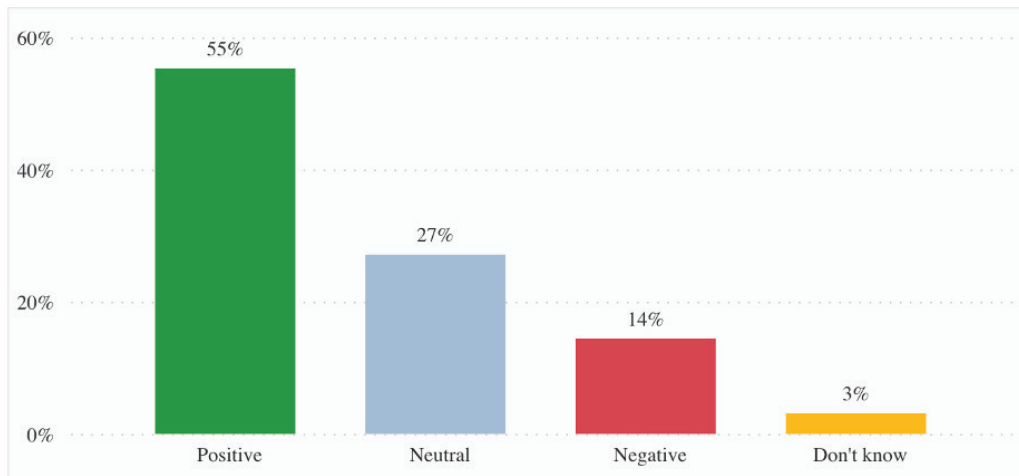
Grade 7: Is school a place where you feel like you belong?



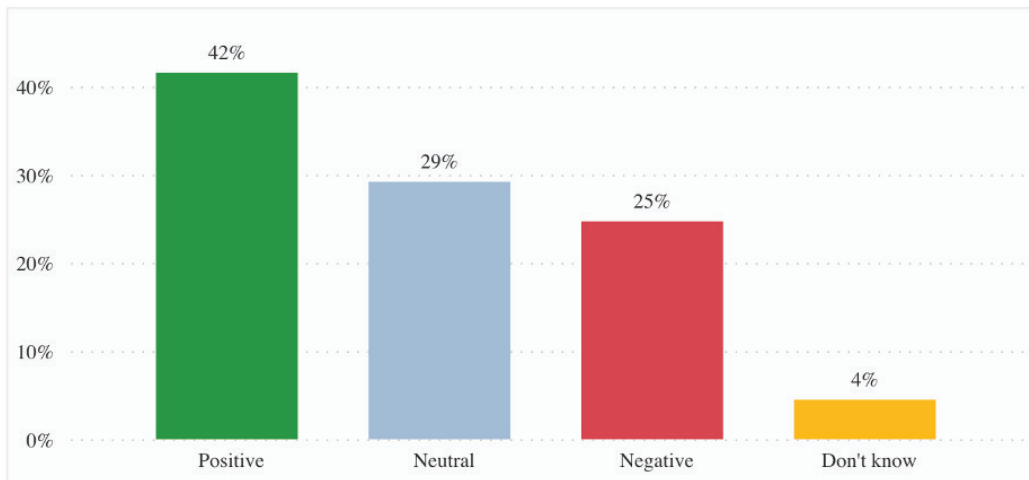
Grade 10: Is school a place where you feel like you belong?



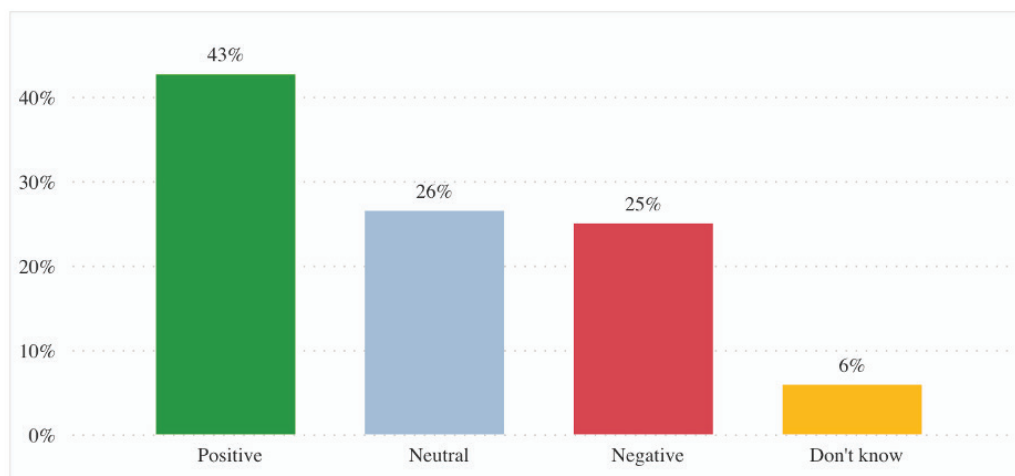
**Grade 12: Is school a place where you feel like you belong?**



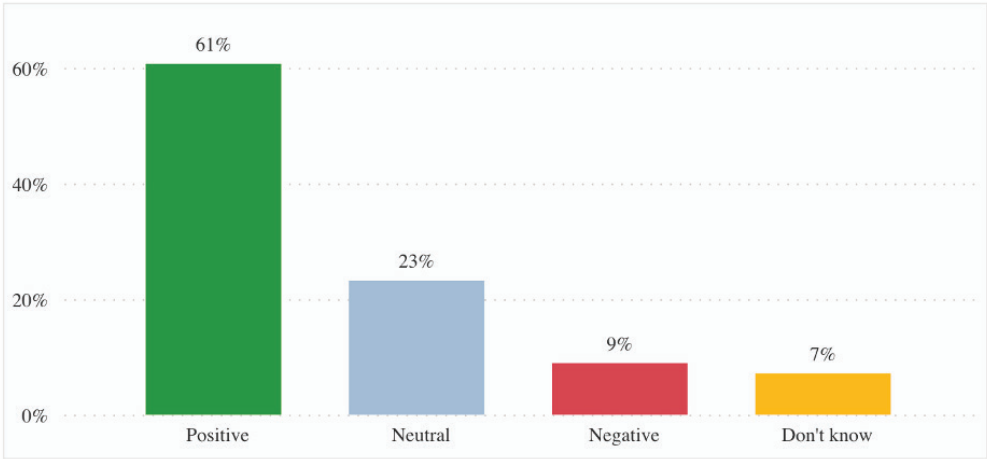
**Indigenous Students**  
**Grade 7: Is school a place where you feel like you belong?**



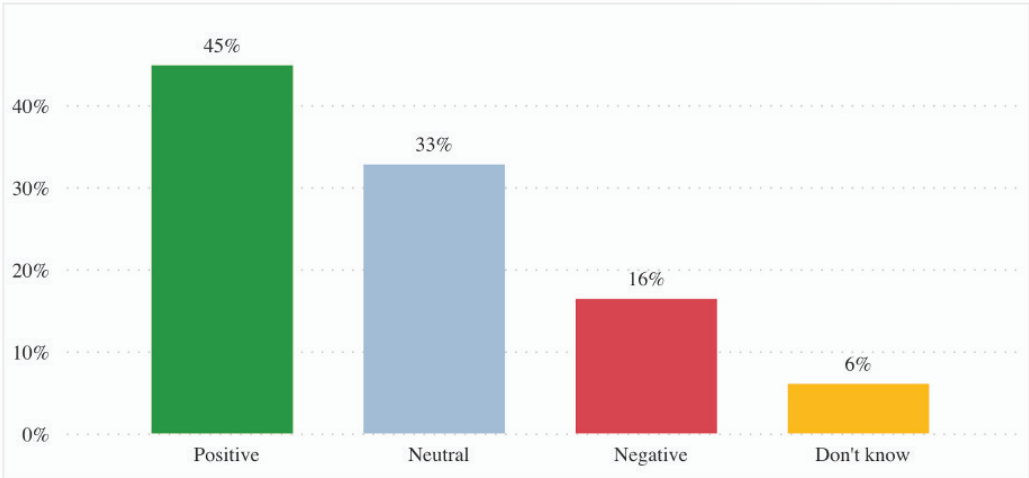
**Grade 10: Is school a place where you feel like you belong?**



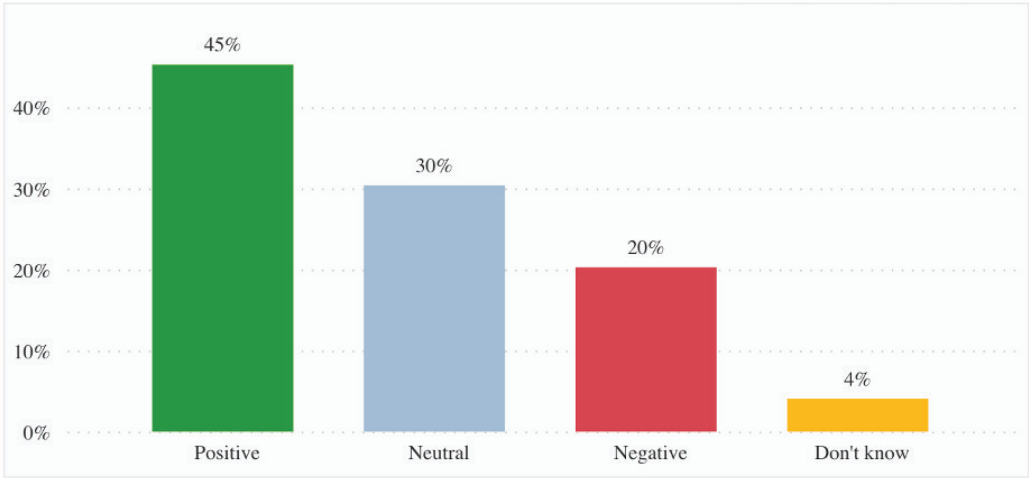
**Grade 12: Is school a place where you feel like you belong?**



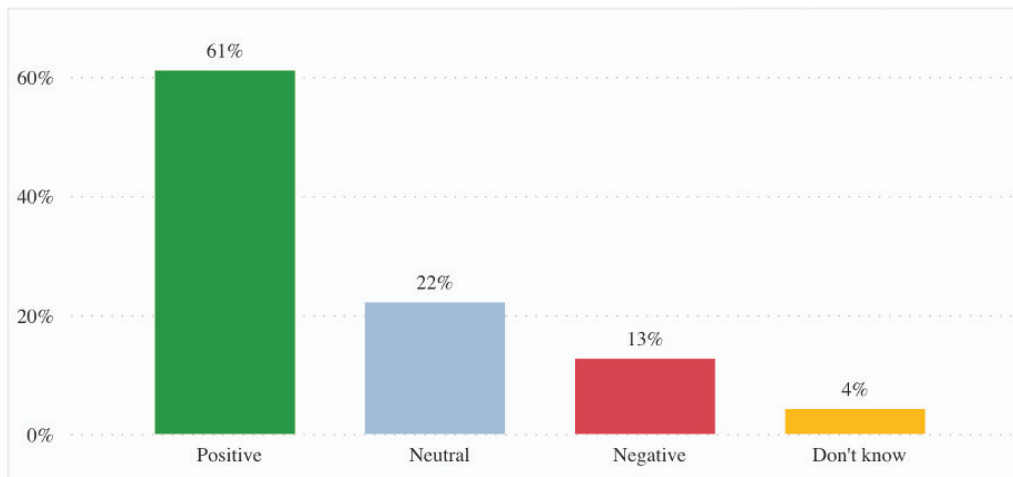
**Students with Special Needs**  
**Grade 7: Is school a place where you feel like you belong?**



**Grade 10: Is school a place where you feel like you belong?**

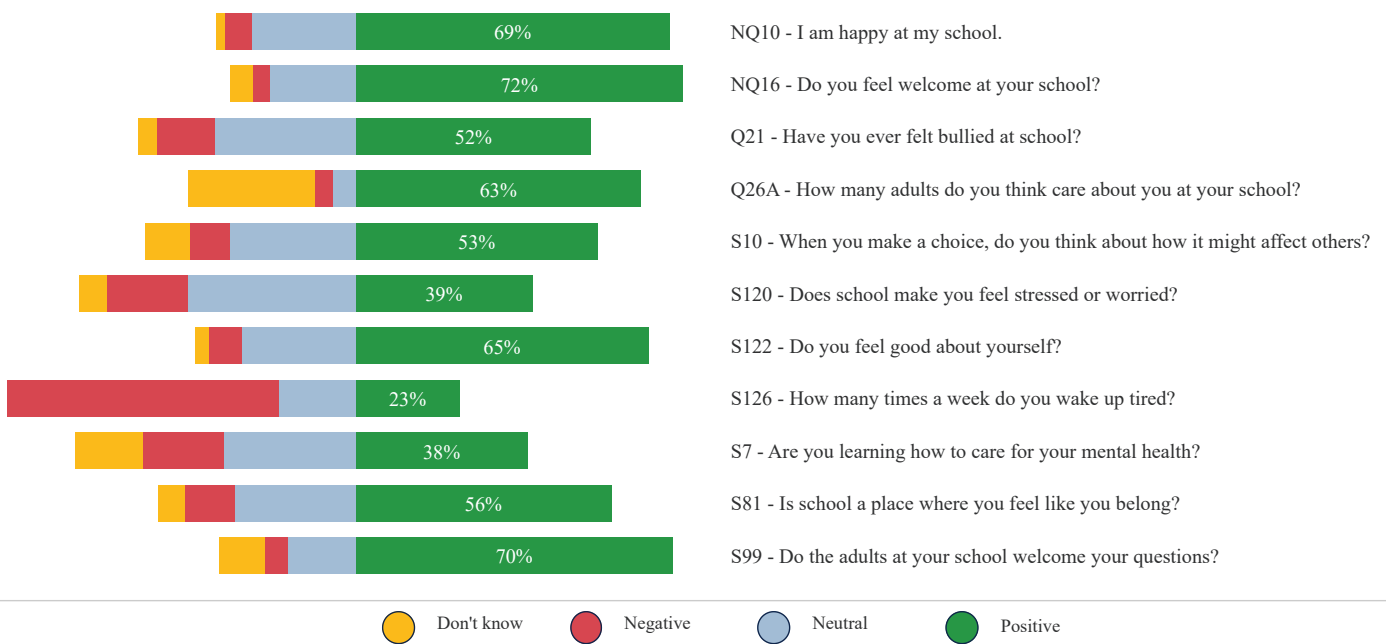


## Grade 12: Is school a place where you feel like you belong?

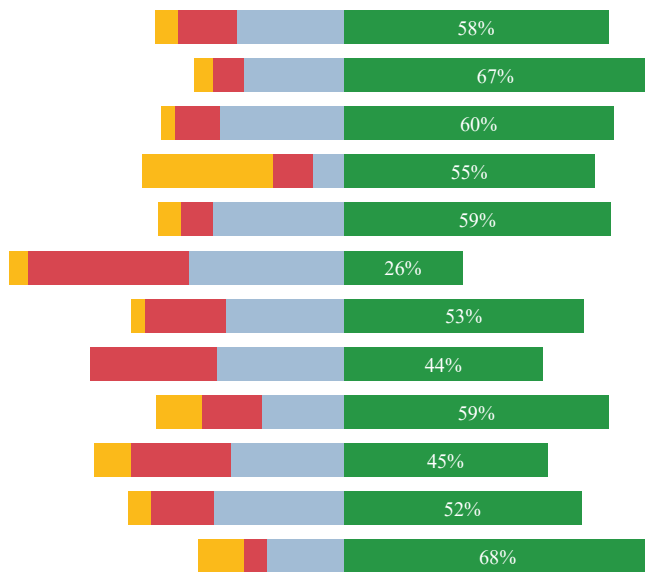


## All Students

### Grade 4: Mental Health Questions

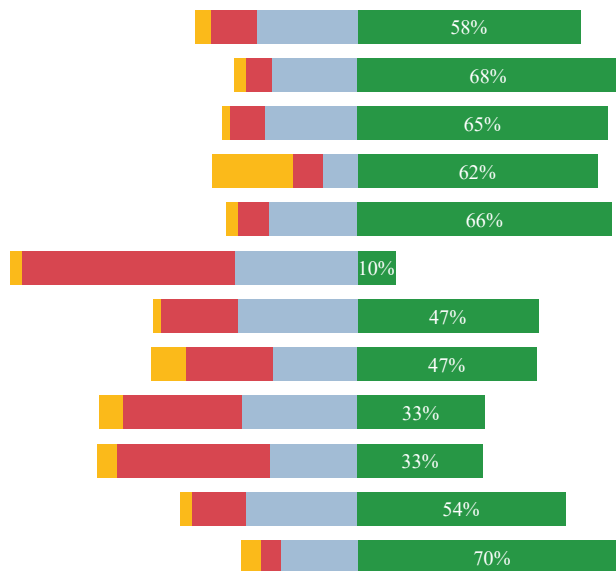


## Grade 7: Mental Health Questions



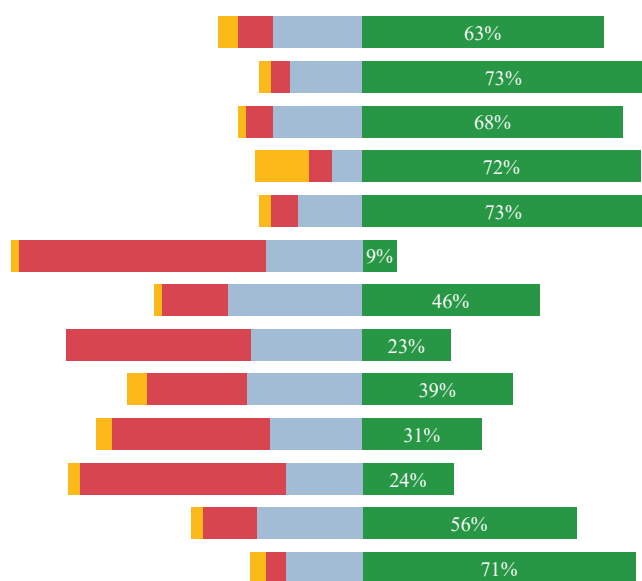
● Don't know
 ● Negative
 ● Neutral
 ● Positive

## Grade 10: Mental Health Questions



● Don't know
 ● Negative
 ● Neutral
 ● Positive

## Grade 12: Mental Health Questions



NQ10 - I would like to go to a different school.

NQ16 - Do you feel welcome at your school?

Q21 - Have you ever felt bullied at school?

Q26A - At your school, how many adults do you feel care about you (for example,...

S10 - When you make a decision to do something, do you stop to think about how ...

S120 - Does school make you feel stressed or anxious?

S122 - Do you feel good about yourself?

S126 - How often do you usually get a good night's sleep?

S128B - How would you describe your mental health?

S14 - I am satisfied that in school I learn how to express emotion, and deal with e...

S7 - At school, I am learning how to care for my mental health. (for example, anxi...

S81 - Is school a place where you feel like you belong?

S99 - Do the adults at your school value and welcome your questions?



## ADDITIONAL SD42 STUDENT LEARNING SURVEY QUESTIONS

Grade 10: How helpful has your high school experience been in expanding your knowledge about and understanding of post-secondary opportunities and requirements?

	Count	Valid %
Very helpful	70	9%
Helpful	308	43%
Somewhat helpful	266	37%
Not helpful	57	8%
No answer	96	0%
<b>Total</b>	<b>797</b>	<b>87%</b>

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	162	23%
Very likely	230	32%
Potentially	234	33%
Not likely	45	6%
No, not going to happen	26	3%
I am already enrolled in a post-secondary trade partnership program	3	0%
No answer	97	0%
<b>Total</b>	<b>797</b>	<b>87%</b>



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

	<b>Count</b>	<b>Valid %</b>
Absolutely	306	43%
Very likely	188	26%
Potentially	154	21%
Not likely	41	5%
No, not going to happen	12	1%
I am already enrolled in a post-secondary trade partnership program	0	0%
No answer	96	0%
<b>Total</b>	<b>797</b>	<b>87%</b>

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

	<b>Count</b>	<b>Valid %</b>
Meeting admission requirements	169	25%
Transportation restrictions and/or location of post-secondary institution	58	8%
Financial restrictions	184	27%
No immediate restrictions	216	32%
Other	45	6%
No answer	125	0%
<b>Total</b>	<b>797</b>	<b>84%</b>

**Grade 12: How helpful has your high school experience been in expanding your knowledge about and understanding of post-secondary opportunities and requirements?**

	<b>Count</b>	<b>Valid %</b>
Very helpful	60	10%
Helpful	202	35%
Somewhat helpful	228	39%
Not helpful	85	14%
No answer	65	0%
<b>Total</b>	<b>640</b>	<b>89%</b>

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

	<b>Count</b>	<b>Valid %</b>
Absolutely	218	37%
Very likely	120	20%
Potentially	116	20%
Not likely	67	11%
No, not going to happen	42	7%
I am already enrolled in a post-secondary trade partnership program	11	1%
No answer	66	0%
<b>Total</b>	<b>640</b>	<b>89%</b>

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

	<b>Count</b>	<b>Valid %</b>
Absolutely	331	57%
Very likely	127	22%
Potentially	84	14%
Not likely	21	3%
No, not going to happen	10	1%
I am already enrolled in a post-secondary trade partnership program	0	0%
No answer	67	0%
<b>Total</b>	<b>640</b>	<b>89%</b>

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

	<b>Count</b>	<b>Valid %</b>
Meeting admission requirements	104	18%
Transportation restrictions and/or location of post-secondary institution	54	9%
Financial restrictions	165	29%
No immediate restrictions	194	34%
Other	44	7%
No answer	79	0%
<b>Total</b>	<b>640</b>	<b>87%</b>



**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: **2022/23 AUDITED FINANCIAL STATEMENTS**

Date: September 20, 2023  
(Public Board Meeting)

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**Decision**

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**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, 2023, 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, 2023, together with the auditor's report.

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, 2023 are included in Attachment B.

The financial statements have been prepared by Maple Ridge – Pitt Meadows School District staff and audited by KPMG LLP.

**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.

By board policy, a contingency reserve of at least 1% of operating expenditures and not exceeding 3% of operating expenditures shall be maintained (\$2.02M to \$6.06M).

At the April 26, 2023, 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:

- i. Contingency Reserve for Local Capital – maintain a minimum of 1% of budgeted operating expenditures (\$2.02M);
- ii. New classroom setup – increase from a current maximum allocation of \$2.71M to \$4.11M;
- iii. Sustainability upgrades – decrease to a maximum allocation of \$0.61M; and
- iv. Other Facilities Renewal– increase to a maximum allocation of \$2.00M.

The available operating surplus of \$2.34M at June 30, 2023 was used to top up the contingency reserve for local capital (an increase of \$0.17M to \$2.02M), top up new classroom setup (an increase of \$1.40M for a total of \$4.11M), top up sustainability upgrades (an increase of \$0.03M for a total of \$0.61M), and set up an allocation for renewal of other facilities (\$0.74M).

**RECOMMENDATION:**

**THAT the Board approve the Audited Financial Statements of School District No. 42 (Maple Ridge – Pitt Meadows) for the year ended June 30, 2023.**

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, 2023.

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 2022/23, 92.77% 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.

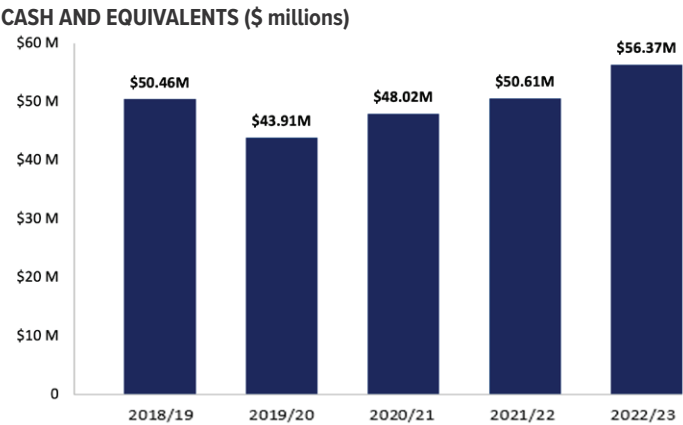
**Special purpose funds** - The special purpose fund is comprised of separate funds established to track revenue and expenditures received from the MECC and other sources that have restrictions on how they may be spent. Pursuant to Sections 156(4) and (5) of the School Act, each special purpose fund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

**Capital funds** - 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, 2023, the school district reported \$56.37M in cash and equivalents.

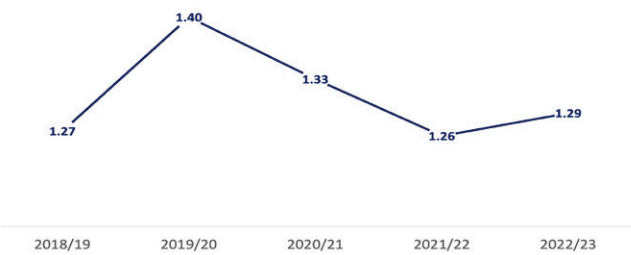


Cash and cash equivalents does not represent funds available for new initiatives. The only available funds are the \$0.14M of \$1.32M balance in the MECC restricted capital fund, which can be used to fund new capital projects with the approval of the minister.

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, 2023 statement of financial position, the school district reported a current ratio of 1.29.

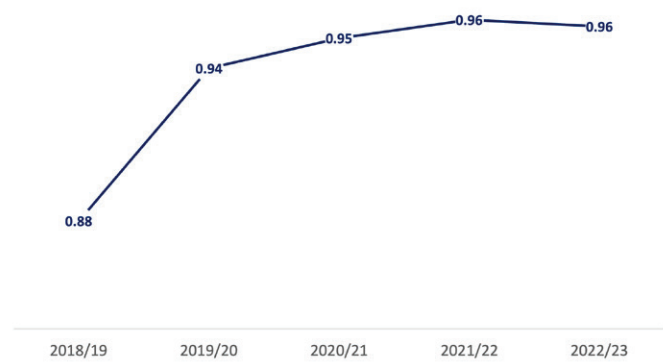
LIQUIDITY — CURRENT RATIO



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, 2023, the school district had 96% of the cash and cash equivalents required to meet current obligations.

CASH ASSET RATIO



The following is a detailed analysis of cash balances at June 30, 2023.

CASH BALANCES	
Sources of Cash and Nature of Commitment	
Ministry of Education and Child Care Restricted Capital	
Balance as at June 30, 2023 from financial statements	\$1,324,422
Total Available Ministry Restricted Capital	\$1,324,422
Local Capital	
Balance as at June 30, 2023 from financial statements	\$8,988,117
Restricted for specific capital purchases	(6,967,105)
Contingency reserve for local capital	(2,021,012)
Total Available Local Capital	\$0
Accumulated Operating Surplus	
Balance as at June 30, 2023 from financial statements	\$4,234,184
Surplus used to fund expenditures in future years	(4,234,184)
Total Available Accumulated Operating Surplus	\$0

CASH ALLOCATION SUMMARY	
Total Cash and Investments	\$56,555,448
Net Working Capital Requirements	(21,225,487)
External restrictions (external contributions for a specific use)	
Deferred operating contributions – restricted for specific program delivery	(8,876,825)
Land capital – restricted for land purchases	(2,531,885)
Other provincial capital – restricted for specific capital projects	(166,057)
Long Term Liabilities - Employee Future Benefits	(9,193,506)
Accumulated remeasurement gain	(14,965)
Ministry of Education and Child Care restricted capital	(1,324,422)
Local Capital restricted for specific purposes	(8,988,117)
Internally restricted accumulated operating surplus	(4,234,184)
<b>Total cash and investments potentially available for cost sharing</b>	<b>\$0</b>

LOCAL CAPITAL RESTRICTED FOR SPECIFIC PURPOSES	
Parent portal	\$21,831
Emergency preparedness	11,636
New classroom setup	3,233,468
Childcare capital	148,050
Capital planning	294,332
HVAC upgrades	519,613
Other sustainability upgrades	390,179
Elementary school capital contribution	700,000
Virtual boardroom	11,225
Information technology capital plan	898,113
Renewal of other facilities	738,658
Contingency reserve for local capital	2,021,012
<b>Total Local Capital Restricted for Specific Purposes</b>	<b>\$8,988,117</b>

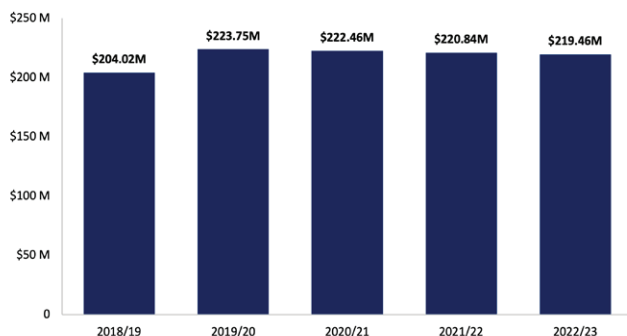
Internally Restricted Operating Fund Surplus At June 30, 2023	
Indigenous education (targeted funding)	\$350,905
School budget balances	442,871
Contractual professional development	294,588
Financial provisions	100,000
Multi-year grants and projects in progress	
Early Career Mentorship grant	334,429
Integrated Child and Youth grant	667,626
Other grants	26,084
Other district initiatives	61,447
Purchase order commitments	329,100
Support for school growth plans	
Literacy	148,428
Numeracy	20,708
Educational leadership - mentorship	7,103
Safe and caring schools	60,493
Fine arts	0
Social emotional learning	7,762
School Teams	5,000
Support for operational plans	
Business systems implementation and upgrades	63,312
Human resources	28,830
Indigenous education	59,228
Ridge Meadows College program development	20,711
Strategic facilities plan	121,735
Succession planning	33,977
Learning services - instructional bank	649,348
Facilities renovations and new classroom set-up	158,055
Student Transportation	242,444
<b>Total internally restricted operating fund surplus</b>	<b>\$4,234,184</b>



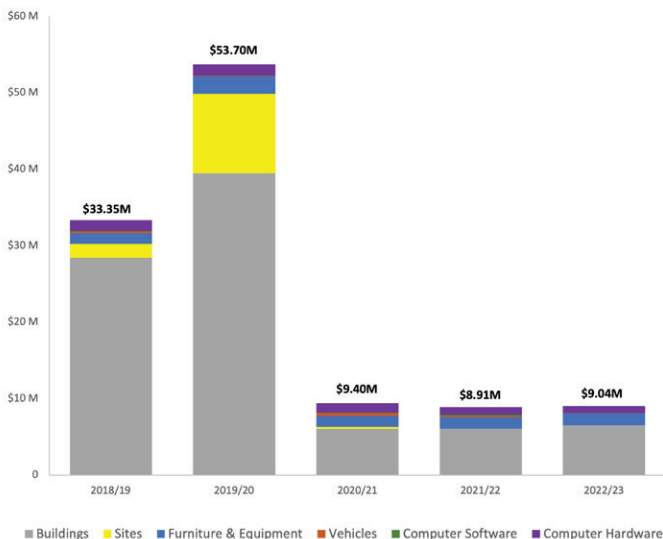
## TANGIBLE CAPITAL ASSETS

In addition to current assets and current liabilities, the statement of financial position reports the total tangible capital assets of the district.

### TANGIBLE CAPITAL ASSETS



The following chart shows capital asset additions by type; building additions are the most significant tangible capital asset addition in 2022/23.



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.

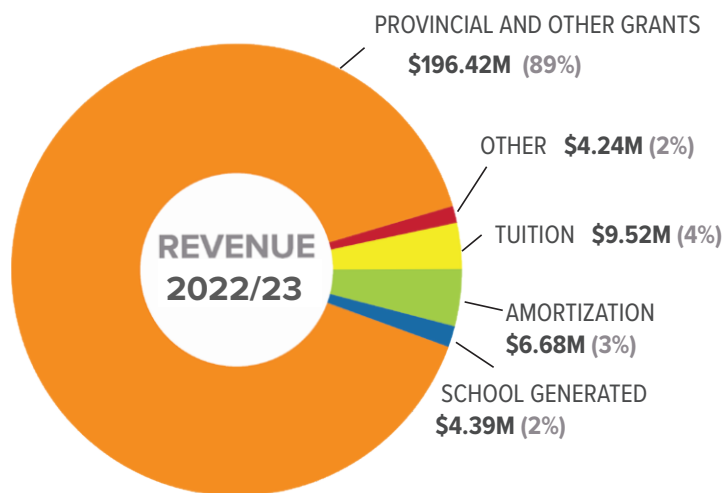
## LIABILITIES

Accounts payable and accrued liabilities as at June 30, 2023 have increased from the prior year by \$3.82M 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 (down \$0.11M), deferred revenue for special purpose funds (up \$0.22M), deferred capital revenue on capital projects being amortized at the same rate as the related capital assets (up \$3.12M), and employee future benefits (up \$0.09M). and asset retirement obligations. A new asset retirement obligation liability of \$11.31M has been recognized this year on adoption of a new accounting standard, along with a prior period adjustment.

## FIVE-YEAR TREND – STATEMENT OF OPERATIONS

### REVENUE

While the school district receives revenue from many sources, the majority of revenue reported on the statement of operations comes from the MECC.

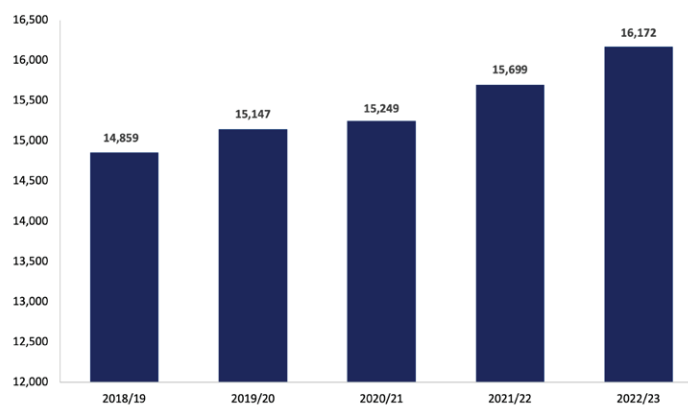


Tuition revenue is from non-resident students attending schools in the district. School generated revenue is raised at the school level through fundraising, school cafeteria and store sales, and various other activities. Amortization of deferred capital contributions is the accounting recognition of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

### CORRELATION BETWEEN STUDENT ENROLMENT AND REVENUE

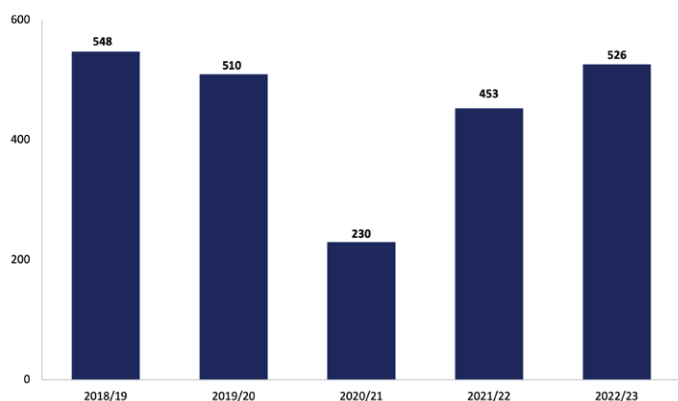
The most significant source of revenue for the school district is grants from the MECC followed by tuition from non-resident students. Both revenue sources are directly correlated to the number of students enrolled in the school district

### RESIDENT STUDENT ENROLMENT



The enrolment history for non-resident students is presented in the following chart. Compared to 2018/19, non-resident student enrolment has decreased by 22 FTE. The 296 FTE increase since 2020/21 is a result of the easing of the COVID-19 pandemic travel restrictions.

#### NON-RESIDENT STUDENT ENROLMENT



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

#### REVENUE BY TYPE

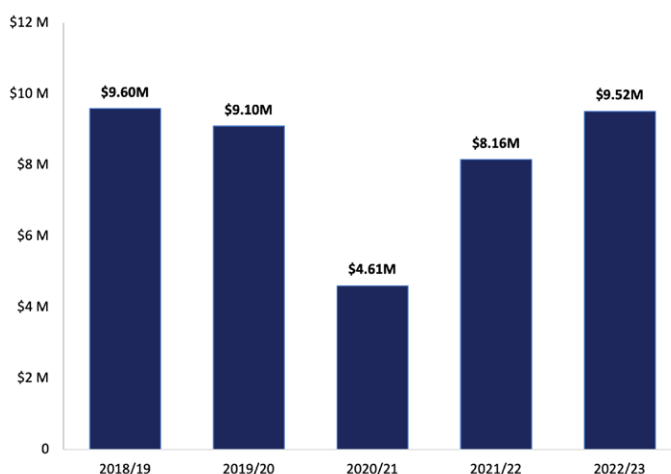
The following charts demonstrate the five-year trend of revenues reported on the statement of operations. All locally generated revenue streams negatively impacted by the COVID-19 pandemic restrictions have improved in 2022/23.

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



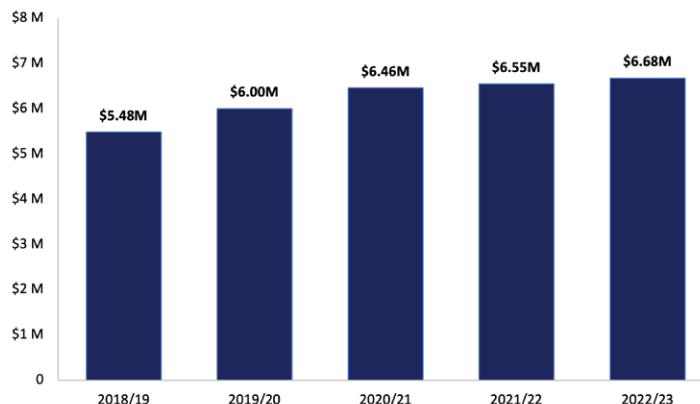
MECC grants are increasing as funded enrolment increases.

#### TUITION (\$ millions)



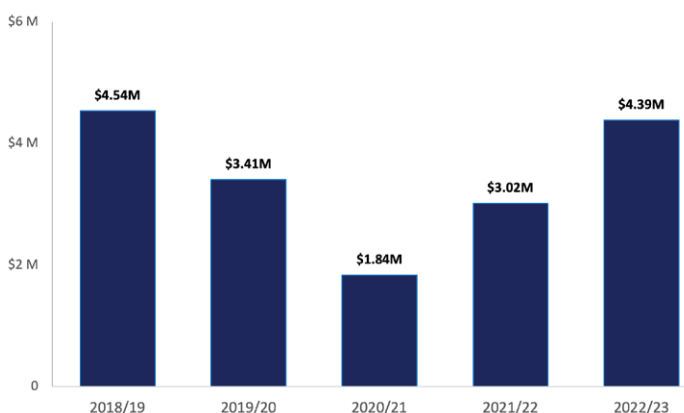
Tuition revenue increases as international student enrolment and tuition rates increase.

#### AMORTIZATION OF DEFERRED CAPITAL REVENUE (\$ millions)



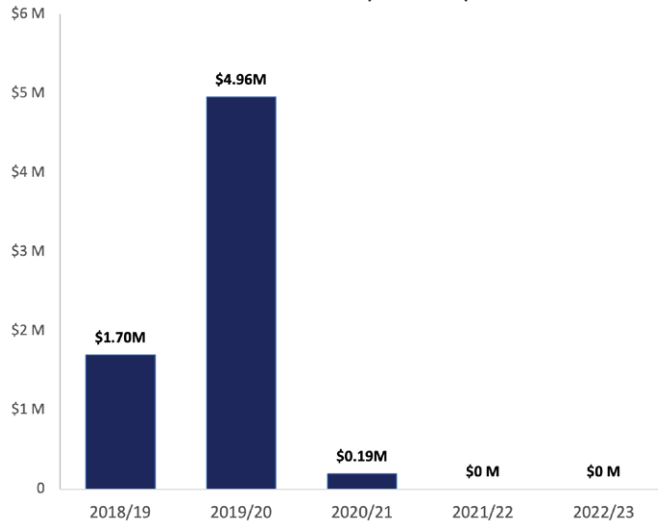
Amortization is non-cash revenue and is accounted for in accordance with the Restricted Contributions Regulation 197/2011 issued by the Treasury Board.

#### SCHOOL GENERATED FUNDS (\$ millions)



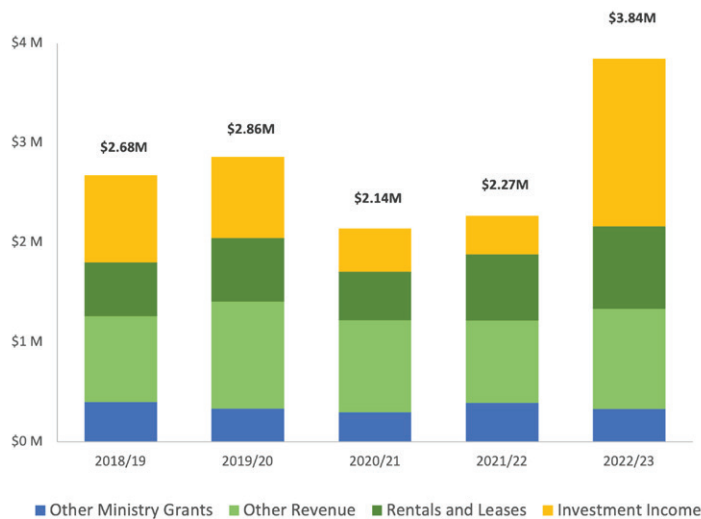
School generated funds are funds raised at the school level through fundraising, cafeteria sales, school store sales, and various other activities.

### 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 2022/23.

### OTHER REVENUES (\$ millions)



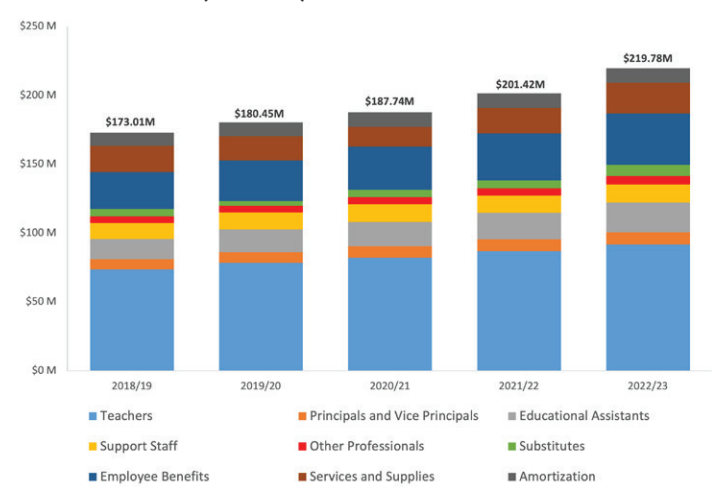
The increase in investment income since 2021/22 is due to the increase in interest rates earned on deposits with the Central Deposit System. Rental income is higher due to increased use of facilities by rental groups. Other grants and revenue are project specific.

### EXPENSE

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

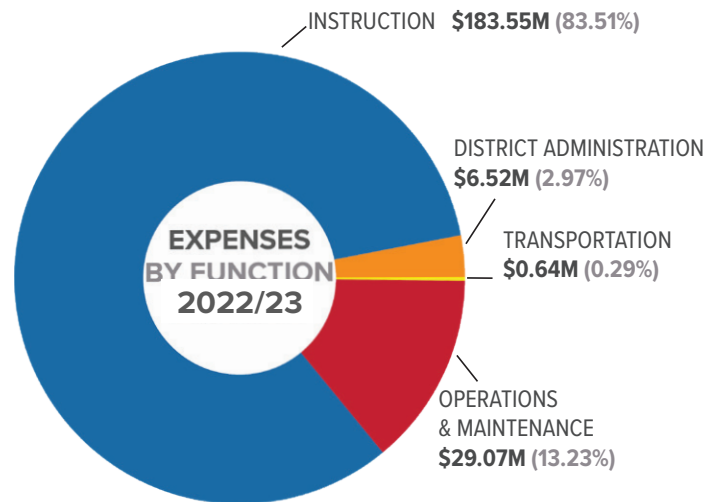
As demonstrated in the following chart, the most significant expense reported on the statement of operations is teacher salaries, followed by employee benefits for all employee groups.

### EXPENSES BY TYPE (\$ millions)



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

### EXPENSES BY FUNCTION 2022/23



Expenses by function report the total amount spent in four major categories. Instruction comprises 83.51% of total expenses followed by operations and maintenance at 13.23%, district administration at 2.97%, and transportation and housing at 0.29% (it should be noted that, although this function is titled “transportation and housing” to meet MECC reporting standards, the school district does not incur any housing costs).

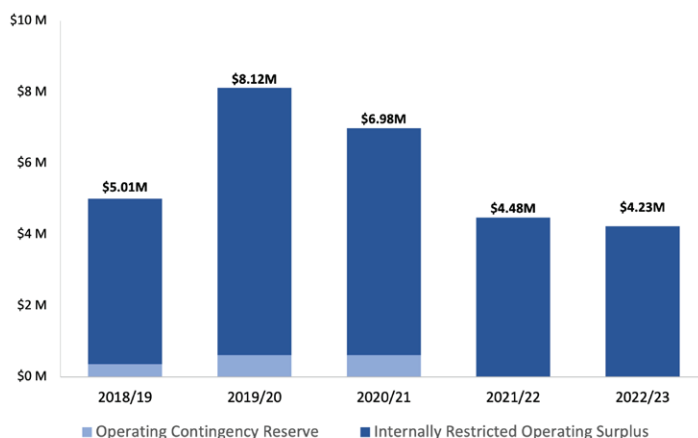
Instruction is the only function that has increased in each of the last five years and has the highest rate of increase since 2018/19 at 28.70%. This is due to increased enrolment, as well as board decisions to direct available resources to instruction.

### 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 demonstrate the trend of these appropriations over the last five years.

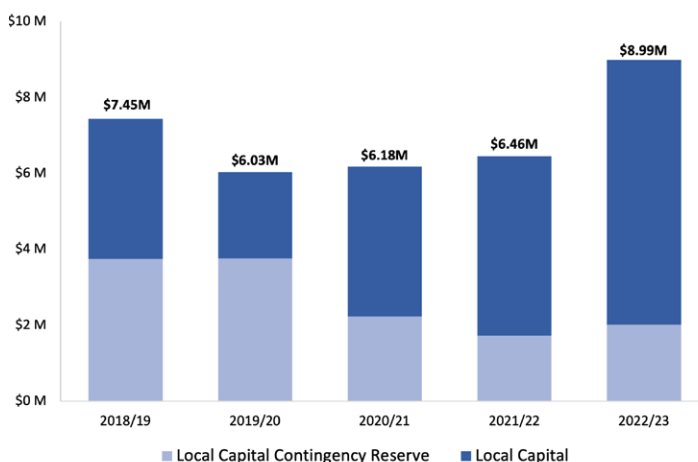
#### INTERNALLY RESTRICTED OPERATING SURPLUS (\$ millions)



The most significant component of internally restricted operating surplus is surplus carried forward to fund initiatives that support the achievement of strategic goals in 2023/24 (\$1.63M). The remainder consists of restricted grants (\$1.38M) and other future year commitments (\$1.22M).

The local capital balance contains amounts approved by the board for capital items, as well as the district's contingency reserve for local capital. Major local capital projects identified for future year spending include the new classroom setup (\$3.23M), elementary school capital contribution (\$0.70M), and information technology capital plan (\$0.90M).

#### LOCAL CAPITAL SURPLUS (\$ millions)



### OPERATING FUND ANALYSIS

At June 30, 2023, there is \$4.23M of restricted operating surplus and there is no unrestricted operating surplus. Details of this restricted surplus are outlined in the following table and Note 16 of the financial statements:

Internally Restricted Operating Fund Surplus At June 30, 2023	
Indigenous education (targeted funding)	\$350,905
School budget balances	442,871
Contractual professional development	294,588
Financial provisions	100,000
Multi-year grants and projects in progress	
Early Career Mentorship grant	334,429
Integrated Child and Youth grant	667,626
Other grants	26,084
Other district initiatives	61,447
Purchase order commitments	329,100
Support for school growth plans	
Literacy	148,428
Numeracy	20,708
Educational leadership - mentorship	7,103
Safe and caring schools	60,493
Fine arts	0
Social emotional learning	7,762
School Teams	5,000
Support for operational plans	
Business systems implementation and upgrades	63,312
Human resources	28,830
Indigenous education	59,228
Ridge Meadows College program development	20,711
Strategic facilities plan	121,735
Succession planning	33,977
Learning services - instructional bank	649,348
Facilities renovations and new classroom set-up	158,055
Student Transportation	242,444
<b>Total internally restricted operating fund surplus</b>	<b>\$4,234,184</b>

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 boards' 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 2023/24 Preliminary Budget. Details on the 2023/24 Approved Preliminary Budget can be found at <https://www.sd42.ca/assets/media/202324-Approved-Preliminary-Budget.pdf>.

## OPERATING FUND REVENUE

Operating fund revenue is \$0.60M higher than estimated in the amended budget. The MECC's operating grant is \$0.06M higher than budget due to higher than budgeted enrolment count in May 2023 for continuing education. Funding for graduated adults is \$0.07M lower than budget and Federal grants are \$0.05M lower than budget.

Labour settlement funding is \$0.15M higher than budget due to enhanced maternity supplemental employment benefits, teacher experience recognition transition and enhanced teacher extended health benefits. The Integrated Child and Youth (ICY) grant is \$0.39M higher than budget due to the 2022/23 receipt of the MECC preliminary ICY grant for 2023/24.

Tuition revenue is lower than budget by \$0.09M, rentals and leases revenue is \$0.08M higher than budget, and investment income is \$0.13M higher than budget.

## OPERATING FUND EXPENDITURES

Operating fund expenses overall are \$5.37M lower than budget.

Teacher salaries are \$1.97M lower than budget due to vacancies (\$0.53M), lower average salary (\$0.18M), the transfer of 6.547 FTE to the Classroom Enhancement Fund (\$0.56M) and leaves (\$0.70M).

Educational assistant salaries are \$0.90M lower than budget due to the delayed start of new ICY team coordinators (\$0.12M) and vacancies for other positions (\$0.78M).

Support staff salaries are \$0.48 M lower than budget due to lower than anticipated use of support banks and leaves (\$0.08M), vacancies (\$0.40M).

Other professional and principal/vice principal salaries are \$0.03M lower than budget due to vacancies.

Substitute salaries are \$0.08M higher than budget primarily due to higher than anticipated costs for teacher contractual replacements (\$0.63M) offset by lower than anticipated expenses for Employment Standards Act sick leave provisions (\$0.07M), departmental training (\$0.29M), and casual salaries (\$0.19M).

Employee benefits are \$1.07M lower than budget due to the above-mentioned salary variances, lower than anticipated costs associated with benefit enrolments, and a reduction in the 2023 WorkSafeBC premium rate from 1.63% to 1.57%.

Services and supplies are \$1.00M lower than budget due to unspent budget allocations in services (\$0.70M), professional development and travel (\$0.47M), insurance (\$0.09M) and other (\$0.08M), offset by increased utilities (\$0.34M) primarily attributable to additional hours of ventilation.

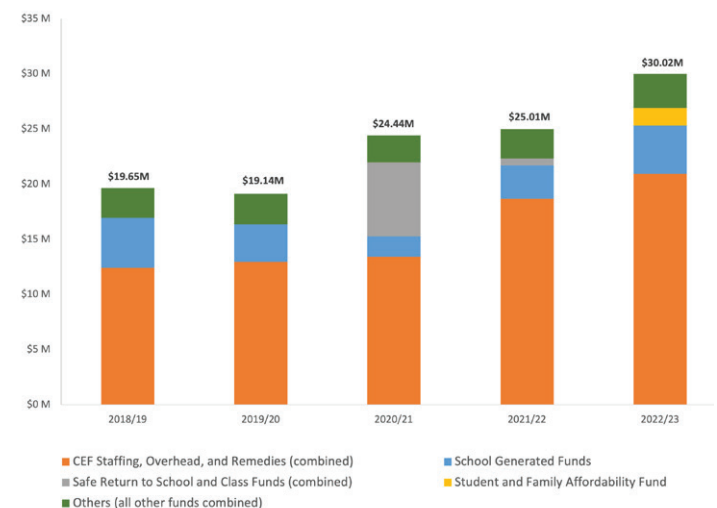
The available operating surplus as at June 30, 2023 was approved by the Board to top up the contingency reserve for local capital (an increase of \$0.17M to \$2.02M), top up new classroom setup (an increase of \$1.40M for a total of \$4.11M), top up sustainability upgrades (an increase of \$0.03M for a total of \$0.61M), and set up an allocation for renewal of other facilities (\$0.74M).

## SPECIAL PURPOSE FUNDS ANALYSIS

Special purpose funds include funds received from the MECC or other sources that have been designated for specific purposes. During 2022/23, \$30.24M in special purpose fund contributions were received and \$30.02M was spent (see Schedule 3A).

As at June 30, 2023, \$1.98M in special purpose funds remain available for expenditures in future years for designated purposes. Major special purpose funds include the Classroom Enhancement Fund (CEF), School Generated Funds, Student and Family Affordability 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 expenditures 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 one-time 2022/23 Student and Family Affordability Fund to support vulnerable students and their families.

## CAPITAL FUND ANALYSIS

The net value of capital assets (historical cost less accumulated amortization) is \$219.46M as at June 30, 2023 (see Schedule 4A). Of this amount, \$41.55M represents net investment in sites, \$165.94M in buildings, and \$11.96M in furniture, equipment, vehicles, computer software, and computer hardware.

These net values represent the historical cost less accumulated amortization of all School District 42 capital assets; they do not reflect current market value.

During 2022/23, grants from the MECC for bylaw capital projects totaled \$5.29M (see Schedule 4D).



At June 30, 2023, \$1.87M has been spent on capital building projects in progress (see Schedule 4B) as follows:

- Eric Langton Elementary seismic replacement and expansion (\$1.20M)
- Pitt Meadows Secondary project definition report (\$0.20M)
- Whonnock Elementary HVAC upgrade (\$0.20M)
- Maple Ridge Secondary Annex capital project fact sheet (\$0.18M)
- New classrooms setup for Golden Ears Elementary and Harry Hooqe Elementary (\$0.04M)
- Energy management HVAC study (\$0.02M)
- Annual Facility Grant funded projects (\$0.02M)
- ċ əsqənelə Elementary house pole (\$0.01M)

During 2022/23, \$5.87M was spent on completed capital building projects (see Schedule 4A) as follows:

- New classroom setup at Golden Ears Elementary (\$0.36M), Harry Hooqe Elementary (\$0.25M), and other sites (\$0.02M)
- Roofing upgrades at Alouette Elementary (\$1.28M), Edith McDermott Elementary (\$0.44M), Samuel Robertson Technical Secondary (\$0.06 M), Westview Secondary (\$0.72M)
- ċ əsqənelə Elementary (\$0.27M)
- Gender neutral washroom at Glenwood Elementary (\$0.52M)
- Boiler upgrades at Webster’s Corners Elementary (\$0.39M)
- HVAC upgrades at Garibaldi Secondary (\$0.24M), district education office (\$0.43M), Maple Ridge Secondary (\$0.16M), various schools (\$0.18M)
- Concrete sidewalk and stairs replacement at the District Education Office (\$0.23M)
- Pavement projects at various sites (\$0.10M)
- Other minor projects (\$0.22M)

The MECC Restricted Capital Fund balance is \$1.32M at June 30, 2023 (see Schedule 4D) of which \$1.18M is allocated for the Eric Langton Elementary seismic upgrade and expansion project.

The Other Provincial Capital Fund totals \$0.16M at June 30, 2023, (see Schedule 4D) and represents accumulated interest allocations to this fund in previous years, which is restricted to child care capital projects.

The Land Capital Restricted Fund (school site acquisition charges) received contributions and interest in 2022/23 of \$0.41M. The fund ended the year with a balance of \$2.53M (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 as at June 30, 2023 of Board approved uses of local capital for future years are presented in the following table and include new classroom setup (\$3.23M), HVAC and other sustainability upgrades (\$0.91M), information technology capital plan (\$0.90M), and renewal of other facilities (\$0.74M).

BOARD APPROVED USES OF LOCAL CAPITAL (\$ millions)	
New classroom setup	\$3.23
Information technology capital plan	0.90
Renewal of other facilities	0.74
Elementary school capital contribution	0.70
HVAC upgrades	0.52
Other sustainability upgrades	0.39
Capital planning	0.29
Childcare capital	0.15
Parent portal	0.02
Emergency preparedness	0.01
Virtual boardroom	0.01
<b>Total</b>	<b>\$6.96</b>

The Local Capital Fund also contains the contingency reserve.

### 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, 2023, the contingency reserve of \$1.85M represents 1% of 2022/23 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 2022/23 school year. For 2023/24, additional funding of \$18.97M 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 (\$18.17M) and related overhead costs (\$0.80M) 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 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 the district 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 for local capital of \$1.85M 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 assets. This means that IT hardware is not refreshed on a regular basis, the deferred maintenance for school district facilities continues to grow and the facility condition index for school district facilities continues to deteriorate. Any major equipment failures during 2023/24 must be funded from the contingency reserve for local capital.

### **COVID-19**

While it is likely that some of the existing health and safety measures will continue into the 2023/24 school year, their financial impact cannot be estimated at this time. The 2023/24 preliminary budget does not contain any specific allocations related to this risk, the contingency for local capital of \$1.85M is available to mitigate this risk.

Audited Financial Statements of

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

And Independent Auditors' Report thereon

June 30, 2023



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

June 30, 2023

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

## MANAGEMENT REPORT

Version: 8773-8028-6045

### 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, LLP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of School District No. 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)

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Signature of the Chairperson of the Board of Education

Date Signed

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Signature of the Superintendent

Date Signed

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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, 2023
- 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 of the Entity as at and for the year ended June 30, 2023 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, 2023

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

Statement 1

## Statement of Financial Position

As at June 30, 2023

	2023 Actual \$	2022 Actual \$
<b>Financial Assets</b>		
Cash and Cash Equivalents	56,371,270	50,613,269
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	1,190,816	920,518
Due from Province - Other	57,800	223,105
Other (Note 3)	808,173	549,248
Portfolio Investments (Note 4)	184,178	168,326
<b>Total Financial Assets</b>	<b>58,612,237</b>	<b>52,474,466</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities		
Other (Note 5)	23,886,130	20,070,343
Unearned Revenue (Note 6)	6,899,251	7,005,764
Deferred Revenue (Note 7)	1,977,574	1,758,846
Deferred Capital Revenue (Note 8)	141,255,322	142,153,686
Employee Future Benefits (Note 9)	9,193,506	9,099,927
Asset Retirement Obligation (Note 10)	11,307,530	11,307,530
<b>Total Liabilities</b>	<b>194,519,313</b>	<b>191,396,096</b>
<b>Net Debt</b>	<b>(135,907,076)</b>	<b>(138,921,630)</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Note 12)	219,457,118	221,067,912
Prepaid Expenses	603,860	549,837
<b>Total Non-Financial Assets</b>	<b>220,060,978</b>	<b>221,617,749</b>
<b>Accumulated Surplus (Deficit) (Note 16)</b>	<b>84,153,902</b>	<b>82,696,119</b>
<b>Accumulated Surplus (Deficit) is comprised of:</b>		
Accumulated Surplus (Deficit) from Operations	84,138,937	82,688,888
Accumulated Remeasurement Gains (Losses)	14,965	7,231
	<b>84,153,902</b>	<b>82,696,119</b>
Contractual Obligations (Note 21)		
Contractual Rights (Note 22)		
Measurement Uncertainty (Note 2p)		
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 2

Statement of Operations

Year Ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	195,199,520	<b>196,087,433</b>	178,973,621
Other	328,400	<b>329,200</b>	389,800
Federal Grants	279,657	<b>229,789</b>	70,281
Tuition	9,615,281	<b>9,517,599</b>	8,157,355
Other Revenue	6,815,597	<b>5,883,715</b>	4,304,760
Rentals and Leases	750,750	<b>830,325</b>	664,565
Investment Income	1,666,531	<b>1,678,588</b>	387,336
Amortization of Deferred Capital Revenue	6,678,220	<b>6,677,646</b>	6,553,104
<b>Total Revenue</b>	<u>221,333,956</u>	<u><b>221,234,295</b></u>	<u>199,500,822</u>
<b>Expenses (Note 17)</b>			
Instruction	188,791,728	<b>183,553,961</b>	166,993,587
District Administration	6,936,806	<b>6,520,758</b>	5,967,432
Operations and Maintenance	29,368,286	<b>29,073,993</b>	27,923,416
Transportation and Housing	714,352	<b>635,534</b>	537,873
<b>Total Expense</b>	<u>225,811,172</u>	<u><b>219,784,246</b></u>	<u>201,422,308</u>
<b>Surplus (Deficit) for the year</b>	<u>(4,477,216)</u>	<u><b>1,450,049</b></u>	<u>(1,921,486)</u>
<b>Accumulated Surplus (Deficit) from Operations, beginning of year</b>		<b>82,688,888</b>	84,610,374
<b>Accumulated Surplus (Deficit) from Operations, end of year</b>		<u><u><b>84,138,937</b></u></u>	<u><u>82,688,888</u></u>

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

Statement 3

Statement of Remeasurement Gains and Losses

Year Ended June 30, 2023

	2023 Actual	2022 Actual
	\$	\$
Accumulated Remeasurement Gains (Losses) at beginning of year	7,231	30,973
Unrealized Gains (Losses) attributable to:		
Portfolio Investments	7,734	(23,742)
Net Remeasurement Gains (Losses) for the year	7,734	(23,742)
Accumulated Remeasurement Gains (Losses) at end of year	14,965	7,231



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

Statement 4

Statement of Changes in Net Debt

Year Ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
<b>Surplus (Deficit) for the year</b>	(4,477,216)	<b>1,450,049</b>	(1,921,486)
<b>Effect of change in Tangible Capital Assets</b>			
Acquisition of Tangible Capital Assets	(9,310,366)	<b>(9,039,219)</b>	(8,908,086)
Amortization of Tangible Capital Assets	10,589,718	<b>10,650,013</b>	10,596,574
<b>Total Effect of change in Tangible Capital Assets</b>	1,279,352	<b>1,610,794</b>	1,688,488
Acquisition of Prepaid Expenses		<b>(663,133)</b>	(531,055)
Use of Prepaid Expenses		<b>609,110</b>	1,385,969
<b>Total Effect of change in Other Non-Financial Assets</b>	-	<b>(54,023)</b>	854,914
<b>(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)</b>	<u>(3,197,864)</u>	<b>3,006,820</b>	621,916
<b>Net Remeasurement Gains (Losses)</b>		<u><b>7,734</b></u>	(23,742)
<b>(Increase) Decrease in Net Debt</b>		<b>3,014,554</b>	598,174
<b>Net Debt, beginning of year</b>		<b>(138,921,630)</b>	(139,519,804)
<b>Net Debt, end of year</b>		<u><b>(135,907,076)</b></u>	<u>(138,921,630)</u>

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

Statement 5

## Statement of Cash Flows

Year Ended June 30, 2023

	2023 Actual \$	2022 Actual \$
<b>Operating Transactions</b>		
Surplus (Deficit) for the year	1,450,049	(1,921,486)
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(363,918)	(567,975)
Prepaid Expenses	(54,023)	854,914
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	3,815,787	1,257,951
Unearned Revenue	(106,513)	2,134,336
Deferred Revenue	218,728	193,905
Employee Future Benefits	93,579	108,085
Amortization of Tangible Capital Assets	10,650,013	10,596,574
Amortization of Deferred Capital Revenue	(6,677,646)	(6,553,104)
<b>Total Operating Transactions</b>	<b>9,026,056</b>	<b>6,103,200</b>
<b>Capital Transactions</b>		
Tangible Capital Assets Purchased	(2,673,677)	(2,708,564)
Tangible Capital Assets -WIP Purchased	(6,365,542)	(6,199,522)
<b>Total Capital Transactions</b>	<b>(9,039,219)</b>	<b>(8,908,086)</b>
<b>Financing Transactions</b>		
Capital Revenue Received	5,779,282	5,357,305
<b>Total Financing Transactions</b>	<b>5,779,282</b>	<b>5,357,305</b>
<b>Investing Transactions</b>		
Proceeds on Disposal of Portfolio Investments		50,000
Investments in Portfolio Investments	(8,118)	(9,538)
<b>Total Investing Transactions</b>	<b>(8,118)</b>	<b>40,462</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>5,758,001</b>	<b>2,592,881</b>
<b>Cash and Cash Equivalents, beginning of year</b>	<b>50,613,269</b>	<b>48,020,388</b>
<b>Cash and Cash Equivalents, end of year</b>	<b>56,371,270</b>	<b>50,613,269</b>
<b>Cash and Cash Equivalents, end of year, is made up of:</b>		
Cash	15,152,252	15,934,061
Cash Equivalents	41,219,018	34,679,208
	<b>56,371,270</b>	<b>50,613,269</b>
Supplementary Cash Flow Information (Note 20)		

**SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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**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, accrued liabilities and other 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.

**SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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**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 with a maturity of greater than 3 months at the time of acquisition. Bonds 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

**SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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

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

Note 2(k). 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 initially recognized using the modified retroactive method. The liability has been measured at current cost as the timing and amounts of future cash flows cannot be estimated. The resulting costs have been capitalized into the carrying amount of tangible capital assets and are being amortized on the same basis as the related tangible capital asset (Note 2 (k)). Assumptions used in the calculations are reviewed annually.

**SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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**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

**SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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**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 (\$1,848,668 to \$5,546,004). The current balance of \$1,848,668 equates to 1% of budgeted 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. All other revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues.

**SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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

**n) Revenue Recognition (Continued)**

Revenue related to fees or services received in advance of the fee being earned or the service being performed is deferred and recognized when the fee is earned or the service is performed.

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(a) requires management to make estimates and assumptions that impact reported amounts of assets and liabilities at the date of the financial statements and revenues and expenses during the reporting periods. Significant areas requiring the use of management estimates relate to rates for amortization and estimated employee future benefits. Actual results could differ from those estimates.



**SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

**NOTE 3      ACCOUNTS RECEIVABLE – OTHER**

	June 30, 2023	June 30, 2022
Due from the Government of Canada	\$ 243,327	\$ 77,878
Due from the City of Maple Ridge	203,901	203,901
Trade receivables	241,915	174,409
Tuition receivable	39,330	33,208
Other receivables	79,700	59,852
<b>Total Accounts Receivable - Other</b>	<b>\$ 808,173</b>	<b>\$ 549,248</b>

**NOTE 4      PORTFOLIO INVESTMENTS**

	June 30, 2023	June 30, 2022
<b>Fair Value</b>		
Core Bond Fund	\$ 79,837	\$ 77,806
Canadian Equity Fund	49,510	42,899
U. S. Equity Fund	24,231	22,036
International Pooled Fund	23,158	19,589
Short Term Income Fund	7,442	5,996
<b>Total Portfolio Investments</b>	<b>\$ 184,178</b>	<b>\$ 168,326</b>

**NOTE 5      ACCOUNTS PAYABLE AND ACCRUED LIABILITIES – OTHER**

	June 30, 2023	June 30, 2022
Trade payables	\$ 8,644,212	\$ 6,899,683
Salaries and benefits payable	12,739,287	10,805,112
Accrued vacation payable	1,815,817	1,721,110
Other	686,814	644,438
<b>Total Accounts Payable and Accrued Liabilities - Other</b>	<b>\$ 23,886,130</b>	<b>\$ 20,070,343</b>

**NOTE 6      UNEARNED REVENUE**

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
<b>Total Unearned Revenue</b>	<b>\$ 7,005,764</b>	<b>\$ 10,537,235</b>	<b>\$ (10,643,748)</b>	<b>\$ 6,899,251</b>

**SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

**NOTE 6      UNEARNED REVENUE (Continued)**

Unearned revenue as at June 30, 2022

	Balance June 30, 2021	Fees received	Revenue recognized	Balance June 30, 2022
Tuition fees	\$ 4,789,422	\$ 10,280,817	\$ (8,157,355)	\$ 6,912,884
Facility rental fees	3,386	668,700	(664,565)	7,521
Before and after school fees	-	67,846	(66,550)	1,296
Partnership fees	78,620	138,066	(132,623)	84,063
<b>Total Unearned Revenue</b>	<b>\$ 4,871,428</b>	<b>\$ 11,155,429</b>	<b>\$ (9,021,093)</b>	<b>\$ 7,005,764</b>

**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, 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)	-
<b>Total Deferred Revenue</b>	<b>\$ 1,758,846</b>	<b>\$ 30,240,134</b>	<b>\$ (30,021,406)</b>	<b>\$ 1,977,574</b>

Deferred revenue as at June 30, 2022

	Balance June 30, 2021	Contributions received	Revenue recognized	Balance June 30, 2022
Provincial Grants - MECC	\$ 241,197	\$ 21,645,308	\$ (21,609,205)	\$ 277,300
Other grants and income	1,323,744	3,537,437	(3,379,635)	1,481,546
Investment income	-	17,225	(17,225)	-
<b>Total Deferred Revenue</b>	<b>\$ 1,564,941</b>	<b>\$ 25,199,970</b>	<b>\$ (25,006,065)</b>	<b>\$ 1,758,846</b>

**SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

**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, 2023	June 30, 2022
<b><u>Deferred capital revenue subject to amortization</u></b>		
Balance, beginning of year	\$ 137,486,918	\$ 138,581,540
Transfers from deferred revenue – capital additions	5,004,441	5,458,482
Amortization of deferred capital revenue	(6,677,646)	(6,553,104)
<b>Balance, end of year</b>	<b>135,813,713</b>	<b>137,486,918</b>
<b><u>Deferred capital revenue – work in progress</u></b>		
Work in progress, beginning of year	516,653	807,157
Transfer in from deferred revenue – work in progress	5,907,033	5,167,978
Transfer to spent deferred capital	(5,004,441)	(5,458,482)
<b>Balance, end of year</b>	<b>1,419,245</b>	<b>516,653</b>
<b><u>Deferred capital revenue – unspent portion</u></b>		
Unspent deferred capital, beginning of year	4,150,115	3,960,788
Provincial grants – Ministry of Education and Child Care	5,293,433	3,829,643
Provincial grants – other	-	745,871
Investment income	182,599	43,191
School site acquisition fees	303,250	738,600
Transfer to deferred capital revenue – work in progress	(5,907,033)	(5,167,978)
<b>Balance, end of year</b>	<b>4,022,364</b>	<b>4,150,115</b>
<b>Total Deferred Capital Revenue</b>	<b>\$ 141,255,322</b>	<b>\$ 142,153,686</b>

**SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

**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.

	<b>June 30, 2023</b>	<b>June 30, 2022</b>
<b>Reconciliation of Accrued Benefit Obligation</b>		
Accrued benefit obligation – April 1	\$ 8,707,274	\$ 8,377,043
Service cost	684,450	662,323
Interest cost	288,470	217,019
Benefit payments	(907,923)	(886,023)
Actuarial (gain) loss	(188,096)	336,912
Accrued benefit obligation – March 31	<u>\$ 8,584,175</u>	<u>\$ 8,707,274</u>

**Reconciliation of Funded Status at End of Fiscal Year**

Accrued benefit obligation – March 31	\$ 8,584,175	\$ 8,707,274
Funded status – deficit	(8,584,175)	(8,707,274)
Employer contributions after measurement date	100,808	170,830
Benefits expense after measurement date	(255,624)	(243,230)
Unamortized net actuarial gain	(454,515)	(320,253)
<b>Accrued Benefit Liability – June 30</b>	<u><b>\$ (9,193,506)</b></u>	<u><b>\$ (9,099,927)</b></u>

**Reconciliation of Change in Accrued Benefit Liability**

Accrued benefit liability – July 1	\$ 9,099,927	\$ 8,991,842
Net expense for fiscal year	931,480	945,015
Employer contributions	(837,901)	(836,930)
Accrued benefit liability – June 30	<u>\$ 9,193,506</u>	<u>\$ 9,099,927</u>

**Components of Net Benefit Expense**

Service cost	\$ 680,232	\$ 667,855
Interest cost	305,082	234,882
Amortization of net actuarial loss	(53,834)	42,279
Net benefit expense	<u>\$ 931,480</u>	<u>\$ 945,016</u>

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

	<b>June 30, 2023</b>	<b>June 30, 2022</b>
Discount rate – April 1	3.25%	2.50%
Discount rate – March 31	4.00%	3.25%
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

**SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

**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 using the modified retroactive approach as at July 1, 2022 (Note 24 – Prior Period Adjustment – Change in Accounting Policy). The obligation has been measured at current cost as the timing of future cash flows cannot be reasonably determined. These costs have been capitalized as part of the assets' carrying value and are amortized over the assets' estimated useful lives.

Asset retirement obligation, July 1, 2022 (Note 24)	\$	11,307,530
Settlements during the year		-
Asset retirement obligation, June 30, 2023	<u>\$</u>	<u>11,307,530</u>

**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%, and a \$5 million daylight facility which is to provide security for electronic fund transfers with a 2-day lead time. As of June 30, 2023, the School District had \$nil borrowings (2022: \$nil) under these facilities.

**NOTE 12 TANGIBLE CAPITAL ASSETS**

**June 30, 2023**

<b>Cost:</b>	<b>Balance at July 1, 2022</b>	<b>Additions</b>	<b>Disposals</b>	<b>Transfers (WIP)</b>	<b>Balance at June 30, 2023</b>
Sites	\$ 41,553,283	\$ -	\$ -	\$ -	\$ 41,553,283
Buildings	343,092,671	139,618	-	5,730,432	348,962,721
Buildings – work in progress	1,238,150	6,365,542	-	(5,730,432)	1,873,260
Furniture and 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
<b>Total Cost</b>	<b>\$ 408,636,836</b>	<b>\$ 9,039,219</b>	<b>\$ (2,375,170)</b>	<b>\$ -</b>	<b>\$ 415,300,885</b>

<b>Accumulated Amortization:</b>	<b>Balance at July 1, 2022</b>	<b>Amortization</b>	<b>Disposals</b>	<b>Balance at June 30, 2023</b>
Buildings	\$ 177,166,693	\$ 7,728,843	\$ -	\$ 184,895,536
Furniture and 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
<b>Total Accumulated Amortization</b>	<b>\$ 187,568,924</b>	<b>\$ 10,650,013</b>	<b>\$ (2,375,170)</b>	<b>\$ 195,843,767</b>

**SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

**NOTE 12 TANGIBLE CAPITAL ASSETS** *(Continued)*

**June 30, 2022**

<b>Cost:</b>	<b>Balance at July 1, 2021</b>	<b>ARO (Note 24)</b>	<b>Additions</b>	<b>Disposals</b>	<b>Transfers (WIP)</b>	<b>Total 2022 (Restated Note 24)</b>
Sites	\$ 41,553,283	\$ -	\$ -	\$ -	\$ -	\$ 41,553,283
Buildings	325,613,144	11,307,530	404,721	-	5,767,276	343,092,671
Buildings – work in progress	1,346,873	-	5,658,553	-	(5,767,276)	1,238,150
Furniture and equipment	13,597,162	-	1,528,518	(670,429)	-	14,455,251
Vehicles	1,565,426	-	132,898	(35,970)	-	1,662,354
Computer software	840,378	-	178,568	(213,204)	-	805,742
Computer hardware	6,833,219	-	1,004,828	(2,008,662)	-	5,829,385
<b>Total Cost</b>	<b>\$ 391,349,485</b>	<b>\$ 11,307,530</b>	<b>\$ 8,908,086</b>	<b>\$ (2,928,265)</b>	<b>\$ -</b>	<b>\$ 408,636,836</b>

<b>Accumulated Amortization:</b>	<b>Balance at July 1, 2021</b>	<b>ARO (Note 24)</b>	<b>Amortization</b>	<b>Disposals</b>	<b>Total 2022 (Restated Note 24)</b>
Buildings	\$ 158,555,187	\$ 11,058,248	\$ 7,553,258	\$ -	\$ 177,166,693
Furniture and equipment	5,423,358	-	1,402,620	(670,429)	6,155,549
Vehicles	660,116	-	161,389	(35,970)	785,535
Computer software	574,826	-	164,611	(213,204)	526,233
Computer hardware	3,677,316	-	1,266,260	(2,008,662)	2,934,914
<b>Total Accumulated Amortization</b>	<b>\$ 168,890,803</b>	<b>\$ 11,058,248</b>	<b>\$ 10,548,138</b>	<b>\$ (2,928,265)</b>	<b>\$ 187,568,924</b>

**Net Book Value:**

	<b>June 30, 2023</b>	<b>June 30, 2022</b>
Sites	\$ 41,553,283	\$ 41,553,283
Buildings	164,067,185	165,925,978
Buildings – work in progress	1,873,260	1,238,150
Furniture and equipment	8,387,282	8,299,702
Vehicles	757,390	876,819
Computer software	165,849	279,509
Computer hardware	2,652,869	2,894,471
<b>Total Net Book Value</b>	<b>\$ 219,457,118</b>	<b>\$ 221,067,912</b>

**SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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**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, 2022, the Teachers' Pension Plan has about 51,000 active members and approximately 41,000 retired members. As of December 31, 2022, the Municipal Pension Plan has about 240,000 active members, including approximately 30,000 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 \$14,925,475 for employer contributions to the plans for the year ended June 30, 2023 (2022: \$14,180,068).

The next valuation for the Teachers' Pension Plan will be as at December 31, 2023. The next valuation for the Municipal Pension Plan will be 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.

**SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

**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 March 1, 2023. As the 2022/23 Amended Annual Budget is used for comparative purposes, a reconciliation between the 2022/23 Annual Budget and the 2022/23 Amended Annual Budget is provided.

	Annual Budget	Amended Annual Budget	Change
<b>Statement 2</b>			
Revenues			
Provincial grants			
Ministry of Education and Child Care	\$ 180,876,415	\$ 195,199,520	\$ 14,323,105
Other	279,650	328,400	48,750
Federal grants	266,315	279,657	13,342
Tuition	9,360,345	9,615,281	254,936
Other revenue	5,544,544	6,815,597	1,271,053
Rentals and leases	849,095	750,750	(98,345)
Investment income	431,781	1,666,531	1,234,750
Amortization of deferred capital revenue	6,587,082	6,678,220	91,138
Total Revenue	204,195,227	221,333,956	17,138,729
Expenses			
Instruction	172,230,476	188,791,728	16,561,252
District administration	6,259,842	6,936,806	676,964
Operations and maintenance	27,998,072	29,368,286	1,370,214
Transportation and housing	611,246	714,352	103,106
Total Expense	207,099,636	225,811,172	18,711,536
Deficit for the year	(2,904,409)	(4,477,216)	(1,572,807)
Budgeted allocation of surplus	696,691	4,475,430	3,778,739
<b>Budgeted Surplus (Deficit) for the year</b>	<b>\$ (2,207,718)</b>	<b>\$ (1,786)</b>	<b>\$ 2,205,932</b>
<b>Statement 4</b>			
Deficit for the year	\$ (2,904,409)	\$ (4,477,216)	\$ (1,572,807)
Effect of change in tangible capital assets			
Acquisition of tangible capital assets	(702,895)	(9,310,366)	(8,607,471)
Amortization of tangible capital assets	10,587,050	10,589,718	2,668
Total effect of change in tangible capital assets	9,884,155	1,279,352	(8,604,803)
<b>(Increase) Decrease in Net Financial Debt</b>	<b>\$ 6,979,746</b>	<b>\$ (3,197,864)</b>	<b>\$ (10,177,610)</b>



**SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

**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, 2023	June 30, 2022
<b>Operating Fund Accumulated Surplus</b>		
Internally Restricted/Appropriated by the Board for:		
Indigenous education (targeted funding)	\$ 350,905	\$ 361,758
School budget balances	442,871	666,243
Contractual professional development	294,588	316,363
Financial provisions	100,000	100,000
Multi-year grants and projects in progress		
Early Career Mentorship grant	334,429	335,000
Integrated Child and Youth grant	667,626	379,853
Other grants	26,084	29,927
Other district initiatives	61,447	19,928
Purchase order commitments	329,100	336,655
Support for school growth plans		
Literacy	148,428	154,993
Numeracy	20,708	20,000
Educational leadership - mentorship	7,103	12,715
Safe and caring schools	60,493	65,140
Fine arts	-	48,763
Social emotional learning	7,762	7,033
School teams	5,000	-
Support for operational plans		
Business systems implementation and upgrades	63,312	55,815
Human resources	28,830	15,913
Indigenous education	59,228	37,583
IT infrastructure, planning and compliance support	-	132,990
Ridge Meadows College program development	20,711	15,000
Strategic facilities plan	121,735	109,439
Succession planning	33,977	93,690
Learning services - instructional bank	649,348	200,000
Facilities renovations and new classroom setup	158,055	129,921
Student Transportation	242,444	280,708
Changes to the Employment Standards Act	-	550,000
<b>Total Internally Restricted Operating Surplus</b>	<b>4,234,184</b>	<b>4,475,430</b>
<b>Unrestricted Operating Surplus</b>	<b>-</b>	<b>-</b>
<b>Total Operating Fund Accumulated Surplus</b>	<b>4,234,184</b>	<b>4,475,430</b>

**SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

	June 30, 2023	June 30, 2022
<b>Capital Fund Accumulated Surplus</b>		
Internally Restricted (Appropriated) by the Board for:		
Parent portal	21,831	21,831
Emergency preparedness	11,636	21,888
New classroom setup	3,233,468	1,768,581
Childcare capital	148,050	97,500
Capital planning	294,332	127,492
HVAC upgrades	519,613	457,500
Other sustainability upgrades	390,179	401,515
Elementary school capital contribution	700,000	700,000
Student information system for Ridge Meadows College	-	50,000
Virtual boardroom	11,225	11,225
Facilities equipment and vehicles	-	1,579
Information technology capital plan	898,113	1,066,505
Renewal of other facilities	738,658	-
Contingency reserve for Local Capital	2,021,012	1,731,025
<b>Total Internally Restricted Local Capital Surplus</b>	8,988,117	6,456,641
Invested in Tangible Capital Assets	70,916,636	71,756,817
<b>Total Capital Fund Accumulated Surplus</b>	<b>79,904,753</b>	<b>78,213,458</b>
<b>Total Accumulated Surplus from Operations</b>	<b>84,138,937</b>	<b>82,688,888</b>
<b>Accumulated Remeasurement Gains</b>	<b>14,965</b>	<b>7,231</b>
<b>Accumulated Surplus</b>	<b>\$ 84,153,902</b>	<b>\$ 82,696,119</b>

**NOTE 17     EXPENSE BY OBJECT – ALL FUNDS**

	June 30, 2023	June 30, 2022
Salaries and benefits	\$ 186,882,152	\$ 172,341,755
Services and supplies	22,252,081	18,483,979
Amortization	10,650,013	10,596,574
	<b>\$ 219,784,246</b>	<b>\$ 201,422,308</b>

**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.

**SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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**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 2022 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 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.

**SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

**NOTE 20 SUPPLEMENTARY CASH FLOW INFORMATION**

	June 30, 2023	June 30, 2022
<b>Interest Recognized in the:</b>		
Operating Fund	\$ 1,328,927	\$ 306,465
Special Purpose Fund	45,961	17,225
Local Capital Fund	303,700	63,853
MECC Restricted Capital Fund	79,886	21,243
Land Capital Fund	102,713	21,948
<b>Total Interest Income</b>	<b>\$ 1,861,187</b>	<b>\$ 430,734</b>

**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, 2023	Thereafter
Annual Facility Grant projects	\$ 1,139,339	\$ -
New classroom space	1,084,830	-
Eric Langton Elementary seismic replacement	1,084,306	-
Minor capital projects	327,314	-
Casselman Elementary playground	164,753	-
Pitt Meadows Secondary seismic replacement	65,227	-
Energy Management	18,288	-
<b>Total Capital Commitments</b>	<b>\$ 3,884,057</b>	<b>\$ -</b>

**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:

	2023/24	2024/25	2025/26	Thereafter
Ministry of Education and Child Care capital projects	\$ 3,697,000	\$ 20,006,405	\$ -	\$ -
Future lease revenue	529,686	-	-	-
<b>Total Contractual Rights</b>	<b>\$ 4,226,686</b>	<b>\$ 20,006,405</b>	<b>\$ -</b>	<b>\$ -</b>

**SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2023**

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**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 PRIOR PERIOD ADJUSTMENT – CHANGE IN ACCOUNTING POLICY**

On July 1, 2022 the School District adopted Canadian public sector accounting standard PS 3280 Asset Retirement Obligations. This new standard addresses the recognition, measurement, presentation and disclosure of legal obligations associated with the retirement of certain tangible capital assets such as asbestos removal in buildings that will undergo major renovation or demolition in the future (Note 10). This standard was adopted using the modified retroactive approach.

On July 1, 2022 the School District recognized an asset retirement obligation relating to several owned buildings that contain asbestos and other hazardous materials (e.g. lead paint). The liability has been measured at current cost as the timing and amounts of future cash flows cannot be estimated. The associated costs have been reported as an increase to the carrying value of the associated tangible capital assets. Accumulated amortization has been recorded from the later of the date of acquisition of the related asset or April 1, 1988 (effective date of the Hazardous Waste Regulation (April 1, 1988) – Part 6 – Management of Specific Hazardous Wastes).

The impact of the prior period adjustment on the June 30, 2022 comparative amounts is as follows:

	<b>Increase (Decrease)</b>
Asset Retirement Obligation (liability)	\$ 11,307,530
Tangible Capital Assets – cost	11,307,530
Tangible Capital Assets – accumulated amortization	11,058,248
Operations & Maintenance Expense – Asset amortization (2022)	48,436
Accumulated Surplus – Invested in Capital Assets	(11,058,248)

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

Schedule 1 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund

Year Ended June 30, 2023

	Operating Fund	Special Purpose Fund	Capital Fund	2023 Actual	2022 Actual
	\$	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	4,475,430		78,213,458	<b>82,688,888</b>	95,620,186
Prior Period Adjustments					(11,009,812)
<b>Accumulated Surplus (Deficit), beginning of year, as restated</b>	<b>4,475,430</b>	-	<b>78,213,458</b>	<b>82,688,888</b>	84,610,374
<b>Changes for the year</b>					
Surplus (Deficit) for the year	4,684,678	380,316	(3,614,945)	<b>1,450,049</b>	(1,921,486)
Interfund Transfers					
Tangible Capital Assets Purchased	(725,458)	(380,316)	1,105,774	-	
Tangible Capital Assets - Work in Progress	(10,160)		10,160	-	
Local Capital	(4,190,306)		4,190,306	-	
<b>Net Changes for the year</b>	<b>(241,246)</b>	-	<b>1,691,295</b>	<b>1,450,049</b>	<b>(1,921,486)</b>
<b>Accumulated Surplus (Deficit), end of year - Statement 2</b>	<b>4,234,184</b>	-	<b>79,904,753</b>	<b>84,138,937</b>	82,688,888
<b>Accumulated Remeasurement Gains (Losses) - Statement 3</b>		14,965		<b>14,965</b>	7,231
	<b>4,234,184</b>	<b>14,965</b>	<b>79,904,753</b>	<b>84,153,902</b>	82,696,119

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

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	170,368,786	170,859,165	157,364,416
Other	328,400	329,200	389,800
Federal Grants	279,657	229,789	70,281
Tuition	9,615,281	9,517,599	8,157,355
Other Revenue	1,034,258	1,082,816	889,273
Rentals and Leases	750,750	830,325	664,565
Investment Income	1,197,224	1,328,927	306,465
<b>Total Revenue</b>	<b>183,574,356</b>	<b>184,177,821</b>	<b>167,842,155</b>
<b>Expenses</b>			
Instruction	158,945,177	154,534,440	143,581,189
District Administration	6,927,806	6,451,033	5,958,432
Operations and Maintenance	18,367,937	17,934,231	16,545,093
Transportation and Housing	625,858	573,439	518,056
<b>Total Expense</b>	<b>184,866,778</b>	<b>179,493,143</b>	<b>166,602,770</b>
<b>Operating Surplus (Deficit) for the year</b>	<b>(1,292,422)</b>	<b>4,684,678</b>	<b>1,239,385</b>
<b>Budgeted Appropriation (Retirement) of Surplus (Deficit)</b>	<b>4,475,430</b>		
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	(1,031,459)	(725,458)	(1,212,587)
Tangible Capital Assets - Work in Progress		(10,160)	
Local Capital	(2,151,549)	(4,190,306)	(1,920,597)
<b>Total Net Transfers</b>	<b>(3,183,008)</b>	<b>(4,925,924)</b>	<b>(3,133,184)</b>
<b>Total Operating Surplus (Deficit), for the year</b>	<b>-</b>	<b>(241,246)</b>	<b>(1,893,799)</b>
<b>Operating Surplus (Deficit), beginning of year</b>		<b>4,475,430</b>	<b>6,369,229</b>
<b>Operating Surplus (Deficit), end of year</b>		<b>4,234,184</b>	<b>4,475,430</b>
<b>Operating Surplus (Deficit), end of year</b>			
Internally Restricted		<b>4,234,184</b>	<b>4,475,430</b>
<b>Total Operating Surplus (Deficit), end of year</b>		<b>4,234,184</b>	<b>4,475,430</b>

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

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
<b>Provincial Grants - Ministry of Education and Child Care</b>			
Operating Grant, Ministry of Education and Child Care	161,706,151	<b>161,765,084</b>	154,963,501
ISC/LEA Recovery	(456,800)	<b>(491,472)</b>	(456,800)
Other Ministry of Education and Child Care Grants			
Pay Equity	1,874,965	<b>1,874,965</b>	1,874,965
Funding for Graduated Adults	187,368	<b>117,262</b>	89,912
Student Transportation Fund	185,990	<b>185,990</b>	185,990
Support Staff Benefits Grant	311,930	<b>311,629</b>	307,395
FSA Scorer Grant	15,693	<b>15,693</b>	15,693
Early Learning Framework (ELF) Implementation	2,292	<b>2,292</b>	3,907
Labour Settlement Funding	6,249,994	<b>6,400,840</b>	
Integrated Child and Youth Team	279,693	<b>674,501</b>	379,853
Equity in Action	2,381	<b>2,381</b>	-
Indigenous Graduation Requirement Workshop	9,129		-
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<b>170,368,786</b>	<b>170,859,165</b>	157,364,416
<b>Provincial Grants - Other</b>	<b>328,400</b>	<b>329,200</b>	389,800
<b>Federal Grants</b>	<b>279,657</b>	<b>229,789</b>	70,281
<b>Tuition</b>			
Summer School Fees	59,400	<b>59,400</b>	45,000
Continuing Education	889,384	<b>852,471</b>	830,027
International and Out of Province Students	8,666,497	<b>8,605,728</b>	7,282,328
<b>Total Tuition</b>	<b>9,615,281</b>	<b>9,517,599</b>	8,157,355
<b>Other Revenues</b>			
Funding from First Nations	456,800	<b>491,472</b>	456,800
Miscellaneous			
Revenue Generation	68,313	<b>48,118</b>	21,412
Partnership Program	166,060	<b>150,440</b>	132,623
Transportation	85,420	<b>83,610</b>	75,693
Before and After School Programming	93,298	<b>122,264</b>	66,550
Miscellaneous	77,523	<b>97,327</b>	136,195
Ridge Meadows College	26,844	<b>29,585</b>	-
BC Hydro Grant	60,000	<b>60,000</b>	-
<b>Total Other Revenue</b>	<b>1,034,258</b>	<b>1,082,816</b>	889,273
<b>Rentals and Leases</b>	<b>750,750</b>	<b>830,325</b>	664,565
<b>Investment Income</b>	<b>1,197,224</b>	<b>1,328,927</b>	306,465
<b>Total Operating Revenue</b>	<b>183,574,356</b>	<b>184,177,821</b>	167,842,155



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

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
<b>Salaries</b>			
Teachers	78,852,573	<b>76,874,692</b>	73,548,172
Principals and Vice Principals	8,747,223	<b>8,753,771</b>	8,216,961
Educational Assistants	21,480,175	<b>20,578,597</b>	18,283,517
Support Staff	13,269,864	<b>12,796,225</b>	12,263,373
Other Professionals	5,927,101	<b>5,890,876</b>	5,215,603
Substitutes	6,133,027	<b>6,215,956</b>	5,587,239
<b>Total Salaries</b>	<b>134,409,963</b>	<b>131,110,117</b>	123,114,865
<b>Employee Benefits</b>	33,989,365	<b>32,914,540</b>	30,412,642
<b>Total Salaries and Benefits</b>	<b>168,399,328</b>	<b>164,024,657</b>	153,527,507
<b>Services and Supplies</b>			
Services	7,315,053	<b>6,613,027</b>	5,930,656
Student Transportation	673,021	<b>619,708</b>	564,816
Professional Development and Travel	1,223,208	<b>752,490</b>	440,283
Rentals and Leases	2,000	<b>133</b>	1,816
Dues and Fees	152,749	<b>159,272</b>	129,369
Insurance	846,313	<b>759,165</b>	640,024
Supplies	3,794,518	<b>3,761,536</b>	2,863,919
Utilities	2,460,588	<b>2,803,155</b>	2,504,380
<b>Total Services and Supplies</b>	<b>16,467,450</b>	<b>15,468,486</b>	13,075,263
<b>Total Operating Expense</b>	<b>184,866,778</b>	<b>179,493,143</b>	166,602,770

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

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	59,306,787	542,839	60,118	414,313		4,057,944	<b>64,382,001</b>
1.03 Career Programs	358,335	30,233	496,860			29,045	<b>914,473</b>
1.07 Library Services	1,327,675			6,238		41,917	<b>1,375,830</b>
1.08 Counselling	1,702,573	313,570				11,520	<b>2,027,663</b>
1.10 Special Education	9,396,785	1,055,515	19,153,303	1,221,984	159,148	1,424,561	<b>32,411,296</b>
1.20 Early Learning and Child Care			27,794	7,312			<b>35,106</b>
1.30 English Language Learning	1,410,530					1,078	<b>1,411,608</b>
1.31 Indigenous Education	517,681	253,517	689,401	53,685		12,327	<b>1,526,611</b>
1.41 School Administration		6,087,784		2,767,123	1,733	168,408	<b>9,025,048</b>
1.60 Summer School	315,573	17,778	85,763	6,882			<b>425,996</b>
1.61 Continuing Education		15,178		117,353	575,067	2,957	<b>710,555</b>
1.62 International and Out of Province Students	2,494,959	281,448		469,986	192,185	124,187	<b>3,562,765</b>
1.64 Other			58,042		287,383		<b>345,425</b>
<b>Total Function 1</b>	<b>76,830,898</b>	<b>8,597,862</b>	<b>20,571,281</b>	<b>5,064,876</b>	<b>1,215,516</b>	<b>5,873,944</b>	<b>118,154,377</b>
<b>4 District Administration</b>							
4.11 Educational Administration				49,918	1,232,010	12,027	<b>1,293,955</b>
4.20 Early Learning and Child Care							<b>-</b>
4.40 School District Governance					370,185		<b>370,185</b>
4.41 Business Administration		155,909	7,316	581,638	1,495,852	28,904	<b>2,269,619</b>
<b>Total Function 4</b>	<b>-</b>	<b>155,909</b>	<b>7,316</b>	<b>631,556</b>	<b>3,098,047</b>	<b>40,931</b>	<b>3,933,759</b>
<b>5 Operations and Maintenance</b>							
5.20 Early Learning and Child Care				23,801			<b>23,801</b>
5.41 Operations and Maintenance Administration	43,794			212,252	1,146,366	43,603	<b>1,446,015</b>
5.50 Maintenance Operations				6,430,403	430,947	257,478	<b>7,118,828</b>
5.52 Maintenance of Grounds				433,337			<b>433,337</b>
5.56 Utilities							<b>-</b>
<b>Total Function 5</b>	<b>43,794</b>	<b>-</b>	<b>-</b>	<b>7,099,793</b>	<b>1,577,313</b>	<b>301,081</b>	<b>9,021,981</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration							<b>-</b>
7.70 Student Transportation							<b>-</b>
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>76,874,692</b>	<b>8,753,771</b>	<b>20,578,597</b>	<b>12,796,225</b>	<b>5,890,876</b>	<b>6,215,956</b>	<b>131,110,117</b>

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

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Actual	2023 Budget	2022 Actual
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	64,382,001	15,378,524	79,760,525	2,560,001	82,320,526	83,231,927	78,622,003
1.03 Career Programs	914,473	254,812	1,169,285	636,677	1,805,962	1,839,666	1,601,766
1.07 Library Services	1,375,830	331,295	1,707,125	165,091	1,872,216	1,911,443	1,730,042
1.08 Counselling	2,027,663	488,824	2,516,487	40,245	2,556,732	2,765,888	2,226,282
1.10 Special Education	32,411,296	8,631,148	41,042,444	533,596	41,576,040	43,216,278	37,700,900
1.20 Early Learning and Child Care	35,106	7,767	42,873	3,362	46,235	-	-
1.30 English Language Learning	1,411,608	348,701	1,760,309	30,966	1,791,275	2,031,869	1,406,365
1.31 Indigenous Education	1,526,611	373,728	1,900,339	354,036	2,254,375	2,711,952	1,933,331
1.41 School Administration	9,025,048	2,490,399	11,515,447	245,604	11,761,051	12,232,047	11,312,565
1.60 Summer School	425,996	82,652	508,648	8,914	517,562	509,863	491,133
1.61 Continuing Education	710,555	127,333	837,888	232,126	1,070,014	1,037,485	779,018
1.62 International and Out of Province Students	3,562,765	856,153	4,418,918	2,035,348	6,454,266	6,588,847	5,607,693
1.64 Other	345,425	81,667	427,092	81,094	508,186	867,912	170,091
<b>Total Function 1</b>	<b>118,154,377</b>	<b>29,453,003</b>	<b>147,607,380</b>	<b>6,927,060</b>	<b>154,534,440</b>	<b>158,945,177</b>	<b>143,581,189</b>
<b>4 District Administration</b>							
4.11 Educational Administration	1,293,955	372,772	1,666,727	369,878	2,036,605	2,102,504	1,771,574
4.20 Early Learning and Child Care	-	-	-	1,625	1,625	-	-
4.40 School District Governance	370,185	51,233	421,418	136,038	557,456	669,060	514,362
4.41 Business Administration	2,269,619	652,061	2,921,680	933,667	3,855,347	4,156,242	3,672,496
<b>Total Function 4</b>	<b>3,933,759</b>	<b>1,076,066</b>	<b>5,009,825</b>	<b>1,441,208</b>	<b>6,451,033</b>	<b>6,927,806</b>	<b>5,958,432</b>
<b>5 Operations and Maintenance</b>							
5.20 Early Learning and Child Care	23,801	6,099	29,900	6,300	36,200	-	-
5.41 Operations and Maintenance Administration	1,446,015	327,022	1,773,037	1,006,818	2,779,855	3,058,710	2,665,474
5.50 Maintenance Operations	7,118,828	1,952,248	9,071,076	1,970,367	11,041,443	11,472,803	10,218,068
5.52 Maintenance of Grounds	433,337	100,102	533,439	334,891	868,330	921,137	768,369
5.56 Utilities	-	-	-	3,208,403	3,208,403	2,915,287	2,893,182
<b>Total Function 5</b>	<b>9,021,981</b>	<b>2,385,471</b>	<b>11,407,452</b>	<b>6,526,779</b>	<b>17,934,231</b>	<b>18,367,937</b>	<b>16,545,093</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration	-	-	-	2,730	2,730	2,500	2,760
7.70 Student Transportation	-	-	-	570,709	570,709	623,358	515,296
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>573,439</b>	<b>573,439</b>	<b>625,858</b>	<b>518,056</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>131,110,117</b>	<b>32,914,540</b>	<b>164,024,657</b>	<b>15,468,486</b>	<b>179,493,143</b>	<b>184,866,778</b>	<b>166,602,770</b>

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

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education and Child Care	24,830,734	25,228,268	21,609,205
Other Revenue	5,781,339	4,747,177	3,379,842
Investment Income		45,961	17,018
<b>Total Revenue</b>	30,612,073	30,021,406	25,006,065
<b>Expenses</b>			
Instruction	29,846,551	29,019,521	23,412,398
District Administration	9,000	69,725	9,000
Operations and Maintenance	410,631	489,749	781,749
Transportation and Housing	88,494	62,095	19,817
<b>Total Expense</b>	30,354,676	29,641,090	24,222,964
<b>Special Purpose Surplus (Deficit) for the year</b>	257,397	380,316	783,101
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	(257,397)	(380,316)	(783,101)
<b>Total Net Transfers</b>	(257,397)	(380,316)	(783,101)
<b>Total Special Purpose Surplus (Deficit) for the year</b>	-	-	-
<b>Special Purpose Surplus (Deficit), beginning of year</b>			
<b>Special Purpose Surplus (Deficit), end of year</b>		-	-

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

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2023

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			170,597	1,048,742	12,528	4,145	79,708	76,407	
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	517,597	562,769			256,000	56,350	500,863	593,230	753,992
Other			32,563	4,485,087					
Investment Income		756	10,692			449	8,530	3,992	
	517,597	563,525	43,255	4,485,087	256,000	56,799	509,393	597,222	753,992
<b>Less:</b> Allocated to Revenue	517,597	540,095	35,350	4,387,247	268,528	59,434	499,396	583,609	753,992
<b>Deferred Revenue, end of year</b>	-	23,430	178,502	1,146,582	-	1,510	89,705	90,020	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	517,597	539,339			268,528	58,985	490,866	579,617	753,992
Other Revenue			24,658	4,387,247					
Investment Income		756	10,692			449	8,530	3,992	
	517,597	540,095	35,350	4,387,247	268,528	59,434	499,396	583,609	753,992
<b>Expenses</b>									
Salaries									
Teachers						18,590	105,495	25,732	
Principals and Vice Principals								32,570	192,630
Educational Assistants		451,365		27,286	178,827	3,006		327,402	
Support Staff	175,464			8,101					79,569
Other Professionals								58,188	
Substitutes				4,905	5,431	423	13,399	6,710	335,595
	175,464	451,365	-	40,292	184,258	22,019	118,894	450,602	607,794
Employee Benefits	43,266	88,730		6,407	70,037	4,401	27,388	117,504	131,997
Services and Supplies	165,555		35,350	4,330,137	14,233	33,014	207,344	15,503	14,201
	384,285	540,095	35,350	4,376,836	268,528	59,434	353,626	583,609	753,992
<b>Net Revenue (Expense) before Interfund Transfers</b>	133,312	-	-	10,411	-	-	145,770	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	(133,312)			(10,411)			(145,770)		
	(133,312)	-	-	(10,411)	-	-	(145,770)	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

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

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2023

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Student & Family Affordability	SEY2KT (Early Years to Kindergarten)	ECL (Early Care & Learning)	Youth Education Support Fund
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			19,510	85,153	56				262,000
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	17,925,080	2,255,053	68,984	51,000	6,000	1,588,729	19,000	175,000	
Other									346,876
Investment Income			2,515	4,604	82		434	2,121	11,786
	17,925,080	2,255,053	71,499	55,604	6,082	1,588,729	19,434	177,121	358,662
<b>Less:</b> Allocated to Revenue	17,925,080	2,255,053	62,095	58,162	5,389	1,588,729	10,609	123,983	347,058
<b>Deferred Revenue, end of year</b>	-	-	<b>28,914</b>	<b>82,595</b>	<b>749</b>	-	<b>8,825</b>	<b>53,138</b>	<b>273,604</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education and Child Care	17,925,080	2,255,053	59,580	53,558	5,307	1,588,729	10,175	121,862	
Other Revenue									335,272
Investment Income			2,515	4,604	82		434	2,121	11,786
	17,925,080	2,255,053	62,095	58,162	5,389	1,588,729	10,609	123,983	347,058
<b>Expenses</b>									
Salaries									
Teachers	14,412,457	292,808						51,156	
Principals and Vice Principals									
Educational Assistants					733	84			
Support Staff							2,352		1,007
Other Professionals								46,013	
Substitutes		1,509,956		4,986	2,652				
	14,412,457	1,802,764	-	4,986	3,385	84	2,352	97,169	1,007
Employee Benefits	3,512,623	452,289		361	691	17	471	26,217	201
Services and Supplies			62,095	52,815	1,313	1,572,560	7,786	597	271,095
	17,925,080	2,255,053	62,095	58,162	5,389	1,572,661	10,609	123,983	272,303
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	16,068	-	-	74,755
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased						(16,068)			(74,755)
	-	-	-	-	-	(16,068)	-	-	(74,755)
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

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

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2023

	<u>TOTAL</u>
	<u>\$</u>
<b>Deferred Revenue, beginning of year</b>	1,758,846
<b>Add:</b> Restricted Grants	
Provincial Grants - Ministry of Education and Child Care	25,329,647
Other	4,864,526
Investment Income	45,961
	<u>30,240,134</u>
<b>Less:</b> Allocated to Revenue	<u>30,021,406</u>
<b>Deferred Revenue, end of year</b>	<u><u>1,977,574</u></u>
<b>Revenues</b>	
Provincial Grants - Ministry of Education and Child Care	25,228,268
Other Revenue	4,747,177
Investment Income	45,961
	<u>30,021,406</u>
<b>Expenses</b>	
Salaries	
Teachers	14,906,238
Principals and Vice Principals	225,200
Educational Assistants	988,703
Support Staff	266,493
Other Professionals	104,201
Substitutes	1,884,057
	<u>18,374,892</u>
Employee Benefits	4,482,600
Services and Supplies	6,783,598
	<u>29,641,090</u>
<b>Net Revenue (Expense) before Interfund Transfers</b>	<u>380,316</u>
<b>Interfund Transfers</b>	
Tangible Capital Assets Purchased	<u>(380,316)</u>
	<u>(380,316)</u>
<b>Net Revenue (Expense)</b>	<u><u>-</u></u>

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

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2023

	2023	2023 Actual			2022
	Budget	Invested in Tangible	Local	Fund	Actual
	\$	Capital Assets	Capital	Balance	\$
<b>Revenues</b>					
Other Revenue			53,722	53,722	35,645
Investment Income	469,307		303,700	303,700	63,853
Amortization of Deferred Capital Revenue	6,678,220	6,677,646		6,677,646	6,553,104
<b>Total Revenue</b>	<b>7,147,527</b>	<b>6,677,646</b>	<b>357,422</b>	<b>7,035,068</b>	<b>6,652,602</b>
<b>Expenses</b>					
Amortization of Tangible Capital Assets					
Operations and Maintenance	10,589,718	10,650,013		10,650,013	10,596,574
<b>Total Expense</b>	<b>10,589,718</b>	<b>10,650,013</b>	<b>-</b>	<b>10,650,013</b>	<b>10,596,574</b>
<b>Capital Surplus (Deficit) for the year</b>	<b>(3,442,191)</b>	<b>(3,972,367)</b>	<b>357,422</b>	<b>(3,614,945)</b>	<b>(3,943,972)</b>
<b>Net Transfers (to) from other funds</b>					
Tangible Capital Assets Purchased	1,288,856	1,105,774		1,105,774	1,995,688
Tangible Capital Assets - Work in Progress		10,160		10,160	
Local Capital	2,151,549		4,190,306	4,190,306	1,920,597
<b>Total Net Transfers</b>	<b>3,440,405</b>	<b>1,115,934</b>	<b>4,190,306</b>	<b>5,306,240</b>	<b>3,916,285</b>
<b>Other Adjustments to Fund Balances</b>					
Tangible Capital Assets Purchased from Local Capital		1,567,903	(1,567,903)	-	
Tangible Capital Assets WIP Purchased from Local Capital		448,349	(448,349)	-	
<b>Total Other Adjustments to Fund Balances</b>		<b>2,016,252</b>	<b>(2,016,252)</b>	<b>-</b>	
<b>Total Capital Surplus (Deficit) for the year</b>	<b>(1,786)</b>	<b>(840,181)</b>	<b>2,531,476</b>	<b>1,691,295</b>	<b>(27,687)</b>
<b>Capital Surplus (Deficit), beginning of year</b>		<b>71,756,817</b>	<b>6,456,641</b>	<b>78,213,458</b>	<b>89,250,957</b>
Prior Period Adjustments					
To Recognize Asset Retirement Obligation					(11,009,812)
<b>Capital Surplus (Deficit), beginning of year, as restated</b>		<b>71,756,817</b>	<b>6,456,641</b>	<b>78,213,458</b>	<b>78,241,145</b>
<b>Capital Surplus (Deficit), end of year</b>		<b>70,916,636</b>	<b>8,988,117</b>	<b>79,904,753</b>	<b>78,213,458</b>



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

Schedule 4A (Unaudited)

Tangible Capital Assets  
Year Ended June 30, 2023

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
<b>Cost, beginning of year</b>	41,553,283	331,785,141	14,455,251	1,662,354	805,742	5,829,385	<b>396,091,156</b>
Prior Period Adjustments							
To Recognize Asset Retirement Obligation		11,307,530					<b>11,307,530</b>
<b>Cost, beginning of year, as restated</b>	41,553,283	343,092,671	14,455,251	1,662,354	805,742	5,829,385	<b>407,398,686</b>
<b>Changes for the Year</b>							
Increase:							
Purchases from:							
Operating Fund		6,306	532,873	22,562		163,717	<b>725,458</b>
Special Purpose Funds		133,312	144,580			102,424	<b>380,316</b>
Local Capital			892,403	20,997		654,503	<b>1,567,903</b>
Transferred from Work in Progress		5,730,432					<b>5,730,432</b>
	-	5,870,050	1,569,856	43,559	-	920,644	<b>8,404,109</b>
Decrease:							
Deemed Disposals			834,819	108,513	474,890	956,948	<b>2,375,170</b>
	-	-	834,819	108,513	474,890	956,948	<b>2,375,170</b>
<b>Cost, end of year</b>	41,553,283	348,962,721	15,190,288	1,597,400	330,852	5,793,081	<b>413,427,625</b>
<b>Work in Progress, end of year</b>		1,873,260					<b>1,873,260</b>
<b>Cost and Work in Progress, end of year</b>	41,553,283	350,835,981	15,190,288	1,597,400	330,852	5,793,081	<b>415,300,885</b>
<b>Accumulated Amortization, beginning of year</b>		166,108,445	6,155,549	785,535	526,233	2,934,914	<b>176,510,676</b>
Prior Period Adjustments							
To Recognize Asset Retirement Obligation		11,058,248					<b>11,058,248</b>
<b>Accumulated Amortization, beginning of year, as restated</b>		177,166,693	6,155,549	785,535	526,233	2,934,914	<b>187,568,924</b>
<b>Changes for the Year</b>							
Increase: Amortization for the Year		7,728,843	1,482,276	162,988	113,660	1,162,246	<b>10,650,013</b>
Decrease:							
Deemed Disposals			834,819	108,513	474,890	956,948	<b>2,375,170</b>
		-	834,819	108,513	474,890	956,948	<b>2,375,170</b>
<b>Accumulated Amortization, end of year</b>		184,895,536	6,803,006	840,010	165,003	3,140,212	<b>195,843,767</b>
<b>Tangible Capital Assets - Net</b>	<b>41,553,283</b>	<b>165,940,445</b>	<b>8,387,282</b>	<b>757,390</b>	<b>165,849</b>	<b>2,652,869</b>	<b>219,457,118</b>

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

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2023

	<b>Buildings</b>	<b>Furniture and Equipment</b>	<b>Computer Software</b>	<b>Computer Hardware</b>	<b>Total</b>
	\$	\$	\$	\$	\$
<b>Work in Progress, beginning of year</b>	1,238,150	-	-	-	<b>1,238,150</b>
<b>Changes for the Year</b>					
Increase:					
Deferred Capital Revenue - Bylaw	5,289,326				<b>5,289,326</b>
Deferred Capital Revenue - Other	617,707				<b>617,707</b>
Operating Fund	10,160				<b>10,160</b>
Local Capital	448,349				<b>448,349</b>
	<u>6,365,542</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u><b>6,365,542</b></u>
Decrease:					
Transferred to Tangible Capital Assets	5,730,432				<b>5,730,432</b>
	<u>5,730,432</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u><b>5,730,432</b></u>
<b>Net Changes for the Year</b>	<u>635,110</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u><b>635,110</b></u>
<b>Work in Progress, end of year</b>	<u><b>1,873,260</b></u>	<u><b>-</b></u>	<u><b>-</b></u>	<u><b>-</b></u>	<u><b>1,873,260</b></u>

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

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2023

	<b>Bylaw Capital</b>	<b>Other Provincial</b>	<b>Other Capital</b>	<b>Total Capital</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Deferred Capital Revenue, beginning of year</b>	128,860,868	8,086,992	539,058	<b>137,486,918</b>
<b>Changes for the Year</b>				
Increase:				
Transferred from Work in Progress	5,004,441			<b>5,004,441</b>
	5,004,441	-	-	<b>5,004,441</b>
Decrease:				
Amortization of Deferred Capital Revenue	6,412,770	250,501	14,375	<b>6,677,646</b>
	6,412,770	250,501	14,375	<b>6,677,646</b>
<b>Net Changes for the Year</b>	(1,408,329)	(250,501)	(14,375)	<b>(1,673,205)</b>
<b>Deferred Capital Revenue, end of year</b>	127,452,539	7,836,491	524,683	<b>135,813,713</b>
<b>Work in Progress, beginning of year</b>	516,653	-	-	<b>516,653</b>
<b>Changes for the Year</b>				
Increase				
Transferred from Deferred Revenue - Work in Progress	5,289,326	617,707		<b>5,907,033</b>
	5,289,326	617,707	-	<b>5,907,033</b>
Decrease				
Transferred to Deferred Capital Revenue	5,004,441			<b>5,004,441</b>
	5,004,441	-	-	<b>5,004,441</b>
<b>Net Changes for the Year</b>	284,885	617,707	-	<b>902,592</b>
<b>Work in Progress, end of year</b>	801,538	617,707	-	<b>1,419,245</b>
<b>Total Deferred Capital Revenue, end of year</b>	<b>128,254,077</b>	<b>8,454,198</b>	<b>524,683</b>	<b>137,232,958</b>

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

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2023

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
<b>Balance, beginning of year</b>	\$ -	\$ 1,858,136	\$ 166,057	\$ 2,125,922	\$ -	\$ 4,150,115
<b>Changes for the Year</b>						
Increase:						
Provincial Grants - Ministry of Education and Child Care	5,293,433					5,293,433
Investment Income		79,886		102,713		182,599
Transfer project surplus to MECC Restricted (from) Bylaw	(4,107)	4,107				-
School Site Acquisition Fees				303,250		303,250
	5,289,326	83,993	-	405,963	-	5,779,282
Decrease:						
Transferred to DCR - Work in Progress	5,289,326	617,707				5,907,033
	5,289,326	617,707	-	-	-	5,907,033
<b>Net Changes for the Year</b>	-	(533,714)	-	405,963	-	(127,751)
<b>Balance, end of year</b>	-	1,324,422	166,057	2,531,885	-	4,022,364

To: Board of Education

From: Secretary Treasurer  
Richard Rennie  
Director of Facilities  
Louie Giroto

Re: **2024/25 MINOR CAPITAL PLAN**

Date: September 20, 2023  
(Public Board Meeting)

Decision

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**BACKGROUND/RATIONALE:**

The Ministry of Education and Child Care (MECC) 2024/25 Capital Plan Instructions identify that the deadline for 2024/25 Minor Capital Plan submission to the MECC is September 30<sup>th</sup>, 2023. The Ministry is seeking submissions for the following Minor Capital programs:

- School Enhancement Program (SEP)
- Carbon Neutral Capital Program (CNCP)
- Bus Acquisition Program (BUS)
- Playground Equipment Program (PEP)
- Food Infrastructure Program (FIP)

The proposed Maple Ridge – Pitt Meadows 2024/25 Minor Capital Plan is presented in this report.

**Strategic Facilities Plan**

To ensure that future Capital Plan submissions to the MECC accurately reflect the priorities and needs of the Maple Ridge - Pitt Meadows School District, the comprehensive school district Strategic Facilities Plan 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.

The Strategic Facilities Plan approved in March 2022 identifies and rationalizes current and future capital requirements for school sites, new schools, and facility upgrades based on building condition, seismic vulnerability, and ongoing maintenance/life cycle costs, as well as new education initiatives.

**MINOR CAPITAL**

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 \$3.2 million 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.

### **Priorities for Existing Facilities**

The projects included in the 2024/25 Minor Capital Plan have been determined in accordance with the methodology defined in the Strategic Facilities Plan.

The following facility specific data was used to identify facilities that are prioritized in the capital plan:

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

Capital project scope definition for identified high priority existing facilities was 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

### **School Enhancement Program**

The following table summarizes the school enhancement projects proposed to be submitted under the school enhancement program for 2024/25.

<b>Facility/Site</b>	<b>Project Description</b>	<b>Estimated Cost</b>
Edith McDermott Elementary	Replace all the electronic variable air volume (VAV) controllers and speed drives for the main air handling unit (AHU). Speed drives and VAV controllers are at end-of-life and if not replaced, could fail and impact classes.	\$900,000
Highland Park Elementary	Phase 1 - Replace Unit Ventilators (UVs) in classrooms (10 of 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.	\$650,000
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.	\$520,000
Riverside Elementary	Phase 1 - Replace Unit Ventilators in classrooms (12 of 15). The units are at end-of-life and parts are difficult to source due to age.	\$780,000
Harry Hooze 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.	\$975,000
	<b>Submission Category Total:</b>	<b>\$3,825,000</b>

### **Carbon Neutral Capital Program**

To align ministry funding with the sustainability plan, the district will submit full or partial boiler replacement projects that include energy optimization opportunities.

The following table details projects proposed to be submitted under the carbon neutral capital program for 2024/25.

Facility/Site	Project Description	Estimated Cost
Edith McDermott Elementary	Boiler Plant upgrade to replace end-of-life boilers with high efficiency boilers.	\$550,000
Golden Ears Elementary	Boiler Plant upgrade to replace end-of-life boilers with high efficiency boilers.	\$550,000
Maintenance	Boiler Plant upgrade to replace end-of-life boilers with high efficiency boilers.	\$410,000
Maple Ridge Elementary	Boiler Plant upgrade to replace end-of-life boilers with high efficiency boilers.	\$520,500
Maple Ridge Secondary	Boiler Plant upgrade to replace end-of-life boilers with high efficiency boilers.	\$850,000
	<b>Submission Category Total:</b>	<b>\$2,880,000</b>

### **Playground Equipment Program**

A maximum number of three requests are permitted to be submitted in this program. The schools prioritized in this submission have playground equipment on site that is at end of life, needs to be replaced and considers the quantity and condition of other playgrounds at the location. New schools are not eligible for playground equipment funding under this program.

The following table details the projects proposed to be submitted under the playground equipment program for 2024/25.

Facility/Site	Project Description	Estimated Cost
Edith McDermott Elementary	Replace end-of-life playground equipment	\$165,000
Highland Park Elementary	Replace end-of-life playground equipment	\$165,000
Fairview Elementary	Replace end-of-life playground equipment	\$165,000
	<b>Submission Category Total:</b>	<b>\$495,000</b>

### **Food Infrastructure Program:**

In April 2023, the province announced new funding for the Feeding Futures School Food Programs special purpose fund. As part of that announcement, \$5M of new funding per year was for Food Infrastructure Program (FIP) to be allocated to school districts across the province.

Our initial FIP intake was submitted on June 30, 2023 for 2023/24 totaling \$203K. On September 15, 2023, the MECC confirmed funding on that submission of \$161K consisting of \$125K for Garibaldi Secondary (86% of the requested amount) and \$36K for Westview Secondary (100% of the requested amount).

The following table details the projects proposed to be submitted under the FIP for 2024/25, including new requests for needs identified since June and unfunded requests from the 2023/24 submission.

Facility/Site	Project Description	Estimated Cost
Edith McDermott Elementary	Reconfigure kitchen to allow for food preparation and cold storage, including new appliances and relocation of PAC freezers and refrigerators to another location.	\$60,000
Garibaldi Secondary	Replace aged infrastructure and equipment that is end of life and increase capacity of kitchen line and food offerings.	\$30,000
Fairview Elementary	Install a combination microwave and exhaust above stove to provide additional counter space for food preparation. Reconfigure kitchen to increase capacity of kitchen line and food offerings.	\$20,000
Samuel Robertson Technical	Small appliances and refrigerators for misc. educational space.	\$7,000
Pitt Meadows Secondary	Misc. small kitchen appliances to provide fresh food instead of packaged food.	\$8,000
Golden Ears Elementary	Washer/dryer for washing soiled kitchen linens and clothing soiled during meal times.	\$3,000
Highland Park Elementary	Replace old kitchen cabinets, counters and appliances and create new food storage cabinets for food preparation.	\$70,000
	<b>Submission Category Total:</b>	<b>\$359,000</b>

### **RECOMMENDATION**

**THAT the Board approve the 2024/25 Minor Capital Plan for submission to the Ministry of Education and Child Care.**



**ITEM 6****To: Board of Education****From:** Elaine Yamamoto  
Chairperson  
Richard Rennie  
Secretary Treasurer**Re: 2023/24 REGULAR PUBLIC BOARD  
MEETING SCHEDULE AMENDMENT****Date:** September 20, 2023  
(Public Board Meeting)

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**Decision**

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**BACKGROUND/RATIONALE:**

At the May 18, 2022, public board meeting, the Board adopted the Regular Board Meeting Schedule for 2023/24.

As the school district's operating grants are to be announced by the Ministry of Education and Child Care on Friday, March 15, 2024 and schools are not in session from March 16 to April 1, 2024, amendments to the Regular Public Board Meeting Schedule for 2023/24 are required to provide sufficient time following the Ministry's announcement to consult with staff, partner groups and Indigenous groups and incorporate their feedback into the 2023/24 proposed preliminary budget before it is presented to the Board.

It is proposed that the regular public board meetings currently scheduled for April 10 and 24, 2024 be amended to April 17 and May 1, 2024, respectively.

**RECOMMENDATION:**

**THAT the Board approve the amendment to the following Board of Education Regular Public Board Meeting Schedule for 2023/24:**

September 20, 2023	March 6, 2024
October 18, 2023	<b>April 17, 2024</b>
November 15, 2023	<b>May 1, 2024</b>
December 6, 2023	May 15, 2024
January 17, 2024	June 19, 2024
February 21, 2024	



**ITEM 7**

To: **Board of Education**

From: Superintendent  
Harry Dhillon

Re: **SUPERINTENDENT'S UPDATE**

Date: September 20, 2023  
(Public Board Meeting)

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**Information**

**RECOMMENDATION:**

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

To: **Board of Education**

From: Superintendent  
Harry Dhillon

Re: **SUMMER LEARNING UPDATE**

Date: September 20, 2023  
(Public Board Meeting)

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**Information**

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**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 2023 was facilitated in three sites within the Maple Ridge and Pitt Meadows communities: Katzie Health Centre, Golden Ears Elementary School, and Thomas Haney Secondary School.

**Katzie Health Centre**

For the fifth 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 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 Aboriginal 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, teachers, an Aboriginal support worker, Elders, and knowledge keepers.

**Golden Ears Elementary School**

441 students from grade 1-7 were engaged in classroom learning at Golden Ears Elementary. Student learning was supported by education assistants, an Aboriginal 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 special needs were included in the programs with support from education assistants as designated by the Learning Services staff. For the first year, our elementary summer learning program included two designated English Language Learner (ELL) teachers to deliver additional ELL support to 115 elementary students.

**Thomas Haney Secondary School**

106 students in grade 7 participated in a secondary transition program offered at Thomas Haney Secondary School. Students were enrolled in a three-week Applied Design, Skills, and Technologies program with a focus in woodwork, drama or computer and video game design.

The grade 8 and 9 Summer Learning program continued this year with a skill building remedial program that emphasized literacy and numeracy skills delivered by an energetic and collaborative team of teachers. 71 students participated in the grade 8 – 9 skill-building at Thomas Haney Secondary School. Grade 10 - 12 secondary level Summer Learning

courses were offered at Thomas Haney Secondary School. This secondary program was very popular with 512 students participating. The secondary Summer Learning vice-principal, along with a site-based secondary counsellor and an Aboriginal support worker, provided the necessary supports and supervision for our secondary students and staff.

Again, this year, Summer Learning and District Alternate Education were able to work more formally together providing the opportunity for the train and trades 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 2023/24 Train in Trades program.

### Enrolment Summary and Budget

	2023/24 Preliminary Budget	2023/24 Actuals			Variance from Budget
		Elementary	Secondary	Total	
MECC Funded Enrolment					
Grades 1-7 headcount	500	441		441	(59)
Grades 8-9 course	292		356	356	64
Grades 10-12 course	425		512	512	87
Total Enrolment	1,217	441	868	1,309	92
Revenue					
MECC grants					
Grades 1-7	\$ 122,500	\$ 108,045		\$ 108,045	\$ (14,455)
Grades 8-9	71,540		87,220	87,220	15,680
Grades 10-12	208,250		250,880	250,880	42,630
Supplemental funding	123,467	77,719	56,608	134,327	10,860
Total MECC grants	525,757	185,764	394,708	580,472	54,715
International tuition revenue	59,400		33,490	33,490	(25,910)
Total Revenue	585,157	185,764	428,198	613,962	28,805
Expenses					
Salaries and benefits	533,510	403,772	182,011	585,782	(52,272)
Services and supplies	9,528	6,178	3,314	9,492	36
Total Expenses	543,038	409,949	185,325	595,274	(52,236)
Net Revenue (Expense)	\$ 42,119	\$ (224,185)	\$ 242,873	\$ 18,688	\$ (23,431)

Changes in enrolment equate to an increase in MECC grants of \$54,715. Total revenue is \$28,805 higher than budget due to a decrease of \$25,910 tuition from international students. Higher than budgeted salary and benefit costs of \$52,236 resulted in a lower than budgeted net revenue. Net revenue for 2023/24 Summer Learning is \$18,688.

### **RECOMMENDATION:**

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

To: **Board of Education**

From: Superintendent  
Harry Dhillon  
Deputy Superintendent  
Cheryl Schwarz

Re: **EQUITY ACTION PLAN IMPLEMENTATION  
REVIEW REPORT 2022/23**

Date: September 20, 2023  
(Public Board Meeting)  
**Information**

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**BACKGROUND/RATIONALE:**

In response to the Office of the Auditor General report on Aboriginal Education (2015), the United Nations Declaration on the Rights of Indigenous Peoples, and the Truth and Reconciliation Calls to Action, the Ministry of Education and Child Care developed an Equity Scan process in 2016 to support school districts in identifying promising practices and barriers impacting Indigenous student achievement and success.

In July 2020, the Ministry of Education and Child Care (MECC) issued notification to School District No. 42 (SD42) and 14 other school districts of their participation in the Equity Scan process, starting in the 2020/21 school year. On October 8, 2020, Joe Heslip, the Equity in Action lead at the MECC, met with SD42 leadership and partner representatives to provide orientation to the Equity Scan process.

In November 2020, under the leadership of former Superintendent of Schools, Sylvia Russell, the school district secured the services of Dr. Amy Parent to lead the Equity Scan work at a deeper and more comprehensive level than what the ministry requires. Dr. Parent's research process and completed report was supported by a team of graduate program researchers from the University of British Columbia and Simon Fraser University.

In June 2022, the completed Equity in Action report was presented to the board as an information item. The report is titled *Deepening Indigenous Education and Equity: Supporting the Wholistic Success of Indigenous Learners, Families, and Communities in Maple Ridge – Pitt Meadows School District No. 42* and is published on the SD42 website.

On May 29, 2023, Joe Heslip issued an updated template to school district leads to complete the ministry required annual Equity Action Plan Implementation Review report with a due date of June 29, 2023. As required, district staff have submitted the report (Attachment A) to the ministry, inclusive of a note that an updated document will be provided once signatures from all partner group representatives have been obtained.

As required, the content of Equity Action Plan Implementation Review report for 2022/23 includes an overview of actions implemented, lessons learned, successful practices, and plans for moving forward/next steps.

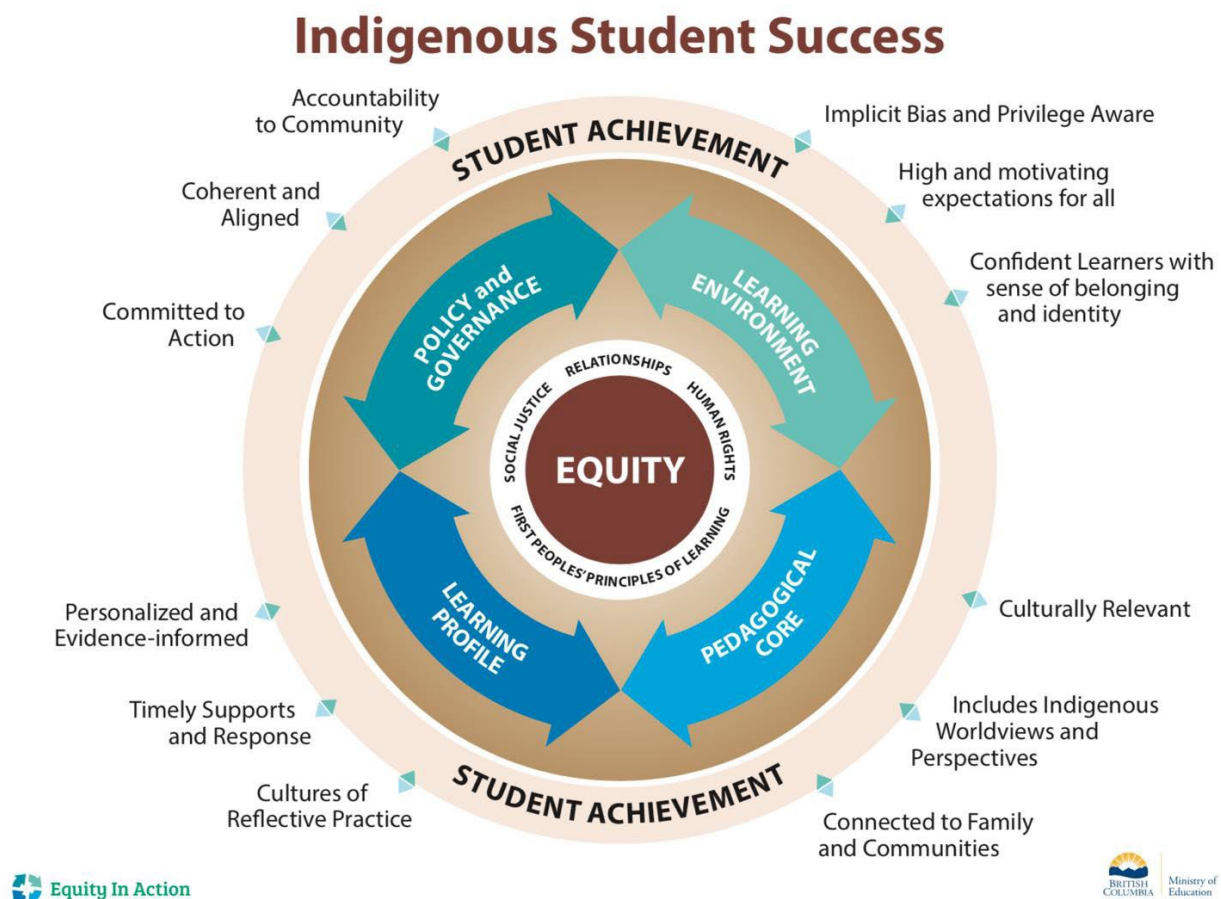
**RECOMMENDATION:**

**THAT the Board receive for information the Equity Action Plan Implementation Review Report for 2022/23.**

Attachment

**EQUITY ACTION PLAN**  
**IMPLEMENTATION REVIEW 2022/2023**

**School District No. 42 (Maple Ridge & Pitt Meadows)**



## Introduction

Thank you to school districts and partners for your collective actions taken in the implementation of your Equity Action Plan this year. We are grateful for your contributions and commitments to this ongoing collaborative process.

Please consider using this template (as well as the Equity in Action Orientation document provided at regional meetings), for reference in reporting your feedback on this year's growth, progress, lessons learned and efficacy of the implementation of your 2022-2023 Action Plan.

This Action Plan evaluation submission is part of a growing base of knowledge and practice that is having a positive impact on equity. This emerging collection of wisdom will be used to inform and inspire equity in communities across the province.

***Please note that all Equity Action Plans will be made publicly available, so please ensure that no student specific data is shared within your report.***

## Equity Action Plan Development

Last year, your District Equity Team submitted an Equity Action Plan (or Action Plan Review). The Plan emerged from your collective processes, engagement across learning communities, findings based on the Equity Scan guiding questions, and the 'Learning Profile' district data profile (provided via the Ministry of Education and Child Care). Your approaches and actions to address equity gaps were identified in your Action Plan.

Ch'íthométsetl

Denise Augustine  
Superintendent, Indigenous Education  
Ministry of Education and Child Care  
250.920.8469 [Denise.Augustine@gov.bc.ca](mailto:Denise.Augustine@gov.bc.ca)

Joe Heslip  
Seconded, Field Liaison, Indigenous Education  
Ministry of Education and Child Care  
250.217.1494 [Joe.Heslip@gov.bc.ca](mailto:Joe.Heslip@gov.bc.ca)

## 1. Action Plan Implementation:

Describe the approach to implementing your Equity Action Plan this school year.

*To build a sense of shared responsibility through creating awareness and providing opportunities for learning, dialogue and planning.*

### **Deepening Indigenous Education and Equity Report Supporting the Wholistic Success of Indigenous Learners, Families, and Communities in Maple Ridge - Pitt Meadows School District**

research report was published in Spring 2022. The school district planned to focus on system alignment that supported the strategic planning structure and cycle in 2022-23.

The approach gained support by Ministry Superintendents of Indigenous Education – Denise Augustine and Bradley Baker who joined the district leadership team at the August 2022 Equity retreat at Squamish Lil'wat Cultural Centre. The approach is supported by a Michael Fullan talk at a recent trustee academy: *"top down doesn't work; build the base and grow from there; strengthen the middle; intrigue the top and support it"* woven with Indigenous World View of author Jo Chrona *'Systems change for equity and anti-racism requires grassroots-level relationship-building and education and policy change at the provincial or territorial level. Top-down policy-level change on its own often does not have the desired effect in education, as it may lead to educators becoming disengaged, resulting in the continuation of perspectives, biases, and actions that maintain the status quo...Policy change, in conjunction with a broad base of relationship-building and collegial education, and some direct intervention where necessary create the synergy for meaningful transformation.'* WAYI WAH! p. 198

At each monthly Superintendent's meeting 50 minutes was dedicated to the topic with focussed sessions on Equity and Anti-racism. The book, Street Data, by Shane Safir and Jamila Dugan was used as an anchor resource for the learning conversations. Jafir and Dugan articulate to "radically reimagine our ways of being, learning and doing." Jo Chona's book WAYI WAH! was used to explore Indigenous Pedagogy and Anti-Indigenous Racism. The district is also funding an Indigenous Equity Vice Principal to co-lead the work.

## 2. Lessons Learned:

2.1 Describe the impact of your Equity Action Plan specific to each of the four Equity in Action Framework quadrants:

3.2(i) Policy and Governance –

- Equity goal added to strategic plan 2022-23 school year to reflect school growth plans. In February 2023 Aboriginal Advisory meeting members overwhelmingly supported the addition of an Equity goal.
- the Aboriginal Education department staff attended each school growth planning day in the Fall 2022 to plan alongside for the first time in awhile
- Framework for Enhancing Learning Report - FESL provincial peer team review comments SD42 well done and model for other districts



## 3.2(ii) Learning Environment –

- Elder Dinner meeting May 30, 2023 - Elders gather to reflect and share ideas on topics related to curriculum, learning, and engagement.
- Post-grad diploma - partnering with SFU to offer in-district post-grad diploma program Teaching for Equity and Social Justice.
- Family Events- continue with the series to build connection, support, and celebrations.
- Anti-Racism Survey- Equity and Racial Inclusivity Committee recommend to hire consultant to implement committee work and align with recently published [K-12 Anti racism strategy BC](#)
- Aboriginal education department - on-going support in schools and continuous program services.
- Department goals updated based on report recommendations: sense of belonging/identity/transitions; staff training in SEL, literacy, numeracy, and cultural learning; student and family connection to department, schools and School District.
- Legacy Projects- school applications for a continuum of local Nation culture, First Nation, Metis, Inuit, BC and Turtle Island relevant Indigenous culture in School District 42 schools. The projects are co-funded by the Aboriginal Education department and school funds.

## 3.2(iii) Pedagogical Core –

- School Growth Planning Day included dedicated time for learning, planning, and dialogue. Aboriginal Education Department ASWs and ART joined assigned school to support the conversation.
- Deepening Indigenous Ways of Knowing collaborations with Leyton Schnellert - the Aboriginal Education Department and Elders during a four part after school series focused on Six 'R's deepening school teams understanding of Indigenous Worldviews, anti Indigenous racism, and pedagogy.
- District Helping Teacher Retreat with Carolyn Roberts facilitating circle with a focus on dialogue on the role of Helping Teacher leading, mentoring, facilitating, supporting equity recommendation work.
- Secondary Department Heads meetings focusing on BCTF Professional Standard #9 and how to approach imbedding Indigenous content and Indigenous Ways of Knowing and learning into the curriculum.
- District Pro-D January 23, 2023 keynotes on equitable assessment practices.
- Lunch and Learn series offered to teachers by Anti Racism and Secondary Innovations Helping Teacher.
- Human Resources Department retreat titled 'Working Effectively with Indigenous Peoples facilitated by Bob Joseph from [ICTINC.CA](#)
- Indigenous-focused grad requirement - multiple courses available for students to learn.

## 3.2(iv) Learning Profile –

- SD42 Youth Forum February 1, 2023 Imagine...Be Seen, Heard, Understood at Swan-e-set Golf Course - 138 students attended including Indigenous students participating in an event weaving Indigenous pedagogy of student voice honouring sense of belonging and identity:
- Aboriginal Education second Aboriginal Student Forum - March 2, 2023 at South Bonson Centre organized by Aboriginal Education 'Leadership Committee'. The intentions were 'to hear who you are as a person, what is working well in your school, what you need as a student. The first Student Forum was hosted in 2020!
- Updated Graphic storyboards for Aboriginal Student Belonging and Identity.
- Student voice compiled and organized in the 6Rs shared widely with school teams, including Elders
- The Maple Ridge Pitt Meadows School District Aboriginal Student Six Year Graduation rate is 90%; Non-Indigenous 97%
- Students who self-identify increases yearly

### 3. Successful Practices:

#### 3.1 What were the greatest areas of success from this year's Action Plan?

The priority was set knowing the responsibility of Equity is for 'all' in the system. The work didn't fall on the shoulders of the Aboriginal Education Department so the department could focus on student initiatives: Legacy School Projects, Student Leadership, Family Connection Series, Student Transitions, and the Deepening Indigenous Ways of Knowing Series Year 3 with Leyton Schnellert PD focus.

Superintendent monthly meetings professional learning sessions focussing on Equity.

#### 3.2 How do you know that these practices addressed parity and equity gaps for Indigenous learners? Please include **qualitative/quantitative data** used to assess the efficacy of your Action Plan.

**Policy and Governance:** This year most schools included a 'new' Equity goal in their School Growth Plans informing this year's strategic planning cycle and the addition of goal priority #1 Equity.

**School Environment:** Legacy projects this year had schools engaged in leading Indigenous World View projects with Knowledge Keepers or Elders. Attached are some example photos.

**Learning Profile:** Student Leadership resulted in a visual document of 'Sense of Belonging' and 'Identity' as well as clearly articulated student voice of what is working, growth areas with respect to being seen, heard and understood.

**Pedagogical Core:** Professional Learning expanded to various departments; Equity learning included Senior Team Equity retreat, Human Resources Department working with Bob Joseph, Helping Teacher team with Carolyn Roberts, Learning Services equity meetings, Aboriginal Education team with Carolyn Roberts, Bruce Robinson, and monthly department

growth plan learning sessions with Knowledge Keepers. The Deepening Indigenous Ways of Knowing (four sessions) included school teams, local Elders, Knowledge Keepers, Aboriginal student alumni, and student voice.

#### 4. Moving Forward:

4.1 Reflecting upon this year's Equity Action Plan implementation, what changes will your team make to your plan for next year's implementation?

The School District will support school growth plans and more focussed collaborative Professional Development school by school supported by the Aboriginal Education Department. Addressing the decolonizing anti-Indigenous racism and curriculum gap shared by student voices that they are simply not seeing the Indigenous content taught authentically in some classrooms or shifts in bias and assumptions of some adults in schools

Professional Development to feature Carolyn Roberts who was part of the original research project to build concepts of circle and kinship. Building relationships within schools to focus on feeling a sense of agency with Indigenous curriculum.

4.2 What intentional strategies, actions and goals have you identified for next year's Equity Action Plan to address inequities and systemic barriers that may still exist for Indigenous learners?

Student learning profile 'communicator' on student engagement, sense of belonging and identity through a process of Grandmothers Perspective. Collaborate with Learning Services.

The non-Indigenous graduation rates are 7% higher indicating there is still a fair amount of work to be done in removing barriers for Indigenous students.

Support cultural rounds in schools earlier in the year- Indigenous Knowledge Keepers and Elders are 'ready' even though some schools may not be ready.

Increase Elder participation and engagement earlier in the year with dinner series around the solstice seasonal moons. Elders voice at new school build have proven to be visionary.

Work with local *hənq̓'əmínəm* language speakers on key words to focus the work, within the department first.

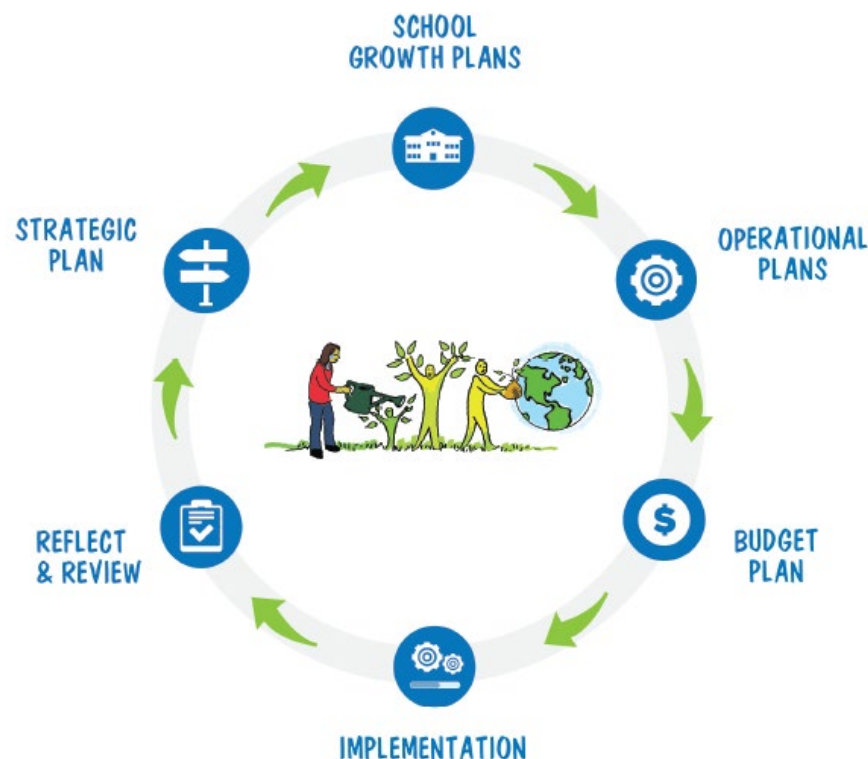
Set monthly meetings with local Nations to discuss and gather input with their vision with education and equity

Initiate dialogue on the development of a Board Authority Authorized (BAA) course focussing on local indigenous history/culture/language.

4.3 Please indicate if / how your Equity Scanning has informed your school districts' strategic planning work.

Through the support of ongoing learning and dialogue with principals, vice principals, district leaders and their follow up with their respective staff/teams, we have seen a significant shift district-wide with the inclusion of equity and anti-racism focused goals in school growth plans and department operational plans. In alignment with our strategic planning cycle/structure, the focus on equity in growth plans and operational plans has influenced and informed budget allocations to support such initiatives and proudly, on April 26, 2023 the Board of Education added Equity as a strategic priority along with related measurable goals.

#### Strategic Planning Cycle:



#### 5. Recommendations/Additional Comments:

5.1 How can MOECC and School Districts improve our collaborative and co-constructive approaches to the Equity in Action Project moving forward?

Continue with the regional meeting series which was very informative.

Advocate for new school build to embed DRIPA actions to ensure Indigenous World Views are reflected with physical space and designs with additional funding.

- 6. Appendices:** Please consider sharing any artifacts as part of your report submission, i.e. student/family/community surveys, presentations, resources, pictures of inclusive practices in your schools, videos of interviews with students/staff, learning tools and other locally developed sources.

- **Attached three**

SIGNED AND DELIVERED on the _____ day of _____, 2023, on behalf of the Superintendent	SIGNED AND DELIVERED on the _____ day of _____, 2023, on behalf of the Indigenous District Lead
_____ (signature) _____ (print name) Superintendent School District No. _____	_____ (signature) _____ (print name) District Principal of Indigenous Education School District No. _____
SIGNED AND DELIVERED on the _____ day of _____, 2023, on behalf of Equity in Action Community Member	SIGNED AND DELIVERED on the _____ day of _____, 2023, on behalf of the Province by its duly authorized signatory

<p>_____</p> <p>(signature)</p> <p>_____</p> <p>(print name)</p> <p>Equity in Action Community Member</p>	<p>_____</p> <p>Denise Augustine Superintendent, Indigenous Education Ministry of Education and Child Care</p>
<p>SIGNED AND DELIVERED on the ____ day of _____, 2023, on behalf of First Nation Representative</p>	<p>SIGNED AND DELIVERED on the ____ day of _____, 2023, on behalf of Métis Chartered Community Rep</p>
<p>_____</p> <p>(signature)</p> <p>_____</p> <p>(print name)</p> <p>First Nation Representative</p>	<p>_____</p> <p>(signature)</p> <p>_____</p> <p>(print name)</p> <p>Métis Chartered Community Representative</p>
<p>SIGNED AND DELIVERED on the ____ day of _____, 2023, on behalf of First Nation Representative</p>	<p>SIGNED AND DELIVERED on the ____ day of _____, 2023, on behalf of First Nation Representative</p>
<p>_____</p> <p>(signature)</p> <p>_____</p> <p>(print name)</p> <p>First Nation Representative</p>	<p>_____</p> <p>(signature)</p> <p>_____</p> <p>(print name)</p> <p>First Nation Representative</p>
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To: **Board of Education**

From: Superintendent  
Harry Dhillon  
Deputy Superintendent  
Cheryl Schwarz

Re: **Accessibility Plan**

Date: September 20, 2023  
(Public Board Meeting)

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**Information**

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**BACKGROUND/RATIONALE:**

The *Accessible British Columbia Act* (the "Act") (Attachment A), enacted in June 2021, is a pivotal piece of legislation aimed at advancing accessibility throughout the province. This law is fundamentally driven by the objective of enhancing opportunities for individuals with disabilities and actively involving them in the process of identifying, dismantling, and preventing barriers that impede their full participation in society. At its core, the Act is guided by the principles of inclusion, adaptability, diversity, collaboration, self-determination, and universal design.

One of the key provisions of this legislation mandates the establishment of an Accessibility Committee tasked with overseeing implementation. More specifically, as outlined in the Accessibility Advisory Committee Terms of Reference reviewed at the June 21, 2023 public board meeting, the Accessibility Advisory Committee responsibilities include: assisting the school district to identify barriers to individuals in or interacting with the organization; advising the school district on how to remove and prevent barriers to individuals in or interacting with the organization; and, advising the school district on the development, implementation, review and updating of an Accessibility Plan.

The Act sets out the requirement for the development of an Accessibility Plan and a structured mechanism for receiving and incorporating feedback from the community. Notably, the Education sector is subject to specific compliance deadlines outlined in the Act. By September 1, 2023, educational institutions within the province are required to meet the established requirements.

The Accessibility Plan: Maple Ridge – Pitt Meadows School District No. 42 dated September 2023 (Attachment B) has been developed by staff in collaboration with the Accessibility Advisory Committee and is posted on the school district website.

**RECOMMENDATION:**

**THAT the Board receive for information the Accessibility Plan for the Maple Ridge-Pitt Meadows School District No. 42.**

Attachments



This Act is current to September 13, 2023

See the [Tables of Legislative Changes](#) for this Act's legislative history, including any changes not in force.

## ACCESSIBLE BRITISH COLUMBIA ACT

### [SBC 2021] CHAPTER 19

Assented to June 17, 2021

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## Part 1 — Interpretation

### Definitions

- 1 In this Act:

"**accessibility committee**" means a committee under section 9 [*accessibility committee*];

"**accessibility plan**" means a plan under section 11 [*accessibility plan*];

"**barrier**" has the meaning given to it in section 2 [*barriers*];

"**director**" means the director designated under section 21 [*director*];

"**disability**" means an inability to participate fully and equally in society as a result of the interaction of an impairment and a barrier;

"**impairment**" includes a physical, sensory, mental, intellectual or cognitive impairment, whether permanent, temporary or episodic;

"**Indigenous peoples**" has the same meaning as in the [Declaration on the Rights of Indigenous Peoples Act](#);

"**provincial accessibility committee**" means the government's accessibility committee;

"**technical committee**" means a committee under section 15 [*technical committees*].

- 2** (1) For the purposes of this Act, a barrier is anything that hinders the full and equal participation in society of a person with an impairment.
- (2) For certainty and without limiting subsection (1), barriers can be
- (a) caused by environments, attitudes, practices, policies, information, communications or technologies, and
  - (b) affected by intersecting forms of discrimination.

## Part 2 — Recognition and Accountability

### Division 1 — Recognition

#### Minister to promote accessibility

- 3** (1) The minister must promote accessibility in British Columbia.
- (2) Without limiting subsection (1), the minister may, subject to the regulations, pay a grant to a person for the purpose of identifying, removing or preventing barriers.

#### Recognition of AccessAbility Week

- 4** The prescribed week in each year is AccessAbility Week throughout British Columbia.

#### Recognition of sign languages

- 5** Sign languages are recognized as the primary languages for communication by deaf persons in British Columbia, including, without limitation,
- (a) American Sign Language, and
  - (b) Indigenous sign languages.

### Division 2 — Accountability

#### Annual reports

- 6** (1) The minister must publish a report for each fiscal year of the government that describes the actions taken in that year by the minister and the provincial accessibility committee to implement this Act and the regulations.
- (2) A report under subsection (1) for a fiscal year must be published by September 30 in the following fiscal year.

#### Independent reviews

- 7** (1) The minister must, by appointing a person in accordance with subsection (2), initiate a review of the effectiveness of this Act and the regulations
- (a) by March 31, 2026,
  - (b) within 5 years after the first appointment, and
  - (c) at least every 10 years thereafter.
- (2) An appointment under subsection (1) must require the person appointed to
- (a) carry out the review in accordance with terms of reference, if any, specified in writing by the minister,
  - (b) in carrying out the review, consult with representatives of at least the following groups:
    - (i) persons with disabilities;
    - (ii) individuals and organizations that support persons with disabilities;
    - (iii) Indigenous peoples;
    - (iv) individuals and organizations that are subject to or affected by Part 3 [Accessible Organizations];
    - (v) individuals and organizations that are subject to or affected by the regulations, and
  - (c) submit to the minister a report that sets out
    - (i) the findings of the review, and
    - (ii) the recommendations, if any, of the person appointed on how to improve the effectiveness of the Act and the regulations.
- (3) The minister must lay a report under subsection (2) (c) before the Legislative Assembly as soon as practicable and, promptly after doing so, must publish the report.

## Part 3 — Accessible Organizations

#### Application

- 8** This Part applies to the following organizations:
- (a) the government;
  - (b) a prescribed organization and an organization in a prescribed class of organizations.

#### Accessibility committee

- 9** (1) An organization must establish a committee to
- (a) assist the organization to identify barriers to individuals in or interacting with the organization, and
  - (b) advise the organization on how to remove and prevent barriers to individuals in or interacting with the organization.
- (2) An accessibility committee must, to the extent possible, have members who are selected in accordance with the following goals:
- (a) at least half of the members are

- (i) persons with disabilities, or
- (ii) individuals who support, or are from organizations that support, persons with disabilities;
- (b) the members described in paragraph (a) reflect the diversity of persons with disabilities in British Columbia;
- (c) at least one of the members is an Indigenous person;
- (d) the committee reflects the diversity of persons in British Columbia.

#### Provincial accessibility committee

- 10** (1) The provincial accessibility committee is to consist of up to 11 members appointed by the minister in accordance with section 9 (2) [*accessibility committee*] and this section.
- (2) An individual may be appointed under subsection (1) for a term of up to 4 years and may not be appointed for more than 2 consecutive terms.
- (3) The provincial accessibility committee is subject to the direction of the minister.

#### Accessibility plan

- 11** (1) An organization must develop a plan to identify, remove and prevent barriers to individuals in or interacting with the organization.
- (2) An organization must review and update its accessibility plan at least once every 3 years.
- (3) In developing and updating its accessibility plan, an organization must consider the following principles:
- (a) inclusion;
  - (b) adaptability;
  - (c) diversity;
  - (d) collaboration;
  - (e) self-determination;
  - (f) universal design.
- (4) In developing its accessibility plan, an organization must consult with its accessibility committee.
- (5) In updating its accessibility plan, an organization must
- (a) consider any comments received under section 12 [*public feedback*], and
  - (b) consult with its accessibility committee.

#### Public feedback

- 12** An organization must establish a process for receiving comments from the public on
- (a) the organization's accessibility plan, and
  - (b) barriers to individuals in or interacting with the organization.

## Part 4 — Accessibility Standards

### Division 1 — Accessibility Standards

#### Accessibility standards

- 13** (1) The Lieutenant Governor in Council may make regulations respecting the identification, removal or prevention of barriers.
- (2) Without limiting subsection (1), the Lieutenant Governor in Council may make regulations under that subsection in relation to any of the following:
- (a) employment;
  - (b) delivery of services;
  - (c) the built environment;
  - (d) information and communications;
  - (e) transportation;
  - (f) health;
  - (g) education;
  - (h) procurement.
- (3) For certainty, the authority to make regulations under this section is not limited by Division 2 [*Standards Development*].

### Division 2 — Standards Development

#### Standards development

- 14** If the minister directs the provincial accessibility committee to develop a proposed accessibility standard, the committee must
- (a) develop the proposed accessibility standard in accordance with
    - (i) this Division and the regulations, if any, and
    - (ii) any general or specific directions of the minister, and
  - (b) submit the proposed accessibility standard to the minister.

#### Technical committees

- 15** (1) The minister may establish a technical committee to assist the provincial accessibility committee to develop a proposed accessibility standard.

- (2) The minister may appoint any of the following to a technical committee:
- (a) members of the provincial accessibility committee;
  - (b) other individuals as the minister considers necessary or advisable.
- (3) A technical committee is subject to the direction of the provincial accessibility committee.

#### Consultations

- 16 In developing a proposed accessibility standard, the provincial accessibility committee must consult with representatives of at least the following groups:
- (a) persons with disabilities;
  - (b) individuals and organizations that support persons with disabilities;
  - (c) Indigenous peoples;
  - (d) organizations that might be affected by the standard;
  - (e) ministries of the government that might be affected by the standard.

#### Accessibility principles

- 17 In developing a proposed accessibility standard, the provincial accessibility committee must consider the following principles:
- (a) inclusion;
  - (b) adaptability;
  - (c) diversity;
  - (d) collaboration;
  - (e) self-determination;
  - (f) universal design.

#### Relevant laws, standards and norms

- 18 In developing a proposed accessibility standard, the provincial accessibility committee must consider
- (a) relevant laws of British Columbia,
  - (b) relevant standards enacted or proposed in other jurisdictions, and
  - (c) the United Nations Convention on the Rights of Persons with Disabilities.

#### Rights of Indigenous peoples

- 19 In developing a proposed accessibility standard, the provincial accessibility committee must consider
- (a) the rights recognized and affirmed by section 35 of the [Constitution Act, 1982](#), and
  - (b) the United Nations Declaration on the Rights of Indigenous Peoples.

#### Publication and recommendation of proposed standards

- 20 The minister must
- (a) publish a proposed accessibility standard developed and submitted under section 14 *[standards development]*, and
  - (b) after making any changes to the proposed accessibility standard that the minister considers necessary or advisable, recommend to the Lieutenant Governor in Council that a regulation based on that standard be enacted under section 13 *[accessibility standards]*.

### Part 5 and 6

#### Not in force

21-27 [Not in force.]

### Part 7 — General

#### Accessible formats

- 28 A person who is required under this Act to publish a record must, on request, provide the record in a prescribed accessible format
- (a) at no charge, and
  - (b) within a reasonable period of time.

#### Remuneration of provincial committees

- 29 In accordance with the general directives of Treasury Board, the minister may
- (a) reimburse or pay an allowance to members of the provincial accessibility committee or a technical committee for reasonable travelling and out-of-pocket expenses necessarily incurred in carrying out their duties, and
  - (b) pay remuneration to
    - (i) members of the provincial accessibility committee, or
    - (ii) members of a technical committee who are
      - (A) members of the provincial accessibility committee, or
      - (B) persons with disabilities.

**Consultants and specialists**

- 30** (1) The minister may, for the purposes of this Act, engage or retain consultants or specialists that the minister considers necessary and may determine their remuneration.
- (2) The [Public Service Act](#) does not apply to a person engaged or retained under subsection (1).

**Section 5 of *Offence Act* does not apply**

- 31** Section 5 of the [Offence Act](#) does not apply to this Act or the regulations.

**Regulations**

- 32** (1) The Lieutenant Governor in Council may make regulations referred to in section 41 of the [Interpretation Act](#).
- (2) Without limiting subsection (1), the Lieutenant Governor in Council may make regulations as follows:
- (a) respecting any matter for which regulations are contemplated by this Act;
  - (b) respecting grants under section 3 [*minister to promote accessibility*], including, without limitation,
    - (i) restricting the purposes, amounts or recipients of those grants, and
    - (ii) respecting the terms and conditions on which the grants may or must be given;
  - (c) prescribing for the purposes of section 8 (b) [*application of Part 3*] a person, agency or other body or a class of persons, agencies or other bodies;
  - (d) respecting the establishment and functions of accessibility committees, the development, contents and form of accessibility plans and the process for receiving comments under section 12 [*public feedback*];
  - (e) requiring persons to whom Part 3 [*Accessible Organizations*] does not apply to prepare plans described in section 11 (1) [*accessibility plan*] and respecting the development, contents and form of those plans;
  - (f) respecting the development of proposed accessibility standards under sections 14 to 19 [*standards development, etc.*];
  - (g) without limiting paragraphs (d) and (f), respecting what is to be considered in considering a principle referred to in sections 11 (3) [*accessibility plan*] or 17 [*accessibility principles*];
  - (h) respecting monetary penalties under section 23 [*monetary penalties*], including, without limitation,
    - (i) prescribing a limitation period for imposing a monetary penalty and evidentiary matters in relation to that period,
    - (ii) subject to section 23 (3), prescribing the minimum or maximum amount of a monetary penalty that may be imposed for specified contraventions, or a manner of calculating those amounts,
    - (iii) authorizing administrative penalties to be imposed on a daily basis for continuing contraventions,
    - (iv) prescribing time limits for paying monetary penalties, and
    - (v) prescribing the consequences of failing to pay a monetary penalty, which may include, but are not limited to, imposing additional penalties;
  - (i) respecting appeals under section 27 [*appeals to tribunal*], including, without limitation,
    - (i) prescribing a tribunal established or continued under another Act for the purposes of that section, and
    - (ii) applying provisions of the [Administrative Tribunals Act](#) to an appeal or the tribunal;
  - (j) respecting publication of anything that is required to be published under this Act and prescribing formats as accessible formats for the purposes of section 28 [*accessible formats*].
- (3) A regulation under this Act may do one or more of the following:
- (a) delegate a matter to a person;
  - (b) confer a discretion on a person;
  - (c) make different regulations in relation to different classes of persons, things, circumstances or other matters;
  - (d) adopt by reference, in whole, in part or with any changes considered appropriate, a regulation, code, standard or rule
    - (i) enacted as or under a law of another jurisdiction in or outside Canada, or
    - (ii) set by a provincial, national or international body or any other code-, standard- or rule-making body
 as the regulation, code, standard or rule stands at a specific date, as it stands at the time of adoption or as amended from time to time.
- (4) The authority to make regulations under this section does not limit and is not limited by the authority to make regulations under section 13 [*accessibility standards*].

**Commencement**

- 33** The provisions of this Act referred to in column 1 of the following table come into force as set out in column 2 of the table:

Item	Column 1 Provisions of Act	Column 2 Commencement
1	Anything not elsewhere covered by this table	The date of Royal Assent
2	Sections 11 and 12	By regulation of the Lieutenant Governor in Council
3	Sections 21 to 27	By regulation of the Lieutenant Governor in Council



# **ACCESSIBILITY PLAN**

MAPLE RIDGE - PITT MEADOWS SCHOOL DISTRICT NO. 42

*SEPTEMBER 2023*

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## CONTEXT

Maple Ridge – Pitt Meadows School District No. 42 meets the learning needs of more than 16,000 students of all ages and is defined by its determination to keep student learning and growth at the heart of all its decisions. The district provides K-12 educational services in 22 elementary schools, six secondary schools and two alternate schools. It also provides a variety of certificate programs and relevant quality lifelong learning opportunities through Ridge Meadows College and Continuing Education.

All decisions made by Maple Ridge – Pitt Meadows School District No. 42 are guided by its vision, mission, and core values.

**OUR VISION** is for every individual to feel valued and for all learners to reach their potential.

**OUR MISSION** is to support all individuals in their development as successful learners, and as respectful, caring and responsible members of society.

**OUR VALUES** are a responsibility to all learners, embracing uniqueness, offering diverse learning opportunities, cultivating culture and community, personal and social responsibility and high expectations for success.

**Responsibility to All Learners:** We believe each individual in our school district community has the capacity to learn and we have a responsibility to support their educational journey.

**Uniqueness of Each Individual:** We value and celebrate the uniqueness of each learner and embrace diverse ways of learning. We provide a range of instructional methods and support systems to help all learners realize their full potential.

**Diverse Learning Opportunities:** We believe in offering choices to all learners, ensuring equitable access to all programs, and adopting a holistic approach to education. We encourage learning beyond the traditional classroom setting and support lifelong learning.

**Culture and Community:** We celebrate and appreciate the richness of our community's many cultures. We encourage interdependence and collaboration within the school district community, and actively seek partnerships with the wider community.

**Personal and Social Responsibility:** We recognize that a sense of belonging is essential for the success of all learners. We act as responsible stewards within our community, cultivating a culture of care. We strive to develop leadership and citizenship skills in all learners.

**High Expectations for Success:** We value the ability of all learners to set high expectations for themselves and define their own personal success. We believe success is measured through credible evidence of learning and rigorous self-assessment. We are dedicated to supporting all learners in achieving their personal goals.

In achieving our mission, our vision and living our values, we are guided by three strategic directions. These strategic directions are developed out of school growth plans, departmental operational plans, the strategic facilities plan, student forum, and feedback collected from partner groups, through round tables, and through broader consultation.

1. Inclusive culture of care and belonging where the well-being, diversity, identity, and success of all learners is supported and celebrated.
2. Intentional support for a growth mindset, collaboration, interdependence, and staff development.
3. Forward-thinking, research-informed, effective, efficient, sustainable, value-based, and connected school district.

# MAPLE RIDGE - PITT MEADOWS SCHOOL DISTRICT NO. 42

## VISION

Our vision is for every individual to feel valued and for all learners to reach their potential.



## MISSION

Our mission is to support all individuals in their development as successful learners, and as respectful, caring and responsible members of society.

## VALUES

### Responsibility to all learners

We believe that all individuals in our school district community have the capacity to learn and that we are responsible for supporting their learning.

### Uniqueness of each individual

We value the uniqueness of each learner and embrace diverse ways of learning. We foster a variety of instructional methods and provide support to all learners so that they can realize their potential.

### Diverse learning opportunities

We value choices for all learners, equity of access to all programs, and a holistic approach to learning. We encourage learning opportunities beyond the classroom. We support life-long learning.

### Culture and community

We celebrate our many cultures and seek ways to appreciate and embrace diversity. We encourage interdependence and collaboration within the school district community. We value community partnerships.

### Personal and social responsibility

We believe that a sense of belonging is at the heart of our school district community and is fundamental to the success of all learners. We are committed to acting as responsible stewards within our community. We cultivate a culture of care within our school district community, and seek to develop the leadership and citizenship capacity of all learners.

### High expectations for success

We value the ability of all learners to set high expectations for themselves and to describe personal success. We believe success is measured through credible evidence of learning and rigorous self-assessment. We are committed to supporting all learners in achieving personal success.

## MESSAGE FROM THE SUPERINTENDENT

In the Maple Ridge – Pitt Meadows School District, we are wholeheartedly committed to fostering a learning and working environment that embraces and uplifts every student and staff member.

Our objective is to ensure equitable opportunities that meet the needs of the wonderfully diverse community we serve. We are dedicated to this goal and with that in mind, the district is establishing a comprehensive three-year Accessibility Plan.

This plan will play a pivotal role in ensuring accessibility remains a priority as outlined in our vision and mission. It will allow us to continue working towards our vision by addressing the diverse needs of students and staff. We will be able to better support all individuals in their development as successful learners and respectful, caring and responsible members of society.

The [Accessible British Columbia Act](#) aligns with our district's core values and we are committed to supporting equity of access by identifying, removing and preventing barriers.

We are dedicated to providing a learning and working environment that embraces diversity, empowers **all** individuals, and celebrates the unique contributions each person brings to our community.



Harry Dhillon  
Superintendent of Schools

## TERRITORY ACKNOWLEDGEMENT



Maple Ridge – Pitt Meadows School District No. 42 is located on the shared traditional and unceded territories of the Katzie First Nation and Kwantlen First Nation.

We recognize all First Nations, Métis, and Inuit students and families in our schools and community, and celebrate the many different cultures of which our school district is composed.

We are committed to listening, learning and honouring the rich cultures, histories and contributions of Indigenous peoples.

## DEFINITIONS

**Accessibility:** The state of having programs, services and environments that allow all individuals to participate fully in society without encountering barriers.

**Accessibility Committee:** An official group formed by one or more organizations in collaboration with people with disabilities to create an accessibility plan and feedback mechanism.

**Accessibility Plan:** A plan developed by an Accessibility Committee that identifies challenges and solutions for addressing accessibility barriers.

**Barrier:** Anything that prevents a person with a disability from fully participating in all aspects of society because of their disability. This includes physical/environmental, attitudinal, information, communications, policy or practice, and technological barriers.

Types of barriers:

- **Physical/Environmental Barrier:** A barrier resulting from building design, smells/sounds, lighting, the area adjacent to the building, shape of rooms, the size of doorways, and so on.
- **Attitudinal Barrier:** A barrier that arises from the attitudes of staff, students and the school community, including discriminatory behaviours and a lack of disability awareness.
- **Communication Barrier:** A barrier that arises from difficulties receiving information in person, by telephone or online, interacting with teachers, peers, receptionists or other staff, and receiving training.
- **Information Barrier:** A barrier that arises from inadequate or incomprehensible signage, difficulties reading brochures, forms, manuals, websites, fax transmissions, equipment labels, computer screens, and so on.
- **Policy or Practice Barrier:** Rules, regulations and protocols that prevent a person from performing their job satisfactorily or participating in society. Policy, practice, and procedures that prevent a student from accessing the curriculum and fully participating in the school community.
- **Technological Barrier:** Barriers resulting from computers, photocopiers, fax machines, telephones and switches, including the lack of assistive technologies.

**Disability:** The state of being unable to participate fully and equally in society as a result of the interaction between an impairment and a barrier.

**Impairment:** A physical, sensory, mental, intellectual, cognitive limitation, whether permanent, temporary or episodic.

## FRAMEWORK GUIDING THE WORK

*\* For additional information on related publications and legislation, see Appendix B.*

### GLOBAL CONTEXT

#### UNITED NATIONS

The United Nations (UN) stands as a strong advocate for diversity, equity, and inclusion in the workplace, recognizing its pivotal role in achieving sustainable development and social progress. The UN promotes these principles through various initiatives and policies, emphasizing equal opportunities, non-discrimination, and the empowerment of underrepresented groups. The organization actively encourages member states and partners to adopt inclusive hiring practices, create diverse work environments, and ensure equitable representation at all levels. By championing diversity, equity and inclusion, the UN not only sets a powerful example, but strives to cultivate a global culture of respect, understanding and collaboration.

### CANADIAN CONTEXT AND LEGISLATION

The *Canadian Charter of Rights and Freedoms*, the *Employment Equity Act*, and the *Accessible Canada Act* all play crucial roles in supporting accessibility in Canada.



## **CANADIAN CHARTER OF RIGHTS AND FREEDOMS**

The [Canadian Charter of Rights and Freedoms](#) guarantees fundamental rights and freedoms to all individuals within Canada. It provides protections against discrimination based on varying grounds, including disability. This ensures that individuals with disabilities are entitled to equal protection and benefit of the law, promoting their access to essential services, facilities and opportunities.

## **EMPLOYMENT EQUITY ACT**

*Employment Equity Act* is a federal legislation that aims to achieve workplace equality by removing barriers and promoting the inclusion of four designated groups, including persons with disabilities. The act requires federally regulated employers to take proactive actions to address disadvantages and ensure equal employment opportunities. By specifically including persons with disabilities, the [Employment Equity Act](#) works to enhance accessibility in the workplace and ensure fair and equitable treatment for individuals with disabilities.

## **ACCESSIBLE CANADA ACT**

*Accessible Canada Act* is a landmark federal legislation that came into force in 2019, aiming to create a barrier-free Canada for individuals with disabilities. The act establishes a framework for identifying, removing, and preventing accessibility barriers in areas under federal jurisdiction, such as transportation, employment, and public services. It mandates accessibility standards, promotes inclusive design, and establishes mechanisms for accountability and enforcement. By setting a national standard for accessibility, the [Accessible Canada Act](#) aims to enhance the participation and inclusion of persons with disabilities in all aspects of society.

Together, these legislative measures provide a comprehensive framework for enhancing accessibility, ensuring equal rights, and removing barriers that hinder the full participation and inclusion of individuals with disabilities in Canada.

## **BRITISH COLUMBIA CONTEXT AND LEGISLATION**

### **ACCESSIBLE BRITISH COLUMBIA ACT**

The [Accessible British Columbia Act](#) was established in June 2021 to promote accessibility in the province. The goal of the act is to improve opportunities for individuals with disabilities and actively engage them in the identification, elimination, and prevention of barriers.

#### **Principles of the Accessible British Columbia Act:**

##### **INCLUSION**

All British Columbians, including persons with disabilities, should be able to participate fully and equally in their communities.

##### **ADAPTABILITY**

Accessibility plans should reflect that disability and accessibility are evolving concepts that change as services, technology, and attitudes change.

##### **DIVERSITY**

Every person is unique. People with disabilities are individuals with varied backgrounds. Individual characteristics including race, gender, sexual orientation, religion, and lived experience greatly inform the experiences of individuals.

Accessibility plans should acknowledge the principle of intersectionality and diversity within the disability community.

##### **COLLABORATION**

Promoting accessible communities is a shared responsibility and everyone has a role to play.

Accessibility plans should create opportunities for organizations and communities to work together to promote access and inclusion.

## SELF-DETERMINATION

Accessibility plans should seek to empower people with disabilities to make their own choices and pursue the lives they wish to live.

## UNIVERSAL DESIGN

The Centre for Excellence in Universal Design defines Universal Design as “the design and composition of an environment so that it can be accessed, understood, and used to the greatest extent possible by all people regardless of their age, size, ability or disability.”

Accessibility plans should be designed to meet the needs of all people who wish to interact with the organization.

# EQUITY IN ACTION

## DEEPENING INDIGENOUS EDUCATION AND EQUITY

Maple Ridge – Pitt Meadows School District supports the wholistic well-being of all learners and equal educational opportunities.

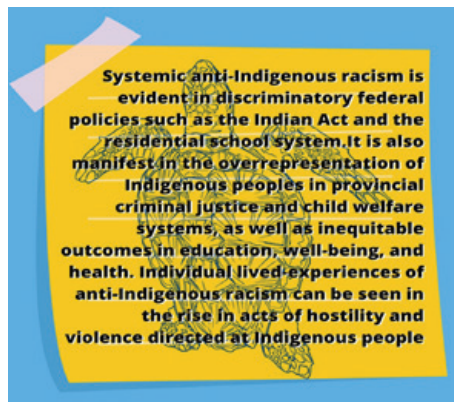
During the 2020/21 school year, the district joined the provincial *Equity in Action* project. Spearheaded by principal investigator Dr. Amy Parent, a dedicated joint research team from the Faculties of Education at Simon Fraser University and the University of British Columbia carried out a review to shed light on the educational experience for Indigenous learners.

The project employed multiple research methods during the process, including Indigenous methodologies.

The [Equity Scan](#) resulted in the formulation of **97 recommendations**, which were grouped into eight overarching strands, aligning with the project’s core research questions. The strands include:

1. Indigenous Educational Governance
2. Indigenous Knowledges: Teaching, Learning and Assessment
3. Engaging Colonialism
4. Indigenous Specific Racism and Responses
5. School District Strategic Plan, School Growth Plans and Policies
6. Professional Development
7. Transitions
8. District Alternate Continuing Education/Connected Learning Community Remote Learning Sharing Circle

In September 2022, the school district and the Aboriginal Education department welcomed Kathleen Anderson to assist in actioning the report’s recommendations.



Artist credit: Ivy Edad





*Artwork created by Rain Pierre for Deepening Indigenous Education and Equity (June 22) report.*

# ACCESSIBILITY COMMITTEE

## RESPONSIBILITIES

The Accessibility Committee is established pursuant to the requirements outlined in the *Accessible British Columbia Act* and serves as an advisory body. The Committee’s responsibilities are to:

- Assist the school district in identifying barriers to individuals in or interacting with the district.
- Advise the school district on removing and preventing barriers to individuals in or interacting with the district.
- Advise the school district on the development, implementation, review and updating of an accessibility plan.

## COMPOSITION

In accordance with the *Accessible British Columbia Act*, the Committee must, to the extent possible, have members who are selected consistent with the following goals:

- a. at least half of the members are:
  - i. persons with disabilities, or
  - ii. individuals who support, or are from organizations that support, persons with disabilities;
- c. the members described in paragraph a reflect the diversity of persons with disabilities in British Columbia;
- d. at least one of the members is an Indigenous person;
- e. the committee reflects the diversity of persons in British Columbia.

## MEMBERSHIP

Kim Dumore	Trustee (Alternate: Pascale Shaw – Trustee)
Julie Fitzgerald	Education Assistant
Hilaire Ford	Teacher
Caroline Gaudet	Parent
Louie Girotto	Director of Facilities
Aiden Kelly	Student
Amanda Reber	Manager, Health, Safety and Wellness
Michael Scarcella	Director of Instruction (Learning Services)
Cheryl Schwarz	Deputy Superintendent
Dana Sirsiris	Director of Human Resources
Sherri Skerrat	District Principal Safe and Caring Schools

\* For Accessibility Committee Terms of Reference and related school district policies, refer to Appendix A.



## RECRUITMENT

Harry Dhillon, Superintendent for Maple Ridge – Pitt Meadows School District, appointed Deputy Superintendent, Cheryl Schwarz, to chair the Accessibility Committee.

The Deputy Superintendent met with district leadership team members to review the *Accessible British Columbia Act* and discuss expectations for the creation of an Accessibility Committee and selection of its members (noted under composition).

The chairperson appointed a co-chair and members to the committee. The terms of reference for the Accessibility Committee were approved by the School Board.

The following meeting norms have been established by the Accessibility Committee to guide discussions:

☛ Speak your truth, listen for understanding.

☛ Listen with all three ears; two in our head and one in our heart.

☛ Hold awareness that discussions about accessibility can be retraumatizing for people with disabilities.

☛ Self-care is crucial as we engage in dialogue. It is essential to recognize that if a participant feels the need to step out of the conversation for a few moments, it is not only welcomed but fully understood. Taking breaks and prioritizing one's well-being during discussions is important and will be supported.

## CONSULTATION PROCESS

The Accessibility Committee will identify barriers through an audit of policies and practices, a district student forum, feedback from teachers teaching on call, the creation of a district accessibility feedback tool, story gathering, a survey to the school community and a physical accessibility audit.

### COMPLETED

#### ***DISTRICT STUDENT FORUM***

The purpose of the forum was to hear from students and use their voices to inform future planning. On February 1, 2023, the committee collected feedback from a diverse group of students in Grades 9-12, representing all secondary schools and alternate education programs.

The theme for the student forum was *Imagine... Be Seen, Heard and Understood*. The focus areas for discussion included Managing Stress, Be Seen, Be Heard, Be Understood and Mental Health.

The feedback from the conversations and activities highlighted that students are concerned about their mental health. Students indicated explicit teaching, having more access to resources, safe spaces and engagement with caring adults are significant in promoting student mental health in schools. Students ask that their teachers be compassionate and flexible with respect to homework, due dates and how they represent their learning. They would like to see representation in their classrooms and in their learning resources. Each student needs to be supported and reflected in their classrooms, learning resources and community.

We strive to empower students and ensure their perspectives play a significant role in shaping future plans, policies and educational experiences.

#### ***AUDIT POLICIES AND PRACTICES***

As part of its responsibilities, the Accessibility Committee conducted a comprehensive review of existing policies and practices aimed at promoting accessibility and inclusion. In May 2023, the committee focused its attention on two specific policies:

School District Policy 9410: "[Safe, Caring and Healthy Schools](#)," and School District Policy 9415: "[Inclusive Schools](#)." The objective of this review was to assess the effectiveness of these policies in ensuring accessibility and fostering inclusion within the school district.

## **FEEDBACK FROM TEACHERS TEACHING ON CALL**

In June 2023, Teachers Teaching on Call (TTOCs) expressed the following concerns regarding accessibility:

### **ACCESS TO KEYS**

Importance of having a school set of keys to access staff-only spaces and/or lock up belongings.

Need for universal access to elevator keys.

### **(ACCESSIBLE) WASHROOMS**

Not located in close proximity to where a staff member is working; not having key access to locked accessible washrooms and/or staff washrooms.

### **HALLWAYS**

Too narrow or too crowded to use mobility aids during block change.

This means those with a mobility aid may have to leave classes earlier or later than others to safely navigate the hallways.

## **IN PROGRESS**

### **DISTRICT ACCESSIBILITY FEEDBACK TOOL**

A specific email address to gather feedback about accessibility in the district was created in June 2023. The email address will be shared with school communities (students, staff, parents and guardians) in October 2023, and posted on the district website.

The community can also provide verbal feedback by calling the district office and speaking with a committee member to share stories of their lived experiences. Additionally, a townhall-style gathering will be held in the spring of 2024 as another opportunity for community members to provide feedback.

All these options will be shared in a link on the website and in school newsletters.

### **STORY GATHERING**

The book “Street Data: A Next-Generation Model for Equity, Pedagogy, and School Transformation” by Shane Safir and Jamila Dugan emphasizes the significance of embracing human stories and experiences to foster knowledge and comprehension. In alignment with this perspective, the Accessibility Committee is dedicated to actively listening to the narratives shared by our students, families and employees.

This undertaking commenced in June 2023, as committee members began sharing their own stories pertaining to accessibility. Recognizing the value in understanding the strengths and areas for improvement within our school district’s accessibility practices, the committee decided to extend this approach to include the support teachers who work closely with families and students daily.

Throughout the 2023/24 school year, our primary focus will be engaging with support teachers, followed by listening to parents, students and other staff members to develop qualitative accessibility data.

## **PENDING**

### **SURVEY TO STAFF, STUDENTS AND PARENTS AND GUARDIANS**

An accessibility and inclusion survey will be created and distributed to staff, students, parents and guardians in November 2023.

### **PHYSICAL ACCESSIBILITY AUDIT**

Facilities will investigate the feasibility of conducting a district wide audit in the fall of 2023. This audit aims to assess the current state of physical accessibility within the school facilities and identify areas that may require improvements to ensure inclusivity and accessibility for all individuals. The results of the audit will guide the Accessibility Committee’s recommendations.

# ACCESSIBILITY ACCOMPLISHMENTS

## DISTRICT WORKING GROUP RECOMMENDATIONS

In the fall of 2021, a working group was formed to collaboratively review both programming supports for students demonstrating complex needs/behaviours and employee safety, as these two priorities are inextricably linked: Successful programming for students would also better ensure staff safety.

In addition to increased levels of education assistant staffing, the group's recommendations included the need for additional learning spaces within schools to meet the diverse learning needs of students in alignment with Individual Education Plans (IEP) goals and strategies.

The working group also identified the need to create downregulating and calming spaces for students, with a focus on schools where such spaces currently do not exist. Another recommendation from the working group is to provide education assistants (EA) with extensive personalized training focused on the skills and strategies required to support students in the early primary grades who exhibit significant complexity of needs and/or behaviours.

For the upcoming school year, the learning services team will assume responsibility for planning and delivering these training sessions on professional development days, in consultation with partner group representatives. This collaborative effort will ensure a wholistic approach to professional development and address the specific needs of education assistants.

The Accessibility Committee fully endorses these recommendations and intends to liaise with the learning services team during the 2023/24 school year to assess the efficacy of the newly implemented downregulating and calming spaces for both students and staff. This ongoing collaboration will inform future planning efforts in relation to student well-being and accessibility.

## TRAUMA-INFORMED NETWORK

The trauma-informed network in the school district has the following goals:

- To provide a formal platform for EAs, teachers, and administrators to learn and be exposed to principles in understanding behaviour from a trauma-informed lens (i.e., understanding “acting out” behaviour as a “fear” response).
- To provide educators with access to strategies and resources to shape support for students in schools.
- The ultimate outcome of the learning is to grow compassion, empathy, connections, and resilience that will, in turn, benefit the students in the district.

A trauma-informed practice network aligns with the goals of 1.1, 1.3, 2.2 and 2.3 of the B.C. Ministry of Education and Child Care's [Mental Health in Schools Strategy](#) by expanding access to guidance surrounding trauma-informed practice and corresponding programming in schools.

## MENTAL HEALTH STRATEGY

Maple Ridge – Pitt Meadows School District's *Mental Health Strategy* aligns with the B.C. Ministry of Education and Child Care's *Mental Health in Schools Strategy* (MHIS) and directly supports the Accessibility Plan.

There are three key focus areas in the strategy: Building capacity, compassionate systems leadership, and mental health in classrooms.

The primary purpose of this strategy is to support the district in developing and implementing systems and structures that ensure every member of our school community feels seen, heard, and valued and has access to the processes supporting the well-being of adults, students and families.



### **COMPASSIONATE SYSTEMS LEADERSHIP**

The focus for this key area is cultivating systemwide well-being through **compassionate leadership**. Central to this pillar is supporting adult well-being, offering compassionate systems training to school district staff, participating in the development and implementation of our Integrated Child and Youth teams, and building a school district diversity framework.

### **BUILDING CAPACITY**

Providing the school system with the tools and supports needed to **build capacity** for mental health in schools is the core focus of the second pillar of our strategy. Fundamental to this element is ensuring that we are educating our communities in the areas of mental health and trauma-informed practice (see section above).

Mental health literacy destigmatizes the hidden disability mental illness brings. Through this education, teachers become more knowledgeable about mental health and better understand the requirements and means to making learning more accessible to students who struggle with mental illness.

### **MENTAL HEALTH IN CLASSROOMS**

The final pillar in the strategy is centred around ensuring **mental health in classrooms** by embedding mental well-being and Indigenous knowledge and perspectives through all learning environments. There are three key actions that support this goal:

- Centering the [Core Competencies](#) throughout all learning in both elementary and secondary.
- Implementing recommendations provided by our district Equity in Action report.
- Continuing to provide professional development on elements of the PHE curriculum (mental health literacy, substance use literacy and sexual health literacy).

## NEURODIVERSITY

Supporting neurodiverse students and staff involves creating an inclusive and understanding environment that recognizes and accommodates their unique strengths and challenges. We will continue to promote a culture of acceptance and inclusion for neurodiverse students and staff through the education of neurodivergent conditions such as autism spectrum disorder, attention deficit hyperactivity disorder, and dyslexia among others. The Accessibility Committee intends to raise awareness about neurodiversity in the school and workplace community through training sessions, workshops and guest speakers.

Through the principles of **Universal Design for Learning (UDL)**, teaching methods, curriculum design, and workplace practices, we will ensure accessibility and inclusivity for all learners, including neurodiverse individuals. Supporting neurodivergent individuals is an ongoing process that requires collaboration, flexibility and a willingness to adapt to individual needs. Regular feedback and open communication will enhance support.

The district is working with the [Integrated Child and Youth team \(ICY\)](#), counselling hubs and school counsellors to encourage the formation of peer support networks or mentoring programs to promote social connections and inclusion.

Strategies to supporting neurodiverse students in our schools include:

- Welcoming different ways of learning.
- Recognizing student strengths and offering learning opportunities through the use of strength-based participation.
- Implementation of assistive technology.
- Offering professional development opportunities focused on refreshing staff knowledge around neurodivergence.
- Focusing on early intervention by providing strategies and support while students are in the primary grades.
- Collaborating with parents/guardians, who often provide insight that allows educators to provide targeted support.
- Offering upregulating and/or downregulating spaces within each school.

## HUMAN RESOURCES

The Human Resources department works closely with supervisors, staff and union representatives to provide a meaningful and engaging workplace for employees. Areas of achievement from an accessibility lens include:

- ☛ Supporting staff who are impacted by a permanent or episodic disability through workplace medical accommodations, including removing any barriers where possible.
- ☛ Improving psychological safety in the workplace by training employees at each location in Mental Health First Aid (MHFA) and ensuring that trained mental health first aid providers are available for staff to connect with.
- ☛ Increasing access for external applicants by implementing employment application accessibility online.
- ☛ Providing meaningful work opportunities to qualified applicants with disabilities.
- ☛ Employing a diverse workforce.
- ☛ Providing professional development or training opportunities for employees in the areas of diversity and equity and supporting students with disabilities.

The district has taken steps to improve psychological safety in the workplace by training employees at each location in Mental Health First Aid. MHFA has also been offered as a professional development training opportunity open to all employee groups to attend.



Through the upcoming feedback and story sharing opportunities, we will be reviewing the responses provided to explore further initiatives the school district may undertake to support both employment applicants and staff with disabilities and eliminate any barriers that may currently be a deterrent to work in the school district.

## THREE-YEAR PLAN

Reflections, conversations, school growth plans and individual stories suggest the following areas need to be further explored from a lens of accessibility. As stated in the consultation section, the committee will continue to collect data in the fall to further inform decisions for the accessibility plan moving forward.

### PRIORITY 1: TECHNOLOGY



1) An accessibility review of the school district website potentially done by a consultant, including the assessment of:

- Images
- Human Resources forms
- Web Content Accessibility Guidelines
- Hyperlinks (accessible link names)
- PDFs (accessible tags)

2) Technology access for students

- Assistive technology.
- Training and understanding of accessibility features.

3) In an effort to ensure equitable access to technology for vulnerable youth, a bank of laptops will be made available throughout the 2023/24 school year to support student learning, particularly for students in their graduating years.

The distribution of laptops to students will be done in consultation with secondary school principals and site-based learning services teams to ensure that those with the greatest need receive the necessary support.

## PRIORITY 2: SELF-REGULATION/CALMING SPACES



Self-regulation and calming spaces play a crucial role in supporting the well-being and academic successes of students. These practices provide students with the tools and environments they need to manage their emotions, regulate their behaviour and cultivate a sense of calm. The benefits of self-regulation and calming spaces for students include:

### ***EMOTIONAL REGULATION***

Self-regulation practices help students recognize and manage their emotions effectively. By providing tools such as deep breathing exercises, mindfulness techniques, and self-reflection activities, students learn to identify their emotions and develop strategies to regulate them. This ability to navigate their emotions allows students to respond to challenging situations with greater composure and make more thoughtful decisions, leading to improved self-control and emotional well-being.

### ***REDUCED STRESS AND ANXIETY***

School environments can sometimes be overwhelming, leading to heightened stress and anxiety levels among students. Calming spaces provide a designated area where students can retreat and engage in relaxation activities, such as reading, listening to calming music, or engaging in sensory-based experiences. These spaces offer a respite from the demands of the classroom, allowing students to recharge, reduce stress and restore a sense of calm. Regular use of calming spaces can contribute to a more positive and relaxed learning environment.

### ***IMPROVED FOCUS AND ATTENTION***

When students are feeling stressed, anxious, or overwhelmed, their ability to concentrate and focus on tasks is often compromised. Self-regulation practices, such as mindfulness exercises or guided visualization, can help students center their attention and increase their ability to concentrate. By incorporating these practices into their routine and utilizing calm spaces when needed, students can enhance their focus and attention, leading to improved academic performance.

### ***ENHANCED SELF-AWARENESS AND SELF-CONTROL***

Engaging in self-regulation practices fosters self-awareness, as students learn to recognize their physical sensations, thoughts and emotional states. This increased self-awareness allows students to develop a better understanding of their triggers, strengths and areas for growth. By developing self-control and regulation skills, students become better equipped to manage impulsive behaviors, make informed choices and navigate challenging situations with greater resilience and maturity.

## POSITIVE AND SUPPORTIVE LEARNING ENVIRONMENT

Calming spaces not only benefit individual students but also contribute to a positive and supportive learning environment as a whole. By acknowledging the importance of self-regulation and creating designated spaces for calmness, schools send a message that emotional well-being is valued and prioritized. This encourages students to develop a greater sense of empathy, understanding and respect for themselves and others. A positive and supportive learning environment fosters collaboration, cooperation and overall well-being among students.

## PRIORITY 3: UNIVERSAL DESIGN FOR LEARNING



Universal Design for Learning (UDL) is an educational framework that aims to provide all students, including those with diverse learning needs and disabilities, with equal opportunities for access and success in education. It recognizes that students learn in different ways and promotes the creation of flexible learning environments and instructional strategies that can be customized to meet individual needs.

UDL focuses on removing barriers to learning and engaging all students in the educational process.

One of the key principles of UDL is providing multiple means of **representation**. This means presenting information and content in various formats to accommodate different learning styles and preferences. For example, a teacher may use visual aids, audio recordings and written text to convey information.

- By offering multiple modes of representation, students can choose the format that best suits their learning style, making it easier for them to understand and process information.

Another principle of UDL is providing multiple means of **action and expression**. This involves offering students different ways to demonstrate their knowledge and skills. For instance, students may have the option to write a traditional essay, create a multimedia presentation or participate in a class discussion.

- By allowing students to choose how they express themselves, UDL promotes autonomy and encourages them to showcase their abilities in a way that is comfortable and effective for them.

The third principle of UDL is providing multiple means of **engagement**. This means fostering students' interests and motivations in the learning process. UDL encourages the use of diverse and engaging learning materials and activities that can capture students' attention and maintain their interest.

- By incorporating students' personal interests and allowing them to have a sense of ownership over their learning, UDL helps to promote intrinsic motivation and a positive learning experience.



## ***BENEFITS***

Implementing Universal Design for Learning (UDL) in classrooms offers several benefits for students.

It creates a more inclusive learning environment by addressing the diverse needs and abilities of all learners. Students with disabilities or specific learning challenges are not singled out or stigmatized but are provided with the necessary support and accommodation to fully participate and succeed academically.

UDL also promotes student engagement and active learning. By providing multiple means of representation and engagement, UDL encourages students to explore content in various ways, enhancing their understanding and retention of information. It also fosters creativity and critical thinking skills as students are encouraged to express themselves and solve problems in their own unique ways.

Furthermore, UDL promotes the development of self-regulation and metacognitive skills. When students can make choices and set goals based on their own learning preferences, they become more aware of their strengths, growth areas and learning strategies. This self-awareness allows them to become more independent learners, take responsibility for their own learning and develop lifelong learning skills.

## ***IMPLEMENTATION PLAN***

- Learning opportunities during Superintendents, Vice-Principal and Principal meetings about UDL. They can share this information during their monthly staff meetings.
- District Helping Teachers supporting their colleagues with UDL in the classroom.
- Opportunities to delve deeper in UDL during Professional Development Days.



# APPENDIX A - ACCESSIBILITY COMMITTEE TERMS OF REFERENCE

## TERMS OF REFERENCE

### **PURPOSE**

The Accessibility Committee (“the committee”) is established pursuant to the requirements outlined in the Accessible British Columbia Act and serves as an advisory body.

### **ACCESSIBILITY COMMITTEE RESPONSIBILITIES**

- assist the school district to identify barriers to individuals in or interacting with the organization.
- advise the school district on how to remove and prevent barriers to individuals in or interacting with the school district.
- advise the school district on the development, implementation, review and updating of an accessibility plan.

### **ACCESSIBILITY COMMITTEE COMPOSITION**

In accordance with the Accessible British Columbia Act, the Committee must, to the extent possible, have members who are selected in accordance with the following goals:

- a. at least half of the members are:
  - i. persons with disabilities, or
  - ii. individuals who support, or are from organizations that support, persons with disabilities;
- c. the members described in paragraph a reflect the diversity of persons with disabilities in British Columbia;
- d. at least one of the members is an Indigenous person;
- e. the committee reflects the diversity of persons in British Columbia.

### **FREQUENCY OF COMMITTEE MEETINGS**

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

### **MINUTES**

Minutes of recommendations made by the Committee shall be kept by the Chairperson. Such minutes are to record recommendations of the Committee but not the contents of speeches.

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

A copy of the committee meeting minutes shall be provided to the Board of Education.

## **SD 42 POLICY: 9415**

### **INCLUSIVE SCHOOLS**

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#### **PHILOSOPHY**

Consistent with the *School Act*, and Ministry of Education policy, the Board believes that students benefit from learning together in an inclusive environment. Inclusive schools celebrate uniqueness and diversity and enhance the dignity and self-respect of all students. The Board is committed to providing every student with the most inclusive learning environment possible, consistent with their educational needs.

#### **AUTHORITY**

The Board assigns the responsibility for the implementation of the policy to the Superintendent of Schools and authorizes the Superintendent of Schools to establish procedures that will guide the implementation of this policy.

#### **GUIDING PRINCIPLES**

Inclusive schools:

- Recognize equitable access to public education regardless of ability, family status, culture, ethnicity, religion, gender identity or sexual orientation;
- Ensure that the delivery of curriculum encompasses a variety of cultural perspectives consistent with the BC provincial curriculum, including the perspectives of indigenous peoples;
- Develop and refine learning environments that are safe, flexible, provide for age-appropriate placement and support student learning and development;
- Require a flexible and personalized learning environment where curricular accommodations are assumed, ensuring curricular relevance and accessibility for all students;
- Ensure a variety of systems of assessment are in place that respect individual learning styles and needs of students;
- Actively support educators to understand and accommodate the diverse learning needs of all students so that students are supported in the development of their personal and cultural identity, their social and emotional well-being and their academic, artistic and physical growth;
- Have a variety of professional learning supports available for educators so that educators can respond knowledgeably to the diversity presented by our students;
- Actively support, promote and welcome meaningful consultation with parents/guardians and all educational partners, and provide communication assistance to parents/guardians who speak other languages or otherwise face communication barriers;
- Actively work with other agencies and community organizations to facilitate access to services for children and families.

**APPROVED: APRIL 29, 2020**

## **SD 42 POLICY: 9410**

### **SAFE, CARING AND HEALTHY SCHOOLS**

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#### **1. PHILOSOPHY**

The Board of Education (“Board”) recognizes that each member of the school and community must share the responsibility for supporting all students in addressing and facing challenges, and that the School District (“District”) is responsible for providing an educational system that is safe, welcoming, inclusive, and affirming for all students, families and staff.

The Board recognizes and values the diversity found within its school communities and believes that each individual contributes to the strength of the district’s culture.

Through ongoing educational initiatives and opportunities for all students and employees, the District is committed to raising awareness and improving the understanding of the lives of people who are identified above as well as all persons who experience challenges within our schools as a result of their race, religion or other personal characteristics.

The Board recognizes that students identifying as: Lesbian, Gay, Bi-Sexual, Transgender, Transsexual, Two-Spirit, Intersex, Queer, or questioning (“LGBTTIQ”) face a unique set of challenges within our schools and communities including being targets for discriminatory behaviours.

This policy is meant to be congruent with the *Canadian Human Rights Act*, BC Human Rights Code, and the Canadian Charter of Rights and Freedom.

The Board is committed to providing safe, caring and socially responsible school environments in which all learners can achieve academic excellence, personal growth and responsible citizenship.

Safe, caring and socially responsible school environments are free of acts of:

- (a) Bullying, cyber-bullying, harassment, threat and intimidation;
- (b) Violence of any form;
- (c) Verbal, physical or sexual abuse;
- (d) Discrimination in any form;
- (e) Theft; and
- (f) Vandalism.

Safe, caring and socially responsible school environments do not tolerate the presence of:

- (a) Intoxicating or banned substances;
- (b) Weapons (or replica weapons) and explosives; and
- (c) Intruders or trespassers.

## **2. DISTRICT-WIDE CODE OF CONDUCT**

The Board promotes a safe environment, free from harassment and discrimination to ensure that all members of our school community are equally welcomed and are included in all aspects of their educational and school life.

The Board promotes clearly defined behavioural expectations representing the highest standards of respectful and responsible citizenship leading to a culture of acceptance and tolerance among all persons in all schools and at all school-authorized events and activities.

To this end, the Board expects persons will:

- (a) Comply with all applicable federal, provincial and municipal laws, and with District policy and regulations;
- (b) Value and encourage learning and working environments that are inclusive and respectful of the diverse social and cultural needs of our community;
- (c) Treat one another with dignity and respect;
- (d) Refrain from engaging in, or encouraging any acts of bullying, discrimination, harassment and violence of any form;
- (e) Show care and regard for school property and the property of others;
- (f) Take appropriate measures to help those in need; and
- (g) Respect those in positions of authority.

## **3. SCHOOL CODE OF CONDUCT**

- (a) Each school shall establish a School Code of Conduct including statements of expectations regarding behavior. These Codes of Conduct shall be displayed in a prominent area in the school visible to visitors and ambassadors of the school (e.g. coaches, volunteers).
- (b) School Codes of Conduct shall be consistent with the *School Act* and relevant District policy and regulations.
- (c) Behavioural expectations and Codes of Conduct shall be communicated and distributed to employees of the Board at the school, students and parents/guardians in written form at the beginning of each school year.
- (d) Any language (oral or written) or behaviour that deliberately degrades, denigrates, labels, stereotypes or incites hatred, prejudice, discrimination or harassment towards students or employees on the basis of their real or perceived sexual orientation or gender identity will not be tolerated. Schools will be expected to specifically include the prohibition of such language and behaviour in their student Codes of Conduct.



- (e) School Codes of Conduct shall be reviewed annually to assess the effectiveness and relevance in addressing current school safety issues with staff, parents and students.
- (f) Disciplinary actions arising as a result of persons not adhering to the School Code of Conduct shall be based on District policy and regulation.
- (g) Each school shall adopt a dress code that attempts to balance individual liberty, social convention, functionality and school community values.
- (h) Schools should include in their Codes of Conduct, specific reference to discrimination on the basis of the following (but not limited to): appearance, capacity, disability, colour, ethnicity, religion, real and/or perceived sexual orientation, gender identity, or gender expression.

#### **4. IMPLEMENTATION GUIDELINES**

This policy expects all members of the school community to model respectful and inclusive conduct and refuses to tolerate any form of discrimination.

The following guidelines will assist the School District with the implementation of this policy:

- (a) The School District should provide opportunities for school communities to increase awareness of the scope and impact of discrimination against LGBTTIQ and to create an inclusive environment.
- (b) Schools are expected to ensure that students and staff are educated in and free to discuss the areas of understanding diversity, harassment, discrimination, anti-homophobia, anti-transphobia, and anti-heterosexism in ways that are curricularly relevant and age appropriate.
- (c) The schools should provide support or direct people to appropriate community support for any student or employee in their school communities.
- (d) The Board in the regular course of reviewing policy ensures language is representative of the diversity in our community.
- (e) The Board shall promote opportunities for staff to increase their knowledge and skills in promoting respect for human rights, supporting diversity, and addressing discrimination in schools.
- (f) In the interest of safe and supportive environments, the Board is committed to ensuring that the confidentiality of the sexual orientation and gender identity of students and employees will be protected.

#### **5. SAFETY AND SECURITY**

- (a) The Threat Assessment Protocol ("TAP") shall be followed when anyone displays threat-making behaviour.
- (b) With the exception of peace officers, no person shall possess or use any weapon on any school premises or at any activity off school premises that is organized or sponsored by a school.

- (c) No person shall possess or use any replica or toy weapon on any school premises or at any activity off school premises that is organized so sponsored by a school, except as a prop in a theatrical production. If the replica or toy weapon is used in a school theatrical production, it shall be stored appropriately when not required for the production.
- (d) Students shall not attend school or any school organized or sponsored event while under the influence of alcohol or any other intoxicating or controlled substance (exceptions to this are for adult sponsored alcohol related events organized in accordance with existing Consumption of Alcohol policies).
- (e) No person shall buy, sell, distribute or possess any intoxicating or controlled substances on or off school premises at any event that is organized or sponsored by a school.
- (f) Anyone violating this policy shall be subject to discipline in accordance with relevant district regulations and a school Code of Conduct established pursuant to this policy.
- (g) For purposes of enforcing school rules, Principals and Vice-Principals may conduct searches of students, lockers, and any other property found on school premises in accordance with the procedures set out in relevant district regulations.
- (h) The procedures set out in relevant District regulations shall apply with respect to the presence of intruders or trespassers on school property.



## **Glossary**

**Ally:** An individual who is supportive of the LGBTTIQ community. They believe in the dignity and respect of all people, and are willing to stand up in that role.

**Banned Substance:** Any pharmacological substance with no current approval by any governmental regulatory health authority for human therapeutic use.

**Bisexual:** Generally used to describe people who are romantically and/or sexually attracted to people of more than one sex or gender.

**Bully:** One habitually cruel to others who are weaker; to treat abusively; to affect by means of force or coercion.

**Bullying:** Differs greatly from conflict as a confirmed incident of bullying will contain one or more of these specific elements: an imbalance of power, intention to harm, feelings of distress on the part of the victim, and repeated incidents over a certain time period.

**Conflicts:** Generally a disagreement or a difference of opinion between peers who typically have equal or close to equal power within their relationships.

**Cyberbullying:** The electronic posting of mean-spirited messages about a person (as a student) often done anonymously.

**Discrimination:** The act, practice, or an instance of discriminating categorically rather than individually; prejudiced or prejudicial outlook, action, or treatment.

**Gay:** A man who is romantically and sexually attracted to other men. It is sometimes used to refer to the general GLBTQ community, but most often refers to gay men.

**Gender Identity:** A person's gender identity is the way in which they define and act on their gender. Gender Expression is how they express their gender.

**Genderism:** Refers to the assumption that one's gender identity or gender expression will conform to traditionally held stereotypes associated with one's biological sex.

**Harassment:** To annoy persistently; to create an unpleasant or hostile situation for especially by uninvited and unwelcome verbal or physical conduct.

**Heterosexism and Homophobia:** The term heterosexism refers to the assumption that all people are heterosexual and that heterosexuality is superior and more desirable than homosexuality. "Homophobia" is defined as "the irrational fear and hatred of homosexuals." Both of these are perpetuated by negative stereotypes and are dangerous to individuals and communities.

**Heterosexual:** Created around the same time as 'homosexual' to describe individuals who are sexually attracted to the opposite sex/gender.

**Homosexual:** A scientific term invented in the 1800's to refer to individuals who are sexually attracted to their own sex/gender.

**Inclusive:** Broad in orientation or scope; all-embracing; complete; global; universal.

**Intersex:** An intersex individual may have biological characteristics of both the male and the female sexes.

**Intimidation:** To make timid or fearful; to compel or deter by or as if by threats.

**Intoxicating:** To stupefy or excite by the action of a chemical substance such as alcohol; to stimulate or excite; to poison.

**Intruding:** To thrust or force in or upon someone or something especially without permission, welcome, or fitness; to cause to enter as if by force.

**Lesbian:** A woman who is romantically and sexually attracted to other women. This term originates with the female poet Sappho who lived in a community comprised predominantly of women on the Isle of Lesbos in ancient Greece.

**Liberty:** The quality or state of being free; the power to do as one pleases; freedom from physical restraint; freedom from arbitrary or despotic control; the positive enjoyment of various social, political, or economic rights and privileges.

**Queer:** The term queer has a history of being used as a derogatory name for members of the LGBTTIQ (and Ally) community and those whose sexual orientation is perceived as such. Many people use this word in a positive way to refer to the community; they have reclaimed the term as their own. Not everyone believes this and sensitivity should be used when using or hearing it as there are still many negative connotations with this term and its use by anyone other than someone who is proud to identify as queer.

**Questioning:** People who are in the process of questioning their sexual orientation are often in need of support and understanding during this stage of their identity. They are seeking information and guidance in their self-discovery.

**Sex & Gender:** It is easy to confuse these two concepts and terms; however, they are different. Sex refers to the biological sex of a person. Gender refers to their social appearance, mannerisms, and roles.

**Sexual Orientation:** A personal characteristic that covers the range of human sexuality from gay and lesbian to bisexual, transgender and heterosexual orientations.

**Social Convention:** Accepted conduct; in a way in which something is usually done; behaviour that is considered acceptable or polite to most members of a society.

**Straight:** A slang word used to refer to the heterosexual members of our community.

**Threat:** an expression of intention to inflict injury or damage.

**Threat Assessment Protocol (“TAP”):** Threat assessment is applicable if students or staff members are threatened. The role of the Administrator is to gather preliminary information in consultation with the school-based threat assessment team to determine if a more comprehensive assessment is warranted. Any School District employee having knowledge of threat making behavior (either toward staff or students) will promptly report the information to the Principal or designate who will respond accordingly. School-Based Threat Assessment Procedures will be followed.

**Transgender:** An umbrella term used to refer to people who transcend the traditional concept of gender. Many feel as though they are neither a man nor a woman specifically, and many feel as though their biological sex (male, female, etc.) and their socialized gender (man, woman, etc.) don't match. Some opt to change or reassign their sex through hormones and/or surgery and some change their outward appearance, or gender expression, through clothing, hairstyles, mannerisms, etc.

**Transsexual:** Used to describe those individuals who use hormone therapy and/or surgery to alter their sex.

**Transvestite:** More appropriately referred to as “cross-dressing”, the term transvestite most often refers to males who dress in the clothing of women. The term drag usually refers to dressing in the clothing and styles of another gender for entertainment purposes.

**Transphobia:** Is the irrational fear of hatred of, aversion to, and discrimination against people who are transgender or who otherwise transgress traditional gender norms.

**Trespasser:** An unlawful act committed on the person, property, or rights of another.

**Two-Spirit:** Used by some First Nations to describe people in their culture who are gay, lesbian, bisexual or transgender.

**Vandalism:** Willful or malicious destruction or defacement of public or private property.

**Violence:** An Exertion of physical force so as to injure or abuse; injury by or as if by distortion, infringement, or profanation; intense, turbulent, or furious and often destructive action or force.

**Weapons:** Any item used to injure, defeat, or destroy; a means of contending against another.

*With appreciation to:*

1. *The Saanich Teachers' Association for providing these definitions based upon research done by various agencies and universities; and*
2. *Dictionary and Thesaurus - Merriam-Webster Online.*

**APPROVED: February 27, 2013**



## **APPENDIX B - RELATED PUBLICATIONS**

### **GLOBAL ACCESSIBILITY CONTEXT AND LEGISLATION**

[United Nations Convention on the Rights of Persons with Disabilities](#)

### **CANADIAN ACCESSIBILITY CONTEXT AND LEGISLATION**

[Canada Ratifies UN Convention on the Rights of Persons with Disabilities](#)

[Canadian Charter of Rights and Freedoms](#)

### **LOCAL ACCESSIBILITY CONTEXT AND LEGISLATION**

[British Columbia Framework for Accessibility Legislation](#)

[Accessible British Columbia Act](#)

[BC Accessibility Legislation Plain Language Summary](#)

**MAPLE RIDGE - PITT MEADOWS SCHOOL DISTRICT NO.42**

22225 Brown Avenue

Maple Ridge BC

V2X 8N6



**ITEM 11**

To: **Board of Education**

From: Secretary Treasurer  
Richard Rennie

Re: **SECRETARY TREASURER'S UPDATE**

Date: September 20, 2023  
(Public Board Meeting)

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**Information**

**RECOMMENDATION:**

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



**ITEM 12****To: Board of Education****From:** Board Policy  
Development Committee**Re: BOARD POLICY DEVELOPMENT COMMITTEE**  
**WORK PLAN 2023/24****Date:** September 20, 2023  
(Public Board Meeting)

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**Information**

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**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 8, 2023, the Committee reviewed the progress on the work plan from 2022/23 and refined the work plan for the remaining three years.

The work plan for 2023/24 comprises the policies outlined in the following table.

2301	Role of the Board
2302	Board Delegation of Authority
2400	School Board Meeting Proceedings
2919	Trustees' Code of Conduct
3201	Role of the Superintendent of Schools
3202	Role of the Secretary Treasurer
3901	Maintenance of Order in Schools
4101	General Banking
4105	Investment
4110	Revenue Generation
4410	Travel Expenses
4435	Scholarships, Bursaries and Awards
4910	Financial Reporting and Administration - School Based Funds
5310	Disposal of Surplus Assets
5401	Use of Board-Owned Buses
5780	Information Technology and Communication Systems - Appropriate Use Policy
6600	Naming of School District Facilities
6810	Disposal of Land or Improvements
7110	Whistle Blower Protection
7213	Conflict of Interest - District Staff
7220	Dangerous Weapons
9500	Suspension and Exclusion of Students from School



9601	Anaphylaxis
9610	Health Care Needs
10400	Community and Commercial Use of School Facilities and Grounds
Bylaw	Board of Education Appeal Policy and Procedures Bylaw

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 2023/24 for information.**



**ITEM 13**

To: **Board of Education**

From: Trustee  
Katie Sullivan

Re: **CITY OF PITT MEADOWS**  
**COMMUNITY**  
**SUPPORT SELECT COMMITTEE**

Date: September 20, 2023  
(Public Board Meeting)

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### **Information**

**Date of meeting:** Wednesday, June 28, 2023

#### **Items Discussed:**

##### **Updates from Community Outreach Agencies**

###### **City of Pitt Meadows**

- Inquired about SD42's communication of the meeting regarding consultation of the new Pitt Meadows Secondary School as two parents had contacted her seeking info about it.

###### **Friends in Need Food Bank**

- Provided 300+ Starfish Backpacks
- 3000 students in SD42 benefitted from the Food Bank
- Seeing an increase in the number of families accessing the PM Food Bank; 19 new families have registered.

###### **Fraser Health**

- PM does not have a Social Planning Department
- Expressed concerns regarding "Food For Soul" group

###### **Seniors Network**

- Upgrading Seniors guide
- Several seniors expressed concerns about increases in rents
- Have 3 cellphones available to seniors to access community supports
- Dementia café; provides education and respite for caregivers
- Food security is a huge issue; received 7 calls in last 2 weeks from seniors needing support.
- Grand buddies at 8 schools; have 30 volunteers

**Date of next meeting:** October 25, 2023



**ITEM 14**

To: **Board of Education**

From: Trustee  
Gabe Liosis

Re: **BCSTA BYLAW REVIEW COMMITTEE**

Date: September 20, 2023  
(Public Board Meeting)

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**Information**

**Date of meeting:** July 17, 2023 via Zoom

**Items Discussed:**

**By-Law 9 (Delegates and Voting Powers at General Meetings):**

The Committee had a wide-ranging and in-depth conversation about the motion referred to the Board of Directors from AGM 2023 regarding voting powers at General Meetings.

**By-Law 4 (Vacancies on the Board of Directors):**

The Committee had a discussion about improvements to By-Law 4.

**By-Law 8 (General Meetings):**

The Committee had a discussion about improvements to By-Law 8.

**NOTE:** The work of this Committee is divided into four phases. Recommended changes created during phase one will be presented in a report to BCSTA membership at AGM 2024.

**Date of next meeting:** August 30, 2023 via Zoom

**ITEM 15**

To: **Board of Education**

From: Trustee  
Gabe Liosis

Re: **BCSTA BYLAW REVIEW COMMITTEE**

Date: September 20, 2023  
(Public Board Meeting)

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**Information**

**Date of meeting:** August 30, 2023 via Zoom

**Items Discussed:**

***By-Law 4 (Vacancies on the Board of Directors) Draft Language***

Staff presented draft language to the Committee for changes to By-Law 4. Committee members had a broad discussion on suggested changes to the draft language. The item was deferred to allow staff time to bring amended language back to the Committee.

***By-Law 8 (General Meetings) Draft Language***

Staff presented draft language to the Committee for changes to By-Law 8. Committee members had a broad discussion on suggested changes to the draft language. The item was deferred to allow staff time to bring amended language back to the Committee.

***By-Law 11a, 10c/e (Late Motions) Discussion***

Committee members had a broad discussion on suggested changes to By-Laws related to late motions. The item was deferred to allow staff time to bring proposed language back to the Committee.

***By-Law 19 (District Branch Associations) Discussion***

This discussion was deferred to a future meeting due to time restrictions.

***By-Law 9 (Delegates and Voting Powers at General Meetings) Progress Review***

Committee members had a broad discussion on suggested changes to By-Laws related to late motions. The item was deferred to allow staff time to bring proposed language back to the Committee.

**Date of next meeting:** Monday, October 20, 2023, via Zoom

**ITEM 16**

To: **Board of Education**

From: Secretary Treasurer  
Richard Rennie

Re: **QUESTION PERIOD**

Date: September 20, 2023  
(Public Board Meeting)

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**Information**

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**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](mailto:board@sd42.ca) by no later than 5:30 pm on September 20, 2023. 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.*

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**ITEM 17****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 17, 2023, Closed**

Call to Order	Meeting called to order at 2:40 p.m.
Motion of Exclusion	Approved
Approval of Agenda	Approved as circulated
Approval of Minutes	Approved as circulated
Superintendent Information Item	Received
Superintendent Decision Item	Approved
Secretary Treasurer Decision Item	Approved
Board Committees Decision Item	Approved
Superintendent Information Item	Received
Secretary Treasurer Information Items	Received
Board Committees Information Item	Received
Adjournment	Meeting adjourned at 4:19 p.m.

**June 2, 2023, Special Closed**

Call to Order	Meeting called to order at 9:03 a.m.
Motion of Exclusion	Approved
Approval of Agenda	Approved as circulated
Decision Items	Approved
Adjournment	Meeting adjourned at 9:37 a.m.