

Wednesday, September 23, 2020  
Time: 6:00 p.m.

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*"Leadership and learning are indispensable to each other." John F. Kennedy*

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

### **A. OPENING PROCEDURES**

**ITEM 1**

1. Call to Order
2. Electronic Board Meeting Procedures
3. Correspondence
  - Minister Robinson, Ministry of Municipal Affairs and Housing
  - P. Faoro, President, CUPE BC
  - K. Carreras, Chairperson, School District No. 42 (Maple Ridge-Pitt Meadows)
  - K. Palmer Isaak, Chairperson, School District No. 43 (Coquitlam)
  - R. Zandee, Chairperson, School District No. 53 (Okanagan Similkameen)
  - J. Watters, Chairperson, School District No. 61 (Greater Victoria)
4. Approval of Agenda
5. Invitation for Public Input to matters on the Agenda - *Members of the public can provide input on decision items on the Agenda by emailing [board@sd42.ca](mailto:board@sd42.ca) by no later than 5:30 pm on September 23, 2020. The email subject line should read: INPUT regarding Decision Item. All public input received will be shared with trustees electronically. This agenda item has a time limit of 10 minutes.*

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

1. July 22, 2020 **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.*

**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. 2020/21 Budget Changes **ITEM 3**
  - b) Finance
    - i. Audited Financial Statements **ITEM 4**
  - c) Facilities Planning
  - d) Board Policy Development
    - i. Update on Policies and Procedures **ITEM 5**

- e) Education
- f) Aboriginal Education

## **G. INFORMATION ITEMS**

- 1. Chairperson
- 2. Superintendent of Schools
  - a) Summer Learning Update ITEM 6
  - b) Superintendent's Update ITEM 7
- 3. Secretary Treasurer
- 4. Board Committees & Advisory Committee Reports
  - a) Budget
  - b) Finance
  - c) Facilities Planning
  - d) Board Policy Development
  - e) Education
  - f) Aboriginal Education

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

### **I. TRUSTEE REPORTS**

- 1. District Parent Advisory Council ITEM 8
- 2. Social Policy Advisory Committee ITEM 9
- 3. Youth Planning Table Sub Committee - UPlan ITEM 10
- 4. Ridge Meadows Overdose Community Action Table ITEM 11
- 5. Good News Items

**J. QUESTION PERIOD** – *Question period will be restricted to questions only –statements and debate will not be permitted. Questions, with the exception of Trustee questions, will be limited to one question per person. Members of the public can submit questions for the board by emailing them to [board@sd42.ca](mailto:board@sd42.ca) prior to the start of question period. The email subject line should read: QUESTION PERIOD. All questions received before the start of the question period will be answered in the order they are received. This agenda item has a time limit of 10 minutes; extension is at the discretion of the board.*

## **K. OTHER BUSINESS**

## **L. ADJOURNMENT**

**ITEM 1**

To: **Board of Education**

From: Chairperson  
Korleen Carreras

Re: **OPENING PROCEDURES**

Date: September 23, 2020  
(Public Board Meeting)

**Decision**

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1. *CALL TO ORDER*

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

2. *ELECTRONIC BOARD MEETING PROCEDURES*

For purposes of determining a quorum, at the start of an electronic meeting or during an electronic meeting, the Chairperson shall count as present any trustees who are connected to the meeting by electronic means.

In the absence of pre-circulated material, the Board Chairperson and Officers of the Board as required, shall brief the meeting regarding the matter, or matters before it and shall read the resolution requiring Board consideration and voting.

Voting shall occur by each Trustee identifying him/herself and indicating their vote either for or against the resolution.

3. *CORRESPONDENCE*

- *Minister Robinson, Ministry of Municipal Affairs and Housing*
- *P. Faoro, President, CUPE BC*
- *K. Carreras, Chairperson, School District No. 42 (Maple Ridge-Pitt Meadows)*
- *K. Palmer Isaak, Chairperson, School District No. 43 (Coquitlam)*
- *R. Zandee, Chairperson, School District No. 53 (Okanagan Similkameen)*
- *J. Watters, Chairperson, School District No. 61 (Greater Victoria)*

**RECOMMENDATION:**

**THAT the Board receive the correspondence, for information.**

Attachments

4. APPROVAL OF AGENDA

**RECOMMENDATION:**

**THAT the Agenda be approved as circulated.**

5. INVITATION FOR PUBLIC INPUT TO MATTERS ON THE AGENDA - Members of the public can provide input on decision items on the Agenda by emailing [board@sd42.ca](mailto:board@sd42.ca) by no later than 5:30 p.m. on September 23, 2020. The email subject line should read: INPUT regarding Decision Item. All public input received will be shared with trustees electronically. This agenda item has a time limit of 10 minutes.



September 14, 2020

Ref: 256439

Honourable Lisa Beare, MLA  
 Maple Ridge-Pitt Meadows  
 Bob D'Eith, MLA, and Community Partners  
 104-20130 Lougheed Hwy  
 Maple Ridge BC V2X 2P7

Dear Lisa Beare, Bob D'Eith and Community Partners:

Thank you for your letter regarding a youth supportive housing project in Ridge Meadows. It is wonderful to see this group come together in support of vulnerable youth in your community.

The Supportive Housing Fund was created to deliver projects such as the one you have described, and the Province of British Columbia is excited to join you at the table to develop youth supportive housing for the Ridge Meadows area.

Since forming government in 2017, we have made great progress with our partners on urgently needed housing for the people of Ridge Meadows, delivering hundreds of safe, affordable homes for young families, seniors and other people who have been left behind by the housing crisis. But we also know that after many years of inaction by the previous government there remains much work to do.

The recently opened youth housing project in Chilliwack is a perfect example of what we can accomplish when we work together, and our government is committed to developing similar projects in communities across British Columbia.

BC Housing staff will work with you and various community groups on the details for this proposed project. We recognize that every community is unique, and as we move forward with a proposal for youth supportive housing in your community, we are committed to continuing to engage with you as partners to ensure this important project meets the needs of Ridge Meadows.

Thank you again for writing, and for your ongoing advocacy for the needs of your community.

Sincerely,

Selina Robinson  
 Minister



July 31, 2020

Honourable Selina Robinson  
Minister of Municipal Affairs and Housing  
Parliament Buildings  
Victoria, BC V8V 1X4

**RE: Youth Supportive Housing in Ridge Meadows**

Dear Minister Robinson,

As leaders of the cities of Maple Ridge and Pitt Meadows, School District 42, the Katzie and Kwantlen First Nations, and provincial and federal government representatives, we are writing to demonstrate our support for the development of a youth supportive housing project here in our community as part of the overall housing continuum. We would welcome an opportunity to work with the Province and to access the Supportive Housing Fund.

There are many homeless youth in the Ridge Meadows community, as well as others at risk of homelessness, as they leave situations of abuse, poverty and exploitation, and as some struggle with their mental health and addictions. They are some of the most vulnerable in our community. Providing youth housing with 24/7 wraparound supports would both allow them to overcome the barriers to housing, and provide them with the tools, resources and staff supports they need to succeed.

Young people in our community should always have a safe and secure place to call home, and a supportive housing project similar to that recently funded in the City of Chilliwack would help to alleviate this need. We appreciate and recognize there are processes we must undertake together, and look forward to working through any necessary steps to ensure successful delivery of this much needed service for the youth in our communities.

We, as representatives of all levels of government here in Ridge Meadows, are all in strong support of youth supportive housing for our community moving forward quickly, and look forward to working with the Province on this project.

Sincerely,



Grace George  
Chief, Katzie First Nation



Marilyn Gabriel  
Chief, Kwantlen First Nation



Bill Dingwall  
Mayor, City of Pitt Meadows



Michael Morden  
Mayor, City of Maple Ridge



Korleen Carreras  
Chair, Maple Ridge-Pitt Meadows School District (SD42)



Lisa Beare  
MLA for Maple Ridge-Pitt Meadows



Bob D'Eith  
MLA for Maple Ridge-Mission



Marc Dalton  
MP for Pitt Meadows-Maple Ridge

September 2, 2020

Honourable Rob Fleming  
Minister of Education  
Government of British Columbia

*Via email: [educ.minister@gov.bc.ca](mailto:educ.minister@gov.bc.ca)*

Dear Minister Fleming,

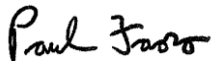
On behalf of the more than 30,000 CUPE members who work in British Columbia's K-12 public schools, I'm writing with respect to the BC allocation of the federal government's recently announced Safe Return to Class fund. As you know, BC will receive approximately \$242 million to help ensure our schools re-open safely beginning next week.

In our view the best and most efficient way to disburse these funds is to allocate them on a per-student basis to school boards—with specific and explicit instructions on how those funds are to be invested in “supporting adapted learning spaces, improved air ventilation, increased hand sanitation and hygiene, and purchases of personal protective equipment and cleaning supplies,” as specified in the federal government's announcement.

As you know, our K-12 members support the education of students in a wide range of ways. Returning to school during the COVID-19 pandemic has brought greater public awareness of this important work, from custodians ensuring schools are cleaned and sanitized, to bus drivers getting students to and from school safely, to support staff helping schools operate efficiently, to education assistants working directly with students to ensure their education is inclusive and supportive—and more. As a key partner in our education system CUPE BC continues to work with other education partners, including your Ministry, to make the return to school safe for all—students and staff alike. This additional investment will build on the strong work to date at the District level all across the province.

Again, CUPE BC strongly recommends that the federal government's Safe Return to Class funds be distributed on a proportional basis via School Districts.

Sincerely,



Paul Faoro  
President, CUPE BC

PF/KB



cc: Honourable John Horgan, Premier of British Columbia  
Right Honourable Justin Trudeau, Prime Minister of Canada  
Andrew Wilkinson, Leader of the Official Opposition  
Dan Davies, Official Opposition Critic for Education  
Andrea Sinclair, President, BCCPAC  
Darren Danyluk, President, BCPVPA  
Chris van der Mark, President, BCSSA  
Stephanie Higginson, President, BCSTA

Flavia Coughlan, President, BCASBO  
Tyrone McNeil, President, FNEC  
Teri Mooring, President BCTF  
Thane Bonar, Director of Communications and Policy, FNEC  
Debbie Jeffrey, Executive Director, FNEC  
Ed Noot, President, FISA  
Colleen Hodgson, Director, Métis Nation BC



July 15, 2020

Honourable Marie-Claude Bibeau  
Minister of Agriculture and Agri-Foods  
Government of Canada  
Confederation Building, Suite 407  
House of Commons  
Ottawa, ON K1A 0A6

Honourable Rob Fleming  
Minister of Education  
Government of British Columbia  
Room 124 Parliament Buildings  
Victoria, BC V8V 1X4

Honourable Bibeau and Honourable Fleming,

**Re: Universal Food Program**

The Maple Ridge-Pitt Meadows school district is a suburban district that supports the learning needs for over 15,000 students of all ages. Over the last few years our district has witnessed a growing need for food security in our student population. We have tried to meet that need, by working with non-profit organizations in our community, to offer breakfast, lunch, snack, and after-hours food programs. During the COVID-19 pandemic the demand escalated significantly and the school district was asked to feed over 480 students (190 families) weekly. We are committed to making sure students have the nutritional supports they need to learn, but the need continues to increase and children continue to go hungry.

The last few months have shown us just how critical it is to come together as a community, Province, and Country to invest in our citizens, and especially our youth. Access to a healthy food program is necessary for students to be able to maintain mental wellness and increase scholastic success in an equitable environment.

In June 2019 the federal government announced that they would begin working alongside provincial governments and non profit organizations towards the creation of a national school food program. The time to implement this program is now and I am writing to you today to request that the Federal Government of Canada and the Provincial Government of British Columbia work together to create, and fully fund, a universal food program for K-12 public schools.

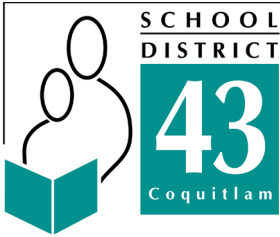
Thank you for your time and we look forward to your response.

Sincerely,



Korleen Carreras, Chairperson  
Board of Education

Cc: *The Board of Education, School District No. 42 (Maple Ridge-Pitt Meadows)*  
*Ms. Sylvia Russell, Superintendent of Schools*  
*Ms. Flavia Coughlan, Secretary Treasurer*  
*The Honourable Lisa Beare, Minister of Tourism, Arts and Culture*  
*Mr. Bob D'Eith, MLA Maple Ridge-Mission*  
*Mr. Marc Dalton, MP Maple Ridge-Pitt Meadows*  
*All Boards of Education c/o BC School Trustees Association*



**Learning for a Lifetime**

**BOARD OF  
EDUCATION**

**CHAIR:**

Kerri Palmer Isaak

**VICE-CHAIR:**

Craig Woods

**TRUSTEES:**

Jennifer Blatherwick

Barb Hobson

Carol Cahoon

Lisa Park

Christine Pollock

Michael Thomas

Keith Watkins

August 21, 2020

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

Dear Minister Fleming,

Our Board of Education writes to express a concern with the Ministry of Education Stage-2 Back-to-School plan; flexibility and resources need to be provided for students with immunocompromised conditions in their home.

We have received significant feedback from parents and stakeholder groups with respect to the need for children to learn remotely in cases where health conditions create safety challenges for children and their families. Families with health concerns are being forced to choose between the health of their family and the education of their child.

It has become clear that more flexibility to provide remote learning options is needed to meet the demands and expectations of our community. In consideration of this need, the district has endeavored to create options for families while respecting the defined mandate in the Ministry's Stage-2 objectives.

The district has identified appropriate mechanisms for meeting remote learning needs, including through classroom teacher supported homebound instruction and, where appropriate, Distributed Learning. However, the level of need this year has created unprecedented challenges impacting the viability of these approaches. Specifically, the number of learners requiring these alternative forms of support exceeds our ability to expect classroom teachers to support through homebound programming without increased assistance. Conversely, families provided with Distributed Learning options are demanding that classroom spaces be held to make return to regular schooling possible should pandemic conditions shift. This issue is further exacerbated as Distributed Learning is funded at a lower rate than regular school enrolment. These challenges can be overcome but require a targeted increase in resources to accommodate.

The Board is examining all available financial resources and reallocating staffing where possible; however, the significant level of need exceeds the financial resources available.

The Board is therefore requesting the Ministry of Education to provide its co-governance partners with the flexibility to address the needs of families and students with immunocompromised conditions, especially at the elementary and middle school levels. Additional funding for this, on a one-time basis, would facilitate the creation of spaces to allow increased movement between face-to-face and remote learning options as well as to increase staff to support the large increase in number of homebound learners.

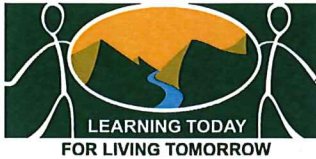
Yours truly,

**SCHOOL DISTRICT NO. 43 (COQUITLAM) BOARD OF EDUCATION**

A handwritten signature in black ink, appearing to read 'Kerri Palmer Isaak', with a stylized flourish at the end.

Kerri Palmer Isaak  
Chair, Board of Education

cc: Board of Education  
Patricia Gartland, Superintendent of Schools/CEO  
Chris Nicolls, Secretary-Treasurer/CFO  
BC School Trustees Association



**SCHOOL DISTRICT NO. 53**  
(OKANAGAN SIMILKAMEEN)

Box 1770, 6161 Okanagan Street  
Oliver BC V0H 1T0  
Phone: 250-498-3481  
Fax: 250-498-4070  
Website: [www.sd53.bc.ca](http://www.sd53.bc.ca)

May 28, 2020

Via email: [educ.minister@gov.bc.ca](mailto:educ.minister@gov.bc.ca)

The Honourable Rob Fleming  
Minister of Education  
PO Box 9045 Stn. Prov. Gov't  
Victoria, BC V8W 9E2

Dear Minister Fleming:

**Re: Post-Secondary Transition Program Funding Eligibility**

At a recent Education Committee meeting, trustees heard a presentation on Dual Credit courses and program eligibility for Train in Trades students. The purpose of this letter is to formally request discussion regarding an amendment to the Post-Secondary Transition Program eligibility criteria for funding purposes as outlined in the Deputy Minister Bulletin dated April 3, 2020.

As you are aware, the current policy states that students must start their transition program in grade 11 or 12 unless there are exceptional circumstances that pertain to a student. The current policy exaggerates some of the inequities in our province created by geography. Our rural students often need to travel great distances to attend post-secondary programs, and often this creates hardships for students or families that would make this scenario an undesirable one.

In order to meet the needs of our students, we recommend the policy be amended with the following as a framework for development:

*If rural students need to travel further than 45 km to attend a post-secondary transition program, graduated students would also be eligible for funding. The graduated student would still need to be school aged, and the student's transition plan would need to be developed and completed before graduation.*

We look forward to working with you on this matter in order to effectively deal with the needs of our rural students in our school district.

Yours Sincerely,

  
Rob Zandee  
Chair, Board of Education  
School District No. 53 (Okanagan Similkameen)

c. Trustees, Board of Education  
BCSTA  
L. Larson, MLA

# Board of Education

School District No. 61 (Greater Victoria)  
556 Boleskine Road, Victoria, BC V8Z 1E8  
Phone (250) 475-4106 Fax (250) 475-4112

*Chair: Jordan Watters, Vice-Chair: Ann Whiteaker  
Trustees: Nicole Duncan, Tom Ferris, Angie Hentze,  
Elaine Leonard, Diane McNally, Ryan Painter, Rob Paynter*

August 28, 2020

Via email: [educ.minister@gov.bc.ca](mailto:educ.minister@gov.bc.ca)

The Honourable Rob Fleming  
Minister of Education  
PO Box 9045,  
STN PROV GOVT  
Victoria, B.C. V8W 9E2

Dear Minister Fleming:

The Greater Victoria School District recognizes and appreciates the important work being done by the Ministry of Education and the Provincial Health Office to guide a safe return to school in the midst of the global COVID-19 pandemic. The Board shares the Ministry's initiative to have all of our students back in our schools as soon as families feel comfortable. The Board is pleased with your recent announcement supporting School Boards in creating hybrid options for families who do not feel comfortable returning to full time in class instruction at this time.

Our Board is keenly aware that parents and staff have different levels of comfort and anxiety during these times. Many students and staff have health issues not identified in the high-risk category. Many families live in extended family units which include elders and other immune compromised individuals. These families rely on each other for child and elder care, companionship and emotional support. During these times it is critically important to maintain these family support systems.

While we are able to provide a hybrid option until families feel comfortable transitioning to full time face to face schooling, within our current budget, we are not able to develop an online learning option to meet the needs of our families that do not feel safe returning to school full or part time. Further, many families found the online model worked well for their children and family. We learned that some students who struggled in person actually thrived online. To that

Page 2/August 28, 2020/Funding

*The Greater Victoria School District wishes to recognize and acknowledge the Esquimalt and Songhees Nations, on whose traditional territories, we live, we learn, and we do our work.*

One *Learning* Community

end our Board carried the following motion at its special open Board meeting on Monday, August 24<sup>th</sup>:

*That the Board of Education of School District No.61 (Greater Victoria) write to the Minister of Education advocating for the full funding and flexibility to create an online learning option for families which allows students to remain connected to their school community through the COVID-19 pandemic.*

We see this crisis as an opportunity to provide new ways of delivering education. Here in B.C. we have amazing teachers who have demonstrated innovative and engaging online learning. There is a wealth of untapped skill that would greatly benefit students. Building the capacity of online learning programs now will create diverse and meaningful learning opportunities for students that will support them in reaching their goals with more flexibility, choice and control over their school schedules and lives. Embracing technology in education is imperative to preparing our students to thrive in the world, and in the lives they will lead after graduation.

We respectfully request that you consider additional funding to enable School Boards to develop online options that can meet the needs and expectations of the communities we serve.

Yours sincerely,



Jordan Watters  
Chair, Board of Education

Cc: Board of Education, School District No. 61  
Shelley Green, Superintendent/CEO  
Kim Morris, Secretary-Treasurer  
BCSTA

*The Greater Victoria School District wishes to recognize and acknowledge the Esquimalt and Songhees Nations, on whose traditional territories, we live, we learn, and we do our work.*

One *Learning* Community





**ITEM 2**

To: **Board of Education**

From: Chairperson  
Korleen Carreras

Re: **APPROVAL OF MINUTES**

Date: September 23, 2020  
(Public Board Meeting)

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**Decision**

**RECOMMENDATION:**

**THAT the Minutes of the July 22, 2020 Public Board Meeting be approved as circulated.**

Attachment





**SPECIAL PUBLIC MINUTES OF THE  
BOARD OF EDUCATION MEETING  
Wednesday, July 22, 2020, (1:00 PM)  
VIA VIDEOCONFERENCE**

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**IN ATTENDANCE:**

**BOARD MEMBERS:**

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

**STAFF:**

Superintendent – Sylvia Russell  
Secretary Treasurer – Flavia Coughlan  
Deputy Superintendent – Harry Dhillon  
Director, Facilities – Rick Delorme  
Communications Specialist – Justin Beddall  
Executive Coordinator – Karen Yoxall

**A. OPENING PROCEDURES**

1. Call to Order

The meeting was called to order at 1:00 p.m.

The Chairperson welcomed and thanked everyone for attending. The Chairperson advised that this meeting is being broadcasted live through the SD42 YouTube channel and on the school district website.

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

2. Electronic Board Meeting Procedures

3. Approval of Agenda

**Moved/Seconded**

THAT the Agenda be approved as circulated.

**CARRIED**

4. Invitation for Public Input to matters on the Agenda

The Chairperson advised that members of the public were able to provide input on decision items on the Agenda by emailing [board@sd42.ca](mailto:board@sd42.ca) by no later than 12:30 pm on July 22, 2020.

No public input was received.



## **B. APPROVAL OF MINUTES**

### **Moved/Seconded**

THAT the Minutes of the June 17, 2020 Public Board Meeting be approved as circulated.

**CARRIED**

## **C. DECISION ITEMS**

### 1. Secretary Treasurer

#### a) Eligible School Sites Proposal

### **Moved/Seconded**

The Secretary Treasurer reported that the Eligible School Sites Proposal is a required component of the capital plan submission. The report estimates the number of eligible school sites required for the School District including approximate number, location and cost of school sites proposed to be included in the 2021/22 Capital Plan.

THAT the Board approve the following eligible school sites proposal:

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

IT IS RESOLVED THAT:

1. Based on information from local government, the Board of Education of School District No.42 estimates there will be approximately 6,510 new development units constructed in the School District over the next 10 years, as presented in Schedule 'A';
2. These 6,510 new development units will be home to an estimated 1,420 school age children, as presented in Schedule 'A';
3. The School Board expects one (1) new school site over the ten-year period, will be required as the result of this growth in the school district. The site acquisitions will be generally located as presented in Schedule 'B';
4. According to Ministry of Education site standards, the School Board expects that the eligible school sites will require a total acquisition of 4.84 hectares (11.96 acres) of land, as presented in Schedule 'B'. These sites should be purchased within ten years and, at current serviced land costs, the land will cost approximately \$15.14 million.
5. That the Eligible School Sites Proposal as adjusted be incorporated in the 2021/22 Capital Plan and submitted to the Ministry of Education.

**CARRIED**

b) 2021/22 Capital Plan**Moved/Seconded**

The Secretary Treasurer reported that on April 10, 2020 the Ministry of Education issued the 2020/21 Capital Plan Instructions which require the submission of Capital Plans to the Ministry by July 31, 2020.

The Secretary Treasurer reported that the 2021/22 Capital Plan lists projects for the fiscal years 2021/22 to 2025/26. The Secretary Treasurer reviewed submissions for the following programs: Seismic Mitigation Program, School Expansion Program, Site Acquisition, Priorities for Existing Facilities, School Replacement Program, Building Envelope Program, School Enhancement Program, Carbon Neutral Capital Program and Playgrounds Equipment Program.

THAT the Board approve the 2021/22 Capital Plan for submission to the Ministry of Education.

**CARRIED**

**D. TRUSTEE MOTIONS**1. Motions for BCSTA Provincial Council**Moved/Seconded**

The Chairperson reported that at the February 12, 2020 public board meeting, the board approved motions to be considered at the 2020 BCSTA AGM. Due to COVID-19, the AGM was cancelled and the motions have been sent back to sponsoring boards of education to decide further action.

THAT the Board authorize the Board Chairperson to submit the attached motions to the October BCSTA Provincial Council.

**CARRIED**

2. International Education**Moved/Seconded**

THAT the Board authorize the Board Chairperson to write a letter to the Member of Parliament for Pitt Meadows—Maple Ridge requesting that the Government of Canada resume the issuance of visas and study permits for children enrolling in international education programs offered by Canadian K-12 public schools and that all students with a valid study permit be allowed to enter Canada if deemed safe to do so by the provincial and federal health officers.

**CARRIED**

3. Funding for Educational Programs in Provincial Correctional Facilities**Moved/Seconded**

THAT the Board authorize the Board Chairperson to write a letter to the Minister of Education and Minister of Public Safety & Solicitor General to provide special purpose funding to school districts to provide stable, year-round educational services in provincial correctional facilities based on the level of service required in each community.

**CARRIED**

4. Funding for Trades Training

**Moved/Seconded**

THAT the Board direct the Board Chairperson to write a letter to the Minister of Education identifying the need to reinstate funding for graduated students under the age of 19 who are continuing the second year of their trades training program with school districts, emphasizing the importance of the program to ensure access to trades training for students who might not otherwise have the resources to continue this important extension of their education and given the need significant need for an adequate number of trades workers in the province.

**CARRIED**

**E. QUESTION PERIOD**

**F. OTHER BUSINESS**

**G. ADJOURNMENT**

**Moved/Seconded**

THAT the Board adjourn the meeting.

**CARRIED**

The Public Board meeting adjourned at 2:16 p.m.

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Korleen Carreras, Chairperson

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Flavia Coughlan, Secretary Treasurer

To: **Board of Education**

From: Budget Committee of the Whole

Re: **2020/21 BUDGET CHANGES**

Date: September 23, 2020  
(Public Board Meeting)

**Decision**

**BACKGROUND/RATIONALE:**

At the recommendation of the Budget Committee of the Whole the spending plans for the provincial safe return to school grant and the federal safe return to class fund are being presented to the board for approval.

**PROVINCIAL SAFE RETURN TO SCHOOL GRANT**

On August 11, 2020, the Ministry of Education announced the allocations under the Safe Return to Schools Grant along with the guidelines for the use of the funding, and the reporting template. Funding allocations have been made in the following categories:

<b>Reusable Masks / Face Shields</b>	Purchase of face masks and shields	\$59,056
<b>Computers and Assistive Technology</b>	Support for remote learning, such as technology loans or software to support students with disabilities or complex needs.	\$85,451
<b>Cleaning Supplies</b>	Additional supplies for cleaning	\$128,615
<b>Cleaning Frequency</b>	Investment for more staff and staff time for cleaning schools	\$580,026
<b>Improved Hand Hygiene</b>	Improving and increasing access to hand hygiene, including installation of non-touch faucets to existing sinks.	\$231,254
<b>Total allocation</b>		<b>\$1,084,402</b>

The following spending plan was developed based on the spending guidelines provided by the Ministry of Education. School districts are required to submit the preliminary spending plan to the Ministry by October 11, 2020.

<b>Preliminary Spending Plan</b>	<b>\$ Allocation</b>
<b>Cleaning Frequency</b>	
12 – 10-month custodians for enhanced cleaning	580,026
<b>Reusable Masks and Face Shields</b>	
7,000 reusable youth masks, 16,000 reusable adult masks for students and 5,000 reusable adult masks for staff, face shields and disposable masks	59,056
<b>Hand Hygiene</b>	
Hand sanitizer stands	5,600
Touchless faucets	225,654
<b>Cleaning Supplies</b>	
Paper towels, Soap, Disinfectant, Disinfecting wipes	128,615
<b>Computers and Assistive Technology</b>	
69 laptops and 14 iPads to support remote learning	85,451
<b>TOTAL</b>	<b>1,084,402</b>

## **FEDERAL SAFE RETURN TO CLASS FUND**

On September 3, 2020, the Ministry of Education announced the allocation of Federal Safe Return to Class Fund. This one-time funding is being distributed to school districts in two phases. The first phase of the payment will be disbursed in September 2020, of which \$101.1 million will be allocated to school districts, \$8.0 million to independent schools and \$12.1 million held in reserve for emerging COVID-19-related issues between September and December 2020. Allocations for the second phase of funding will be announced later in the year when confirmation has been received from the federal government that the funding is forthcoming. It is expected that the second phase allocation will be determined in January 2021 and that the allocation by school district will be similar to the phase one distribution. All funding must be spent by **June 30, 2021**.

The Maple Ridge – Pitt Meadows school district will receive a phase one allocation of **\$2,650,455**. This means that the total annual allocation for our school district could be up to **\$5.3 million**.

The Ministry of Education advised that spending of these funds should be in alignment with school district *K-12 Restart* plans. School districts should consider the needs of Indigenous students when allocating their funding and should engage with Indigenous communities on their needs. School districts should also consider the needs of students with disabilities and diverse abilities, vulnerable students (e.g. children and youth in care), and other students with low educational outcomes when planning for this funding.

In general, this funding may be used for:

- **Learning resources and supports**
  - Implementation of online and remote learning options including internet access / Wi-Fi hubs for Indigenous communities
  - Hiring additional teachers and staff, including staff to support Indigenous students remaining in their communities and for those students transitioning back into the classroom over the school year
  - Health and safety training for staff
  - Mental health support for staff and students
- **Health and safety**
  - Increasing staff and covering salary costs for additional hours needed to meet health and safety guidelines in schools
  - Installing plexiglass and other barriers, providing outdoor learning spaces, and adapting classrooms and school buses to minimize physical contact
  - Increasing hand hygiene, including additional hand sanitizing stations, installing touchless faucets or additional supplies
  - Improving air systems in schools, such as HVAC and ventilation improvements, portable air scrubbers and increased utility costs
  - Purchasing additional cleaning supplies such as sprayers or fogger machines for frequent cleaning and disinfecting high-touch surfaces
  - Purchasing additional masks, face shields or other personal protective equipment, as needed
- **Transportation**
  - Cover additional transportation costs to accommodate new schedules
  - Student and route tracking and planning technology
  - Alternate bus transportation strategies
- **Before- and after-school childcare**
  - Opening up more space and covering the cleaning costs for before- and after-school care so that groups can be smaller, and to ensure students can remain within their learning groups
  - Additional staff to support before- and after-school care during the pandemic

## **Feedback Received from Education Partners**

We have received written submission from CUPE, MRTA and MRPVPA. These submissions were circulated to the board as part of the Budget Committee of the Whole package.

On September 8<sup>th</sup>, the Superintendent and the Secretary Treasurer met with CUPE, MRTA, MRPVPA and DPAC to discuss the submission received and share with the partner groups some of the allocations that will have to be made in order to implement our Restart Plan and the Safety Plan.

In their submission, CUPE emphasized the need to allocate federal funding to support health and safety in our schools. Some specific suggestions: purchase of better-quality face shields, hiring additional custodial staff and HVAC staff, allocating funding for replacement of absent employees, better cleaning equipment and chemicals, laptops for instructional support staff who support remote learners.

The MRTA submission focuses on the need to add teaching staffing to support students who are choosing gradual entry or remote learning and itinerant teaching staff to reduce the sites visited by each staff member. In addition, MRTA suggested that funds be allocated to support the replacement of items removed from classrooms with items that can be sanitized.

MRPVPA conducted a survey of their members and provided the results of the survey in their submission. Some of the priority areas identified by MRPVPA members are: additional staff to support students to transition back to schools, mental health supports for students and staff, increase technology use, online support platforms, outdoor learning spaces, hand hygiene supports, cleaning supplies, equipment to clean toys and sports equipment.

## **Proposed Uses of Federal Safe Return to Class Fund**

The following proposed use of the Federal Safe Return to Class Fund are based on the on the priorities established in our *Restart Plan* and in the context of the board's strategic plan and the feedback collected from education partners.

These one-time funds will have to be used to first address known health and safety and transportation-related costs that have to be incurred to implement the Safety Plan developed for the school district (e.g. enhanced ventilation, enhanced transportation, enhanced cleaning and sanitation, physical barriers, personal protective equipment, etc.). This will ensure healthy and safe operations in all our facilities. Funding will also be used to secure the learning resources, staffing and supports needed to implement the Stage 2 *Restart Plan* for the school district.

The school district does not operate before and after school childcare but will support childcare operators who use our facilities by providing enhanced cleaning for all spaces used for childcare.

- **Health and safety**

<b>Proposed Allocations</b>	<b>FTE Admin</b>	<b>FTE MRTA</b>	<b>FTE CUPE</b>	<b>FTE Exempt</b>	<b>\$ Allocation</b>
Hand Held Static Sprayer custodial equipment					68,046
Vital Oxide Chemical					40,575
Plastic spray bottles and cleaning solution for classroom teachers to clean in between cohorts					7,580
Custodial Replacement Staffing Cover costs associated with increased staff being away due to potential Covid-19 symptoms.					145,000
Cleaning chemicals for Early Learning Educators Supply our early year educators (K-2) with a chemical that can be sprayed on toys and manipulatives that is safe for staff and students and does not require rinsing, or extra precautionary measures such as PPE and WHMIS training					15,000
Wage and benefits for a plumber for 6 months - install touchless faucets			0.50		49,500
Hand sanitizer					88,000
Small mats 3X5 rugs for each elementary classroom with a sink					30,650

<b>Proposed Allocations</b>	<b>FTE Admin</b>	<b>FTE MRTA</b>	<b>FTE CUPE</b>	<b>FTE Exempt</b>	<b>\$ Allocation</b>
Posters & floor decals - Schools are required to post signage and floor decals as part of our restart plan, this too is an added cost now and will continue to be required throughout the Pandemic as we refresh decals and posters as they begin to accrue wear and tear.					20,000
Fit testing and purchase of respirators for staff					10,000
Health and Safety Committees start-up					10,000
Health and Safety training for TTOCs and Casuals					44,200
Disability Management Administrator 1 FTE for 9 months - allow the Health and Safety Manager to focus on addressing the enhanced safety requirements, and responding to pandemic related health and safety matters				0.75	57,598
39.6 FTE Noon Hour Supervisors for staggered recess and lunch additional 197.5 hours per week spread over multiple schools (135 elementary and 62.5 secondary)			39.6		166,790
Staffing required to implement cohort model in secondary schools Teachers and support staff working beyond the school year to recreate secondary timetables.					35,900
Increase use of sick leave by teachers due to implementation of illness procedure during COVID19 pandemic					515,000
Plexiglass materials and labour to install as needed based on Safety Plans					20,000
Personal protection equipment for staff who are required to use it based on the school district Safety Plan (Face Shields, masks, and gloves).					30,000
Controls upgrade to optimize HVAC system at Fairview Elementary, Laity View Elementary, Alouette Elementary, Harry Hooe Elementary					1,100,000
Clean air during occupancy upgrade air filters to MERV-13					12,600
Double outside air intake - 6 air changes of clean air (filtered or fresh) every hour. Expanded the HVAC operating hours by 7 hours in Elementary schools and 8 hours in Secondary schools.					965,500
<b>TOTAL Health and Safety</b>	<b>-</b>	<b>-</b>	<b>40.1</b>	<b>0.75</b>	<b>3,431,939</b>

- Transportation**

<b>Proposed Allocations</b>	<b>\$ Allocation</b>
The implementation of health and safety measures related to COVID required the contracting of 3 additional busses (2 special needs and 1 regular).	139,096
Additional cleaning costs for school buses	34,443
<b>TOTAL Transportation</b>	<b>173,539</b>

- Learning resources and supports**

<b>Proposed Allocations</b>	<b>FTE Admin</b>	<b>FTE MRTA</b>	<b>FTE CUPE</b>	<b>FTE Exempt</b>	<b>\$ Allocation</b>
Set-up new school site at Katzie First Nation (1 FTE teacher, 2 FTE EA)		1.00	2.00		199,900
Remote Learning Support - 10 FTE teachers (primary, intermediate, secondary, French Immersion, indigenous student support, safe and caring schools) and learning resources		10.00			1,068,000
Enhance staffing and resources for Odyssey program to support blended learning (1.11 FTE Teachers, admin and clerical support)		1.11			147,748
2 laptops per elementary and 4 per secondary for EA use to support remote learning					42,327
10 iPads per Elementary to support remote learning					87,347
Online Resource and primary student learning management system					36,117
10 Remote Learning Classroom Technology for Secondary and District Sites (Wide angle web cams, omni directional mics, mini webcam tripods, USB capture cards, Camtasia Screen Capture Software)					14,650
Unallocated contingency to be able to address additional costs related to the pandemic that are not known at this time.					\$99,343
<b>TOTAL Learning Resources and Supports</b>	<b>0</b>	<b>12.11</b>	<b>2.00</b>	<b>-</b>	<b>1,695,432</b>

**Indigenous Education – Use of 2019/20 Unspent Targeted Funding**

In April 2020, the Board approved the 2020/21 Preliminary Annual Budget. The Preliminary Budget was based on preliminary estimates of enrolment, funding and other revenue and expenditure factors. At that time, Indigenous Education enrolment was projected at 1,302 FTE which would generate \$1,953,000 in targeted funding. The spending of this targeted funding was included in the Board approved 2020/21 preliminary budget as follows:

DESCRIPTION	FTE	\$
Principal Salaries	1	127,605
Teacher Salaries	6.4	549,154
Clerical Salaries	1	48,199
Aboriginal Support Worker Salaries	19	665,551
Aboriginal Support Replacement Salaries		27,731
Benefits		357,865
Supplies and Services		170,295
Capital		6,600
		<b>\$1,953,000</b>

At June 30, 2020 the Aboriginal Education department reported \$173,089 of unspent funding principally due to the impact of the COVID 19 pandemic on school district operations.

It is proposed that \$61,825 of unspent 2019/20 targeted funding be used to staff two 20-hour Aboriginal Support Worker positions on a one-time basis. This staffing increase will allow each itinerant Aboriginal Support Staff member to support a maximum of two school sites. The carry forward and use of unspent targeted funding is subject to approval by the Ministry of Education.

**RECOMMENDATION:**

**THAT THE BOARD approve the proposed spending plans for the Provincial Safe Return to Schools Grant of the Federal Safe Return to Class Fund for submission to the Ministry of Education and inclusion in the 2020/21 Amended Budget;**

**AND FURTHER;**

**THAT THE BOARD approve the allocation of \$61,825 indigenous education targeted funding 2019/20 surplus to fund two 20-hour Aboriginal Support Worker positions for 2020/21 subject to Ministry of Education approval.**





**ITEM 4**

To: **Board of Education**

From: Finance Committee of the Whole

Re: **AUDITED FINANCIAL STATEMENTS**

Date: September 23, 2020  
(Public Board Meeting)

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**Decision**

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**BACKGROUND/RATIONALE:**

At the recommendation of the Finance Committee of the Whole the financial statements for the Board of Education of School District No. 42 (Maple Ridge – Pitt Meadows) for the fiscal year ended June 30, 2020 are presented to the Board for approval.

The Financial Statements Discussion and Analysis is included in Attachment A and the financial statements for the Board of Education of School District No. 42 (Maple Ridge – Pitt Meadows) for the fiscal year ended June 30, 2020 are included in Attachment B.

In accordance with the School Act, Boards of Education must prepare financial statements with respect to the preceding fiscal year and forward a copy to the Minister of Education by September 30, 2020, together with the auditor's report.

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

**RECOMMENDATION:**

**THAT THE BOARD approve the Audited Financial Statements of School District No. 42 (Maple Ridge – Pitt Meadows) June 30, 2020.**

**And Further;**

**THAT THE BOARD approve the transfer from the Operating Fund to Local Capital for childcare capital of \$32,500.**

**And Further;**

**THAT THE BOARD approve the transfer from the Operating Fund to Local Capital for new classroom space of \$140,000.**

**And Further;**

**THAT THE BOARD approve the transfer from the Operating fund to the Contingency Reserve for Local Capital of \$2,098,920.**

Attachments

The following Financial Statement Discussion and Analysis should be read in conjunction with the audited financial statements and accompanying notes for Maple Ridge – Pitt Meadows School District No. 42 for the year ended June 30, 2020.

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

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

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

The school district operates under authority of the School Act of British Columbia as a corporation and receives over 90% of revenue from the BC government through the Ministry of Education. Any changes to provincial grants will consequently have a significant impact on the school district's budget. The school district is exempt from federal and provincial corporate income taxes.

### ACCOUNTING POLICIES

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

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

- operating expenses are recorded in the year the good or service is received;
- operating grants are not restricted in use and are recorded as revenue when received or receivable;

- restricted contributions are recorded as deferred contributions until the funds are expended;
- contributions for capital projects are recorded as deferred capital contributions once they are invested in capital assets;
- capital assets and deferred capital contributions are amortized over the estimated useful life of the assets.
- To meet reporting requirements the following funds are utilized:

**Operating Fund** - The operating fund includes operating grants and other revenues used to fund instructional programs, school and district administration, facilities operations, maintenance and transportation. 91.73% of operating fund revenue comes from the Ministry of Education and these grants are, for the most part, calculated on reported student enrolment.

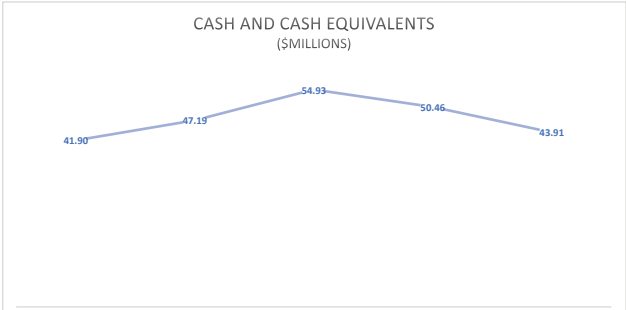
**Special Purpose Funds** - Special purpose funds consist of targeted funding provided to the school district for a specific purpose. Pursuant to Sections 156(4) and (5) of the School Act, each special purpose fund must be accounted for in accordance with the terms of that special purpose fund. Treasury Board Restricted Contribution Regulation 198/2011, issued in November 2011, defines a restricted contribution as 'a contribution that is subject to a legislative or contractual stipulation or restriction as to its use'.

**Capital Funds** - Capital funds include capital expenditures related to equipment and facilities purchases as well as equipment and facilities enhancements. The funding source of these purchases and enhancements determines to which capital fund the expenditures will be charged. Funding sources include Ministry of Education Bylaw Capital, Ministry of Education Restricted Capital, Other Provincially Restricted Capital, Land Capital as well as Local Capital.

FINANCIAL ANALYSIS

FIVE-YEAR TREND – STATEMENT OF FINANCIAL POSITION

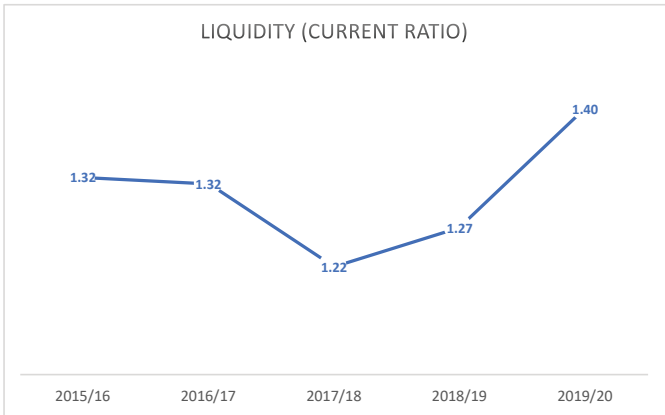
Cash and cash equivalents have fluctuated over the last five years in conjunction with changes in accounts payable, unearned revenue and deferred revenue. At June 30, 2020, the school district reported \$43.91 M in cash and equivalents.



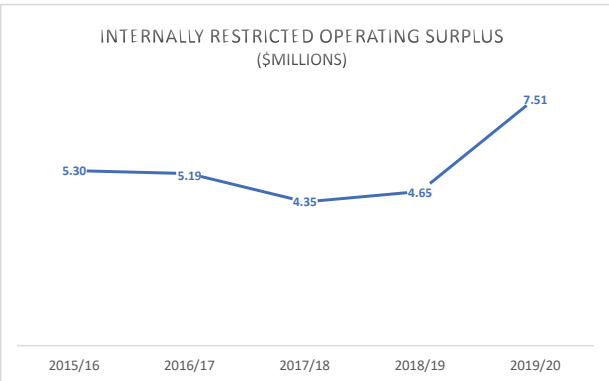
Cash on hand does not represent funds available for new initiatives. The only available funds are the \$1.78 M balance in the Ministry of Education restricted capital fund that can be used to fund new capital projects with the approval of the minister.

LIQUIDITY

Liquidity, or the current ratio, is calculated as current assets divided by current liabilities. If the current ratio is greater than or equal to 1, then sufficient current assets are on hand to meet current liabilities. On the June 30, 2020, statement of financial position, the school district reported a current ratio of 1.40.

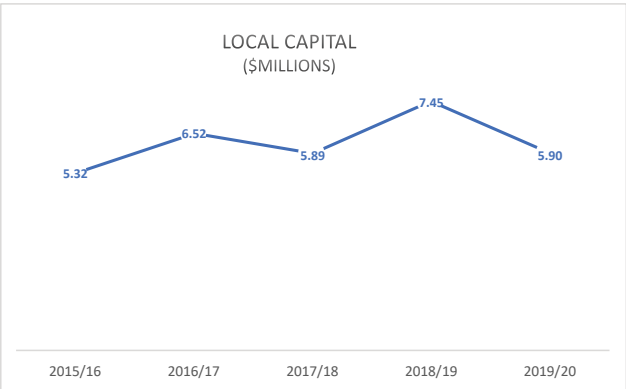


In addition to current liabilities shown on the statement of financial position, the school district has also made budget allocation commitments that are included in the appropriated operating surplus on the schedule of operating operations (Schedule 2) and local capital surplus on the schedule of capital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



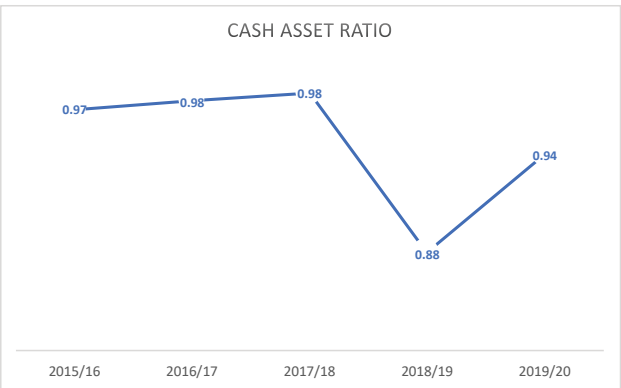
The most significant component of internally restricted operating surplus is surplus carried forward to fund specific items in the 2020/21 budget (\$3.07 M). The remainder is made up of contractual commitments in future years (\$3.83 M) and the district’s contingency reserve for operating (\$0.61 M).

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



CASH ASSET RATIO

The cash asset ratio is another tool to assess the ability of the district to meet its current obligations. The cash asset ratio equals cash and cash equivalents divided by current obligations to determine how quickly obligations can be met. At June 30, 2020, the school district had 88 percent of the cash and cash equivalents required to meet current obligations.



The following is a detailed analysis of cash balances at June 30, 2020.

CASH BALANCES	
Sources of Cash and Nature of Commitment	
Ministry of Education Restricted Capital	
Balance as at June 30, 2020 from financial statements	\$1,776,348
<b>Total Available Ministry Restricted Capital</b>	<b>\$1,776,348</b>
Local Capital	
Balance as at June 30, 2020 from financial statements	\$5,898,514
Restricted for specific capital purchases	(2,129,857)
Contingency reserve for local capital	(3,768,657)
<b>Total Available Local Capital</b>	<b>\$0</b>
Accumulated Operating Surplus	
Balance as at June 30, 2020 from financial statements	\$7,512,650
Surplus used to fund expenditures in future years	(7,512,650)
<b>Total Available Accumulated Operating Surplus</b>	<b>\$0</b>

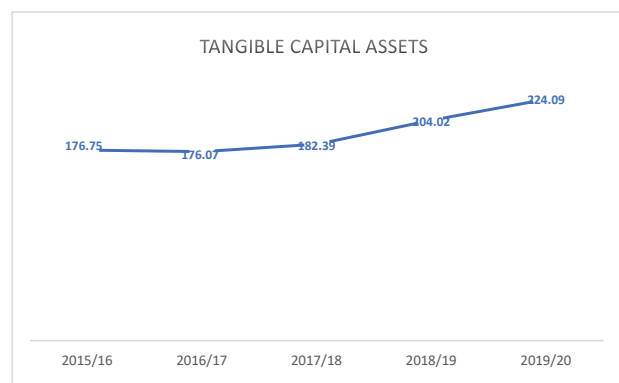
CASH ALLOCATION SUMMARY	
Total Cash and Investments	\$44,163,232
Net Working Capital Requirements	(12,959,878)
External restrictions (external contributions for a specific use)	
Deferred operating contributions – restricted for specific program delivery	(4,328,979)
Provincial capital funding received but not yet spent – for current projects	
Land capital – restricted for land purchases	(1,313,730)
Other provincial capital – restricted for specific capital projects	(1,535,473)
Long Term Liabilities - Employee Future Benefits	(8,837,660)
<b>Cash and investments potentially available for cost sharing</b>	<b>\$15,187,512</b>

Cash and investments potentially available for cost sharing are made up of:	
Ministry of Education restricted capital	\$1,776,348
Local Capital restricted for specific purposes	5,898,514
Internally restricted accumulated operating surplus	7,512,650
<b>Total cash and investments potentially available for cost sharing</b>	<b>\$15,187,512</b>

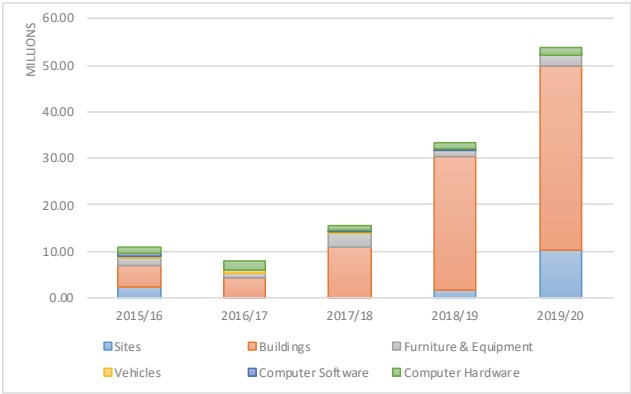
COMMITMENTS AND PRIORITIES	
Accumulated Appropriated Operating Surplus	
Targeted funding for aboriginal education	\$173,089
School budget balances	599,146
Contractual professional development	273,157
Financial provisions	100,000
Funds required to complete projects in process	260,323
Purchase order commitments	668,273
Support for school growth plans	608,160
Support for operational plans	405,499
Learning services	279,160
Facilities renovations and new classroom set-up	220,470
Increased cost of salaries and benefits	250,000
Use of accumulated surplus to fund 2020/21 operating budget:	
Support for school growth plans	624,173
Support for operational plans	265,725
Learning services	25,000
International education	161,554
Budgeted use of contingency reserve	1,988,921
Contingency reserve for operating	
<b>Total Accumulated Appropriated Operating Surplus</b>	<b>\$7,512,650</b>

### TANGIBLE CAPITAL ASSETS

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



The following chart shows capital assets additions by type. Building additions are the most significant tangible capital asset addition in 2019/20 due to the construction of Časqanelā Elementary.



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

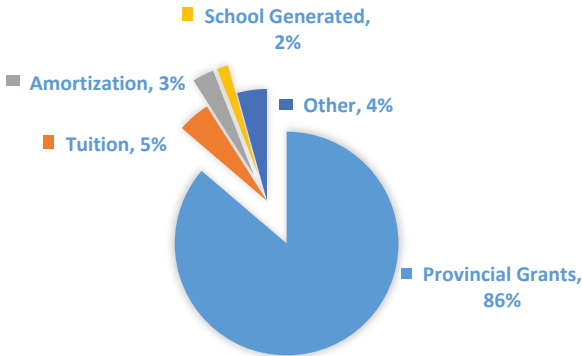
### LIABILITIES

Accounts payable and accrued liabilities are balances owing to others as at June 30, 2020. These balances have decreased from the prior year by \$4.88 M primarily due to the completion of prior year large construction projects. Other liabilities include unearned revenue collected for tuition for the 2020/21 year (down \$2.28 M), deferred revenue collected for special purpose fund projects (down \$0.10 M) and employee future benefits for vested and non-vested sick leave benefits and early retirement and vacation benefits that will be paid in future years (up \$0.52 M). Deferred capital revenue is the total of funds received and spent on capital projects and is being amortized annually at the same rate as the related capital assets (up \$4.03 M).

### FIVE-YEAR TREND – STATEMENT OF OPERATIONS

#### REVENUE

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

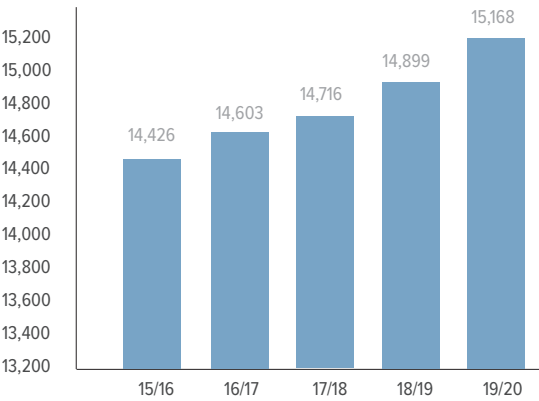


Tuition revenue comes from non-resident students attending schools in the district and school-generated funds are the result of fundraising efforts at the school level. Amortization of deferred capital contributions is the accounting recognition of funding received from the provincial government for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

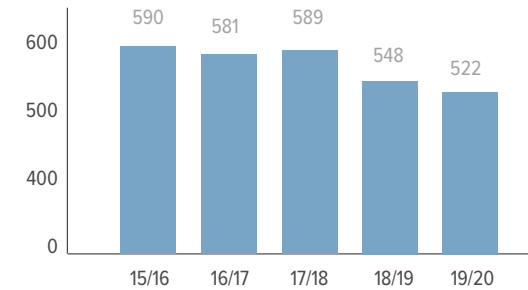
### CORRELATION BETWEEN STUDENT ENROLMENT AND REVENUE

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

The enrolment history for regular, alternate, continuing education, distributed learning, summer school, and adult learners is presented in the following chart. Since 2015/16, Ministry of Education funded enrolment has increased by 742 full time equivalent (FTE).



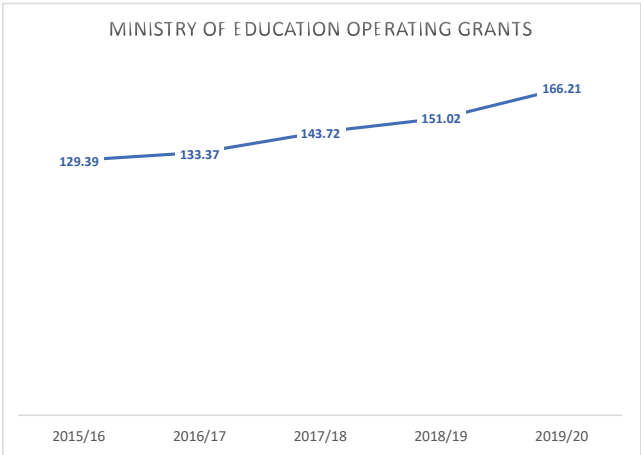
The enrolment history for non-resident students is presented in the following chart. Since 2015/16, non-resident student enrolment has decreased by 80 full time equivalent (FTE).



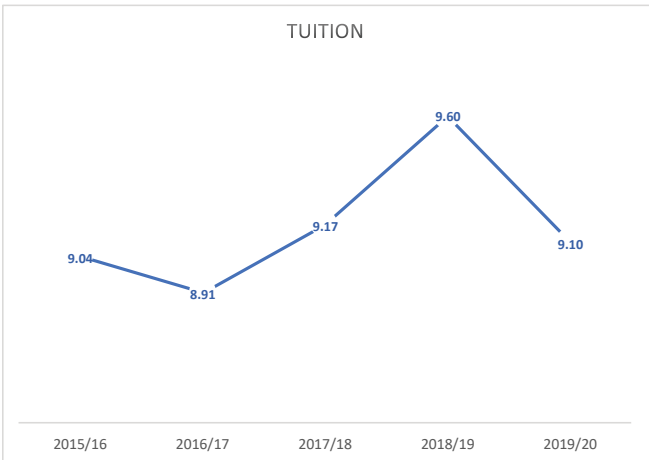
As Ministry of Education funded enrolment increases and school utilization reaches 100% across the school district, space available for non-resident students is reduced, resulting in non-resident student enrolment decline.

REVENUE BY TYPE

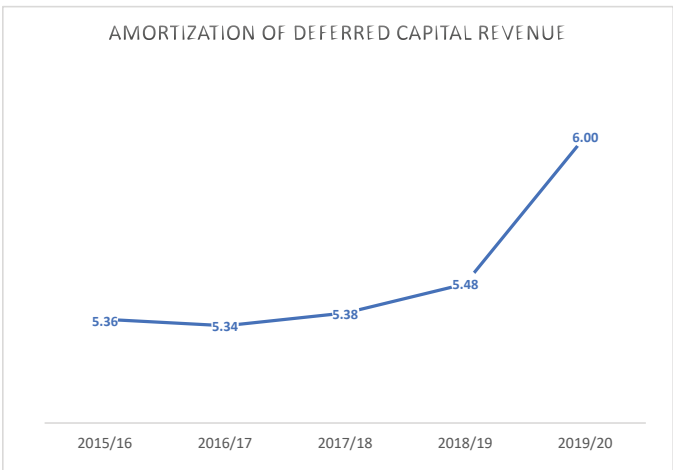
The following charts demonstrate the five-year trend of revenues reported on the statement of operations.



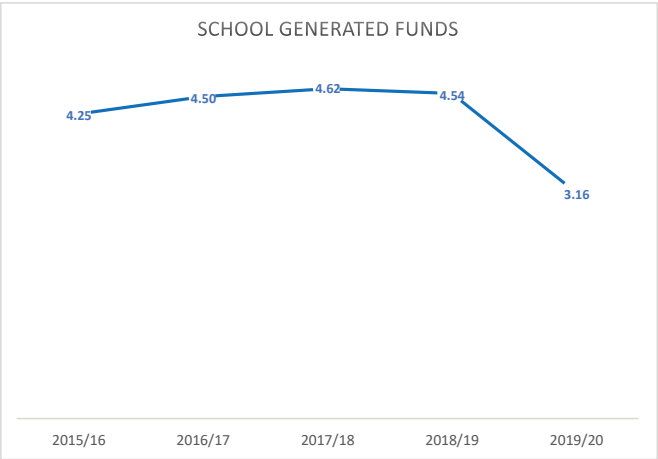
Ministry of Education grants are increasing as funded enrolment increases.



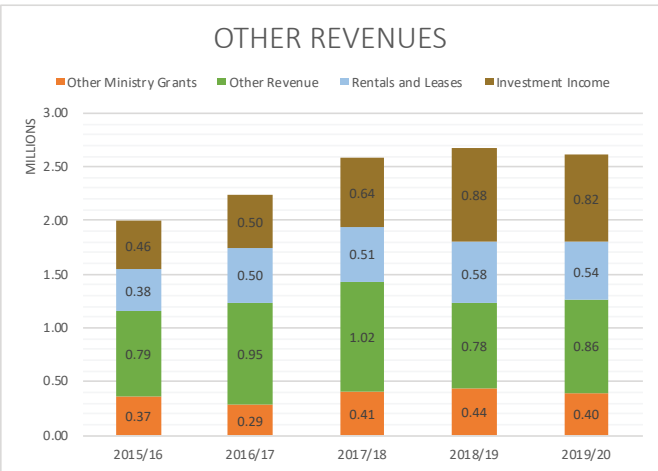
Tuition revenue increases as international student enrolment and tuition rates increase.



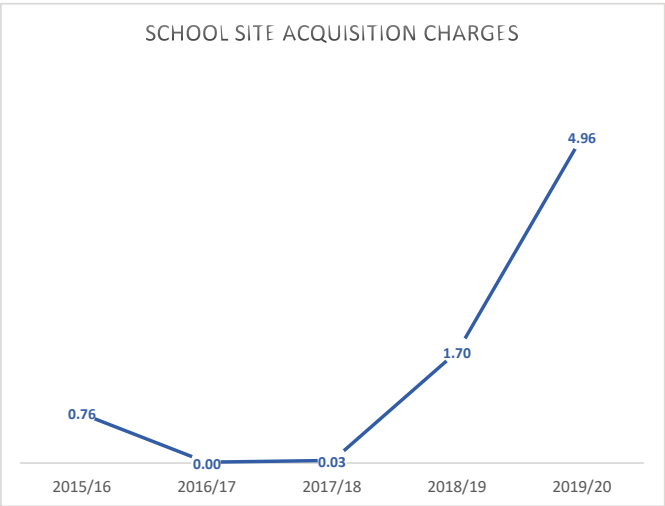
Amortization is a non-cash revenue and is accounted for in accordance with the Restricted Contributions Regulation 197/2011 issued by the Treasury Board.



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



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

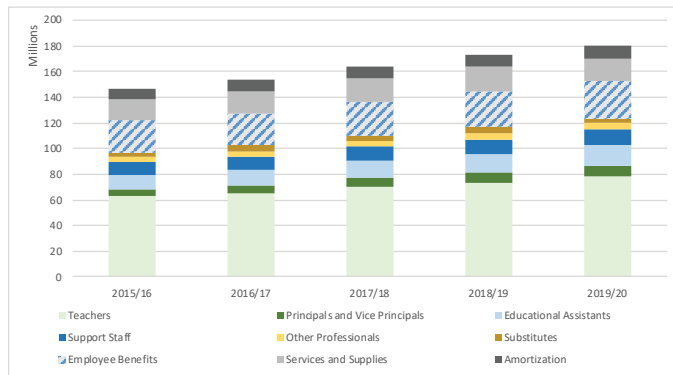


School site acquisition charges are received as housing development occurs in our community and recognized as revenue when spent on site acquisitions. In 2019/20 a new school site was acquired in the Albion area of Maple Ridge.

## EXPENSE

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

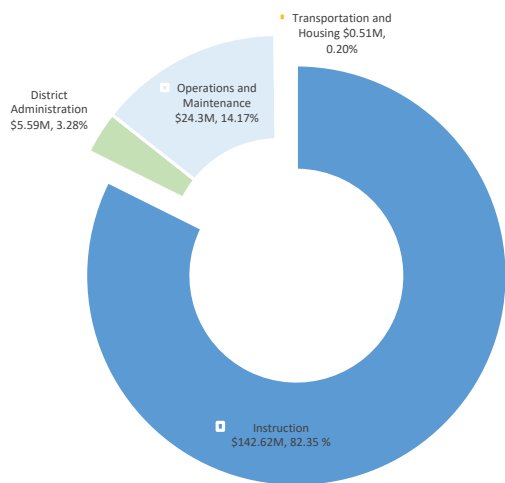
As demonstrated in the following chart, the most significant expense reported on the statement of operations is teacher salaries, followed by employee benefits for all employee groups.



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

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

Expenses by Function 2019/20



Expenses by function report the total amount spent in four major categories. Instruction comprises 82.35% of total expenses followed by operations and maintenance at 14.17%, district administration at 3.28% and transportation and housing at 0.20% (it should be noted that, although this function is titled 'transportation and housing', the school district does not incur any housing costs).

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

## OPERATING FUND ANALYSIS

As noted in Schedule 2 of the financial statements, there is no unrestricted operating fund surplus as of June 30, 2020. A restricted operating surplus of \$7.51 M exists as of June 30, 2020 (see Note 17 to the financial statements). Details of this restricted surplus are outlined in the following table:

INTERNALLY RESTRICTED OPERATING FUND SUPRLUS AT JUNE 30, 2020 (\$ millions)	
Funds for specific expenditures in 2020/21:	
Targeted funding for aboriginal education	\$0.17
School budget balances	0.60
Personal professional development	0.27
Financial provisions	0.10
Funds required to complete projects in progress	0.26
Purchase order commitments	0.67
Support for school growth plans	0.61
Support for operational plans	0.41
Learning services	0.28
Facilities renovations and new classroom set-up	0.22
Increased cost of salaries and benefits	0.25
	<b>3.84</b>
Use of surplus to fund future budgets:	
Support for school growth plans	0.62
Support for operational plans	0.27
Learning services	0.03
International education	0.16
Budgeted use of contingency reserve	1.99
	<b>3.07</b>
Operating contingency reserve	0.61
<b>Total internally restricted operating fund surplus</b>	<b>7.51</b>

With respect to the funding for specific expenditures in 2020/21 (\$3.84 M), in most cases these expenditures were planned to be incurred in 2019/20, however for various reasons, the timing of the expenditures was extended into 2020/21. The use of operating surplus to fund future budgets has multiple components. During the 2020/21 preliminary budget processes, operating costs for projects totaling \$3.07 M were identified. Details on these decisions can be found in the 2020/21 Approved Preliminary Budget at <https://www.sd42.ca/assets/media/2020-21-Preliminary-Budget-April-29-2020.pdf>



### OPERATING FUND REVENUE (\$1.88 M HIGHER THAN BUDGET)

The Ministry of Education's operating grant to the district generated \$0.44 M more revenue than budgeted. This is due to February distributed learning and special needs enrolment growth offset by an audit recovery by the Ministry of Education. Funding for graduated adults is \$0.13 M higher than budgeted. Also, in May 2020, the Ministry of Education announced Teachers' Labour Settlement Funding of \$1.72 M.

Due to the COVID-19 pandemic, other revenues with negative variances from budget include tuition revenue (\$0.23 M), rentals and leases (\$0.12 M), Before and After School Programming (\$0.04 M) and investment income (\$0.03 M).

### OPERATING FUND EXPENDITURES (\$4.75 M LOWER THAN BUDGET)

Teacher salaries are \$0.90 M higher than budget due to the contractually negotiated 2% salary increase (\$1.33 M operating and \$0.14 M classroom enhancement fund offset by leave of absences (\$0.09 M) and position vacancies \$0.48 M).

Principal and vice-principal salaries are \$0.06 M lower than budget due to temporary vacancies and lower year-end vacation liability.

Support staff salaries are \$0.26 M lower than budget due to vacancies throughout the year.

Other professional salaries are \$0.16 M lower than budget due to vacancies and long-term medical leaves (\$0.11 M) and lower than anticipated instructor salaries (\$0.05 M) related to the cancellation of programming due to the COVID-19 pandemic.

Substitute salaries are \$1.20 M lower than budget. This variance is comprised of reduced substitute salaries required due to the provincially mandated suspension of in-class instruction from March to June 2020 and Education Assistant replacement salaries (\$0.99 M), unspent school and departmental budgets (\$0.21 M).

Employee benefits are \$0.01 M lower than budget. The benefit cost savings related to lower than budgeted salaries (\$0.01 M) and the dental premium holiday for teachers and support staff (\$0.18 M) are offset by higher than estimated benefit costs for mid-term disability (\$0.16 M) and increased benefit costs due to the teachers' negotiated collective agreement increases that were not funded by the Classroom Enhancement Fund (\$0.02 M).

Positive variances in services and supplies are partially offset by capital asset purchases or carried forward as an appropriated surplus per board approval or contractual obligation. Unspent budget allocations of note are in services (\$1.05 M), student transportation (\$0.29 M) professional development and travel (\$0.59 M) and supplies (\$1.46 M). Utilities savings (\$0.48 M) are due in part to warmer weather

but are also a result of energy management plan initiatives.

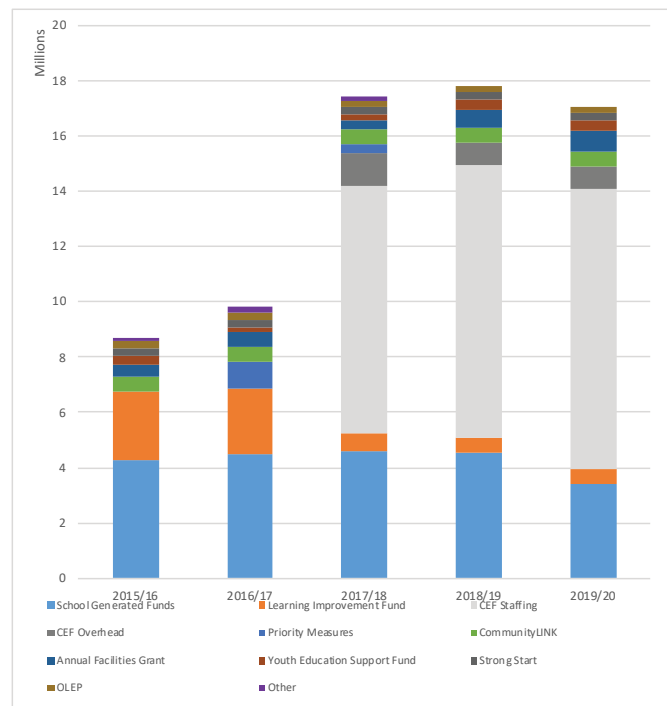
The transfer to local capital contingency reserve is \$0.04 M higher than budget as approved by the board.

### SPECIAL PURPOSE FUNDS ANALYSIS

Special Purpose Funds include funds received from the Ministry of Education or other sources that have been designated for specific purposes. During 2019/20, \$18.69 M in special purpose fund contributions were received, \$19.69 M was spent (see Schedule 3A).

As at June 30, 2020, \$1.38 M in Special Purpose Funds remains available for expenditures in future years for designated purposes. Major Special Purpose Funds include Classroom Enhancement, School Generated, Annual Facilities Grant, Youth Education Support and Community Link.

Special Purpose Fund expenses are contingent on the amount of revenue received for the purpose of providing a specific service or program. The chart below shows the Special Purpose Funds of the school district and how they have changed in the last five years. The most significant change is the introduction in 2017/18 of the Classroom Enhancement funds. These funds replace the 2016/17 Priority Measures fund and the teacher's portion of the Learning Improvement fund.





## CAPITAL FUND ANALYSIS

The net value of capital assets (historical cost less accumulated amortization) is \$224.09 M as at June 30, 2020 (see Schedule 4A). Of this amount, \$41.36 M represents net investment in sites, \$169.73 M in buildings and \$13.00 M in furniture and equipment, vehicles and computer software and hardware. These net costs represent the historical cost net of accumulated amortization of all School District No. 42 capital assets, and they do not reflect current market value.

During 2019/20, grants from the Ministry of Education for bylaw capital projects totaled \$17.96 M (see Schedule 4D). At June 30, 2020, \$1.59 M was spent on capital building projects in progress (see Schedule 4B) as follows:

- Boiler upgrades at Pitt Meadows Elementary and Davie Jones Elementary (\$0.86 M)
- Project definition reports Pitt Meadows Secondary and Eric Langton Elementary (\$0.28 M) and Maple Ridge Secondary Annex (\$0.18 M)
- Paving projects (\$0.09 M)
- Gym floor refinishing projects (\$0.04 M)
- Landscaping projects (\$0.04 M)
- Roofing projects (\$0.03 M)
- Other projects (\$0.07 M)

During 2019/20, \$39.49 M was spent on completed capital building projects. Some of the 2019/20 completed capital projects are:

- Ćasqənelə Elementary (\$30.57 M)
- Childcare capital projects (\$3.44 M)
- New educational space
  - Portables at Maple Ridge Secondary (\$0.66 M)
  - Portables at Arthur Peake Centre (\$0.65 M)
- Energy management plan projects
  - Westview Secondary (\$0.30 M)
  - Kanaka Creek Elementary (\$0.18 M)
  - Golden Ears Elementary (\$0.15 M)
  - Highland Park Elementary (\$0.15 M)
  - Alexander Robinson Elementary (\$0.13 M)
  - Hammond Elementary (\$0.13 M)
  - Arthur Peake Centre (\$0.05 M)
  - Maintenance Department (\$0.05 M)
- Westview Secondary roofing project (\$0.64 M)
- Anti-vandalism, fire alarms, lighting and other projects (\$0.47 M)
- Boiler upgrades at Harry Hooe Elementary (\$0.41 M) and Riverside Centre (\$0.32 M)
- Roofing upgrades at Westview Secondary (\$0.64 M) Golden Ears Elementary (\$0.34 M) and Arthur Peake Centre (\$0.17 M)

- Flooring upgrades (\$0.26 M)
- HVAC projects (\$0.21 M)
- Highland Park Elementary playground (\$0.11 M)
- Paving projects (\$0.10 M)

The Ministry of Education Restricted Capital Fund balance is \$1.78 M as at June 30, 2020 (see Schedule 4D) and has not been identified for a specific project.

Other Provincial Capital is \$1.54 M at June 30, 2020 (see Schedule 4D) and is to be used for building a new childcare facility in Pitt Meadows.

The Land Capital Restricted Fund (school site acquisition charges) received contributions in 2019/20 of \$0.43 M while \$5.00 M was spent on site purchases. The fund ended the year with a balance of \$1.31 M (see Schedule 4D).

## LOCAL CAPITAL

The board's local capital fund is comprised of previous years' available operating surpluses, which are transferred to Local Capital with board approval.

Capital asset additions funded locally are reported in the local capital fund. In the current year, locally funded projects include new classroom setup (\$0.64 M), the Maple Ridge Secondary Annex reconfiguration (\$0.06 M), Ćasqənelə elementary school (\$0.40 M), energy management plan projects (\$1.00 M) and emergency preparedness (\$0.06 M).

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

The table below details the board approved uses of contingency reserve.

LOCAL CAPITAL (\$ millions)	
Board Approved Uses of Local Capital	
Emergency preparedness	0.03
Energy management plan	0.61
Ćasqənelə Elementary	0.71
New classrooms setup	0.38
MRSS Annex reconfiguration	0.29
Childcare capital	0.03
Parent portal upgrades	0.07
	2.12
Contingency reserve for local capital	3.77
<b>Total local capital fund</b>	<b>5.89</b>

## **CONTINGENCY RESERVE**

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

Board Policy 4204 Contingency Reserve requires that the district maintain a reserve of at least 1% and not exceeding 3% of operating expenditures. At June 30, 2020, the contingency reserve of \$4.38 M (\$0.61 M operating and \$3.77 M local capital) is 2.79% of 2019/20 budgeted operating expenditures.

## **RISKS AND UNCERTAINTIES**

### **IMPLEMENTATION OF RESTORED COLLECTIVE AGREEMENT LANGUAGE**

On November 10, 2016, the Supreme Court of Canada (SCC) issued its decision in the longstanding litigation between the BCTF and the BC government regarding the deletion of certain BCPSEA – BCTF collective agreement provisions. On January 11, 2017, the Ministry of Education, the BC Public Schools Employers Association and the BC Teachers Federation signed a Memorandum of Agreement re: Letter of Understanding (LoU) No. 17: Education Fund and Impact of the Court Cases – Priority Measures as the first step in responding to the decision of the Supreme Court of Canada. On March 10, 2017, the Ministry of Education, the BC Public Schools Employers Association and the BC Teachers Federation ratified a Memorandum of Agreement pursuant to Letter of Understanding (LoU) No. 17 (“the MoA”), to the 2013-2019 BCPSEA–BCTF Provincial Collective Agreement.

The Memorandum of Agreement fully and finally resolves all matters related to the implementation of the Supreme Court of Canada decision from the fall of 2016. Since March 2017, steps have been taken by School District No. 42 to ensure that the terms agreed to in the Memorandum of Agreement pursuant to Letter of Understanding (LoU) No. 17 (“the MoA”) are implemented for the 2017/18, 2018/19 and 2019/20 school year. For 2020/21, additional funding of \$9.86 M has been approved by the Ministry of Education to offset the costs related to the implementation of the MoA. This will result in additional teacher salaries and benefits (\$9.13 M) and related overhead costs (\$0.73 M) for the upcoming year. It is anticipated that this additional

revenue will not cover all costs related to implementation (e.g. remedy costs could be over \$1 M and are not included in the funding announced), which is a significant risk to the financial position of the school district. Stringent oversight and analysis will be implemented to understand, communicate and mitigate the financial risks associated with this continued implementation.

### **ENROLMENT AND STAFFING GROWTH**

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

### **CAPITAL PROJECTS**

Due to their magnitude, capital projects have the potential to significantly impact the financial position of the district. There is no process to assess the risk of the entire capital program; individual project risk assessments must be done on a continuous basis. Project agreements with the Ministry of Education contain contingencies to mitigate financial risk. Smaller projects consider contingency requirements when building the overall project budget and are managed internally. Finally, the contingency reserve for local capital of \$3.77 M is available to mitigate risk for capital projects.

### **OTHER ASSETS**

Existing school district budget allocations are not enough to support the procurement, maintenance or timely replacement of school district assets. This means that IT hardware is not refreshed on a regular basis, the deferred maintenance for School District No. 42 facilities continues to grow and the facility condition index for school district facilities continues to deteriorate. Any major equipment failures during 2020/21 must be funded from the contingency reserve.

### **COVID-19**

On March 17, 2020, in response to the COVID-19 pandemic and under the direction of the Provincial Health Officer, the provincial government directed all K-12 public and independent schools to immediately suspend in-class instruction. Effective June 1, 2020, students in kindergarten to Grade 5 returned to in-class learning on a part-time basis and students in grades 6 to 12 were given access to in-class learning as needed on a part-time basis.

The BC Centre for Disease Control released public health guidance for schools and school districts to prevent

the transmission of COVID-19 and maintain a safe and healthy environment for students, families and staff. Also, WorkSafeBC provided protocols to support safe workplace operations during the COVID-19 pandemic.

The school district implemented the health and safety measures required to ensure safe and healthy environment for students, families and staff. New safety plans were developed and rolled out and staff have been trained on the new health and safety protocols. The financial impact of these measures, which is included in the financial statements, is detailed in the following table.

While it is likely that these measures will continue into the 2020/21 school year, their financial impact cannot be estimated at this time. If the financial impact is greater than amounts already provided for in the 2020/21 preliminary budget, the operating contingency reserve of \$0.61 M and the contingency for local capital of \$ 3.77 M are available to mitigate this risk.

NET IMPACT OF COVID-19	
<b>Savings</b>	
Replacement salaries	863,287
Benefits	129,493
Student transportation	275,000
Training and travel	315,000
<b>Total savings</b>	<b>1,582,780</b>
<b>Increased costs</b>	
Custodial salaries	83,440
Tradesperson salaries	30,811
Other salaries	14,946
Benefits	32,700
Professional services	1,359
Software licenses	11,681
Student transportation	52
Training	6,520
Supplies	
Custodial	261,725
Health, safety and wellness	12,565
Other departments	7,549
Capital purchases	
Custodial	17,908
Information technology	31,875
<b>Total increased costs</b>	<b>513,131</b>
<b>Lost revenue</b>	
International tuition	352,650
Before and after school programs	42,872
Rentals and leases	119,872
Investment income	39,820
<b>Total lost revenue</b>	<b>555,214</b>
<b>Net impact of COVID-19</b>	<b>\$514,435</b>

Audited Financial Statements of

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

And Independent Auditors' Report thereon

June 30, 2020

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

June 30, 2020

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

## MANAGEMENT REPORT

Version: 2222-1476-8494

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

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

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

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

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

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

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

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

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

### **Opinion**

We have audited the financial statements of School District No. 42 (Maple Ridge - Pitt Meadows) (the "School District") which comprise the Statement of Financial Position as at June 30, 2020 and the Statements Operations, Changes in Net Debt, and Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the School District financial statements present fairly, in all material respects, the financial position of the School District as at June 30, 2020 and its results of operations, changes in net debt and cash flows for the year then ended in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia (the "Act").

### **Basis for Opinion**

We conducted our audit in accordance with Canadian generally-accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the School District in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Emphasis of Matter - Basis of Accounting**

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

### **Other Matter - Supplementary Information**

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

### **Other Information**

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

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

Management is responsible for the preparation of the financial statements in accordance with the Act, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement whether due to fraud or error.

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

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

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally-accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally-accepted auditing standards we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School District's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our



auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However future events or conditions may cause the School District to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Chartered Professional Accountants

Vancouver, British Columbia

***Board approval date***

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

Statement 1

Statement of Financial Position

As at June 30, 2020

	2020 Actual	2019 Actual
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	43,910,198	50,463,678
Accounts Receivable		
Due from Province - Ministry of Education	794,932	1,999,050
Due from Province - Other	410,453	66,000
Due from First Nations	72,093	
Other (Note 3)	924,243	4,378,752
Portfolio Investments (Note 4)	253,034	252,997
<b>Total Financial Assets</b>	<b>46,364,953</b>	<b>57,160,477</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities		
Other (Note 5)	15,673,659	20,548,739
Unearned Revenue (Note 6)	2,944,396	5,228,791
Deferred Revenue (Note 7)	1,384,583	2,381,312
Deferred Capital Revenue (Note 8)	147,051,838	143,017,828
Employee Future Benefits (Note 9)	8,837,660	8,313,736
<b>Total Liabilities</b>	<b>175,892,136</b>	<b>179,490,406</b>
<b>Net Debt</b>	<b>(129,527,183)</b>	<b>(122,329,929)</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Note 11)	224,085,169	204,021,754
Prepaid Expenses	512,066	404,101
<b>Total Non-Financial Assets</b>	<b>224,597,235</b>	<b>204,425,855</b>
<b>Accumulated Surplus (Deficit) (Note 17)</b>	<b>95,070,052</b>	<b>82,095,926</b>

Approved by the Board

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

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

Statement 2

Statement of Operations  
Year Ended June 30, 2020

	2020 Budget (Note 14)	2020 Actual	2019 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	163,871,351	<b>166,212,722</b>	151,019,011
Other	331,200	<b>333,850</b>	397,657
Municipal Grants Spent on Sites	5,748,701	<b>4,955,332</b>	1,695,137
Federal Grants	235,638	<b>173,402</b>	279,042
Tuition (Note 6)	9,335,355	<b>9,101,917</b>	9,595,712
Other Revenue	5,900,736	<b>4,861,462</b>	5,822,136
Rentals and Leases (Note 6)	757,569	<b>637,697</b>	540,263
Investment Income	808,000	<b>817,159</b>	875,474
Gain (Loss) on Disposal of Tangible Capital Assets			(838,579)
Amortization of Deferred Capital Revenue (Note 8)	6,025,437	<b>5,996,889</b>	5,483,981
<b>Total Revenue</b>	<b>193,013,987</b>	<b>193,090,430</b>	174,869,834
<b>Expenses (Note 18)</b>			
Instruction	152,801,868	<b>148,327,556</b>	142,616,859
District Administration	6,293,426	<b>5,899,563</b>	5,586,758
Operations and Maintenance	27,016,941	<b>25,527,674</b>	24,296,382
Transportation and Housing	642,547	<b>361,511</b>	513,248
<b>Total Expense</b>	<b>186,754,782</b>	<b>180,116,304</b>	173,013,247
<b>Surplus (Deficit) for the year</b>	<b>6,259,205</b>	<b>12,974,126</b>	1,856,587
<b>Accumulated Surplus (Deficit) from Operations, beginning of year</b>		<b>82,095,926</b>	80,239,339
<b>Accumulated Surplus (Deficit) from Operations, end of year</b>		<b>95,070,052</b>	82,095,926

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

Statement 4

Statement of Changes in Net Debt

Year Ended June 30, 2020

	2020 Budget (Note 14) \$	2020 Actual \$	2019 Actual \$
<b>Surplus (Deficit) for the year</b>	<b>6,259,205</b>	<b>12,974,126</b>	<b>1,856,587</b>
<b>Effect of change in Tangible Capital Assets</b>			
Acquisition of Tangible Capital Assets	(30,930,988)	<b>(30,223,915)</b>	(33,353,140)
Amortization of Tangible Capital Assets	10,168,280	<b>10,160,500</b>	9,521,618
Net carrying value of Tangible Capital Assets disposed of			2,198,796
<b>Total Effect of change in Tangible Capital Assets</b>	<b>(20,762,708)</b>	<b>(20,063,415)</b>	<b>(21,632,726)</b>
Acquisition of Prepaid Expenses		<b>(724,067)</b>	(418,138)
Use of Prepaid Expenses		<b>616,102</b>	416,307
<b>Total Effect of change in Other Non-Financial Assets</b>	<b>-</b>	<b>(107,965)</b>	<b>(1,831)</b>
<b>(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)</b>	<b>(14,503,503)</b>	<b>(7,197,254)</b>	<b>(19,777,970)</b>
<b>Net Remeasurement Gains (Losses)</b>			
<b>(Increase) Decrease in Net Debt</b>		<b>(7,197,254)</b>	<b>(19,777,970)</b>
<b>Net Debt, beginning of year</b>		<b>(122,329,929)</b>	<b>(102,551,959)</b>
<b>Net Debt, end of year</b>		<b>(129,527,183)</b>	<b>(122,329,929)</b>

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

Statement 5

Statement of Cash Flows  
Year Ended June 30, 2020

	2020 Actual	2019 Actual
	\$	\$
<b>Operating Transactions</b>		
Surplus (Deficit) for the year	12,974,126	1,856,587
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	4,242,081	(5,738,746)
Prepaid Expenses	(107,965)	(1,831)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	(4,875,080)	2,739,346
Unearned Revenue	(2,284,395)	(243,174)
Deferred Revenue	(996,729)	(417,135)
Employee Future Benefits	523,924	237,526
Loss (Gain) on Disposal of Tangible Capital Assets		838,579
Amortization of Tangible Capital Assets	10,160,500	9,521,618
Amortization of Deferred Capital Revenue	(5,996,889)	(5,483,981)
Recognition of Deferred Capital Revenue Spent on Sites	(10,368,131)	(1,766,717)
<b>Total Operating Transactions</b>	<b>3,271,442</b>	<b>1,542,072</b>
<b>Capital Transactions</b>		
Tangible Capital Assets Purchased	(14,216,707)	(5,815,753)
Tangible Capital Assets -WIP Purchased	(16,007,208)	(27,537,387)
District Portion of Proceeds on Disposal		1,360,217
<b>Total Capital Transactions</b>	<b>(30,223,915)</b>	<b>(31,992,923)</b>
<b>Financing Transactions</b>		
Capital Revenue Received	20,399,030	25,989,498
<b>Total Financing Transactions</b>	<b>20,399,030</b>	<b>25,989,498</b>
<b>Investing Transactions</b>		
Investments in Portfolio Investments	(37)	(4,612)
<b>Total Investing Transactions</b>	<b>(37)</b>	<b>(4,612)</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>(6,553,480)</b>	<b>(4,465,965)</b>
<b>Cash and Cash Equivalents, beginning of year</b>	<b>50,463,678</b>	<b>54,929,643</b>
<b>Cash and Cash Equivalents, end of year</b>	<b>43,910,198</b>	<b>50,463,678</b>
<b>Cash and Cash Equivalents, end of year, is made up of:</b>		
Cash	12,050,819	12,891,388
Cash Equivalents	31,859,379	37,572,290
	<b>43,910,198</b>	<b>50,463,678</b>
Supplementary Cash Flow Information (Note 21)		

**SCHOOL DISTRICT No. 42 (Maple Ridge – Pitt Meadows)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

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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. The School District is exempt from federal and provincial corporate income taxes.

The COVID-19 outbreak was declared a pandemic by the World Health Organization in March 2020 and has had a significant financial, market and social dislocating impact worldwide. Under direction of the Provincial Health Officer, all schools suspended in-class instruction in March 2020 and the District remained open to continue to support students and families in a variety of ways. Parents were given the choice to send their children back to school on a gradual and part-time basis beginning June 1 with new health and safety guidelines. The ongoing impact of the pandemic presents uncertainty over future cash flows, may have a significant impact on future operations including decreases in revenue, impairment of receivables, reduction in investment income and delays in completing capital project work. As the situation is dynamic and the ultimate duration and magnitude of the impact are not known, an estimate of the future financial effect on the District is not practicable at this time.

**NOTE 2      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**a) Basis of Accounting**

These financial statements have been prepared in accordance with Section 23.1 of the *Budget Transparency and Accountability Act of the Province of British Columbia*. This Section requires that the financial statements be prepared in accordance with Canadian public sector accounting standards except in regard to the accounting for government transfers as set out in Notes 2(g) and 2(m).

In November 2011, Treasury Board provided a directive through Restricted Contributions Regulation 198/2011 providing direction for the reporting of restricted contributions whether they are received or receivable by the School District before or after this regulation was in effect.

As noted in notes 2(g) and 2(m), Section 23.1 of the *Budget Transparency and Accountability Act* and its related regulations require the School District to recognize government transfers for the acquisition of capital assets into revenue on the same basis as the related amortization expense. As these transfers do not contain stipulations that create a liability, Canadian public sector accounting standards would require these grants to be fully recognized into revenue.

**b) Financial Instruments**

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

**SCHOOL DISTRICT No. 42 (Maple Ridge – Pitt Meadows)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

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

**b) Financial Instruments (*Continued*)**

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

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

**c) Cash and Cash Equivalents**

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

**d) Accounts Receivable**

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

**e) Portfolio Investments**

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

**f) Unearned Revenue**

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

**SCHOOL DISTRICT No. 42 (Maple Ridge – Pitt Meadows)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

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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.

**h) Employee Future Benefits**

**i) Post-employment benefits**

The School District provides certain post-employment benefits including vested and non-vested benefits for certain employees pursuant to contracts and union agreements.

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

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

The most recent valuation of the obligation was performed at March 31, 2020 and projected to June 30, 2020. 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, 2020**

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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 tangible capital assets from related parties are recorded at carrying value.

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

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

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

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

**SCHOOL DISTRICT No. 42 (Maple Ridge – Pitt Meadows)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

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

**k) Prepaid Expenses**

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

**l) Internally restricted reserves**

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

By Board policy a contingency reserve of at least 1% and not exceeding 3% of budgeted operating expenditures shall be maintained (\$1,569,580 to \$4,708,738). The current balance of \$4,378,657 (\$3,768,657 local capital and \$610,000 operating) equates to 2.79% of budgeted operating expenditures.

**m) Revenue Recognition**

All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty, their estimation is impracticable, or collection is uncertain. Contributions received or where eligibility criteria have been met are recognized as revenue except where the contribution meets the criteria for deferral as described below. Eligibility criteria are the criteria that the School District has to meet in order to receive the contributions including authorization by the transferring government.

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

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

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

The accounting treatment for restricted contributions is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met unless the transfer contains a stipulation that meets the criteria for liability recognition in which case the transfer is recognized as revenue over the period that the liability is extinguished. All other revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues.

**SCHOOL DISTRICT No. 42 (Maple Ridge – Pitt Meadows)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

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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 included in the deferred revenue balance until spent.

**n) Expenses**

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

**Categories of Salaries**

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

**Allocation of Costs**

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

**SCHOOL DISTRICT No. 42 (Maple Ridge – Pitt Meadows)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

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

o) Liability for contaminated sites

A liability for contaminated sites is recognized when a site is not in productive use and the following criteria are met:

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

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

p) Measurement Uncertainty

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

**NOTE 3 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES**

	June 30, 2020	June 30, 2019
Due from Federal Government	\$ 110,628	\$ 347,298
Due from the City of Maple Ridge	516,445	3,425,200
Trade Receivables	242,421	410,559
Tuition Receivable	18,326	101,709
Other Receivables	36,423	93,986
	<b>\$ 924,243</b>	<b>\$ 4,378,752</b>

**NOTE 4 PORTFOLIO INVESTMENTS**

	June 30, 2020	June 30, 2019
<b>Cost and Amortized Cost</b>		
Term deposits	\$ 100,000	\$ 100,000
	<b>100,000</b>	<b>100,000</b>
<b>Fair Value</b>		
Core bond fund	74,877	76,905
Canadian equity fund	38,732	37,428
U. S. equity fund	19,713	19,921
International equity fund	19,712	18,743
	<b>153,034</b>	<b>152,997</b>
<b>Total Portfolio Investments</b>	<b>\$ 253,034</b>	<b>\$ 252,997</b>

**SCHOOL DISTRICT No. 42 (Maple Ridge – Pitt Meadows)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

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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 1.65% (2019: 2.5%).

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

	<b>June 30, 2020</b>	<b>June 30, 2019</b>
Trade payables	\$ 4,625,315	\$ 10,216,977
Salaries and benefits payable	8,720,632	8,251,422
Accrued vacation pay	1,692,911	1,521,865
Other	634,801	558,475
	<b>\$ 15,673,659</b>	<b>\$ 20,548,739</b>

**NOTE 6      UNEARNED REVENUE**

	<b>June 30, 2020</b>	<b>June 30, 2019</b>
Balance, beginning of year	\$ 5,228,791	\$ 5,471,965
Tuition fees received	6,817,897	9,405,212
Rental fees received	637,727	541,169
Partnership fees received	96,733	40,626
Tuition fees recognized as revenue	(9,101,917)	(9,595,712)
Rental fees recognized as revenue	(637,697)	(540,263)
Partnership fees recognized as revenue	(97,138)	(94,206)
<b>Balance, end of year</b>	<b>\$ 2,944,396</b>	<b>\$ 5,228,791</b>

**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.

	<b>June 30, 2020</b>	<b>June 30, 2019</b>
Balance, beginning of year	\$ 2,381,312	\$ 2,798,447
Grants received:		
Provincial grants	14,593,385	14,230,408
Other grants and income	3,512,098	4,951,453
Investment income	38,405	54,974
Subtotal	18,143,888	19,236,835
Revenue recognized	(19,140,617)	(19,653,970)
<b>Balance, end of year</b>	<b>\$ 1,384,583</b>	<b>\$ 2,381,312</b>

**SCHOOL DISTRICT No. 42 (Maple Ridge – Pitt Meadows)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

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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.

	<u>June 30, 2020</u>	<u>June 30, 2019</u>
<b><u>Deferred capital revenue subject to amortization</u></b>		
Balance, beginning of year	\$ 112,058,391	\$ 110,466,532
Transfers from deferred revenue – capital additions	34,958,264	7,075,840
Amortization of deferred capital revenue	(5,996,889)	(5,483,981)
<b>Balance, end of year</b>	<b><u>\$ 141,019,766</u></b>	<b><u>\$ 112,058,391</u></b>
 <b><u>Deferred capital revenue – Work in Progress</u></b>		
Work in Progress, beginning of year	\$ 21,967,507	\$ 1,923,161
Transfer in from deferred revenue – work in progress	14,397,278	27,120,186
Transfer to spent deferred capital	(34,958,264)	(7,075,840)
<b>Balance, end of year</b>	<b><u>\$ 1,406,521</u></b>	<b><u>\$ 21,967,507</u></b>
 <b><u>Deferred capital revenue – Unspent portion</u></b>		
Unspent Deferred Capital, beginning of year	\$ 8,991,930	\$ 11,889,335
Provincial Grants – Ministry of Education	17,961,008	23,768,702
Provincial Grants – Other	1,728,643	18,671
Other	143,750	431,250
Investment Income	135,829	334,431
Ministry of Education Restricted Proceeds on Disposal of Land	-	838,579
School Site Acquisition Fees	429,800	597,865
Transfer to Deferred Capital Revenue – Work in Progress	(14,397,278)	(27,120,186)
Site Purchases	(10,368,131)	(1,766,717)
<b>Balance, end of year</b>	<b><u>\$ 4,625,551</u></b>	<b><u>\$ 8,991,930</u></b>
 <b>Total deferred capital revenue balance, end of year</b>	<b><u>\$ 147,051,838</u></b>	<b><u>\$ 143,017,828</u></b>

**SCHOOL DISTRICT No. 42 (Maple Ridge – Pitt Meadows)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

**NOTE 9 EMPLOYEE FUTURE BENEFITS**

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

	June 30, 2020	June 30, 2019
<b><i>Reconciliation of Accrued Benefit Obligation</i></b>		
Accrued Benefit Obligation – April 1	\$ 8,279,943	\$ 8,297,388
Service Cost	630,407	602,714
Interest Cost	211,400	235,378
Benefit Payments	(475,698)	(791,301)
Actuarial Gain	(281,976)	(64,236)
Accrued Benefit Obligation – March 31	<u>\$ 8,364,076</u>	<u>\$ 8,279,943</u>

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

Accrued Benefit Obligation – March 31	\$ 8,364,076	\$ 8,279,943
Funded Status – Deficit	(8,364,076)	(8,279,943)
Employer Contributions After Measurement Date	113,948	178,017
Benefits Expense After Measurement Date	(214,863)	(210,452)
Unamortized Net Actuarial Gain	(372,669)	(1,358)
<b>Accrued Benefit Liability – June 30</b>	<b><u>\$ (8,837,660)</u></b>	<b><u>\$ (8,313,736)</u></b>

***Reconciliation of Change in Accrued Benefit Liability***

Accrued Benefit Liability – July 1	\$ 8,313,736	\$ 8,076,210
Net expense for Fiscal Year	935,554	935,047
Employer Contributions	(411,630)	(697,521)
Accrued Benefit Liability – June 30	<u>\$ 8,837,660</u>	<u>\$ 8,313,736</u>

**Components of Net Benefit Expense**

Service Cost	\$ 638,839	\$ 609,637
Interest Cost	207,379	229,383
Amortization of Net Actuarial Loss	89,336	96,027
Net Benefit Expense	<u>\$ 935,554</u>	<u>\$ 935,047</u>

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

	June 30, 2020	June 30, 2019
Discount Rate – April 1	2.50%	2.75%
Discount Rate – March 31	2.25%	2.50%
Long Term Salary Growth – April 1	2.5% + seniority	2.5% + seniority
Long Term Salary Growth – March 31	2.5% + seniority	2.5% + seniority
EARSL – March 31	9.6 years	9.6 years

**SCHOOL DISTRICT No. 42 (Maple Ridge – Pitt Meadows)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

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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, 2020, the School District had \$nil borrowings (2019: \$nil) under these facilities.

**NOTE 11 TANGIBLE CAPITAL ASSETS**

**June 30, 2020**

<b>Cost:</b>	<b>Balance at July 1, 2019</b>	<b>Additions</b>	<b>Disposals</b>	<b>Transfers (WIP)</b>	<b>Balance at June 30, 2020</b>
Sites	\$ 30,993,031	\$ 10,368,131	\$ -	\$ -	\$ 41,361,162
Buildings	279,801,121	608,914	-	38,880,605	319,290,640
Buildings – work in progress	25,062,925	15,402,469	-	(38,880,605)	1,584,789
Furniture & Equipment	12,329,023	2,339,315	(727,869)	-	13,940,469
Vehicles	1,320,276	49,640	-	-	1,369,916
Computer Software	1,774,992	29,959	(212,846)	-	1,592,105
Computer Hardware	8,093,742	1,425,487	(2,324,714)	-	7,194,515
<b>Total</b>	<b>\$ 359,375,110</b>	<b>\$ 30,223,915</b>	<b>\$ (3,265,429)</b>	<b>\$ -</b>	<b>\$ 386,333,596</b>

<b>Accumulated Amortization:</b>	<b>Balance at July 1, 2019</b>	<b>Amortization</b>	<b>Disposals</b>	<b>Balance at June 30, 2020</b>
Buildings	\$ 144,299,689	\$ 6,846,982	\$ -	\$ 151,146,671
Furniture & Equipment	5,101,727	1,313,475	(727,869)	5,687,333
Vehicles	448,398	134,510	-	582,908
Computer Software	1,008,517	336,709	(212,846)	1,132,380
Computer Hardware	4,495,025	1,528,824	(2,324,714)	3,699,135
<b>Total</b>	<b>\$ 155,353,356</b>	<b>\$ 10,160,500</b>	<b>\$ (3,265,429)</b>	<b>\$ 162,248,427</b>



**SCHOOL DISTRICT No. 42 (Maple Ridge – Pitt Meadows)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

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

**June 30, 2019**

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

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

<b>Net Book Value:</b>	<b>June 30, 2020</b>	<b>June 30, 2019</b>
Sites	\$ 41,361,162	\$ 30,993,031
Buildings	168,143,969	135,501,432
Buildings – work in progress	1,584,789	25,062,925
Furniture & Equipment	8,253,136	7,227,296
Vehicles	787,008	871,878
Computer Software	459,725	766,475
Computer Hardware	3,495,380	3,598,717
<b>Total</b>	<b>\$ 224,085,169</b>	<b>\$ 204,021,754</b>

**SCHOOL DISTRICT No. 42 (Maple Ridge – Pitt Meadows)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

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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 trusted 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, 2018, the Teachers' Pension Plan has about 48,000 active members and approximately 38,000 retired members. As of December 31, 2018, the Municipal Pension Plan has about 205,000 active members, including approximately 26,000 from school districts.

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

The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2017, indicated a \$1,656 million surplus for basic pension benefits on a going concern basis. As a result of the 2017 basic account actuarial valuation surplus, plan enhancements and contribution rate adjustments were made; the remaining \$644 million surplus was transferred to the rate stabilization account.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The school district paid \$12,710,116 for employer contributions to the plans for the year ended June 30, 2020 (2019: \$12,750,840)

The next valuation for the Teachers' Pension Plan will be as at December 31, 2020, with results available in 2021. The next valuation for the Municipal Pension Plan will be as at December 31, 2021, with results available in 2022.

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, 2020**

**NOTE 14 BUDGET FIGURES**

Budget figures included in the financial statements were approved by the Board through the adoption of the amended annual budget on February 26, 2020. As the 2019/20 Amended Annual Budget is used for comparative purposes a reconciliation between the 2019/20 Annual and the 2019/20 Amended Annual Budgets is provided.

	Annual Budget	Amended Annual Budget	Change
<b>Statement 2</b>			
Revenues			
Provincial Grants			
Ministry of Education	\$ 160,955,348	\$ 163,871,351	\$ 2,916,003
Other	241,000	331,200	90,200
School Site Acquisition Fees Spent on Sites	3,545,814	5,748,701	2,202,887
Federal Grants	235,638	235,638	-
Tuition	9,491,180	9,335,355	(155,825)
Other Revenue	5,501,111	5,900,736	399,625
Rentals and Leases	670,258	757,569	87,311
Investment Income	833,050	808,000	(25,050)
Amortization of Deferred Capital Revenue	6,430,454	6,025,437	(405,017)
Total Revenue	187,903,853	193,013,987	5,110,134
Expenses			
Instruction	146,378,505	152,801,868	6,423,363
District Administration	5,853,054	6,293,426	440,372
Operations and Maintenance	26,619,064	27,016,941	397,877
Transportation and Housing	676,029	642,547	(33,482)
Total Expense	179,526,652	186,754,782	7,228,130
Net Revenue	8,377,201	6,259,205	(2,117,996)
Budgeted Allocation of Surplus	1,116,545	4,381,816	3,265,271
<b>Budgeted Surplus for the year</b>	<b>\$ 9,493,746</b>	<b>\$ 10,641,021</b>	<b>\$ 1,147,275</b>
<b>Statement 4</b>			
Surplus for the year	\$ 8,377,201	\$ 6,259,205	\$ (2,117,996)
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(21,300,789)	(30,930,988)	(9,630,199)
Amortization of Tangible Capital Assets	10,507,817	10,168,280	(339,537)
Total Effect of change in Tangible Capital Assets	(10,792,972)	(20,762,708)	(9,969,736)
<b>Decrease in Net Financial Debt</b>	<b>\$ (2,415,771)</b>	<b>\$ (14,503,503)</b>	<b>\$ (12,087,732)</b>

**SCHOOL DISTRICT No. 42 (Maple Ridge – Pitt Meadows)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

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**NOTE 15 CONTINGENCIES**

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

**NOTE 16 ASSET RETIREMENT OBLIGATION**

Legal liabilities may exist for the removal or disposal of asbestos in schools that will undergo major renovations or demolition. The fair value of this liability for asbestos removal or disposal will be recognized in the period in which a reasonable estimate of fair value can be made. As at June 30, 2020, a liability is not reasonably determinable (2019: \$nil).

**NOTE 17 ACCUMULATED SURPLUS**

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

	June 30, 2020	June 30, 2019
<b>Operating Fund Accumulated Surplus</b>		
Internally Restricted (appropriated) by the Board for:		
Targeted funding for aboriginal education	\$ 173,089	\$ 75,137
School budget balances	599,146	573,985
Personal professional development	273,157	220,301
Financial provisions	100,000	100,000
Funds required to complete projects in progress	260,323	364,125
Purchase order commitments	668,273	503,976
Support for school growth plans		
Literacy	25,296	-
Supporting all learners - mentorship	25,166	-
Safe and caring schools	54,100	17,696
Educational leadership - mentorship	14,873	-
Fine arts	50,400	60,000
Curriculum implementation	-	54,468
Social emotional learning	36,631	-
Secondary innovation	72,110	-
School teams	58,559	18,398
Leadership succession planning	271,025	488,346
Support for operational plans		
Business systems implementation and upgrades	56,705	43,037
Compliance support	20,000	-
IT infrastructure	200,000	-
Strategic Facilities Plan and Sustainability Plan	128,794	113,187
Learning services		
Instructional bank	200,000	-
Inclusion support consultation services	57,260	27,890
Learning services summer assessments	21,900	-

**SCHOOL DISTRICT No. 42 (Maple Ridge – Pitt Meadows)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

Facilities renovations and new classroom setup	220,470	459,350
Increased cost of salaries and benefits	250,000	56,400
Budgeted use of accumulated surplus		
Support for school growth plans	624,173	669,998
Support for operational plans	265,725	95,585
Learning services	25,000	350,962
International education	161,554	-
Budgeted use of contingency reserve	1,988,921	-
Operating Contingency Reserve	610,000	360,000
<b>Total Operating Internally Restricted</b>	<b>7,512,650</b>	<b>4,652,841</b>
<b>Unrestricted</b>	<b>-</b>	<b>-</b>
<b>Total Operating Fund Accumulated Surplus</b>	<b>\$ 7,512,650</b>	<b>\$ 4,652,841</b>
<b>Capital Fund Accumulated Surplus</b>		
Contingency reserve for local capital	2,408,439	2,394,927
District portion of proceeds on disposal of land	1,360,218	1,360,218
Subtotal contingency reserve for local capital	3,768,657	3,755,145
Budgeted use of local capital		
Information technology	65,000	65,000
Emergency preparedness	29,675	91,896
Energy management	608,969	1,373,861
Succession planning	-	30,000
New classroom space	391,712	670,636
New schools	710,272	1,107,220
Maple Ridge Secondary Annex	291,729	353,465
Childcare capital	32,500	-
	2,129,857	3,692,078
Invested in tangible capital assets	81,658,888	69,995,862
<b>Total Capital Fund Accumulated Surplus</b>	<b>87,557,402</b>	<b>77,443,085</b>
<b>Total Accumulated Surplus</b>	<b>\$ 95,070,052</b>	<b>\$ 82,095,926</b>

**NOTE 18    EXPENSE BY OBJECT**

	<b>June 30, 2020</b>	<b>June 30, 2019</b>
Salaries and benefits	\$ 152,884,881	\$ 144,351,565
Services and supplies	17,070,923	19,140,064
Amortization	10,160,500	9,521,618
	<b>\$ 180,116,304</b>	<b>\$ 173,013,247</b>

**SCHOOL DISTRICT No. 42 (Maple Ridge – Pitt Meadows)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

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**NOTE 19 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.

**NOTE 20 RISK MANAGEMENT**

The School District has exposure to the following risks from its use of financial instruments: credit risk, market risk and liquidity risk. The Board ensures that the School District has identified its risks and ensures that management monitors and controls them.

**a) Credit risk:**

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

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

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

**b) Market risk:**

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

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

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

**SCHOOL DISTRICT No. 42 (Maple Ridge – Pitt Meadows)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

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c) **Liquidity risk:**

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

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

**NOTE 21 SUPPLEMENTARY CASH FLOW INFORMATION**

	<b>June 30, 2020</b>	<b>June 30, 2019</b>
<b>Interest recognized in the:</b>		
Operating Fund	\$634,222	\$634,382
Special Purpose Fund	37,972	54,974
Local Capital Fund	144,965	186,118
MEd Restricted Capital Fund	40,158	67,008
Other Provincial Capital Fund	5,110	74,114
Land Capital Fund	90,561	193,309
<b>Total interest income</b>	<b>\$ 952,988</b>	<b>\$ 1,209,905</b>

**NOTE 22 CONTRACTUAL OBLIGATIONS**

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

	<b>June 30, 2020</b>	<b>Thereafter</b>
Ćəsəənelə Elementary	\$443,856	\$Nil
Minor capital projects (SEP, CNCP, BUS)	665,985	-
Annual Facility Grant projects	1,419,905	-
Other	395,005	-
<b>Total capital commitments</b>	<b>\$2,924,751</b>	<b>\$Nil</b>

**SCHOOL DISTRICT No. 42 (Maple Ridge – Pitt Meadows)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

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**NOTE 23     CONTRACTUAL RIGHTS**

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

	<b>2020/21</b>	<b>2021/22</b>	<b>2022/23</b>	<b>Thereafter</b>
For capital projects				
From the Ministry of Education	\$2,951,469	-	-	\$Nil
From the Ministry of Children and Family Development	343,454	-	-	-
Future lease revenue	374,101	-	-	-
<b>Total contractual rights</b>	<b>\$ 3,669,024</b>	<b>-</b>	<b>-</b>	<b>\$Nil</b>

**NOTE 24     COMPARATIVE FIGURES**

Certain figures in the prior year have been reclassified to conform to the current year presentation.



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

Schedule 1 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2020

	Operating Fund	Special Purpose Fund	Capital Fund	2020 Actual	2019 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	4,652,841		77,443,085	82,095,926	80,239,339
Changes for the year					
Surplus (Deficit) for the year	4,995,215	1,394,334	6,584,577	12,974,126	1,856,587
Interfund Transfers					
Tangible Capital Assets Purchased	(1,909,442)	(1,394,334)	3,303,776	-	
Local Capital	(225,964)		225,964	-	
Net Changes for the year	2,859,809	-	10,114,317	12,974,126	1,856,587
Accumulated Surplus (Deficit), end of year - Statement 2	7,512,650	-	87,557,402	95,070,052	82,095,926

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

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2020

	2020 Budget (Note 14)	2020 Actual	2019 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	143,080,037	<b>145,485,045</b>	136,260,242
Other	331,200	<b>333,850</b>	397,657
Federal Grants	235,638	<b>173,402</b>	279,042
Tuition	9,335,355	<b>9,101,917</b>	9,595,712
Other Revenue	920,902	<b>838,603</b>	841,194
Rentals and Leases	757,569	<b>637,697</b>	540,263
Investment Income	661,200	<b>634,222</b>	634,382
<b>Total Revenue</b>	<b>155,321,901</b>	<b>157,204,736</b>	148,548,492
<b>Expenses</b>			
Instruction	133,458,897	<b>130,819,339</b>	124,141,569
District Administration	6,293,426	<b>5,899,563</b>	5,586,758
Operations and Maintenance	16,569,083	<b>15,129,108</b>	14,557,341
Transportation and Housing	636,542	<b>361,511</b>	513,248
<b>Total Expense</b>	<b>156,957,948</b>	<b>152,209,521</b>	144,798,916
<b>Operating Surplus (Deficit) for the year</b>	<b>(1,636,047)</b>	<b>4,995,215</b>	3,749,576
<b>Budgeted Appropriation (Retirement) of Surplus (Deficit)</b>	<b>4,381,816</b>		
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	(2,560,852)	<b>(1,909,442)</b>	(2,529,206)
Local Capital	(184,917)	<b>(225,964)</b>	(921,624)
<b>Total Net Transfers</b>	<b>(2,745,769)</b>	<b>(2,135,406)</b>	(3,450,830)
<b>Total Operating Surplus (Deficit), for the year</b>	<b>-</b>	<b>2,859,809</b>	298,746
<b>Operating Surplus (Deficit), beginning of year</b>		<b>4,652,841</b>	4,354,095
<b>Operating Surplus (Deficit), end of year</b>		<b>7,512,650</b>	4,652,841
<b>Operating Surplus (Deficit), end of year</b>			
Internally Restricted		<b>7,512,650</b>	4,652,841
<b>Total Operating Surplus (Deficit), end of year</b>		<b>7,512,650</b>	4,652,841

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

Schedule 2A (Unaudited)

## Schedule of Operating Revenue by Source

Year Ended June 30, 2020

	2020 Budget (Note 14)	2020 Actual	2019 Actual
	\$	\$	\$
<b>Provincial Grants - Ministry of Education</b>			
Operating Grant, Ministry of Education	139,248,925	<b>139,692,830</b>	133,637,393
ISC/LEA Recovery	(420,173)	<b>(382,256)</b>	(420,172)
Other Ministry of Education Grants			
Pay Equity	1,874,965	<b>1,874,965</b>	1,874,966
Funding for Graduated Adults	119,325	<b>244,003</b>	117,401
Transportation Supplement	185,990	<b>185,990</b>	185,990
Economic Stability Dividend			166,977
Carbon Tax Grant	110,055	<b>102,590</b>	102,590
Employer Health Tax Grant	1,173,043	<b>1,173,043</b>	356,464
Strategic Priorities - Mental Health Grant			31,000
Support Staff Benefits Grant	224,907	<b>224,907</b>	190,440
Support Staff Wage Increase Funding	543,400	<b>543,400</b>	
Teachers' Labour Settlement Funding		<b>1,723,354</b>	
FSA Scoring	15,693	<b>15,693</b>	15,693
Miscellaneous	3,907	<b>86,526</b>	1,500
<b>Total Provincial Grants - Ministry of Education</b>	<b>143,080,037</b>	<b>145,485,045</b>	136,260,242
<b>Provincial Grants - Other</b>	<b>331,200</b>	<b>333,850</b>	397,657
<b>Federal Grants</b>	<b>235,638</b>	<b>173,402</b>	279,042
<b>Tuition</b>			
Summer School Fees	89,550	<b>89,550</b>	83,200
Continuing Education	674,410	<b>797,052</b>	672,070
International and Out of Province Students	8,571,395	<b>8,215,315</b>	8,840,442
<b>Total Tuition</b>	<b>9,335,355</b>	<b>9,101,917</b>	9,595,712
<b>Other Revenues</b>			
Funding from First Nations	420,173	<b>382,256</b>	420,173
Miscellaneous			
Revenue Generation	107,000	<b>88,138</b>	66,656
Partnership Programs	122,550	<b>97,138</b>	94,206
Transportation	6,500	<b>6,111</b>	9,860
Before and After School Programming	124,890	<b>83,167</b>	83,951
Miscellaneous	139,789	<b>181,793</b>	166,348
<b>Total Other Revenue</b>	<b>920,902</b>	<b>838,603</b>	841,194
<b>Rentals and Leases</b>	<b>757,569</b>	<b>637,697</b>	540,263
<b>Investment Income</b>	<b>661,200</b>	<b>634,222</b>	634,382
<b>Total Operating Revenue</b>	<b>155,321,901</b>	<b>157,204,736</b>	148,548,492

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

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2020

	2020 Budget (Note 14)	2020 Actual	2019 Actual
	\$	\$	\$
<b>Salaries</b>			
Teachers	68,900,130	<b>69,795,475</b>	65,165,787
Principals and Vice Principals	7,541,948	<b>7,482,771</b>	7,189,477
Educational Assistants	15,498,141	<b>15,478,581</b>	13,538,905
Support Staff	12,337,455	<b>12,079,773</b>	11,318,671
Other Professionals	4,839,168	<b>4,681,901</b>	4,651,905
Substitutes	4,532,689	<b>3,334,714</b>	5,126,940
<b>Total Salaries</b>	<b>113,649,531</b>	<b>112,853,215</b>	106,991,685
<b>Employee Benefits</b>	27,082,150	<b>27,077,687</b>	24,521,293
<b>Total Salaries and Benefits</b>	<b>140,731,681</b>	<b>139,930,902</b>	131,512,978
<b>Services and Supplies</b>			
Services	6,459,754	<b>5,406,447</b>	5,555,957
Student Transportation	684,960	<b>393,161</b>	573,039
Professional Development and Travel	1,276,649	<b>685,919</b>	938,290
Rentals and Leases	2,000	<b>366</b>	535
Dues and Fees	137,482	<b>110,788</b>	145,645
Insurance	617,402	<b>572,321</b>	682,275
Supplies	4,522,495	<b>3,059,890</b>	2,878,479
Utilities	2,525,525	<b>2,049,727</b>	2,511,718
<b>Total Services and Supplies</b>	<b>16,226,267</b>	<b>12,278,619</b>	13,285,938
<b>Total Operating Expense</b>	<b>156,957,948</b>	<b>152,209,521</b>	144,798,916

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

Operating Expense by Function, Program and Object  
Year Ended June 30, 2020

	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	53,521,487	417,373	56,920	353,107		2,081,248	56,430,135
1.03 Career Programs	581,945	45,003	427,508			10,828	1,065,284
1.07 Library Services	1,150,298			5,413		13,306	1,169,017
1.08 Counselling	1,663,419					8,597	1,672,016
1.10 Special Education	8,386,165	1,078,870	14,285,281	1,515,379		666,483	25,932,178
1.30 English Language Learning	913,303	30,093				1,842	945,238
1.31 Indigenous Education	497,298	116,832	627,062	49,316	300	8,956	1,299,764
1.41 School Administration		5,400,208		2,476,865		142,678	8,019,751
1.60 Summer School	352,795	10,754	55,603	31,474		1,157	451,783
1.61 Continuing Education		23,033		93,419	325,008	2,545	444,005
1.62 International and Out of Province Students	2,707,981	224,631		471,768	292,580	91,438	3,788,398
1.64 Other			22,096	33,910	67,513		123,519
<b>Total Function 1</b>	<b>69,774,691</b>	<b>7,346,797</b>	<b>15,474,470</b>	<b>5,030,651</b>	<b>685,401</b>	<b>3,029,078</b>	<b>101,341,088</b>
<b>4 District Administration</b>							
4.11 Educational Administration				46,650	1,243,929	19,994	1,310,573
4.40 School District Governance					350,137		350,137
4.41 Business Administration		135,974	2,302	550,504	1,349,064	28,233	2,066,077
<b>Total Function 4</b>	<b>-</b>	<b>135,974</b>	<b>2,302</b>	<b>597,154</b>	<b>2,943,130</b>	<b>48,227</b>	<b>3,726,787</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	20,784		1,809	239,645	731,525	38,290	1,032,053
5.50 Maintenance Operations				5,823,488	321,845	216,820	6,362,153
5.52 Maintenance of Grounds				388,835		2,299	391,134
5.56 Utilities							-
<b>Total Function 5</b>	<b>20,784</b>	<b>-</b>	<b>1,809</b>	<b>6,451,968</b>	<b>1,053,370</b>	<b>257,409</b>	<b>7,785,340</b>
<b>7 Transportation and Housing</b>							
7.70 Student Transportation							-
<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>69,795,475</b>	<b>7,482,771</b>	<b>15,478,581</b>	<b>12,079,773</b>	<b>4,681,901</b>	<b>3,334,714</b>	<b>112,853,215</b>

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

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object  
Year Ended June 30, 2020

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2020 Actual	2020 Budget (Note 14)	2019 Actual
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	56,430,135	12,794,655	69,224,790	1,915,519	71,140,309	72,193,931	67,779,100
1.03 Career Programs	1,065,284	257,453	1,322,737	496,290	1,819,027	1,909,545	1,682,017
1.07 Library Services	1,169,017	270,521	1,439,538	173,745	1,613,283	1,618,047	1,468,837
1.08 Counselling	1,672,016	376,891	2,048,907	77,340	2,126,247	2,238,174	2,330,544
1.10 Special Education	25,932,178	6,477,862	32,410,040	327,412	32,737,452	33,160,092	30,024,608
1.30 English Language Learning	945,238	221,556	1,166,794	20,904	1,187,698	1,230,656	752,736
1.31 Indigenous Education	1,299,764	327,956	1,627,720	151,099	1,778,819	1,954,997	1,582,200
1.41 School Administration	8,019,751	2,284,903	10,304,654	207,126	10,511,780	10,770,296	10,072,659
1.60 Summer School	451,783	70,639	522,422	11,464	533,886	536,465	489,446
1.61 Continuing Education	444,005	72,813	516,818	181,612	698,430	791,535	728,865
1.62 International and Out of Province Students	3,788,398	857,986	4,646,384	1,839,427	6,485,811	6,745,213	7,090,583
1.64 Other	123,519	32,874	156,393	30,204	186,597	309,946	139,974
<b>Total Function 1</b>	<b>101,341,088</b>	<b>24,046,109</b>	<b>125,387,197</b>	<b>5,432,142</b>	<b>130,819,339</b>	133,458,897	124,141,569
<b>4 District Administration</b>							
4.11 Educational Administration	1,310,573	369,039	1,679,612	334,631	2,014,243	2,023,596	1,867,350
4.40 School District Governance	350,137	56,701	406,838	105,041	511,879	593,909	484,667
4.41 Business Administration	2,066,077	584,102	2,650,179	723,262	3,373,441	3,675,921	3,234,741
<b>Total Function 4</b>	<b>3,726,787</b>	<b>1,009,842</b>	<b>4,736,629</b>	<b>1,162,934</b>	<b>5,899,563</b>	6,293,426	5,586,758
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	1,032,053	227,520	1,259,573	738,983	1,998,556	2,572,474	2,132,886
5.50 Maintenance Operations	6,362,153	1,696,856	8,059,009	1,902,715	9,961,724	10,223,820	8,795,963
5.52 Maintenance of Grounds	391,134	97,360	488,494	287,529	776,023	819,581	660,408
5.56 Utilities	-	-	-	2,392,805	2,392,805	2,953,208	2,968,084
<b>Total Function 5</b>	<b>7,785,340</b>	<b>2,021,736</b>	<b>9,807,076</b>	<b>5,322,032</b>	<b>15,129,108</b>	16,569,083	14,557,341
<b>7 Transportation and Housing</b>							
7.70 Student Transportation	-	-	-	361,511	361,511	636,542	513,248
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>361,511</b>	<b>361,511</b>	636,542	513,248
<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>112,853,215</b>	<b>27,077,687</b>	<b>139,930,902</b>	<b>12,278,619</b>	<b>152,209,521</b>	156,957,948	144,798,916

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

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2020

	2020 Budget (Note 14)	2020 Actual	2019 Actual
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	15,378,515	<b>15,314,878</b>	14,687,189
Other Revenue	4,824,231	<b>3,787,767</b>	4,911,807
Investment Income		<b>37,972</b>	54,974
<b>Total Revenue</b>	<u>20,202,746</u>	<u><b>19,140,617</b></u>	<u>19,653,970</u>
<b>Expenses</b>			
Instruction	19,342,971	<b>17,508,217</b>	18,475,290
Operations and Maintenance	279,578	<b>238,066</b>	217,423
Transportation and Housing	6,005		
<b>Total Expense</b>	<u>19,628,554</u>	<u><b>17,746,283</b></u>	<u>18,692,713</u>
<b>Special Purpose Surplus (Deficit) for the year</b>	<u>574,192</u>	<u><b>1,394,334</b></u>	<u>961,257</u>
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	(574,192)	<b>(1,394,334)</b>	(961,257)
<b>Total Net Transfers</b>	<u>(574,192)</u>	<u><b>(1,394,334)</b></u>	<u>(961,257)</u>
<b>Total Special Purpose Surplus (Deficit) for the year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Special Purpose Surplus (Deficit), beginning of year</b>			
<b>Special Purpose Surplus (Deficit), end of year</b>		<u>-</u>	<u>-</u>

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

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2020

Schedule 3A (Unaudited)

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	254,724	27,897	178,198	1,156,214	-	30,338	-	17,945	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	517,500	517,202			265,021	51,450	265,407	553,063	815,336
Other			21,944	3,156,221					
Investment Income	7,343	427	1,319		1,271	218	586	858	
	524,843	517,629	23,263	3,156,221	266,292	51,668	265,993	553,921	815,336
Less: Allocated to Revenue	779,567	534,979	35,400	3,405,103	266,292	66,432	210,825	529,195	815,336
Recovered									
Deferred Revenue, end of year	-	10,547	166,061	907,332	-	15,574	55,168	42,671	-
Revenues									
Provincial Grants - Ministry of Education	772,224	534,552			265,021	66,214	210,239	528,337	815,336
Other Revenue			34,081	3,405,103					
Investment Income	7,343	427	1,319		1,271	218	586	858	
	779,567	534,979	35,400	3,405,103	266,292	66,432	210,825	529,195	815,336
Expenses									
Salaries									
Teachers						16,885	84,021	21,653	78,385
Principals and Vice Principals								29,059	191,249
Educational Assistants		443,692		27,628	191,632	1,020		324,833	
Support Staff	109,489			32,438	50				161,624
Other Professionals									73,536
Substitutes				7,375	2,206		12,446	6,315	132,310
	109,489	443,692	-	67,441	193,888	17,905	96,467	381,860	637,104
Employee Benefits	23,503	91,287		9,909	64,084	3,821	20,906	99,237	127,728
Services and Supplies	105,074		35,400	3,282,942	7,925	44,706	90,908	48,098	32,443
	238,066	534,979	35,400	3,360,292	265,897	66,432	208,281	529,195	797,275
Net Revenue (Expense) before Interfund Transfers	541,501	-	-	44,811	395	-	2,544	-	18,061
Interfund Transfers									
Tangible Capital Assets Purchased	(541,501)			(44,811)	(395)		(2,544)		(18,061)
	(541,501)	-	-	(44,811)	(395)	-	(2,544)	-	(18,061)
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-



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

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2020

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Youth Education Support Fund	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	548,854	-	-	-	167,142	2,381,312
Add: Restricted Grants							
Provincial Grants - Ministry of Education	10,146,491	1,976,464	6,005	26,500	1,800		15,142,239
Other						333,933	3,512,098
Investment Income		22,133	76	334	23	3,817	38,405
	10,146,491	1,998,597	6,081	26,834	1,823	337,750	18,692,742
Less: Allocated to Revenue	10,146,491	1,998,597	-	-	-	352,400	19,140,617
Recovered		548,854					548,854
Deferred Revenue, end of year	-	-	6,081	26,834	1,823	152,492	1,384,583
Revenues							
Provincial Grants - Ministry of Education	10,146,491	1,976,464					15,314,878
Other Revenue						348,583	3,787,767
Investment Income		22,133				3,817	37,972
	10,146,491	1,998,597	-	-	-	352,400	19,140,617
Expenses							
Salaries							
Teachers	8,232,450	272,151					8,705,545
Principals and Vice Principals							220,308
Educational Assistants							988,805
Support Staff							303,601
Other Professionals							73,536
Substitutes		66,323				358	227,333
	8,232,450	338,474	-	-	-	358	10,519,128
Employee Benefits	1,914,041	80,315				20	2,434,851
Services and Supplies		935,890				208,918	4,792,304
	10,146,491	1,354,679	-	-	-	209,296	17,746,283
Net Revenue (Expense) before Interfund Transfers	-	643,918	-	-	-	143,104	1,394,334
Interfund Transfers							
Tangible Capital Assets Purchased		(643,918)				(143,104)	(1,394,334)
	-	(643,918)	-	-	-	(143,104)	(1,394,334)
Net Revenue (Expense)	-	-	-	-	-	-	-

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

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2020

	2020 Budget (Note 14)	2020 Actual			2019 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
<b>Revenues</b>					
Provincial Grants					
Ministry of Education	5,412,799	5,412,799		5,412,799	71,580
Municipal Grants Spent on Sites	5,748,701	4,955,332		4,955,332	1,695,137
Other Revenue	155,603		235,092	235,092	69,135
Investment Income	146,800		144,965	144,965	186,118
Gain (Loss) on Disposal of Tangible Capital Assets	-	-		-	(838,579)
Amortization of Deferred Capital Revenue	6,025,437	5,996,889		5,996,889	5,483,981
<b>Total Revenue</b>	<u>17,489,340</u>	<u>16,365,020</u>	<u>380,057</u>	<u>16,745,077</u>	<u>6,667,372</u>
<b>Expenses</b>					
Amortization of Tangible Capital Assets					
Operations and Maintenance	10,168,280	10,160,500		10,160,500	9,521,618
<b>Total Expense</b>	<u>10,168,280</u>	<u>10,160,500</u>	<u>-</u>	<u>10,160,500</u>	<u>9,521,618</u>
<b>Capital Surplus (Deficit) for the year</b>	<u>7,321,060</u>	<u>6,204,520</u>	<u>380,057</u>	<u>6,584,577</u>	<u>(2,854,246)</u>
<b>Net Transfers (to) from other funds</b>					
Tangible Capital Assets Purchased	3,135,044	3,303,776		3,303,776	3,490,463
Local Capital	184,917		225,964	225,964	921,624
<b>Total Net Transfers</b>	<u>3,319,961</u>	<u>3,303,776</u>	<u>225,964</u>	<u>3,529,740</u>	<u>4,412,087</u>
<b>Other Adjustments to Fund Balances</b>					
Tangible Capital Assets Purchased from Local Capital		544,800	(544,800)	-	
Tangible Capital Assets WIP Purchased from Local Capital		1,609,930	(1,609,930)	-	
<b>Total Other Adjustments to Fund Balances</b>		<u>2,154,730</u>	<u>(2,154,730)</u>	<u>-</u>	
<b>Total Capital Surplus (Deficit) for the year</b>	<u>10,641,021</u>	<u>11,663,026</u>	<u>(1,548,709)</u>	<u>10,114,317</u>	<u>1,557,841</u>
<b>Capital Surplus (Deficit), beginning of year</b>		<u>69,995,862</u>	<u>7,447,223</u>	<u>77,443,085</u>	<u>75,885,244</u>
<b>Capital Surplus (Deficit), end of year</b>		<u>81,658,888</u>	<u>5,898,514</u>	<u>87,557,402</u>	<u>77,443,085</u>

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

Schedule 4A (Unaudited)

Tangible Capital Assets  
Year Ended June 30, 2020

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
<b>Cost, beginning of year</b>	30,993,031	279,801,121	12,329,023	1,320,276	1,774,992	8,093,742	<b>334,312,185</b>
<b>Changes for the Year</b>							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw	5,412,799						<b>5,412,799</b>
Deferred Capital Revenue - Other	4,955,332						<b>4,955,332</b>
Operating Fund		72,465	735,423	49,640	11,898	1,040,016	<b>1,909,442</b>
Special Purpose Funds		536,449	477,792		18,061	362,032	<b>1,394,334</b>
Local Capital			521,361			23,439	<b>544,800</b>
Transferred from Work in Progress		38,880,605	604,739				<b>39,485,344</b>
	10,368,131	39,489,519	2,339,315	49,640	29,959	1,425,487	<b>53,702,051</b>
Decrease:							
Deemed Disposals			727,869		212,846	2,324,714	<b>3,265,429</b>
	-	-	727,869	-	212,846	2,324,714	<b>3,265,429</b>
<b>Cost, end of year</b>	41,361,162	319,290,640	13,940,469	1,369,916	1,592,105	7,194,515	<b>384,748,807</b>
<b>Work in Progress, end of year</b>		1,584,789					<b>1,584,789</b>
<b>Cost and Work in Progress, end of year</b>	41,361,162	320,875,429	13,940,469	1,369,916	1,592,105	7,194,515	<b>386,333,596</b>
<b>Accumulated Amortization, beginning of year</b>		144,299,689	5,101,727	448,398	1,008,517	4,495,025	<b>155,353,356</b>
<b>Changes for the Year</b>							
Increase: Amortization for the Year		6,846,982	1,313,475	134,510	336,709	1,528,824	<b>10,160,500</b>
Decrease:							
Deemed Disposals			727,869		212,846	2,324,714	<b>3,265,429</b>
			727,869	-	212,846	2,324,714	<b>3,265,429</b>
<b>Accumulated Amortization, end of year</b>		151,146,671	5,687,333	582,908	1,132,380	3,699,135	<b>162,248,427</b>
<b>Tangible Capital Assets - Net</b>	<b>41,361,162</b>	<b>169,728,758</b>	<b>8,253,136</b>	<b>787,008</b>	<b>459,725</b>	<b>3,495,380</b>	<b>224,085,169</b>

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

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2020

	<b>Buildings</b>	<b>Furniture and Equipment</b>	<b>Computer Software</b>	<b>Computer Hardware</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Work in Progress, beginning of year</b>	25,062,925				<b>25,062,925</b>
<b>Changes for the Year</b>					
Increase:					
Deferred Capital Revenue - Bylaw	11,742,735	568,881			<b>12,311,616</b>
Deferred Capital Revenue - Other	2,049,804	35,858			<b>2,085,662</b>
Local Capital	1,609,930				<b>1,609,930</b>
	15,402,469	604,739	-	-	<b>16,007,208</b>
Decrease:					
Transferred to Tangible Capital Assets	38,880,605	604,739			<b>39,485,344</b>
	38,880,605	604,739	-	-	<b>39,485,344</b>
<b>Net Changes for the Year</b>	(23,478,136)	-	-	-	<b>(23,478,136)</b>
<b>Work in Progress, end of year</b>	<b>1,584,789</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,584,789</b>

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

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2020

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
<b>Deferred Capital Revenue, beginning of year</b>	111,240,027	728,668	89,696	<b>112,058,391</b>
<b>Changes for the Year</b>				
Increase:				
Transferred from Work in Progress	28,650,308	5,732,956	575,000	<b>34,958,264</b>
	28,650,308	5,732,956	575,000	<b>34,958,264</b>
Decrease:				
Amortization of Deferred Capital Revenue	5,821,544	108,357	66,988	<b>5,996,889</b>
	5,821,544	108,357	66,988	<b>5,996,889</b>
<b>Net Changes for the Year</b>	22,828,764	5,624,599	508,012	<b>28,961,375</b>
<b>Deferred Capital Revenue, end of year</b>	134,068,791	6,353,267	597,708	<b>141,019,766</b>
<b>Work in Progress, beginning of year</b>	17,745,213	3,791,044	431,250	<b>21,967,507</b>
<b>Changes for the Year</b>				
Increase				
Transferred from Deferred Revenue - Work in Progress	12,311,616	1,941,912	143,750	<b>14,397,278</b>
	12,311,616	1,941,912	143,750	<b>14,397,278</b>
Decrease				
Transferred to Deferred Capital Revenue	28,650,308	5,732,956	575,000	<b>34,958,264</b>
	28,650,308	5,732,956	575,000	<b>34,958,264</b>
<b>Net Changes for the Year</b>	(16,338,692)	(3,791,044)	(431,250)	<b>(20,560,986)</b>
<b>Work in Progress, end of year</b>	1,406,521	-	-	<b>1,406,521</b>
<b>Total Deferred Capital Revenue, end of year</b>	<b>135,475,312</b>	<b>6,353,267</b>	<b>597,708</b>	<b>142,426,287</b>

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

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2020

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
<b>Balance, beginning of year</b>		1,499,597	1,743,632	5,748,701		<b>8,991,930</b>
<b>Changes for the Year</b>						
Increase:						
Provincial Grants - Ministry of Education	17,961,008					<b>17,961,008</b>
Provincial Grants - Other			1,728,643			<b>1,728,643</b>
Other					143,750	<b>143,750</b>
Investment Income		40,158	5,110	90,561		<b>135,829</b>
Transfer project surplus to MEd Restricted (from) Bylaw	(236,593)	236,593				<b>-</b>
School Site Acquisition Fees				429,800		<b>429,800</b>
	17,724,415	276,751	1,733,753	520,361	143,750	<b>20,399,030</b>
Decrease:						
Transferred to DCR - Work in Progress	12,311,616		1,941,912		143,750	<b>14,397,278</b>
Transferred to Revenue - Site Purchases	5,412,799			4,955,332		<b>10,368,131</b>
	17,724,415	-	1,941,912	4,955,332	143,750	<b>24,765,409</b>
<b>Net Changes for the Year</b>	-	276,751	(208,159)	(4,434,971)	-	<b>(4,366,379)</b>
<b>Balance, end of year</b>	-	<b>1,776,348</b>	<b>1,535,473</b>	<b>1,313,730</b>	-	<b>4,625,551</b>



## ITEM 5

To: **Board of Education**

From: Board Policy  
Development Committee

Re: **UPDATE ON POLICIES AND PROCEDURES**

Date: September 23, 2020  
(Public Board Meeting)

### Information

#### **BACKGROUND/RATIONALE:**

#### **BOARD POLICY DEVELOPMENT COMMITTEE WORK PLAN 2020-2021**

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

Due to the COVID-19 pandemic the work of the committee was suspended in March 2020 and the following policies deferred until 2020-2021. These policies will be included in the work plan for 2020-2021:

<b>Board Policy Development Committee Work Plan 2019-2020: Deferred Policies</b>		
1	2400	School Board Meeting Proceedings
2	4415	District Funded Attendance at Functions
3	5310	Disposal of Equipment
4	7220	Dangerous Weapons
5	9410	Safe, Caring and Healthy Schools
6	9420	Dangerous Weapons in Schools
7	9610	Health Care Needs
8	9925	Non-District Sponsored Activities Including Students
9	10820	Political Activities

The work plan for 2020-2021 is included in the following table:

<b>Board Policy Development Committee Work Plan 2020-2021</b>		
1	2400	School Board Meeting Proceedings
2	2915	Board Chairperson - Elections/Roles/Responsibilities
3	2920	Trustees' Remuneration
4	2301	Role of the Board
5	2302	Board Delegation of Authority
6	3201	Role of the Superintendent of Schools
7	3202	Role of the Secretary Treasurer
8	4203	Budget Planning and Reporting
9	4204	Contingency Reserve

10	4415	District Funded Attendance at Functions
11	5310	Disposal of Equipment
12	5400	Transportation of Students with Special Needs
13	5780	Information Technology and Communication Systems - Appropriate Use Policy
14	6425	School Size
15	6530	Environmental Sustainability
16	6801	School Closure
17	7210	Workplace Discrimination or Bullying and Harassment
18	7220	Dangerous Weapons
19	8801	Course Challenge
20	8901	Field Trips (including extra-curricular activities)
21	9200	School Catchment Areas and Student Placement
22	9410	Safe, Caring and Healthy Schools
23	9420	Dangerous Weapons in Schools
24	9430	Physical Restraint and Seclusion in School Settings
25	9601	Anaphylaxis
26	9610	Health Care Needs
27	9925	Non-District Sponsored Activities Including Students
28	10820	Political Activities

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

**RECOMMENDATION:**

**THAT the Board receive the Update on Policies and Procedures, for information.**



To: **Board of Education**

From: Superintendent  
Sylvia Russell

Re: **SUMMER LEARNING UPDATE**

Date: September 23, 2020  
(Public Board Meeting)

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**Information**

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**BACKGROUND/RATIONALE:**

Summer Learning is a tuition-free, Ministry of Education funded program, which is open to all students. Summer Learning 2020 was distributed across three physical locations, remotely through Zoom and Teams, and online through our SD42 online-school, following all of the applicable health and safety procedures for staff and students as the summer learning program operationalized within the stage 3 provincial education expectations; one of the first school districts in the province to do so. Also, for the first time, a partnership program with SD42's Ridge Meadows College was rapidly organized to facilitate the support of final student practicums for EA students which also provided additional classroom supports at all grade levels.

Multi-Grade students from Katzie Nation participated at the Katzie Health Centre. Elementary aged students at Katzie participated in activities emphasizing hands-on literacy and numeracy skills while integrating the hən'qəmin'əm' language and wherever possible, outdoor physical activities. New this year was the inclusion of secondary aged students in the Katzie program. In coordination with Katzie Band, Council and community, and SD42 Aboriginal Education, students were able to enjoy prepared meals and snacks in a safe and active learning environment in which Applied Design Skills and Technology as well as STEM (Science, Technology, and Mathematics) were implemented with an emphasis on language acquisition. Student Learning was supported by Educational Assistants, SD42 elementary and secondary teachers, and a Katzie hən'qəmin'əm' language specialist.

334 students from K-7 were engaged in Learning Groups at Laity View Elementary with smaller groups of students participating two days per week with extension activities being offered for times the students were at home. An emphasis was placed on active and enriching activities in an outdoor setting. Student learning was supported by Educational Assistants, SD42 Elementary teachers and a site-based Vice-Principal of Elementary Summer Learning: an essential new role in a COVID world. Students were engaged in a variety of learning activities that focussed on hands-on and experiential learning. Classes were organized as either multi-grade primary or multi-age intermediate as well as English or French language immersion. Students with special needs were included in the programs with support from Educational Assistants as designated by the Learning Services staff. Elementary programming, activities and projects were offered at no-cost to the students.

Students in grade seven participated in a Secondary Transition program offered at Thomas Haney Secondary. Students were enrolled in a two-week skills rotation including metal shop, wood shop, and video game design. ADST Courses and projects were offered at no-cost to the student. This program was very popular evidenced by a high number of unsolicited positive comments from students and parents.

Secondary Summer Learning 2020 was offered with some face-to-face instruction and some remote, synchronous learning. This program was very popular despite the pandemic, with 460 students participating; only a small difference from last year. The Secondary Summer Learning Vice-Principal and Counsellor built a complex schedule in a short time to accommodate safety protocols while providing an engaging learning environment.

The Skill-Building Grade 8-9 Summer Learning program continued this year in a skill building remedial program that emphasized literacy and numeracy skills delivered by an energetic and collaborative team of teachers. 152 students participated in Skill-Building at Thomas Haney Secondary School.

Connected Learning Community, our distributed learning school, was active this past summer offering courses in Secondary Math and English Studies 12. This online 'fast-track' class began in May and students completed their courses by the end of July.

For the first time, Summer Learning and District Alternate Education were able to work more formally together so that Train and Trades students were able to work in advance with their teachers to facilitate the successful completion of academic graduation requirements before the students officially start in the train and trades program. Summer Learning enrolled and supported the successful completion of the English Studies 12 graduation requirement for approximately fifty 2020/21 train and trades students.

### Financial Impact

Ministry of Education grants will be \$112,315 lower than budgeted due to lower than estimated enrolment Grades 1-7 (394 FTE) and Grades 10-12 (57 FTE). In addition, tuition revenue is \$61,050 lower than budgeted due to lower international student enrolment related to travel restrictions in place during the pandemic. The revenue loss is partially offset by lower staffing (\$154,309) and supplies (\$8,432) costs. The impact of these changes results in a net loss of \$10,144. Details are provided in the following table.

	2020/21 Preliminary Budget	2020/21 Revenue and Expenditures			Variance
		Elementary	Secondary	Total	
<b>Revenue</b>					
Ministry of Education Grants					
Grades 1-7	156,520	71,810		71,810	-84,710
Grades 8-9	30,100		32,680	32,680	2,580
Grades 10-12	222,310		197,800	197,800	-24,510
Supplemental funding	70,045	33,407	30,963	64,370	-5,675
Tuition Revenue	61,800		750	750	-61,050
International program contribution	27,750		28,230	28,230	480
<b>Total Revenue</b>	<b>568,525</b>	<b>105,217</b>	<b>290,423</b>	<b>395,640</b>	<b>-172,885</b>
<b>Expenses</b>					
Salaries and Benefits	544,143	89,705	300,129	389,834	154,309
Services and Supplies	13,384	4,667	285	4,952	8,432
<b>Total Expenses</b>	<b>557,527</b>	<b>94,372</b>	<b>300,414</b>	<b>394,786</b>	<b>162,741</b>
<b>Net Revenue (Loss)</b>	<b>10,998</b>	<b>10,845</b>	<b>-9,991</b>	<b>854</b>	<b>-10,144</b>
<b>Ministry of Education Funded Enrolment</b>					
Grades 1-7 headcount	728	334		334	-394
Grades 8-9 courses	140		152	152	12
Grades 10-12 courses	517		460	460	-57
<b>Total Enrolment</b>	<b>1,385</b>	<b>334</b>	<b>612</b>	<b>946</b>	<b>-439</b>

### **RECOMMENDATION:**

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



**ITEM 7**

To: **Board of Education**

From: Superintendent  
Sylvia Russell

Re: **SUPERINTENDENT'S UPDATE**

Date: September 23, 2020  
(Public Board Meeting)

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**Information**

**RECOMMENDATION:**

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



**ITEM 8**

To: **Board of Education**

From: Trustee  
Korleen Carreras

Re: **DISTRICT PARENT ADVISORY  
COUNCIL**

Date: September 23, 2020  
(Public Board Meeting)

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**Information**

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**Date of meeting:** Tuesday, September 1, 2020

**Items discussed:**

- School restart plan presented by the Superintendent
- Reports from:
  - Trustees (Korleen Carreras)
  - MRTA (Trevor Takasaki)
  - CUPE (Jason Franklin)
  - MRPVPA (Chad Raible)
  - Aboriginal Education (Kirsten Urdahl-Serr)
  - Treasurer Report (Paulina Larrain)
- Reminder that DPAC Zoom license is available for PACs for their meetings
- Discussion on how PACs will function this year
- BC Ed Access virtual conference (September 17-23)

**Date of next meeting:** September 24, 2020



**ITEM 9**

To: **Board of Education**

From: Trustee  
Kim Dumore

Re: **SOCIAL POLICY ADVISORY  
COMMITTEE**

Date: September 23, 2020  
(Public Board Meeting)

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**Information**

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**Date of meeting:** September 2, 2020

**Items discussed:**

- Presentation: Community Safety - Chad Cowles
- Delegation: Community Planning Ongoing Initiative - Amanda Grochowich
- SPAC Work Plan: Committee formed for 2020/2021 and met on September 11, 2020 to discuss future planning for SPAC
- Youth Planning Table update: UPlan is doing a membership drive. 5 students from the UPlan table have been interviewed for the YDI Index project.
- CAT Table update: Overdose Awareness Day was supported in the downtown core on August 31, 2020.
- Chronic Disease Working Group
- September 17, 2020 Child Development e-Workshop

**Date of next meeting:** November 2, 2020



**ITEM 10**

To: **Board of Education**

From: Trustee  
Kim Dumore

Re: **YOUTH PLANNING TABLE SUB  
COMMITTEE - UPLAN**

Date: September 23, 2020  
(Public Board Meeting)

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**Information**

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**Date of meeting:** September 16, 2020

**Items discussed:**

- Terms of Reference
- New Membership
- Grants received by Kiwanis Club of Golden Ears \$3,000
- Creation of youth resource wallet card

**Date of next meeting:**

Youth Planning Table Sub Committee – UPlan: September 23, 2020

Youth Planning Table - September 24, 2020

To: **Board of Education**

From: Trustee  
Kathleen Sullivan

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

Date: September 23, 2020  
(Public Board Meeting)

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**Information**

**Date of meeting:** Friday, September 11, 2020

**Items discussed:**

- RM CAT applied to CCMI (Centre for Collaboration, Motivation and Innovation) and was accepted to receive training – 3 options were presented by Sam Burnett for the Committee to choose from: communicating with compassion and clarity, informed decision making, and action planning
- Latest Coroner's report shows most overdose deaths are males in the 20-39 years old range and living in private residences. Majority of deaths are through smoking not injections. Local reports are that the drug supply is unpredictable.
- Overdose prevention sites – Province has announced 10.5M to help combat overdoses. Money is primarily earmarked for overdose prevention sites and outreach teams. There is hope that Maple Ridge may be chosen as one of the sites as Maple Ridge has by far the most increases in overdoses within Fraser Health
- Communication update reports that more people are accessing information through Facebook and Instagram. People are reaching out to ask about volunteering, seeking resources, and asking about harm reduction. Youth in particular are reaching out on Instagram.
- Foundry – is putting out video clips on Harm Reduction, youth are accessing Foundry to ask questions. Foundry is doing Naloxone training directed at two groups, youth and caregivers
- Update from Chad Cowles, Manager of Community Social Safety Initiative
- Food For Soul Pop-ups: will continue until the end of October
- Friday Night Meals – continue to address gap in food security increases due to Covid, at 3 locations, over 1000 meals served last month

- The Provincial Overdose Mobile Response Team (MRT) in partnership with the West Coast College of Massage Therapy are offering free massage therapy to those working on the frontline of BC's overdose public health emergency. This is open to all first responders, frontline workers, and people with lived/living experience/peers working on the frontline of the overdose public health emergency

**Date of next meeting:** Friday October 9, 2020 (tentative)