

Wednesday, September 18, 2019
Time: 6:00 p.m.

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

"Life must be lived and curiosity kept alive. One must never, for whatever reason, turn his back on life." Eleanor Roosevelt

A G E N D A

A. OPENING PROCEDURES

ITEM 1

1. Call to Order
2. Correspondence
 - BC School Trustees Association
 - K. Conroy, Minister of Children and Family Development/
K.Chen, Minister of State for Child Care
 - Honourable David Eby, Attorney General
 - L. Larsen, Chairperson, School District No. 36 (Surrey)
 - Board of Education, School District No. 60 (Peace River North)
 - S. McCrory, Chairperson, School District No. 82 (Coast Mountains)
3. Approval of Agenda
4. Invitation for Public Input to matters on the Agenda - *Members of the public can provide input on items on the Agenda. Speaker's time is limited to 2 minutes per person. This agenda item has a time limit of 10 minutes.*

B. APPROVAL OF MINUTES

1. June 19, 2019 ITEM 2

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

1. District Mentoring Program ITEM 3

D. DELEGATIONS - *Registered delegations can make presentations to the Board. Time limits for individual delegations will be established to allow all registered delegations to present within the time limit for this item. This agenda item has a time limit of 20 minutes including questions; extension is at the discretion of the Board.*

1. Maple Ridge -Pitt Meadows Katzie Community Network ITEM 4

E. DEFERRED ITEMS

F. DECISION ITEMS

1. Chairperson
2. Superintendent of Schools
3. Secretary Treasurer
4. Board Committees
 - a) Budget
 - b) Finance
- i. Audited Financial Statements ITEM 5

- c) Facilities Planning
- d) Board Policy Development
- e) Education
- f) Aboriginal Education
- g) Roundtable with Partners

G. INFORMATION ITEMS

- 1. Chairperson
- 2. Superintendent of Schools
 - a) Superintendent's Update ITEM 6
 - b) Summer Learning Update ITEM 7
- 3. Secretary Treasurer
- 4. Board Committees & Advisory Committee Reports
 - a) Budget
 - b) Finance
 - c) Facilities Planning
 - d) Board Policy Development
 - i. Board Policy Development Committee Work Plan 2019-2020 ITEM 8
 - e) Education
 - f) Aboriginal Education
 - g) Round Table with Partners

H. TRUSTEE MOTIONS AND NOTICES OF MOTIONS

I. TRUSTEE REPORTS

- 1. BC School Trustees Association
 - a) Motions to Provincial Council ITEM 9
- 2. BC Public School Employers Association
- 3. Student Voice
- 4. District Parent Advisory Council
- 5. Municipal Advisory & Accessibility
- 6. Maple Ridge-Pitt Meadows Arts Council
- 7. Ridge Meadows Education Foundation
- 8. Social Planning Advisory
- 9. City of Maple Ridge Active Transportation
- 10. Other Board Liaison Representative Reports
- 11. Good News Items

J. QUESTION PERIOD - *Questions, with the exception of Trustee questions, will be limited to one question per person with one follow-up clarification question, if necessary. Question period will be restricted to questions only – statements and debate will not be permitted. 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 10

L. ADJOURNMENT



ITEM 1

To: **Board of Education**

From: Chairperson
Korleen Carreras

Re: **OPENING PROCEDURES**

Date: September 18, 2019
(Public Board Meeting)

Information/Decision

1. *CALL TO ORDER*
2. *CORRESPONDENCE (Information Item)*
 - BC School Trustees Association
 - K. Conroy, Minister of Children and Family Development/
K.Chen, Minister of State for Child Care
 - Honourable David Eby, Attorney General
 - L. Larsen, Chairperson, School District No. 36 (Surrey)
 - Board of Education, School District No. 60 (Peace River North)
 - S. McCrory, Chairperson, School District No. 82 (Coast Mountains)

RECOMMENDATION:

THAT the Board receive all correspondence for information.

Attachments

3. *APPROVAL OF AGENDA (Decision Item)*

RECOMMENDATION:

THAT the Agenda be approved as circulated.

4. *INVITATION FOR PUBLIC INPUT TO MATTERS ON THE AGENDA - Members of the public can provide input on items on the Agenda. Speaker's time is limited to 2 minutes per person. The agenda item has a time limit of 10 minutes.*



British Columbia
School Trustees
Association

July 11, 2019

The Honourable Rob Fleming

Minister of Education
PO Box 9045, Stn Prov Govt
Victoria BC V8W 9E2

The Honourable Carole James

Minister of Finance and Deputy Premier
PO Box 9048 Stn Prov Govt
Victoria BC V8W9E2

Mitzi Dean (MLA)

Parliamentary Secretary for Gender Equity
#104-1497 Admirals Road
Victoria BC V9A2P8

Dear Minister Rob Fleming, Minister Carole James and Mitzi Dean (MLA),

Subject: Funding to Install and Supply Free Tampon and Pad Dispensers in BC Schools

At the most recent Annual General Meeting of the British Columbia School Trustees Association (BCSTA), our membership passed the following resolution requesting additional funding in order to install and supply free feminine hygiene products in BC's schools:

That BCSTA request the Ministry of Education, the Ministry of Finance and the Parliamentary Secretary for Gender Equity provide funding to all school districts to purchase and supply free tampons, pads and other menstrual products in girls' and universal bathrooms in schools throughout the province, and to purchase, install and maintain dispensers and disposal bins. Be it further resolved that BCSTA commend the Minister of Education for the April 5, 2019 Ministerial Order requiring all BC public schools to provide free menstrual products for students in school washrooms by the end of 2019. And that BCSTA acknowledge the advocacy work of Dr. Selena Tribe and the United Way's Period Promise campaign.

As outlined in the motion, we wish to formally commend the Minister of Education, Rob Fleming, for his work in enduring that free menstrual products be made available to all of BC's students. We also would like to share our appreciation for the dedicated efforts of Dr. Selena Tribe and the United Way's Period Promise campaign. Providing students with regular access to basic hygiene products in our schools sets an example that other provinces will surely follow.

The costs of purchasing and installing both the dispensers and disposal units, as well as the products themselves, will have an impact on the budgets of BC's school districts. We now ask, on behalf our of membership, for full funding to be provided to districts in order to maintain the promises of support we have made to our students regarding this issue should current allocations not fully cover final costs.



British Columbia
School Trustees
Association

This is an important issue with far reaching consequences, some of which are outlined in resolution's rationale, which outlines that supplying these products to students free of charge "will ensure fair, equitable access of all genders to basic toiletries and hygienic products required to support normal bodily functions; remove stigma and cost barriers that impede the ability of menstruating students to fully participate in school activities; and help all students feel their bodies are valued, dignified and normal."

Thank you for considering the request outlined above. We look forward to any future dialogue on this important issue that you might consider. Your support in bringing the various provincial government ministries together in support of this important initiative is critical to any future success.

Sincerely,

A handwritten signature in blue ink, appearing to read "S. Higginson", with a long, sweeping horizontal line extending to the right.

Stephanie Higginson

President

British Columbia School Trustees Association

Enclosure: Original motion rationale (please note, final resolution was amended as presented in the letter)

10. Funding to Install and Supply Free Tampon and Pad Dispensers in BC Schools

Category: Students

Submitted for Consideration at: AGM 2019

Submitted by: SD 40 (New Westminster)

Motion as Adopted:

BE IT RESOLVED:

That BCSTA request the Ministry of Education, the Ministry of Finance and the Parliamentary Secretary for Gender Equity provide funding to all school districts to purchase and supply free tampons, pads and other menstrual products in girls' and universal bathrooms in schools throughout the province, and to purchase, install and maintain dispensers and disposal bins. Be it further resolved that BCSTA commend the Minister of Education for the April 5, 2019 Ministerial Order requiring all BC public schools to provide free menstrual products for students in school washrooms by the end of 2019. And that BCSTA acknowledge the advocacy work of Dr. Selena Tribe and the United Way's Period Promise campaign.

Motion as Presented:

BE IT RESOLVED:

That BCSTA request the Ministry of Education, the Ministry of Finance and the Parliamentary Secretary for Gender Equity provide funding to all school districts to purchase and supply free tampons, pads and other feminine hygiene products in girls' and universal bathrooms in schools throughout the province.

Rationale:

The motion is needed to support the ability of school districts to support the basic hygiene requirements of menstruating students by purchasing tampons, pads and other feminine hygiene products and making them available in girls' and universal bathrooms in schools in the province. Some districts may also wish to install and maintain tampon and pad dispensers in girls' and universal bathrooms. Supplying these products to students free of charge will: ensure fair, equitable access of all genders to basic toiletries and hygienic products required to support normal bodily functions; remove stigma and cost barriers that impede the ability of menstruating students to fully participate in school activities; and help all students feel their bodies are valued, dignified and normal.

Reference(s):

SD40 Reports and Documents re: Menstrual Initiative Update

Please log in to the BCSTA Hub to open the following link and access the "Motion Background Information" folder:

https://bcstahub.org/EmailNotificationLink.po?handle=4611903&name=Advocacy_Letters

This is an action motion and does not change or contradict any existing Foundational or Policy Statement.



July 11, 2019

The Honourable Ginette Petitpas Taylor
Federal Minister of Health
House of Commons
Ottawa, ON K1A 0A6

The Honourable Adrian Dix
BC Minister of Health
PO Box 9050, Stn Prov Govt
Victoria BC V8W 9E2

Dear Minister Ginette Petitpas Taylor and Minister Adrian Dix,

Subject: E-cigarettes and Vapour Products

At the most recent Annual General Meeting of the British Columbia School Trustees Association (BCSTA), our membership passed the following resolution requesting support for firmer regulations on the sale to minors of e- cigarettes and vapour products.

That BCSTA urge the provincial and federal governments to support tougher regulations on the sale to minors of e-cigarettes and vapour products, for example as outlined in the proposed Vulnerable Adolescents Protection from E-Cigarettes (VAPE) Act 2019, including the banning of the sale of products which are marketed specifically to young people

Similar to the marketing of traditional cigarettes in the past, the creators, distributors and sellers of e-cigarettes and vaping devices are focusing hard on creating life-long customers by targeting young people. Flavours appealing to younger demographics, such as bubble gum, and devices designed for discreet use that emulate the look and feel of common items (lipstick, usb drives, etc.), further spur this appeal amongst young people. Stricter regulations must be put in place in order to protect vulnerable youth from being exposed to marketing campaigns related to these products. The Vulnerable Adolescents Protection from E-Cigarettes (VAPE) Act suggest that "restricting the sale of products to adult-only tobacco stores, vape stores and approved pharmacies; and enacting tougher penalties for non-compliance" could serve to keep these harmful products out of the hands of minors. Outside of the obvious negative effects associated with nicotine consumption, there are currently no regulations in place to identify the contents, type of chemicals and levels of said chemicals in these products, despite public opinion that vaping is safer than traditional smoking.

Thank you for considering the request outlined above. We look forward to any future dialogue on this important issue that you might consider. Your support in bringing the various provincial government ministries together in support of this important initiative is critical to any future success.

Sincerely,

Stephanie Higginson
President
British Columbia School Trustees Association

Enclosure: Original motion rationale (please note, final resolution was amended as presented in the letter)

L29. E-cigarettes and Vapour Products

Category:

Submitted for Consideration at: AGM 2019

Submitted by: SD 23 (Central Okanagan Public Schools)

Motion as Adopted:

BE IT RESOLVED:

That BCSTA urge the provincial and federal governments to support tougher regulations on the sale to minors of ecigarettes and vapour products, for example as outlined in the proposed *Vulnerable Adolescents Protection from ECigarettes (VAPE) Act 2019*, including the banning of the sale of products which are marketed specifically to young people.

Motion as Presented:

BE IT RESOLVED:

That BCSTA urge the provincial government to support tougher regulations on the sale to minors of e-cigarettes and vapour products, for example as outlined in the proposed *Vulnerable Adolescents Protection from E-Cigarettes (VAPE) Act, 2019*, including the banning of the sale of products which are marketed specifically to young people.

Rationale:

First reading of the private member's bill *Vulnerable Adolescents Protection from E-Cigarettes (VAPE) Act, 2019* (the "Bill") took place in the Legislature on April 11, 2019. The Legislative session is scheduled to end on May 30, 2019. The MLA who introduced the Bill described the Bill as follows:

This bill contains amendments to the *Tobacco and Vapour Products Control Act* which are focused on doing more to better keep these addictive vaping products out of the hands of our children. Specifically, these amendments include banning the sale of flavoured vapour products; limiting the supply and accessibility of e-cigarette products through stricter retail controls; restricting the sale of products to adult-only tobacco stores, vape stores and approved pharmacies; and enacting tougher penalties for non-compliance.

(*Hansard*, April 11, 2019 page 8375)

This motion is needed as vaping in schools has become a major issue, including a number of students experiencing severe reactions to the high levels of nicotine in the product. E-cigarettes and vapour products are marketed to young people by using flavours such as bubble gum and cotton candy, and vapour delivery systems which resemble lipsticks, pens, and computer external drives; all products which are commonly found and easily concealed in schools. There are no regulations in place to identify the contents, type of chemicals and levels of chemicals.

This motion should be accepted as a late motion because there appears to have been an increase in the use of these products, and this motion is timely as an MLA has introduced a private member's bill in the Legislature since the BCSTA motion deadline.

Reference(s):

- [Legislative Assembly of BC, Official Report of Debates \(Hansard\), Issue No. 238, Tuesday,](#)

[April 11, 2019 \(Morning Sitting\) page 8375](#)

(please see attached)

This is an action motion and does not change or contradict any existing Foundational or Policy Statement.

BILL M210 — VULNERABLE ADOLESCENTS PROTECTION FROM E-CIGARETTES (VAPE) ACT, 2019

T. Stone presented a bill intituled Vulnerable Adolescents Protection from E-Cigarettes (VAPE) Act, 2019.

T. Stone: I move that the bill intituled the Vulnerable Adolescents Protection from E-Cigarettes (VAPE) Act, 2019, of which notice has been given in my name on the order paper, be introduced and now read for the first time. E-cigarette use, otherwise known as vaping, is quickly becoming an epidemic amongst the youth of British Columbia. A recent Canadian estimate suggests that a third of students in grades 10 through 12 are vaping, outpacing tobacco at an alarming rate. The U.S. Surgeon General recently declared e-cigarette use as a public health epidemic. These products are addictive, and they're deliberately made attractive to our youth.

But canvass most British Columbians, and it is clear that the dangers of vaping for our kids are not clearly understood. Many teenagers have shared stories with me about their friends who are addicted to vaping, about being fearful of encountering clouds of vapour in their school bathrooms, about their peers using Juuls or other discrete vape pods in class or vape pits adjacent to school property.

Simply put, this is not okay, and what is clear is that more needs to be done.

This bill contains amendments to the Tobacco and Vapour Products Control Act which are focused on doing more to better keep these addictive vaping products out of the hands of our children. Specifically, these amendments include banning the sale of flavoured vapour products; limiting the supply and accessibility of e-cigarette products through stricter retail controls; restricting the sale of products to adult-only tobacco stores, vape stores and approved pharmacies; and enacting tougher penalties for non-compliance.

Alongside these amendments, we also need to provide the resources required in every middle and high school across B.C. to implement evidence-based vaping awareness prevention and addiction support programs. Parents, teachers, administrators and all of us legislators must come together to better protect the health of our kids. It is my hope that amendments contained within this bill will help us work towards that objective.

Mr. Speaker: The question is first reading of the bill. Motion approved.

T. Stone: I move that the bill be placed on the orders of the day for second reading at the next sitting of the House after today.

Bill M210, Vulnerable Adolescents Protection from ECigarettes (VAPE) Act, 2019, introduced, read a first time and ordered to be placed on orders of the day for second reading at the next sitting of the House after today.

Statements (Standing Order 25B)

VAISAKHI CELEBRATIONS AND BAL AND SARJ SABHARWAL

S. Cadieux: For many thousands of years, spring has been a time when farmers have celebrated the coming of a new year. Since 1699, the Sikhs have had a further reason to celebrate this time of the year, as it has become a holy day to mark the birth of the Khalsa fraternity. Now, more than 300 years later, halfway around the world, Canadians of Indian descent carry on this tradition with much colour and enthusiasm and parades.

The Surrey Vaisakhi Parade has been held in the streets of my community for the past 17 years. The celebrations in Surrey will likely be the biggest in North America once again, the second-largest outside of India. You've seen the aerial

photos, and you'll certainly be hard-pressed to find any other event in the Lower Mainland that draws so many people.
[10:20 a.m.]

When up to 500,000 people converge on the streets of Newton this year to enjoy the festivities and the free food, that means thousands upon thousands of plates. Last year two brothers, Bal and Sarj Sabharwal, decided they would champion the greening of the Vaisakhi celebrations. They worked with the city and businesses to promote their vision for a foam-free Vaisakhi. Last year they estimate that over 130,000 plates were replaced with greener options. They'll continue their quest this year, hoping to continue to educate and raise awareness about the value of changing our habits. These two are two of the most active volunteers in our community. They've been involved with the multicultural and environmental committees at the city. They are members of the Surrey Board of Trade and the Cloverdale Chamber of Commerce. They were instrumental in the development of the hugely popular Fusion Festival, held annually, and they sponsor countless charitable events each and every year, including, most recently, the Coldest Night of the Year walk. They certainly exhibit the concept of *seva*, or selfless service, in the Sikh faith. It is, I think, most fitting to recognize them today in Volunteer Week, knowing how much time and love they'll be giving our community over the next few weeks with Vaisakhi celebrations. I've been privileged, as an elected official, to get to know them and to learn much about the Indian culture and people. I share in this celebration with my community and encourage everyone to celebrate the spirit of Vaisakhi this month.

PARKINSON'S DISEASE AWARENESS

A. Kang: Today is World Parkinson's Day. Many people don't understand the severity of Parkinson's disease. As well, Thursday, April 11, 2019 British Columbia Debates 8375



British Columbia
School Trustees
Association

July 11, 2019

The Honourable Katrine Conroy
Minister of Children & Family Development
PO BOX 9057, Stn Prov Govt
Victoria BC V8W9E2

The Honourable Adrian Dix
Minister of Health
PO Box 9050, Stn Prov Govt
Victoria BC V8W 9E2

The Honourable Judy Darcy
Minister of Mental Health and Addictions
PO Box 9672, Stn Prov Govt
Victoria, BC V8W 9P6

The Honourable Rob Fleming
Minister of Education
PO Box 9045, Stn Prov Govt
Victoria BC V8W 9E2

Dear Minister Katrine Conroy, Minister Judy Darcy, Minister Adrian Dix
and Minister Rob Fleming,

Subject: Funding for Mental Health and Wellness Initiatives for Districts

At the most recent Annual General Meeting of the British Columbia School Trustees Association (BCSTA), our membership passed the following resolution requesting that BCSTA call on your various ministries to establish new, sustained and targeted funding for school districts and representatives of your ministries to use in an effort to improve mental health and wellness initiatives:

That BCSTA call on the Ministries of Health, Mental Health and Addictions, Children and Family Development and Education to create new, sustained and targeted funding for school districts to work with local representatives of these Ministries to develop action plans and support the delivery of mental health promotion, mental illness prevention and early intervention in BC schools.

Promoting positive mental health strategies in schools is an important initial step in providing support for those students who suffer, often in silence. Being proactive, and developing strategies that promote the importance of acknowledging mental health issues, and removing the stigmas surrounding them, are integral to ensuring future generations of students are equipped with the skills they need in order to become successful members of our society.

Early intervention in these areas is of high importance. Establishing long-term plans and secure, stable funding is paramount to maintaining any improvements we make along the way. As indicated in the resolution's rationale, "Without targeted funding and action plans, any initiatives will not become part of the culture and direction of boards. These programs need new money to be attached to them so their costs do not divert money from educational programs."



British Columbia
School Trustees
Association

We are grateful for the recent announcement regarding 'A Pathway to Hope' and look forward to working together on improved mental health supports for students across BC. We also acknowledge and support the present funding to support mental health initiatives in five pilot school districts. Our hope is that such funding can be expanded to all districts as soon as possible as the benefits would certainly be seen across the province.

Thank you for considering the request outlined above. We look forward to any future dialogue on this important issue that you might consider. Your support in bringing the various provincial government ministries together in support of this important initiative is critical to any future success.

Sincerely,

A handwritten signature in blue ink, appearing to read "S. Higginson", with a long, sweeping horizontal line extending to the right.

Stephanie Higginson

President

British Columbia School Trustees Association

Enclosure: Original motion rationale

9. Funding for Mental Health and Wellness Initiatives for Districts

Category: Students

Submitted for Consideration at: AGM 2019

Submitted by: Vancouver Island Branch *and* SD 62 (Sooke)

Motion as Adopted:

BE IT RESOLVED:

That BCSTA call on the Ministries of Health, Mental Health and Addictions, Children and Family Development and Education to create new, sustained and targeted funding for school districts to work with local representatives of these Ministries to develop action plans and support the delivery of mental health promotion, mental illness prevention and early intervention in BC schools.

Motion as Presented:

BE IT RESOLVED:

That BCSTA call on the Ministries of Health, Mental Health and Addictions, Children and Family Development and Education to create new, sustained and targeted funding for school districts to work with local representatives of these Ministries to develop action plans and support the delivery of mental health promotion, mental illness prevention and early intervention in BC schools.

Rationale:

This motion is needed because motions passed in 2018 were urging the creation of these programs. Without targeted funding and action plans, any initiatives will not become part of the culture and direction of boards. These programs need new money to be attached to them so their costs do not divert money from educational programs.

Reference(s):

[2018 BCSTA AGM Motions 13 \(Support for Mental Health\), 14 \(Mental Health Strategy for BC Schools\) and 18 \(Gender-Based Violence Strategy for Youth\)](#)

[BC School Centred Mental Health Coalition](#)

[BC Children's Hospital Kelty Mental Health Resource Centre](#)

This is an action motion and does not change or contradict any existing Foundational or Policy Statement.

This motion relates to Policy Statement 4.6.1P (Coordination of Services).



British Columbia
School Trustees
Association

ATTACHMENT

July 11, 2019

The Honourable Judy Darcy
Minister of Mental Health and Addictions
PO Box 9672, Stn Prov Govt
Victoria, BC V8W 9P6

The Honourable Rob Fleming
Minister of Education
PO Box 9045, Stn Prov Govt
Victoria BC V8W 9E2

The Honourable Adrian Dix
Minister of Health
PO Box 9050, Stn Prov Govt
Victoria BC V8W 9E2

The Honourable Melanie Mark
Minister of Advanced Education, Skills & Training
PO Box 9080 Stn Prov Govt
Victoria BC V8W 9E2

Dear Minister Judy Darcy, Minister Adrian Dix, Minister Rob Fleming and Minister Melanie Mark,

Subject: Mental Health Supports for Students with Intellectual Disabilities and/or Autism

At the most recent Annual General Meeting of the British Columbia School Trustees Association (BCSTA), our membership passed the following resolution requesting additional professional development for counsellors and educators:

That BCSTA advocate to the Ministry of Education, the Ministry of Advanced Education, the Ministry of Health and the Ministry of Mental Health and Addictions to provide professional development and expertise in the field of mental health for school-based counsellors and educators to help support students living with intellectual disabilities, neurological disorders and/or autism.

Providing additional professional development and learning opportunities, focused on mental health and well-being, and aimed specifically at those working directly with children and youth afflicted with the difficulties outlined in the resolution, will undoubtedly provide a stronger foundation for both learners and educators.

As indicated in the resolution's rationale, "research shows that people with Intellectual Disabilities (ID) and/or Autism Spectrum Disorder (ASD) experience higher rates of psychiatric disorders, such as anxiety, obsessive compulsive disorder, depression, eating disorders, etc." Counsellors will benefit strongly from additional training and supports that will further allow them to emphasize and understand children who have difficulties communicating their thoughts and feelings. The training would allow staff to also build awareness of mental health issues and challenges, as well as promote inclusion within schools.



British Columbia
School Trustees
Association

Thank you for considering the request outlined above. We look forward to any future dialogue on this important issue that you might consider. Your support in bringing the various provincial government ministries together in support of this important initiative is critical to any future success.

Sincerely,

A handwritten signature in blue ink, appearing to read "Stephanie Higginson", with a long, sweeping horizontal line extending to the right.

Stephanie Higginson

President

British Columbia School Trustees Association

Enclosure: Original motion rationale (please note, final resolution was amended as presented in the letter)

8. Mental Health Supports for Students with Intellectual Disabilities and/or Autism

Category: Students

Submitted for Consideration at: AGM 2019

Submitted by: SD 44 (North Vancouver)

Motion as Adopted:

BE IT RESOLVED:

That BCSTA advocate to the Ministry of Education, the Ministry of Advanced Education, the Ministry of Health and the Ministry of Mental Health and Addictions to provide professional development and expertise in the field of mental health for school-based counsellors and educators to help support students living with intellectual disabilities, neurological disorders and/or autism.

Motion as Presented:

BE IT RESOLVED:

That BCSTA advocate to the Ministry of Education, the Ministry of Health and the Ministry of Mental Health and Addictions to provide university courses, professional development and expertise in the field of mental health for school-based counsellors and educators to help support students living with intellectual disabilities and/or autism.

Rationale:

This motion is needed because locally, nationally and internationally, there is recognition of the impact of mental health challenges on our society. The province and school districts are doing great work in supporting students with mental health issues. However, research shows that people with Intellectual Disabilities (ID) and/or Autism Spectrum Disorder (ASD) experience higher rates of psychiatric disorders, such as anxiety, obsessive compulsive disorder, depression, eating disorders, etc. Mental health issues often go unrecognized in this population as they are overshadowed by cognitive, sensory or physical disabilities. Mental health issues can manifest in various ways, including irritability, fight-or-flight response, aggression and self-harm. Having an understanding of how to recognize symptoms and having the tools to support students with Intellectual Disabilities and/or Autism Spectrum Disorder would be of great benefit for the school system and families. This training for school district staff would build awareness of the mental health challenges experienced by the full continuum of the population. This would be an ultimate expression of inclusion and the society we wish to develop.

Reference(s):

[Dr. Emily Simonoff, Research Snapshot – Rates and Risk Factors of Psychiatric Disorders in Children with Autism Spectrum Disorders](#)

[Elisabeth Dykens et al, "Psychiatric disorders in adolescents and young adults with Down Syndrome and other intellectual disabilities," 2015 March 1 Journal of Neurodevelopmental Disorders](#)

[Eric Emerson and Chris Hatton, "Mental health of children and adolescents with intellectual disabilities in Britain," the British Journal of Psychiatry December 2007 Volume 191 Issue 6, pp. 493-499](#)



[Stewart L. Einfeld et al., "Comorbidity of intellectual disability and mental disorder in children and adolescents: A systematic review" Journal of Intellectual and Developmental Disability Volume 36, 2011, Issue 2.](#)

This is an action motion and does not change or contradict any existing Foundational or Policy Statement.



British Columbia
School Trustees
Association

July 11, 2019

The Honourable Rob Fleming
Minister of Education
PO Box 9045, Stn Prov Govt
Victoria BC V8W 9E2

The Honourable Claire Trevena
Minister of Transportation & Infrastructure
PO Box 9055, Stn Prov Govt
Victoria BC V8W9E2

Dear Minister Rob Fleming and Minister Claire Trevena,

Subject: School Bus Safety

At the most recent Annual General Meeting of the British Columbia School Trustees Association (BCSTA), our membership passed the following resolution requesting complete funding related to implementing changes proposed by the Federal Minister of Transportation's Task Force on School Bus Safety:

That BCSTA urge the Ministry of Education and Ministry of Transportation to fully fund the implementation of any changes proposed by the Federal Minister of Transportation's Task Force on School Bus Safety so that school districts can fully comply with the requirements.

Our member boards of education aim to respond to any requirements coming from the Federal Minister of Transportation's Task Force on School Bus Safety once the report is released, and as such are proactively asking for support from government in order ensure that student safety requirements can be prioritized in relation to the issue of seat belts on buses.

There is significant variance throughout BC's school districts when it comes to equipment used to transport students, and many districts will require additional funding to ensure that the actions sought by the task force can be acted on. Local boards may not be financially equipped to take on such significant spending.

Thank you for considering the request outlined above. We look forward to any future dialogue on this important issue that you might consider. Your support in bringing the various provincial government ministries together in support of this important initiative is critical to any future success.

Sincerely,

Stephanie Higginson
President
British Columbia School Trustees Association

CC: The Honourable Marc Garneau, Federal Minister of Transport
Enclosure: Original motion rationale

11. School Bus Safety

Category: Students

Submitted for Consideration at: AGM 2019

Submitted by: SD 23 (Central Okanagan Public Schools) *and* SD 35 (Langley)

Motion as Adopted:

BE IT RESOLVED:

That BCSTA urge the Ministry of Education and Ministry of Transportation to fully fund the implementation of any changes proposed by the Federal Minister of Transportation's Task Force on School Bus Safety so that school districts can fully comply with the requirements.

Motion as Presented:

BE IT RESOLVED:

That BCSTA urge the Ministry of Education and Ministry of Transportation to fully fund the implementation of any changes proposed by the Federal Minister of Transportation's Task Force on School Bus Safety so that school districts can fully comply with the requirements.

Rationale:

This motion is needed to provide boards of education with direction regarding school bus safety, including the issue of seat belts. With the announcement of a task force by the Federal Department of Transportation to look into the issue of seat belts on school buses, BCSTA needs to be ready to start the conversation with the provincial government in order to secure funding for the retro-fitting of the current fleet of school buses should the task force find the buses ought to be retrofitted. Local boards of education cannot financially bear the burden.

Reference(s):

[Government of Canada – About school bus safety in Canada](#)

This is an action motion and does not change or contradict any existing Foundational or Policy Statement.

2019–2022

STRATEGIC PLAN

summary

BCSTA President
Stephanie Higginson
on behalf of the BCSTA Board of Directors

BCSTA'S MISSION

The Mission of the BCSTA is to support and advocate for effective public Boards of Education in British Columbia.

Our mission is driven by the following beliefs:

- A high-quality public education system is the foundation of a democratic society.
- Improving student achievement is the key work of locally elected Boards of Education.
- The interests of BC students are best met through local decision-making with an engaged community.
- Providing a strong, representative voice for Boards of Education throughout the province is important.
- Helping to build effective Boards of Education by providing development, communications and support services continues to be a vital role.

We believe our strengths are based in:

- Full membership of all sixty (60) BC Boards of Education
- Being a member driven organization
- Providing leadership to the K-12 sector beyond Boards of Education
- Supporting both K-12 public education and locally elected representation as part of a democratic society
- Recognizing and valuing the unique role of our Indigenous Peoples within K-12 education
- Providing resources and programming to support the effective work of Boards
- Being the united voice of Boards of Education in both advocacy and system improvement across our province

BCSTA's 2019/2020 to 2021/2022 STRATEGIC DIRECTION

For 2019/2020 through to 2021/2022, the BCSTA Board of Directors will again focus the work of the Association on three major areas of strategic importance:

ADVOCACY

In the area of Advocacy, BCSTA will work to:

1. Develop integrated provincial and local advocacy strategies based on member input
2. Create specific working groups in support of achieving our advocacy goals
3. Provide member boards with significantly expanded advocacy resources and supports
4. Utilize our Standing Committees as a means of completing work, generating ideas, and assisting Directors as well as member Boards to achieve provincial and local goals

LEADERSHIP

In the area of Leadership, BCSTA will work to:

1. Be seen as the leading voice of public education in BC
2. Support Boards of Education in key areas including:
 - governance and oversight
 - strategic visioning and planning
 - advocacy support to achieve locally identified priorities
 - Indigenous education, including truth and reconciliation

RELATIONSHIPS

On behalf of the membership, the Board of Directors will build and/or improve positive and proactive strategic working relationships with identified organizations and partner groups, with the purpose of increasing achievement for all students and achieving our member identified advocacy. The Board of Directors will do this through direct engagement with:

1. Member Boards of Education and their Trustees
2. K-12 Education Partner Groups
3. The Ministry of Education as well as other government Ministries and agencies
4. Indigenous governments and rights holders
5. The Union of BC Municipalities and their member municipalities;

and will work to raise the profile of BCSTA as the 'go to' organization in the K-12 sector.

BCSTA STRATEGIC GOALS FOR 2019-2020 to 2021/2022

The BCSTA Board of Directors has identified specific goals for each of the three identified focus areas of strategic direction. They are as follows.

ADVOCACY

1. Identify and advance the key advocacy themes and priorities of BCSTA, based on member input obtained through motions, committees, working groups and direct dialogue with members
2. Create specific working groups in support of achieving our advocacy goals and addressing the major identified advocacy themes (including consideration of involving K-12 partner groups as well as other external organizations)
3. Allocate Association resources in support of our advocacy goals, including:
 - Research and position papers
 - Working groups and partner meetings
 - Identification of emergent issues as well as key motion themes and goals
 - Strategies or protocols to move priorities ahead through BCSTA and member Boards of Education
 - Create formal reporting structures, including connections to the Board of Directors and member boards through Terms of Reference as working groups, committees and other structures are initiated
4. Support Boards with provincially and locally aligned advocacy strategies

LEADERSHIP

1. To be recognized as the leading voice of public education in BC, including with each of the following:
 - Parents, caregivers and students
 - The general public
 - Education partner groups
 - Government, and especially the Ministry of Education
 - Municipal governments
 - Indigenous governments and rights holders
 - Media
 - Key influencers outside of the K-12 sector

2. Support Boards of Education in the areas of:
 - Effective decision making
 - Governance and oversight
 - Professional learning
 - Indigenous education including truth and reconciliation
 - Advocacy support regarding local issues
 - Board Chair and Trustee mentorship
 - Effective and cohesive district management teams
3. Support effective leaders and leadership capacity within Boards through:
 - Professional learning opportunities and events
 - Support for district management teams (board with senior staff)
 - Ongoing in-service opportunities for school districts, branches and groups
 - Opportunities to build leadership capacity for all Boards, board chairs and individual trustees in their distinct roles
4. Proactively tackle 'tough' issues and challenges for the Association and its members at both the internal and external levels

RELATIONSHIPS

Build and/or improve positive and proactive strategic working relationships with identified organizations and partner groups with the overall intent of increasing achievement for all students and achieving our member identified advocacy goals through open and honest dialogue. Including through:

1. Direct engagement with Boards and Trustees
 - Increase structured opportunities for dialogue and feedback from members
 - Increase the number of conference calls and discussion sessions with members
 - Expand opportunities for board and trustee input to Association direction and decision making
2. K-12 Partner Groups
 - Identify areas of common interest or objectives
 - Increase the number of face-to-face dialogues
 - Ensure we are actively interacting with key identified partner groups
 - Take a leadership role in building alliances and strategic partnerships

3. The Ministry of Education (and other government ministries or agencies)
 - Identify and address key issues regarding the operationalization of the current Memorandum of Understanding (MOU)
 - Increase the number and quality of face-to-face meeting with government ministries and related agencies beyond the Ministry of Education
 - Facilitate both increased and improved meetings directly between Ministry representatives and Boards of Education
4. Raise the profile of BCSTA as the 'go to' organization in the K-12 sector:
 - Expand the number of Association media stories and responses
 - Increase Association participation on key K-12 education committees, working groups or policy panels beyond our traditional role
 - Identify the Association as a key 'needed' partner in advancing strategic priorities and advocacy goals within the K-12 sector
 - Increase our profile and significance with non-K-12 organizations that have influence over government policy and direction
 - Increase our national profile through CSBA and other national public education sector organizations



RECOMMENDATIONS TO THE BRITISH COLUMBIA SELECT STANDING COMMITTEE ON FINANCE

June 13, 2019



British Columbia
School Trustees
Association

THE BRITISH COLUMBIA SCHOOL TRUSTEES ASSOCIATION (BCSTA) REPRESENTS ALL 60 BOARDS OF EDUCATION ACROSS OUR PROVINCE. ONE OF BCSTA'S ROLE IS TO ADVOCATE ON BEHALF OF THESE MEMBER BOARDS AND THE HUNDREDS OF DIVERSE COMMUNITIES AND HUNDREDS OF THOUSANDS OF STUDENTS THEY REPRESENT.

No matter where our members live in BC, each believes in both the immense power of a properly funded public education system that meets the needs of individual students regardless of their location, background or goals in life as well as and the value of local decision making.

This submission to the Select Standing Committee on Finance and Government Services is based on these beliefs. That being said, we are putting forward specific recommendations that we believe would significantly improve the ability of school districts to provide the best educational opportunities for the students they serve. We say to you that:

- Funding for BC school districts must be stable, predictable and adequate in order to provide the educational programs, services, resources and buildings needed to maintain a strong and responsive public education system that meets the needs of all students.
- The current funding distribution model must be modernized to ensure funding can be effectively and efficiently directed to locally established priorities.
- Greater flexibility must be provided to boards of education so that they may direct funding to the resources needed to best meet the needs of students.
- The need for school districts to create and hold appropriate financial reserves must be acknowledged and supported if long-range goals are to be met.

While we strongly believe that the allocation of a significant portion of the provincial budget to K-12 public education is a wise investment of taxpayer dollars, we also note the need for changes in the way these resources are distributed and utilized.





Boards of education across BC have a vested interest in ensuring the funding provided to school districts is not only sufficient to deliver the programs and services we believe are critical for our students to meet the challenges of the decades ahead, but that the funding can also be directed effectively and efficiently to address identified local and provincial priorities.

The ability of boards of education to allocate financial and other resources to meet the locally and provincially determined needs of students is currently significantly restricted by a variety of policies, targeted allocations, external restrictions and contract clauses. The result is that school districts are not free to spend the dollars they are provided by taxpayers in the most effective and efficient ways possible. In short, we are not getting the best value possible for the considerable dollars currently being allocated to the K-12 education system.

To move ahead, we believe that:

- There must be equity of funding across all school districts in order to ensure equal opportunity for all students across BC.
- Funding directed to the needs of Indigenous students must be protected.
- The way in which we currently allocate funding to students with special needs must be updated to be reflective of current provincial and local policies related to inclusive education.
- School districts and communities with declining student enrollment must have their schools and programs protected.
- School districts with growing student populations must see their increasing needs adequately addressed.
- Boards of education must be provided with greater flexibility to spend the money they are provided to meet locally determined needs and priorities.

At present, the distribution of funding to school districts includes several prescriptive requirements. Some of these allocations, such as the provision of funding to support Indigenous students, are appropriate. Others are arbitrary or based on historical perspectives that are long out of date. BCSTA supports the current Ministry of Education initiative to review the funding distribution formula, and calls on the members of this committee also support this process and the implementation of a new formula that recognizes the new landscape for providing educational services to students in 2020 and beyond.

While considerable work remains to be completed before the sector can determine the most appropriate changes to implement, we need your leadership in supporting a new funding distribution model. Funding to school districts must not only be adequate, it must be equitable, effective and as efficient as possible to ensure the greatest positive impact possible.

Our first request to the Select Standing Committee on Finance and Government Services is that you publicly support the need for the K-12 education sector to collaboratively modernize the current Ministry of Education funding distribution formula to better meet the needs of students.

One of the primary functions of boards of education is to allocate resources, including funding, staffing and time, to functions or processes that support student learning and success to the greatest extent possible. In short, boards are responsible for ensuring their local school district gets the greatest value possible (in terms of student learning) from every resource provided to them. This means boards must have control over the financial resources, staffing and policies of their school district.

At present, there are a number of provincial barriers that do not allow boards the flexibility required to ensure the distribution of resources in their school district are allocated as effectively and efficiently as possible. These barriers are ultimately items under the control of the provincial government.

Our second request to you is that boards of education be provided significantly more flexibility to assign the funds they are provided in order to better address local school district priorities based on student needs. If we want the use of public funds to be both as effective and efficient as possible, we must reduce current limitations on local decision making and allocation.

In recent years, boards of education and the school districts they oversee have taken on a number of new or growing responsibilities. The student mental health crisis, in particular, has become a major concern for every school district in the province, and boards must add new staff and programs to address this growing need. We cannot do this alone.

As our third request, we ask that government develop a province-wide mental health strategy that incorporates the needs of school boards as well as the students they represent, and provide the funding necessary to implement an integrated program across the education, health and social services sectors.

Technology is now a part of every student's curriculum and requires constant upgrading of both hardware and software. The planning and purchase of such large infrastructure projects must be dealt with through a multi-year plan.

Building and grounds maintenance has not been adequately funded in recent years, and now necessitates a significant investment by school districts to ensure the future safety and comfort of students and staff. This cannot happen without long-range planning and the amassing of substantial fiscal resources to address this issue.



Likewise, part of the planning and preparation process for constructing new schools or the implementation of new educational programs is the need for school districts to establish and maintain appropriate capital reserves. In just the way families need to save money in order to purchase a new home, or plan for their children's post-secondary education, boards of education need to set aside appropriate financial reserves in order to achieve long-term goals. These fiscally prudent reserves have been unfairly labeled as 'surpluses', and are wrongly characterized 'extra' monies that boards have left-over after paying for current programs and services.

These funds are, in fact, required longer-term fiscal reserves that are needed if we are to effectively plan for new facilities, additional programs and equipment as well as the current growth in student numbers.

Our fourth request to you is for your support in promoting understanding of why school districts maintain prudent fiscal reserves as part of a well-planned strategic direction to achieve important long-term goals.

Your support toward ensuring proper financial management and planning is not overtaken by expediency or opportunism is critical to school districts.



Finally, we call on you to confirm that the money directed to public education is money well spent, and to, therefore, ensure that the K-12 public education system receives stable, predictable and adequate funding each and every year.

The provincial government should consider the funding of our schools and the K-12 education programs as a key investment in BC's future. There is no other commitment that is more important in our communities today, and certainly nothing more important toward ensuring a successful future for our children and their families in years to come. While we recognize the limitations of public spending and taxation, funding a broad-reaching, effective public education system is truly an investment in our future that will pay back many times over.

The BC School Trustees Association believes, and strives to ensure, the following:

- A high-quality public education system is the foundation of a democratic society.
- Improving student achievement is the key work of locally elected boards of education.
- The interests of BC students are best met through local decision-making with an engaged community.

We now call on you and your fellow MLA's to implement the funding and related policy decisions necessary to ensure we not only maintain, but continually improve, a high-quality public education system that aims to meet the needs and ambitions of every child in BC.



July 15, 2019

VIA E-MAIL

Ref: 244245

Dear School Board Chair:

Since Childcare BC launched in 2018, we have taken great strides towards our vision of universal child care: a system that will provide parents with access to affordable, high-quality child care whenever and wherever they need it.

One of the key pillars of Childcare BC is accessibility. Under this pillar, the Childcare BC New Spaces Fund offers funding to create new licensed child care spaces for British Columbian families.

Today, we have good news to share. Public sector organizations, Indigenous Governments, and non-profit societies can now access more money through the Childcare BC New Spaces Fund to create spaces. Based on feedback from communities throughout British Columbia, we have tripled the funding maximums up to:

- **\$3 million per facility** (previously \$1 million) **for up to 100% of project costs** for public sector organizations and Indigenous Governments,
- **\$1.5 million per facility** (previously \$500,000) **for up to 100% of project costs** for Indigenous non-profit societies, and
- **\$1.5 million per facility** (previously \$500,000) **for up to 90% of project costs** for non-profit societies and Child Development Centres.

We are making this change to recognize that in many communities, high capital costs can be a barrier to creating child care spaces. Increasing funding maximums means that more communities can access the Childcare BC New Spaces Fund, and more families will benefit from access to licensed child care.

For a breakdown of applicant type, new funding maximums and provincial contribution levels, see attached table.

Looking ahead, the ministry is also creating a multi-project funding stream so that public sector organizations and established non-profit societies can submit a single proposal for multiple projects, or for large-scale projects that require more than the funding maximums. More information on this stream will be available in coming weeks.

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Ministry of
Children and Family
Development

Office of the
Minister

Mailing Address:
Parliament Buildings
Victoria BC V8V 1X4

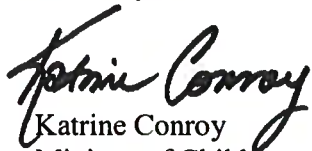
Location:
Parliament Buildings
Victoria

We hope you share this information with your colleagues, partners and clients, and apply for funding if you are an eligible organization. By working together, we can make life better for British Columbia's families by improving access to child care.

Childcare BC New Spaces Fund guidelines, application forms and FAQs are available at www.gov.bc.ca/childcare/newspacesfund. If you have any questions, you can contact the Childcare BC New Spaces Fund Program at MCF.CCCF@gov.bc.ca or 1 888 338-6622 (option 5).

Thank you.

Sincerely,



Katrine Conroy
Minister of Children and Family Development



Katrina Chen
Minister of State for Child Care

Appendix: Contribution Percentages and Funding Award Commitment by Applicant Type

Applicant Type	Required Organization Contribution	Provincial Contribution	Maximum Provincial Funding Amount*	Funding Award Commitment
Public sector organizations and Indigenous Governments	0%	100%	Up to \$3,000,000	Up to 15 years
Indigenous Non-Profit Societies	0%	100%	Up to \$1,500,000	Up to 15 years
Non-Profit Child Care Providers and Child Development Centres	10%	90%	Up to \$1,500,000	Up to 15 years
For-profit child care organizations (Businesses and Incorporated Companies).	25%	75%	Up to \$250,000	Up to 10 years
*The maximum provincial funding amount applies to a single physical location. Projects occurring within the same physical location are considered as a single project.				

NEWS RELEASE

For Immediate Release
2019CFD0082-001418
July 15, 2019

Ministry of Children and Family Development

Bringing child care closer to home for families through new incentives for publicly funded child care

VICTORIA – A significant increase in funding will help public sector and non-profit organizations create more publicly owned and operated child care spaces in their communities, bringing child care closer to home and making life more affordable for British Columbian families.

The maximum funding amount available from the Childcare BC New Spaces Fund to public sector organizations, such as local governments, school districts, tribal councils and First Nations governments, is increasing to \$3 million per project, up from \$1 million. Additionally, non-profit organizations – including Indigenous organizations – will be eligible for up to \$1.5 million per project, three times more than was previously available.

“Our government believes all families should have access to publicly supported child care just as they have access to public education – and the best way to make that happen is by working in partnership with public sector and non-profit organizations,” said Katrine Conroy, Minister of Children and Family Development. “By offering incentives to these sectors, we can strengthen communities and give families access to the services they need right on their doorstep, meaning they no longer have to give up valuable family time to get to their child care centre far from where they live – and we know that for families, that positive change can’t come soon enough.”

As well as the funding increase, the ministry is introducing a new process to allow experienced public-sector and non-profit organizations to apply for funding for multiple projects at once. More information on this process will be available in the coming weeks.

“Child care has the ability to be the common ground that brings families in communities together,” said Katrina Chen, Minister of State for Child Care. “We’ve seen the City of Vancouver and the School District of Victoria thinking outside the box to create hundreds of new licensed child care spaces, and we encourage other local governments and organizations, from large to small, to bring their ideas for solving the child care space shortage. Together, we will forge long-lasting partnerships to deliver publicly funded child care spaces that will be life-changing for families and communities for decades to come.”

Under the Childcare BC New Spaces Fund, child care providers can apply for funding to create new child care spaces at any time throughout the year under a continuous application process. It is part of the Province's Childcare BC plan, designed to give British Columbian families access to affordable, quality child care when they want or need it. Since July 2018, the Province has funded approximately 9,000 new licensed child care spaces throughout British Columbia. More new spaces will be announced as projects are approved.

Investing in child care and early childhood education is a shared priority between government and the BC Green Party caucus, and is part of the Confidence and Supply Agreement.

Learn More:

For more about Childcare BC, visit: www.gov.bc.ca/childcare

To learn more about the Childcare BC New Spaces Fund and to apply, visit:
www.gov.bc.ca/childcare/newspacesfund

To find child care in a community, view the online child care map:
<http://maps.gov.bc.ca/ess/hm/ccf/>

Child care factsheet: <https://news.gov.bc.ca/18430>

Contact:

Ministry of Children and Family Development
Government Communications and Public Engagement
(250) 356-2028

Connect with the Province of British Columbia at: news.gov.bc.ca/connect

Ms. Susan Carr
Email: Karen_Yoxall@sd42.ca

Dear Ms. Carr:

Thank you for your correspondence regarding the class action lawsuit commenced by the Province of British Columbia against opioid manufacturers and distributors. Please accept my apology for the lengthy delay in responding.

I appreciate receiving your expression of support for the lawsuit. We recognize the toll that opioid addiction has taken on many British Columbians and their families. We are taking this action to hold accountable the companies that have harmed British Columbians and contributed to the financial burden on our health care system. Through the lawsuit, the Province is seeking to recover opioid-related health care costs incurred by the Province. This claim is part of the work that we are undertaking to build a better system of care and support for British Columbians.

I appreciate your taking the time to write.

Yours truly,

David Eby, QC
Attorney General

pc: The Honourable Judy Darcy

September 26, 2018

Honourable David Eby
Attorney General
Parliament Buildings
Victoria, BC V8V 1X4

Honourable Judy Darcy
Minister of Mental Health and Addictions
Parliament Buildings
Victoria, BC V8V 1X4

Honourable David Eby and Honourable Judy Darcy,

At the September 19, 2018 public board meeting the Board of Education of School District No. 42 (Maple Ridge-Pitt Meadows) approved the following motion:

"THAT the Board authorize the Board Vice Chairperson to send a letter indicating support to the BC Attorney General and Minister of Mental Health and Addiction with regards to their legal action against 40 pharmaceutical companies to reclaim costs associated with their part in the ongoing opioid crisis."

Sincerely,



Susan Carr, Vice Chairperson
Board of Education

Cc:

All Trustees

Sylvia Russell, Superintendent of Schools

Flavia Coughlan, Secretary Treasurer

All Boards of Education c/o BC School Trustees Association

July 4, 2019

Honourable Rob Fleming
Minister of Education
Ministry of Education
PO Box 9045, Stn. Prov. Govt.
Victoria, BC, V8V 9E2
educ.minister@gov.bc.ca

Dear Honourable Minister:

In accordance with the Ministerial Order issued Friday, April 5, 2019, the Surrey Board of Education is embarking on a process to provide free menstrual products for students in school washrooms by the end of 2019. The Board is supportive of the Minister's statement that "it's time to normalize and equalize access to menstrual products in schools, helping to create better learning environment for students". We note that in announcing this initiative, it was reported that the Ministerial Order came with \$300,000 of provincial start-up funding.

At its Regular meeting on June 12, 2019 the Board received a report from staff which included the following highlights:

- The district does currently provide these products on request through school counsellors and other staff in schools.
- The district's implementation plan which will include installation of wall-mounted dispensers in a number of washrooms in each elementary and secondary school.
- Each school will be provided with a start-up inventory of products.
- The estimated cost to acquire and install the required dispensers and inventory in our 128 sites is estimated at \$356,000.
- The cost of this initiative is not reflected in the district's 2019/20 operating budget.

At the meeting, the Board passed the following motion:

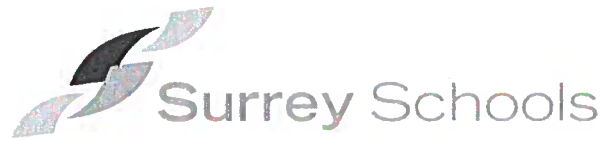
"THAT the Board of Education write to the Minister of Education inquiring when the funding for the initial implementation and ongoing maintenance for the provision of menstrual products in school washrooms as per the Ministerial Order issued April 5, 2019 will be provided."

On behalf of the Board of Education and in accordance with the above motion, I am requesting information from the Minister regarding plans for start-up and on-going funding for the menstrual

contd...

LEADERSHIP IN LEARNING

Surrey Schools – Board of Education 14033 92nd Avenue, Surrey, B.C. V3V 0B7
Tel: (604) 595-6300 Fax: (604) 595-6307 www.surreyschools.ca



July 4, 2019
Honourable Rob Fleming
Minister of Education

products initiative. While the Board of Education strongly supports this initiative we also believe that the Ministry of Education should be fully funding costs associated with the start-up and ongoing operation of this program. We would be happy to work with you and your staff if there are any questions regarding the district's implementation plans and related costs.

Sincerely,

A handwritten signature in cursive script that reads "L. Larsen".

Laurie Larsen
Chairperson, Board of Education
School District No. 36 (Surrey)
larsen_laurie@surreyschools.ca

cc: BCSTA and School District Board Chairs

LEADERSHIP IN LEARNING

Surrey Schools – Board of Education 14033 92nd Avenue, Surrey, B.C. V3V 0B7
Tel: (604) 595-6300 Fax: (604) 595-6307 www.surreyschools.ca



School District No. 60

PEACE RIVER NORTH

DISTRICT ADMINISTRATION OFFICE

10112 - 105 Avenue, Fort St. John, British Columbia V1J 4S4 Phone: (250) 262-6000 Fax: (250) 262-6048
OFFICE OF THE SECRETARY-TREASURER

June 17, 2019

The Honourable Rob Fleming
Minister of Education
P) Box 9045 Stn Prov Govt
Victoria, B.C.
V8W 9E2

Dear Minister Fleming:

Re: Report of the Funding Model Review Panel (2018)

The Board of Education of School District No. 60 Peace River North appreciates the opportunity to provide feedback as part of the review of the model for K-12 Public Education Funding in British Columbia. There is a recognition of the extensive work that has gone into this review as well as the importance of it. As a board we are in agreement with the principles that the formula be: responsive, equitable, stable, predictable, flexible, and transparent.

Four of our board members are new so it has taken some time to develop an understanding of the recommendations and rationale for change. At this point we do not feel that there is the detail provided within the recommendations to do an impact analysis to determine if district and provincial needs would be better served by the proposed changes. Without examples being brought forward related to the recommendations giving support or ranking them in terms of priority would be passing judgement on too many unknowns. We need more detail to make sure there are no unintended negative consequences related to the changes.

In Theme 1 Equity of Opportunity linked recommendations or recommendations containing many parts added to the difficulty of ranking recommendations.

Recommendation 6 related to the use of a prevalence model for funding inclusive education raises concerns about the accuracy of data that would be used to determine prevalence. Given assessment wait times, availability of and access to assessments there is a fear that there is currently an under reporting of prevalence within systems that data would be drawn from.

Recommendation 9, and 10 are linked. Students in grade 10 to 12 often receive courses in bricks and mortar schools as well as through Distance Learning. At this time there is not a model for funding for Distance Learning. If moving to a per student model for funding in bricks and mortar schools negatively impacts Distance Learning this would be a concern for us. We need a strong Distance Learning program to support our students especially those in rural schools.

Recommendations 12 through 17 relate to accountability. We agree with the need for the district to be accountable to the Ministry of Education but also want flexibility and autonomy related to goals so that our community needs are met as well. We would like further clarity of the expectations and models to look at for these recommendations. Any additional reporting requirements need to be manageable for the district and according to a timeline that works given all the other reports and responsibilities that the district needs to meet.

Financial Management is covered in Recommendations 18 through 22.

As a board we feel that it is necessary for us to have a reserve to cover unforeseen events or save for things not covered through the current capital funding process. Clarity related to use of reserves is needed. Districts should be able to keep a certain percentage of their budget in reserves but if a district can validate why they need to keep a higher percentage for a project, they should be allowed to do so.

If there is a move to longer term funding over three years there still needs to be a yearly reconciliation process that allows districts to be responsive to abrupt fluctuations that may be caused by unforeseen events (ex. Mill closure in a town when that mill is the town's major employer).

We appreciate the Ministry's desire to revise the Funding Formula based on information collected from stakeholders. In terms of next steps we would like models related to the recommendations within the report with sufficient time for districts to do an impact analysis related to those models. Changes should not be made until the Ministry has information back from districts based on their impact analysis. Time is needed to make sure that we get this important work done properly.

Thank you for the continued opportunity to be part of this change.

Respectfully Submitted On Behalf of the Board,

A handwritten signature in cursive script that reads "Ida Campbell". The ink is dark and the signature is fluid, with a large loop for the 'C' in Campbell.

Ida Campbell, Chair
Board of Education:
Ida Campbell, Chair
Erin Evans, Vice Chair
Nicole Gillis, Trustee
Helen Gilbert, Trustee
Madeline Lehmann, Trustee
David Scott-Moncrieff, Trustee
Bill Snow, Trustee

Cc: Dan Davies, MLA, Peace River North
Mike Bernier, MLA, Peace River South
BCSTA, Boards of Education



Coast Mountains Board of Education School District 82

3211 Kenney Street, Terrace, BC V8G 3E9
Tel. (250) 635-4931 or 1-855-635-4931 • www.cmsd.bc.ca

Via Email

June 26, 2019

Ms. Kim Meyer, Co President
Coast Mountain Teachers' Federation
233 Enterprise Avenue
Kitimat, B.C. V8C 2C8

Mr. Michael Wen, Co-President
Coast Mountain Teachers' Federation
4733 Park Avenue
Terrace, B.C. V8G 1W3

Dear Ms. Meyer & Mr. Wen:

This letter is provided to formally acknowledge receipt of your letter received April 4, 2019 and to thank you for sharing the Coast Mountain Teachers' Federation's (CMTF) concerns relating to the Ministry of Education's Funding Model Review.

The Board of Education has taken several opportunities to review the Report of the Funding Model Review Panel 2018: Improving Equity and Accountability, the response from the British Columbia School Trustees Association (BCSTA) to the Funding Model Review discussion paper, the concerns expressed by CMTF and the participation by Board of Education representatives in numerous Funding Model Review information sessions and conference call meetings.

The Board of Education continues to put forth its support that a review of the funding model is warranted and fully agree there is a need for updating the current funding model. There are barriers in the current model that prevent the individual school district's ability to be responsive to its identified unique needs.

The Board of Education adamantly states and supports BCSTA's position that more detailed modelling with impact analysis of potential changes needs to be completed before any implementation occurs.

The Board of Education is in agreement with the principles put forth in the Funding Model Report, as they align with BCSTA's Funding Model Review guiding principles and echo our support that any funding changes be student focused and meet the real costs of appropriately educating any and every child in the province, however, every individual student must be able to meet their fullest potential.

The opening message in the Report of the Funding Model Review Panel states in obtaining input for the report there are areas where input received did not have consensus. This conclusion from the authors of the report supports the Board of Education's strong feedback that more detailed, specific impact analysis is required before any decision could be made.

The Board of Education supports the possible "intent" of many of the recommendations within the Report of the Funding Model Review Panel, however, the lack of clear agreed-upon definitions of the terms means the Board of Education cannot support the recommendations.

... continued



Coast Mountain Teachers' Federation

June 26, 2019

Attention: Ms. Kim Meyer & Mr. Michael Wen, Co-Presidents

Page 2

Of note, the Board of Education identifies Recommendations 9 and 11 of serious concern. If these recommendations are improperly implemented the result could mean a reduction in the school district being able to offer the required flexibility to provide the needed programming for student success.

Furthermore, the Board of Education supports that there must be accountability, however, this accountability must have valid, reasonable and not burdensome to fulfill.

The Board of Education cannot support a performance-based model. This is not to say that the use of outcomes will not be supported.

The Board of Education questions the recommendation on bundling of designated funding and the need for more information prior to its implementation. We urge that there be clarity on the allocation of funds to meet provincial criteria versus local criteria to meet student needs. The current targeted funding, although meeting some needs, does not give the school district the ability to meet or address its unique identified needs. School districts need autonomy to meet unique needs of its areas with adequate funding balanced appropriately, while meeting provincial equity and access principles applied to funding allocations.

The Board of Education does not agree with the prevalence model of funding as put forth in the report to be based on census data. We do agree strongly that the current model of funding for our students with special needs warrants updating. We urge this to happen and wish to be included in determining how this will be accomplished.

We acknowledge determining a funding model is complex and there are many factors to be weighed in making determinations. As a Board of Education representing its school district, we look forward to continued participation in this process.

Sincerely yours,

Shar McCrory
Chair, Board of Education

cc: Coast Mountains Board of Education School District 82:

- Board of Education: Trustees Angela Brand Danuser, Art Erasmus, Karen Jonkman, Raymond Raj (Board Vice Chair), Margaret Warcup and Sandy Watson
- Katherine McIntosh, Superintendent of Schools
- Ray McDonald, Secretary Treasurer

Ms. Stephanie Higginson, BCSTA President

Coast Mountain Teachers' Federation

A federation of the Kitimat District Teachers' Association and the Terrace District Teachers' Union

KDTA

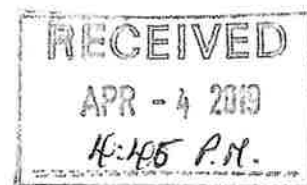
Kim Meyer, President
233 Enterprise Ave.
Kitimat, B.C.
V8C 2C8
(250) 632 – 3109

TDTU

Michael Wen, President
4733 Park Ave.
Terrace, B.C.
V8G 1W2
(250) 635 – 4659

April 3, 2019

Shar McCrory
Chairperson, Board of Education
Coast Mountains School District No. 82
3211 Kenney Street
Terrace, BC V8G 3E9



Dear Ms. McCrory,

We are writing to you in order to address the Coast Mountain Teachers' Federation's concerns regarding the Ministry of Education's Funding Model Review. The Report of the Funding Model Review Panel contained twenty-two recommendations that, if implemented, will have a profound impact on students in the Coast Mountains School District. We would like to specifically address Recommendations 6, 8 and 12.

Recommendation Six will alter the funding for students with special needs. We are sure that you are aware of this recommendation. Instead of targeted funding based on designations, the Ministry is proposing the prevalence model to determine the level of funding that the school district will receive.

Since the prevalence model is based on census data, the Union believes that the overall level of funding will decrease. A census is years out of date, and cannot reflect the current number of students with special needs. In addition, every year more students are identified and this number will not be reflected in census data. This potential reduction in funding will result in less support for students with special needs.

As part of Recommendation Six, funding for students with special needs will be lumped together with funding for programs such as ELL, CommunityLink and Ready Set Learn. Once the lump sum is received, it will be up to the discretion of the district to determine where the money is to be allocated. This could pit program against program, school against school and family against family in order to ensure that adequate funding is received for perceived priorities. This is not a fair system.

Recommendation Eight refers to the elimination of the Classroom Enhancement Fund. The Union is opposed to this idea because the fund was established as a remedy for violations of our restored language in our Collective Agreement. When MOA 17 was signed off, it was understood that there would be violations of class size and composition language because the landscape had changed since the language was struck in 2002. The CEF was supposed to provide remedy when best efforts to comply were exhausted. By removing the CEF, any remedy which could support

teachers' needs in classrooms would be eliminated. Teachers would be faced with a situation of having to cope with class composition and sizes not contemplated by the Collective Agreement without any recourse for support.

The result would be a negative impact on our students. Research has demonstrated the positive impact of smaller class sizes and proper support for students with special needs. The elimination of the CEF would be a retrograde step. Teachers would be further unable to cope with our changing population and demographics, which have seen an increase in students who are not yet ready for school, who are challenged by their home lives, and who have learning differences.

Perhaps Recommendation 12 has the greatest impact on the overall funding picture. This recommendation focuses on performance based funding. The recommended accountability and reporting framework is to be focused on student outcomes. This suggests that if our students' abilities do not meet provincial standards, there would be an overall reduction in funding to the district, until such time that our students' performance improves. Given the challenges for many of our students, schools, and indeed communities, this is not acceptable.

As an alternative to the recommendations in the Funding Model review, BCTF has set clear funding priorities. Education funding must be based on principles of adequate, stable, and predictable funding. Funding must be in place for timely identification and designation of students with special needs as well as wrap-around services and supports. Finally, funding must be in place for teacher-selected learning resources to meet new and existing curricular demands.

We know that you are passionate about supporting students and our teachers in the Coast Mountains School District. We know that you would not wish to see an erosion of services for our students. It is essential that we meet and discuss the Funding Model Review. We would like to see a shared response from the Board of Trustees and the Union that addresses concerns with the proposed changes to the funding of public education.

Thank you for your attention to this matter.

Sincerely,



Kim Meyer, KDTA
CMTF Co-President



Michael Wen, TDTU
CMTF Co-President

C: Karen Jonkman, Kitimat Trustee
C: Raymond Raj, Vice Chair, Kitimat Trustee
C: Art Erasmus, Terrace Trustee
C: Margaret Warcup, Terrace Trustee
C: Sandy Watson, Thornhill Trustee
C: Angela Brand Danuser, Stewart Trustee
C: Katherine McIntosh, Superintendent of Schools



ITEM 2

To: **Board of Education**

From: Chairperson
Korleen Carreras

Re: **APPROVAL OF MINUTES**

Date: September 18, 2019
(Public Board Meeting)

Decision

RECOMMENDATION:

THAT the Minutes of the June 19, 2019 Public Board Meeting be approved as circulated.

Attachment



PUBLIC MINUTES OF THE
BOARD OF EDUCATION MEETING
Wednesday, June 19, 2019, (1:00 PM)
DEO Board Room

IN ATTENDANCE:

BOARD MEMBERS:

Chairperson – Korleen Carreras
Vice-Chairperson – Elaine Yamamoto
Trustee – Kim Dumore
Trustee – Mike Murray
Trustee – Pascale Shaw
Trustee – Kathleen Sullivan
Trustee – Colette Trudeau

STAFF:

Superintendent – Sylvia Russell
Secretary Treasurer – Flavia Coughlan
Senior Manager, Communications – Irena Pochop
Executive Coordinator – Karen Yoxall

ABSENT:

Deputy Superintendent – Harry Dhillon

A. OPENING PROCEDURES

1. Call to Order

The meeting was called to order at 1:08 p.m.

The Chairperson welcomed and thanked everyone for attending.

The Chairperson acknowledged that this meeting is taking place on the traditional territory of Katzie First Nation and Kwantlen First Nation.

2. Correspondence

Moved/Seconded

- Minister R. Fleming, Ministry of Education
- S. Higginson, President, BC School Trustees' Association
- J. Horne, Chairperson, School District No. 52 (Prince Rupert)
- T. Bennett, Chairperson, School District No.57 (Prince George)

THAT the Board receive the correspondence, for information.

CARRIED

3. Approval of Agenda

Moved/Seconded

THAT the Agenda be approved as circulated.

CARRIED

4. Invitation for Public Input to matters on the Agenda

The Chairperson invited the public to provide input into Decision Items under section F of the agenda and requested the public to sign up on the sheet provided if they wished to ask questions.

B. APPROVAL OF MINUTES

Moved/Seconded

THAT the Minutes of the May 15, 2019 Public Board Meeting be approved as circulated.

CARRIED

C. PRESENTATIONS

1. Aboriginal Education

Moved/Seconded

Staff from the Aboriginal Education Department presented on current initiatives that align with the department's three goals: to continue to develop a strong sense of community for Aboriginal Students and families in their schools and with the school district; to support and improve the quality of school achievement for all Aboriginal students; and to transition Aboriginal students into their future learning, employment and life experiences beyond the completion of their secondary program.

THAT the Board receive the presentation on Aboriginal Education, for information.

CARRIED

D. DELEGATIONS

E. DEFERRED ITEMS

F. DECISION ITEMS

1. Chairperson
2. Superintendent of Schools

a) International Baccalaureate Diploma Program 2019/20 Fee Schedule

Moved/Seconded

The Superintendent reported on the International Baccalaureate Diploma Fee schedule for 2019/20.

THAT the Board approve the proposed 2019/20 International Baccalaureate Diploma Program Fee Schedule:

- Grade 11 at \$450 per student
- Grade 12 at \$400 per student

CARRIED

3. Secretary Treasurer

a) Eligible School Sites Proposal**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 2020/21 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 7,200 new development units constructed in the School District over the next 10 years, as presented in Schedule 'A';
2. These 7,200 new development units will be home to an estimated 1,650 school age children, as presented in Schedule 'A';
3. The School Board expects two (2) new school sites 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 site standards, the School Board expects that the eligible school sites will require a total acquisition of 6.81 hectares (16.83 acres) of land, as presented in Schedule 'B'. These sites should be purchased within ten years and, at current serviced land costs, the land will cost approximately \$23.32 million.
5. That the Eligible School Sites Proposal as adjusted be incorporated in the 2020/21 Capital Plan, and submitted to the Ministry of Education.

CARRIEDb) 2020/21 Capital Plan**Moved/Seconded**

The Secretary Treasurer reported that on March 26, 2019 the Ministry of Education issued the 2020/21 Capital Plan Instructions which require the submission of Capital Plans to the Ministry by June 30, 2019.

The Secretary Treasurer reported that the 2020/21 Capital Plan lists projects for the fiscal years 2020/21 to 2024/25. The Secretary Treasurer reviewed submissions for the following programs: Seismic Mitigation Program, School Addition Program, Site Acquisition, School Replacement Program, Building Envelope Program, School Enhancement Program, Carbon Neutral Capital Program and Playgrounds Equipment Program.

THAT the Board approve the 2020/21 Capital Plan for submission to the Ministry of Education.

CARRIED

c) c̓əsqənelə elementary School Utility Right-of-Way Bylaw 2019

The Secretary Treasurer reported that in order to grant BC Hydro and Telus the access they need to provide utility services to C̓əsqənelə elementary School, the Board must approve a Utility Right-of-Way Bylaw.

Moved/Seconded

1. THAT the c̓əsqənelə elementary School Utility Right-of-Way Bylaw, 2019 be given three (3) readings at this meeting. (vote must be unanimous)

CARRIED

Moved/Seconded

THAT the c̓əsqənelə elementary School Utility Right-of-Way Bylaw, 2019 be:

Read a first time on the 19th day of June, 2019;

Read a second time on the 19th day of June, 2019;

Read a third time and final time, passed and adopted this 19th day of June, 2019.

CARRIED

4. Board Committees

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

i. Policy Updates

Moved/Seconded

The Secretary Treasurer reported that feedback received has been incorporated into the policies being presented for approval.

THAT the Board approve the following policies:

- Policy 2320: Board Committees and Trustee Representation
- Policy 2500: Board Policy Development
- Policy 4435: Scholarships, Bursaries and Awards
- Policy 5401: Use of Board Owned Buses
- Policy 5701: Records and Information Management – General
- Policy 6600: Naming of School District Facilities
- Policy 7110: Whistleblower Protection
- Policy 9510: Flags – Canada and British Columbia

CARRIED

- e) Education
- f) Aboriginal Education

G. INFORMATION ITEMS

1. Chairperson
2. Superintendent of Schools
 - a) Superintendent's Update

Moved/Seconded

The Superintendent provided an update on school and district events.

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

CARRIED

3. Secretary Treasurer
4. Board Committees & Advisory Committee Reports
 - a) Budget
 - b) Finance
 - c) Facilities Planning
 - d) Board Policy Development
 - e) Education
 - f) Aboriginal Education

H. TRUSTEE MOTIONS AND NOTICES OF MOTIONS

I. TRUSTEE REPORTS

BC School Trustees Association

Trustee Murray reported on the standing committees.

Student Voice

Trustee Dumore reported on her attendance at the COR Project.

District Parent Advisory Committee

The Board Chairperson thanked DPAC for the year end dinner and reminded trustees of the upcoming meeting on June 20, 2019.

Municipal Advisory on Accessibility & Inclusion

Trustee Sullivan reported that walkability was discussed in the Yennadon area at the recent meeting.

City of Maple Ridge Active Transportation

Trustee Trudeau reported that the committee is considering the appointment of community representatives.

Youth Planning Table

Trustee Dumore reported that the YPT work plan will be presented to Maple Ridge Council in July.

Ridge Meadows Overdose Community Action Table (CAT)

Trustee Sullivan reported on a presentation by the Surrey Fire Chief on the opioid crisis.

2020 Summer Games Nominating Committee

Trustee Dumore and Trustee Sullivan have been selected to serve as Board of Directors for the 2020 Summer Games.

Good News Items

Trustees spoke about their attendance at graduation ceremonies. Trustee Murray spoke about joining the MRSS choir, Trustee Dumore judged the Iron Chef contest, attended the Youth and Philanthropy Initiative at THSS, and the playground opening at Glenwood Elementary; Trustee Trudeau attended the Women Deliver Conference and the Board Chairperson spoke about the board's meeting with the City of Maple Ridge and the City of Pitt Meadows. The Board Chairperson also congratulated Kelvin Dueck on his Prime Minister's Award for Teaching Excellence in STEM and Mrs. F Coughlan on her election as President of the BC Association of Business Officials.

L. QUESTION PERIOD

M. OTHER BUSINESS

N. ADJOURNMENT

Moved/Seconded

THAT the Board adjourn the meeting.

CARRIED

The Public Board meeting adjourned at 2:45 p.m.

Korleen Carreras , Chairperson

Flavia Coughlan, Secretary Treasurer



ITEM 3

To: **Board of Education**

From: Chairperson
Korleen Carreras

Re: **DISTRICT MENTORING PROGRAM**

Date: September 18, 2019
(Public Board Meeting)

Information

RECOMMENDATION:

THAT the Board receive the presentation on the District Mentoring Program by Jovo Bikic, Assistant Superintendent and Jennifer MacDonald, District Helping Teacher, for information.



ITEM 4

To: **Board of Education**

From: Chairperson
Korleen Carreras

Re: **MAPLE RIDGE-PITT MEADOWS KATZIE
COMMUNITY NETWORK**

Date: September 18, 2019
(Public Board Meeting)

Information

RECOMMENDATION:

THAT the Board receive the presentation by the Maple Ridge-Pitt Meadows Katzie Community Network, for information.



ITEM 5

To: **Board of Education**

From: Finance Committee of the Whole

Re: **AUDITED FINANCIAL STATEMENTS**

Date: September 18, 2019
(Public Board Meeting)

Decision

BACKGROUND/RATIONALE:

At the recommendation of the Finance Committee of the Whole the financial statements for the Board of Education of School District No. 42 (Maple Ridge – Pitt Meadows) for the fiscal year ended June 30, 2019 are presented to the Board for approval.

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, 2019 are included in Attachment B.

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 by September 30, 2019, together with the auditor's report.

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

RECOMMENDATION:

THAT THE BOARD approve the Audited Financial Statements of School District No. 42 (Maple Ridge – Pitt Meadows) June 30, 2019.

Attachments



FINANCIAL STATEMENTS DISCUSSION AND ANALYSIS

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)

JUNE 30, 2019

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FINANCIAL STATEMENTS DISCUSSION AND ANALYSIS

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)

JUNE 30, 2019

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, 2019.

The purpose of the Financial Statement Discussion and Analysis is to highlight information and provide explanations which enhance the reader's understanding of the school district's financial statements as well as 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.

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

DISTRICT OVERVIEW

The Maple Ridge – Pitt Meadows School District meets the learning needs of approximately 15,000 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 serves 22 elementary schools and 6 secondary schools.

All decisions made by the Maple Ridge – Pitt Meadows School District are guided by its vision and core values and are based on research and consultation. Similarly, the district's initiatives and resources are aligned to support its firm commitment to fostering a culture of care and belonging where the well-being and success of all learners is supported; providing intentional support for a growth mindset, collaboration, interdependence, and staff development; and being a forward thinking, research-based, ethical, effective, efficient, sustainable and connected organization.

The Maple Ridge – Pitt Meadows School District, established on April 12, 1946, operates under the authority of the School Act of British Columbia as a corporation under the name "The Board of Education of School District No. 42 (Maple Ridge – Pitt Meadows)", and operates as "School District No. 42 (Maple Ridge – Pitt Meadows)" or "Maple Ridge – Pitt Meadows School District". A board of education, 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. The school district is exempt from federal and provincial corporate income taxes.

ACCOUNTING POLICIES

The consolidated financial statements 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.

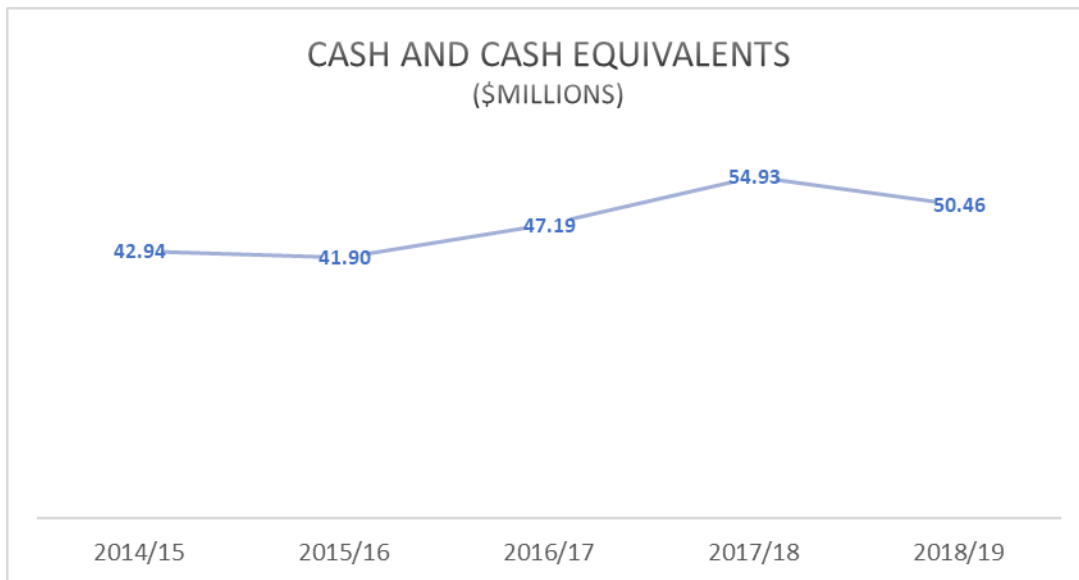
To meet reporting requirements the following funds are utilized:

- **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. 91.73% of operating fund revenue comes from the Ministry of Education and these grants are, for the most part, calculated on reported student enrolment.
- **Special Purpose Funds** - Special purpose funds consist of targeted funding provided to the school district for a specific purpose. 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. Treasury Board Restricted Contribution Regulation 198/2011, issued in November 2011, defines a restricted contribution as 'a contribution that is subject to a legislative or contractual stipulation or restriction as to its use'.
- **Capital Funds** - Capital funds include capital expenditures related to equipment and facilities purchases as well as equipment and facilities enhancements. The funding source of these purchases and enhancements determines to which capital fund the expenditures will be charged. Funding sources include Ministry of Education Bylaw Capital, Ministry of Education Restricted Capital, Other Provincially Restricted Capital, Land Capital as well as Local Capital.

FINANCIAL ANALYSIS

FIVE YEAR TREND – STATEMENT OF FINANCIAL POSITION

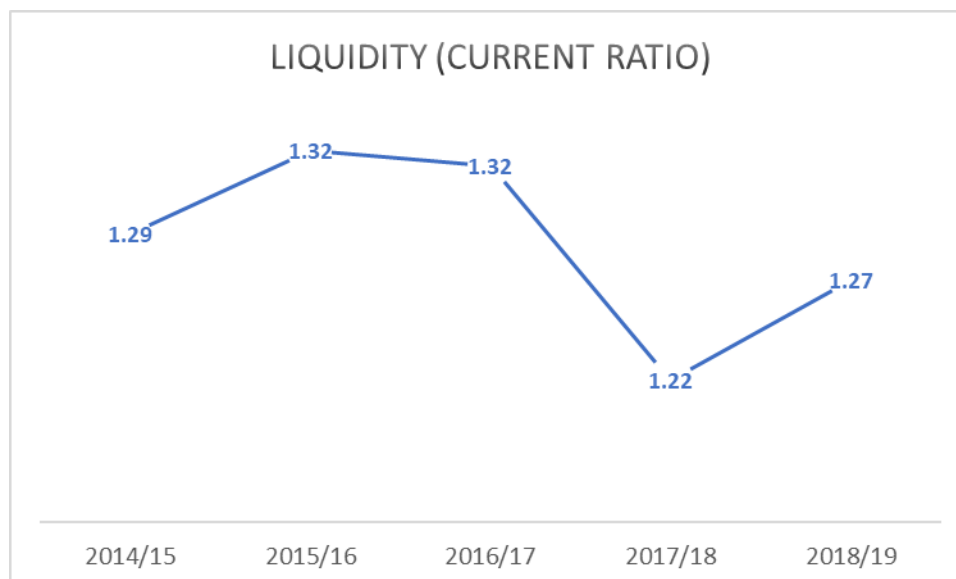
Cash and cash equivalents have fluctuated over the last five years in conjunction with changes in accounts payable, unearned revenue and deferred revenue. At June 30, 2019 the school district reported \$50.46 M in cash and equivalents.



Cash on hand does not represent funds available for new initiatives. The only available funds are the \$1.50 M balance in the Ministry of Education restricted capital fund which can be used to fund new capital projects with the approval of the Minister.

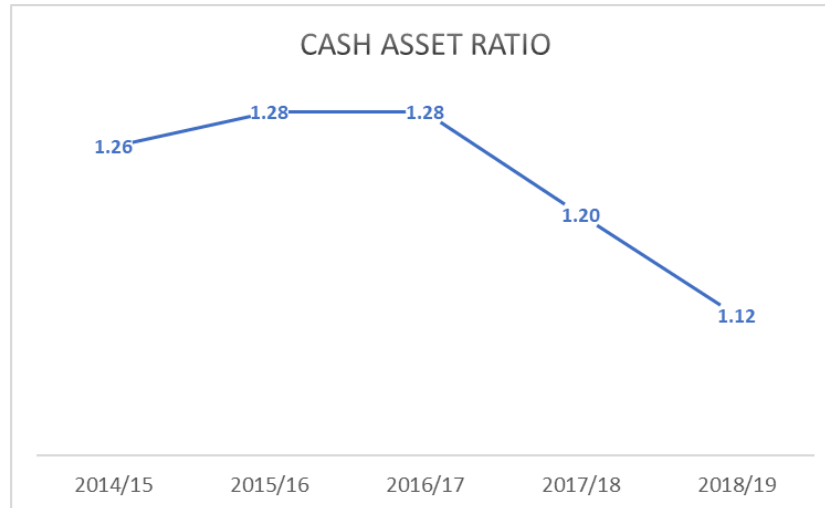
LIQUIDITY

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, 2019 statement of financial position, the school district reported a current ratio of 1.27.



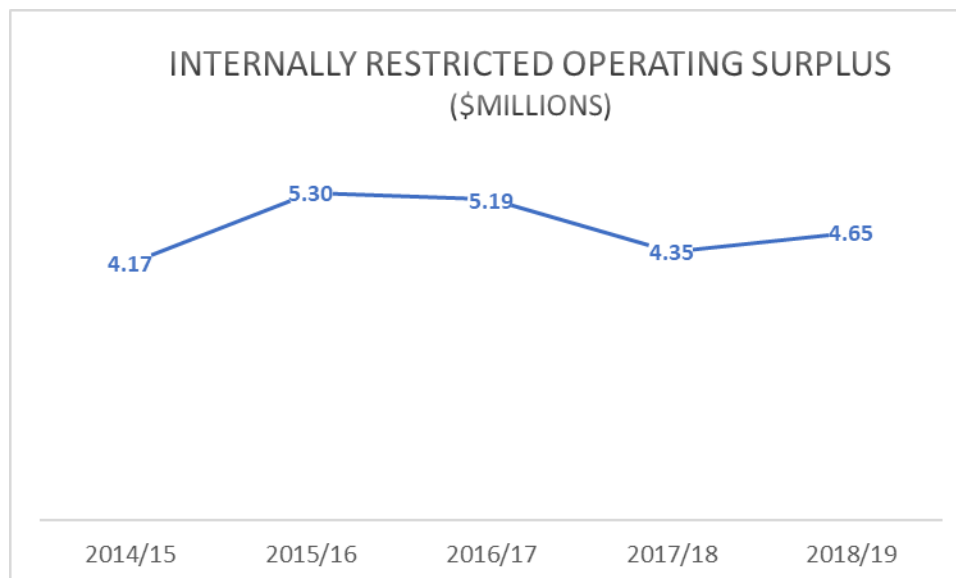
CASH ASSET RATIO

The cash asset ratio is another tool to assess the ability of the district to meet its current liabilities. The cash asset ratio equals cash and cash equivalents divided by current liabilities to determine how quickly obligations can be met. At June 30, 2019 the school district had 112 percent of the cash and cash equivalents required to meet current liabilities.



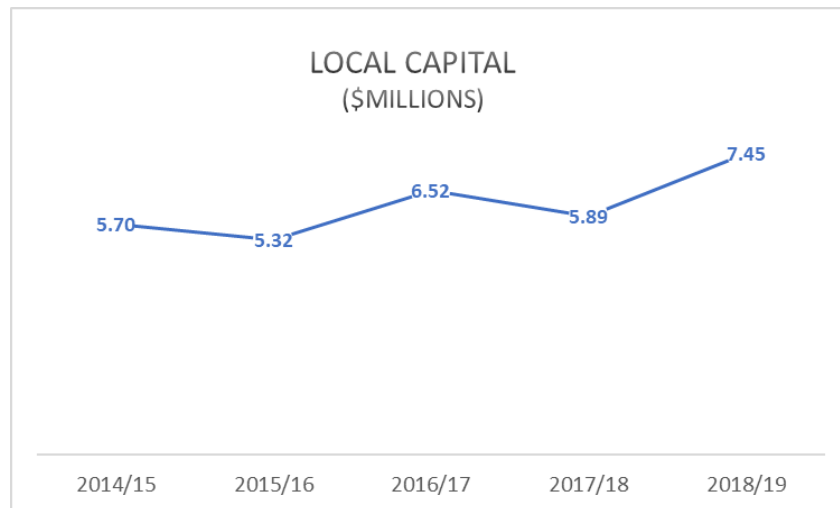
FUND BALANCE

In addition to current liabilities shown on the statement of financial position, the school district has also 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.



The most significant component of internally restricted operating surplus is surplus carried forward to fund specific items in the 2019/20 budget (\$1.67 M). The remainder is made up of contractual commitments in future years (\$2.62 M) and the district's contingency reserve for operating (\$0.36 M).

The local capital balance contains amounts approved by the Board for capital items as well as the district's contingency reserve for local capital.



The following is a detailed analysis of cash balances at June 30, 2019.

CASH BALANCES

Sources of Cash and Nature of Commitment

Cash potentially available for new initiatives

Ministry of Education Restricted Capital

Balance as at June 30, 2019 from financial statements	\$ 1,499,597
---	--------------

Total Available Ministry Restricted Capital

\$ 1,499,597

Local Capital

Balance as at June 30, 2019 from financial statements	\$ 7,447,223
---	--------------

Restricted for specific capital purchases	(3,692,078)
---	-------------

Contingency reserve for local capital	(3,755,145)
---------------------------------------	-------------

Total Available Local Capital

\$ 0

Accumulated Operating Surplus

Balance as at June 30, 2019 from financial statements	\$ 4,652,841
---	--------------

Surplus used to fund expenditures in future years	(\$4,652,841)
---	---------------

Total Available Accumulated Operating Surplus

\$ 0

CASH ALLOCATION SUMMARY

Total Cash and Investments	\$ 50,716,675
----------------------------	---------------

Net Working Capital Requirements	(13,700,842)
----------------------------------	--------------

External restrictions (external contributions for a specific use)

Deferred operating contributions – restricted for specific program delivery	(7,610,103)
---	-------------

Provincial capital funding received but not yet spent – for current projects	0
--	---

Land capital – restricted for land purchases	(5,748,701)
--	-------------

Other provincial capital – restricted for specific capital projects	(1,743,632)
---	-------------

Long Term Liabilities - Employee Future Benefits	(8,313,736)
--	-------------

Cash and investments potentially available for cost sharing	\$ 13,599,661
--	----------------------

CASH ALLOCATION SUMMARY (continued)

Cash and investments potentially available for cost sharing are made up of:

Ministry of Education restricted capital	\$ 1,499,597
Local Capital restricted for specific purposes	7,447,223
Internally restricted accumulated operating surplus	4,652,841
Total cash and investments potentially available for cost sharing	\$ 13,599,661

COMMITMENTS AND PRIORITIES

Ministry of Education Restricted Capital

Unallocated Ministry of Education restricted capital	\$ 1,499,597
--	--------------

Total Ministry of Education Restricted Capital	\$ 1,499,597
---	---------------------

Local Capital

Information technology	\$ 65,000
Emergency preparedness	91,896
School District contribution to Energy Management Plan projects	1,373,861
Succession planning	30,000
Classroom modifications and furniture for future enrolment growth	670,636
New schools	1,107,220
Maple Ridge Secondary Annex	353,465
Contingency reserve for local capital	3,755,145

Total Local Capital	\$ 7,447,223
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Land Capital

Restricted for acquisition of eligible school sites	\$ 5,748,701
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Total Land Capital	\$ 5,748,701
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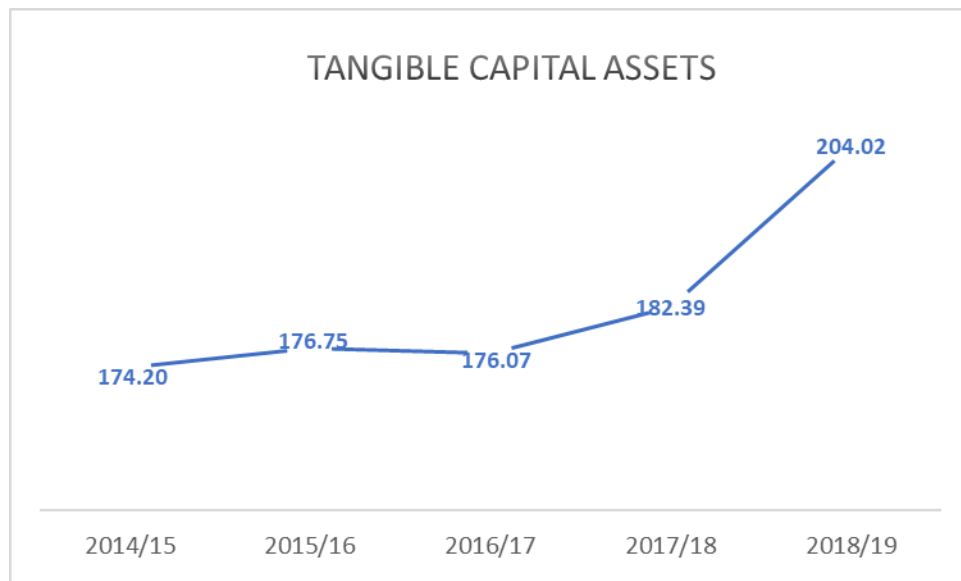
Accumulated Appropriated Operating Surplus

Targeted funding for aboriginal education	\$ 75,137
School budget balances	573,985
Contractual professional development	220,301
Financial provisions	100,000
Funds required to complete projects in process	698,801
Facilities renovations and new classroom set-up	459,350
Purchase order commitments	503,976
Use of accumulated surplus to fund 2019/20 operating budget:	
Succession planning	488,346
Support for operational plans	95,585
Support for school growth plans	669,998
Learning services	350,962
Increased cost of benefits	56,400
Contingency reserve for operating	360,000

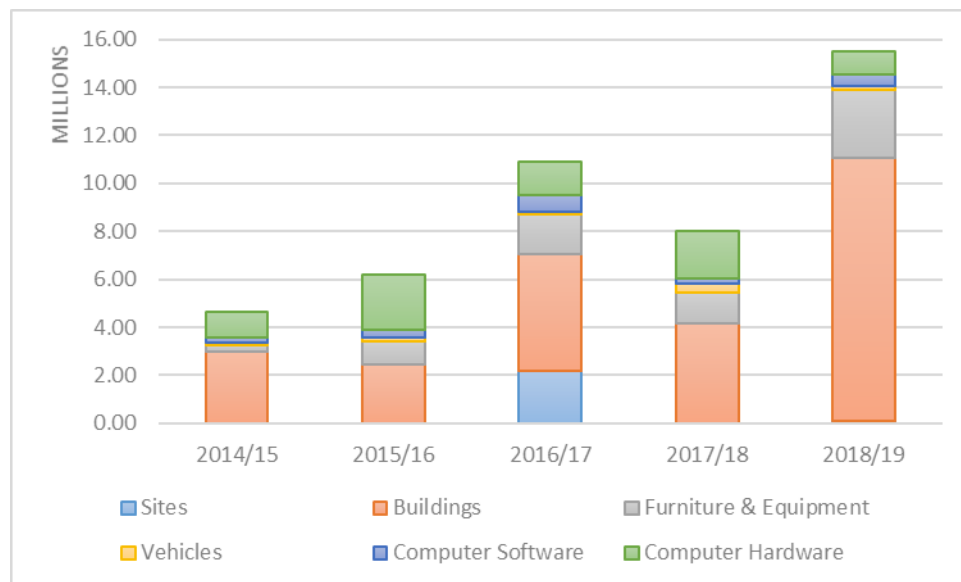
Total Accumulated Appropriated Operating Surplus	\$ 4,652,841
---	---------------------

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.



As the following chart shows capital assets additions by type and building additions are the most significant tangible capital asset addition in 2018/19 due to the construction of a new elementary school in the Albion area of Maple Ridge.



Capital asset additions fluctuate from year to year based on the capital funding provided by the Ministry of Education as well as Board approval of local capital projects.

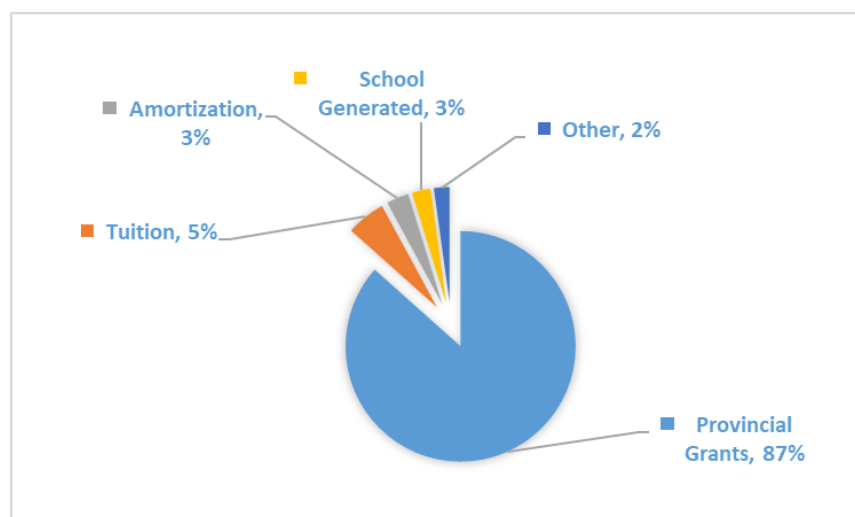
LIABILITIES

Accounts payable and accrued liabilities are balances owing to others as at June 30, 2019. These balances have increased from the prior year by \$2.74 M primarily due to large construction projects in progress. Other liabilities include unearned revenue collected for tuition for the 2019/20 year (down \$0.24 M), deferred revenue collected for special purpose fund projects (down \$0.42 M) and employee future benefits for vested and non-vested sick leave benefits and early retirement and vacation benefits that will be paid in future years (up \$0.24 M). Deferred capital revenue is the total of funds received and spent on capital projects and is being amortized annually at the same rate as the related capital assets (up \$18.74 M).

FIVE YEAR TREND – STATEMENT OF OPERATIONS

REVENUE

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

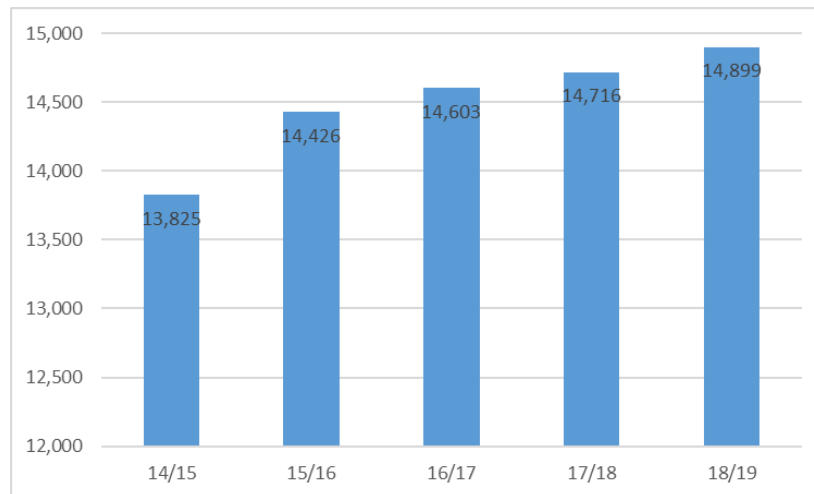


Tuition revenue comes from non-resident students attending schools in the district and school generated funds are the result of fundraising efforts at the school level. Amortization of deferred capital revenue is the accounting recognition of funding received from the provincial government for capital projects.

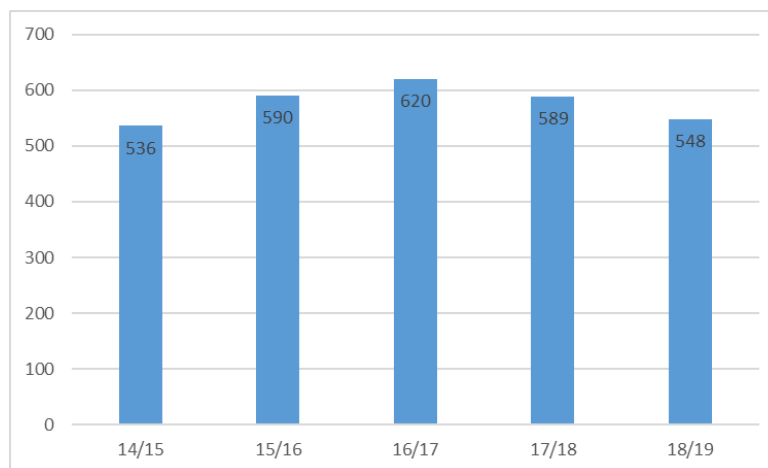
CORRELATION BETWEEN STUDENT ENROLMENT AND REVENUE

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

The enrolment history for regular, alternate, continuing education, distributed learning, summer school, and adult learners is presented in the following chart. Since 2014/15, Ministry of Education funded enrolment has increased by 1,074 full time equivalent (FTE).



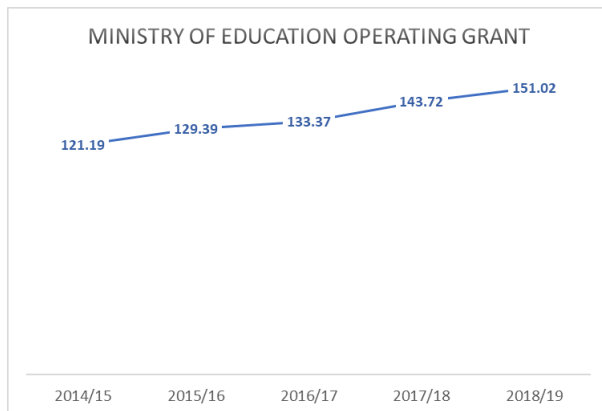
The enrolment history for non-resident students is presented in the following chart. Since 2014/15, non-resident student enrolment has increased by 12 full time equivalent (FTE).



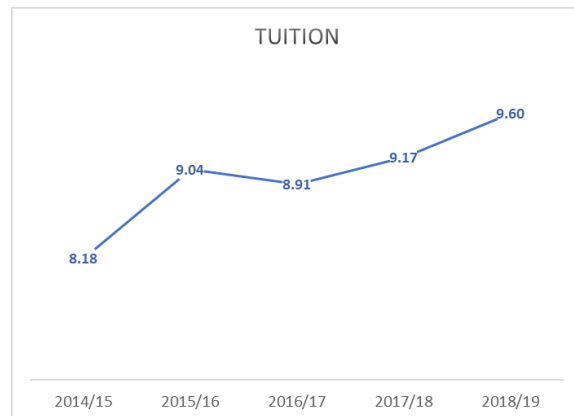
As Ministry of Education funded enrolment increases and schools reach 100% utilization, space available for non-resident students is reduced resulting in non-resident student enrolment decline.

REVENUE BY TYPE

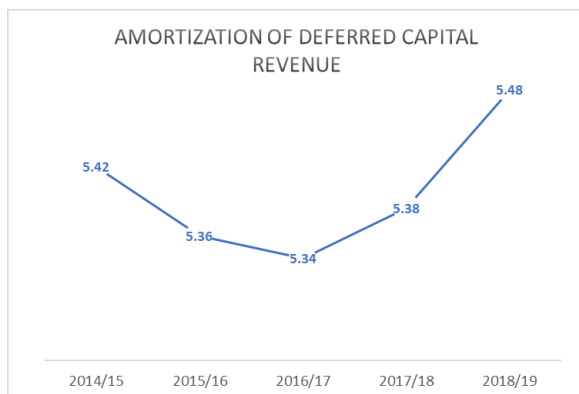
The following charts demonstrate the five-year trend of revenues reported on the statement of operations.



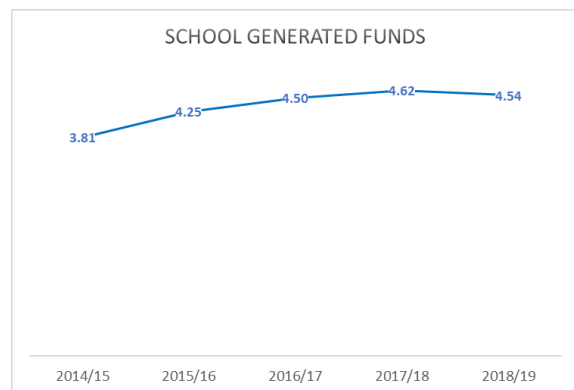
Ministry of Education grants are increasing as funded enrolment increases.



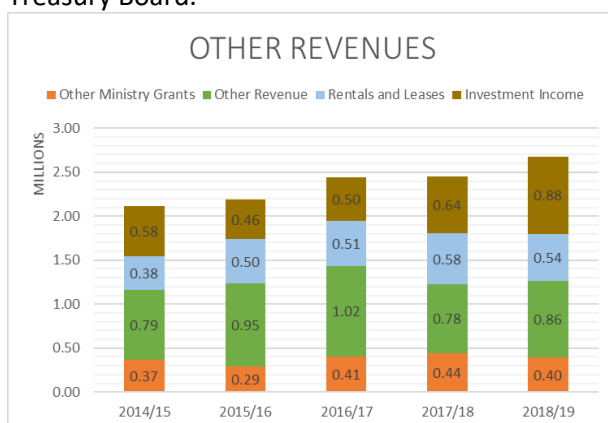
Tuition revenue increases as international student enrolment and tuition rates increase.



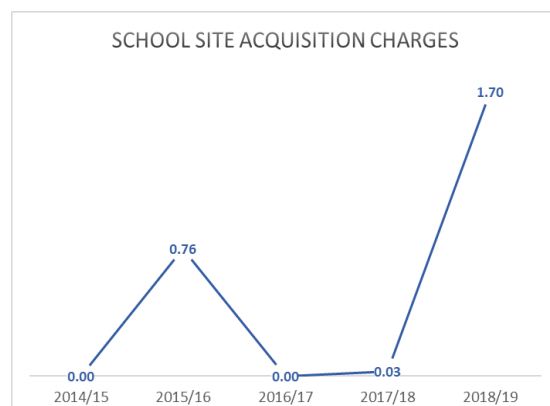
Amortization is a non-cash revenue and is accounted for in accordance with the Restricted Contributions Regulation 197/2011 issued by the Treasury Board.



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



While investment and rental income has increased over the last five years, other grants and revenue are project specific.

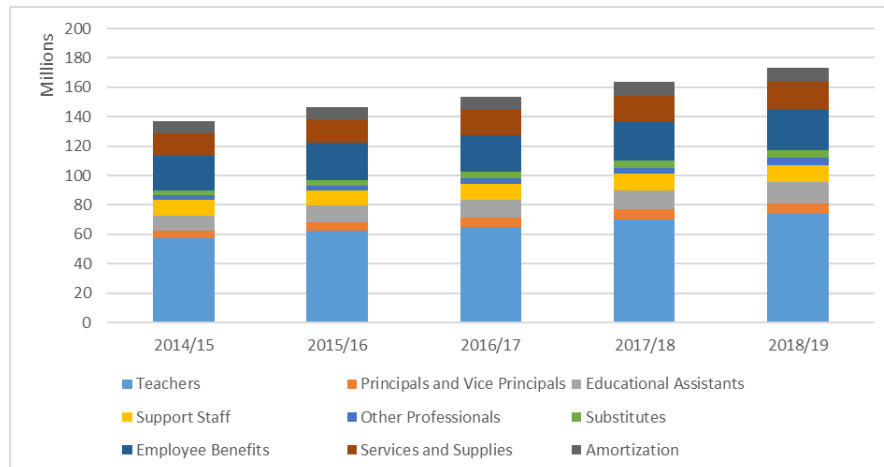


School site acquisition charges are received as housing development occurs in our community and recognized as revenue when spent on site acquisitions.

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.

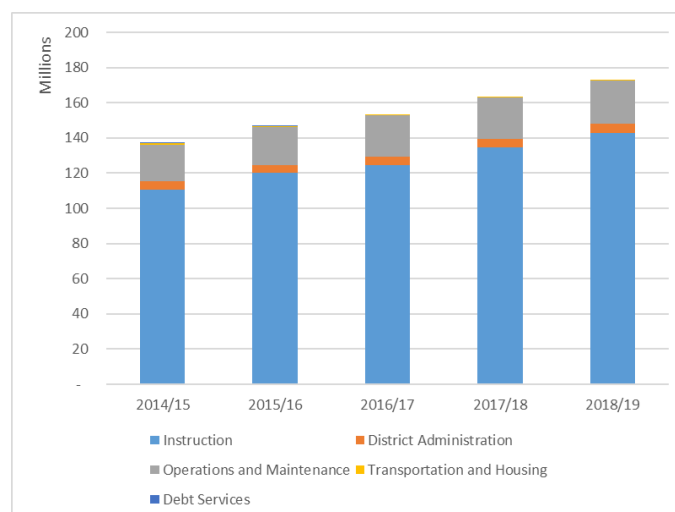
As demonstrated in the following chart, the most significant expense reported on the statement of operations is teacher salaries, followed by employee benefits for all employee groups.



Teacher salaries have increased as contractually negotiated salary increases take effect. Also, the number of teachers has been increasing over the last five years as enrolment has increased. Further, beginning in 2017, a significant number of teachers have been hired to support the implementation of the restored teachers' collective agreement language.

In addition to the increase in regular enrolment, as more students are identified with special needs more education assistants have been hired to provide services to these students.

Expenses by function report the total amount spent in four major categories. Instruction comprises 82.43% of total expenses followed by operations and maintenance at 14.04%, district administration at 3.23% and transportation and housing at 0.30% (it should be noted that, although this function is titled 'transportation and housing', the school district does not incur any housing costs).



Instruction is the only function that has been increasing over the last five years. This is due to increased enrolment, the restoration of the teachers' collective agreement language as well as board decisions to direct available resources to instruction.

OPERATING FUND ANALYSIS

As noted in Schedule 2 of the financial statements, there is no unrestricted operating fund surplus as of June 30, 2019. A restricted operating surplus of \$4.65 M exists as of June 30, 2019 (see Note 17 to the financial statements). Details of this restricted surplus are outlined in the following table:

Internally Restricted Operating Fund Surplus At June 30, 2019	
	(\$ millions)
Funds for specific expenditures in 2019/20:	
Targeted funding for aboriginal education	\$ 0.08
School budget balances	0.57
Personal professional development	0.22
Financial provisions	0.10
Funds required to complete projects in progress	0.70
Facilities renovations and new classroom set-up	0.45
Purchase order commitments	0.50
	<hr/> 2.62
Use of surplus to fund future budgets:	
Increased cost of benefits	0.06
Succession planning	0.49
Support for operational plans	0.10
Support for school growth plans	0.67
Learning services	0.35
	<hr/> 1.67
Operating contingency reserve	<hr/> 0.36
Total internally restricted operating fund surplus	<hr/> \$ 4.65

With respect to the funding for specific expenditures in 2019/20 (\$2.62 M), in most cases these expenditures were planned to be incurred in 2018/19, however for various reasons, the timing of the expenditures was extended into 2019/20. The use of operating surplus to fund future budgets has multiple components. During the 2019/20 preliminary budget processes, operating costs for projects totaling \$1.67 M were identified. Details on these decisions can be found in the 2019/20 Approved Preliminary Budget at https://www.sd42.ca/assets/media/Approved_Preliminary_Budget-2019-20.pdf.

OPERATING FUND REVENUE (\$1.13 M HIGHER THAN BUDGET)

The Ministry of Education's operating grant to the district generated \$0.34 M more revenue than budgeted. This is due to February distributed learning and special needs enrolment growth offset by lower than projected continuing education enrolment in both February and May. Funding for graduated adults is \$0.05 M higher than budgeted. Also, on March 15, 2019 the Ministry of Education announced a new Employer Health Tax grant of \$0.36 M.

Other revenues with positive variances from budget include provincial grants (\$0.06 M), tuition revenue (\$0.28 M) and rentals and leases (\$0.07 M). Before and After School Programming was \$0.03 lower than budget which was offset by a reduction in programming services.

OPERATING FUND EXPENDITURES (\$3.79 M LOWER THAN BUDGET)

Teacher salaries are \$0.62 M lower than budget due to lower than anticipated expenses for paid medical leaves, long service leaves and maternity top up (\$0.05 M), vacancies filled by TTOCs (\$0.26 M), unfilled vacancies (\$0.22 M) and unpaid discretionary days and allowances (\$0.09 M).

Principal and Vice Principal salaries are \$0.04 M higher than budget due to higher than budgeted vacation costs.

Education Assistant salaries are \$0.34 M higher than budget due to additional staffing required to support the increased enrolment of students with special needs as reported on the February 2019 enrolment count.

Support staff salaries are \$0.12 M lower than budget due to vacancies during the year in school clerical, lunch hour supervisors and Information Technology staff.

Other professional salaries are \$0.26 M higher than budget due to higher than budgeted vacation costs (\$0.14 M) and cost of special projects staffing offset by savings in services and supplies budgets (\$0.12 M).

Substitute salaries are \$0.38 M higher than budget due to TTOCs filling teacher vacancies (\$0.26 M) and additional TTOC days required (\$0.34 M) offset by lower than budgeted support staff substitute costs (\$0.12 M) as well as underspent school and departmental discretionary TTOC budgets (\$0.10 M) that are included in appropriated surplus.

Employee benefits are \$1.28 M lower than budget principally due to a three month benefit premium holiday for unionized staff (\$0.69 M). Other variances from budget are due to the above detailed salary savings described above (\$0.49 M) as well as underspent school and departmental discretionary TTOC budgets (\$0.10 M) that are included in appropriated surplus.

Positive variances in services and supplies are offset by capital asset purchases or carried forward as an appropriated surplus per board approval or contractual obligation. Unspent budget allocations of note are in services (\$0.43 M), student transportation (\$0.16 M) professional development and travel (\$0.37 M) and supplies (\$2.05 M). Insurance costs are \$0.08 M over budget in the international department.

The transfer to local capital contingency reserve is \$0.24 M higher than budget as approved by the board.

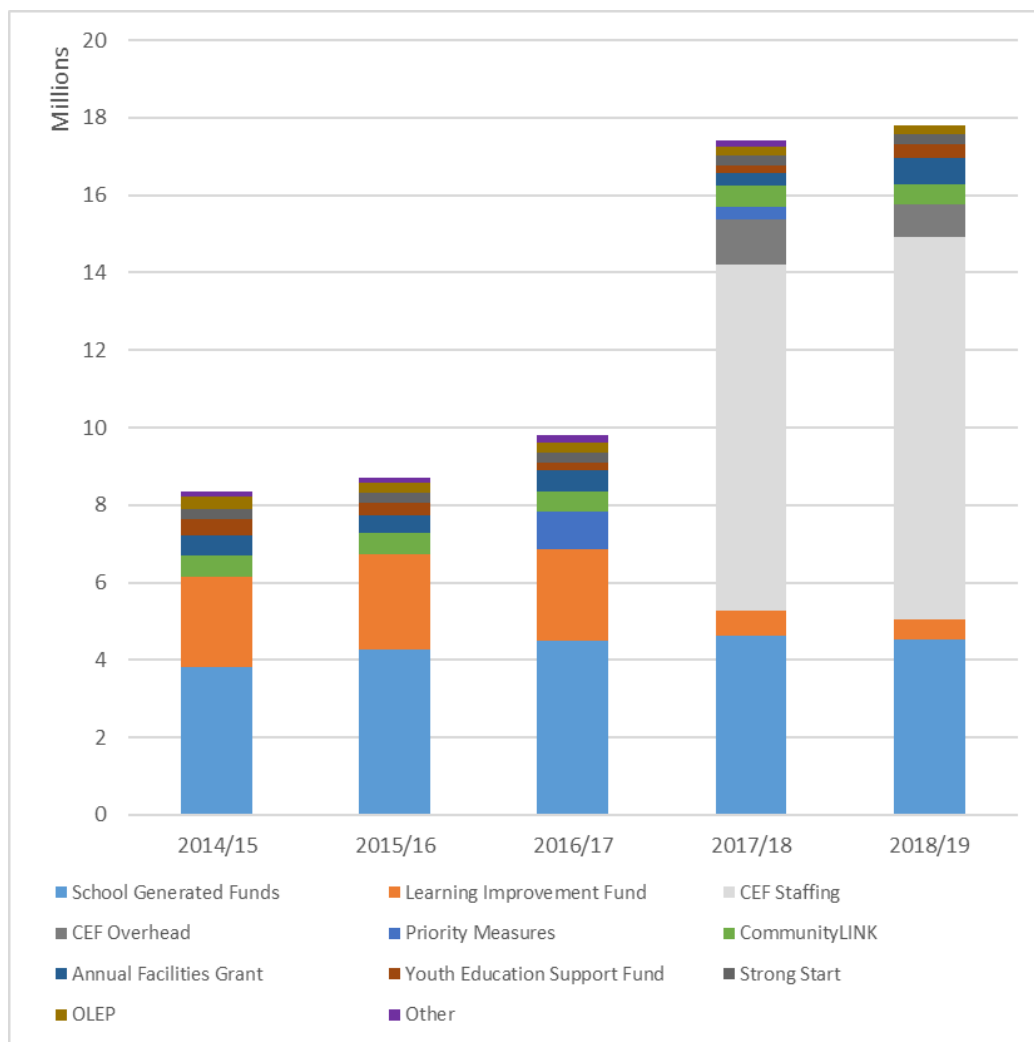
SPECIAL PURPOSE FUNDS ANALYSIS

Special Purpose Funds include funds received from the Ministry of Education or other sources that have been designated for specific purposes. During 2018/19, \$19.24 M in special purpose fund contributions were received, \$19.65 M was spent (see Schedule 3A).

As at June 30, 2019, \$2.38 M in Special Purpose Funds remains available for expenditures in future years for designated purposes. Major Special Purpose Funds include Classroom Enhancement, School Generated, Annual Facilities Grant, Youth Education Support and Community Link.

The Classroom Enhancement Fund deferred revenue balance of \$0.55 M reflects the difference between the allocation received from the Ministry of Education and actual expenses as at June 30, 2019. This balance is due to remedy accrued by teachers and not used in 2018/19. This balance will be recovered by the Ministry of Education.

Special purpose fund expenses are contingent on the amount of revenue received for the purpose of providing a specific service or program. The chart below shows the special purpose funds of the school district and how they have changed in the last five years. The most significant change is the introduction in 2017/18 of the classroom enhancement funds. These funds replace the 2016/17 priority measures fund and the teacher's portion of the learning improvement fund.



CAPITAL FUND ANALYSIS

The net value of capital assets (historical cost less accumulated amortization) is \$204.02 M as at June 30, 2019 (see Schedule 4A). Of this amount, \$30.99 M represents net investment in sites, \$160.56 M in buildings and \$12.47 M in furniture and equipment, vehicles and computer software and hardware. These net costs represent the historical cost net of accumulated amortization of all School District 42 capital assets, they do not reflect current market value.

During 2018/19, grants from the Ministry of Education for Bylaw capital projects totaled \$23.77 M (see Schedule 4D). At June 30, 2019 \$25.06 M was spent on capital building projects in progress (see Schedule 4B) as follows:

- Cæsçønele Elementary (\$22.90 million)
- MCFD childcare space (\$1.54 million)
- New educational space (\$0.30 million)
- MRSS annex (\$0.27 million)
- Other capital projects (\$0.05 million)

During 2018/19, \$8.23 M was spent on completed capital building projects. Some of the 2018/19 completed capital projects are:

- Westview Secondary, Pitt Meadows Secondary and Maple Ridge Elementary roof replacement projects (\$1.22 million)
- Fairview Elementary seismic upgrade (\$1.09 million)
- Albion Elementary building envelope remediation (\$1.07 million)
- District wide lighting upgrades (\$0.74 million)
- Kanaka Creek Elementary mechanical upgrade (\$0.71 million)
- New educational space (\$0.67 million)
- Pitt Meadows Secondary boiler upgrade (\$0.59 million)
- Westview Secondary HVAC upgrade (\$0.49 million)
- Maple Ridge Secondary dust collector upgrade (\$0.45 million)
- Westview Secondary seismic upgrade (\$0.44 million)

The Ministry of Education Restricted Capital Account is \$1.50 M as at June 30, 2019 (see Schedule 4D) and has not been identified for a specific project.

Other Provincial Capital is \$1.74 M at June 30, 2019 (see Schedule 4D) and represents funding received from the Ministry of Children and Family Development for new childcare spaces scheduled to be completed by fall 2019.

The Land Capital Restricted Account (school site acquisition charges) received contributions of \$0.60 M in 2018/19 and ended the year with a balance of \$5.75 M (see Schedule 4D).

LOCAL CAPITAL

The Board's local capital fund is comprised of previous years' available operating surpluses, which are transferred to Local Capital with Board approval, and the Board's portion of proceeds from disposal of land.

Capital asset additions funded locally are reported in the local capital fund. In the current year, locally funded projects include new classroom setup (\$0.80 M), the MRSS annex reconfiguration (\$0.12 M) the new ċəsǵənelə Elementary school (\$0.05 M) and staff computers (\$0.01 M).

The local capital fund also contains the capital portion of the contingency reserve.

The table below details the Board approved uses of contingency reserve for 2019/20.

Local Capital (\$ millions)	
Board Approved Uses of Local Capital	
Emergency preparedness	0.09
Energy management plan	1.37
ċəsǵənelə Elementary	1.11
Facilities succession planning	0.03
New classrooms setup	0.67
MRSS Annex reconfiguration	0.35
Parent portal upgrades	0.07
	3.69
Contingency reserve for local capital	2.40
District portion of proceeds on disposal of land	1.36
Contingency reserve for local capital	3.76
Total local capital fund	7.45

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, 2019 the contingency reserve of \$4,115,145 (\$360,000 operating and \$3,755,145 local capital) is 2.67% of 2019/20 budgeted 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 BC 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 that 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 and 2018/19 school years.

For 2019/20, additional funding of \$9.69 M has been approved by the Ministry of Education to offset the costs related to the implementation of the MoA. This will result in additional teacher salaries and benefits (\$8.87 M) and related overhead costs (\$0.82 M) 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 \$1 M and are not included in the funding announced and 10% of required staffing funding will only be confirmed in December 2019) 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.

EXPENSE

The existing school district budget allocations are not sufficient 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 No. 42 facilities continues to grow and the facility condition index for school district facilities continues to deteriorate. Any major equipment failures during 2019/20 must be funded from the contingency reserve.

CAPITAL PROJECTS

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

Project agreements with the Ministry of Education such as the çəsqənelə Elementary school project 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 \$3.75 M is available to mitigate risk for capital projects.

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. And as the district grows, additional

classroom space will need to be created. This growth brings with it a financial risk in how to provide for these additional resources under the current Ministry of Education funding envelope.

PROVINCIAL LEVEL CHANGES

The provincial government is currently undertaking a funding formula review for B.C.'s K-12 public education sector. The new funding allocation model is expected to be announced on March 15, 2020 and will affect the 2020/21 operating budget of the district. There is significant risk that the new funding model will not provide the same level of funding as the current model which will impact the level of services the district is able to provide. Careful planning will be required to ensure that school district operations are minimally impacted.

Audited Financial Statements of

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

June 30, 2019

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

June 30, 2019

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

MANAGEMENT REPORT

Version: 3086-2340-9358

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, BDO Canada 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)

Signature of the Chairperson of the Board of Education

Date Signed

Signature of the Superintendent

Date Signed

Signature of the Secretary Treasurer

Date Signed

To the Board of Education of School District No. 42 (Maple Ridge - Pitt Meadows)

Opinion

We have audited the financial statements of School District No. 42 (Maple Ridge - Pitt Meadows) (the "School District") which comprise the Statement of Financial Position as at June 30, 2019 and the Statements Operations, Changes in Net Debt, and Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the School District financial statements present fairly, in all material respects, the financial position of the School District as at June 30, 2019 and its results of operations, changes in net debt and cash flows for the year then ended in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia (the "Act").

Basis for Opinion

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

We draw attention to Note 2 to the financial statements which describes the basis of accounting. The financial statements are prepared in order for the School District to meet the reporting requirements of the Act referred to above. Our opinion is not modified in respect of this matter.

Other Matter - Supplementary Information

We draw attention to the fact that the supplementary information included in Schedules 1 to 4D do not form part of the financial statements. We have not audited or reviewed this supplementary information and, accordingly, we do not express an opinion, a review conclusion or any other form of assurance on this supplementary information.

Other Information

Management is responsible for the other information. The other information comprises the information included in the Financial Statements Discussion and Analysis, but does not include the financial statements and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information 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. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. 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 Act, 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 School District'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 School District, or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally-accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these 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 School District'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 School District's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However future events or conditions may cause the School District to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants

Vancouver, British Columbia

September 18, 2019

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

Statement 1

Statement of Financial Position

As at June 30, 2019

	2019 Actual	2018 Actual
	\$	\$
Financial Assets		
Cash and Cash Equivalents	50,463,678	54,929,643
Accounts Receivable		
Due from Province - Ministry of Education	1,999,050	71,376
Due from Province - Other	66,000	100,000
Other (Note 3)	4,378,752	533,680
Portfolio Investments (Note 4)	252,997	248,382
Total Financial Assets	57,160,477	55,883,081
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 5)	20,548,739	17,809,390
Unearned Revenue (Note 6)	5,228,791	5,471,965
Deferred Revenue (Note 7)	2,381,312	2,798,447
Deferred Capital Revenue (Note 8)	143,017,828	124,279,028
Employee Future Benefits (Note 9)	8,313,736	8,076,210
Total Liabilities	179,490,406	158,435,040
Net Financial Assets (Debt)	(122,329,929)	(102,551,959)
Non-Financial Assets		
Tangible Capital Assets (Note 11)	204,021,754	182,389,028
Prepaid Expenses	404,101	402,270
Total Non-Financial Assets	204,425,855	182,791,298
Accumulated Surplus (Deficit) (Note 17)	82,095,926	80,239,339

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, 2019

	2019 Budget (Note 14)	2019 Actual	2018 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	151,003,353	151,019,011	143,716,793
Other	334,169	397,657	443,215
School Site Acquisition Fees Spent on Sites		1,695,137	25,981
Federal Grants	260,760	279,042	246,785
Tuition	9,314,850	9,595,712	9,166,685
Other Revenue	5,572,759	5,822,136	5,834,615
Rentals and Leases	474,080	540,263	576,616
Investment Income	765,649	875,474	643,285
Gain (Loss) on Disposal of Tangible Capital Assets (Note 18)	(708,812)	(838,579)	
Amortization of Deferred Capital Revenue	5,889,868	5,483,981	5,381,616
Total Revenue	<u>172,906,676</u>	<u>174,869,834</u>	<u>166,035,591</u>
Expenses (Note 19)			
Instruction	145,961,186	142,616,859	134,770,217
District Administration	5,764,144	5,586,758	4,907,712
Operations and Maintenance	25,462,938	24,296,382	23,189,959
Transportation and Housing	683,118	513,248	626,687
Total Expense	<u>177,871,386</u>	<u>173,013,247</u>	<u>163,494,575</u>
Surplus (Deficit) for the year	<u>(4,964,710)</u>	<u>1,856,587</u>	<u>2,541,016</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		80,239,339	77,698,323
Accumulated Surplus (Deficit) from Operations, end of year		<u>82,095,926</u>	<u>80,239,339</u>

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

Statement 4

Statement of Changes in Net Financial Assets (Debt)

Year Ended June 30, 2019

	2019 Budget (Note 14)	2019 Actual	2018 Actual
	\$	\$	\$
Surplus (Deficit) for the year	<u>(4,964,710)</u>	<u>1,856,587</u>	<u>2,541,016</u>
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(42,293,529)	(33,353,140)	(15,487,327)
Amortization of Tangible Capital Assets	9,935,740	9,521,618	9,164,572
Net carrying value of Tangible Capital Assets disposed of		2,198,796	
Total Effect of change in Tangible Capital Assets	<u>(32,357,789)</u>	<u>(21,632,726)</u>	<u>(6,322,755)</u>
Acquisition of Prepaid Expenses		(418,138)	(402,270)
Use of Prepaid Expenses		416,307	497,321
Total Effect of change in Other Non-Financial Assets	<u>-</u>	<u>(1,831)</u>	<u>95,051</u>
(Increase) Decrease in Net Financial Assets (Debt), before Net Remeasurement Gains (Losses)	<u>(37,322,499)</u>	<u>(19,777,970)</u>	<u>(3,686,688)</u>
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Financial Assets (Debt)		<u>(19,777,970)</u>	<u>(3,686,688)</u>
Net Financial Assets (Debt), beginning of year		<u>(102,551,959)</u>	<u>(98,865,271)</u>
Net Financial Assets (Debt), end of year		<u>(122,329,929)</u>	<u>(102,551,959)</u>

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

Statement 5

Statement of Cash Flows

Year Ended June 30, 2019

	2019 Actual	2018 Actual
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	1,856,587	2,541,016
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(5,738,746)	2,722
Prepaid Expenses	(1,831)	95,051
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	2,739,346	4,821,894
Unearned Revenue	(243,174)	569,626
Deferred Revenue	(417,135)	328,004
Employee Future Benefits	237,526	200,731
Loss (Gain) on Disposal of Tangible Capital Assets (Note 18)	838,579	
Amortization of Tangible Capital Assets	9,521,618	9,164,572
Amortization of Deferred Capital Revenue	(5,483,981)	(5,381,616)
Recognition of Deferred Capital Revenue Spent on Sites	(1,766,717)	(74,232)
Total Operating Transactions	1,542,072	12,267,768
Capital Transactions		
Tangible Capital Assets Purchased	(5,815,753)	(4,962,792)
Tangible Capital Assets -WIP Purchased	(27,537,387)	(10,524,535)
District Portion of Proceeds on Disposal (Note 18)	1,360,217	
Total Capital Transactions	(31,992,923)	(15,487,327)
Financing Transactions		
Capital Revenue Received	25,989,498	10,896,085
Total Financing Transactions	25,989,498	10,896,085
Investing Transactions		
Proceeds on Disposal of Portfolio Investments		67,559
Investments in Portfolio Investments	(4,612)	
Total Investing Transactions	(4,612)	67,559
Net Increase (Decrease) in Cash and Cash Equivalents	(4,465,965)	7,744,085
Cash and Cash Equivalents, beginning of year	54,929,643	47,185,558
Cash and Cash Equivalents, end of year	50,463,678	54,929,643
Cash and Cash Equivalents, end of year, is made up of:		
Cash	12,891,388	11,391,746
Cash Equivalents	37,572,290	43,537,897
	50,463,678	54,929,643
Supplementary Cash Flow Information (Note 22)		

SCHOOL DISTRICT No. 42 (Maple Ridge – Pitt Meadows)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

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. 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 follow:

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(m).

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(m), Section 23.1 of the *Budget Transparency and Accountability Act* and its related regulations require the School District to recognize government transfers for the acquisition of capital assets into revenue on the same basis as the related amortization expense. As these transfers do not contain stipulations that create a liability, Canadian public sector accounting standards would require these grants to be fully recognized into revenue.

b) Financial Instruments

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

Financial instruments consist of cash and cash equivalents, accounts receivable, portfolio investments, accounts payable and accrued liabilities 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.

SCHOOL DISTRICT No. 42 (Maple Ridge – Pitt Meadows)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

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

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.

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 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 Ministry 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 allowance for doubtful accounts.

e) Portfolio Investments

The School District has investments in term deposits, equity instruments with no maturity and bonds, which have a maturity of greater than 3 months at the time of acquisition.

f) Unearned Revenue

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

SCHOOL DISTRICT No. 42 (Maple Ridge – Pitt Meadows)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

g) Deferred Revenue and Deferred Capital Revenue

Deferred revenue includes contributions received with stipulations that meet the description of restricted contributions in the Restricted Contributions Regulation 198/2011 issued by Treasury Board. When restrictions are met, deferred revenue is recognized as revenue in the fiscal year in a manner consistent with the circumstances and evidence used to support the initial recognition of the contributions received as a liability as detailed in Note 2(m).

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

h) Employee Future Benefits

i) 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 (EARS�) of active employees covered under the plan.

The most recent valuation of the obligation was performed at March 31, 2019. 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.

ii) 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.

SCHOOL DISTRICT No. 42 (Maple Ridge – Pitt Meadows)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

i) Asset Retirement Obligations

Liabilities are recognized for statutory, contractual or legal obligations associated with the retirement of tangible capital assets when those obligations result from the acquisition, construction, development or normal operation of the assets. The obligations are measured initially at fair value, determined using present value methodology, and the resulting costs capitalized into the carrying amount of the related tangible capital asset. In subsequent periods, the liability is adjusted for accretion and any changes in the amount or timing of the underlying future cash flows. The capitalized asset retirement cost is amortized on the same basis as the related asset and accretion expense is included in the Statement of Operations.

j) 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 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 & 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, 2019

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

k) Prepaid Expenses

Property taxes, software licenses, insurance policies, 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.

l) Internally restricted reserves

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% and not exceeding 3% of operating expenditures shall be maintained (\$1,543,280 to \$4,629,840). The current balance of \$4,115,145 (\$3,755,145 local capital and \$360,000 million operating) equates to 2.67% of budgeted operating expenditures.

m) Revenue Recognition

All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty, their estimation is impracticable, or collection is uncertain.

Contributions received or 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 assets acquisitions other than sites are recorded as deferred capital revenue and amortized as revenue over the useful life of the related assets once spent.

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. See Note 2(a) for the impact of this policy on these financial statements.

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, 2019

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

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

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

n) 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.

SCHOOL DISTRICT No. 42 (Maple Ridge – Pitt Meadows)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

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

o) Liability for contaminated sites

A liability for contaminated sites is recognized when a site is not in productive use and 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.

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 the potential impairment of assets, rates for amortization and estimated employee future benefits. Actual results could differ from those estimates.

NOTE 3 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES

	June 30, 2019	June 30, 2018
Due from Federal Government	\$ 347,298	\$ 225,399
Due from the City of Maple Ridge	3,425,200	-
Trade Receivables	410,559	148,073
Tuition Receivable	101,709	91,796
Other Receivables	93,986	68,412
	\$ 4,378,752	\$ 533,680

NOTE 4 PORTFOLIO INVESTMENTS

	June 30, 2019	June 30, 2018
Cost and Amortized Cost		
Term deposits	\$ 100,000	\$ 99,914
	100,000	99,914
Fair Market Value		
Core bond fund	76,905	72,654
Canadian equity fund	37,428	38,005
U. S. equity fund	19,921	19,066
International equity fund	18,743	18,743
	152,997	148,468
Total Portfolio Investments	\$ 252,997	\$ 248,382

SCHOOL DISTRICT No. 42 (Maple Ridge – Pitt Meadows)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 4 **PORTFOLIO INVESTMENTS** *(Continued)*

Term deposits held within the School District's portfolio investments are held with local banking institutions for a period not exceeding 1 year from the statement of financial position date and are earning average interest of 2.5% (2018: 1.98%).

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

	June 30, 2019	June 30, 2018
Trade payables	\$ 10,216,977	\$ 8,168,457
Salaries and benefits payable	8,251,422	7,664,664
Accrued vacation pay	1,521,865	1,275,792
Other	558,475	700,477
	\$ 20,548,739	\$ 17,809,390

NOTE 6 **UNEARNED REVENUE**

	June 30, 2019	June 30, 2018
Balance, beginning of year	\$ 5,471,965	\$ 4,902,339
Tuition fees received	9,405,212	9,673,839
Rental fees received	541,169	572,162
Partnership fees received	40,626	143,963
Tuition fees recognized as revenue	(9,595,712)	(9,166,685)
Rental fees recognized as revenue	(540,263)	(576,616)
Partnership fees recognized as revenue	(94,206)	(77,037)
Balance, end of year	\$ 5,228,791	\$ 5,471,965

NOTE 7 **DEFERRED REVENUE**

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

	June 30, 2019	June 30, 2018
Balance, beginning of year	\$ 2,798,447	\$ 2,470,443
Grants received:		
Provincial grants	14,230,408	13,028,984
Other grants and income	4,951,453	4,669,311
Investment income	54,974	42,117
Subtotal	19,236,835	17,740,412
Revenue recognized	(19,653,970)	(17,412,408)
Balance, end of year	\$ 2,381,312	\$ 2,798,447

SCHOOL DISTRICT No. 42 (Maple Ridge – Pitt Meadows)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 8 DEFERRED CAPITAL REVENUE

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

	<u>June 30, 2019</u>	<u>June 30, 2018</u>
<u>Deferred capital revenue subject to amortization</u>		
Balance, beginning of year	\$ 110,466,532	\$ 108,060,194
Transfers from deferred revenue – capital additions	7,075,840	7,787,954
Amortization of deferred capital revenue	(5,483,981)	(5,381,616)
Balance, end of year	<u>\$ 112,058,391</u>	<u>\$ 110,466,532</u>
 <u>Deferred capital revenue – Work in Progress</u>		
Work in Progress, beginning of year	\$ 1,923,161	\$ 2,011,305
Transfer in from deferred revenue – work in progress	27,120,186	7,699,810
Transfer to spent deferred capital	(7,075,840)	(7,787,954)
Balance, end of year	<u>\$ 21,967,507</u>	<u>\$ 1,923,161</u>
 <u>Deferred capital revenue – Unspent portion</u>		
Unspent Deferred Capital, beginning of year	\$ 11,889,335	\$ 8,767,292
Provincial Grants – Ministry of Education	23,768,702	6,789,760
Provincial Grants – Other	18,671	
Other	431,250	3,836,535
Investment Income	334,431	269,790
Ministry of Education Restricted Proceeds on Disposal of Land (Note 18)	838,579	-
School Site Acquisition Fees	597,865	-
Transfer to Deferred Capital Revenue – Work in Progress	(27,120,186)	(7,699,810)
Transfer to Deferred Capital Revenue – Site Purchases	(1,766,717)	(74,232)
Balance, end of year	<u>\$ 8,991,930</u>	<u>\$ 11,889,335</u>
 Total deferred capital revenue balance, end of year	<u><u>\$ 143,017,828</u></u>	<u><u>\$ 124,279,028</u></u>

SCHOOL DISTRICT No. 42 (Maple Ridge – Pitt Meadows)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

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 provides for the payment of these benefits they become due.

	June 30, 2019	June 30, 2018
<i>Reconciliation of Accrued Benefit Obligation</i>		
Accrued Benefit Obligation – April 1	\$ 8,297,388	\$ 8,135,024
Service Cost	602,714	576,710
Interest Cost	235,378	230,550
Benefit Payments	(791,301)	(479,441)
Actuarial (Gain) Loss	(64,236)	(165,455)
Accrued Benefit Obligation – March 31	<u>\$ 8,279,943</u>	<u>\$ 8,297,388</u>

<i>Reconciliation of Funded Status at End of Fiscal Year</i>		
Accrued Benefit Obligation – March 31	\$ 8,279,943	\$ 8,297,388
Funded Status – Surplus (Deficit)	(8,279,943)	(8,297,388)
Employer Contributions After Measurement Date	178,017	271,797
Benefits Expense After Measurement Date	(210,452)	(209,524)
Unamortized Net Actuarial (Gain) Loss	(1,358)	158,905
Accrued Benefit Asset (Liability) – June 30	<u>\$ (8,313,736)</u>	<u>\$ (8,076,210)</u>

<i>Reconciliation of Change in Accrued Benefit Liability</i>		
Accrued Benefit Liability – July 1	\$8,076,210	\$ 7,875,479
Net expense for Fiscal Year	935,047	929,796
Employer Contributions	(697,521)	(729,065)
Accrued Benefit Liability – June 30	<u>\$ 8,313,736</u>	<u>\$ 8,076,210</u>

Components of Net Benefit Expense		
Service Cost	\$ 609,637	\$ 583,211
Interest Cost	229,383	231,757
Amortization of Net Actuarial (Gain) Loss	96,027	114,828
Net Benefit Expense	<u>\$ 935,047</u>	<u>\$ 929,796</u>

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

	June 30, 2019	June 30, 2018
Discount Rate – April 1	2.75%	2.75%
Discount Rate – March 31	2.50%	2.75%
Long Term Salary Growth – April 1	2.5% + seniority	2.5% + seniority
Long Term Salary Growth – March 31	2.5% + seniority	2.5% + seniority
EARS – March 31	9.6 years	8.8 years

SCHOOL DISTRICT No. 42 (Maple Ridge – Pitt Meadows)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 10 DEBT

The School District has an approved line of credit of \$6.5 million with interest at the banks' prime rate plus 0.25%. The available borrowing consists of \$2.5 million of line of credit and \$4.0 million of additional funds for meeting current operating and debt service expenditures. As of June 30, 2019, the School District had \$nil borrowings (2018: \$nil) under these facilities.

NOTE 11 TANGIBLE CAPITAL ASSETS

June 30, 2019

Cost:	Balance at July 1, 2018	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2019
Sites	\$ 31,425,110	\$ 1,766,717	\$ (2,198,796)	\$ -	\$ 30,993,031
Buildings	271,577,482	1,025,497	-	7,198,142	279,801,121
Buildings – work in progress	4,835,626	27,425,441	-	(7,198,142)	25,062,925
Furniture & Equipment	11,297,651	1,418,017	(386,645)	-	12,329,023
Vehicles	1,094,430	225,846	-	-	1,320,276
Computer Software	1,882,419	73,251	(180,678)	-	1,774,992
Computer Hardware	7,748,768	1,418,371	(1,073,397)	-	8,093,742
Total	\$ 329,861,486	\$ 33,353,140	\$ (3,839,516)	\$ -	\$ 359,375,110

Accumulated Amortization:	Balance at July 1, 2018	Amortization	Disposals	Balance at June 30, 2019
Buildings	\$ 138,030,131	\$ 6,269,558	\$ -	\$ 144,299,689
Furniture & Equipment	4,307,039	1,181,333	(386,645)	5,101,727
Vehicles	327,663	120,735	-	448,398
Computer Software	823,454	365,741	(180,678)	1,008,517
Computer Hardware	3,984,171	1,584,251	(1,073,397)	4,495,025
Total	\$ 147,472,458	\$ 9,521,618	\$ (1,640,720)	\$ 155,353,356

SCHOOL DISTRICT No. 42 (Maple Ridge – Pitt Meadows)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 11 TANGIBLE CAPITAL ASSETS *(Continued)*

June 30, 2018

Cost:	Balance at July 1, 2017	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2018
Sites	\$ 31,350,878	\$ 74,232	\$ -	\$ -	\$ 31,425,110
Buildings	263,346,185	456,549	-	7,774,748	271,577,482
Buildings – work in progress	2,099,045	10,511,329	-	(7,774,748)	4,835,626
Furniture & Equipment	10,078,560	2,879,773	(1,660,682)	-	11,297,651
Vehicles	992,436	133,606	(31,612)	-	1,094,430
Computer Software	1,439,074	474,890	(31,545)	-	1,882,419
Computer Hardware	8,012,098	956,948	(1,220,278)	-	7,748,768
Total	\$ 317,318,276	\$ 15,487,327	\$ (2,944,117)	\$ -	\$ 329,861,486

Accumulated Amortization:	Balance at July 1, 2017	Amortization	Disposals	Balance at June 30, 2018
Buildings	\$ 131,946,945	\$ 6,083,186	\$ -	\$ 138,030,131
Furniture & Equipment	4,898,912	1,068,809	(1,660,682)	4,307,039
Vehicles	254,932	104,343	(31,612)	327,663
Computer Software	522,849	332,150	(31,545)	823,454
Computer Hardware	3,628,365	1,576,084	(1,220,278)	3,984,171
Total	\$ 141,252,003	\$ 9,164,572	\$ (2,944,117)	\$ 147,472,458

Net Book Value:	June 30, 2019	June 30, 2018
Sites	\$ 30,993,031	\$ 31,425,110
Buildings	135,501,432	133,547,351
Buildings – work in progress	25,062,925	4,835,626
Furniture & Equipment	7,227,296	6,990,612
Vehicles	871,878	766,767
Computer Software	766,475	1,058,965
Computer Hardware	3,598,717	3,764,597
Total	\$ 204,021,754	\$ 182,389,028

SCHOOL DISTRICT No. 42 (Maple Ridge – Pitt Meadows)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 12 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, 2017, the Teachers' Pension Plan has about 46,000 active members and approximately 38,000 retired members. As of December 31, 2017, the Municipal Pension Plan has about 197,000 active members, including approximately 24,000 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, 2017, indicated a \$1,656 million surplus for basic pension benefits on a going concern basis. As a result of the 2017 basic account actuarial valuation surplus, plan enhancements and contribution rate adjustments were made; the remaining \$644 million surplus was transferred to the rate stabilization account.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2015, indicated a \$2,224 million funding surplus for basic pension benefits on a going concern basis. As a result of the 2015 basic account actuarial valuation surplus and pursuant to the joint trustee agreement, \$1,927 million was transferred to the rate stabilization account and \$297 million of the surplus ensured the required contribution rate remained unchanged.

The school district paid \$12,750,840 for employer contributions to the plans for the year ended June 30, 2019 (2018: \$13,231,774). The next valuation for the Teachers' Pension Plan will be as at December 31, 2020, with results available in 2021. The next valuation for the Municipal Pension Plan will be as at December 31, 2018, with results available in 2019.

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 13 RELATED PARTY TRANSACTIONS

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

SCHOOL DISTRICT No. 42 (Maple Ridge – Pitt Meadows)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 14 BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board through the adoption of the amended annual budget on February 27, 2019.

As the 2018/19 Amended Annual Budget is used for comparative purposes a reconciliation between the 2018/19 Annual and the 2018/19 Amended Annual Budgets is provided.

	Annual Budget	Amended Annual Budget	Change
Statement 2			
Revenues			
Provincial Grants			
Ministry of Education	\$ 147,893,011	\$ 151,003,353	\$ 3,110,342
Other	347,621	334,169	(13,452)
Federal Grants	192,000	260,760	68,760
Tuition	8,994,050	9,314,850	320,800
Other Revenue	5,428,703	5,572,759	144,056
Rentals and Leases	438,550	474,080	35,530
Investment Income	660,000	765,649	105,649
Gain (Loss) on Disposal of Tangible Capital Assets	-	(708,812)	(708,812)
Amortization of Deferred Capital Revenue	5,738,171	5,889,868	151,697
Total Revenue	169,692,106	172,906,676	3,214,570
Expenses			
Instruction	142,227,384	145,961,186	3,733,802
District Administration	5,264,864	5,764,144	499,280
Operations and Maintenance	24,681,569	25,462,938	781,369
Transportation and Housing	726,528	683,118	(43,410)
Total Expense	172,900,345	177,871,386	4,971,041
Net Revenue (Expense)	(3,208,239)	(4,964,710)	(1,756,471)
Budgeted Allocation of Surplus	1,123,840	4,354,095	3,230,255
Budgeted Surplus (Deficit) for the year	\$ (2,084,399)	\$ (610,615)	\$ 1,473,784
Statement 4			
Surplus (Deficit for the year)	\$ (3,208,239)	\$ (4,964,710)	\$ (1,756,471)
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(37,081,828)	(42,293,529)	(5,211,701)
Amortization of Tangible Capital Assets	9,635,976	9,935,740	299,764
Total Effect of change in Tangible Capital Assets	(27,445,852)	(32,357,789)	(4,911,937)
(Increase) Decrease in Net Financial Assets (Debt)	\$ (30,654,091)	\$ (37,322,499)	\$ (6,668,408)

SCHOOL DISTRICT No. 42 (Maple Ridge – Pitt Meadows)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 15 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 16 ASSET RETIREMENT OBLIGATION

Legal liabilities may exist for the removal or disposal of asbestos in schools that will undergo major renovations or demolition. The fair value of this liability for asbestos removal or disposal will be recognized in the period in which a reasonable estimate of fair value can be made. As at June 30, 2019, a liability is not reasonably determinable (2018: nil).

NOTE 17 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. The operating fund also contains a contingency reserve for the operating fund.

	June 30, 2019	June 30, 2018
Operating Fund Accumulated Surplus		
Internally Restricted (appropriated) by the Board for:		
Targeted funding for aboriginal education	\$ 75,137	\$ 74,820
School budget balances	573,985	614,752
Personal professional development	220,301	193,343
Financial provisions	100,000	100,000
Funds required to complete projects in progress	698,801	810,690
Facilities renovations and new classroom set-up	459,350	455,577
Purchase order commitments	503,976	621,073
Budgeted use of accumulated surplus		
Succession planning	488,346	336,702
Support for operational plans	95,585	147,410
Educational leadership		232,328
Support for school growth plans	669,998	10,991
Curriculum implementation		40,000
Spirit of learning		10,000
Safe and caring schools		173,119
Learning services	350,962	173,290
Increased cost of benefits	56,400	
Operating contingency reserve	360,000	360,000
Total Operating Internally Restricted	4,652,841	4,354,095
Unrestricted	-	-
Total Operating Fund Accumulated Surplus	\$ 4,652,841	\$ 4,354,095

SCHOOL DISTRICT No. 42 (Maple Ridge – Pitt Meadows)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 17 ACCUMULATED SURPLUS (*Continued*)

Capital Fund Accumulated Surplus

Contingency reserve for local capital	2,394,927	3,293,448
District portion of proceeds on disposal of land	1,360,218	-
Subtotal contingency reserve for local capital	3,755,145	3,293,448

Budgeted use of local capital

Information technology	65,000	16,353
Emergency preparedness	91,896	91,899
Energy management	1,373,861	1,304,726
Succession planning	30,000	135,000
New classroom space	670,636	544,477
New schools	1,107,220	500,000
Maple Ridge Secondary annex	353,465	-
Invested in tangible capital assets	69,995,862	69,999,341

Total Capital Fund Accumulated Surplus	77,443,085	75,885,244
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Total Accumulated Surplus	\$ 82,095,926	\$ 80,239,339
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NOTE 18 DISPOSAL OF LAND

In 2018/19 a parcel of land was sold to the City of Maple Ridge for the development of a community centre adjacent to the new ċasqanelā Elementary school. The proceeds from this sale total \$2,198,796 and have been reported as a \$1,360,217 increase to local capital for the School District portion of proceeds on disposal, a \$838,579 increase to Ministry of Education Restricted Capital for the Ministry of Education portion of the proceeds on disposal and a decrease to invested in capital assets. As the District received \$1.3 million unrestricted proceeds for the property with a net book value of \$2.2 million, a net loss on disposal of \$0.84 million was recognized in the year.

NOTE 19 EXPENSE BY OBJECT

	June 30, 2019	June 30, 2018
Salaries and benefits	\$ 144,351,565	\$ 136,256,581
Services and supplies	19,140,064	18,073,422
Amortization	9,521,618	9,164,572
	\$ 173,013,247	\$ 163,494,575

NOTE 20 ECONOMIC DEPENDENCE

The operations of the School District are dependent on continued funding from the Ministry of Education 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, 2019

NOTE 21 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.

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 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, 2019

NOTE 22 SUPPLEMENTARY CASH FLOW INFORMATION

	June 30, 2019	June 30, 2018
Interest recognized in the:		
Operating Fund	\$634,382	\$515,071
Special Purpose Fund	54,974	42,117
Local Capital Fund	186,118	86,097
MEd Restricted Capital Fund	67,008	39,280
Other Provincial Capital Fund	74,114	70,796
Land Capital Fund	193,309	159,714
Total interest income	\$ 1,209,905	\$ 913,075

NOTE 23 CONTRACTUAL OBLIGATIONS

The School District has entered into a number of multiple-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. Disclosure relates to the unperformed portion of the contracts.

	June 30, 2019	Thereafter
Ćasqənelə Elementary	\$ 7,591,151	\$Nil
Daycare portables	1,581,111	
AFG projects	1,156,767	
New educational space	724,217	
Other	346,764	
Total capital commitments	\$11,400,010	\$Nil

NOTE 24 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:

	2019/20	2020/21	2021/22	Thereafter
For capital projects				
From the Ministry of Education	\$ 11,286,562	\$ -	\$ -	\$ -
From the City of Maple Ridge	143,750	-	-	-
From the Ministry of Children and Family Development	343,454	-	-	-
Future lease revenue	293,424	7,600	-	-
	\$ 12,067,190	\$ 7,600	\$ -	\$ -

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

Schedule 1 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund

Year Ended June 30, 2019

	Operating Fund	Special Purpose Fund	Capital Fund	2019 Actual	2018 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	4,354,095		75,885,244	80,239,339	77,698,323
Changes for the year					
Surplus (Deficit) for the year	3,749,576	961,257	(2,854,246)	1,856,587	2,541,016
Interfund Transfers					
Tangible Capital Assets Purchased	(2,529,206)	(961,257)	3,490,463	-	
Local Capital	(921,624)		921,624	-	
Net Changes for the year	298,746	-	1,557,841	1,856,587	2,541,016
Accumulated Surplus (Deficit), end of year - Statement 2	4,652,841	-	77,443,085	82,095,926	80,239,339

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

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2019

	2019 Budget (Note 14)	2019 Actual	2018 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	135,514,213	136,260,242	131,125,562
Other	334,169	397,657	443,215
Federal Grants	260,760	279,042	246,785
Tuition	9,314,850	9,595,712	9,166,685
Other Revenue	898,615	841,194	850,829
Rentals and Leases	474,080	540,263	576,616
Investment Income	619,200	634,382	515,071
Total Revenue	147,415,887	148,548,492	142,924,763
Expenses			
Instruction	127,033,068	124,141,569	118,273,701
District Administration	5,764,144	5,586,758	4,907,712
Operations and Maintenance	15,107,198	14,557,341	13,864,426
Transportation and Housing	683,118	513,248	626,687
Total Expense	148,587,528	144,798,916	137,672,526
Operating Surplus (Deficit) for the year	(1,171,641)	3,749,576	5,252,237
Budgeted Appropriation (Retirement) of Surplus (Deficit)	4,354,095		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(2,503,222)	(2,529,206)	(3,621,482)
Tangible Capital Assets - Work in Progress			(18,216)
Local Capital	(679,232)	(921,624)	(2,444,912)
Total Net Transfers	(3,182,454)	(3,450,830)	(6,084,610)
Total Operating Surplus (Deficit), for the year	-	298,746	(832,373)
Operating Surplus (Deficit), beginning of year		4,354,095	5,186,468
Operating Surplus (Deficit), end of year		4,652,841	4,354,095
Operating Surplus (Deficit), end of year			
Internally Restricted		4,652,841	4,354,095
Total Operating Surplus (Deficit), end of year		4,652,841	4,354,095

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

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2019

	2019 Budget (Note 14)	2019 Actual	2018 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education			
Operating Grant, Ministry of Education	133,296,767	133,637,393	128,364,785
ISC/LEA Recovery	(431,146)	(420,172)	(431,145)
Other Ministry of Education Grants			
Pay Equity	1,874,966	1,874,966	1,874,965
Funding for Graduated Adults	68,460	117,401	86,878
Transportation Supplement	185,990	185,990	185,990
Economic Stability Dividend	171,988	166,977	87,526
Return of Administrative Savings			631,773
Carbon Tax Grant	110,055	102,590	105,942
Employer Health Tax Grant		356,464	
Strategic Priorities - Mental Health Grant	31,000	31,000	
Support Staff Benefits Grant	190,440	190,440	180,576
FSA Scoring	15,693	15,693	
Miscellaneous		1,500	38,272
Total Provincial Grants - Ministry of Education	135,514,213	136,260,242	131,125,562
Provincial Grants - Other	334,169	397,657	443,215
Federal Grants	260,760	279,042	246,785
Tuition			
Summer School Fees	83,200	83,200	89,905
Continuing Education	631,805	672,070	709,171
International and Out of Province Students	8,599,845	8,840,442	8,367,609
Total Tuition	9,314,850	9,595,712	9,166,685
Other Revenues			
LEA Funding from First Nations	431,146	420,173	431,145
Miscellaneous			
Revenue Generation	105,000	66,656	110,256
Partnership Programs	109,265	94,206	77,038
Transportation	10,500	9,860	12,419
Before and After School Programming	115,504	83,951	74,959
Miscellaneous	127,200	166,348	145,012
Total Other Revenue	898,615	841,194	850,829
Rentals and Leases	474,080	540,263	576,616
Investment Income	619,200	634,382	515,071
Total Operating Revenue	147,415,887	148,548,492	142,924,763

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

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2019

	2019 Budget (Note 14)	2019 Actual	2018 Actual
	\$	\$	\$
Salaries			
Teachers	65,780,684	65,165,787	62,397,892
Principals and Vice Principals	7,150,747	7,189,477	6,882,964
Educational Assistants	13,196,669	13,538,905	12,190,570
Support Staff	11,438,786	11,318,671	11,064,740
Other Professionals	4,394,486	4,651,905	3,917,115
Substitutes	4,750,868	5,126,940	4,217,890
Total Salaries	106,712,240	106,991,685	100,671,171
Employee Benefits	25,797,244	24,521,293	24,128,962
Total Salaries and Benefits	132,509,484	131,512,978	124,800,133
Services and Supplies			
Services	5,984,032	5,555,957	5,121,608
Student Transportation	737,445	573,039	694,577
Professional Development and Travel	1,308,956	938,290	860,031
Rentals and Leases	15,390	535	
Dues and Fees	143,063	145,645	121,079
Insurance	599,930	682,275	324,902
Supplies	4,924,003	2,878,479	3,552,841
Utilities	2,365,225	2,511,718	2,197,355
Total Services and Supplies	16,078,044	13,285,938	12,872,393
Total Operating Expense	148,587,528	144,798,916	137,672,526

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

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2019

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	49,786,983	477,160	127,682	321,322		3,174,658	53,887,805
1.03 Career Programs	537,499		428,634			24,550	990,683
1.07 Library Services	1,034,244			5,015		30,164	1,069,423
1.08 Counselling	1,786,638		4,904			20,245	1,811,787
1.10 Special Education	8,015,824	999,849	12,384,027	1,464,654	10,873	1,147,278	24,022,505
1.30 English Language Learning	574,900	15,354				10,289	600,543
1.31 Aboriginal Education	387,529	129,057	557,754	46,768	1,950	16,891	1,139,949
1.41 School Administration		5,196,779		2,331,070		237,666	7,765,515
1.60 Summer School	323,169	9,307	35,904	34,501		392	403,273
1.61 Continuing Education				90,045	347,247		437,292
1.62 International and Out of Province Students	2,707,488	232,608		455,338	352,976	121,652	3,870,062
1.64 Other					68,728		68,728
Total Function 1	65,154,274	7,060,114	13,538,905	4,748,713	781,774	4,783,785	96,067,565
4 District Administration							
4.11 Educational Administration				45,258	1,122,416	45,457	1,213,131
4.40 School District Governance					314,272		314,272
4.41 Business Administration		129,363		519,147	1,312,192	39,449	2,000,151
Total Function 4	-	129,363	-	564,405	2,748,880	84,906	3,527,554
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	11,513			235,849	801,849	29,546	1,078,757
5.50 Maintenance Operations				5,382,969	319,402	220,164	5,922,535
5.52 Maintenance of Grounds				386,735		8,539	395,274
5.56 Utilities							-
Total Function 5	11,513	-	-	6,005,553	1,121,251	258,249	7,396,566
7 Transportation and Housing							
7.70 Student Transportation							-
Total Function 7	-	-	-	-	-	-	-
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	65,165,787	7,189,477	13,538,905	11,318,671	4,651,905	5,126,940	106,991,685

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

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2019

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2019 Actual	2019 Budget (Note 14)	2018 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	53,887,805	11,840,402	65,728,207	2,050,893	67,779,100	69,815,473	65,495,547
1.03 Career Programs	990,683	234,874	1,225,557	456,460	1,682,017	1,699,383	1,700,395
1.07 Library Services	1,069,423	251,414	1,320,837	148,000	1,468,837	1,564,505	1,416,509
1.08 Counselling	1,811,787	414,410	2,226,197	104,347	2,330,544	2,213,927	2,125,501
1.10 Special Education	24,022,505	5,679,191	29,701,696	322,912	30,024,608	30,240,729	27,836,739
1.30 English Language Learning	600,543	134,658	735,201	17,535	752,736	1,106,629	694,112
1.31 Aboriginal Education	1,139,949	268,152	1,408,101	174,099	1,582,200	1,663,237	1,535,914
1.41 School Administration	7,765,515	2,082,962	9,848,477	224,182	10,072,659	10,151,718	9,291,574
1.60 Summer School	403,273	72,168	475,441	14,005	489,446	489,544	425,412
1.61 Continuing Education	437,292	61,409	498,701	230,164	728,865	751,750	741,798
1.62 International and Out of Province Students	3,870,062	873,817	4,743,879	2,346,704	7,090,583	7,141,654	6,877,605
1.64 Other	68,728	18,639	87,367	52,607	139,974	194,519	132,595
Total Function 1	96,067,565	21,932,096	117,999,661	6,141,908	124,141,569	127,033,068	118,273,701
4 District Administration							
4.11 Educational Administration	1,213,131	287,091	1,500,222	367,128	1,867,350	1,791,546	1,745,757
4.40 School District Governance	314,272	46,250	360,522	124,145	484,667	560,205	232,310
4.41 Business Administration	2,000,151	477,945	2,478,096	756,645	3,234,741	3,412,393	2,929,645
Total Function 4	3,527,554	811,286	4,338,840	1,247,918	5,586,758	5,764,144	4,907,712
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	1,078,757	234,432	1,313,189	819,697	2,132,886	2,134,148	1,804,848
5.50 Maintenance Operations	5,922,535	1,461,592	7,384,127	1,411,836	8,795,963	9,308,981	8,936,867
5.52 Maintenance of Grounds	395,274	81,887	477,161	183,247	660,408	728,993	495,782
5.56 Utilities	-	-	-	2,968,084	2,968,084	2,935,076	2,626,929
Total Function 5	7,396,566	1,777,911	9,174,477	5,382,864	14,557,341	15,107,198	13,864,426
7 Transportation and Housing							
7.70 Student Transportation	-	-	-	513,248	513,248	683,118	626,687
Total Function 7	-	-	-	513,248	513,248	683,118	626,687
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	106,991,685	24,521,293	131,512,978	13,285,938	144,798,916	148,587,528	137,672,526

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

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2019

	2019 Budget (Note 14)	2019 Actual	2018 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	15,489,140	14,687,189	12,542,980
Other Revenue	4,576,712	4,911,807	4,827,311
Investment Income		54,974	42,117
Total Revenue	<u>20,065,852</u>	<u>19,653,970</u>	<u>17,412,408</u>
Expenses			
Instruction	18,928,118	18,475,290	16,496,516
Operations and Maintenance	420,000	217,423	160,961
Total Expense	<u>19,348,118</u>	<u>18,692,713</u>	<u>16,657,477</u>
Special Purpose Surplus (Deficit) for the year	<u>717,734</u>	<u>961,257</u>	<u>754,931</u>
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(717,734)	(961,257)	(754,931)
Total Net Transfers	<u>(717,734)</u>	<u>(961,257)</u>	<u>(754,931)</u>
Total Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		<u>-</u>	<u>-</u>

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

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2019

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	Service Delivery Transformation	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
Deferred Revenue, beginning of year	\$ 397,197	\$ 27,503	\$ 136,670	\$ 43,037	\$ 1,183,526	\$ 22,412	\$ 31,662	\$ -	\$ -
Add: Restricted Grants									
Provincial Grants - Ministry of Education	517,500	517,052				256,000	49,000	209,246	548,550
Other			66,978		4,512,303				
Investment Income	12,908	542	7,450	952		1,972	1,192	301	649
	530,408	517,594	74,428	952	4,512,303	257,972	50,192	209,547	549,199
Less: Allocated to Revenue	672,881	517,200	32,900	43,989	4,539,615	280,384	51,516	209,547	531,254
Recovered									
Deferred Revenue, end of year	254,724	27,897	178,198	-	1,156,214	-	30,338	-	17,945
Revenues									
Provincial Grants - Ministry of Education	659,973	516,658		43,037		278,412	50,324	209,246	530,605
Other Revenue			25,450		4,539,615				
Investment Income	12,908	542	7,450	952		1,972	1,192	301	649
	672,881	517,200	32,900	43,989	4,539,615	280,384	51,516	209,547	531,254
Expenses									
Salaries									
Teachers							20,177	80,839	31,638
Principals and Vice Principals									25,362
Educational Assistants		435,917			44,730	186,953	4,219		314,225
Support Staff	92,675				33,954	5,517			
Other Professionals				35,067					
Substitutes		536			30,658	5,671		12,698	14,711
	92,675	436,453	-	35,067	109,342	198,141	24,396	93,537	385,936
Employee Benefits	17,288	80,747		8,922	10,760	65,630	4,349	23,192	97,033
Services and Supplies	107,460		32,900		4,393,084	16,613	22,771	86,914	48,285
	217,423	517,200	32,900	43,989	4,513,186	280,384	51,516	203,643	531,254
Net Revenue (Expense) before Interfund Transfers	455,458	-	-	-	26,429	-	-	5,904	-
Interfund Transfers									
Tangible Capital Assets Purchased	(455,458)				(26,429)			(5,904)	
	(455,458)	-	-	-	(26,429)	-	-	(5,904)	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

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

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2019

	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	Youth Education Support Fund	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		87,162	727,566	141,712	2,798,447
Add: Restricted Grants					
Provincial Grants - Ministry of Education	819,162	9,851,426	2,277,200		15,045,136
Other				372,172	4,951,453
Investment Income	241	21,895	2,048	4,824	54,974
	819,403	9,873,321	2,279,248	376,996	20,051,563
Less: Allocated to Revenue	819,403	9,873,321	1,730,394	351,566	19,653,970
Recovered		87,162	727,566		814,728
Deferred Revenue, end of year	-	-	548,854	167,142	2,381,312
Revenues					
Provincial Grants - Ministry of Education	819,162	9,851,426	1,728,346		14,687,189
Other Revenue				346,742	4,911,807
Investment Income	241	21,895	2,048	4,824	54,974
	819,403	9,873,321	1,730,394	351,566	19,653,970
Expenses					
Salaries					
Teachers	765	7,989,689	400,033		8,523,141
Principals and Vice Principals	187,729				213,091
Educational Assistants					986,044
Support Staff	180,236				312,382
Other Professionals	100,424				135,491
Substitutes	161,223		32,997	1,184	259,678
	630,377	7,989,689	433,030	1,184	10,429,827
Employee Benefits	124,888	1,883,632	92,156	165	2,408,762
Services and Supplies	43,879		957,301	144,917	5,854,124
	799,144	9,873,321	1,482,487	146,266	18,692,713
Net Revenue (Expense) before Interfund Transfers	20,259	-	247,907	205,300	961,257
Interfund Transfers					
Tangible Capital Assets Purchased	(20,259)		(247,907)	(205,300)	(961,257)
	(20,259)	-	(247,907)	(205,300)	(961,257)
Net Revenue (Expense)	-	-	-	-	-

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

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2019

	2019 Budget (Note 14)	2019 Actual			2018 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
Revenues					
Provincial Grants					
Ministry of Education		71,580		71,580	48,251
School Site Acquisition Fees Spent on Sites		1,695,137		1,695,137	25,981
Other Revenue	97,432		69,135	69,135	156,475
Investment Income	146,449		186,118	186,118	86,097
Gain (Loss) on Disposal of Tangible Capital Assets	(708,812)	(838,579)		(838,579)	
Amortization of Deferred Capital Revenue	5,889,868	5,483,981		5,483,981	5,381,616
Total Revenue	<u>5,424,937</u>	<u>6,412,119</u>	<u>255,253</u>	<u>6,667,372</u>	<u>5,698,420</u>
Expenses					
Amortization of Tangible Capital Assets					
Operations and Maintenance	9,935,740	9,521,618		9,521,618	9,164,572
Total Expense	<u>9,935,740</u>	<u>9,521,618</u>	<u>-</u>	<u>9,521,618</u>	<u>9,164,572</u>
Capital Surplus (Deficit) for the year	<u>(4,510,803)</u>	<u>(3,109,499)</u>	<u>255,253</u>	<u>(2,854,246)</u>	<u>(3,466,152)</u>
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	3,220,956	3,490,463		3,490,463	4,376,413
Tangible Capital Assets - Work in Progress				-	18,216
Local Capital	679,232		921,624	921,624	2,444,912
Total Net Transfers	<u>3,900,188</u>	<u>3,490,463</u>	<u>921,624</u>	<u>4,412,087</u>	<u>6,839,541</u>
Other Adjustments to Fund Balances					
District Portion of Proceeds on Disposal		(1,360,217)	1,360,217	-	
Tangible Capital Assets Purchased from Local Capital		558,573	(558,573)	-	
Tangible Capital Assets WIP Purchased from Local Capital		417,201	(417,201)	-	
Total Other Adjustments to Fund Balances		<u>(384,443)</u>	<u>384,443</u>	<u>-</u>	
Total Capital Surplus (Deficit) for the year	<u>(610,615)</u>	<u>(3,479)</u>	<u>1,561,320</u>	<u>1,557,841</u>	<u>3,373,389</u>
Capital Surplus (Deficit), beginning of year		69,999,341	5,885,903	75,885,244	72,511,855
Capital Surplus (Deficit), end of year		<u>69,995,862</u>	<u>7,447,223</u>	<u>77,443,085</u>	<u>75,885,244</u>

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

Schedule 4A (Unaudited)

Tangible Capital Assets

Year Ended June 30, 2019

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	31,425,110	271,577,482	11,297,651	1,094,430	1,882,419	7,748,768	325,025,860
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw	71,580						71,580
Deferred Capital Revenue - Other	1,695,137						1,695,137
Operating Fund		134,234	937,556	225,846	52,992	1,178,578	2,529,206
Special Purpose Funds		450,925	340,107		20,259	149,966	961,257
Local Capital		440,338	28,408			89,827	558,573
Transferred from Work in Progress		7,198,142	111,946				7,310,088
	1,766,717	8,223,639	1,418,017	225,846	73,251	1,418,371	13,125,841
Decrease:							
Disposed of	2,198,796						2,198,796
Deemed Disposals			386,645		180,678	1,073,397	1,640,720
	2,198,796	-	386,645	-	180,678	1,073,397	3,839,516
Cost, end of year	30,993,031	279,801,121	12,329,023	1,320,276	1,774,992	8,093,742	334,312,185
Work in Progress, end of year		25,062,925					25,062,925
Cost and Work in Progress, end of year	30,993,031	304,864,046	12,329,023	1,320,276	1,774,992	8,093,742	359,375,110
Accumulated Amortization, beginning of year		138,030,131	4,307,039	327,663	823,454	3,984,171	147,472,458
Changes for the Year							
Increase: Amortization for the Year		6,269,558	1,181,333	120,735	365,741	1,584,251	9,521,618
Decrease:							
Deemed Disposals			386,645		180,678	1,073,397	1,640,720
			386,645	-	180,678	1,073,397	1,640,720
Accumulated Amortization, end of year		144,299,689	5,101,727	448,398	1,008,517	4,495,025	155,353,356
Tangible Capital Assets - Net	30,993,031	160,564,357	7,227,296	871,878	766,475	3,598,717	204,021,754

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

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2019

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	4,835,626				4,835,626
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	23,607,454	104,722			23,712,176
Deferred Capital Revenue - Other	3,400,786	7,224			3,408,010
Local Capital	417,201				417,201
	27,425,441	111,946	-	-	27,537,387
Decrease:					
Transferred to Tangible Capital Assets	7,198,142	111,946			7,310,088
	7,198,142	111,946	-	-	7,310,088
Net Changes for the Year	20,227,299	-	-	-	20,227,299
Work in Progress, end of year	25,062,925	-	-	-	25,062,925

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

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2019

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	109,560,448	756,434	149,650	110,466,532
Changes for the Year				
Increase:				
Transferred from Work in Progress	7,068,616	7,224		7,075,840
	7,068,616	7,224	-	7,075,840
Decrease:				
Amortization of Deferred Capital Revenue	5,389,037	34,990	59,954	5,483,981
	5,389,037	34,990	59,954	5,483,981
Net Changes for the Year	1,679,579	(27,766)	(59,954)	1,591,859
Deferred Capital Revenue, end of year	111,240,027	728,668	89,696	112,058,391
Work in Progress, beginning of year	1,101,653	821,508		1,923,161
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	23,712,176	2,976,760	431,250	27,120,186
	23,712,176	2,976,760	431,250	27,120,186
Decrease				
Transferred to Deferred Capital Revenue	7,068,616	7,224		7,075,840
	7,068,616	7,224	-	7,075,840
Net Changes for the Year	16,643,560	2,969,536	431,250	20,044,346
Work in Progress, end of year	17,745,213	3,791,044	431,250	21,967,507
Total Deferred Capital Revenue, end of year	128,985,240	4,519,712	520,946	134,025,898

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

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2019

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	1,137,731	1,138,496	2,960,444	6,652,664		11,889,335
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	23,768,702					23,768,702
Provincial Grants - Other			18,671			18,671
Other					431,250	431,250
Investment Income		67,008	74,114	193,309		334,431
MEd Restricted Portion of Proceeds on Disposal		838,579				838,579
Transfer project surplus to MEd Restricted (from) Bylaw	(1,122,677)	1,122,677				-
School Site Acquisition Fees				597,865		597,865
	<u>22,646,025</u>	<u>2,028,264</u>	<u>92,785</u>	<u>791,174</u>	<u>431,250</u>	<u>25,989,498</u>
Decrease:						
Transferred to DCR - Work in Progress	23,712,176	1,667,163	1,309,597		431,250	27,120,186
Transferred to Revenue - Site Purchases	71,580			1,695,137		1,766,717
	<u>23,783,756</u>	<u>1,667,163</u>	<u>1,309,597</u>	<u>1,695,137</u>	<u>431,250</u>	<u>28,886,903</u>
Net Changes for the Year	<u>(1,137,731)</u>	<u>361,101</u>	<u>(1,216,812)</u>	<u>(903,963)</u>	<u>-</u>	<u>(2,897,405)</u>
Balance, end of year	<u>-</u>	<u>1,499,597</u>	<u>1,743,632</u>	<u>5,748,701</u>	<u>-</u>	<u>8,991,930</u>



ITEM 6

To: **Board of Education**

From: Superintendent
Sylvia Russell

Re: **SUPERINTENDENT'S UPDATE**

Date: September 18, 2019
(Public Board Meeting)

Information

RECOMMENDATION:

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



ITEM 7

To: **Board of Education**

From: Superintendent
Sylvia Russell

Re: **SUMMER LEARNING UPDATE**

Date: September 18, 2019
(Public Board Meeting)

Information

BACKGROUND/RATIONALE:

559 students from kindergarten to grade six participated in our Elementary Summer Learning programs at four locations (Edith McDermott Elementary, Alouette Elementary, Laity View Elementary and Yennadon Elementary) between July 3, 2019 and July 19, 2019.

An exciting new Summer Learning program was launched at the Katzie Health Centre emphasizing hands-on literacy and numeracy skills while integrating the hən̓q̓əmin̓əm' language into the activities. Applied Design Skills and Technology as well as STEM (Science, Technology, and Mathematics) were implemented with an emphasis on language acquisition.

Summer learning is a free Ministry of Education funded program which is open to all students. Students were engaged in a variety of learning activities that focussed on hands-on and experiential learning. Classes were organized as either multi-grade primary or multi-age intermediate. Students with special needs were included in the programs with support from Educational Assistants as designated by the Learning Services staff.

Students who self-identify as Aboriginal were provided access to staff from the Aboriginal Education department.

As well, in partnership with the City of Maple Ridge Parks and Recreation and the City of Pitt Meadows, parents had the option of afterschool care at the end of each school day. For a fee, parents were able to take advantage of this service at each location if they wished.

169 students in grade seven participated in a Secondary Transition program offered at Thomas Haney Secondary. Students were enrolled in a two-and-a-half-week skills rotation including metal shop, wood shop, robotics and video game design. A cohort of students also engaged in an interactive and engaging Theatre Sports program at Thomas Haney Secondary.

Connected Learning Community, our distributed learning school, was active this past summer offering 25 students an online option in Mathematics. This online 'fast-track' class began in early May and students completed their courses by the end of July.

Secondary Summer Learning 2019 was again hosted at Thomas Haney Secondary. 524 students with an additional 101 international students and 36 BC Offshore students from Lanzhou, China participated in Secondary Summer Learning. The students from Lanzhou participated in a wide range of courses leading to their BC Dogwood certificate. Our Maple Ridge-Pitt Meadows students in grades ten to twelve were able to take full credit course offerings.

The grade eight to nine Summer Learning program continued to evolve and, this year, 70 students participated in a skill building remedial program that emphasized literacy and numeracy skills delivered by an energetic and collaborative team of teachers.

The following table summarizes the budgeted revenue expense and enrolment compared to actual revenue expense and enrolment as at August 31, 2019.

	2019/20 Preliminary Budget	2019/20 Revenue and Expenditures as at August 31, 2019			Variance
		Elementary	Secondary	Total	
Revenue					
Ministry of Education Grants					
Grades 1-7	139,750	156,520		156,520	16,770
Grades 8-9	49,450		15,050	15,050	-34,400
Grades 10-12	193,500		225,320	225,320	31,820
Supplemental funding	69,262	63,759	25,122	88,881	19,619
Tuition Revenue	53,200	13,800	48,000	61,800	8,600
International program contribution	30,000		27,750	27,750	-2,250
Total Revenue	535,162	234,079	341,242	575,321	40,159
Expenses					
Salaries and Benefits	498,179	178,889	335,809	514,698	16,519
Services and Supplies	14,326	8,880	2,413	11,293	-3,033
Total Expenses	512,505	187,769	338,222	525,991	13,486
Net Revenue (Loss)	22,657	46,310	3,020	49,330	53,645
Ministry of Education Funded Enrolment					
Grades 1-7 headcount	650	728		728	78
Grades 8-9 courses	230		70	70	-160
Grades 10-12 courses	450		524	524	74
Total Enrolment	1,330	728	594	1,322	-8

RECOMMENDATION:

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



ITEM 8

To: **Board of Education**

From: Board Policy
Development Committee

Re: **BOARD POLICY DEVELOPMENT COMMITTEE
WORK PLAN 2019-2020**

Date: September 18, 2019
(Public Board Meeting)

Information

BACKGROUND/RATIONALE:

BOARD POLICY DEVELOPMENT COMMITTEE WORK PLAN 2019-2020

The Board Policy Development Committee has met and developed a work plan for 2018 to 2022. The goal of the committee is to review all existing board policies over the next four years. The work plan for the current year is included in the following table.

Board Policy Development Committee Work Plan 2019-2020		
1	2400	School Board Meeting Proceedings
2	2925	Trustees - Provision of Resources
3	2919	Trustees' Code of Conduct
4	4415	District Funded Attendance at Functions
5	5310	Disposal of Equipment
6	5575	Nutrition
7	5700.1	Access to and Management of Public Information of the Board
8	5700.2	Collection, Protection of and Access to Personal Information of Board Employee
9	5700.3	Management of Information of Board Employees
10	5700.4	Collection, Protection of and Access to Personal Information of Private Individuals
11	5700.5	Management of Personal Information of Private Individuals
12	5905	Alcohol - Consumption, Possession and Storage
13	6810	Disposal of Land or Improvements
14	7213	Conflicts of Interest - District Staff
15	7220	Dangerous Weapons
16	9415	Inclusive Schools
17	9420	Dangerous Weapons in Schools
18	9610	Health Care Needs
19	9925	Non-District Sponsored Activities Including Students
20	10820	Political Activities
21	9410	Safe, Caring and Healthy Schools
22	7201	Recruitment and Selection of Personnel
23	10400	Community and Commercial Use of School Facilities and Grounds
24	New	Provision of menstrual products to students

The committee may also consider other policies required by law or provincial policy.

RECOMMENDATION:

THAT the Board receive the Board Policy Committee Work Plan 2019 – 2020, for information.



ITEM 9

To: **Board of Education**

From: Chairperson
Korleen Carreras

Re: **MOTIONS TO PROVINCIAL COUNCIL**

Date: September 18, 2019
(Public Board Meeting)

Decision

BCSTA's Provincial Council is scheduled to take place from October 25- 26, 2019. The deadline for the submission of motions is September 20, 2019.

**ITEM 10****RECORD**

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

May 15, 2019

Call to Order
Motion of Exclusion
Approval of Agenda
Approval of Minutes
Superintendent Decision Items
Superintendent Information Item
Secretary Treasurer Information Item
Board Committees
Question Period
Adjournment

Meeting called to order at 2:46 p.m.
Approved
Approved as amended
Approved as circulated
Approved as circulated
Received
Received
Received
Received
Meeting adjourned at 4:30 p.m.