

Wednesday, September 20, 2017  
Time: 6:00 p.m.

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

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*"Education's purpose is to replace an empty mind with an open one." Malcolm S. Forbes*

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

### **A. OPENING PROCEDURES**

ITEM 1

1. Call to Order
2. Correspondence
  - BC School Trustees Association
  - M. Baxter, Chairperson, School District No. 23 (Central Okanagan)
  - T. Last, Chairperson, School District No. 52 (Prince Rupert)
  - BC Public School Employers' Association NewsLinkexpress 2017-08
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 21, 2017 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. Youth Strategy 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.*

### **E. DEFERRED ITEMS**

### **F. DECISION ITEMS**

1. Chairperson
2. Superintendent of Schools
3. Secretary Treasurer
4. Board Committees
  - a) Budget
    - i. Terms of Reference ITEM 4
  - b) Finance
    - i. Audited Financial Statements ITEM 5
    - ii. Terms of Reference ITEM 6
  - c) Board Policy Development
    - i. Rescission of Policy JECBA: Admission of Non-Resident Students to the International Education Program ITEM 7

- d) Education
- e) Aboriginal Education
- f) Facilities Planning

i. Terms of Reference

ITEM 8

**G. INFORMATION ITEMS**

- 1. Chairperson
- 2. Superintendent of Schools

a) Superintendent's Update

ITEM 9

- 3. Secretary Treasurer
- 4. Board Committees & Advisory Committee Reports

- a) Finance
- b) Budget
- c) Board Policy Development

i. Update on Policies and Procedures

ITEM 10

- d) Education
- e) Aboriginal Education
- f) Inclusive Education
- g) French Immersion Advisory
- h) District Student Advisory
- i) Round Table with Partners
- j) Facilities Planning

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

a) Motions to Provincial Council

ITEM 11

**I. TRUSTEE REPORTS**

- 1. BC School Trustees Association Provincial Council
- 2. District Parent Advisory Council
- 3. Municipal Advisory & Accessibility
- 4. Maple Ridge-Pitt Meadows Arts Council
- 5. Ridge Meadows Education Foundation
- 6. Social Planning Advisory:  
<http://www.mapleridge.ca/AgendaCenter/Social-Planning-Advisory-Committee-10>
- 7. City of Maple Ridge Active Transportation
- 8. Other Board Liaison Representative Reports
- 9. 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 12

**L. ADJOURNMENT**

To: **Board of Education**

From: Chairperson  
Mike Murray

Re: **OPENING PROCEDURES**

Date: September 20, 2017  
(Public Board Meeting)

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**Information/Decision**

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1. *CALL TO ORDER*

2. *CORRESPONDENCE (Information Item)*

- BC School Trustees Association
- M. Baxter, Chairperson, School District No. 23 (Central Okanagan)
- T. Last, Chairperson, School District No. 52 (Prince Rupert)
- BC Public School Employers' Association NewsLinkexpress 2017-08

**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

## THOMPSON OKANAGAN BRANCH

August 8, 2017

Honourable Rob Fleming  
Minister of Education  
PO Box 9048 Stn Prov Govt  
Victoria, BC V8W 9E2

Dear Minister Fleming;

Congratulations on your appointment as Minister of Education.

On behalf of the BCSTA Thompson Okanagan Branch, we are pleased to see your comments regarding democratically elected school boards. We agree that a "democratically elected school board is in the best interests of kids". We also believe that, as Premier Horgan said, "(People) deserve representatives they can go to to make sure that their kids are getting the education that they deserve."

We are sure you are aware the School District No. 83 (North Okanagan Shuswap) Board of Education was removed in June 2016. Over a year has passed and the Board has yet to be replaced democratically. Premier Horgan's statement applies not only to School District No. 39 (Vancouver) but also, equally, to the rest of the province. Therefore, the Thompson Okanagan Branch requests that you call a by-election for School District No. 83 (North Okanagan Shuswap) to ensure that the people of that district have the representation they deserve.

Official Trustee Mike McKay could be retained as an advisor to assist the new board with the transition. The Thompson Okanagan Branch is willing to support the new trustees in their roles and BCSTA can provide facilitation and professional development as part of the district's membership.

As you said, "Re-establishing a board... will enhance discussion and debate, will make for better decision making, and was also part of our broader commitment to improve B.C.'s education system." That being the case, how can the Thompson Okanagan Branch assist you in making this happen in School District No. 83 (North Okanagan Shuswap)?

Thank you very much for considering our request.

Best regards,

A handwritten signature in blue ink that reads "Ginny Manning".

Ginny Manning  
President, Thompson Okanagan Branch  
[gmanning@summer.com](mailto:gmanning@summer.com)

cc. All Boards of Education c/o BCSTA  
Honourable John Horgan, Premier of British Columbia



British Columbia  
School Trustees  
Association

August 8, 2017

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

**RE: By-Elections in School District No. 83 (North Okanagan-Shuswap)**

Dear Minister Fleming,

On October 29, 2016, a motion urging government to hold by-elections to restore democratically elected boards of education in Vancouver (School District 39) and North Okanagan-Shuswap (School District 83) was passed at the British Columbia School Trustees Association's Provincial Council meeting. We last wrote the Ministry of Education regarding this on November 1, 2016. Since that time, we have seen significant changes, both at the local and provincial levels, and it is now time to revisit this important topic of concern.

We strongly agreed with Premier John Horgan's recent announcement, in which he stated that the "people of Vancouver deserve representatives they can go to to make sure that their kids are getting the education that they deserve." We were greatly encouraged to witness your government's swift follow-up to these comments, with the announcement that a by-election will be held on October 14, 2017 in order to restore a democratically elected board in Vancouver.

However, as evidenced in previously referenced motion, important outliers still remain, and this omission has left us puzzled. On behalf of the BCSTA, and our membership, we call on you to set a date for by-elections in the North Okanagan-Shuswap district so that we may see parity across the province. I further request that these by-elections not be postponed to the general election, set for October of 2018.

Thank you for your consideration of our request. We firmly believe that communities are best served by democratically elected, local boards of education, and request that you act on this imbalance as soon as possible.

Sincerely,

**Gordon Swan**  
*President*  
BC School Trustees Association

cc: BCSTA Member Boards of Education  
BCSTA Board of Directors  
Deputy Minister of Education, Scott MacDonald

August 10, 2017

**The Honourable Rob Fleming**

*Minister of Education*

PO Box 9045, Stn Prov Govt

Victoria, BC V8V 9E2

**Re: Education partner groups request to work cooperatively toward a solution to address school facility requirements**

Dear Minister Fleming,

Representatives of the BCSTA, BCTF, BCPVPA, BCSSA and BCASBO gathered together earlier this week to discuss the urgent school facility needs across our province and to identify both issues of specific importance as well as opportunities for collaborative solutions. We write today to invite you to work with us to achieve the appropriate policy, financial and structural changes needed to address the identified issues.

Over the course of our substantial discussion, a number of areas of need as well as key issues were identified:

- The requirement for school districts to fund up to 50% of the cost of new projects, resulting in projects being awarded on an 'ability to pay' basis or delayed;
- The inadequacy of the Annual Facilities Grant to meet the real repair and maintenance needs of our aging school buildings;
- A need to match school space allocation and design requirements with the evolving educational needs of both students and staff;
- Improved transparency and predictability in the awarding of school construction projects through the Ministry of Education, including a longer range multi-year roll-out plan;
- The elimination of bureaucratic roadblocks and requirements at the provincial and municipal levels to facilitate both the planning and construction of school buildings;
- Further creation of regional or district project offices to help facilitate multiple projects;
- The overall level of funding being provided to undertake new school construction, seismic upgrades, renovations, building replacements and ongoing maintenance.

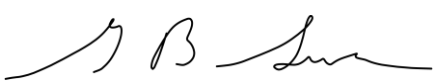
While a number of significant issues were identified, we do want to also acknowledge the current work of Ministry of Education staff to try to improve and expand the approval processes currently in place. The assistance of Shanna Mason and her team has been extremely positive. It will, however, take the support of yourself and the new government as a whole to identify and implement the changes that are required if we are to meet the real facility needs of students, staff and school districts.

We do recognize that the financial and staff resources of the Ministry of Education as well as school districts have limits. Our request is not to simply throw money at the issue, but instead to build a long-term strategic facilities plan that reasonably addresses the issues we have identified. Yes, additional allocations of money and people will be needed, but not without consideration of what can responsibly be provided to address the overall problem in an effective and efficient manner over reasonable timelines.

Our immediate request is to meet with you, Deputy Minister MacDonald and the senior capital planning staff of the Ministry of Education in order to form and empower a broad-based working group to begin finding solutions to the issues we have identified as well as others that will not doubt arise. Your support for such an initiative would be both constructive and appreciated as we look to move forward in a collaborative manner.

Thank you for considering our joint request, and we look forward to hearing from you in the near future. Please do not hesitate to contact us should additional information or clarification be needed.


Sincerely,



**Gordon Swan**  
*President*  
BCSTA



**Glen Hansman**  
*President*  
BCTF



**Kevin Reimer**  
*President*  
BCPVPA



**Tom Longridge**  
*President*  
BCSSA



**Patti Dundas**  
*President*  
BCASBO

cc: Scott MacDonald, Deputy Minister of Education





British Columbia  
School Trustees  
Association

August 14, 2017

By Email

**The Honourable Navdeep Bains**

*Minister of Innovation, Science and Economic Development*

[Navdeep.Bains@parl.gc.ca](mailto:Navdeep.Bains@parl.gc.ca)

House of Commons

Ottawa, Ontario

K1A 0A6, Canada

Dear Minister Bains,

**Re: Canada's Anti-Spam Legislation and Public Schools**

The British Columbia School Trustees Association (BCSTA) serves and supports BC's public boards of education in their key work of improving student achievement.

We appreciate your government's recent decision to delay the implementation of the private right of action under Canada's Anti-Spam Legislation (CASL). We look forward to participating in the CASL review process once it is underway. In the meantime, we would like to share some information with you about the manner in which CASL in its current form negatively impacts the ability of public schools to meaningfully engage with current and prospective students, parents and guardians about activities, resources, services and events related to education.

Public boards of education have had significant challenges complying with Canada's Anti-Spam Legislation (CASL). The difficulty in separating non-commercial messages from messages that may refer, or link to, a fee-based program or cost-recovering educational activity is particularly problematic. Board of Education email content is designed to ensure that current and prospective parents and guardians of students, as well as third parties connected to the school district, are well-informed of initiatives and opportunities that may be available and of interest to them. Some, but not all such emails, will have a commercial component to their content (i.e., a cost-recovery fee for a field trip or program), and, as such, are considered to be "Commercial Electronic Messages" (CEMs) under CASL. Even with a significant investment in technology, staff time and training, (thereby reducing funding available for teaching and learning) the broad scope of CASL's directives make it incredibly difficult for Boards to fully and consistently comply with the legislation as it stands while maintaining a vital communications channel to parents.

Although CASL includes some exemptions, including exemptions for federal and provincial governments and registered charities, there is no clear exemption that would apply to public boards of education.



In 2014, BCSTA's members passed the following resolution about CASL at our annual general meeting:

BE IT RESOLVED: That BCSTA request that the federal government exempt public Boards of Education from Canada's Anti-Spam Legislation (CASL) to allow Boards to continue to share the diverse information parents and guardians need to fully support their child's school and learning experience, and that BCSTA take the motion to the Canadian School Boards Association to seek national endorsement.

We conveyed the above motion to the previous government but to date, we have not received information from the federal government that is responsive to our concerns.

We value the careful consideration that you and your staff will give to our resolution. We look forward to your response and to working closely with you on this important issue over the coming year.

Please note that it is BCSTA's practice to share your formal response with our members.

Sincerely,

A handwritten signature in blue ink, appearing to read 'G B Swan', with a stylized flourish at the end.

**Gordon Swan**

*President*

BC School Trustees Association

cc: BCSTA Member Boards of Education  
BCSTA Board of Directors



August 16, 2017

**The Honourable Rob Fleming**

*Minister of Education*

PO Box 9045, Stn Prov Govt

Victoria, BC V8W 9E2

Dear Minister Fleming,

**RE: BCSTA Motions and Initiatives Regarding Aboriginal Education**

In April 2017, the membership of BCSTA passed a number of motions at our Annual General Meeting regarding changes and initiatives for Aboriginal Education programs across our province. As many of the motions require the support of the Ministry of Education, I want to bring them to your attention and request the opportunity to work with you, First Nations Education Steering Committee (FNESC) and our member boards to bring these needed changes to fruition.

The motions passed by our membership included:

*That BCSTA reiterate its request that the Ministry of Education create a permanent, senior leadership position focused on Aboriginal student success.*

*That BCSTA request the Ministry of Education and Ministry of Finance increase K-12 Aboriginal Education targeted funding to support student success and achievement.*

*That BCSTA request the Ministry of Education ensure that the revised BC Grade 10 - 12 Curriculum includes a required First Peoples course as a graduation requirement.*

*That BCSTA request the Ministry of Education and the Ministry of Finance provide funding to school districts to jointly develop language curriculum with local First Nations to support the local language in their regions and further to provide the funding to implement provincially approved curriculum.*

*That BCSTA recommend that the Ministry of Education work to improve outcomes for Aboriginal students by providing funding to school districts to ensure that teachers have continuous access to in-service related to supporting Aboriginal students.*

*That the BCSTA Board of Directors urge the Ministry of Education and the provincial government to amend the School Act to include Indigenous Parent Clubs under section 8, Parents' Advisory Council, giving them the same official authorization.*

Although Ministry of Education staff were informed of these motions last spring, the pending election and subsequent change in government meant we were unable to pursue any significant discussions about how to realize the changes identified. We hope that now, under your leadership, there can be an opportunity for significant discussion and implementation of positive steps toward improving educational opportunities and outcomes for our Aboriginal students.

I want to also emphasize our desire to work cooperatively with such groups as FNEC and the other education partner groups in forming the way forward. Our belief is that there must be a collaborative approach to both problem solving and new initiatives to ensure success. We would want to see any move to address our recommended policy changes done in cooperation with all of the parties.

On an additional note, BCSTA will also be pursuing additional initiatives at the federal level in support of Aboriginal education and policy under jurisdiction at that level. Our initiatives there are based on the following member motions:

*That BCSTA call upon the provincial and federal governments to fully adopt and implement the United Nations Declaration on the Rights of Indigenous Peoples as the framework for reconciliation in addressing the educational needs of First Nations, Metis and Inuit students.*

*That BCSTA advocate to the federal government to work with Aboriginal leaders to establish a national statutory holiday that celebrates the cultures and histories of the First Nations, Inuit and Metis peoples of Canada.*

Our member representatives look forward to meeting with you and your staff this fall to discuss how best we might accomplish the goals set out above. Although a great deal of work remains to be done, we see considerable hope and opportunity at this time.

Thank you for considering the motions put forward by our member boards. We enthusiastically look forward to initiating discussions and action in the near future.

Sincerely,

A handwritten signature in blue ink, appearing to read "G B Swan".

**Gordon Swan**

*President*

BC School Trustees Association

cc: Scott MacDonald, Deputy Minister of Education  
First Nations Education Steering Committee  
BCSTA Member Boards of Education



August 16, 2017

**Scott MacDonald**

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

Dear Deputy MacDonald,

**RE: BCSTA AGM Motions for Changes in Government Policy**

During BCSTA's spring 2017 Annual General Meeting, our member Boards of Education passed a number of significant resolution calling for changes or additions to government policy as it relates to K-12 public education in BC. Please see the attached list that follows this letter.

Although we had forwarded a listing of our resolutions to the Ministry of Education in April, we did not fully pursue the 'next steps' in light of the pending election and anticipated changes to staffing within the ministry. I write now to restate the importance of the requested changes to our membership, and to request that we set up a process to review the various issues with you and your new executive team.

As you will see, our AGM motions address a large number of topics and requested actions. BCSTA appreciates that there is no single answer or approach that can address all of these items. I would like to suggest that the best initial approach might be a meeting of the BCSTA board of directors with your staff executive team to determine how best we might effectively and efficiently review the motions, as well as the background details. Please be assured that while we will advocate strongly on behalf of our members and their motions, our intent is to work collaboratively with you and the Ministry of Education to find positive solutions and outcomes.

BCSTA prides itself on being a constructive and progressive association. You will undoubtedly hear us advocating strongly on behalf of our members for what we feel is best for the children and youth of this province, and the public education system as a whole. That being said, we are also committed to working with government and the Ministry of Education staff in a productive and respectful manner. We look forward to establishing a strong working relationship with you and your staff as well as Minister Fleming.

Thank you for your consideration of both our member motions and our request to meet in the near future. We look forward to hearing from you as to any possibilities or proposals that you might bring forward.

Sincerely,

A handwritten signature in blue ink, appearing to read 'G B Swan'.

**Gordon Swan**

*President*

BC School Trustees Association

Enclosure

cc: The Honourable Rob Fleming, Minister of Education  
Member Boards of Education

## **BCSTA AGM 2017 Motions Requesting Provincial Policy Change and Action**

1. That the BCSTA Board of Directors urge the government of British Columbia to engage in extensive consultation with BCSTA before considering the implementation of any of the recommendations in the Special Advisor's report on School District No. 83, and further, that the BCSTA Board of Directors request that the government of British Columbia release its responses to the School District No. 83 Special Advisor's Report to all boards of education.
2. That BCSTA advocate for the provincial government to amend the School Act to allow school trustees to take maternity and parental leave without requiring trustees to receive permission from their boards of education to do so.
3. That BCSTA urge the Ministry of Education to revise the Foundation Skills Assessment ("FSA") and other provincial assessment reporting such that individual student results are only available to parents and school-by-school comparisons are not possible. And further, that the Ministry of Education's Advisory Group on Provincial Assessment be reconvened to review the proposal and oversee implementation of the new FSA and reporting model.
4. That BCSTA request that the Ministry of Education, Ministry of Transportation and Infrastructure, and Insurance Corporation of BC initiate a Nighttime Safety Awareness Campaign.
5. That government be urged by BCSTA to develop a robust Public Relations Campaign on the topic of consent to sexual activity. As part of this campaign the topic will be taught to every student in British Columbia, and ensure that funding for training for teachers is available for this purpose.
6. That BCSTA request that the Ministry of Education and the Ministry of Finance review and revise the formula for Community Link and Vulnerable Student Supplement funding with the goal of increasing and enhancing supports for vulnerable students in all school districts.
7. That BCSTA work with the Ministry of Education and the Ministry of Finance to consider strategies to support and address recruitment and retention of teachers, administrators and educational support professionals in rural and remote BC.

8. That BCSTA request that the Minister of Education and the Federal Government provide immediate and interim funding to school districts offering French Immersion and French as a First Language programs to ensure recruitment and retention by: providing increased funding to boards with French Immersion and French as a First Language programs; and, offering student loan forgiveness to teachers who accept teaching positions in French programs in BC.
9. That BCSTA encourage the Ministry of Education to increase funding for the New Teacher Mentoring Project which is jointly sponsored by the Ministry of Education, UBC, BCSSA and BCTF.
10. That BCSTA send a letter to the Ministry of Education requesting that the costs incurred by boards of education from the exempt staff compensation model changes be fully funded with new money by the provincial government.
11. That BCSTA work with the Ministry of Education to establish a working committee in the event that the funding formula for public education comes up for review. The Committee, with representation from the Ministry of Education and the Ministry of Finance, would consult with individual boards of education to identify their school district's unique educational and community needs. This process should precede the work of the Funding Allocation System Technical Review Committee ("TRC") in order to inform the TRC on the priorities and concerns that exist district-by-district, and to assist in the development of a new, fair and equitable funding formula for public education in British Columbia.
12. That BCSTA strongly urge the Ministry of Education and Ministry of Finance to consult with BCSTA, BCASBO and BCSSA through the Funding Allocation System Technical Review Committee to develop a new funding formula that accurately reflects the funding needs of districts.
13. That BCSTA strongly urge the Ministry of Education and Ministry of Finance to commit to delivering all annual operating funds in the single March 15th annual K-12 operating grant funding announcement.
14. That BCSTA request the Ministry of Education and the Ministry of Finance provide adequate funding for student transportation responsive to each school district's unique needs.





August 18, 2017

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

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

Dear Minister Darcy and Minister Fleming,

**RE: BCSTA AGM Motions Regarding Child and Youth Mental Health**

Allow me to begin by acknowledging the importance surrounding the creation of the new Ministry of Mental Health and Addictions. The potential that this devotion of resources has toward improving child and youth mental health within our province is undeniable. Our association looks forward to working with you both on a variety of initiatives and concerns aimed at improving the lives of some of the provinces most vulnerable stakeholders. In order to garner the strongest of outcomes, it is paramount that we tackle these challenges as a combined, united front that spans across ministries and organizations.

During the BC School Trustees Association's spring 2017 Annual General Meeting, our member Boards of Education passed three significant resolutions calling for initiatives and policy changes to help address child and youth mental health and addiction concerns across the province. Had we known the new Ministry of Mental Health and Addictions would be initiated, we would have undoubtedly taken this into consideration as well.

These resolutions were:

1. *That BCSTA urge the Ministry of Education to collaborate with other relevant ministries to develop a provincial strategy for students facing mental health issues.*
2. *That BCSTA urge the Ministry of Education to mandate all BC high schools to adopt an "Incident of Overdose Strategy" that may or may not contain the use of Naloxone kits.*
3. *That BCSTA request the Ministry of Education, the Ministry of Children and Family Development and the Ministry of Health ensure preschool children are assessed and have supports in place for entry into kindergarten.*

BCSTA appreciates and supports the need for an integrated approach to solving the great variety and depth of mental health concerns faced by our children and youth. No single organization, or division of government, can singlehandedly address all of the issues at hand. Our association would like to work with you in a leadership role toward finding and implementing the broad-based solutions required.

My request today is to meet with you so that we may initiate the assembly of an integrated strategic plan aimed at assisting at risk children and youth in BC. Our association, as well as our member boards, are fully committed to this important work that must be done.

Thank you for your consideration of both our member motions and our request to meet in the near future. We look forward to hearing from you as to any possibilities or proposals that you might bring forward.

Sincerely,

A handwritten signature in blue ink, appearing to read 'G B Swan'.

**Gordon Swan**

*President*

BC School Trustees Association

cc     The Honourable Katrine Conroy  
         *Minister of Children and Family Development*

The Honourable Adrian Dix  
*Minister of Health*

Member Boards of Education



British Columbia  
School Trustees  
Association

August 25, 2017

The Honourable Carole James  
*Minister of Finance*  
PO BOX 9048 Stn Prov Govt  
Victoria BC  
V8W 9E2, Canada

Dear Minister James,

**RE: Flexibility and Resourcing in Regard to School District Management Personnel**

The BC School Trustees Association has significant concerns regarding the policy decisions of the previous government applied to the senior leadership teams in school districts. Our concerns are reflected in two motions passed by our membership at last April's Annual General Meeting. The rationale for these two motions is also attached.

1. *Recruitment and Retention of Non-Educator Senior Management Professionals*  
*That BCSTA request that the provincial government provide all school districts with the opportunity and flexibility to organize their senior management positions within the same parameters.*
2. *Equitable Compensation of Non-Educator Management Professionals*  
*That BCSTA advocate to the provincial government and BCPSEA to provide non-educator senior management professionals with compensation that is at least equal to their internal executive team colleagues who are educators.*

While our member Boards of Education accept the joint responsibility to ensure public policy and funds are managed responsibly, we believe the current provincial policies that have been in place for a number of years are unfair to both individual employees and their school districts.

Our request is to meet with you, along with the appropriate management partner organizations, in order to jointly establish an equitable and reasonable alternative to the current restrictions imposed on school districts.

My intent is not to criticize the work of the staff at either the Public Sector Employers' Council (PSEC) or the BC Public School Employers' Association (BCPSEA). They have both done credible and sincere work in both explaining and monitoring the policies they were charged with overseeing. Our concern is with the policies themselves, and the need to find fair, responsible and forward-looking alternatives to replace them.

Under current policy, Boards of Education are prevented from managing and compensating the senior leadership members of their work force appropriately. This includes the ability to hire and assign management staff to meet the needs of the school district, rather than to address imposed arbitrary staffing reductions. In addition, a lack of funding to address compensation and contract issues has put school districts in the position of having to take funds away from student programs in order to address reasonable compensation improvements. The end result has been a diminished work force which is increasingly feeling underappreciated and unsupported. This is not how we want to treat the leaders within the K-12 system; nor is it an appropriate or effective way to manage our school districts.

Thank you for considering both my request to meet, as well as this significant issue for BC's school districts. I believe there may be a number of options on how we can move forward to find collaborative and responsible solutions to the current situation. Our association looks forward to beginning a productive dialogue on this issue.

Sincerely,

A handwritten signature in blue ink, appearing to read "G B Swan".

**Gordon Swan**

*President*

BC School Trustees Association

cc: The Honourable Rob Fleming, Minister of Education  
Christina Zacharuk, CEO PSEC  
Scott MacDonald, Deputy Minister of Education  
Lori Wanamaker, Deputy Minister of Finance  
Renzo del Negro, CEO BCPSEA  
BCSTA Member Boards of Education  
BCSSA  
BCASBO  
BCPVPA



September 1, 2017

**The Honourable Melanie Mark**

*Minister of Advanced Education, Skills and Training*  
PO Box 9080 Stn Prov Govt  
Victoria, BC  
V8W 9E2, Canada

Dear Minister Mark,

**RE: Increased Educational Assistant Training Places at Post-Secondary Institutions**

During the BC School Trustees Association's spring 2017 Annual General Meeting, our member Boards of Education passed a significant resolution calling for increased educational assistant training places at post-secondary institutions.

The motions passed by our membership follows:

*That BCSTA advocate for the Ministry of Advanced Education to enhance and target funding to post-secondary institutions to increase the number of trained Educational Assistants and related para-professionals such as Autism Support Workers and Behaviour Support workers*

Educational assistants and related para-professionals comprise an integral support system for students and teachers. We currently have a shortage of qualified personal, which is reflected throughout the province.

Post-secondary institutions are facing an issue where limited funding is throttling the development of these much needed educational assistants and para-professionals. Colleges are limited in their capacity to train, and on behalf of our member boards of education, I call on you to provide an increase in funding to these institutions, so that we may enhance the numbers of these needed professions in the system and provide BC's public schools with the resources required to ensure a successful learning environment for all students.

Thank you for your consideration of this request. We look forward to hearing from you regarding any possibilities or proposals that you may have surrounding this important concern.

Sincerely,

A handwritten signature in blue ink, appearing to read "G B Swan". The signature is fluid and cursive, with the first letters of each word being capitalized and prominent.

**Gordon Swan**

*President*

BC School Trustees Association

Enclosure

cc: Rob Fleming, Minister of Education  
BCSTA Member Boards of Education

## **27. INCREASED EDUCATIONAL ASSISTANT TRAINING PLACES AT POST-SECONDARY INSTITUTIONS**

**SUBMITTED BY:** SD 44 (North Vancouver)

### **BE IT RESOLVED:**

That BCSTA advocate for the Ministry of Advanced Education to enhance and target funding to post-secondary institutions to increase the number of trained Educational Assistants and related para-professionals such as Autism Support Workers and Behaviour Support workers.

### **RATIONALE:**

Educational Assistants and related para-professionals play an essential role in supporting students and classroom teachers. Presently there is an increasing shortage of qualified personnel throughout the province.

Local colleges that provide training for Educational Assistants and related paraprofessionals have a limited number of training seats and this currently does not meet the needs of the K-12 sector. The increasing number of identified K-12 students with a wide range of complex needs and who require assistance in the classroom, has resulted in a shortage of qualified Educational Assistants and related paraprofessionals.





September 1, 2017

**The Honourable Claire Trevena**

*Minister of Transportation & Infrastructure*

PO Box 9055

Victoria, BC

V8W 9E2, Canada

Dear Minister Trevena,

**RE: Consultation Before BC Ferries Schedule Changes**

During the BC School Trustees Association's spring 2017 Annual General Meeting, our member Boards of Education passed a significant resolution calling for consultation before BC Ferries schedule changes.

The motions passed by our membership follows:

*That BCSTA urge the Ministry of Transportation and Infrastructure to consult with local school districts and the Ministry of Education before implementing any BC Ferries schedule changes to determine if there is any significant impact on students.*

When ferry schedules were changed in the past, often with several sailings being terminated, it was done without consultation with local school districts. The effects of these decisions were widespread, with fieldtrips, travel between schools for social and cultural opportunities, extra-curricular activities and the ability for specialist teachers and guest speakers to visit schools on the islands all being negatively impacted by these changes.

Furthermore, families wanting to take part in activities now need to leave earlier and stay later, and there is now no assurance that students will be able to board ferries due to limited space. This has also impacted bottom lines, with school districts having to pay more for staff time and travel.

Premier John Horgan's mandate letter to you emphasised the government's commitment to ensuring "that children get access to the quality public education they need to succeed..." With respect to the issues outlined above, and in the spirit of that commitment to students, I invite you to work together with potentially impacted local school districts, along with the Ministry of Education, prior to making future changes to the BC Ferries schedule so that we may minimize negative impacts on students.

Thank you for your consideration of this request. We look forward to hearing from you regarding any possibilities or proposals that you may have surrounding this important concern.

Sincerely,

A handwritten signature in blue ink, appearing to read "G B Swan".

**Gordon Swan**

*President*

BC School Trustees Association

Enclosure

cc: BCSTA Member Boards of Education

## **15. CONSULTATION BEFORE BC FERRIES SCHEDULE CHANGES**

**SUBMITTED BY:** SD 71 (Comox Valley)

### **BE IT RESOLVED:**

That BCSTA urge the Ministry of Transportation and Infrastructure to consult with local school districts and the Ministry of Education before implementing any BC Ferries schedule changes to determine if there is any significant impact on students.

### **RATIONALE:**

The ferry schedule was changed and several sailings were eliminated without any consultation process with school districts.

This has meant:

- a) reduced opportunities for students to take part in field trips.
- b) the inability of students to travel between schools to maximize cultural and social opportunities. For example, in School District 71, there was a time when students from Denman Island and Hornby Island could go back and forth between the 2 islands but this is no longer as accessible as it once was.
- c) as a result of the current ferry schedule, senior secondary students are limited in the extra-curricular activities they can access.
- d) there is a reduced ability for specialist teachers and guest speakers to visit the islands.
- e) when planning field trips, there is no assurance that students will be able to board the ferry. For example, schools and parents may spend money for bus transportation and bookings at venues but students may not be able to make it on the ferry as ferry sailings are crowded now that sailings are less frequent. The field trips schools organize that involve ferry travel (e.g. trips to the recreation centres and museums) usually have to start before the start of the school day (e.g. 7:40 am ferry) and end after the school day ends (e.g. 4:30 pm) so there are increased costs to parents and staff. In addition, students are often tired after a long day.
- f) families wanting to take part in activities that are part of their child's learning plans have to leave earlier and stay later if ferry travel is involved.
- g) increased costs to the school district for staff time/travel.
- h) morning ferry traffic is unpredictable as there are large trucks, construction materials etc. on the ferries and this makes it difficult for staff to ensure that they will arrive on time if they travel to work via ferry.



September 6, 2017

**The Honourable Carole James**

*Minister of Finance*

PO Box 9048, Stn Prov Govt  
Victoria, BC V8W 9E2

Dear Minister James,

**RE: BCSTA response to announcement regarding PSEC consultation on BCPSEA**

The BC School Trustees Association (BCSTA) was pleased to hear that you have initiated a review of the governance of the BC Public School Employers' Association (BCPSEA) and the reinstatement of trustee directors to the BCPSEA Board of Directors as part of a governance review of the four major employers' associations. We certainly agree that the time has come for the Public Administrator to be replaced by a permanent governance and oversight structure that reflects Boards of Education as the employer and thus appropriately at the core of the employers' association.

Likewise, we agree that a collaborative, coordinated and informed response to the current situation is needed. It will be critically important that the input of BCSTA and Boards of Education be heard in any considered governance and bylaw changes for BCPSEA. The consultation direction and themes that you provided to the President and CEO of the PSEC Secretariat are a good starting point for what will be an important decision. BCSTA is committed to immediately working with PSEC, BCPSEA, the Ministry of Education and you toward achieving the best overall outcome possible.

We were also encouraged that you noted 'advisory structures' as a component to be considered in the review process. It is our belief that the continuation of a BCSTA based advisory structure for BCPSEA, in addition to the reinstatement of trustees to the BCPSEA Board of Directors, would be appropriate. For our employers' association to function most effectively and efficiently, there must be multiple options for input from school trustees as well as subject matter experts at both the school district and provincial levels. In short, an employers' association that reflects the input of Boards of Education, government and sector experts will best serve us all.

Once again, thank you for your consideration of both our member motions and our request that trustee governance and oversight be returned to BCPSEA as soon as possible. We look forward to meeting with Christina Zacharuk and her team to begin work on this very important matter.

BCSTA is committed to working through both the consultation and consideration processes as quickly as possible. Our hope is that we will have the opportunity to co-create with you a forward thinking solution to the current situation. We look forward to an effective transition for BCPSEA in the near future.

Sincerely,

A handwritten signature in blue ink, appearing to read 'G B Swan'.

**Gordon Swan**

*President*

BC School Trustees Association

cc: The Honourable Rob Fleming, Minister of Education  
The Honourable Adrian Dix, Minister of Health  
The Honourable Judy Darcy, Minister of Mental Health and Addictions  
The Honourable Shane Simpson, Minister of Social Development & Poverty Reduction  
The Honourable Katrine Conroy, Minister of Children and Family Development  
The Honourable Melanie Mark, Minister of Advanced Education, Skills and Training  
Christina Zacharuk, Public Sector Employers' Council Secretariat  
Renzo del Negro, BC Public School Employers' Association  
Scott MacDonald, Deputy Minister of Education  
Member Boards of Education



**Central Okanagan  
Public Schools**

Together We Learn

1940 Underhill Street  
Kelowna, BC V1X 5X7  
Tel. (250) 860-8888 Fax (250) 860-9799  
Website: [www.sd23.bc.ca](http://www.sd23.bc.ca)

## **BOARD OF EDUCATION**

July 18, 2017

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

Dear Minister Fleming,

On behalf of the Board of Education of the Central Okanagan Public Schools, I would like to take this opportunity to congratulate you on your appointment as Minister of Education.

The Board of Education would like to extend an invitation to you to meet with the Board to discuss education initiatives and programs in the Central Okanagan, and to tour various school sites. We realize the value of working collaboratively and believe that it is important that trustees liaise with the Minister in order to share ideas and understand each other's points of view.

Although we are facing some challenges, we are extremely proud of the programs that are available in our district. Several of our programs are quite unique and we would be pleased to share them with you. The Board is prepared to be available whenever you have time in your schedule to visit the Central Okanagan Public Schools.

The Board is looking forward to meeting with you in the near future.

Yours sincerely,

Moyra Baxter  
Board Chair

cc: Central Okanagan Board of Education Trustees  
All Boards of Education c/o BCSTA

### **Board of Education - Trustees**

Moyra Baxter

Christopher L. Gorman

Deb Butler

Lee Mossman

Rolli Cacchioni

Lee-Ann Tiede

Julia Fraser

July 19, 2017

The Honourable Rob Fleming  
Minister of Education  
P.O. Box 9045 STN PROV GOVT  
Victoria, BC V8W 9E2

Dear Minister Fleming,

Re: Classroom Enhancement Fund

On behalf of the Board of Education of School District No. 52 (Prince Rupert) I am writing to express our thanks for the provision of funds through the Classroom Enhancement Fund. Our district is one of those with very specific collective agreement language restored by the decision of the Supreme Court of Canada. Funding is a necessity as we address the requirements of our local agreement.

We have previously received the Ministry of Education's commitment that all necessary staffing will be funded. There are many uncertainties, both in the preliminary staffing currently underway and in the final staffing which will be confirmed in September based on actual enrolment. We will look to your leadership to see that this commitment is met as we seek to fulfil our obligations in the collective agreement.

Yours sincerely,



Mrs. Tina Last  
Chair

/hdg

cc: MLA Jennifer Rice  
BCSTA



July 19, 2017

The Honourable Rob Fleming  
Minister of Education  
P.O. Box 9045 STN PROV GOVT  
Victoria, BC V8W 9E2

Dear Minister Fleming,

Re: Mental Health Services

In January 2016 the Select Standing Committee on Children and Youth issued the Final Report, Child and Youth Mental Health in British Columbia entitled "Concrete Actions for Systemic Change." One core recommendation in this report addresses the need for integrated service delivery to support children and youth with mental health issues. In our view, this would involve school districts, health authorities, and child service agencies working together to solve mental health issues and ensure the success of our students.

The report also makes a number of recommendations specific to school districts and for the support of children and youth in rural and remote areas.

We have experienced the challenges that arise from a lack of integration to support child and youth mental health. The development of school-based programs, as recommended in the report, would help to provide the integrated services that our youth require. Additional access to services in rural and remote areas is also required.

There is much work to be done to ensure all of our students can experience good mental health. On behalf of all of our students, we urge you to work toward the implementation of the recommendations in this report.

Yours sincerely,



Mrs. Tina Last  
Chair

cc: MLA Jennifer Rice  
BCSTA

**2017-08** September 5, 2017

By E-mail: One Page

## Consultation Process: Review of Public Sector Employers' Association Governance

The Public Sector Employers' Council Secretariat (PSEC Secretariat) has today advised BCPSEA that the Minister of Finance, as the Minister responsible for the *Public Sector Employers Act*, is commencing a process to wind down the responsibilities of the Public Administrator and "...transition to a structure that continues to deliver good governance consistent with BCPSEA's statutory mandate while restoring a more direct role for elected school trustees."

The PSEC Secretariat has further advised that this process will include a focused consultation with all four of the major public sector employers' associations:

- BCPSEA
- the Health Employers' Association of BC
- the Post-Secondary Employers' Association, and
- the Community Social Services Employers' Association

with a view to identifying potential enhancements to each of the employers' association governance structures, constitutions and bylaws. The process does **NOT** include review of the statutory mandate of the employers' associations, the conduct of public sector bargaining, or membership criteria for employers' associations.

The PSEC Secretariat will engage in targeted consultations with relevant stakeholder groups in each sector to review potential governance structure changes. The consultation with respect to BCPSEA will be facilitated through the BC School Trustees Association (BCSTA). BCSTA has advised us they will be providing an information update to their members which will provide further detail, and will begin discussions with both the PSEC Secretariat and BCPSEA regarding the consultation process.

We are advised that the review and potential changes are intended to be completed prior to the next BCPSEA Annual General Meeting scheduled for late January 2018.

### Questions

If you have any questions, please contact Renzo Del Negro, BCPSEA CEO (604 730 4515; [renzod@bcpssea.bc.ca](mailto:renzod@bcpssea.bc.ca)) or any BCPSEA Government and School District Advisory Committee member.



**ITEM 2**

To: **Board of Education**

From: Chairperson  
Mike Murray

Re: **APPROVAL OF MINUTES**

Date: September 20, 2017  
(Public Board Meeting)

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**Decision**

**RECOMMENDATION:**

**THAT the Minutes of the June 21, 2017 Public Board Meeting be approved as circulated.**

Attachment



**PUBLIC MINUTES OF THE  
BOARD OF EDUCATION MEETING**  
*Wednesday, June 21, 2017 (1:00 PM)*  
*Board Room, District Education Office*

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**IN ATTENDANCE:**

BOARD MEMBERS:

Chairperson – Mike Murray  
Vice Chairperson – Susan Carr  
Trustee – Ken Clarkson  
Trustee – Korleen Carreras  
Trustee – Dave Rempel

STAFF:

Superintendent – Sylvia Russell  
Deputy Superintendent – Laurie Meston  
Secretary Treasurer – Flavia Coughlan  
Senior Manager, Communications – Irena Pochop  
Executive Assistant – Karen Yoxall

ABSENT:

Trustee – Lisa Beare  
Trustee – Eleanor Palis

**A. OPENING PROCEDURES**

1. Call to Order

The meeting was called to order at 1:09 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.

**Moved/Seconded**

THAT the Board approve that for this meeting the Deputy Superintendent act as Acting Secretary Treasurer in the absence of the Secretary Treasurer.

**CARRIED**

2. Correspondence

**Moved/Seconded**

- CSF Press Release
- F. Lento, Chairperson, School District No. 5 (Southeast Kootenay)

The Chairperson requested that correspondence from F. Lento, Chairperson, School District No. 5 (Southeast Kootenay) be moved to Chairperson, Decision Item.

THAT the Board receive the correspondence for information.

**CARRIED**

3. Approval of Agenda

**Moved/Seconded**

**Amendment:**

F. Lento, Chairperson, School District No. 5 (Southeast Kootenay): Move from Correspondence to Chairperson, Decision Item.

THAT the Agenda be approved as amended.

**CARRIED**

- 
4. Invitation for Public Input to matters on the Agenda

## **B. APPROVAL OF MINUTES**

1. May 17, 2017

### **Moved/Seconded**

THAT the Minutes of the May 17, 2017 Public Board meeting be approved as circulated.

**CARRIED**

## **C. PRESENTATIONS**

1. Middle Years Development Instrument

### **Moved/Seconded**

The Director of Instruction presented information on the Middle Years Development Instrument reporting that the MDI questionnaire is completed by children in Grade 4 and 7 and measures areas of development linked to well-being, health and academic achievement.

THAT the Board receive the Middle Years Development Instrument for information.

**CARRIED**

## **D. DELEGATIONS**

## **E. DEFERRED ITEMS**

## **F. DECISION ITEMS**

1. Chairperson
  - a) F. Lento, Chairperson, School District No. 5 (Southeast Kootenay)

Discussion ensued on submitting a letter to the newly appointed provincial government in the fall.

2. Superintendent of Schools
  - a) Amendment to 2017/18 District School Calendars

### **Moved/Seconded**

The Deputy Superintendent reported that an amendment is being requested to the 2017/18 District School Calendar to correct the placement of the November 11, 2017 Remembrance Day statutory holiday from Friday, November 10, 2017 to Monday, November 13, 2017. The Deputy Superintendent further reported that the November 9, 2017 Non-Instructional Day will now occur on Friday, November 10, 2017.

THAT the Board approve the amendment to the District School Calendar, Kanaka Creek School Calendar, and the District Distributed Learning Calendar for 2017/18.

**CARRIED**

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b) Strategic Plan

**Moved/Seconded**

The Superintendent reported that the Strategic Plan has been revised in consultation with school district staff, students and partner groups and is in alignment with the current Ministry of Education guidelines.

THAT the Board approve the Strategic Plan.

**CARRIED**

c) Yennadon Elementary Annex

**Moved/Seconded**

The Superintendent reported that in order to accommodate the larger number of incoming kindergarten students at Yennadon Elementary, South Lillooet Centre, located on the west end of the Yennadon Elementary site, would be re-purposed to house kindergarten divisions.

In accordance with Policy 6600 Naming of School Facilities, it is being proposed that South Lillooet Centre be re-named Yennadon Elementary Annex.

THAT the Board approve that South Lillooet Centre be re-named Yennadon Elementary Annex.

**CARRIED**

**G. INFORMATION ITEMS**

1. Chairperson
2. Superintendent of Schools

a) International Education Program Update

**Moved/Seconded**

Staff from the International Education Department presented an update on the international education program's current structure, its process for placing students, and the marketing strategies that the department uses in student recruitment.

THAT the Board receive the International Education Program Update, for information.

**CARRIED**

The Secretary Treasurer joined the meeting at 1:50 pm.

**F. DECISION ITEMS**

3. Secretary Treasurer

a) 2018/19 Capital Plan

**Moved/Seconded**

The Secretary Treasurer reported that on April 10, 2017 the Ministry of Education issued the 2018/19 Capital Plan Instructions which require the submission of Capital Plans to the Ministry by June 30, 2017.

The Secretary Treasurer reported that the 2018/19 Capital Plan lists projects for the fiscal years 2018/19 to 2022/23. The Secretary Treasurer reviewed submissions for the following programs: Seismic Mitigation Program, School Expansion Program, Major Renovation, Building Envelope Program, School Enhancement Program and Carbon Neutral Capital Program.

THAT the Board approve the 2018/19 Capital Plan for submission to the Ministry of Education.

**CARRIED**

b) 2017/18 Preliminary Budget Bylaw

The Secretary Treasurer reported that on April 26, 2017 the Board approved the preliminary operating budget balancing proposals as outlined in the Preliminary Budget 2017/18 for implementation and incorporation in the Board's Budget Bylaw for 2017/18.

The Secretary Treasurer further reported that on June 21, 2017 the Ministry of Education approved the Classroom Enhancement Fund staffing and overhead submissions and that the Budget Bylaw for 2017/18 has been amended to reflect this funding announcement.

**Moved/Seconded**

1. THAT The Annual Budget Bylaw of the Board for the Fiscal year 2017/18 be given three (3) readings at this meeting. (vote must be unanimous)

**CARRIED**

**Moved/Seconded**

2. THAT the Board of Education of School District No. 42 (Maple Ridge – Pitt Meadows) 2017/18 Annual Budget Bylaw in the amount of \$166,757,478 be:

Read a first time on the 21st day of June, 2017;

Read a second time on the 21st day of June, 2017;

Read a third time, passed and adopted on the 21st day of June, 2017.

**CARRIED**

4. Board Committees

- a) Budget
- b) Finance
- c) Board Policy Development
- d) Education Committee
- e) Aboriginal Education

**G. INFORMATION ITEMS**

2. Superintendent of Schools

b) Superintendents Update

**Moved/Seconded**

The Superintendent reported on school and district activities.

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

**CARRIED**



### 3. Secretary Treasurer

#### a) Trustees' Remuneration

#### **Moved/Seconded**

The Secretary Treasurer reported that on October 8, 2014 the board approved that for the period 2014 to 2019 trustee remuneration be adjusted on an annual basis effective on July 1 each year based on the Metro Vancouver Consumer Price Index differential for the prior year.

THAT the Board receive the trustees' remuneration for 2017/18 for information.

#### **CARRIED**

### 4. Board Committees & Advisory & Advisory Committee Reports

- a) Finance
- b) Budget
- c) Board Policy Development

#### i. Procedure 9200.1 Student Placement

#### **Moved/Seconded**

The Secretary Treasurer reported that Procedure 9200.1: Student Placements has been updated to provide further clarity on the meaning of sibling for grade 8 to 12 registrations.

THAT the Board receive Procedure 9200.1: Student Placement for information.

#### **CARRIED**

- d) Education
- e) Aboriginal Education
- f) Inclusive Education

Trustee Clarkson and Trustee Carreras reported that an overview of the last year, the new LAST booklet and terms of reference for the committee were discussed at the recent meeting.

- g) French Immersion Advisory
- h) District Student Advisory
- i) Round Table with Partner Groups
- j) Facilities Planning

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

### **I. TRUSTEE REPORTS**

#### BCSTA Provincial Council

Trustee Carreras reported that the deadline for submitting motions to the Fall Provincial Council is September 22, 2017.

#### District Parent Advisory Council

The Chairperson reported that Kim Dumore had been re-elected as chair.

#### Municipal Advisory & Accessibility

The Chairperson reported on the recent awards night.

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Maple Ridge-Pitt Meadows Arts Council

Trustee Carreras reported that the annual budget was recently passed and that recruitment is ongoing for an Executive Director.

Good News Items

Trustee Carreras acknowledged National Aboriginal Day, the Board thanked the Deputy Superintendent and wished her well in her retirement and Trustee Rempel reported on a recent teacher retirement event. Trustee Carr reported on a letter to parents and guardians issued by the Provincial Health Officer about substance abuse.

**L. QUESTION PERIOD**

**M. OTHER BUSINESS**

**N. ADJOURNMENT**

**Moved/Seconded**

THAT the Board adjourn the meeting.

**CARRIED**

The Public Board meeting adjourned at 3:08 p.m.

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Mike Murray, Chairperson

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Flavia Coughlan, Secretary Treasurer



**ITEM 3**

To: **Board of Education**

From: Chairperson  
Mike Murray

Re: **YOUTH STRATEGY**

Date: September 20, 2017  
(Public Board Meeting)

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**Information**

**RECOMMENDATION:**

**THAT the Board receive the Youth Strategy presentation by Meghan MacMillan, City of Maple Ridge, for information.**



**ITEM 4**

To: **Board of Education**

From: Budget Committee of the  
Whole

Re: **TERMS OF REFERENCE**

Date: September 20, 2017  
(Public Board Meeting)

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**Decision**

**BACKGROUND/RATIONALE:**

At the Budget Committee of the Whole meeting held on June 21, 2017 the attached Terms of Reference were reviewed by the committee and referred to the Board for approval.

**RECOMMENDATION:**

**THAT the Board approve the Budget Committee of the Whole Terms of Reference.**

Attachment

## Budget Committee of the Whole – Terms of Reference

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

### **The Budget Committee Responsibilities**

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

### **Confidentiality**

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

### **Budget Committee Composition**

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

### **Frequency of Committee Meetings:**

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

### **Minutes**

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

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

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

**ITEM 5**

To: **Board of Education**

From: Finance Committee of the Whole

Re: **AUDITED FINANCIAL STATEMENTS**

Date: September 20, 2017  
(Public Board Meeting)

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**Decision**

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**BACKGROUND/RATIONALE:**

At the recommendation of the Finance Committee of the Whole the attached financial statements for the Board of Education of School District No. 42 (Maple Ridge – Pitt Meadows) for the fiscal year ended June 30, 2017 are presented to the Board for approval (Attachment A).

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, 2017, together with the auditor's report.

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

**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.

## **Operating Fund**

As noted in Schedule 2 of the financial statements, there is no unrestricted operating fund surplus as of June 30, 2017. Please also note that the 2017 budget figures used are the 2016/2017 amended budget; PSAB requires a reconciliation between preliminary and amended budget which can be found in Note 15.

A restricted operating surplus of \$5.19 million exists as of June 30, 2017 (see Note 19). Details of this restricted surplus are outlined in the following table:

<b>Internally Restricted Operating Fund Surplus At June 30th, 2017</b>	
	(\$ millions)
Funds for specific expenditures in 2017/18:	
Targeted funding for aboriginal education	\$ 0.17
School budget balances	0.48
Student learning grant	0.22
Personal professional development	0.15
Financial provisions	0.10
Funds required to complete projects in progress	0.90
Facilities renovations and new classroom set-up	1.30
Purchase order commitments	0.26
Contingency reserve for operating	0.36
	<u>3.94</u>
Use of contingency reserve to fund future budgets:	
Elementary helping teacher	0.04
Utilities bridging	0.10
Support for school growth plans	0.16
Spirit of learning	0.02
Before and after school programming	0.06
Early learning	0.02
Succession planning	0.67
Implementation of strategic facilities plan	0.18
	<u>1.25</u>
<b>Total internally restricted operating fund surplus</b>	<b><u>\$ 5.19</u></b>

With respect to the funding for specific expenditures in 2017/2018 (\$3.94 million), in most cases these expenditures were planned to be incurred in 2016/2017, however for various reasons, the timing of the expenditures was extended into 2017/2018.

The use of contingency reserve to fund future budgets has multiple components. During the 2016/2017 and 2017/2018 preliminary budget processes, operating costs for multi-year projects totaling \$1.25 million were identified. These projects include an elementary helping teacher, school growth plans, the spirit of learning initiative, early learning, succession planning and the implementation of strategic facilities plan recommendations, among others. More details on the use of the contingency reserve can be found in the capital fund section of this report.

## Operating Revenue

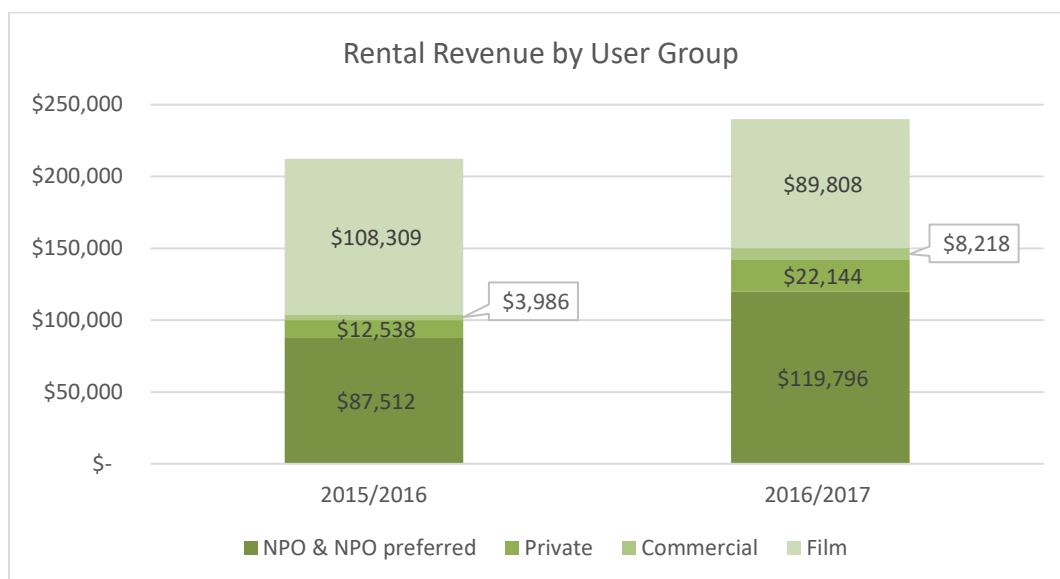
Variances of note in the operating revenue section on Schedule 2A include \$1.14 million of additional Ministry of Education funding. February and May operating grant recalculations resulted in an increased funding (\$0.31 million) from additional students with special needs enrolment and additional enrolment in continuing education and distributed learning (\$0.07 million). The Carbon Tax Grant received was \$0.09 million greater than budget as both the 2015/2016 grant and the 2016/2017 grant were received in the current year. Additionally, a Student Learning Grant for \$0.73 million was announced and received subsequent to the approval of the amended budget. Other miscellaneous grants received total \$0.01 million.

Other provincial grants received are \$0.02 million higher than budget as the Early Years Centre contract was extended for the fourth quarter of 2016/2017. Federal grants received are \$0.01 million higher than budget due to additional Corrections Canada contracts.

Tuition revenue received for non-resident students was \$0.06 million less than budget. Academic programs tuition was \$0.04 million less, cultural programs tuition was \$0.11 million less offset by an increase in medical insurance collected of \$0.09 million. Tuition for Adult High School Completion and tuition for other non-resident students were \$0.05 million greater than budget.

Revenue collected for our Local Education Agreement was \$0.01 million less than budget due to lower than anticipated enrollment. Revenue generation from vending machines in schools was \$0.02 million greater than budget due to higher than anticipated sales, the Partnership Programs revenue was \$0.04 million less than budget for Hairdressing and Framing courses as enrolment and fees collected did not reach the amounts anticipated. Miscellaneous revenue includes the increased recovery of custodial cost for rentals of \$0.04 million. Other miscellaneous grants such as SSEAC, BC Hydro and Academy Fees total \$0.03 million greater than budget. Before and After School Programming fees received were \$0.02 million lower than budget due to less than anticipated participation in new programs which are offset by a decrease in program costs.

Rentals and Leases are up \$0.09 million due to greater demand for community use of district facilities. The graph below shows a comparison of rental revenue by user group for 2015/2016 and 2016/2017.



Investment Income is \$0.01 million greater than budget due to greater amounts invested.



## **Operating Expenditures**

Teacher salaries paid are \$0.83 million less than budgeted due to multiple factors. Unused paid medical leave (\$0.2 million) and long service leave (\$0.16 million) budgets as well as appropriated Aboriginal Education savings (\$0.08 million), teacher vacancies filled by TTOCs (\$0.04 million), lower than anticipated average teacher salary costs and vacancies (\$0.38 million) offset by increased costs for maternity leave top up (-\$0.03 million).

Retired Principals have been required to fill vacancies on a contract basis resulting in \$0.01 million higher than budgeted wages partially offset by lower benefit costs.

Educational Assistant salaries are \$0.04 million below budget likely due to higher than required budgets for Pro-D and leaves taken.

Other professionals salaries are higher than budget (\$0.05 million) due to a salary increases for non-unionized staff partially offset by unused maternity top-up.

Substitutes salaries are \$0.3 million lower than budget. The majority (\$0.25 million) is due to the unavailability of substitutes and TTOCs needed to cover absences related to district events and other absences. The remainder is made up of TTOCs temporarily replacing teacher vacancies (-\$0.04 million), unused TTOC budgets in schools and appropriated at year end (\$0.11 million) as well as contractual release time obligations (-\$0.02 million).

Benefits are \$0.78 million below budget. This is due to lower than estimated benefit costs related to the mix of plans acquired based on the family status of employees enrolled in the plans (\$0.45 million), benefit savings related to unused substitute budgets (\$0.15 million) and the benefit savings related to lower than budgeted wage costs identified above (\$0.18 million).

Variances in the operating services and supplies expense section include lower than budgeted supplies of \$0.98 million and services of \$0.32 million. Positive variances in services and supplies are offset by capital asset purchases or are carried forward as appropriated surplus items. Unused contractual professional development and travel of \$0.25 million will be carried forward to 2017/2018 as required by contracts and board policy.

Utilities expense is lower than budgeted by \$0.21 million which is the result of energy management plan implementation (electricity - \$0.06 million; natural gas - \$0.15 million).

## **Special Purpose Funds**

Special Purpose Funds include funds received from the Ministry of Education or other sources that have been designated for specific purposes. During 2016/2017, \$10.33 million in special purpose fund contributions was received, \$9.80 million was spent or recovered (see Schedule 3A). These amounts are consistent with what occurred in the 2015/2016 year.

As at June 30, 2017, \$2.47 million in Special Purpose Funds remains available for expenditures in future years for designated purposes. Major Special Purpose Funds include School Generated Funds, Annual Facilities Grant, Youth Education Support Fund and Community Link.

## **Capital Fund**

The net value of capital assets (historical cost less accumulated amortization) is \$176.07 million as at June 30, 2017 (see Schedule 4A). Of this amount, \$31.35 million represents net investment in sites, \$133.50 million in buildings and \$11.22 million 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 2016/2017, grants from the Ministry of Education for Bylaw capital projects totaled \$5.12 million (see Schedule 4D).

During 2016/2017, \$3.91 million was spent on capital projects:

- Thomas Haney Secondary building envelope (\$0.55 million),
- Maple Ridge Elementary building envelope (\$0.20 million),
- Westview Secondary rooftop units upgrade (\$0.36 million),
- Maple Ridge Secondary School lighting upgrade (\$0.30 million),
- Lighting upgrades totaling \$1.01 million at Garibaldi Secondary, Pitt Meadows Secondary, Westview Secondary, Albion Elementary, Glenwood Elementary, Highland Park Elementary, Alexander Robinson Elementary, Yennadon Elementary, and District Education Office,
- Roofing replacement projects at Laity View Elementary (\$0.44 million), Yennadon Elementary (\$0.30 million), Fairview Elementary (\$0.14 million) and Highland Park Elementary (\$0.11 million).

The Ministry of Education Restricted Capital Account (shareable capital) is \$1.60 million as at June 30, 2017 (see Schedule 4D), including \$1.4 million allocated to the new elementary school in the Albion area.

The Land Capital Restricted Account (school site acquisition charges) received contributions of \$0.62 million in 2016/2017 and ended the year with a balance of \$5.80 million (see Schedule 4D).

The Local Capital Account reflected spending for board approved uses including MyEdBC implementation (\$0.15 million), staff computers refresh (\$0.09 million), emergency preparedness (\$0.13 million) and the new elementary school in the Albion area (\$0.09 million).

## **Local Capital and Contingency Reserve**

The Local Capital balance as at June 30, 2017 is \$6.52 million (see Schedule 4). The board has approved the use of this fund for specific projects detailed in the table below totaling \$4.09 million.

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. The contingency reserve balance as at June 30, 2017 is \$2.79 million (2% of operating revenue). This reserve has a \$2.43 million local capital contingency reserve component that will be used to fund future unanticipated expenditures that are capital in nature and a \$0.36 million operating contingency reserve component that will be used to fund unanticipated expenditures that are operating in nature.

<b>Local Capital and Contingency Reserve</b> (\$ millions)		
	June 30, 2016	June 30, 2017
<b>Board Approved Uses of Local Capital</b>		
MyEdBC implementation	0.25	0.10
Staff computers refresh	0.10	0.01
Emergency preparedness	0.26	0.13
Facility rental software	0.01	0.01
Energy management plan	1.00	1.23
New elementary school	1.20	2.61
<b>Total Local Capital</b>	<b>2.82</b>	<b>4.09</b>
<b>Contingency Reserve</b>		
For local capital	2.50	2.43
For operating		0.36
<b>Total Contingency Reserve</b>	<b>2.50</b>	<b>2.79</b>

**RECOMMENDATION:**

**THAT THE BOARD approve the Audited Financial Statements of School District No. 42 (Maple Ridge – Pitt Meadows) June 30, 2017.**

Attachment

Audited Financial Statements of

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

June 30, 2017

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

June 30, 2017

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

## MANAGEMENT REPORT

Version: 8671-7925-5942

### Management's Responsibility for the Financial Statements.

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

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

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

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

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

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

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Signature of the Chairperson of the Board of Education

Date Signed

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Signature of the Superintendent

Date Signed

---

Signature of the Secretary Treasurer

Date Signed



KPMG LLP  
32575 Simon Avenue  
Abbotsford BC V2T 4W6  
Canada  
Telephone (604) 854-2200  
Fax (604) 853-2756

## INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of School District No. 42 (Maple Ridge-Pitt Meadows), which comprise the statement of financial position as at June 30, 2017, the statement of operations, changes in net financial assets (debt) and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

### *Management's Responsibility for the Financial Statements*

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

### *Auditors' Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.



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

*Opinion*

In our opinion, the financial statements of School District No. 42 (Maple Ridge-Pitt Meadows) as at and for the year ended June 30, 2017 are prepared, in all material respects, in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

*Emphasis of Matter*

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describes the basis of accounting and the significant differences between such basis of accounting and Canadian public sector accounting standards.

DRAFT

Chartered Professional Accountants

DATE

Abbotsford, Canada



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

## Statement of Financial Position

As at June 30, 2017

	2017 Actual	2016 Actual
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	47,185,558	41,902,318
Accounts Receivable		
Due from Province - Ministry of Education	76,518	73,447
Due from Province - Other	75,114	58,999
Due from LEA/Direct Funding		60,371
Other (Note 3)	556,146	564,525
Portfolio Investments (Note 4)	315,941	302,245
<b>Total Financial Assets</b>	<b>48,209,277</b>	<b>42,961,905</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities		
Other (Note 5)	12,987,496	12,584,163
Unearned Revenue (Note 6)	4,902,339	4,182,860
Deferred Revenue (Note 7)	2,470,443	1,945,045
Deferred Capital Revenue (Note 8)	118,838,791	118,247,176
Employee Future Benefits (Note 9)	7,875,479	7,423,597
<b>Total Liabilities</b>	<b>147,074,548</b>	<b>144,382,841</b>
<b>Net Financial Assets (Debt)</b>	<b>(98,865,271)</b>	<b>(101,420,936)</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Note 11)	176,066,273	176,752,853
Prepaid Expenses	497,321	537,928
<b>Total Non-Financial Assets</b>	<b>176,563,594</b>	<b>177,290,781</b>
<b>Accumulated Surplus (Deficit) (Note 19)</b>	<b>77,698,323</b>	<b>75,869,845</b>

Contractual Obligations and Contingencies (Note 14 and 16)

Approved by the Board

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

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

Statement of Operations

Year Ended June 30, 2017

	2017 Budget (Note 15)	2017 Actual	2016 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	131,763,859	<b>133,374,418</b>	129,394,012
Other	393,551	<b>408,733</b>	287,871
School Site Acquisition Fees		<b>862</b>	757,814
Federal Grants	164,600	<b>178,693</b>	172,620
Tuition	8,915,533	<b>8,905,459</b>	9,044,332
Other Revenue	5,440,265	<b>5,989,229</b>	5,627,876
Rentals and Leases	423,500	<b>511,245</b>	498,732
Investment Income	385,400	<b>501,526</b>	456,050
Amortization of Deferred Capital Revenue	5,328,066	<b>5,338,249</b>	5,357,723
<b>Total Revenue</b>	<b>152,814,774</b>	<b>155,208,414</b>	151,597,030
<b>Expenses (Note 18)</b>			
Instruction	126,982,445	<b>124,624,495</b>	120,070,283
District Administration	5,269,054	<b>4,933,600</b>	4,460,117
Operations and Maintenance	23,366,439	<b>23,320,653</b>	21,507,523
Transportation and Housing	540,965	<b>501,188</b>	817,565
Debt Services			3,947
<b>Total Expense</b>	<b>156,158,903</b>	<b>153,379,936</b>	146,859,435
<b>Surplus (Deficit) for the year</b>	<b>(3,344,129)</b>	<b>1,828,478</b>	4,737,595
<b>Accumulated Surplus (Deficit) from Operations, beginning of year</b>		<b>75,869,845</b>	71,132,250
<b>Accumulated Surplus (Deficit) from Operations, end of year</b>		<b>77,698,323</b>	75,869,845

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

Statement of Changes in Net Financial Assets (Debt)

Year Ended June 30, 2017

	2017 Budget (Note 15)	2017 Actual	2016 Actual
	\$	\$	\$
<b>Surplus (Deficit) for the year</b>	<b>(3,344,129)</b>	<b>1,828,478</b>	<b>4,737,595</b>
<b>Effect of change in Tangible Capital Assets</b>			
Acquisition of Tangible Capital Assets	(5,356,037)	<b>(8,037,984)</b>	(10,896,323)
Amortization of Tangible Capital Assets	8,656,711	<b>8,724,564</b>	8,340,856
<b>Total Effect of change in Tangible Capital Assets</b>	<b>3,300,674</b>	<b>686,580</b>	<b>(2,555,467)</b>
Acquisition of Prepaid Expenses		<b>(497,321)</b>	(537,928)
Use of Prepaid Expenses		<b>537,928</b>	277,620
<b>Total Effect of change in Other Non-Financial Assets</b>	<b>-</b>	<b>40,607</b>	<b>(260,308)</b>
<b>(Increase) Decrease in Net Financial Assets (Debt), before Net Remeasurement Gains (Losses)</b>	<b>(43,455)</b>	<b>2,555,665</b>	<b>1,921,820</b>
<b>Net Remeasurement Gains (Losses)</b>			
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>		<b>2,555,665</b>	<b>1,921,820</b>
<b>Net Financial Assets (Debt), beginning of year</b>		<b>(101,420,936)</b>	<b>(103,342,756)</b>
<b>Net Financial Assets (Debt), end of year</b>		<b>(98,865,271)</b>	<b>(101,420,936)</b>

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

## Statement of Cash Flows

Year Ended June 30, 2017

	2017 Actual	2016 Actual
	\$	\$
<b>Operating Transactions</b>		
Surplus (Deficit) for the year	1,828,478	4,737,595
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	49,564	34,560
Prepaid Expenses	40,607	(260,308)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	403,333	(1,760,253)
Unearned Revenue	719,479	(289,099)
Deferred Revenue	525,398	89,984
Employee Future Benefits	451,882	598,372
Amortization of Tangible Capital Assets	8,724,564	8,340,856
Amortization of Deferred Capital Revenue	(5,338,249)	(5,357,723)
Recognition of Deferred Capital Revenue Spent on Sites	(2,464)	(2,165,182)
<b>Total Operating Transactions</b>	<b>7,402,592</b>	<b>3,968,802</b>
<b>Capital Transactions</b>		
Tangible Capital Assets Purchased	(4,042,629)	(5,589,961)
Tangible Capital Assets -WIP Purchased	(3,995,355)	(5,306,362)
<b>Total Capital Transactions</b>	<b>(8,037,984)</b>	<b>(10,896,323)</b>
<b>Financing Transactions</b>		
Capital Revenue Received	5,932,328	6,187,339
Capital Lease Principal Payments		(296,110)
<b>Total Financing Transactions</b>	<b>5,932,328</b>	<b>5,891,229</b>
<b>Investing Transactions</b>		
Investments in Portfolio Investments	(13,696)	(1,968)
<b>Total Investing Transactions</b>	<b>(13,696)</b>	<b>(1,968)</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>5,283,240</b>	<b>(1,038,260)</b>
<b>Cash and Cash Equivalents, beginning of year</b>	<b>41,902,318</b>	<b>42,940,578</b>
<b>Cash and Cash Equivalents, end of year</b>	<b>47,185,558</b>	<b>41,902,318</b>
<b>Cash and Cash Equivalents, end of year, is made up of:</b>		
Cash	10,435,523	8,192,423
Cash Equivalents	36,750,035	33,709,895
	<b>47,185,558</b>	<b>41,902,318</b>
Supplementary Cash Flow Information (Note 22)		

**SCHOOL DISTRICT No. 42 (Maple Ridge – Pitt Meadows)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2017**

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**NOTE 1      AUTHORITY AND PURPOSE**

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

The impact of this difference on the financial statements of School District No. 42 (Maple Ridge – Pitt Meadows) is as follows:

Statement of Operations for the year ended June 30, 2016 – an increase in annual surplus of \$5,357,723.

Statement of Financial Position at June 30, 2016 – an increase in accumulated surplus and decrease in deferred capital revenue of \$5,357,723.

Statement of Operations for the year ended June 30, 2017 – an increase in annual surplus of \$5,338,249.

Statement of Financial Position at June 30, 2017 – an increase in accumulated surplus and decrease in deferred capital revenue of \$5,338,249.

**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.

**SCHOOL DISTRICT No. 42 (Maple Ridge – Pitt Meadows)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2017**

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

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

Except for portfolio investments in equity instruments quoted in an active market, or items designated by management, that are recorded at fair value, all financial assets and liabilities are recorded at cost or amortized cost and the associated transaction costs are added to the carrying value of these investments upon initial recognition. Transaction costs are incremental costs directly attributable to the acquisition or issue of a financial asset or a financial liability.

Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the statement of remeasurement gains and losses. Upon settlement, the cumulative gain or loss is reclassified from the statement of remeasurement gains and losses and recognized in the statement of operations. Interest and dividends attributable to financial instruments are reported in the statement of operations.

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 except derivatives are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the statement of operations. A write-down of a portfolio investment to reflect a loss in value is not reversed for a subsequent increase in value.

**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. These 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, 2017**

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**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 certain contracts and union agreements.

The School District accrues its obligations and related costs including both vested and non-vested benefits under employee future benefit plans. Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, and death benefits. The benefits cost is actuarially determined using the projected unit credit method pro-rated on service and using management's best estimate of expected salary escalation, termination rates, retirement rates and mortality. The discount rate used to measure obligations is based on the cost of borrowing.

The cumulative unrecognized actuarial gains and losses are amortized over the expected average remaining service lifetime (EARS�) of active employees covered under the plan.

The most recent valuation of the obligation was performed at March 31, 2016 and projected to 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, 2017**

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**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 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, 2017**

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

**k) Prepaid Expenses**

Several insurance policies, maintenance agreements and other payments paid in advance are included as a prepaid expenses. Prepaid expenses are stated at acquisition cost and are expensed over the periods expected to benefit from it.

**l) Internally restricted reserves**

Certain amounts, as approved by the Board are segregated as reserves within the accumulated surplus for future operating and capital purposes. Transfers to and from these reserves are an adjustment to the respective funds when approved.

**m) Revenue Recognition**

Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable.

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 over the useful life of the related assets.

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

The accounting treatment for restricted contributions is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met unless the transfer contains a stipulation that meets the criteria for liability recognition in which case the transfer is recognized as revenue over the period that the liability is extinguished. See Note 2(a) for the impact of this policy on these financial statements.

**SCHOOL DISTRICT No. 42 (Maple Ridge – Pitt Meadows)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2017**

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**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 added to the deferred revenue balance.

**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, 2017**

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**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**

	<b>June 30, 2017</b>	<b>June 30, 2016</b>
Due from Federal Government	\$ 193,927	\$ 148,130
Due from Other Educational Institutions	57,789	51,824
Due from school parent advisory councils	7,217	50,235
Due from rental agreements	2,697	4,896
Other	294,516	309,440
	<b>\$ 556,146</b>	<b>\$ 564,525</b>

**NOTE 4 PORTFOLIO INVESTMENTS**

	<b>June 30, 2017</b>	<b>June 30, 2016</b>
<b>Cost and Amortized Cost</b>		
Term deposits	\$ 174,843	\$ 173,498
	<b>174,843</b>	<b>173,498</b>
<b>Fair Market Value</b>		
Core bond fund	71,944	65,156
Canadian equity fund	34,102	34,006
U. S. equity fund	17,391	14,491
International equity fund	17,661	15,094
	<b>141,098</b>	<b>128,747</b>
<b>Total Portfolio Investments</b>	<b>\$ 315,941</b>	<b>\$ 302,245</b>

**SCHOOL DISTRICT No. 42 (Maple Ridge – Pitt Meadows)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2017**

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**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 1.40% (2016: 1.35%).

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

	<u>June 30, 2017</u>	<u>June 30, 2016</u>
Trade payables	\$ 4,098,489	\$ 4,259,172
Salaries and benefits payable	6,984,284	6,606,051
Accrued vacation pay	1,255,402	1,196,031
Other	649,321	522,909
	<u><b>\$ 12,987,496</b></u>	<u><b>\$ 12,584,163</b></u>

**NOTE 6**      **UNEARNED REVENUE**

	<u>June 30, 2017</u>	<u>June 30, 2016</u>
Balance, beginning of year	\$ 4,182,860	\$ 4,471,959
Tuition fees received	8,993,270	7,844,459
Tuition fees recognized as revenue	(8,273,791)	(8,133,558)
<b>Balance, end of year</b>	<u><b>\$ 4,902,339</b></u>	<u><b>\$ 4,182,860</b></u>

**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.

	<u>June 30, 2017</u>	<u>June 30, 2016</u>
Balance, beginning of year	\$ 1,945,045	\$ 1,855,061
Grants received:		
Provincial grants	5,557,496	4,123,548
Other grants	4,740,985	4,653,128
Investment income	26,960	9,329
Subtotal	<u>10,325,441</u>	<u>8,786,005</u>
Revenue recognized	<u>(9,800,043)</u>	<u>(8,696,021)</u>
<b>Balance, end of year</b>	<u><b>\$ 2,470,443</b></u>	<u><b>\$ 1,945,045</b></u>

**SCHOOL DISTRICT No. 42 (Maple Ridge – Pitt Meadows)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2017**

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**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.

	<b>June 30, 2017</b>	<b>June 30, 2016</b>
<b><u>Deferred capital revenue subject to amortization</u></b>		
Balance, beginning of year	\$ 110,952,855	\$ 112,089,930
Transfers from deferred revenue – capital additions	2,445,588	4,220,648
Amortization of deferred capital revenue	(5,338,249)	(5,357,723)
<b>Balance, end of year</b>	<b>\$ 108,060,194</b>	<b>\$ 110,952,855</b>
 <b><u>Deferred capital revenue – Work in Progress</u></b>		
Work in Progress, beginning of year	\$ 549,278	\$ 542,767
Transfer in from deferred revenue – work in progress	3,907,615	4,227,159
Transfer to spent deferred capital	(2,445,588)	(4,220,648)
<b>Balance, end of year</b>	<b>\$ 2,011,305</b>	<b>\$ 549,278</b>
 <b><u>Deferred capital revenue – Unspent portion</u></b>		
Unspent Deferred Capital, beginning of year	\$ 6,745,043	\$ 6,950,045
Provincial Grant – Ministry of Education	5,120,621	5,492,646
Other	687,950	564,050
Investment Income	123,757	130,643
Transfer to Deferred Capital Revenue – Work in Progress	(3,907,615)	(4,227,159)
Transfer to Deferred Capital Revenue – Site Purchases	(2,464)	(2,165,182)
<b>Balance, end of year</b>	<b>\$ 8,767,292</b>	<b>\$ 6,745,043</b>
 <b>Total deferred capital revenue balance, end of year</b>	<b>\$ 118,838,791</b>	<b>\$ 118,247,176</b>

**SCHOOL DISTRICT No. 42 (Maple Ridge – Pitt Meadows)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2017**

**NOTE 9 EMPLOYEE FUTURE BENEFITS**

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

	<b>June 30, 2017</b>	<b>June 30, 2016</b>
<b><i>Reconciliation of Accrued Benefit Obligation</i></b>		
Accrued Benefit Obligation – April 1	\$ 8,269,208	\$ 8,206,854
Service Cost	577,063	605,946
Interest Cost	211,465	190,676
Benefit Payments	(534,873)	(508,640)
Actuarial (Gain) Loss	(387,839)	(225,628)
Accrued Benefit Obligation – March 31	<u>\$ 8,135,024</u>	<u>\$ 8,269,208</u>

<b><i>Reconciliation of Funded Status at End of Fiscal Year</i></b>		
Accrued Benefit Obligation – March 31	\$ 8,135,024	\$ 8,269,208
Funded Status – Surplus (Deficit)	(8,135,024)	(8,269,208)
Employer Contributions After Measurement Date	22,172	56,814
Benefits Expense After Measurement Date	(201,815)	(197,132)
Unamortized Net Actuarial (Gain) Loss	439,188	985,929
Accrued Benefit Asset (Liability) – June 30	<u>\$ (7,875,479)</u>	<u>\$ (7,423,597)</u>

<b><i>Reconciliation of Change in Accrued Benefit Liability</i></b>		
Accrued Benefit Liability – July 1	\$7,423,597	\$ 6,825,226
Net expense for Fiscal Year	952,112	979,139
Employer Contributions	(500,231)	(380,768)
Accrued Benefit Liability – June 30	<u>\$7,875,479</u>	<u>\$ 7,423,597</u>

Components of Net Benefit Expense		
Service Cost	\$ 576,975	\$ 598,725
Interest Cost	216,236	195,873
Amortization of Net Actuarial (Gain) Loss	158,901	184,541
Net Benefit Expense	<u>\$ 952,112</u>	<u>\$ 979,139</u>

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

	<b>June 30, 2017</b>	<b>June 30, 2016</b>
Discount Rate – April 1	2.50%	2.25%
Discount Rate – March 31	2.75%	2.50%
Long Term Salary Growth – April 1	2.5% + seniority	2.50% + seniority
Long Term Salary Growth – March 31	2.5% + seniority	2.50% + seniority
EARSL – March 31	8.8 years	8.8 years

**SCHOOL DISTRICT No. 42 (Maple Ridge – Pitt Meadows)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2017**

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**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, 2017, the School District had nil borrowings (2016: \$nil) under these facilities.

**NOTE 11 TANGIBLE CAPITAL ASSETS**

**June 30, 2017**

<b>Cost:</b>	<b>Balance at July 1, 2016</b>	<b>Additions</b>	<b>Disposals</b>	<b>Transfers (WIP)</b>	<b>Balance at June 30, 2017</b>
Sites	\$ 31,348,414	\$ 2,464	\$ -	\$ -	\$ 31,350,878
Buildings	260,754,947	216,234	-	2,375,004	263,346,185
Buildings – work in progress	549,278	3,924,771	-	(2,375,004)	2,099,045
Furniture & Equipment	9,430,423	1,286,451	(638,314)	-	10,078,560
Vehicles	721,237	386,198	(114,999)	-	992,436
Computer Software	1,286,502	213,204	(60,632)	-	1,439,074
Computer Hardware	6,224,472	2,008,662	(221,036)	-	8,012,098
<b>Total</b>	<b>\$ 310,315,273</b>	<b>\$ 8,037,984</b>	<b>\$ (1,034,981)</b>	<b>\$ -</b>	<b>\$ 317,318,276</b>

<b>Accumulated Amortization:</b>	<b>Balance at July 1, 2016</b>	<b>Additions</b>	<b>Disposals</b>	<b>Balance at June 30, 2017</b>
Buildings	\$ 125,979,727	\$ 5,967,218	\$ -	\$ 131,946,945
Furniture & Equipment	4,561,777	975,449	(638,314)	4,898,912
Vehicles	284,247	85,684	(114,999)	254,932
Computer Software	310,924	272,557	(60,632)	522,849
Computer Hardware	2,425,745	1,423,656	(221,036)	3,628,365
<b>Total</b>	<b>\$ 133,562,420</b>	<b>\$ 8,724,564</b>	<b>\$ (1,034,981)</b>	<b>\$ 141,252,003</b>

**SCHOOL DISTRICT No. 42 (Maple Ridge – Pitt Meadows)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2017**

**NOTE 11 TANGIBLE CAPITAL ASSETS *(Continued)***

**June 30, 2016**

<b>Cost:</b>	<b>Balance at July 1, 2015</b>	<b>Additions</b>	<b>Disposals</b>	<b>Transfers (WIP)</b>	<b>Balance at June 30, 2016</b>
Sites	\$ 29,183,232	\$ 2,165,182	\$ -	\$ -	\$ 31,348,414
Buildings	255,758,950	81,950	-	4,914,047	260,754,947
Buildings – work in progress	660,997	4,802,328	-	(4,914,047)	549,278
Furniture & Equipment	11,491,285	1,629,803	3,715,213	24,548	9,430,423
Furniture & Equipment – work in progress	-	24,548	-	(24,548)	-
Vehicles	689,170	96,490	64,423	-	721,237
Computer Software	487,700	231,491	2,000	569,311	1,286,502
Computer Software – work in progress	89,825	479,486	-	(569,311)	-
Computer Hardware	5,326,902	1,385,045	487,475	-	6,224,472
<b>Total</b>	<b>\$ 303,688,061</b>	<b>\$ 10,896,323</b>	<b>\$ 4,269,111</b>	<b>\$ -</b>	<b>\$ 310,315,273</b>

<b>Accumulated Amortization:</b>	<b>Balance at July 1, 2015</b>	<b>Additions</b>	<b>Disposals</b>	<b>Balance at June 30, 2016</b>
Buildings	\$ 120,088,034	\$ 5,891,693	\$ -	\$ 125,979,727
Furniture & Equipment	7,230,906	1,046,084	3,715,213	4,561,777
Vehicles	278,149	70,521	64,423	284,247
Computer Software	135,504	177,420	2,000	310,924
Computer Hardware	1,758,082	1,155,138	487,475	2,425,745
<b>Total</b>	<b>\$ 129,490,675</b>	<b>\$ 8,340,856</b>	<b>\$ 4,269,111</b>	<b>\$ 133,562,420</b>

<b>Net Book Value:</b>	<b>June 30, 2017</b>	<b>June 30, 2016</b>
Sites	\$ 31,350,878	\$ 31,348,414
Buildings	131,399,240	134,775,220
Buildings – work in progress	2,099,045	549,278
Furniture & Equipment	5,179,648	4,868,646
Vehicles	737,504	436,990
Computer Software	916,225	975,578
Computer Hardware	4,383,733	3,798,727
<b>Total</b>	<b>\$ 176,066,273</b>	<b>\$ 176,752,853</b>



**SCHOOL DISTRICT No. 42 (Maple Ridge – Pitt Meadows)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2017**

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**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, 2015, the Teachers' Pension Plan has about 45,000 active members and approximately 36,000 retired members. As of December 31, 2015, the Municipal Pension Plan has about 189,000 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 is then adjusted to the extent there is amortization of any funding deficit.

The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2014, indicated a \$449 million surplus for basic pension benefits on a going concern basis. The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2015, indicated a \$2,224 million funding surplus for basic pension benefits on a going concern basis.

The School District paid \$12,428,187 for employer contributions to the plans for the year ended June 30, 2017 (2016: \$13,411,275).

The next valuation for the Teachers' Pension Plan will be as at December 31, 2017, with results available in 2018. 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, 2017**

**NOTE 14 CONTRACTUAL OBLIGATIONS**

The School District has entered into a number of multiple-year contracts for the delivery of services and 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.

	<u>2018</u>	<u>Thereafter</u>
Capital commitments	<u>\$ 2,997,665</u>	<u>\$ Nil</u>

**NOTE 15 BUDGET FIGURES**

Budget figures included in the financial statements were approved by the Board through the adoption of the amended annual budget on February 22, 2017.

As the 2016/17 Amended Annual Budget is used for comparative purposes a reconciliation between the 2016/17 Annual and the 2016/17 Amended Annual budgets is provided.

	<u>Annual Budget</u>	<u>Amended Annual Budget</u>	<u>Change</u>
<b>Statement 2</b>			
Revenues			
Provincial Grants			
Ministry of Education	\$ 128,915,038	\$ 131,763,859	\$ 2,848,821
Other	307,851	393,551	85,700
Federal Grants	137,170	164,600	27,430
Tuition	7,887,146	8,915,533	1,028,387
Other Revenue	5,160,832	5,440,265	279,433
Rentals and Leases	420,109	423,500	3,391
Investment Income	422,665	385,400	(37,265)
Amortization of Deferred Capital Revenue	5,304,044	5,328,066	24,022
Total Revenue	<u>148,554,855</u>	<u>152,814,774</u>	<u>4,259,919</u>
Expenses			
Instruction	123,466,426	126,982,445	3,516,019
District Administration	5,016,866	5,269,054	252,188
Operations and Maintenance	22,507,152	23,366,439	859,287
Transportation and Housing	393,615	540,965	147,350
Debt Services	9,872		(9,872)
Total Expense	<u>151,393,931</u>	<u>156,158,903</u>	<u>4,764,972</u>
Net Revenue (Expense)	(2,839,076)	(3,344,129)	(505,053)
Budgeted Allocation of Surplus		4,131,247	4,131,247
<b>Budgeted Surplus (Deficit) for the year</b>	<u><b>\$ (2,839,076)</b></u>	<u><b>\$ 787,118</b></u>	<u><b>\$ 3,626,194</b></u>

**SCHOOL DISTRICT No. 42 (Maple Ridge – Pitt Meadows)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2017**

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**NOTE 15 BUDGET FIGURES *(Continued)***

**Statement 4**

Surplus (Deficit for the year)	\$ (2,839,076)	\$ (3,344,129)	\$ (505,053)
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(3,558,697)	(5,356,037)	(1,797,340)
Amortization of Tangible Capital Assets	7,972,279	8,656,711	684,432
Total Effect of change in Tangible Capital Assets	<u>4,413,582</u>	<u>3,300,674</u>	<u>(1,112,908)</u>
(Increase) Decrease in Net Financial Assets (Debt)	\$ 1,574,506	\$ (43,455)	\$ (1,617,961)

**NOTE 16 CONTINGENCIES**

In the normal course of business, lawsuits and claims have been brought against the School District. The School District contests these lawsuits and claims. Management believes that the results of any pending legal proceeding will not have a material effect on the financial position of the School District.

**NOTE 17 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, 2017, a liability is not reasonably determinable (2016: nil).

**NOTE 18 EXPENSE BY OBJECT**

	<u>June 30, 2017</u>	<u>June 30, 2016</u>
Salaries and benefits	\$ 127,194,789	\$ 122,125,075
Services and supplies	17,460,583	16,389,557
Interest	-	3,947
Amortization	8,724,564	8,340,856
	<u>\$ 153,379,936</u>	<u>\$ 146,859,435</u>

**SCHOOL DISTRICT No. 42 (Maple Ridge – Pitt Meadows)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2017**

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**NOTE 19 ACCUMULATED SURPLUS**

	<b>June 30, 2017</b>	<b>June 30, 2016</b>
<b>Operating Fund Accumulated Surplus</b>		
Internally Restricted (appropriated) by the Board for:		
Targeted funding for aboriginal education	\$ 166,073	\$ 189,889
School budget balances	478,937	499,938
Student learning grant	219,527	-
Personal professional development	150,281	164,695
Financial provisions	100,000	50,000
Funds required to complete projects in progress	900,811	807,612
Facilities renovations and new classroom set-up	1,297,872	-
Purchase order commitments	260,530	672,868
Use of contingency reserve to fund future budgets	1,252,437	2,917,512
Contingency reserve for operating	360,000	-
<b>Total Operating Internally Restricted</b>	<b>5,186,468</b>	<b>5,302,514</b>
<b>Unrestricted</b>	<b>-</b>	<b>-</b>
<b>Total Operating Fund Accumulated Surplus</b>	<b>5,186,468</b>	<b>5,302,514</b>
<b>Capital Fund Accumulated Surplus</b>		
Contingency reserve for local capital	2,419,635	2,488,906
Budgeted use of local capital for 2016/17	-	1,535,855
Budgeted use of local capital for 2017/18	1,485,180	91,844
Budgeted use of local capital for new schools	2,612,260	1,200,000
Invested in capital assets	65,994,780	65,250,726
<b>Total Capital Fund Accumulated Surplus</b>	<b>72,511,855</b>	<b>70,567,331</b>
<b>Total Accumulated Surplus</b>	<b>\$ 77,698,323</b>	<b>\$ 75,869,845</b>

**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, 2017**

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**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 to an institution if a customer or counterparty to a financial instrument fails to meet its contractual obligations. Such risks arise principally from certain financial assets held consisting of cash, amounts receivable and investments.

The School District is exposed to credit risk in the event of non-performance by a borrower. This risk is mitigated as most amounts receivable are due from the Province and are collectible.

It is management's opinion that the School District is not exposed to significant credit risk associated with its cash deposits and investments as they are placed in 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.

**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, 2017**

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**NOTE 22     SUPPLEMENTARY CASH FLOW INFORMATION**

	<b>June 30, 2017</b>	<b>June 30, 2016</b>
Interest paid	\$       -	\$   3,947
Interest received	612,803	592,936
Capital lease buyout	-	140,245

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

Schedule 1 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund

Year Ended June 30, 2017

	<b>Operating Fund</b>	<b>Special Purpose Fund</b>	<b>Capital Fund</b>	<b>2017 Actual</b>	2016 Actual
	\$	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	5,302,514		70,567,331	<b>75,869,845</b>	71,132,250
<b>Changes for the year</b>					
Surplus (Deficit) for the year	4,474,707	416,499	(3,062,728)	<b>1,828,478</b>	4,737,595
Interfund Transfers					
Tangible Capital Assets Purchased	(3,246,070)	(416,499)	3,662,569	-	
Local Capital	(1,344,683)		1,344,683	-	
<b>Net Changes for the year</b>	<b>(116,046)</b>	<b>-</b>	<b>1,944,524</b>	<b>1,828,478</b>	<b>4,737,595</b>
<b>Accumulated Surplus (Deficit), end of year - Statement 2</b>	<b>5,186,468</b>	<b>-</b>	<b>72,511,855</b>	<b>77,698,323</b>	75,869,845

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

## Schedule of Operating Operations

Year Ended June 30, 2017

	2017 Budget (Note 15) \$	2017 Actual \$	2016 Actual \$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	127,203,369	128,346,661	123,900,928
Other	393,551	408,733	287,871
Federal Grants	164,600	178,693	172,620
Tuition	8,915,533	8,905,459	9,044,332
Other Revenue	984,902	1,007,223	894,898
Rentals and Leases	423,500	511,245	498,732
Investment Income	380,000	388,521	349,947
<b>Total Revenue</b>	<b>138,465,455</b>	<b>139,746,535</b>	<b>135,149,328</b>
<b>Expenses</b>			
Instruction	119,035,728	115,798,690	112,110,254
District Administration	5,178,097	4,917,203	4,460,117
Operations and Maintenance	14,247,912	14,054,747	12,789,595
Transportation and Housing	540,965	501,188	817,565
<b>Total Expense</b>	<b>139,002,702</b>	<b>135,271,828</b>	<b>130,177,531</b>
<b>Operating Surplus (Deficit) for the year</b>	<b>(537,247)</b>	<b>4,474,707</b>	<b>4,971,797</b>
<b>Budgeted Appropriation (Retirement) of Surplus (Deficit)</b>	<b>4,131,247</b>		
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	(3,594,000)	(3,246,070)	(2,836,643)
Tangible Capital Assets - Work in Progress			(3,983)
Local Capital		(1,344,683)	(694,509)
Other			(300,047)
<b>Total Net Transfers</b>	<b>(3,594,000)</b>	<b>(4,590,753)</b>	<b>(3,835,182)</b>
<b>Total Operating Surplus (Deficit), for the year</b>	<b>-</b>	<b>(116,046)</b>	<b>1,136,615</b>
<b>Operating Surplus (Deficit), beginning of year</b>		<b>5,302,514</b>	<b>4,165,899</b>
<b>Operating Surplus (Deficit), end of year</b>		<b>5,186,468</b>	<b>5,302,514</b>
<b>Operating Surplus (Deficit), end of year</b>			
Internally Restricted		5,186,468	5,302,514
<b>Total Operating Surplus (Deficit), end of year</b>		<b>5,186,468</b>	<b>5,302,514</b>



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

Schedule of Operating Revenue by Source

Year Ended June 30, 2017

	2017 Budget (Note 15) \$	2017 Actual \$	2016 Actual \$
<b>Provincial Grants - Ministry of Education</b>			
Operating Grant, Ministry of Education	124,723,347	<b>125,033,379</b>	122,156,852
INAC/LEA Recovery	(461,757)	<b>(466,358)</b>	(422,193)
Other Ministry of Education Grants			
Pay Equity	1,874,966	<b>1,874,965</b>	1,874,965
Funding for Graduated Adults	50,000	<b>47,936</b>	136,669
Transportation Supplement	185,990	<b>185,990</b>	
Economic Stability Dividend	73,882	<b>77,045</b>	105,435
Return of Administrative Savings	631,773	<b>631,773</b>	
Carbon Tax Grant	91,000	<b>181,420</b>	
Student Learning Grant		<b>730,150</b>	
Curriculum Implementation			23,450
Miscellaneous	34,168	<b>50,361</b>	25,750
<b>Total Provincial Grants - Ministry of Education</b>	<b>127,203,369</b>	<b>128,346,661</b>	123,900,928
<b>Provincial Grants - Other</b>	<b>393,551</b>	<b>408,733</b>	287,871
<b>Federal Grants</b>	<b>164,600</b>	<b>178,693</b>	172,620
<b>Tuition</b>			
Summer School Fees	44,615	<b>44,530</b>	82,360
Continuing Education	678,745	<b>726,068</b>	793,051
International and Out of Province Students	8,192,173	<b>8,134,861</b>	8,168,921
<b>Total Tuition</b>	<b>8,915,533</b>	<b>8,905,459</b>	9,044,332
<b>Other Revenues</b>			
LEA/Direct Funding from First Nations	477,067	<b>466,358</b>	422,192
Miscellaneous			
Revenue Generation	60,000	<b>83,714</b>	67,548
Partnership Program	136,145	<b>94,400</b>	111,221
Miscellaneous	186,000	<b>257,804</b>	221,362
Transportation Revenue	10,000	<b>8,935</b>	72,575
Before and After School Programming	115,690	<b>96,012</b>	
<b>Total Other Revenue</b>	<b>984,902</b>	<b>1,007,223</b>	894,898
<b>Rentals and Leases</b>	<b>423,500</b>	<b>511,245</b>	498,732
<b>Investment Income</b>	<b>380,000</b>	<b>388,521</b>	349,947
<b>Total Operating Revenue</b>	<b>138,465,455</b>	<b>139,746,535</b>	135,149,328

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

Schedule of Operating Expense by Object  
 Year Ended June 30, 2017

	2017 Budget (Note 15) \$	2017 Actual \$	2016 Actual \$
<b>Salaries</b>			
Teachers	63,731,783	<b>62,901,033</b>	61,102,714
Principals and Vice Principals	6,078,269	<b>6,087,668</b>	5,445,538
Educational Assistants	11,044,406	<b>11,005,059</b>	10,308,411
Support Staff	10,758,808	<b>10,750,347</b>	10,370,109
Other Professionals	3,950,190	<b>3,997,219</b>	3,467,112
Substitutes	4,422,955	<b>4,123,574</b>	3,707,070
<b>Total Salaries</b>	<b>99,986,411</b>	<b>98,864,900</b>	94,400,954
<b>Employee Benefits</b>	24,800,444	<b>24,020,598</b>	24,314,008
<b>Total Salaries and Benefits</b>	<b>124,786,855</b>	<b>122,885,498</b>	118,714,962
<b>Services and Supplies</b>			
Services	5,645,044	<b>5,324,749</b>	4,775,914
Student Transportation	604,364	<b>556,486</b>	874,483
Professional Development and Travel	990,387	<b>735,574</b>	610,630
Rentals and Leases	2,116		711
Dues and Fees	149,353	<b>132,110</b>	121,615
Insurance	316,186	<b>321,138</b>	326,874
Supplies	3,986,876	<b>3,006,017</b>	2,645,334
Utilities	2,521,521	<b>2,310,256</b>	2,107,008
<b>Total Services and Supplies</b>	<b>14,215,847</b>	<b>12,386,330</b>	11,462,569
<b>Total Operating Expense</b>	<b>139,002,702</b>	<b>135,271,828</b>	130,177,531

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

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2017

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	48,052,807	70,891	534,393	322,527		2,562,001	<b>51,542,619</b>
1.03 Career Programs	551,637		410,539			26,777	<b>988,953</b>
1.07 Library Services	930,585	28,226		91,658	260	36,934	<b>1,087,663</b>
1.08 Counselling	1,799,126					24,558	<b>1,823,684</b>
1.10 Special Education	7,620,034	1,060,166	9,499,871	1,295,338	140,525	929,482	<b>20,545,416</b>
1.30 English Language Learning	1,157,560					39,661	<b>1,197,221</b>
1.31 Aboriginal Education	352,813	116,116	537,109	45,400	760	24,662	<b>1,076,860</b>
1.41 School Administration		4,466,155		2,161,318	29,106	192,999	<b>6,849,578</b>
1.60 Summer School	315,535	17,745	23,147	34,299			<b>390,726</b>
1.61 Continuing Education				86,101	318,287		<b>404,388</b>
1.62 International and Out of Province Students	2,110,129	204,937		426,607	408,152	20,208	<b>3,170,033</b>
1.64 Other					65,882		<b>65,882</b>
<b>Total Function 1</b>	<b>62,890,226</b>	<b>5,964,236</b>	<b>11,005,059</b>	<b>4,463,248</b>	<b>962,972</b>	<b>3,857,282</b>	<b>89,143,023</b>
<b>4 District Administration</b>							
4.11 Educational Administration				44,382	953,394	20,867	<b>1,018,643</b>
4.40 School District Governance					142,157		<b>142,157</b>
4.41 Business Administration		123,432		458,555	1,063,459	31,487	<b>1,676,933</b>
<b>Total Function 4</b>	<b>-</b>	<b>123,432</b>	<b>-</b>	<b>502,937</b>	<b>2,159,010</b>	<b>52,354</b>	<b>2,837,733</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	10,807			222,404	648,369	28,416	<b>909,996</b>
5.50 Maintenance Operations				5,234,967	226,868	167,162	<b>5,628,997</b>
5.52 Maintenance of Grounds				326,791		18,360	<b>345,151</b>
5.56 Utilities							<b>-</b>
<b>Total Function 5</b>	<b>10,807</b>	<b>-</b>	<b>-</b>	<b>5,784,162</b>	<b>875,237</b>	<b>213,938</b>	<b>6,884,144</b>
<b>7 Transportation and Housing</b>							
7.70 Student Transportation							<b>-</b>
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>62,901,033</b>	<b>6,087,668</b>	<b>11,005,059</b>	<b>10,750,347</b>	<b>3,997,219</b>	<b>4,123,574</b>	<b>98,864,900</b>

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

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2017

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2017 Actual	2017 Budget (Note 15)	2016 Actual
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	51,542,619	11,991,933	63,534,552	2,155,164	65,689,716	66,978,376	64,078,190
1.03 Career Programs	988,953	243,819	1,232,772	499,264	1,732,036	1,726,528	1,665,310
1.07 Library Services	1,087,663	258,198	1,345,861	116,364	1,462,225	1,590,746	1,518,623
1.08 Counselling	1,823,684	402,591	2,226,275	87,528	2,313,803	2,270,445	2,024,302
1.10 Special Education	20,545,416	5,263,348	25,808,764	353,311	26,162,075	26,687,361	24,975,742
1.30 English Language Learning	1,197,221	274,923	1,472,144	11,396	1,483,540	1,824,308	1,798,402
1.31 Aboriginal Education	1,076,860	272,792	1,349,652	103,574	1,453,226	1,650,009	1,325,964
1.41 School Administration	6,849,578	1,826,849	8,676,427	249,595	8,926,022	9,240,553	8,337,742
1.60 Summer School	390,726	59,647	450,373	12,910	463,283	464,601	438,897
1.61 Continuing Education	404,388	56,231	460,619	181,397	642,016	688,182	676,508
1.62 International and Out of Province Students	3,170,033	688,098	3,858,131	1,473,927	5,332,058	5,623,181	5,244,516
1.64 Other	65,882	18,425	84,307	54,383	138,690	291,438	26,058
<b>Total Function 1</b>	<b>89,143,023</b>	<b>21,356,854</b>	<b>110,499,877</b>	<b>5,298,813</b>	<b>115,798,690</b>	<b>119,035,728</b>	<b>112,110,254</b>
<b>4 District Administration</b>							
4.11 Educational Administration	1,018,643	311,256	1,329,899	335,637	1,665,536	1,630,221	1,400,957
4.40 School District Governance	142,157	3,003	145,160	144,901	290,061	345,749	243,581
4.41 Business Administration	1,676,933	475,060	2,151,993	809,613	2,961,606	3,202,127	2,815,579
<b>Total Function 4</b>	<b>2,837,733</b>	<b>789,319</b>	<b>3,627,052</b>	<b>1,290,151</b>	<b>4,917,203</b>	<b>5,178,097</b>	<b>4,460,117</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	909,996	198,978	1,108,974	651,055	1,760,029	1,613,216	1,440,289
5.50 Maintenance Operations	5,628,997	1,593,859	7,222,856	1,374,574	8,597,430	8,783,209	8,344,501
5.52 Maintenance of Grounds	345,151	81,588	426,739	317,444	744,183	674,751	532,726
5.56 Utilities	-	-	-	2,953,105	2,953,105	3,176,736	2,472,079
<b>Total Function 5</b>	<b>6,884,144</b>	<b>1,874,425</b>	<b>8,758,569</b>	<b>5,296,178</b>	<b>14,054,747</b>	<b>14,247,912</b>	<b>12,789,595</b>
<b>7 Transportation and Housing</b>							
7.70 Student Transportation	-	-	-	501,188	501,188	540,965	817,565
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>501,188</b>	<b>501,188</b>	<b>540,965</b>	<b>817,565</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>98,864,900</b>	<b>24,020,598</b>	<b>122,885,498</b>	<b>12,386,330</b>	<b>135,271,828</b>	<b>139,002,702</b>	<b>130,177,531</b>

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

Schedule of Special Purpose Operations

Year Ended June 30, 2017

	2017 Budget (Note 15) \$	2017 Actual \$	2016 Actual \$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	4,560,490	5,026,155	4,085,715
Other Revenue	4,369,600	4,746,928	4,602,761
Investment Income	5,400	26,960	7,545
<b>Total Revenue</b>	<b>8,935,490</b>	<b>9,800,043</b>	<b>8,696,021</b>
<b>Expenses</b>			
Instruction	7,946,717	8,825,805	7,960,029
District Administration	90,957	16,397	
Operations and Maintenance	461,816	541,342	377,072
<b>Total Expense</b>	<b>8,499,490</b>	<b>9,383,544</b>	<b>8,337,101</b>
<b>Special Purpose Surplus (Deficit) for the year</b>	<b>436,000</b>	<b>416,499</b>	<b>358,920</b>
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	(436,000)	(416,499)	(358,920)
<b>Total Net Transfers</b>	<b>(436,000)</b>	<b>(416,499)</b>	<b>(358,920)</b>
<b>Total Special Purpose Surplus (Deficit) for the year</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Special Purpose Surplus (Deficit), beginning of year</b>			
<b>Special Purpose Surplus (Deficit), end of year</b>		<b>-</b>	<b>-</b>

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

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2017

	Annual Facility Grant \$	Learning Improvement Fund \$	Special Education Equipment \$	Scholarships and Bursaries \$	Service Delivery Transformation \$	School Generated Funds \$	Strong Start \$	Ready, Set, Learn \$	OLEP \$
<b>Deferred Revenue, beginning of year</b>	150,266		28,006	188,081	90,957	1,374,160	37,751	8,807	
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	561,550	2,527,470					257,963	49,000	245,550
Other				3,473		4,488,180			
Investment Income	2,898			13,019	1,268		616	199	
	564,448	2,527,470	-	16,492	1,268	4,488,180	258,579	49,199	245,550
<b>Less:</b> Allocated to Revenue	541,342	2,362,179	28,006	62,930	16,397	4,498,280	259,503	46,094	245,550
<b>Deferred Revenue, end of year</b>	<b>173,372</b>	<b>165,291</b>	<b>-</b>	<b>141,643</b>	<b>75,828</b>	<b>1,364,060</b>	<b>36,827</b>	<b>11,912</b>	<b>-</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education	538,444	2,362,179	28,006		15,129		258,887	45,895	245,550
Other Revenue				49,911		4,498,280			
Investment Income	2,898			13,019	1,268		616	199	
	541,342	2,362,179	28,006	62,930	16,397	4,498,280	259,503	46,094	245,550
<b>Expenses</b>									
Salaries									
Teachers		1,431,033						27,727	91,951
Educational Assistants		423,459				12,939	176,349	2,855	
Support Staff	50,985					9,069	5,415		
Substitutes		69,057				17,965	3,680	5,572	7,198
	50,985	1,923,549	-	-	-	39,973	185,444	36,154	99,149
Employee Benefits	231	438,630				2,925	53,812	6,951	22,496
Services and Supplies	280,332		2,608	62,930	4,654	4,379,675	17,869	2,989	118,459
	331,548	2,362,179	2,608	62,930	4,654	4,422,573	257,125	46,094	240,104
<b>Net Revenue (Expense) before Interfund Transfers</b>	<b>209,794</b>	<b>-</b>	<b>25,398</b>	<b>-</b>	<b>11,743</b>	<b>75,707</b>	<b>2,378</b>	<b>-</b>	<b>5,446</b>
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	(209,794)		(25,398)		(11,743)	(75,707)	(2,378)		(5,446)
	(209,794)	-	(25,398)	-	(11,743)	(75,707)	(2,378)	-	(5,446)
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2017

Schedule 3A (Unaudited)

	CommunityLINK	Coding and Curriculum Implementation	Priority Measures	Youth Education Support Fund	TOTAL
	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	3,407			63,610	1,945,045
<b>Add:</b> Restricted Grants					
Provincial Grants - Ministry of Education	540,226	107,075	1,268,662		5,557,496
Other				249,332	4,740,985
Investment Income	499	1,388	4,972	2,101	26,960
	540,725	108,463	1,273,634	251,433	10,325,441
<b>Less:</b> Allocated to Revenue	514,273	48,470	976,181	200,838	9,800,043
<b>Deferred Revenue, end of year</b>	<b>29,859</b>	<b>59,993</b>	<b>297,453</b>	<b>114,205</b>	<b>2,470,443</b>
<b>Revenues</b>					
Provincial Grants - Ministry of Education	513,774	47,082	971,209		5,026,155
Other Revenue				198,737	4,746,928
Investment Income	499	1,388	4,972	2,101	26,960
	514,273	48,470	976,181	200,838	9,800,043
<b>Expenses</b>					
Salaries					
Teachers	32,960		773,601		2,357,272
Educational Assistants	338,652				954,254
Support Staff					65,469
Substitutes			9,117		112,589
	371,612	-	782,718	-	3,489,584
Employee Benefits	98,591		193,463		817,099
Services and Supplies	44,070	44,355		118,920	5,076,861
	514,273	44,355	976,181	118,920	9,383,544
<b>Net Revenue (Expense) before Interfund Transfers</b>	<b>-</b>	<b>4,115</b>	<b>-</b>	<b>81,918</b>	<b>416,499</b>
<b>Interfund Transfers</b>					
Tangible Capital Assets Purchased		(4,115)		(81,918)	(416,499)
	-	(4,115)	-	(81,918)	(416,499)
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

## Schedule of Capital Operations

Year Ended June 30, 2017

	2017 Budget (Note 15)	2017 Actual			2016 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
<b>Revenues</b>					
Provincial Grants					
Ministry of Education		1,602		1,602	1,407,369
Other				-	
School Site Acquisition Fees		862		862	757,814
Federal Grants				-	
Other Revenue	85,763		235,078	235,078	130,217
Investment Income			86,045	86,045	98,558
Amortization of Deferred Capital Revenue	5,328,066	5,338,249		5,338,249	5,357,723
<b>Total Revenue</b>	<u>5,413,829</u>	<u>5,340,713</u>	<u>321,123</u>	<u>5,661,836</u>	<u>7,751,681</u>
<b>Expenses</b>					
Operations and Maintenance				-	
Amortization of Tangible Capital Assets					
Operations and Maintenance	8,656,711	8,724,564		8,724,564	8,340,856
Debt Services					
Capital Lease Interest				-	3,947
<b>Total Expense</b>	<u>8,656,711</u>	<u>8,724,564</u>	<u>-</u>	<u>8,724,564</u>	<u>8,344,803</u>
<b>Capital Surplus (Deficit) for the year</b>	<u>(3,242,882)</u>	<u>(3,383,851)</u>	<u>321,123</u>	<u>(3,062,728)</u>	<u>(593,122)</u>
<b>Net Transfers (to) from other funds</b>					
Tangible Capital Assets Purchased	4,030,000	3,662,569		3,662,569	3,195,563
Tangible Capital Assets - Work in Progress				-	3,983
Local Capital			1,344,683	1,344,683	694,509
Capital Lease Payment				-	300,047
<b>Total Net Transfers</b>	<u>4,030,000</u>	<u>3,662,569</u>	<u>1,344,683</u>	<u>5,007,252</u>	<u>4,194,102</u>
<b>Other Adjustments to Fund Balances</b>					
Tangible Capital Assets Purchased from Local Capital		377,596	(377,596)	-	
Tangible Capital Assets WIP Purchased from Local Capital		87,740	(87,740)	-	
<b>Total Other Adjustments to Fund Balances</b>		<u>465,336</u>	<u>(465,336)</u>	<u>-</u>	
<b>Total Capital Surplus (Deficit) for the year</b>	<u><u>787,118</u></u>	<u><u>744,054</u></u>	<u><u>1,200,470</u></u>	<u><u>1,944,524</u></u>	<u><u>3,600,980</u></u>
<b>Capital Surplus (Deficit), beginning of year</b>		65,250,726	5,316,605	70,567,331	66,966,351
<b>Capital Surplus (Deficit), end of year</b>		<u><u>65,994,780</u></u>	<u><u>6,517,075</u></u>	<u><u>72,511,855</u></u>	<u><u>70,567,331</u></u>



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

Schedule 4A (Unaudited)

Tangible Capital Assets

Year Ended June 30, 2017

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
<b>Cost, beginning of year</b>	31,348,414	260,754,947	9,430,423	721,237	1,286,502	6,224,472	<b>309,765,995</b>
<b>Changes for the Year</b>							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw	1,602						<b>1,602</b>
Deferred Capital Revenue - Other	862						<b>862</b>
Operating Fund			952,622	386,198	53,709	1,853,541	<b>3,246,070</b>
Special Purpose Funds		209,794	132,454		11,743	62,508	<b>416,499</b>
Local Capital		6,440	130,791		147,752	92,613	<b>377,596</b>
Transferred from Work in Progress		2,375,004	70,584				<b>2,445,588</b>
	2,464	2,591,238	1,286,451	386,198	213,204	2,008,662	<b>6,488,217</b>
Decrease:							
Deemed Disposals			638,314	114,999	60,632	221,036	<b>1,034,981</b>
	-	-	638,314	114,999	60,632	221,036	<b>1,034,981</b>
<b>Cost, end of year</b>	31,350,878	263,346,185	10,078,560	992,436	1,439,074	8,012,098	<b>315,219,231</b>
<b>Work in Progress, end of year</b>		2,099,045					<b>2,099,045</b>
<b>Cost and Work in Progress, end of year</b>	31,350,878	265,445,230	10,078,560	992,436	1,439,074	8,012,098	<b>317,318,276</b>
<b>Accumulated Amortization, beginning of year</b>		125,979,727	4,561,777	284,247	310,924	2,425,745	<b>133,562,420</b>
<b>Changes for the Year</b>							
Increase: Amortization for the Year		5,967,218	975,449	85,684	272,557	1,423,656	<b>8,724,564</b>
Decrease:							
Deemed Disposals			638,314	114,999	60,632	221,036	<b>1,034,981</b>
		-	638,314	114,999	60,632	221,036	<b>1,034,981</b>
<b>Accumulated Amortization, end of year</b>		131,946,945	4,898,912	254,932	522,849	3,628,365	<b>141,252,003</b>
<b>Tangible Capital Assets - Net</b>	<b>31,350,878</b>	<b>133,498,285</b>	<b>5,179,648</b>	<b>737,504</b>	<b>916,225</b>	<b>4,383,733</b>	<b>176,066,273</b>

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

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2017

	<b>Buildings</b>	<b>Furniture and Equipment</b>	<b>Computer Software</b>	<b>Computer Hardware</b>	<b>Total</b>
	\$	\$	\$	\$	\$
<b>Work in Progress, beginning of year</b>	549,278				<b>549,278</b>
<b>Changes for the Year</b>					
Increase:					
Deferred Capital Revenue - Bylaw	3,837,031				<b>3,837,031</b>
Deferred Capital Revenue - Other		70,584			<b>70,584</b>
Local Capital	87,740				<b>87,740</b>
	<u>3,924,771</u>	<u>70,584</u>	<u>-</u>	<u>-</u>	<u><b>3,995,355</b></u>
Decrease:					
Transferred to Tangible Capital Assets	2,375,004	70,584			<b>2,445,588</b>
	<u>2,375,004</u>	<u>70,584</u>	<u>-</u>	<u>-</u>	<u><b>2,445,588</b></u>
<b>Net Changes for the Year</b>	<u>1,549,767</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u><b>1,549,767</b></u>
<b>Work in Progress, end of year</b>	<u><b>2,099,045</b></u>	<u><b>-</b></u>	<u><b>-</b></u>	<u><b>-</b></u>	<u><b>2,099,045</b></u>

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

Deferred Capital Revenue

Year Ended June 30, 2017

	<b>Bylaw Capital</b>	<b>Other Provincial</b>	<b>Other Capital</b>	<b>Total Capital</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Deferred Capital Revenue, beginning of year</b>	109,751,346	736,391	465,118	<b>110,952,855</b>
<b>Changes for the Year</b>				
Increase:				
Transferred from Work in Progress	2,375,004	70,584		<b>2,445,588</b>
	2,375,004	70,584	-	<b>2,445,588</b>
Decrease:				
Amortization of Deferred Capital Revenue	5,118,111	29,779	190,359	<b>5,338,249</b>
	5,118,111	29,779	190,359	<b>5,338,249</b>
<b>Net Changes for the Year</b>	(2,743,107)	40,805	(190,359)	<b>(2,892,661)</b>
<b>Deferred Capital Revenue, end of year</b>	<b>107,008,239</b>	<b>777,196</b>	<b>274,759</b>	<b>108,060,194</b>
<b>Work in Progress, beginning of year</b>	549,278			<b>549,278</b>
<b>Changes for the Year</b>				
Increase				
Transferred from Deferred Revenue - Work in Progress	3,837,031	70,584		<b>3,907,615</b>
	3,837,031	70,584	-	<b>3,907,615</b>
Decrease				
Transferred to Deferred Capital Revenue	2,375,004	70,584		<b>2,445,588</b>
	2,375,004	70,584	-	<b>2,445,588</b>
<b>Net Changes for the Year</b>	1,462,027	-	-	<b>1,462,027</b>
<b>Work in Progress, end of year</b>	<b>2,011,305</b>	<b>-</b>	<b>-</b>	<b>2,011,305</b>
<b>Total Deferred Capital Revenue, end of year</b>	<b>109,019,544</b>	<b>777,196</b>	<b>274,759</b>	<b>110,071,499</b>

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

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2017

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
<b>Balance, beginning of year</b>	82,167	1,576,456		5,086,420		<b>6,745,043</b>
<b>Changes for the Year</b>						
Increase:						
Provincial Grants - Ministry of Education	5,120,621					<b>5,120,621</b>
Provincial Grants - Other			70,584			<b>70,584</b>
Investment Income		26,800		96,957		<b>123,757</b>
School Site Acquisition Fees				617,366		<b>617,366</b>
	5,120,621	26,800	70,584	714,323	-	<b>5,932,328</b>
Decrease:						
Transferred to DCR - Work in Progress	3,837,031		70,584			<b>3,907,615</b>
Transferred to Revenue - Site Purchases	1,602			862		<b>2,464</b>
	3,838,633	-	70,584	862	-	<b>3,910,079</b>
<b>Net Changes for the Year</b>	1,281,988	26,800	-	713,461	-	<b>2,022,249</b>
<b>Balance, end of year</b>	<b>1,364,155</b>	<b>1,603,256</b>	<b>-</b>	<b>5,799,881</b>	<b>-</b>	<b>8,767,292</b>



**ITEM 6**

To: **Board of Education**

From: Finance Committee of the  
Whole

Re: **TERMS OF REFERENCE**

Date: September 20, 2017  
(Public Board Meeting)

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**Decision**

**BACKGROUND/RATIONALE:**

At the Finance Committee of the Whole meeting held on June 21, 2017 the attached Terms of Reference were reviewed by the committee and referred to the Board for approval.

**RECOMMENDATION:**

**THAT the Board approve the Finance Committee of the Whole Terms of Reference.**

Attachment

## Finance Committee of the Whole – Terms of Reference

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

### **The Finance Committee Responsibilities**

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

### **Confidentiality**

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

### **Finance Committee Composition**

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

### **Frequency of Committee Meetings:**

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

## **Minutes**

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

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

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



**ITEM 7**

To: **Board of Education**

From: Board Policy Development  
Committee

Re: **RESCISSION OF POLICY JECBA:  
ADMISSION OF NON-RESIDENT  
STUDENTS TO THE INTERNATIONAL  
EDUCATION PROGRAM**

Date: September 20, 2017  
(Public Board Meeting)

**Decision**

---

**BACKGROUND/RATIONALE:**

On April 12, 2017 the Board approved Policy 9325: Education Programs for Non-Residents and received for information Procedure 9325.1: Education Programs for Non-Residents and 9325.2: Education Programs for Non-Residents – Homestay Families.

It is proposed that the following policy now be rescinded:

Policy JECBA: Admission of Non-Resident Students to the International Education Program

**RECOMMENDATION:**

**THAT the Board rescind Policy JECBA: Admission of Non-Resident Students to the International Education Program.**

Attachment



**JECBA  
29/05/01**

**ADMISSION OF NON-RESIDENT STUDENTS  
TO THE INTERNATIONAL EDUCATION PROGRAM**

The Board believes that public schools exist for the education of students whose primary residence is in the District. Non-resident international students must have written authority from the Superintendent, or designate, to be accepted for registration.

- 1.00 All requests from non-resident students for registration or for letters or statements of eligibility and/or acceptance to a school shall be referred to the Superintendent, or designate.
- 1.01 In exercising this authority the Superintendent shall consider such factors as availability of space, program suitability, transportation requirements, and associated legal and funding implications.
- 1.02 Students from other countries must possess a valid Student Visa or Ministerial permit issued by the appropriate Federal Government authority in order to be considered for registration in the District.
- 1.03 The fee schedule is set annually by the Board.

**A. Admission of non-resident international students.**

***Without fee***

Non-resident international persons requesting permission to enrol in School District No. 42 may be accepted without additional fees if they qualify under any of the following and subject to the age qualifications and placement conditions stated later.

The student:

- 1.00 Possesses a Landed Immigrant Visa and is living with a parent or legal guardian who has established and is maintaining a residence within the school district.
- 1.01 Is participating in a recognized, District approved non-profit student exchange program such as that operated by Rotary International.
- 1.02 Possesses a bonafide Student Authorization and is the dependent of a person having an Employment Authorization (only if student's name appears on the permit and valid only to expiry date).
- 1.03 Has applied for Refugee Status and is currently the holder of a "no objection letter" issued by the Canadian Immigration, and student is in the country pending immigration.

## B. Admission of non-resident international students.

### ***With fee***

Non-resident international students who do not qualify for admission to School District No.42 (Maple Ridge-Pitt Meadows) schools without fee may apply for entry provided:

- 1.00 The non-resident international student possesses a District supported Student Visa
- 1.01 The pre-payment of a non-refundable application fee and of a District fee, refundable only under specified circumstances, is received. The fee will be set annually by the Board of School Trustees
- 1.02 Parents sign a declaration that:
  - School District No.42 (Maple Ridge-Pitt Meadows) Board of School Trustees will not be responsible for travel arrangements, accommodation or medical expenses
  - placement in School District No.42 (Maple Ridge-Pitt Meadows) schools will be determined by the Superintendent of Schools and his/her staff
  - the student has a local contact for emergency purposes.
- 1.03 Age qualifications are met
- 1.04 Appropriate application forms prepared by School District No.42 (Maple Ridge-Pitt Meadows) are completed

## C. Age Qualifications

Non-resident international students who are 19 years of age or older are eligible for the School District's Adult Program and are subject to the same fees and conditions of the International Education program for non-resident students.

## D. Placement Conditions for Non-Resident International Students

The School District No. 42 (Maple Ridge-Pitt Meadows) Board reserves the right to determine final school and grade placement. This will depend upon:

- 1.00 Space Availability
  - Enrolment of non-resident international students will be subject to space being available in the immediate and projected (2 years) future.
- 1.01 Previous academic performance
  - as determined by a review of transcripts from the previous three years of study.
- 1.02 English Proficiency
  - If the assessment indicates that a non-resident international student requires English language help and this support is not available at the requested school, School District No.42 (Maple Ridge-Pitt Meadows) reserves the right to place the student in a school which has an appropriate program.
- 1.03 Enrolling Grade
  - School District No. 42 (Maple Ridge-Pitt Meadows) will determine the grade placement of each student based on age, assessment results and previous school experiences. The District then reserves the right to place a non-

resident international student in the school with the most appropriate program and available space.

#### E. Enrolment Procedures

A letter of permission for non-resident international students to enrol in a specific Maple Ridge-Pitt Meadows school will be issued to parents or the student and the receiving school once the requirements have been satisfied. Only after this letter of permission has been given may principals enrol non-resident international students. Students may enrol only in the school specified in the letter.

#### F. Eligibility for Scholarships and Awards

- 1.00 Only Canadian citizens or landed immigrants are eligible for Provincial Scholarship Awards.
- 1.01 Only Canadian citizens or landed immigrants are eligible for School District scholarships, bursaries or prizes.



**ITEM 8**

To: **Board of Education**

From: Facilities Planning Committee  
of the Whole

Re: **TERMS OF REFERENCE**

Date: September 20, 2017  
(Public Board Meeting)

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**Decision**

**BACKGROUND/RATIONALE:**

At the Facilities Planning Committee of the Whole meeting held on June 21, 2017 the attached Terms of Reference were reviewed by the committee and referred to the Board for approval.

**RECOMMENDATION:**

**THAT the Board approve the Facilities Planning Committee of the Whole Terms of Reference.**

Attachment

## Facilities Planning Committee of the Whole– Terms of Reference

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

### **The Facilities Planning Committee Responsibilities**

- Oversee the long-range facilities planning process;
- Review the planning process for new construction;
- Review and ensure that proposed facilities projects are aligned with the school district Strategic Facilities Plan and recommend approval of proposed facilities projects to the Board;
- Receive facilities planning input from education partners and the public.

### **Confidentiality**

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

### **Facilities Committee Composition**

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

### **Frequency of Committee Meetings:**

The Committee shall meet as required.

### **Minutes**

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

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

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



**ITEM 9**

To: **Board of Education**

From: Superintendent  
Sylvia Russell

Re: **SUPERINTENDENT'S UPDATE**

Date: September 20, 2017  
(Public Board Meeting)

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**Information**

**RECOMMENDATION:**

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



To: **Board of Education**

From: Board Policy  
Development Committee

Re: **UPDATE ON POLICIES AND PROCEDURES**

Date: September 20, 2017  
(Public Board Meeting)

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**Information**

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**BACKGROUND/RATIONALE:**

On December 8, 2010, the Board adopted a Board Policy Development policy and associated procedures that guide the policy development and review work of the Board.

From 2011 to present, at the recommendation of the Board Policy Development Committee, the Board:

- adopted sixty-two policies and a bylaw
- rescinded fifty-three policies and three bylaws

The policies, procedures and bylaws adopted by the Board are summarized in the table below.

Current Policies and Bylaws Adopted		
1	2301	Role of the Board
2	2302	Board Delegation of Authority
3	2320	Board Committees and Trustee Representation
4	2400	Board Meeting Proceedings
5	2500	Board Policy Development <i>2500.1 - Board Policy Development (Procedure)</i>
6	2900	Trustee Professional Development and Attendance at Conferences
7	2915	Trustee Elections – Chairperson and Vice-Chairperson <i>2915.1 - Trustee Elections – Elections/Roles/Responsibilities (Procedure)</i>
8	2918	Vice-Chairperson – Elections/Roles/Responsibilities
9	2919	Trustees Code of Conduct
10	2920	Trustees' Remuneration <i>2920.1 - Trustees' Remuneration (Procedure)</i>
11	2925	Trustee Provision of Resources <i>2925.1 - Trustee – General Expense Information (Procedure)</i>
12	3201	Role of the Superintendent of Schools
13	3202	Role of the Secretary Treasurer
14	3901	Maintenance of Order in Schools <i>3901.1 – Maintenance of Order in Schools (Procedure)</i>
15	4203	Budget Planning and Reporting <i>4203.1- Budget Process (Procedure)</i>
16	4204	Contingency Reserve
17	4410	Travel Expenses
18	4415	District Funded Attendance at Functions
19	4435	Scholarships, Bursaries and Student Awards <i>4435.1 - Scholarships, Bursaries and Student Awards (Procedure)</i>

- 20      4600    Purchasing Goods and Services  
               *4600.1 - Purchasing – Methods to Obtain Goods and Services (Procedure)*  
               *4600.2 - Purchasing – Product Standards (Procedure)*  
               *4600.3 - Purchasing – Obtain Vendor Pricing (Procedure)*  
               *4600.4 - Purchasing – Competitive Bidding Process (Procedure)*  
               *4600.5 - Purchasing – Selection of Vendor Bids and Proposals (Procedure)*
- 21      5310    Disposal of Equipment
- 22      5400    Transportation of Students with Special Needs  
               *5400.1 - Student Transportation (Procedure)*  
               *5400.2 - Transportation Registration and Fees (Procedure)*
- 23      5401    Use of Board-Owned Buses/15 Passenger Vans  
               *5401.1 - Use of Board-Owned Buses/15 Passenger Vans (Procedure)*
- 24      5575    Nutrition
- 25      5700.1   Access to and Management of Public Information to the Board
- 26      5700.2   Collection, Protection of and Access to Personal Information of Board Employees
- 27      5700.3   Management of Information of Board Employees
- 28      5700.4   Collection, Protection of and Access to Personal Information of Private Individuals
- 29      5700.5   Management of Personal Information of Private Individuals
- 30      5701    Records and Information Management – General  
               *5701.1 - Records and Information Management - General (Procedure)*  
               *5701.2 - Records and Information Management – Classification Systems Retention Schedule (Procedure)*
- 31      5780    Information Technology and Communication Systems: Appropriate Use  
               *5780.1 - Social Media Guidelines (Procedure)*  
               *5780.2 - Protection of School District Records when Working Away from the Workplace (Procedure)*
- 32      5905    Alcohol – Consumption, Possession and Storage  
               *5905.1 - Alcohol – Consumption, Possession and Storage (Procedure)*
- 33      6425    School Size
- 34      6530    Environmental Sustainability
- 35      6600    Naming of School Facilities
- 36      6801    School Closures
- 37      6810    Disposal of Land or Improvements
- 38      7110    Whistler Blower Protection  
               *7110.1 - Whistler Blower Protection (Procedure)*
- 39      7201    Recruitment and Selection of Personnel  
               *7201.1 - Recruitment and Selection of Senior Tam Positions, Principals, Vice-Principals, and Excluded Staff*  
               *7201.2 - Recruitment and Selection of the Superintendent of Schools*
- 40      7210    Workplace Discrimination or Bullying and Harassment  
               *7210.1 - Workplace Discrimination or Bullying and Harassment Reporting (Procedure)*  
               *7210.2 - Workplace Discrimination or Bullying and Harassment Investigation (Procedure)*
- 41      7213    Conflicts of Interest – District Staff
- 42      7220    Dangerous Weapons
- 43      8801    Course Challenge  
               *8801.1 Course Challenge*
- 44      8901    Field Trips (Including Extra Curricular Activities)  
               *8901.1- Level 1 Field Trips (Including Extra Curricular Activities) (Procedure)*  
               *8901.2 - Level 2 Field Trips (Including Extra Curricula Activities) (Procedure)*
- 45      8912    Independent Directed Studies  
               *8912.1 – Independent Directed Studies (Procedure)*
- 46      9200    School Catchment Areas and Student Placement  
               *9200.1 - Student Placement*
- 47      9325    Education Programs for Non-Residents  
               *9325.1 Education Programs for Non-Residents (Procedure)*  
               *9325.2 Education Programs for Non-Residents – Homestay Families (Procedure)*
- 48      9410    Safe, Caring and Healthy Schools
- 49      9415    Inclusive Schools
- 50      9420    Dangerous Weapons in the Schools
- 51      9430    Physical Restraint and Seclusion in School Settings  
               *9430.1 Physical Restraint and Seclusion in School Settings (Procedure)*
- 52      9500    Student Suspension



53	9510	Flags – Canada and British Columbia
54	9601	Anaphylaxis <i>9601.1 Anaphylaxis (Procedure)</i>
55	9610	Health Care Needs <i>9610.1 Medical Intervention</i> <i>9610.2 Seizures</i> <i>9610.3 Type 1 Diabetes</i>
56	9801	Fees – Hardship <i>9801.1 – Fees – Hardship – Low Income Waiver (Procedure)</i>
57	9925	Non-District Sponsored Activities including Students
58	10400	Community and Commercial Use of School Facilities and Grounds <i>10400.1 - Rental Fees Procedure</i>
59	10510	Board Correspondence
60	10540	Financial or in-Kind Donations
61	10820	Political Activities
62		Student Reporting Order
63		Trustee Elections Bylaw 1-2013/14

As new policies, bylaws or procedures were adopted the following policies and bylaws were rescinded by the Board.

#### **Policies and Bylaws Rescinded in 2011-2017**

1	BHD	Board Member Compensation and Expenses
2	CFA	School Building Administration Positions of Special Responsibility
3	CFCD	Threats
4	CGB	Community Education Administration
5	DBL	Trust Funds
6	DIEA	Audit – School Accounts - DIEA
7	DJC	Purchasing Policy and Procedures
8	DJCA	Purchasing Procedures – Purchases and Activities Resulting in Property Improvements
9	DJFB	Purchasing Procedures – Personal Purchases
10	DLCA	Executive Staff Remuneration and Expenses
11	DNA	Disposal of Land
12	DNB	School Closure
13	ECAB	General Property Damage and Vandalism
14	ECG	Site Development
15	EG	Office Services Management
16	EGB	Clerical Services for Schools
17	EHA	Quickmail/Data Systems – Privacy and Access
18	EHB	Internet and/or District Wide Area Network Use by Employees of the Board
19	EIB	Physical Security of Computing Devices
20	IIAD	Student use of Internet/Computer Facilities
21	JC	Student Attendance Areas
22	JECBB	International Education Program
23	JFCAA	Student Use of Cellular Phones or Paging Devices in Schools
24	JGD	Student Suspension
25	JHCDA	Physical Restraint of Students
26	FB	Facilities Utilization
27	FL	Energy Management Conservation
28	GBEA	Threats
29	GBEC	Employee First Aid (See also Policy JHCB)
30	GDP	Recognition of Retirees

31	IGAH	Family Life Education
32	IGAHA	Alternative Delivery Option for Personal Planning K-7 and Career & Personal Planning 8-12
33	IGCF	Correspondence and Distance Learning Program
34	IHB	Class Space and Facility Limitations
35	INDC	Official School Opening
36	JECB	Admission of Non-Resident Students
37	JF	Appeal Process
38	JFCK	Intimidation, Harassment, Bullying and Violence in Schools
39	JFD	Adult Students Enrolling in Local High Schools
40	JHCB	Student First Aid
41	KGB	Public Conduct on School Property
42	KMI	Relations with Political Organizations
43		Learning Resources (Approved – June 14/06)
44		Proposing a Local School Calendar (Approved – June 14/06)
45		Business Activities (Approved – November 22/06)
46		Community Use of School Facilities and Grounds (2007)
47		Electronic Devices Policy
48		School Size (dated November 25, 2008)
49	4203	Operating Budget
50	7210	Personal / Sexual Harassment
51		<i>7210.1 - Personal/Sexual Harassment (Procedure)</i>
52		Field Trips
53		Fees - Hardship
54	JECBA	Admission of Non Resident Students to the International Education Program
55		Procedural Bylaw – Trustee Remuneration Feb-08
56		Trustee Elections Bylaw 1-2008/09
		Trustee Elections Bylaw 1-2011

## BOARD POLICY DEVELOPMENT COMMITTEE WORK PLAN 2017-2018

The Board Policy Development Committee identified new policies required by law that need to be drafted and presented to the Board. These policies will be given high priority every year. In addition, there are currently forty four old policies that have to be reviewed by the committee for relevance before being presented to the Board to be approved or rescinded. Within this category the committee will focus on the policies required by law, and Board, Purchasing or Facilities related policies.

Based on the priorities outlined above the following work plan was developed by the Board Policy Development Committee.

### EXISTING POLICIES TO BE REVIEWED

- 1 Trustee Elections Bylaw
- 2 School Volunteers (Approved - March 26/08)
- 3 Supervision of Professional Staff (Administrative Officers) - GCMA
- 4 Supervision of Professional Staff (Board Executive Officers) - GCMB
- 5 Evaluation of Professional Staff (Administrative Officers) - GCNA
- 6 Evaluation of Professional Staff (Board Executive Officers) - GCNB
- 7 Employee Contracts and Compensation Plans - GBN
- 8 Student Entry During School Year - JCA
- 9 Student Records – JO

**Policies Required by Law - Code of Conduct Related**

- 10 Student Vandalism - JFA
- 11 Student Dress Code - JFCA
- 12 Student Conduct on School Buses (District Owned Buses) - JFCB
- 13 Student Conduct on School Buses - JFCC
- 14 Student Alcohol, Illegal Substance Use and Intoxicants (See also Policy GBKA) - JFCH
- 15 Student Discipline - JG
- 16 Failure to Attend to Studies or Continued Infractions of School Rules - JGDA

**Board Related Policies**

- 17 Public Information Programs - KB
- 18 News Releases - KBCA

**Other Policies**

- 19 Professional Development (Approved - September 28, 2005)
- 20 School Heritage Archives (Approved - October 29, 2008)
- 21 Revenue Investments - DFA
- 22 District Wide Revenue Generation Activities - DFCA
- 23 Financial Reporting and Administration - School and Donated Funds - DICA
- 24 Video Taping on School Buses - ECAD
- 25 Employees with AIDS and HIV Infection - GBE
- 26 District Health & Wellness - GBEB
- 27 Leave of Absence (Personal - Full Time) - GBP
- 28 School Day – ID
- 29 Work Experience - IGADA
- 30 Food Services Management - Teaching Kitchen - IGADB
- 31 Locally Developed Courses - IGAK
- 32 Fund Raising Activities - IGDF
- 33 Community and Adult Education Programs - IGE
- 34 Home School Learners - JECBAA
- 35 Student Safety – JHF
- 36 Reporting of Suspected Child Abuse - JHFE
- 37 Public Gifts to Schools or the District - KH
- 38 9410: Safe, Caring and Healthy Schools Re: Multiculturalism

**RECOMMENDATION:**

**THAT the Board receive the Board Policy Committee Work Plan 2017 – 2018 for information.**

To: **Board of Education**

From: Trustee  
Korleen Carreras

Re: **MOTIONS TO PROVINCIAL COUNCIL**

Date: September 20, 2017  
(Public Board Meeting)

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**Information**

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**BACKGROUND/RATIONALE:**

BCSTA's Provincial Council meeting is scheduled to take place on October 27 – 28, 2017 in Vancouver.

To provide enough time for motions to be reviewed by the Legislative Committee and for approved motions to be sent out to all boards for review prior to the Provincial Council meeting, submissions must be sent to BCSTA by September 22, 2017.

**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, 2017 Special Closed**

Call to Order	Meeting called to order at 1:06 p.m.
Motion of Exclusion	Approved
Approval of Agenda	Approved as circulated
Decision Item	Approved
Adjournment	Meeting adjourned at 3:45 p.m.

**May 17, 2017 Closed**

Call to Order	Meeting called to order at 1:50 p.m.
Motion of Exclusion	Approved
Approval of Agenda	Approved as amended
Approval of Minutes	Approved as circulated
Superintendent Decision Items	Approved as circulated
Secretary Treasurer Decision Item	Approved as circulated
Superintendent Information Items	Received
Secretary Treasurer Information Item	Received
Superintendent Information Item	Received
Committees	Received
Question Period	Received
Other Business	Received
Adjournment	Meeting adjourned at 4:20 p.m.