

Date: Wednesday, September 7, 2022
Time: 6:00 p.m.

"Learn from yesterday, live for today, hope for tomorrow. The important thing is not to stop questioning." Albert Einstein

A G E N D A

A. OPENING PROCEDURES

ITEM 1

1. Territory Acknowledgement
2. Call to Order
3. Correspondence
 - J. Whiteside, Minister of Education and Child Care
 - C. McKay, Chairperson, School District No. 68 (Nanaimo Ladysmith)
 - J. Kerr, Chairperson, School District No. 72 (Campbell River)
4. Approval of Agenda
5. Invitation for Public Input to matters on the Agenda - *Members of the public can provide input on decision items on the public meeting Agenda by emailing board@sd42.ca by no later than 5:30 pm on September 7, 2022. The email subject line should read: INPUT regarding Decision Item. All public input received will be shared with trustees electronically. This agenda item has a time limit of 10 minutes.*

B. APPROVAL OF MINUTES

1. June 15, 2022 ITEM 2

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

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

E. DEFERRED ITEMS

F. DECISION ITEMS

1. Chairperson
 - a) Board of Education Regular Board Meeting Schedule Amendment ITEM 3
2. Superintendent of Schools
 - a) Supporting All Learners: Enhancing Student Learning Report ITEM 4
3. Secretary Treasurer
 - a) 2023/24 Minor Capital Plan ITEM 5
4. Board Committees and Advisory Committee Reports
 - a) Budget
 - b) Finance
 - i. Audited Financial Statements ITEM 6

- c) Facilities Planning
- d) Board Policy Development
- e) Education
- f) Aboriginal Education

G. INFORMATION ITEMS

- 1. Chairperson
- 2. Superintendent of Schools
 - a) Summer Learning Update ITEM 7
 - b) Superintendent's Update ITEM 8
- 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. BC School Trustees Association
- 2. District Parent Advisory Council ITEM 9
- 3. 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 by no later than 5:30 pm on September 7, 2022. The email subject line should read: QUESTION PERIOD. All questions received before the start of the question period will be answered in the order they are received. This agenda item has a time limit of 10 minutes; extension is at the discretion of the board.*

K. OTHER BUSINESS

- 1. Public Disclosure of Closed Meeting Business ITEM 10

L. ADJOURNMENT

**ITEM 1****To: Board of Education****From:** Chairperson
Korleen Carreras**Re: OPENING PROCEDURES****Date:** September 7, 2022
(Public Board Meeting)

Decision

1. TERRITORY ACKNOWLEDGEMENT

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

2. CALL TO ORDER**3. CORRESPONDENCE**

- J. Whiteside, Minister of Education and Child Care
- C. McKay, Chairperson, School District No. 68 (Nanaimo Ladysmith)
- J. Kerr, Chairperson, School District No. 72 (Campbell River)

RECOMMENDATION:**THAT the Board receive all 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 public meeting Agenda by emailing board@sd42.ca by no later than 5:30 p.m. on September 7, 2022. 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.



August 29, 2022

Ref: 281954

Carolyn Broady, President
British Columbia School Trustees
Association

Dear Carolyn Broady:

Thank you for your letter of June 22, 2022, regarding the BC School Trustees Association (BCSTA) Capital Working Group's report: "The Case for Increased School Life Cycle Funding" and requesting an annual report on school building deferred maintenance.

Government recognizes the vital role that the Ministry of Education and Child Care's routine capital programs play in assisting school districts with the maintenance of their schools and ancillary facilities. Through Budget 2022, we have provided \$3.1 billion over the next three years for school capital projects and programs that will meet the growing needs of districts province-wide. Since 2017, we have increased the available funding in the following routine capital programs to assist with addressing deferred maintenance:

- Annual Facility Grant increased by \$10.5 million for a total of \$120.5 million;
- Carbon Neutral Capital Program increased by \$18 million for a total of \$23 million; and,
- School Enhancement Program increased by \$15 million for a total of \$70 million.

While the Ministry cannot commit to providing the BCSTA with a report on school building deferred maintenance, I can confirm that school districts already have access to this information for their respective facilities via the VFA Facility web platform. Through this platform, school districts receive information that allows them to best inform their capital plan submissions and prioritize schools that are most in need of capital investment. Ultimately, the Ministry is committed to continuing to work in partnership with school districts to address deferred maintenance concerns to ensure that school buildings provide a safe learning environment that supports all young learners.

Regarding the recommendations laid out within the BCSTA's report, I appreciate you bringing these to my attention. The Ministry values its relationships with school districts, the BCSTA and all education partners. Your feedback and advocacy are vital as stakeholder input is imperative to ensuring that government is best able to meet the needs of the education sector.

.../2

Again, thank you for writing.

Sincerely,

A handwritten signature in black ink, appearing to read "J. Whiteside". The signature is fluid and cursive, with the first letter of the first name being a large, stylized capital 'J'.

Jennifer Whiteside
Minister



August 29, 2022

Ref: 283291

To: All Board Chairs, Superintendents and Secretary-Treasurers

Dear Colleagues:

Families across British Columbia are facing unprecedented global inflation challenges. I see and appreciate the remarkable work boards of education and school district and front line staff have done to support their communities navigate these pressures. To further assist with these efforts, I am pleased to announce our government's \$60 million dollar Student and Family Affordability Fund for BC public schools.

We have heard you regarding the challenges and pressures families and your communities are experiencing. And we know we need to help as you collectively seek innovative ways to feed more children, help those needing school supplies and give families that extra help they need. The Student and Family Affordability Fund is designed to do just that. There is nothing more important than assuring students are supported in their learning journey in these challenging times.

School districts and local schools know their student and family communities best. The Student and Family Affordability Fund is to be used to expand and enhance school meals and food programs, and support the provision of school supplies to students, directly offsetting costs to parents, guardians, and students. Districts may also use the fund to offset fees related to the learning experience, such as the cost of field trips, to ensure that all students can participate in such opportunities. Existing mechanisms. Such as school district hardship policies, should be utilized when allocating the funding.

Meaningful engagement with your First Nation partners and Indigenous groups will be critical to the success of this program. Please also ensure you connect with your local DPAC. Barrier-free access to this program in a stigma free manner is key to ensuring students and families get the support they need, and I thank-you in advance for your work in this regard. More details are already available from the Ministry team members to explain the details around the Student and Family Affordability Fund and more will follow this week.

.../2

Thank you for the hard work you and your teams have done over the summer to prepare schools for the upcoming year, and I want to assure you I have always kept your needs top of mind as together we navigate the important work of providing students and their families the necessities they need to thrive and succeed.

Sincerely,

A handwritten signature in black ink, appearing to read "Jennifer Whiteside". The signature is fluid and cursive, with the first name "Jennifer" written in a larger, more prominent script than the last name "Whiteside".

Jennifer Whiteside
Minister

pc: Christina Zacharuk, Deputy Minister, Ministry of Education and Child Care
Chris Brown, Assistant Deputy Minister, Resource Management

July 5, 2022

The Honourable Minister Jennifer Whiteside
Minister of Education and Child Care
PO Box 9045, Station Provincial Government
Victoria, BC, V8W 9E2

Dear Minister Whiteside,

Re: Funding Concerns

I am writing on behalf of the Board of Education of School District No. 68 (Nanaimo-Ladysmith). We are seeking your assistance on addressing a number of issues we are facing. Prior to outlining those concerns, I want to take the opportunity to acknowledge the efforts of yourself and the Ministry of Education and Child Care over the last few years in addressing COVID. While there has no doubt been challenges, we can all be very proud that our schools were able to maintain face-to-face learning throughout the pandemic. This achievement under your leadership is worthy of recognition.

Despite the many positives, our Board has a number of significant concerns that we would like your assistance in rectifying. These issues range from capital funding and processes to operating and special purpose funding to additional supports and strategies for mental health.

Capital

Our staff consistently praise ministry staff for their professionalism and partnership in moving our goals as a District forward. For instance, we are very excited to proceed with the seismic mitigation of Ladysmith Intermediate School. However, our District continues to be unsuccessful in receiving support for the replacement of Nanaimo District Secondary School (NDSS). NDSS is one of the largest schools in Vancouver Island with 1,700 students in a facility that was built for 1,400. We also serve 54 students from the Conseil Scolaire Francophone. In addition to being far in excess of its capacity, from a pedagogy perspective the school is outdated, it is environmentally unfriendly and one of the most seismically unsafe schools in British Columbia (considering its population). The District has the expertise to deliver the project in a timely manner that respects the taxpayer. However, we need you to support the project to its next stages. Each year the issues get worse and it is time to address it.

As a Board we are not quite sure of the decision making process for major capital projects. For instance, we are very happy for our colleagues in Victoria, Sooke, Cowichan, North Van etc. who have successfully received support for new secondary schools. However, we have not been given an explanation of why NDSS was below any other given project in priority. We request the Ministry provide Boards of Education with a written outline of the process undertaken to approve capital projects.

Further, while the Ministry has been incredibly supportive of various initiatives, including our conversion to an electric bus fleet, the overall amount of the Annual Facilities Grant needs to at the very least keep up with inflation. We urge the Ministries of Education and Child Care, and Finance to increase the AFG capital funding envelope in this regard. The AFG is falling behind and our students are feeling the impact.

Funding

Our District continues to increase in enrollment. This year we actually increased supports for our most vulnerable students. However, due to the surprise imposition of the changes to the *Employment Standards Act* sick leave provisions, the investment in our students was significantly less than it could have been. We note that our Board supports enhanced measures for our employees. However, our Board believes that the Ministry should fund the cost to Districts. Further, we believe that at minimum we should be given notice prior to such surprise expenses being downloaded to Districts. We are expected to provide three-year budget plans. These types of surprises limit the effectiveness of those plans and even impact our current year's budget.

On February 25, 2021, we provided an outline of an issue that impacts our District more than almost any other District in the province. That is pay equity. Our District was ahead of the curve and addressed pay equity in our District prior to when it became a mandated requirement. Because of our proactive tackling of this important social justice issue, we have been punished for 20 years. Our District has received tens of millions of dollars less than other Districts. For instance, even including CEF we received 11% less per student than our immediate neighbour to the north in SD69, despite a significant vulnerability rating. We received 5% less per student than SD61 and 1% less than SD39 despite the latter Districts having minor transportation requirements. This is not how an equitable system should function. This is particularly the case given our high level of vulnerability. This must be addressed. The Board would also like to recognize your willingness to explore the issue of ensuring equity for our Indigenous language teachers. These specialists are striving to preserve, maintain and enhance Hul'q'umi'num the language of our land, and their lived experience should be recognized in their pay. It is important to our Board that we honour the work and dedication of these teachers and see pay equivalency as an important and appropriate action regarding our shared value of truth and reconciliation.

Mental Health

Finally, schools are increasingly the front lines for issues associated with mental health for our youth. We are very open to increased collaboration. We believe that funded opportunities for collaboration between the Ministry of Education and Child Care and other ministries could be a way to provide clinical mental health services and supports for students within our schools. The students in our communities need better access to these supports and faster.

Even prior to COVID, our system was feeling the strains of mental health and anxiety. This trend was exacerbated by the pandemic, and we feel supporting the mental health of students is vitally important before we lose any more students to suicide or addiction. Our Board believes that providing additional supports for our youth will serve our communities as a whole for the long term, and we hope with your help we can be a part of the solution.

We invite you to visit in-person and see some of the wonderful accomplishments of Nanaimo Ladysmith Schools as well as discuss any of the issues above. Thank you for your commitment to the students of British Columbia.

Sincerely,



Charlene McKay, Board Chair

cc: Ministry of Finance; BCSTA

MLA, Hon. Sheila Malcolmson; MLA, Doug Routley; MLA, Adam Walker



June 30, 2022

The Honourable Jennifer Whiteside
Minister of Education and Child Care
P.O. Box 9045, Stn Prov Govt
Victoria, BC V8W 9E2

email: educ.minister@gov.bc.ca

Dear Minister Whiteside:

The Campbell River Board of Education (School District 72) strongly feels we need to express our concerns regarding the problems that the salary freeze for school district senior management staff is posing for our district and two associate superintendents.

We hired two associate superintendents in early 2020 and when they were hired, both associate superintendents were placed on the middle position of the salary grid for their position (level 1 in a 0-2 grid). This had their starting salaries at \$151,386/year, in comparison to the two senior secondary principals' salaries which were \$135,000/year at that time.

Two years later, the senior secondary principals' salary has increased to \$144,000/year. The differential between those salaries and the associate superintendent salaries has decreased from \$16,386/year to \$7,386/year and, when the BCTF contract is settled, it is possible that the compensation for senior secondary principals could increase again.

The compensation freeze could result in a less experienced new hire being paid considerably more than an experienced incumbent because the board has the discretion to set the new hire's salary at a higher rate than a current incumbent.

As well, vacation time for associate superintendents is six weeks/year while the senior secondary principals have a minimum of 10 weeks/year if winter and spring breaks are included along with eight weeks during the summer break.

The vacation time differential means that the daily pay of an associate superintendent is less than that of a senior secondary principal.

We see this discrepancy as a fundamental issue of fairness and equity that should be addressed.

Sincerely,

A handwritten signature in black ink that reads "J. Kerr".

John Kerr
Board Chair
School District 72 (Campbell River)

c:	Public Sector Employers' Council Secretariat	psec@gov.bc.ca
	BCSTA, President Carolyn Broady	cbroady@bcsta.org
	VISTA, President Janice Caton	janice.caton@sd71.bc.ca
	All Boards of Education c/o BCSTA	



ITEM 2

To: **Board of Education**

From: Chairperson
Korleen Carreras

Re: **APPROVAL OF MINUTES**

Date: September 7, 2022
(Public Board Meeting)

Decision

RECOMMENDATION:

THAT the Minutes of the June 15, 2022, Public Board Meeting be approved as circulated.

Attachment

**PUBLIC MINUTES OF THE
BOARD OF EDUCATION MEETING
Wednesday, June 15, 2022 (6:00 PM)
Via Videoconference**

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 – Harry Dhillon
Secretary Treasurer – Flavia Coughlan
Deputy Superintendent – Shannon Derinzy
Executive Coordinator – Karen Yoxall

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

A. OPENING PROCEDURES

1. Call to Order

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 meeting was called to order at 6:00 p.m.

2. Electronic Board Meeting Procedures

3. Correspondence

Moved/Seconded

- C. Zacharuk, Deputy Minister, Ministry of Education and Child Care
- C. Broady, President, BC School Trustees Association
- Canadian School Boards Association
- J. Mumford, Chairperson, School District No. 33 (Chilliwack)
- S. Nixon, Chairperson, School District No. 38 (Richmond)
- J. Fraser, Chairperson, School District No. 39 (Vancouver)
- E. Flynn, Chairperson, School District No. 69 (Qualicum)
- T. Frawley, Chairperson, School District No. 71 (Comox Valley)

THAT the Board receive all correspondence, for information.

CARRIED

4. Approval of Agenda

Moved/Seconded

THAT the Agenda be approved as circulated.

CARRIED

5. Invitation for Public Input to matters on the Agenda

The Chairperson advised that members of the public were able to provide input on decision items on the Agenda by emailing board@sd42.ca by no later than 5:30 pm on June 15, 2022.

No public input was received.

B. APPROVAL OF MINUTES

Moved/Seconded

THAT the Minutes of the May 18, 2022, Public Board Meeting be approved as circulated.

CARRIED

C. PRESENTATIONS

1. Aboriginal Education

Moved/Seconded

The Principal, Aboriginal Education presented on the activities of the Aboriginal education department reviewing departmental growth plan goals for 2021/22.

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

CARRIED

D. DELEGATIONS

E. DEFERRED ITEMS

F. DECISION ITEMS

1. Chairperson

a) Budget 2023 Consultation Feedback

Moved/Seconded

The Chairperson reported that organizations are invited to provide feedback to the Select Standing Committee on Finance and Government Services as part of the Budget 2023 Consultation process.

THAT the Board Chairperson be authorized to submit the Board's recommendations to the Select Standing Committee on Finance and Government Services.

CARRIED

2. Superintendent of Schools

a) Deepening Indigenous Education and Equity Report**Moved/Seconded**

The Superintendent presented the Deepening Indigenous Education and Equity Report reviewing the Equity Scan process and the findings of the report.

THAT the Board receive for information the report *Deepening Indigenous Education and Equity: Supporting the Wholistic Success of Indigenous Learners, Families, and Communities in Maple Ridge – Pitt Meadows School District No. 42* and approve initiation of a process to develop an action plan, giving consideration to the recommendations set out in the report.

CARRIEDb) School Fees Schedule and Specialty Academy Fees Schedule 2022/23**Moved/Seconded**

The Superintendent reported on school fees and specialty academy fees for 2022/23.

THAT the Board approve the proposed Secondary School Fees Schedule and Academy Fees Schedule for the 2022/23 year:

Secondary School Fees Schedule 2022/23

1.	Student fee	\$28
2.	Athletic fee	\$25
3.	Yearbook	\$65

Continuing Education Fees Schedule 2022/23

1.	Student fee	\$20
2.	Optional grad ceremony fee	\$30

Summer School Refundable Deposits Schedule 2022/23

Refundable Deposits		
1.	Textbook Deposit (Grade 10 – 12)	\$75

Graduated Resident Student Fee

1.	Graduated Resident Student Fee	\$650
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Academy Fees Schedule 2022/23

1.	Hockey	\$1,920
2.	Interdisciplinary Arts	\$91
3.	International Baccalaureate	
	Grade 11 full diploma	\$500
	Grade 12 exam fee	\$120
	Grade 12 full diploma	\$500

4.	Softball	\$1,880
5.	Golf	\$2,031
6.	Digital Arts	\$100
7.	Soccer	\$800
8.	Basketball	\$400

Other Fees Schedule 2022/23

1.	Adobe Certified Associate	\$15
2.	Microsoft Technology Associate	\$15
3.	Autodesk Certified User	\$15
4.	Microsoft Office Specialist	\$15
5.	Intuit Quickbooks Certified User	\$25
6.	Entrepreneurship and Small Business	\$25
7.	ToonBoom Certified Associate	\$15
8.	Automotive	\$200
9.	Carpentry	\$900
10.	Culinary	\$900
11.	Framing	\$900
12.	Hair Design	\$3,665
13.	Plumbing	\$875
14.	Metal Fab	\$1,100

CARRIED

3. Secretary Treasurer

a. Eligible School Sites Proposal**Moved/Seconded**

The Secretary Treasurer reported that the Eligible School Sites Proposal is a required component of the capital plan submission. The report estimates the number of eligible school sites required for the School District including approximate number, location and cost of school sites proposed to be included in the 2023/24 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 8,105 new development units constructed in the School District over the next 10 years, as presented in Schedule 'A';
2. These 8,105 new development units will be home to an estimated 1,325 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 3.42 hectares (8.45 acres) of land, as presented in Schedule 'B'. This site should be purchased within ten years, and, at current serviced land costs, the land will cost approximately \$18.98 million.
5. That the Eligible School Sites Proposal as adjusted be incorporated in the 2023/24 Capital Plan, and submitted to the Ministry of Education.

CARRIEDb) Five Year Capital Plan 2023/24**Moved/Seconded**

The Secretary Treasurer reported that the Ministry of Education and Child Care have identified that the deadline for the 2023/24 Major Capital Plan is June 30, 2022. The deadline for the 2023/24 Minor Capital Plan submissions is September 30, 2022.

The Secretary Treasurer reported on the following projects: Seismic Mitigation Projects; School Expansion Program; School Replacement Program; Site Acquisition and Building Envelope Program.

THAT the Board approve the Major Capital Program and the Building Envelope Program projects for the Five-Year Capital Plan 2023/24 for submission to the Ministry of Education.

CARRIED

- c) Facilities Planning
- d) Board Policy Development

i. Policy Updates**Moved/Seconded**

The Secretary Treasurer reported that feedback received during the consultation period was considered and a revised Policy 2400 was prepared.

THAT the Board approve the following policies:

- Policy 2400: School Board Meeting Proceedings
- Policy 4600: Procurement of Goods and Services
- Policy 9420: Dangerous Weapons in the Schools
- Policy 9705: Student Records
- Policy 9925: Non-District Sponsored Activities Including Students

CARRIED

- e) Education
- f) Aboriginal Education

G. INFORMATION ITEMS

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

Moved/Seconded

The Superintendent provided an update on literacy week at Pitt Meadows Secondary, the district track meet, school activities recognizing National Indigenous History Month, and school activities recognizing Pride Month.

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

CARRIED

3. Secretary Treasurer
4. Board Committees and 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

District Parent Advisory Council

Trustee Dumore reported that there were two presentations at the recent meeting: Alisa's Wish Child and Youth Advocacy Centre and Hub Cycling – Bike to School Week & School Street Program.

Social Policy Advisory

Trustee Dumore reported that the uPlan group presented on their activities.

Maple Ridge-Pitt Meadows Arts Council

Trustee Sullivan provided an update on the school programs.

City of Maple Ridge Transportation Advisory

Trustee Carreras reported that there was an update by City of Maple Ridge staff on the Parks, Recreation and Culture master plan.

Youth Planning Table

Trustee Dumore advised that "Pride in the Park" will take place at the Memorial Peace Park on July 16, 2022.

Ridge Meadows Overdose Community Action Team

Trustee Shaw reported on the presentation by Kristen Thompson and her work with youth in The Foundry.

English Language Learners Consortium

Trustee Yamamoto reported on the presentation by Raj Puri of SD36's Welcome Centre and the "Bridge to Success" program.

City of Pitt Meadows Community Support Select Committee

Trustee Sullivan reported that updates from community outreach agencies were provided at the recent meeting.

Good News

Trustee Dumore spoke about the Job Fair for SD42 youth and her attendance at the Leading Change: Young Disability Champions in Conversation with Rick Hansen panel discussion. Trustee Murray thanked all the organizations that supported SD42 students with scholarships and bursaries and acknowledged the work of secretary treasurer Coughlan during her tenure as president of the BC Association of School Business Officials. Trustees Carreras and Dumore spoke about their participation in the Environmental Roundtable with Minister of Environment and Climate Change, George Heyman. Finally, trustees also spoke about their attendance at graduation ceremonies and wished everyone a safe and relaxing summer.

J. QUESTION PERIOD

Questions were received on the following:

- CUPE wages and current inflation rates
- Trustees' remuneration
- Question period process

K. OTHER BUSINESS

L. ADJOURNMENT

Moved/Seconded

THAT the Board adjourn the meeting.

CARRIED

The Public Board meeting adjourned at 8:33 p.m.

Korleen Carreras, Chairperson

Flavia Coughlan, Secretary Treasurer



ITEM 3

To: **Board of Education**

From: Chairperson
Korleen Carreras

Re: **BOARD OF EDUCATION REGULAR
BOARD MEETING SCHEDULE
AMENDMENT**

Date: September 7, 2022
(Public Board Meeting)

Decision

BACKGROUND/RATIONALE:

At the May 18, 2022, public board meeting, the Board adopted the Regular Board Meeting Schedule for 2022/23.

In order to facilitate scheduled Trustee Orientation Sessions, it is being proposed that the meeting be moved from November 23, 2022, to November 16, 2022.

RECOMMENDATION:

THAT the Board approve the amendment to the Board of Education Regular Board Meeting Schedule for 2022/23.

To: **Board of Education**

From: Superintendent
Harry Dhillon

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

Date: September 7, 2022
(Public Board Meeting)

Decision

BACKGROUND:

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

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

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

The report will be submitted to the Ministry of Education and Child Care and posted on our school district website.

RECOMMENDATION:

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

Attachment



ATTACHMENT A

SUPPORTING ALL LEARNERS: ENHANCING STUDENT LEARNING REPORT

MAPLE RIDGE - PITT MEADOWS SCHOOL DISTRICT NO. 42
SEPTEMBER 2022

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INTRODUCTION

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

In alignment with FESL, the ministerial [Enhancing Student Learning Reporting Order \(September 1, 2020\)](#) states that boards must prepare and submit annual reports to the Minister of Education and Child Care. These reports must be completed in accordance with the order and submitted between June 30 and September 30, or a date otherwise determined by the minister. This Supporting All Learners: Enhancing Student Learning Report (September 2022) has been developed in alignment with both FESL and the ministerial order. In the development of this second annual report, consideration has also been given to ministerial order-related and relevant feedback we received in the FESL peer review process for our September 2021 report.

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

The strategic planning cycle graphic below describes our annual planning and implementation process. Our strategic planning process is based on a rolling four-year planning cycle that includes an annual review and update. The current plan spans the period 2020/21 to 2023/24. Our planning in the district begins with priorities developed at the school level to support student learning. Schools embed and present their priorities in their annual school growth plans, which are reviewed and approved by the board of education annually. [School growth plans for the 2021/22 school year](#) are posted both on individual school websites and the district website.



Our [Strategic Plan](#) document is also posted on the school district website. This document includes comprehensive departmental operational plans (pages 6 to 43), which were reviewed and updated in February 2022, and reflect the deep supportive work of researchers/educational innovators in the areas of literacy, social emotional learning, and Indigenous education. Beyond the deep engagement at the school level with growth planning and goal setting processes, the following documents serve as some additional key examples of engagement which serve to inform our work and ensure that our efforts are not only aligned with our stated strategic priorities but that they are also properly supported:

- **Equity in Action Report (June 2022)** - [Deepening Indigenous Education and Equity: Supporting the Wholistic Success of Indigenous Learners, Families, and Communities in Maple Ridge – Pitt Meadows School District No. 42](#). The research methodology undertaken for this report included extensive engagement to inform the drafting of the report and re-engagement with the same stakeholders/groups/individuals for feedback on the living/working draft. Stakeholders included

Katzie First Nation, Kwantlen First Nation, Golden Ears Métis Society, Fraser River Indigenous Society, school district Board of Education, senior administration team, managers, teachers, principals/vice-principals, students, support staff, caregivers, and community members. The report focusses on three key questions:

- How can we deepen ongoing efforts in Indigenous education to collaborate with all stakeholders in School District 42 to critically examine district policies, governance structures, practices, curriculum, programs, initiatives, and Indigenous community engagement mechanisms to identify promising practices and systemic barriers that are impacting equitable outcomes for Indigenous learners?
- How can we collaborate with school district personnel to begin implementing equity and anti-Indigenous racism strategies in district policies, governance structures, practices, curriculum, programs, initiatives, and Indigenous community engagement mechanisms to enhance the wholistic success of diverse Indigenous learners, families, and communities in School District 42?
- How can we collaborate with stakeholders to develop a model of Indigenous education for School District 42 that includes the cultural diversity of Indigenous learners, families, and communities that are represented in the school district?

The Board of Education received the completed report at its public meeting on June 15, 2022, and approved the initiation of a process for staff to develop an action plan, giving consideration to the recommendations included in this report and to the calls to action identified in the provincial *Declaration on the Rights of Indigenous Peoples Act Action Plan*.

- **Strategic Facilities Plan (March 2022)** - In order to ensure that future capital plan submissions to the Ministry of Education and Child Care accurately reflect the priorities and needs of the Maple Ridge – Pitt Meadows School District, the board directed staff to update the comprehensive school district [Strategic Facilities Plan](#) in consultation with local First Nations, Métis community, urban Indigenous organizations, education partners, post-secondary institutions, stakeholders, people with diverse lived experiences, the public, and the two municipalities.
- **Aboriginal Enhancement Agreement** – The process to review and update the 4th Signed Aboriginal Education Enhancement Agreement is nearing completion.
- **Preliminary Budget 2022/23** – The [Preliminary Budget 2022/23](#) document outlines alignment with our strategic plan and specifically sets out budget changes in support of school growth plans and operational plans on pages 44 to 55.
- **Strategic Information Technology Plan** – During the 2021/22 school year, the school district undertook a formal review of its *IT Strategic Plan* to assess the current state of IT infrastructure, services, and technologies, and to help develop a prioritization framework that will guide future IT investment and work priorities. To ensure the updated *IT Strategic Plan* reflects the current and anticipated needs and priorities of the school district community, we gathered feedback from local First Nations, Métis community, urban Indigenous organizations, education partners, staff, students, stakeholders and people with diverse lived experiences. Our goal was to create a vision for information technology that reflected educational, operational, and community needs now and into the future. The information gathered through the engagement process will inform the updating of the *IT Operational Plan*.

Consistent with the reporting requirements as set out in the ministerial order, the remaining content of this report is organized in the following three sections: Intellectual Development, Human and Social Development, and Career Development. We have included currently available data and analysis of that data as required in the order, as well as additional data of local relevance in relation to our strategic plan and goals. As per ministry requirements, data has been masked for subgroups on some measures due to the small population size. The data set provided by the Ministry of Education and Child Care is included in Appendix A and our local data set of relevance to our strategic plan is included in Appendix B.

A. INTELLECTUAL DEVELOPMENT

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

The data set for grades 4 and 7 Foundation Skills Assessment (FSA) results in reading, writing, and numeracy for the years 2015/2016 to 2020/2021 are included in Appendix A; however, analysis of the assessment is not referenced in this report. The very low percentage of participation, which ranges between 25.3% and 32.4% for 2020/21, and the fact that participants were not randomly selected, means the results do not provide a representative sample.

SD42 Foundation Skills Assessment Participation (%)

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

LITERACY

CONTEXT

The majority of elementary school growth plans continue to identify the need to focus on literacy as a key goal in 2020/2021. We utilize a district-wide strategy to support schools in improving student literacy skills — an effort reflected in our strategic plan, school growth plans, operational plans, and the school district budget.

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

Since 2018, our school district's literacy focus has expanded to the secondary school level. Literacy continues to be a focus during department conversations across content areas. Educators in each school have continued to design learning opportunities to develop students' abilities to use critical and reflective thinking to make meaning from a diverse array of texts and to communicate their understanding and ideas. A cohort of teachers continues to meet to address literacy concerns and develop and share structures and strategies for preparing students for the Graduation Literacy Assessment (GLA 10). The use of the District Assessment of Reading Team (DART) assessment has been explored and used with many of our Grade 8 students, and for the 2021/22 school year, each high school was provided two blocks of teacher staffing to focus on literacy.

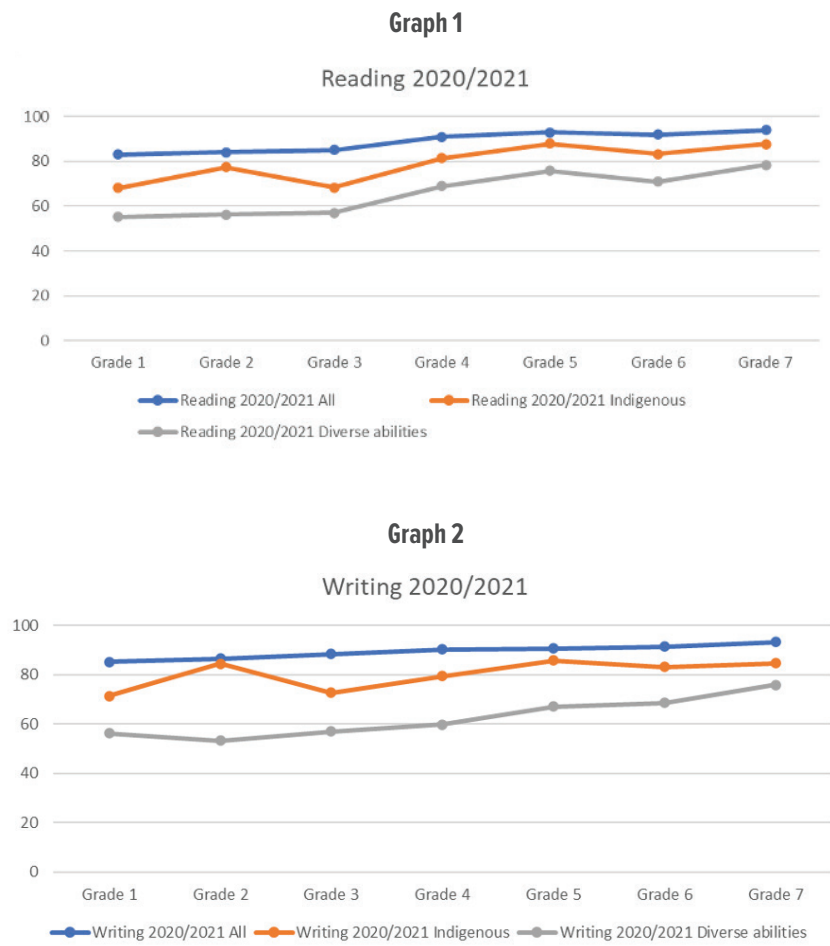
ANALYSIS

Elementary

This section describes a range of trends among SD42 students in grades 1 to 7 based on local year-end summative data. We will focus on 2020/2021 data here; further historical and other data can be viewed in Appendix B.

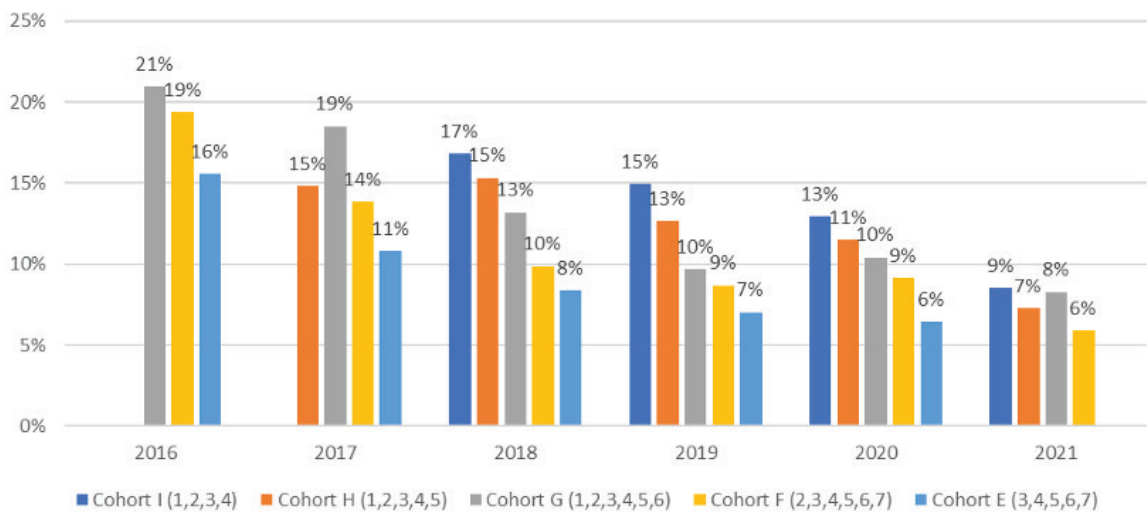
The following graphs compare All Students, Indigenous students, and Students with Disabilities or Diverse Abilities. The data is from our year-end summative data for 2020/2021 based on teacher assessments of their students using the literacy performance standards in reading (Graph 1) and writing (Graph 2). The data combines students that are minimally meeting (MM), fully meeting (FM), and exceeding (E), and excludes not yet meeting (NYM). Next year's analysis will shift to the use of the proficiency scale based on performance standards.

The graphs show that as students move through the higher grades, they improve in both reading and writing. While there is separation in the various student subgroups in literacy achievement, the gap closes as you compare higher grades. The data in Appendix B shows a similar trend for the two previous years. Conversely, there is also evidence the number of students in the NYM category decreases in both writing and reading as they move through the grades. Our goal continues to be to have even more students meeting literacy targets in all groups. We are doing this through student-specific targeted structured intervention processes as well as class-wide approaches.



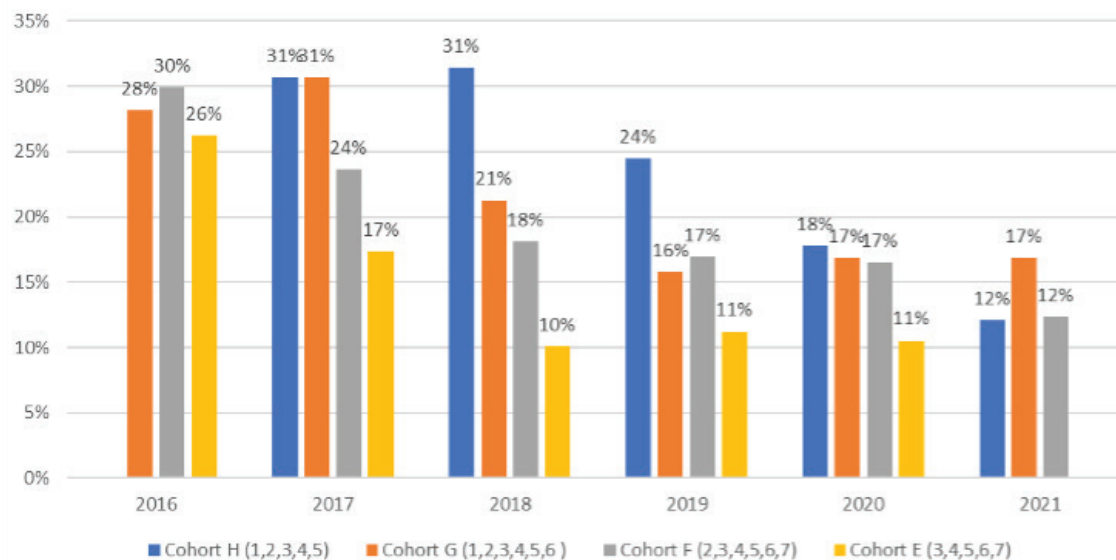
When we review the progress of student cohorts over five years, we see a continued, steady improvement in literacy rates, as seen in the graph below.

Not Yet Meeting (NYM) Readers — Cohort Study All Students (2020/2021)



The cohort study graph reveals that the number of students not yet reading at grade level consistently decreased in each cohort group over the last five years. The number of students in the NYM category also decreased year over year from 2016 to 2021. The data demonstrates that our district-wide efforts to improve student literacy skills and to strengthen the literacy teaching and assessment skills of our educators are having a measurable, positive impact. For example, in 2016, when students in cohort G were in Grade 1, 21% were NYM in reading. By the time they reached Grade 6 in 2021, that number dropped to 8%.

Indigenous Students Cohorts (NYM) 2020/2021



Finally, the cohort graph above for Indigenous students who are not yet meeting expectations shows that the overall number of NYM students with ancestry has been decreasing over the past five years (2015/16 to 2020/21). This trend is more evidence that the staff development, approaches, and supports we have implemented as a district are making a difference. These measures have included collaborative work between our helping teachers, Aboriginal resource teachers, administrators, itinerant staff, instructional staff, librarians, and teachers. For example, in 2016, when students in cohort F were in Grade 2, 30% were NYM in reading. By the time cohort F students were in Grade 7 in 2020, that number drops to 12%. Schools and the Aboriginal education department spend time looking more deeply into this data, examine the stories of the individual students, and work towards helping these students develop literacy skills.

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

Secondary

As shown below, our most current data shows a decrease in the percentage of All Resident Students who achieved an assessment of proficient or extending on the GLA 10 between 2019-20 (76%) and 2020-21 (71%), more notable in Students with Disabilities or Diverse Abilities (54%-43%). The data gathered by the GLA 10 Assessment in 2019-20 revealed that SD42 students' literacy skills ranked above the provincial average, while in 2020-21, results dropped below the provincial average. District-level assessments, such as the District Assessment of Reading Team (DART), will enable us to address strategies to support these students as literacy is crucial for educational achievement and quality of life. The two blocks of teacher staffing during the 2020/21 school year was used to further build literacy supports that meet the needs of the learners in the school communities. The impact of this work will support further reflection and response moving forward.

Graduation Assessment - Literacy

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

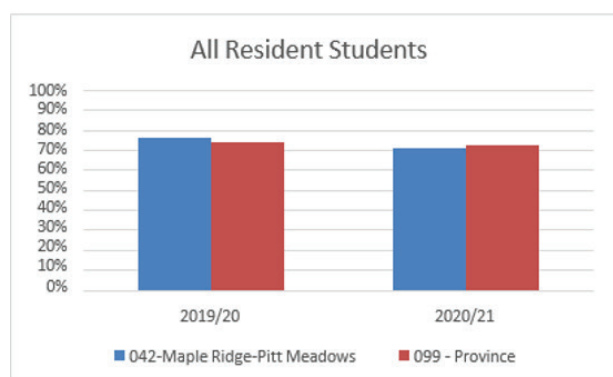


Figure 1: Graduation Assessment Grade 10 Literacy - All Resident Students

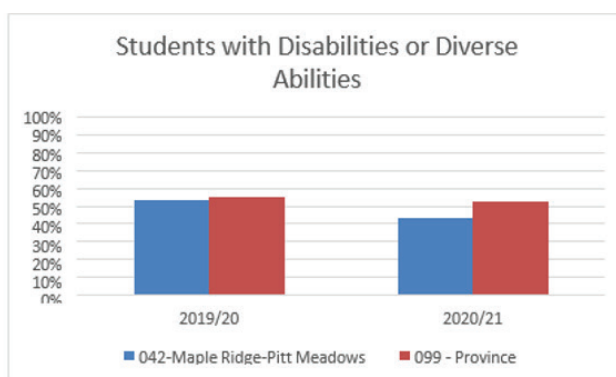


Figure 2: Graduation Assessment Grade 10 Literacy with Disabilities or Diverse Abilities

LITERACY KEY TAKE-AWAYS

The district wide approach to literacy continues to impact our learners as evidenced by the performance standards data. At elementary, year over year, we see that students continue to develop stronger literacy skills, and that the gap between all resident students and our diverse and Indigenous learners is decreasing. At secondary, we did see our Grade 10 learners drop slightly below the provincial average in 2020/2021 compared to 2019/2020.

As a result, we need to continue our district wide approach to literacy instruction and assessment. Although we continue to see more students developing these necessary literacy skills for equitable learning outcomes, we still need to take both a systemic and individualized approach for the benefit of all students. This will require the continuation of staff development, collaboration and co-teaching as teachers look deeply and collectively at their own individual students through formative assessment approaches.

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

NUMERACY

CONTEXT

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

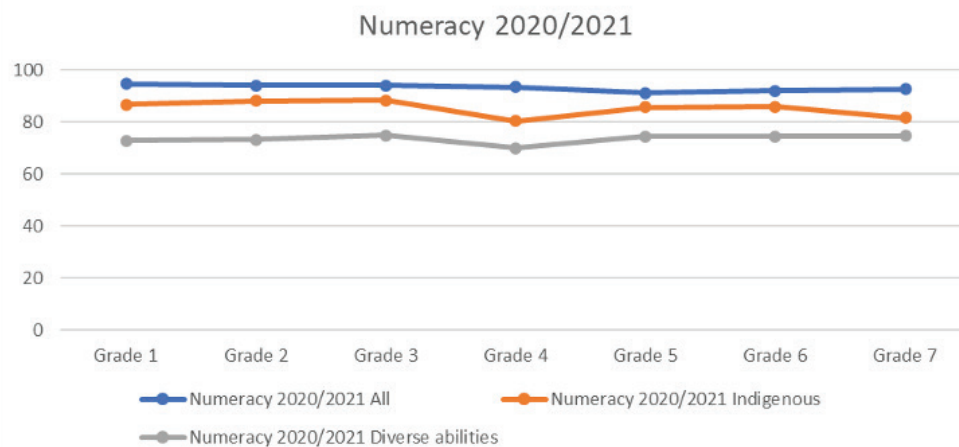
At the secondary level, department conversations during 2020 continued to focus on numeracy across the curriculum. A cohort of teachers also regularly met between 2017 and 2020 to highlight numeracy across content areas and to prepare students for the Graduation Numeracy Assessment (GNA 10). Teachers continue to embed a diversity of text types, including graphs and infographics, into student learning opportunities to develop students' abilities to analyze, solve, communicate, and connect their thinking.

ANALYSIS

Elementary

Included below is the year-end summative numeracy performance standards data for the 2020/21 school year and a comparison of All Learners, Indigenous Learners, and Learners with Disabilities or Diverse Abilities (Special Needs). The data combines

students who are minimally meeting (MM), fully meeting (FM), and exceeding (E), and excludes students who are not yet meeting (NYM). The trend over the elementary grades is mostly flat and/or slightly decreasing and the gap among learning subgroups remains mostly unchanged. This data continues to demonstrate the need for further review and analysis at both the district level and the school level through the growth planning process. When sharing this data last year, we had started to see some schools identify numeracy as a goal in their school growth plans. It should also be noted that the current performance standards used in this assessment are not fully aligned with the current curriculum. We look forward to fully implementing the use of the updated numeracy performance standards once they are issued by the ministry.



Secondary

As outlined in the graphs below, our most current data shows a continued increase in the percentage of All Resident Students who achieved an assessment of proficient or extending on the GNA 10 between 2019-20 (26%) and 2020-21 (32%). The 2020/21 results for All Resident Students and Students with Disabilities or Diverse Abilities (Special Needs) remain slightly lower than the provincial average, but with the gap closing. We will provide continued support and instruction to further increase student numeracy skills.

Graduation Assessment - Numeracy 10

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

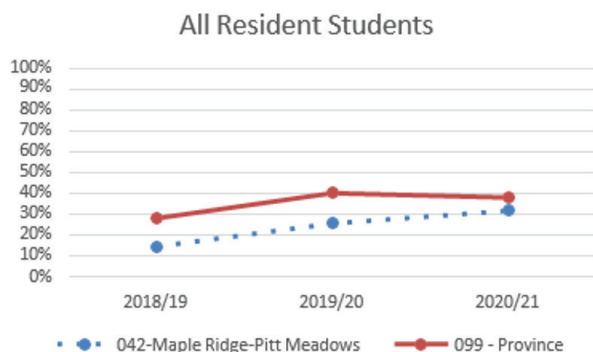


Figure 3: Graduation Assessment Grade 10 Numeracy - All Resident Students

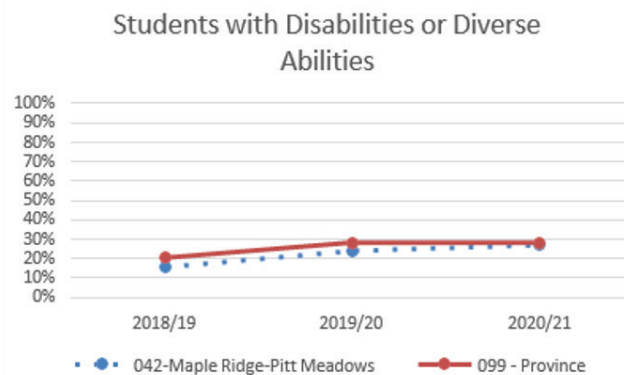


Figure 4: Graduation Assessment Grade 10 Numeracy - Students with Disabilities or Diverse Abilities

NUMERACY KEY TAKE-AWAYS

We continue to see similar results in our numeracy data as we did last year. Overall we see little change over the grades through the elementary years, and at secondary we see a slight improvement in our secondary results. We continue to need further review and analysis at both the district level and the school level through the growth planning process. In addition, we need to look at the most effective ways to support numeracy instructional practices and assessment systemically with the support of both in- and out-of-district expertise. We will be able to further support our students' learning when the numeracy performance standards are updated to better align with the current curriculum.

B. HUMAN AND SOCIAL DEVELOPMENT

CONTEXT

Social and emotional learning (SEL) was first identified as a focus during the 2015 growth-planning process. Since then, SEL has become part of the district strategic plan and is reflected extensively in school growth plans, operational plans, and the district budget.

Social and emotional learning is not new. From the days when Aristotle said, “Educating the mind without educating the heart is not education at all,” we have understood the importance of SEL. We know from student forums, the Early Development Instrument (EDI), the Middle Years Development Instrument (MDI), Youth Development Instrument (YDI), ministry Learning Survey results, and listening to Aboriginal Elders that we must keep SEL central to the teaching, learning, and assessment in our school communities.

During 2021/22, the focus has been on the development and implementation of mental health strategies. The need for a focus on mental health is reinforced by student forums and survey results. Part of the mental health focus included anti-racism, completing a review of Indigenous families’ experiences, and completing a series of learning opportunities on trauma informed practice.

ANALYSIS

EARLY DEVELOPMENT INSTRUMENT (EDI)

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

In the Maple Ridge – Pitt Meadows School District (SD42), kindergarten teachers have been completing the EDI for over a decade. Our students entering kindergarten are showing an increased need in the areas of social competence and emotional maturity. Our district’s Wave 8 2019/20 school year EDI data has seen a slight improvement in our students’ social domain, but a slight decrease in their emotional domain. A graph of EDI data for SD42 is included below, showing the percent of vulnerable students in the noted categories.

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

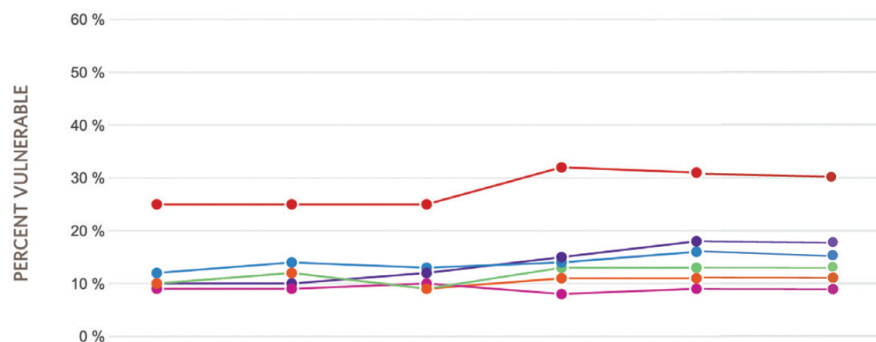
Maple Ridge - Pitt Meadows School District No. 42 plans to conduct EDI Wave 9 in the fall of 2023.

2012/20 District EDI Data: Percentage Vulnerable (Raw Numbers)

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

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

2019/20 District EDI Data: Percentage Vulnerable



Source: Early Development Instrument (EDI) data collection 2004-2020.

MIDDLE YEARS DEVELOPMENT INSTRUMENT (MDI)

The Middle Years Development Instrument (MDI) is a self-report questionnaire completed by our students in Grade 4 and Grade 7. It asks them how they think and feel about their experiences both inside and outside of school. Both the Grade 4 and Grade 7 questionnaires include questions related to the five areas of development that are strongly linked to well-being, health, and academic achievement (physical health and well-being, connectedness, social and emotional development, school experiences, and after-school time).

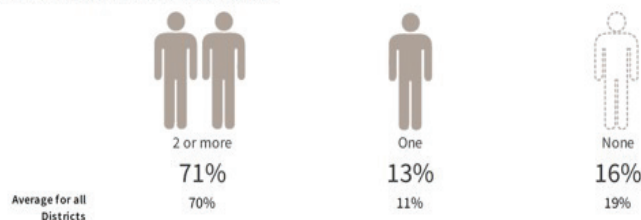
One aspect of the data that should be noted is the number of important adults these students have at school. Research indicates that a relationship with at least one adult can promote resiliency, emotional regulation, and school engagement (Murphy et al, 2013). The school district's 2020/21 MDI data shows improvement over last year when it comes to students being able to identify one or more important adults in their lives for Grade 4, but a decrease for Grade 7. In relation to the sense of school belonging, both grades are near or at the provincial average.

Our current Well-Being Index data for both our Grade 4 and Grade 7 students shows a lower percentage are thriving, and we suspect that the ongoing global pandemic is the source of this negative impact. The figures vary depending on school or region. We have been studying the data to determine where to put additional attention and resources to positively impact student well-being.

2020/21 District MDI Data

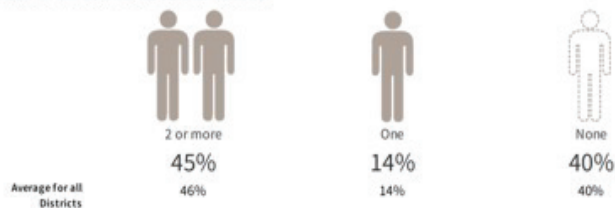
Grade 4

NUMBER OF IMPORTANT ADULTS AT SCHOOL



Grade 7

NUMBER OF IMPORTANT ADULTS AT SCHOOL

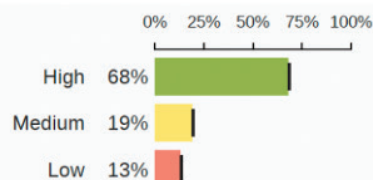


Grade 4 2020/21 Results

Note: Black line is the provincial MDI average

SCHOOL BELONGING

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



Grade 4 2020/21 MDI Results: Well-Being (Thriving)



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

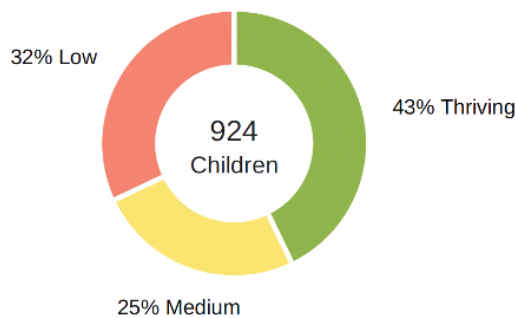


Medium Well-Being
Children who score in the high range on fewer than 4 of the 5 measures of well-being, and have no low-range scores.

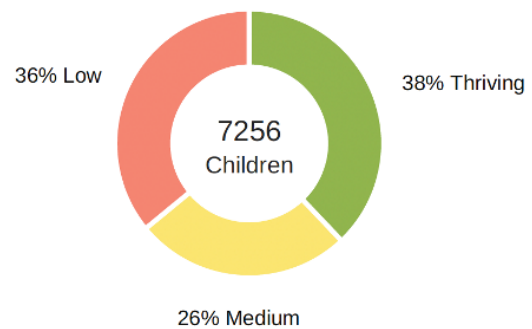


Low Well-Being
Children who score in the low range on at least 1 of the 5 measures of well-being.

MAPLE RIDGE-PITT MEADOWS



ALL PARTICIPATING DISTRICTS

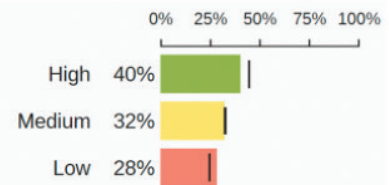


Grade 7 2020/21 MDI Results: School Belonging

Note: Black line is the provincial MDI average.

SCHOOL BELONGING

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



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

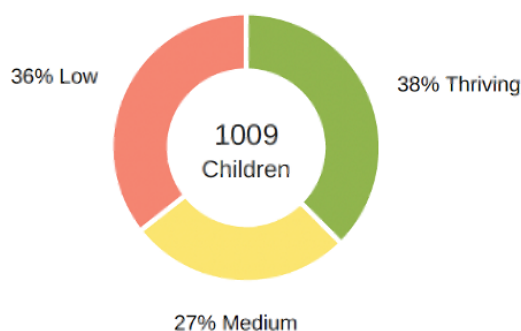


Medium Well-being
Children who score in the high range on fewer than 4 of the 5 measures of well-being, and have no low-range scores.

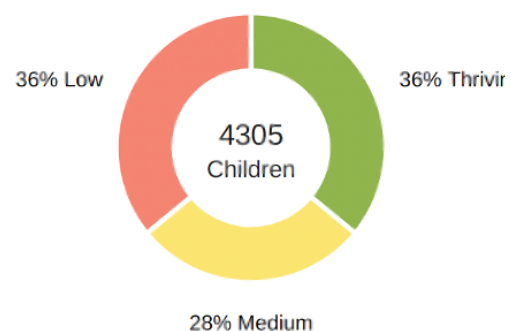


Low Well-being
Children who score in the low range on at least 1 of the 5 measures of well-being.

MAPLE RIDGE-PITT MEADOWS



ALL PARTICIPATING DISTRICTS

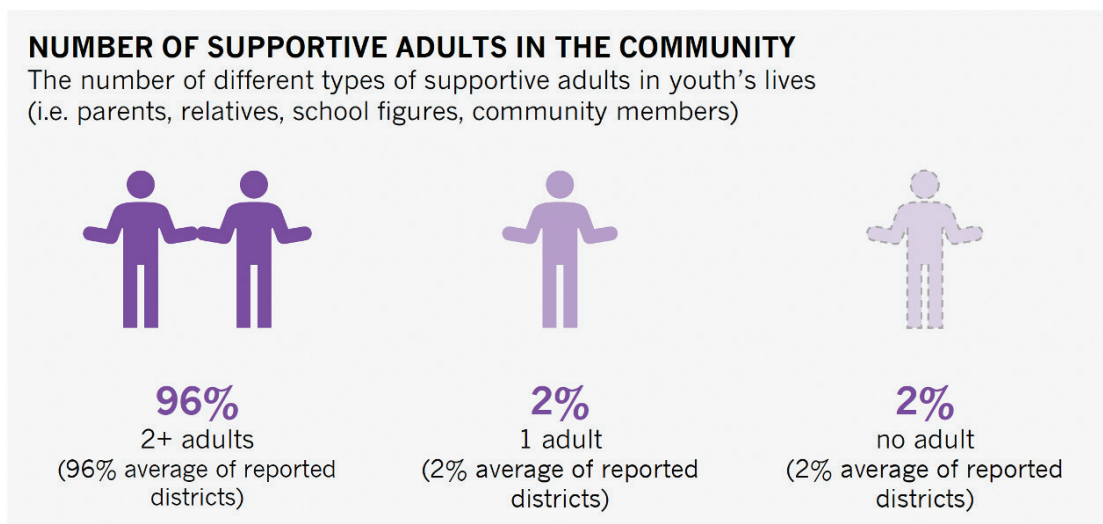


2020/21 YOUTH DEVELOPMENT INSTRUMENT (YDI)

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

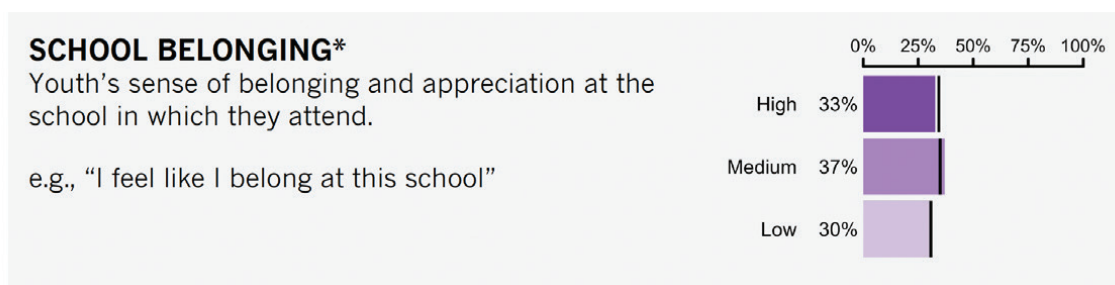
The 2020/21 YDI data shows that 98% of students are able to connect with a caring adult. The Centre on the Developing Child at Harvard University says, “Every child who ends up doing well has at least one stable and committed relationship with an adult.” 70% of Grade 11 students also indicate they feel like they belong (medium to high) at school. This aligns with provincial averages. Of concern is that 45% of Grade 11 students indicate they have low well-being. This data is reinforced by both our Aboriginal student forum and our grade 9-12 student forums from 2019/20, in which students identified mental health education as a priority.

2020/21 District YDI Data: Number of Important Adults

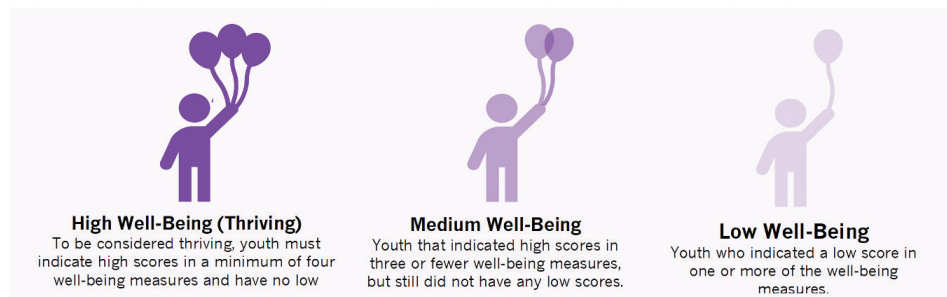


2020/21 District YDI Data: School Belonging

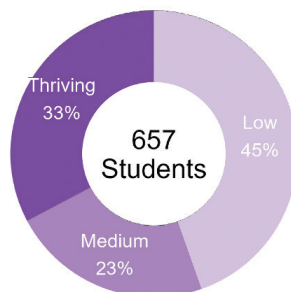
Note: Black line is the provincial YDI average.



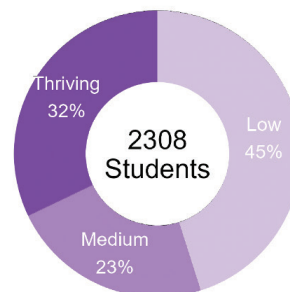
2020/21 District YDI Data: Thriving



Maple Ridge & Pitt Meadows



All Participating Districts



2020/21 PROVINCIAL LEARNING SURVEY DATA - ALL STUDENTS

For the most part, the protective factors around a sense of safety are positive. In grades 4 and 7, 11% of students report being bullied often or always. By grades 10 and 12, fewer than 1% indicate they are bullied often or always. As was indicated in the development instruments, emotional health is an area that requires attention. In Grade 4, 71% of students indicate they feel good about themselves. By Grade 7, this number drops to 49% and by Grade 10 only 41% of students indicate they feel good about themselves often or always. Similarly, only 14% of Grade 4 students indicate feeling stress often or always. This number increases to 32% by Grade 7 and by Grade 12 is increased to 68%. Finally, when students are asked to speak to their health in Grade 7, 44% of students indicate it is positive but by Grade 12 only 22% describe their mental or physical health as positive. The detailed Provincial Learning Survey data for grades 4, 7, 10 and 12 is included in Appendix B.

When we review our students' sense of belonging data (shown below), we find that our general school population is more positive than our Indigenous learners and students with special needs. For example, our Grade 12 general school population report that 47% of them often/always feel that school is a place where they belong. In contrast, only 40% of our Indigenous students feel this way and only 37% of students with disabilities or diverse abilities feel they often/always belong.

2020/21 Grade 7, Grade 10, and Grade 12

Supportive factors: 0% 100%

All Students

Is school a place where you feel like you belong?

	Don't know	Rarely/Never	Sometimes	Often/Always
Grade 7 students	5%	9%	40%	46%
Grade 10 students	5%	10%	42%	44%
Grade 12 students	3%	6%	45%	47%

Indigenous Students

Is school a place where you feel like you belong?

	Don't know	Rarely/Never	Sometimes	Often/Always
Grade 7 students	6%	8%	45%	41%
Grade 10 students		6%	43%	51%
Grade 12 students		5%	56%	40%

Students with Special Needs

Is school a place where you feel like you belong?

	Don't know	Rarely/Never	Sometimes	Often/Always
Grade 7 students	5%	14%	38%	43%
Grade 10 students	6%	11%	44%	40%
Grade 12 students	5%	8%	51%	37%

While key indicators of belonging and safety are relatively strong in our data, the indicators of school stress, self-esteem, and mental health highlight areas where continued focus is required. For example, only 43% of Grade 12 students surveyed say they feel good about themselves often or always (see Appendix B). It will be important to continue to create a culture of belonging in our schools so students feel welcomed and treated fairly. In previous student forums, our students spoke to what they need most from educational experiences is a sense of well-being through inclusion. Indigenous students spoke to needing a leadership group, increasing visibility in all curriculums, and engaging in inclusive activities. Students were emphatic that a sense of well-being comes from a place of visibility and connection.

One of the three goals from the *Equity in Action* process is to collaborate with stakeholders to develop a model of Indigenous education that includes cultural diversity and Indigenous knowledge(s) of the Indigenous learners, families, and communities that are represented in our district. Students shared their insights about their educational experience in April 2022 as a part of the *Equity in Action* report-development process. One student expressed wanting to “just feel connected. It is really important to feel connected,” while another added it is “amazing feeling connected to Elders”. The need for mental health supports was also reaffirmed. Students noted in their feedback that “mental health supports is extremely important,” that students “need better access to mental health supports,” and that it was “affirming to see in the report.” The feedback also underscored the need for urbanized Indigenous students to have access to cultural teachings. It is recognized within an Indigenous worldview that access to Elders, Knowledge Keepers, and cultural teachings has an impact on the affective domain, that it is seen as medicine, and that it is considered necessary for developing a sense of belonging and connection to identity.

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

KEY TAKE-AWAYS

While our students have a good sense of belonging and safety overall, student well-being must continue to be an area of focus. Although some of these needs may be surfacing as a result of the COVID pandemic and other global factors, the impact is clear: the data indicates that students are feeling stressed and that 54% of students do not feel good about themselves. Students in the YDI survey indicated a 10% decline in how they felt about their mental/emotional health since COVID (see data as follows). We also see a four-year negative trend in our MDI data (see data as follows) in the areas of absence of sadness and optimism.

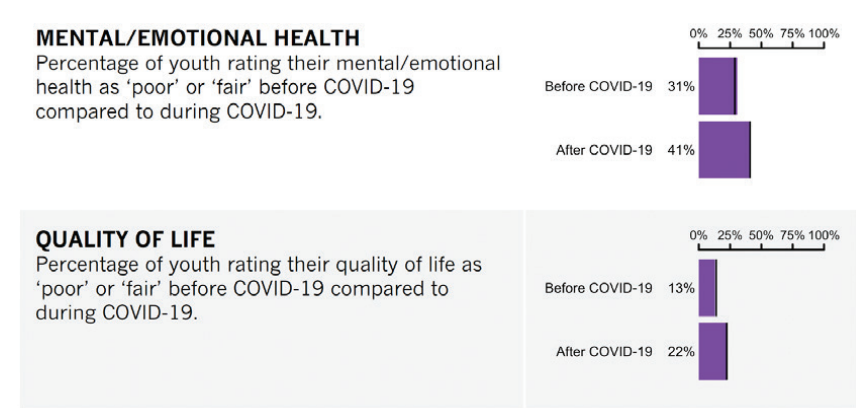
A continued inclusion-based focus on sexual orientation and gender identity (SOGI), anti- racism, and equity will ideally positively impact all students and bolster their self-identity. When we break out data for Students with Disabilities or Diverse Abilities and Indigenous students, we continue to see a gap between our general school population. Ideally, an increased focus on inclusion will help narrow some of these gaps.

Additionally, we need to work with staff to help students develop skills that help manage and reduce stress, including mindful practices, feeling gratitude, making positive contributions, and play-based and outdoor learning.

Building educator capacity in preventative education, adverse childhood experiences and trauma informed practice, mental health literacy, and restorative actions will continue to be a focus.

Grade 11 2020/21 YDI Results: Pre and Post COVID

Note: Black line is the provincial YDI average.



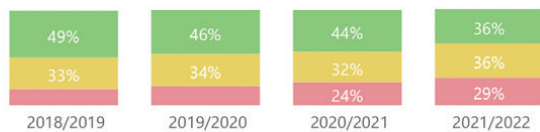
Grade 7 MDI Results: Four-Year District Averages

Grade 7 - District Average

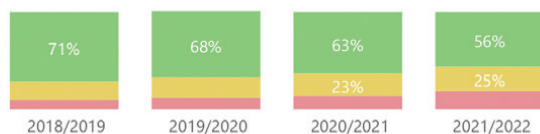
The Well-Being Index combines MDI measures relating to children's physical health and social and emotional development that are of critical importance during the middle years. These are: Optimism, Happiness, Self-Esteem, Absence of Sadness and General Health. Learn more about the the well-being index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

Optimism

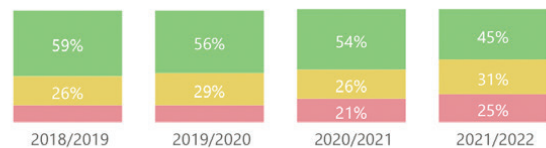
Low Medium High



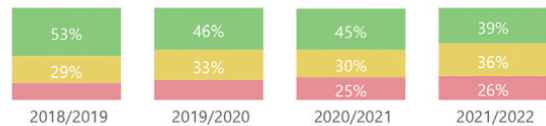
Self-Esteem



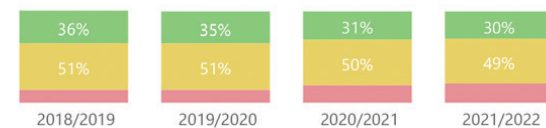
Happiness



Absence of Sadness



General Health



C. CAREER DEVELOPMENT

CONTEXT

Secondary Innovation is currently one of the strategic goals for our school district. A core component of this goal is to improve levels of student engagement and to improve rates of graduation. In support of this goal, the school district has expanded program options and incorporated intentional tracking of student learning. While we recognize the importance of tracking five-year graduation rates, we feel tracking six-year graduation rates is also extremely important since the successful completion for all learners is the primary goal. Transition rates to post-secondary schools and student perceptions of career preparation are closely linked to graduation rates and warrant further inquiry and ongoing analysis.

ANALYSIS OF DATA

FIVE-YEAR GRADUATION RATES

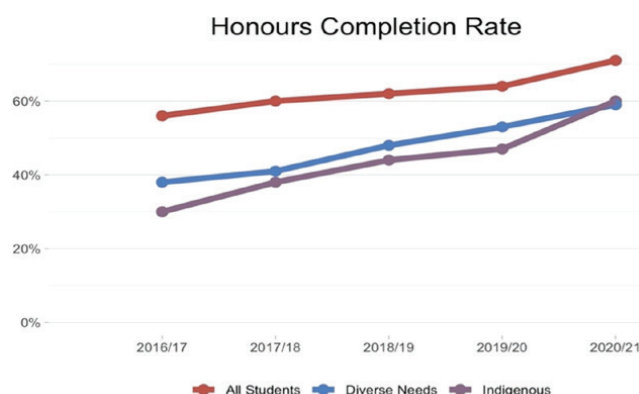
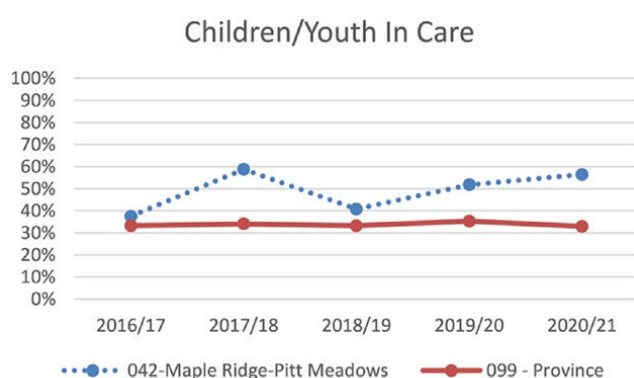
The data for five-year graduation rates generally shows favourable trends over time. Over the period 2016/17 to 2020/21, the five-year graduation rate for the “All Students” group has increased from a low of 81.6% to the most recent level of 91.4%, which places our district results above the provincial rate of 85.6%.

The general trend of improvement in the district graduation rates for Indigenous students have been significantly above the provincial rates over the last decade. As shown in the graphs that follow, the district graduation rate for Indigenous students over the period 2016/17 to 2020/21 has shown an increase of 13.3%. Over this same period, the gap between rates for Indigenous and non-Indigenous subgroups narrowed from 21% to 17%. In the 2017/18 school year, the gap between the Indigenous and non-Indigenous subgroups sat at 7%.

The general trend of improvement in the graduation rates for Students with Special Needs have also generally sat above provincial rates spanning over a decade. While the graduation rate over the period 2016/17 to 2020/21 has shown an increase of 15.9%, the gap between the subgroups of Students with Special Needs and All Students has narrowed from 23.9% to 17.8%.

The data specific to the Children/Youth In-Care subgroup is new data for consideration and analysis. The five years of data available shows district results are generally higher than provincial rates, yet concerningly low. The data also shows a significant range in district results over time of over 20%, which may in part be explained by the transiency rates for children attending our schools.

Five-Year Completion Rate — Children/Youth In Care

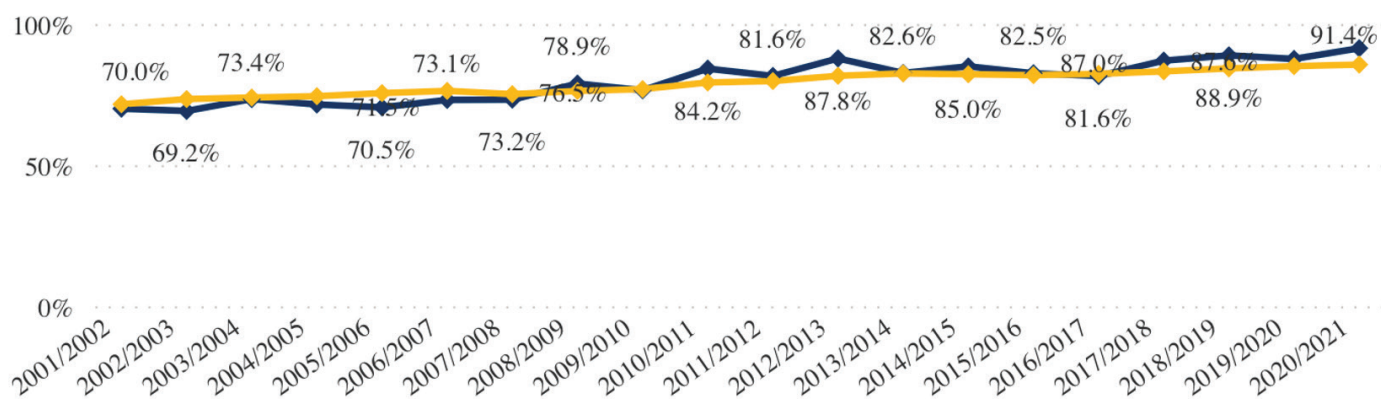


Examining the five-year graduation data more closely, we can see that the quality of graduation achieved by our students has steadily improved over the 2016/17 – 2020/21 period. When considering the percentage of students achieving graduation with honours, there is an obvious increase in all three student subgroups. The percentage in the All Students group over this five-year period has increased from 55% to 70%; the percentage of Indigenous students has advanced from 30% to 60%, and the overall percentage of students with Special Needs achieving honours has gone from 38% to 59%. (The Ministry of Education and Child Care assigns honours standing based on the highest grades of all credits contributing to completion of the provincial graduation requirements.)

FIVE-YEAR DATA

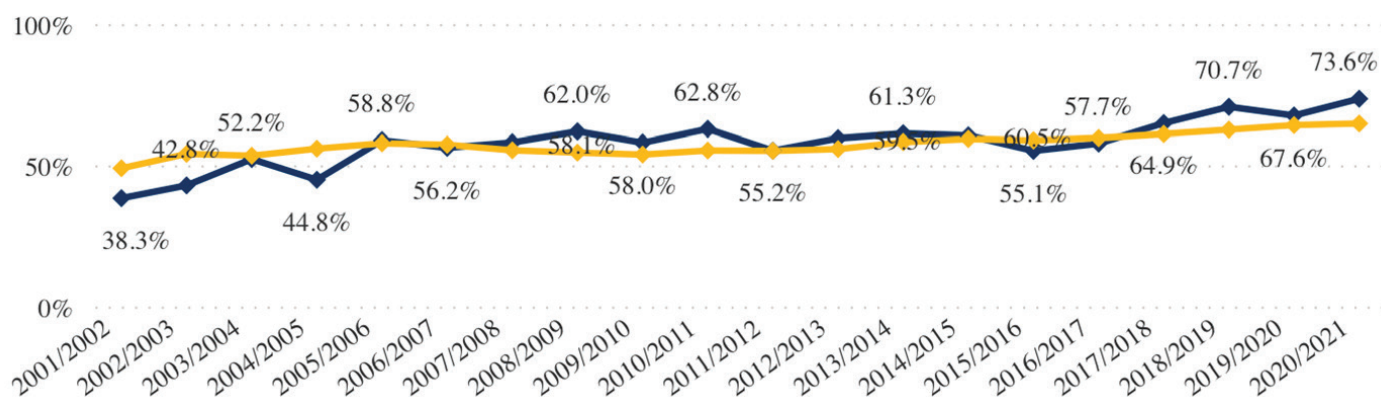
All Students – Five-Year Grad Rates

◆ District ◆ Province



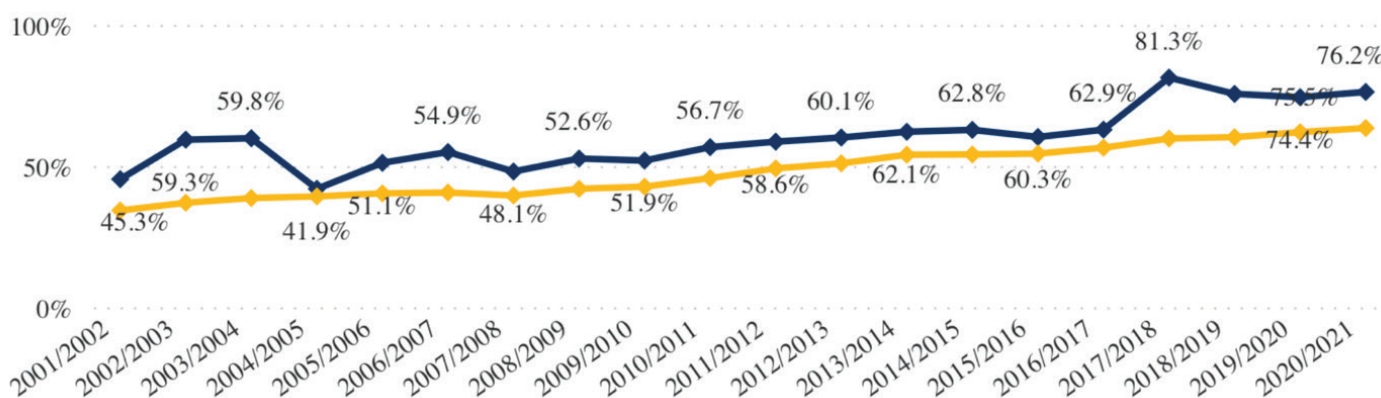
Students with Special Needs – Five-Year Grad Rates

◆ District ◆ Province



Indigenous Students – Five-Year Grad Rates

◆ District ◆ Province

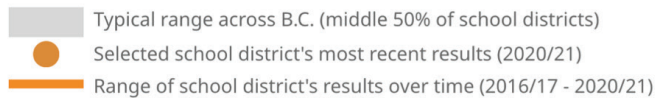


SIX-YEAR GRADUATION RATES

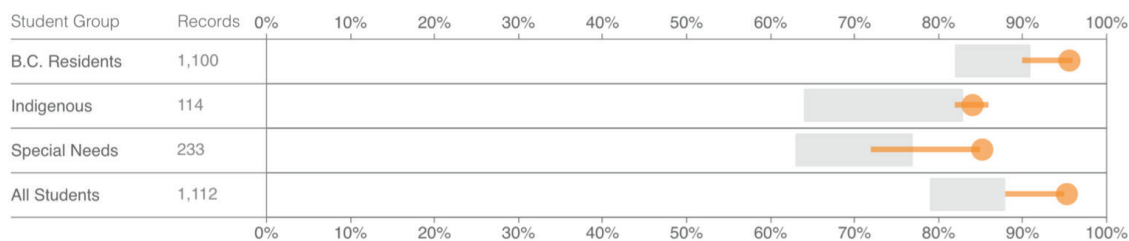
The data for six-year graduation rates shows overall positive trends and demonstrates the benefits of providing learners with additional time to meet graduation requirements. Overall, the graph below shows the positive trend over the period 2016/17 to 2020/21 for six-year rates in all categories: BC residents, Indigenous, Special Needs, and All Students. Along with demonstrating a positive trend in completion rates for SD42 students, the dataset shows results for SD42 are significantly higher than the typical range of results across B.C. school districts.

SIX YEAR DATA (2016/17 TO 2020/21)

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



Completion Rates



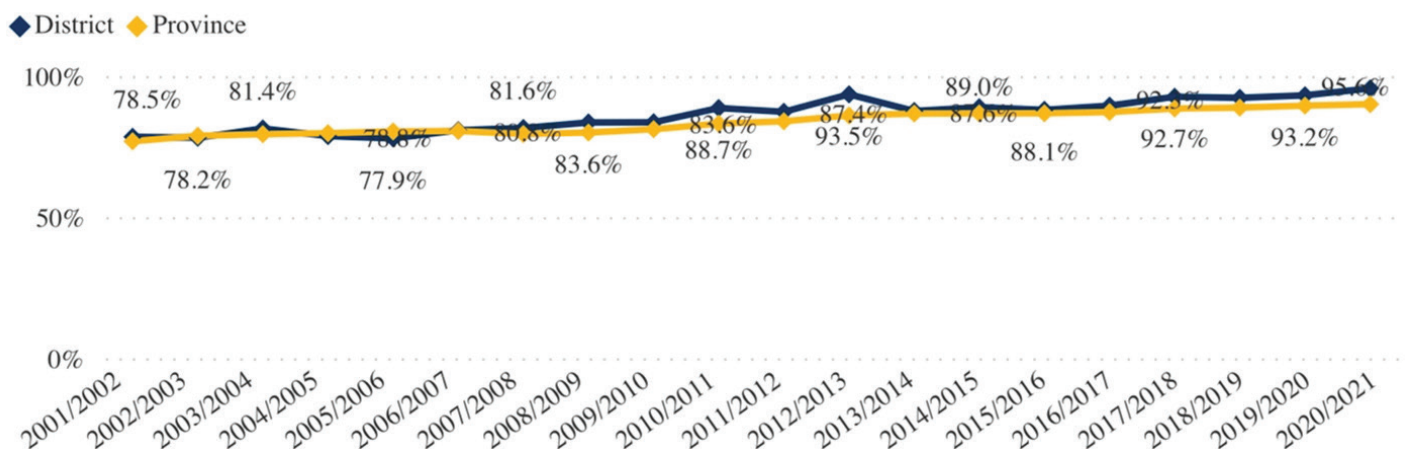
More specifically, over the period 2016/17 to 2020/21, the six-year graduation rate for the All Resident Students category has increased from 89.5% to 95.6%, which sits above the provincial rate of 90.1%.

As shown in the graphs below, the six-year graduation rate for Indigenous students over the period 2016/17 to 2020/21 has shown a range of 83.5% to 86.2% with the 20/21 measure being 84.1%. The gap between rates for Indigenous and non-Indigenous student has a range of 6% to 13% with the smallest gap in the 20/21 data of 6%.

Similarly, the six-year graduation rate for students with special needs over the period 2016/17 to 2020/21 has shown an increase of 13.5% with the gap between rates for Students with Special Needs and Resident subgroups narrowing from 17.7% to 10.3%.

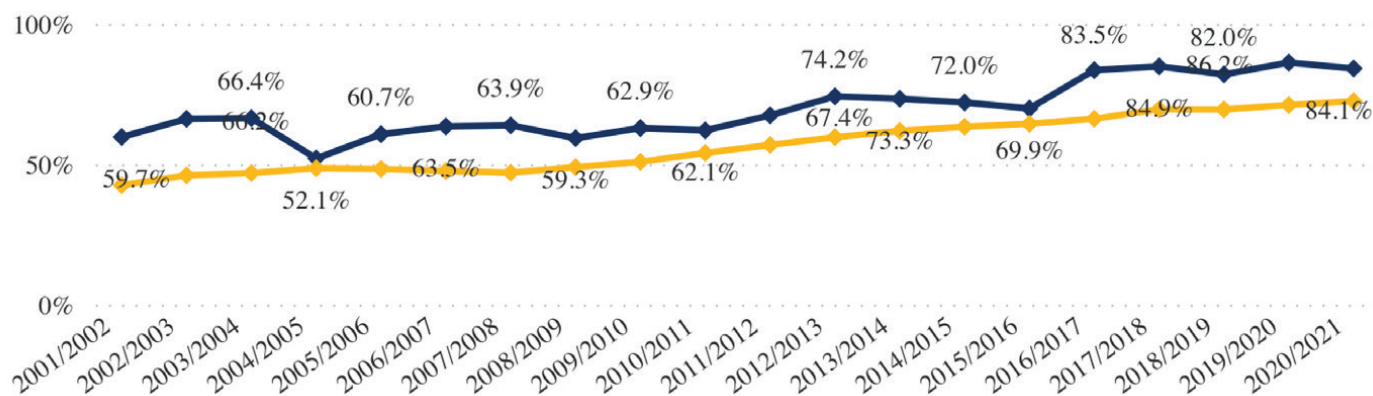
SIX-YEAR DATA

All residents



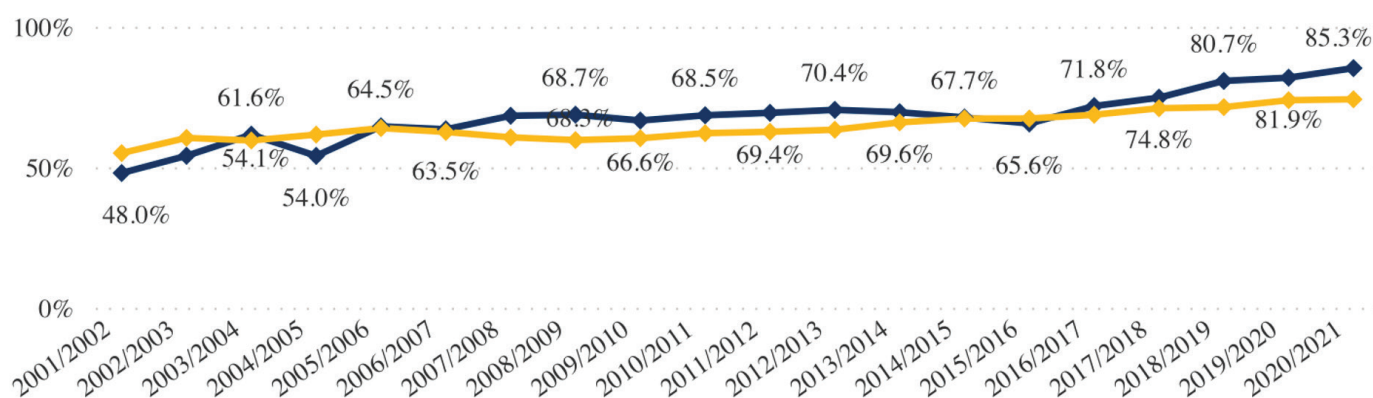
Indigenous

◆ District ◆ Province



Special Needs

◆ District ◆ Province



CAREER AND LIFE GOALS

Data from the Student Learning surveys (2016/17 to 2020/21) provides us with some insight into how Grade 10 and Grade 12 students feel about how the core competencies have prepared them to achieve career and life goals.

Are you satisfied that school is preparing you for a job in the future?

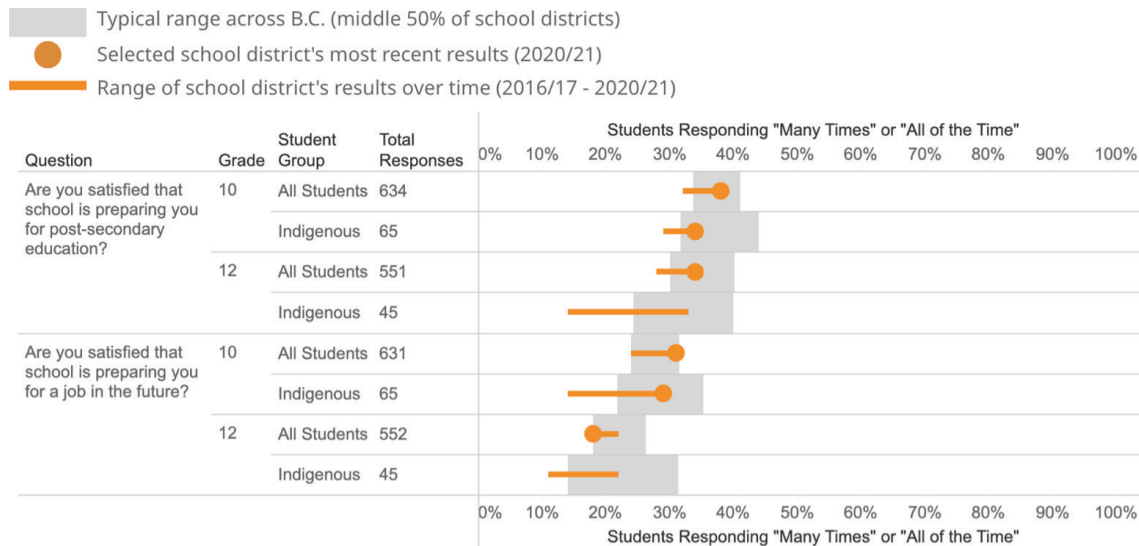
A closer examination of the response categories *Many Times* and *All of the Time* to the question “Are you satisfied that school is preparing you for a job in the future?” shows that the results for our school district are within the typical provincial range. This is captured in the graph that follows. In this graph, the shift in results over the five-year period (from 2016/17 to 2020/21) is indicated by a solid orange line, with an orange dot marking the most recent results (2020/21). When we look at the Grade 10 All Student and Indigenous student responses, we see evidence of continuous improvement, with the *Many Times* and *All Times* responses peaking in the 2020/21 Student Learning Survey. The same, however, is not true of the Grade 12 student results over the five-year period. In the case of Grade 12 students, the 2020/21 Student Learning Survey results mark the lowest score in the five-year timeline. While these results align with overall provincial result, it is nevertheless an area that warrants further examination and analysis, given that 39% of Grade 10 students and 44% of Grade 12 students indicated a negative response with only 23% of Grade 10 students and 19% of Grade 12 students providing a positive response to the question.

Are you satisfied that school is preparing you for post-secondary education?

In response to the question, “Are you satisfied that school is preparing you for post-secondary education?” provincial and district data are also generally aligned (see following graph). For this question, the *Many Times* and *All Times* responses peak for all groups in the 2020/21 Student Learning Survey. For All Students (Grade 10), the five-year range runs from 32% in 2016/17 to 38% in 2020/21; for Indigenous students (Grade 10), this range runs from 29% in 2016/17 to 34% in 2020/21; and for All

Students (Grade 12) the range runs from 28% to 34%. The most recent data for Grade 12 Indigenous students has been masked due to low numbers.

While the district survey responses to this question show an upward trend over the five-year period, we will continue to target resources to support this work given that only 35% of Grade 10 students and 31% of Grade 12 students provide a positive response to the question.



As a district, we incorporated the student feedback received from our student forum in January 2018 regarding career and life preparation into the implementation of the revised Grade 10 and Grade 12 career life curriculum. The 2019/20 school year was the implementation year for the new curriculum and for the district approach to both Career Life Education 10 (CLE 10) and Career Life Connection 12 (CLC 12). CLE 10 has been redesigned to focus on student exploration, community networking, wellness, and life-long learning. The capstone project now required in CLC 12 allows students to demonstrate their in-depth learning in an area they are passionate about and in which they anticipate pursuing further learning and/or a career pathway. With the establishment of this updated secondary career education program, we anticipate students will have more opportunities to explore areas of interest, become more confident about their skills and abilities, and better prepare for their life after Grade 12. The graduating class of 2022 will be our first generation of graduates to have experienced the redesigned curriculum during their 3 years in the graduation program.

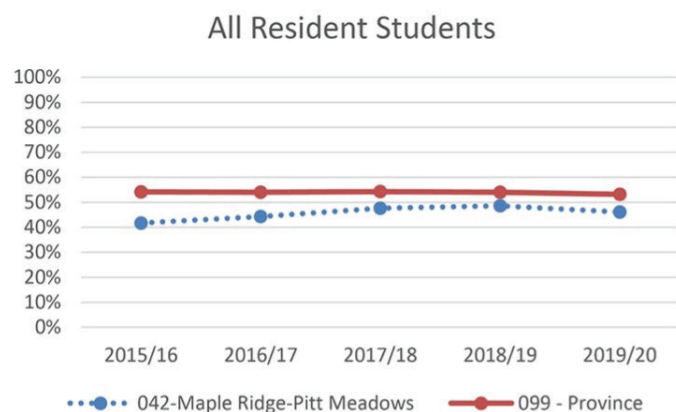
TRANSITION TO POST-SECONDARY

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

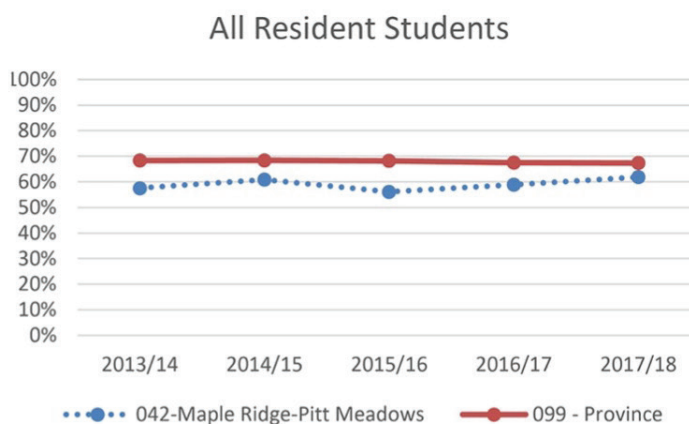
While data specific to immediate transition to post-secondary for district students has shown gradual progression over the period 2015/16 to 2018/19, the rate of immediate transition to post-secondary for our district students continues to fall short of the provincial average. The data on this measure for the Disabilities or Diverse Abilities (Students with Special Needs) subgroup parallels the trend over time for the All Resident Students group. Data for the Children/Youth in Care and Indigenous subgroups is masked, as per ministry requirements.

The proportion of graduating resident district students who make a transition to a B.C. public post-secondary institution within three years of graduating has remained consistent over the five-year data period. Similar to the PSI immediate transition data, the three-year transition data shows district students transitioning at a rate lower than the provincial average. Again, the data on this measure for the Disabilities or Diverse Abilities subgroup parallels the trend over time for the All Resident Students group. Data for the Children/Youth in Care and Indigenous subgroups is masked, as per ministry requirements.

Post-Secondary (PSI) Immediate Transition Rate



Post-Secondary (PSI) 3-Year Transition Rate



The Maple Ridge - Pitt Meadows School District has a very healthy Train in Trades program. Each year, the district typically has 125 Grade 12 students concurrently enrolled in first year post-secondary trades programs. We have confirmed with the Ministry of Education and Child Care that the Grade 12 Train in Trades students are not included in our PSI transition data. Based on our five-year average graduation group size of 1128 students, our trades students represent 11% of the graduation class missing from this annual PSI transition data. The missing data is significant for both the All Residents student data and the disabilities or diverse abilities subgroup. The inclusion of our Train in Trades students would likely position our district above the provincial average in both student subgroups in the immediate transition and three-year transition data sets.

To help us better understand our district PSI transition pattern, we included four additional questions in the 2021/22 student satisfaction survey. The purpose of the questions is to help us better understand student perception regarding their PSI preparedness, interest, and access.

KEY TAKE-AWAYS

Overall, our district graduation data in each of the student subgroups remains above the provincial average with a pattern of improvement year over year over the five year period between 2016/17 to 2020/21. As a district, we will continue to examine our operational and educational decisions to ensure they support the eventual elimination in the gap between subgroup graduation rates.

While our student learning survey results regarding job and post-secondary preparedness are well within the provincial average, there is opportunity for us to examine our existing career preparation program structures for areas of potential improvement. As compared to the Grade 12 responses, the Grade 10 student responses demonstrate a higher level of satisfaction. This elevation could be attributed to the recent implementation of the district's redesigned career program curriculum. The graduating class of 2022 will be our first generation of graduates to have experienced the redesigned curriculum during their three years in the graduation program.

To better understand our PSI transition data, we have included additional questions in the 2021/22 student satisfaction survey. The questions are designed to provide us with additional information regarding student perception of their PSI preparedness, interest, and access. We have confirmed that year over year our Grade 12 Train in Trades students are not reflected in our district PSI transition data. These students typically represent 11% of our graduating students each year and if they were included in our district data then our district results would likely be positioned above the provincial average in both the All Residents and the Diverse Abilities subgroups.

CLOSING

We hope that the presentation, review, and analysis of the data included in this report provides meaningful information in support of the school district's strategic planning cycle and processes. Moving forward, the shifting of timelines set in the ministerial order from June 30/September 30 to November/December would permit consideration of the most current year-end data for the most recently concluded school year.

APPENDIX A

Enhancing Student Learning Report Data

The purpose of this document is to provide a summary of the Ministry data related to the Enhancing Student Learning Reporting Order (the Order). The report is masked according to the Protection of Personal Information when Reporting on Small Populations policy (<https://www2.gov.bc.ca/gov/content/education-training/k-12/administration/legislation-policy/public-schools/protection-of-personal-information-when-reporting-on-small-populations>) so it can be shared with the public. Numbers that are masked will not appear on the charts. Please direct questions regarding this report to educ.reportingunit@gov.bc.ca

The student populations specified in the Order are:

Indigenous students	Students who have ever self-identified as Indigenous on an enrolment collection.
Indigenous students living on reserve	Based on enrolment records, students who have been identified as 'STATUS INDIAN ON RESERVE'.
Indigenous students living off reserve	Based on enrolment records, students who have never been identified as 'STATUS INDIAN ON RESERVE'.
Children and youth in care (CYIC)	Students who have been identified as Children/Youth in Care in the twelve months prior to September by the Ministry of Children and Family Development.
Students with disabilities or diverse abilities	All 12 categories including Gifted are used in identifying these students.

The measures specified in the Order are:

Measures	Notes	Page(s)
Number and percentage of students in grades 4 and 7 on-track or extending literacy expectations	Five years of resident student FSA data in BC Public schools based on a) proficiency scores and b) percentage of Literacy/Reading selected response questions that students in grades 4 and 7 answered correctly.	2-5
Number and percentage of students proficient or extending literacy expectations as specified in the Grade 10 literacy assessments	As of the 2020/21 school year, only one year of resident student data in BC public schools is available as the Grade 10 literacy assessment started in 2019/20. The measure is based on the first write of grade 10 students.	6
Number and percentage of students in grades 4 and 7 on-track or extending numeracy expectations	Five years of resident student FSA data in BC Public schools based on number of students Exceeding and Extending divided by Writers.	7-8
Number and percentage of students proficient or extending numeracy expectations as specified in the Grade 10 numeracy assessments	Included the 3 years of resident student data in BC Public schools as the Grade 10 Numeracy assessments started in 2017/2018. The measure is based on the first-time Grade 10 students wrote the assessment.	9
Number and percentage of students who are completing grade to grade transitions on time	This measure is the rate of Grade 10 and 11 resident students in BC Public schools transitioning into the next higher grade.	10-11
Number and percentage of students in grades 4, 7, and 10 who feel welcome, safe, and have a sense of belonging in their school	Resident students in BC public schools who responded 'Often' or 'Always' to the 'Belonging' questions on the Student Learning Survey. The 'Do you feel safe?' question is anonymous so student population breakdown is not available.	12-14
Number and percentage of students in grades 4, 7, and 10 who feel there are two or more adults at their school who care about them	Resident students in BC Public schools who responded to '2 adults' or '3 adults' or '4 or more adults' to the question, 'At your school, how many adults do you feel care about you?'.	15
Number and percentage of resident students who achieved a BC Certificate of Graduation Dogwood Diploma within 5 years of starting Grade 8	Based on a sub-model of the six-year completion rate process for residents students in BC public schools; therefore, a) Data is not available until one year after the students have graduated ; and b) Data tables refers to year 6 (i.e. one year after the students have graduated).	16
Number and percentage of students transitioning to Canadian post-secondary institutions within 1 and 3 years	Information is based on transitions of resident students in BC public schools into BC public post-secondary institutions. However, the Ministry is pursuing information for Canadian institutions.	17-18

Foundation Skills Assessment (FSA) Literacy/Reading - Grade 4

(Portion of Grade 4 resident writers 'On Track' or 'Extending' or who have 'Met or Exceeded Expectations' on the FSA)

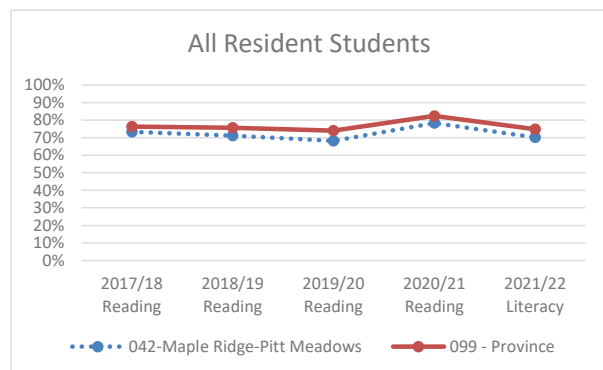


Figure 1: FSA Grade 4 Literacy/Reading - All Resident Students

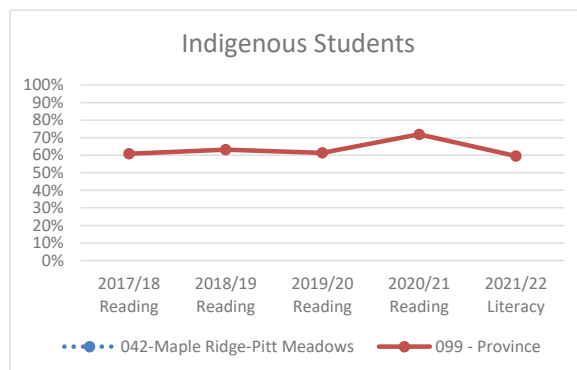


Figure 2: FSA Grade 4 Literacy/Reading - Indigenous Students

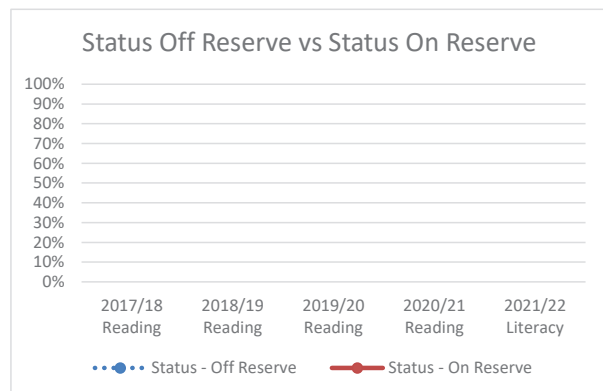


Figure 3: FSA Grade 4 Literacy/Reading - Status - Off Reserve and Status - On Reserve

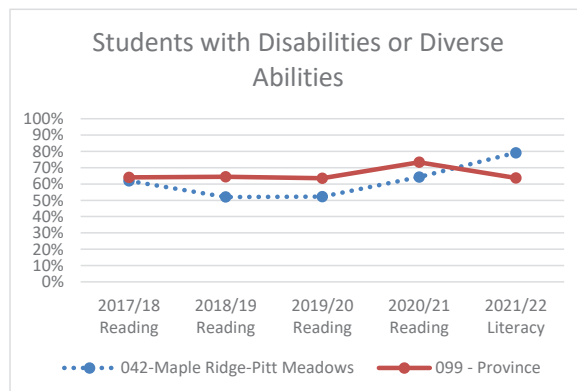


Figure 4: FSA Grade 4 Literacy/Reading - Students with Disabilities or Diverse Abilities

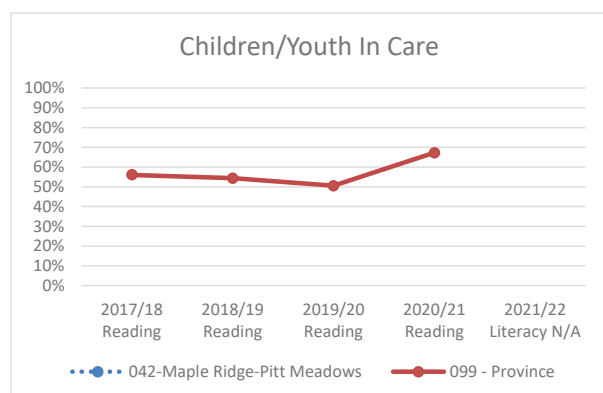


Figure 5: FSA Grade 4 Literacy/Reading - Children/Youth In Care

Foundation Skills Assessment (FSA) Literacy/Reading - Grade 7

(Portion of Grade 7 resident writers 'On Track' or 'Extending' or who have 'Met or Exceeded Expectations' on the FSA)

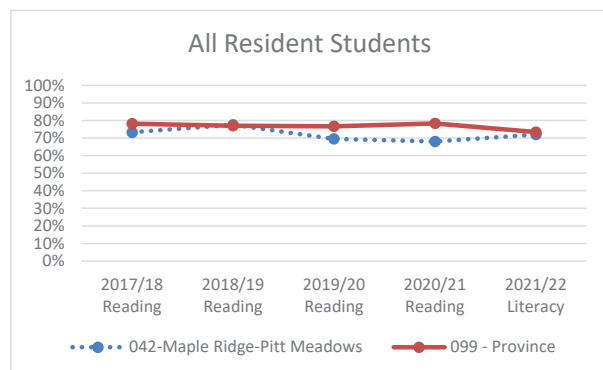


Figure 6: FSA Grade 7 Literacy/Reading - All Resident Students

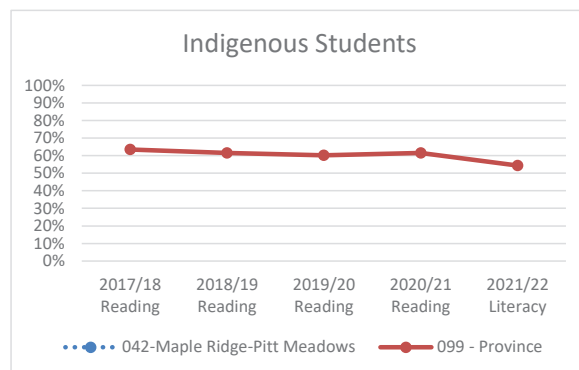


Figure 7: FSA Grade 7 Literacy/Reading - Indigenous Students

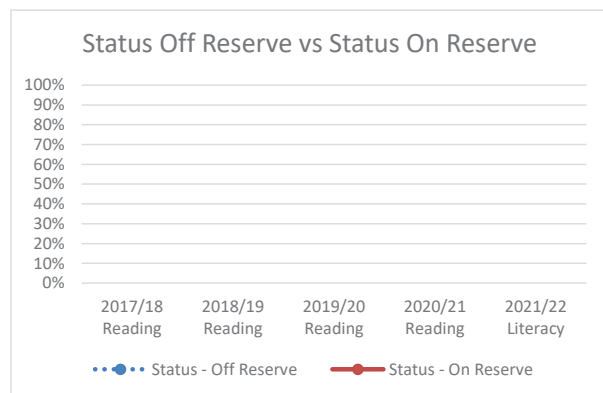


Figure 8: FSA Grade 7 Literacy/Reading - Status - Off Reserve and Status - On Reserve

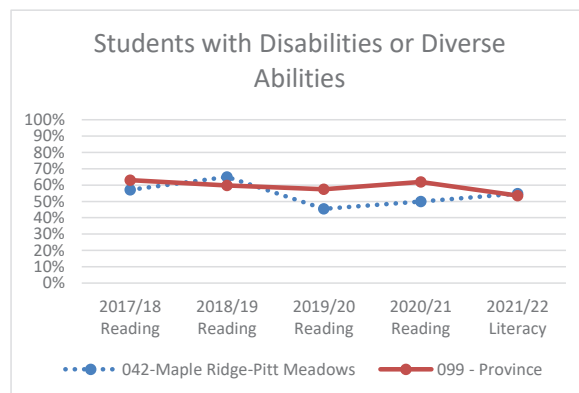


Figure 9: FSA Grade 7 Literacy/Reading - Students with Disabilities or Diverse Abilities

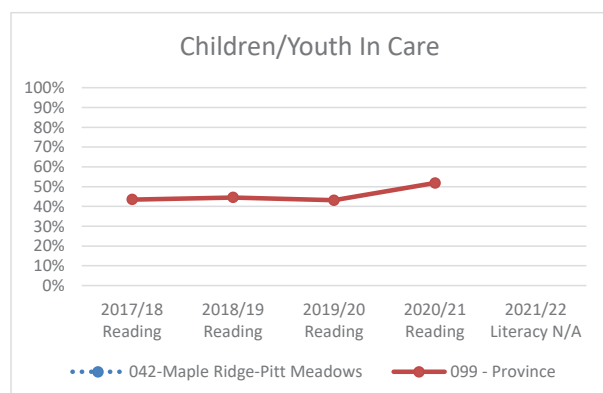


Figure 10: FSA Grade 7 Literacy/Reading - Children/Youth In Care

Foundation Skills Assessment (FSA) Literacy/Reading - Grade 4

(Percentage of Literacy/Reading selected response questions that students in grade 4 answered correctly)

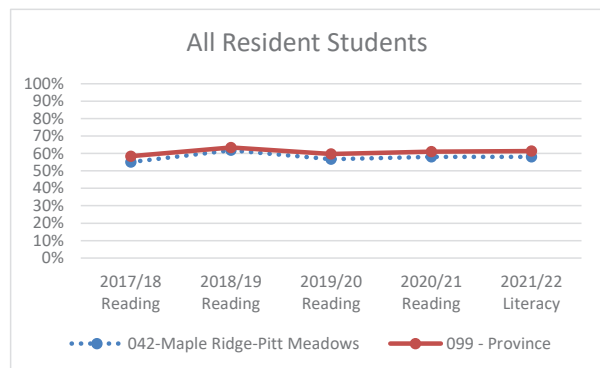


Figure 11: FSA Grade 4 Reading - All Resident Students

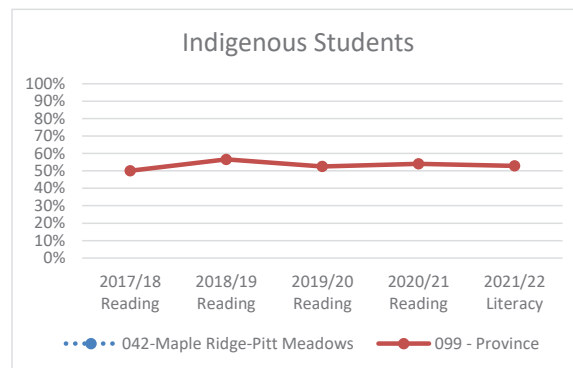


Figure 12: FSA Grade 4 Reading - Indigenous Students

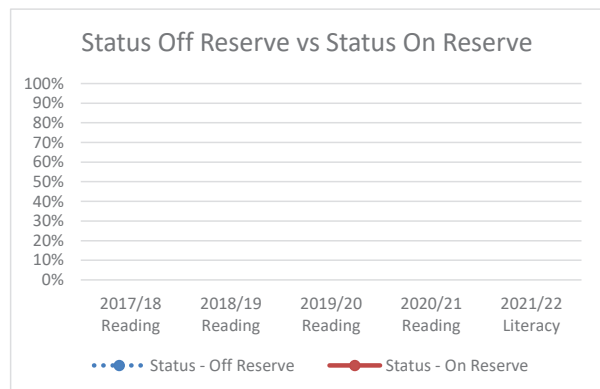


Figure 13: FSA Grade 4 Reading - Status - Off Reserve and Status - On Reserve

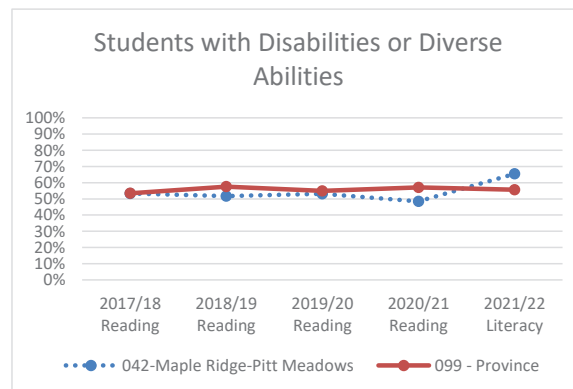


Figure 14: FSA Grade 4 Reading - Students with Disabilities or Diverse Abilities

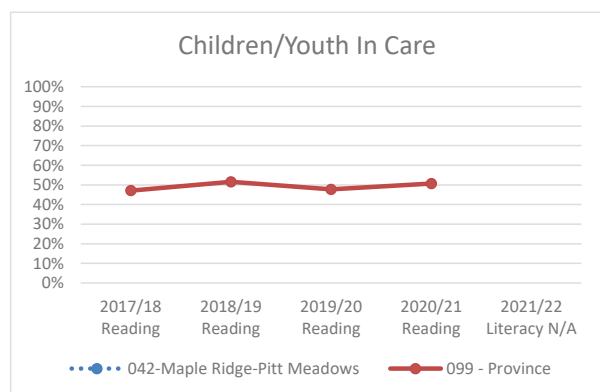


Figure 15: FSA Grade 4 Reading - Children/Youth In Care

Foundation Skills Assessment (FSA) Literacy/Reading - Grade 7

(Percentage of Literacy/Reading selected response questions that students in grade 7 answered correctly)

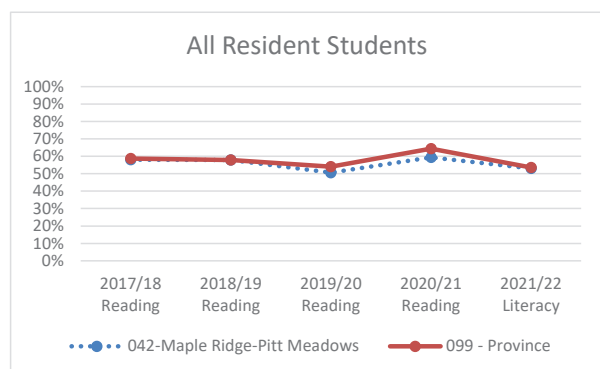


Figure 16: FSA Grade 7 Reading - All Resident Students

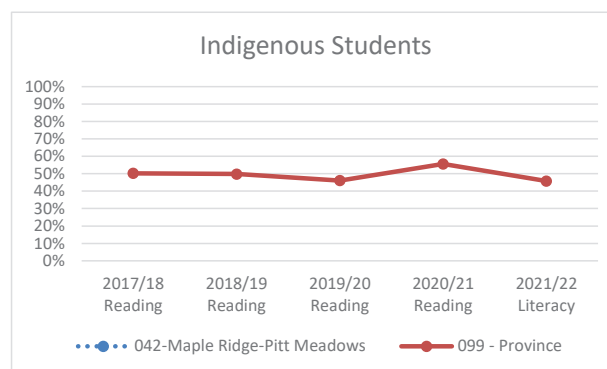


Figure 17: FSA Grade 7 Reading - Indigenous Students

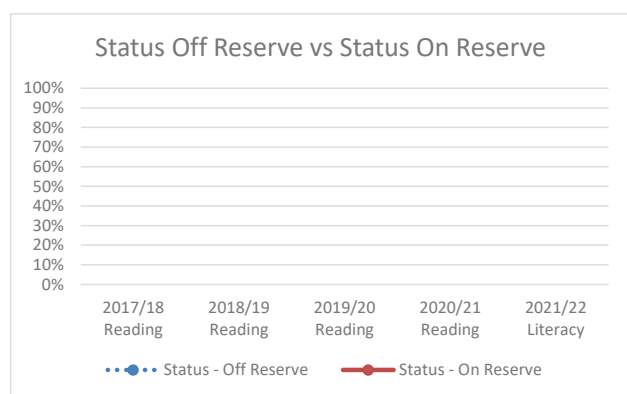


Figure 18: FSA Grade 7 Reading - Status - Off Reserve and Status - On Reserve

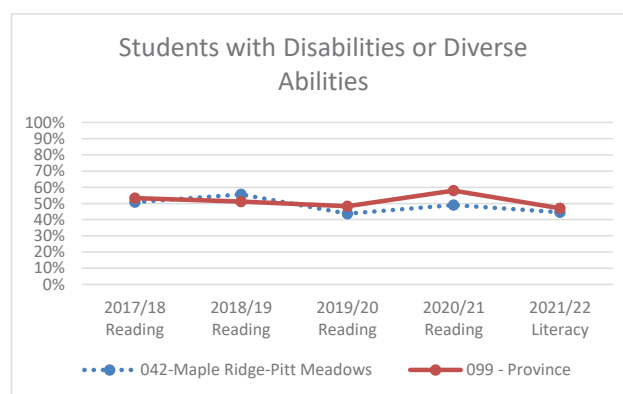


Figure 19: FSA Grade 7 Reading - Students with Disabilities or Diverse Abilities

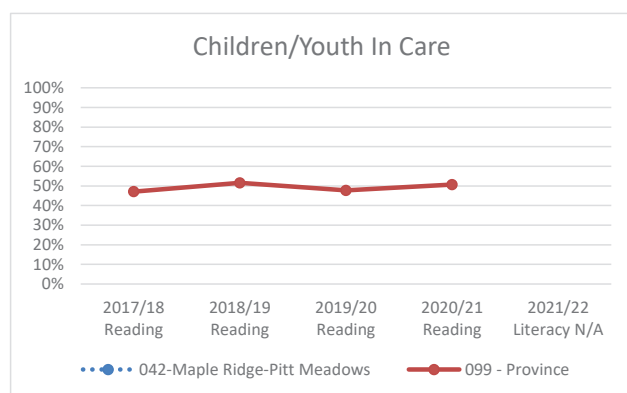


Figure 20: Grade 7 Reading - Children/Youth In Care

Graduation Assessment - Literacy 10

(Portion of Grade 10 resident writers 'Proficient' or 'Extending' on the Literacy 10 Assessment)

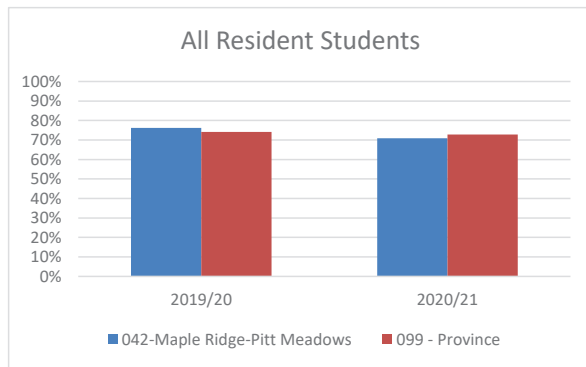


Figure 21: Graduation Assessment Grade 10 Literacy - All Resident Students

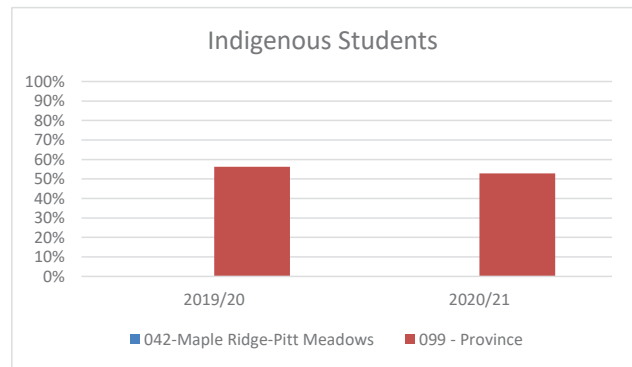


Figure 22: Graduation Assessment Grade 10 Literacy - Indigenous Students

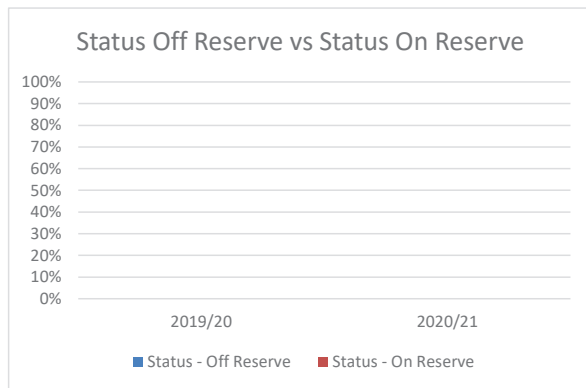


Figure 23: Graduation Assessment Grade 10 Literacy - Status - Off Reserve and Status - On Reserve

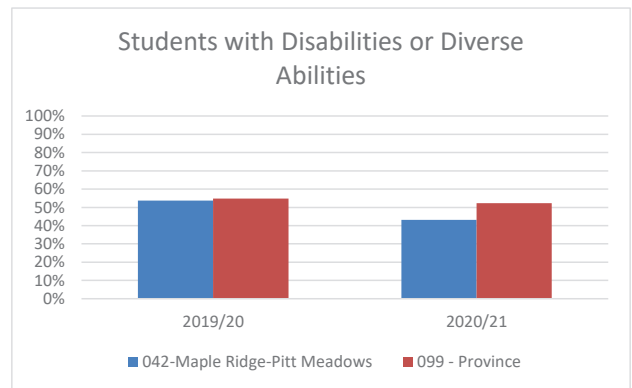


Figure 24: Graduation Assessment Grade 10 Literacy - Students with Disabilities or Diverse Abilities

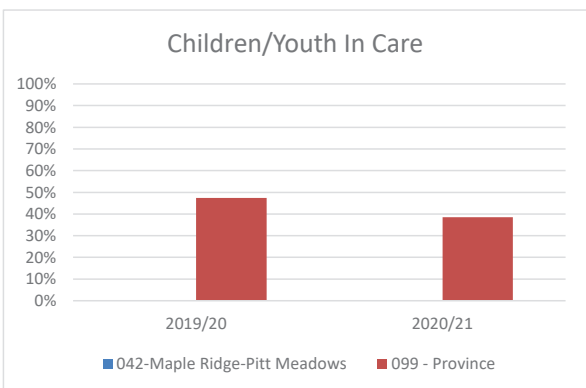


Figure 25: Graduation Assessment Grade 10 Literacy - Children/Youth In Care

Foundation Skills Assessment (FSA) Numeracy - Grade 4

(Portion of Grade 4 resident writers 'On Track' or 'Extending' or who have 'Met or Exceeded Expectations' on the FSA)

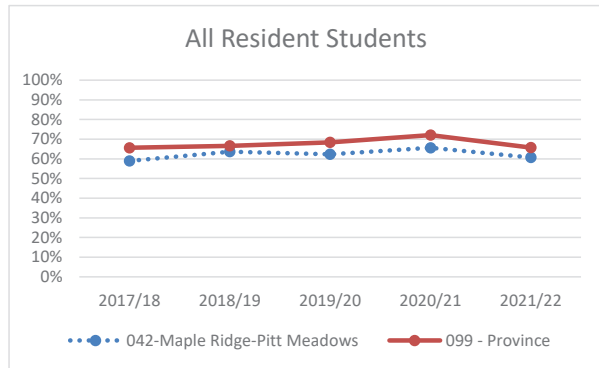


Figure 26: FSA Grade 4 Numeracy - All Resident Students

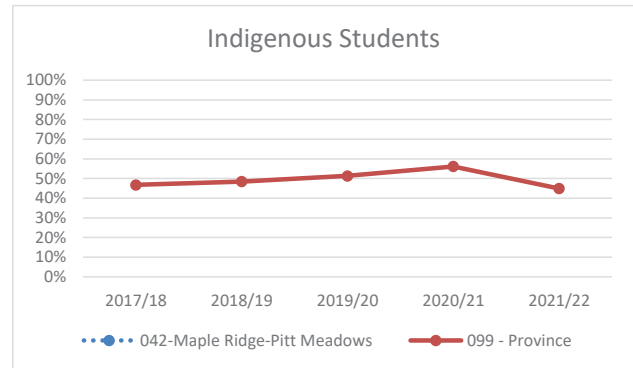


Figure 27: FSA Grade 4 Numeracy - Indigenous Students

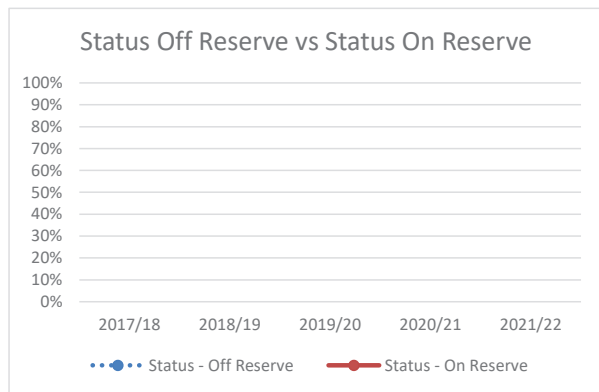


Figure 28: FSA Grade 4 Numeracy - Status - Off Reserve and Status - On Reserve

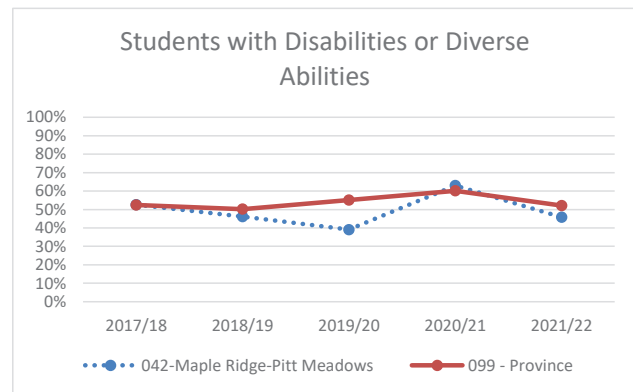


Figure 29: FSA Grade 4 Numeracy - Students with Disabilities or Diverse Abilities

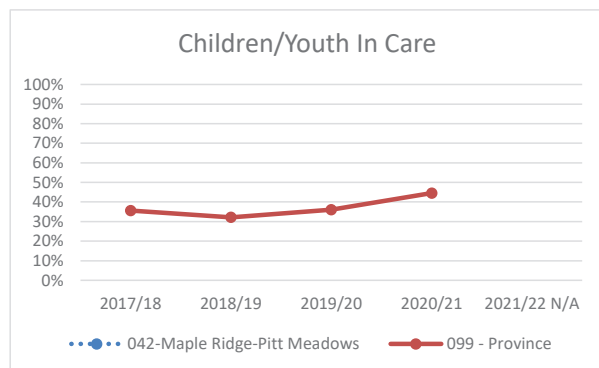


Figure 30: FSA Grade 4 Numeracy - Children/Youth In Care

Foundation Skills Assessment (FSA) Numeracy - Grade 7

(Portion of Grade 7 resident writers 'On Track' or 'Extending' or who have 'Met or Exceeded Expectations' on the FSA)

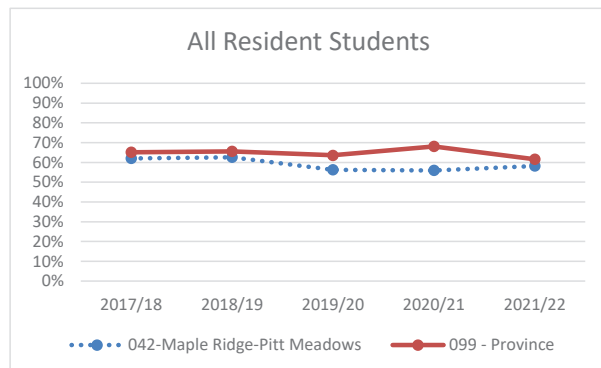


Figure 31: FSA Grade 7 Numeracy - All Resident Students

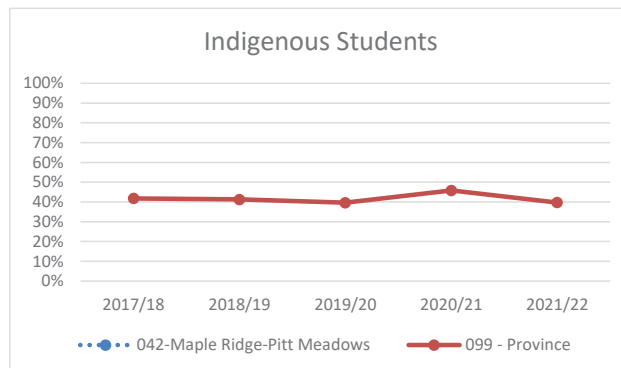


Figure 32: FSA Grade 7 Numeracy - Indigenous Students

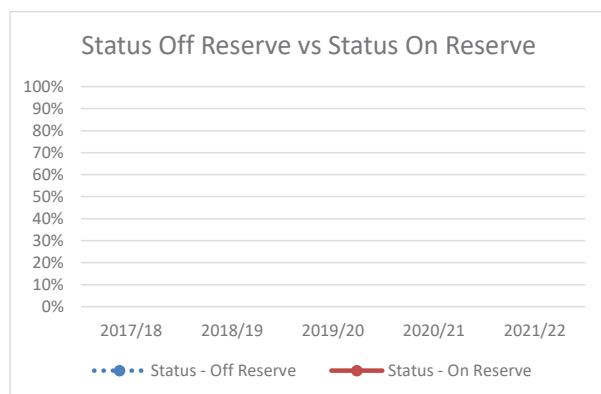


Figure 33: FSA Grade 7 Numeracy - Status - Off Reserve and Status - On Reserve

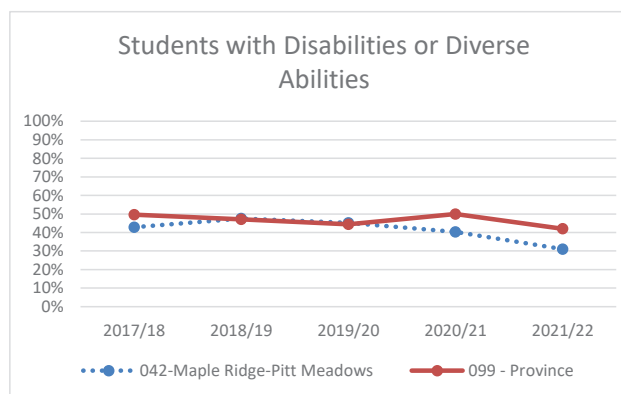


Figure 34: FSA Grade 7 Numeracy - Students with Disabilities or Diverse Abilities

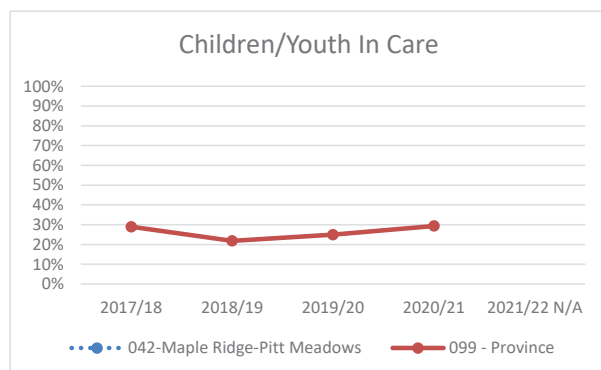


Figure 35: FSA Grade 7 Numeracy - Children/Youth In Care

Graduation Assessment - Numeracy 10

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

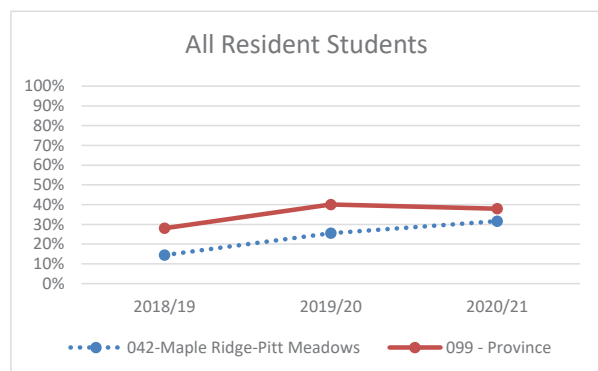


Figure 36: Graduation Assessment Grade 10 Numeracy - All Resident Students

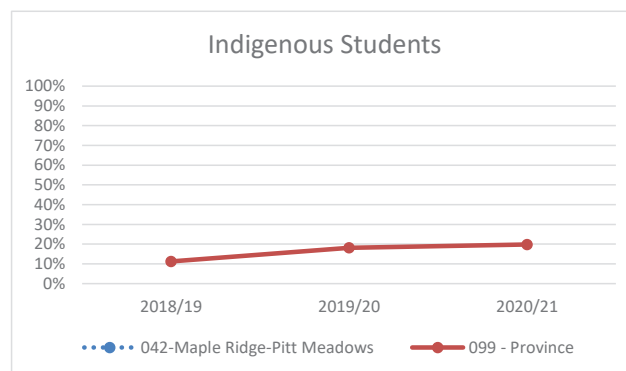


Figure 37: Graduation Assessment Grade 10 Numeracy - Indigenous Students

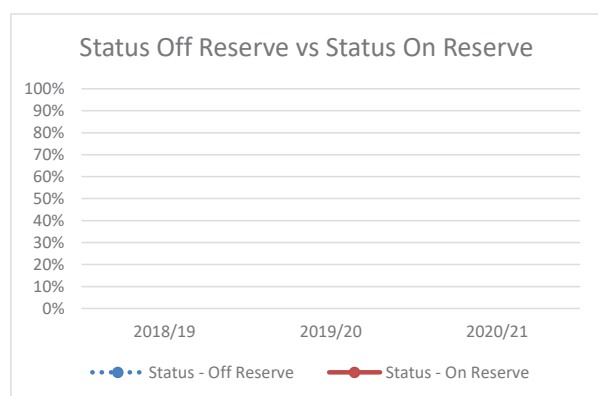


Figure 38: Graduation Assessment Grade 10 Numeracy - Status - Off Reserve and Status - On Reserve

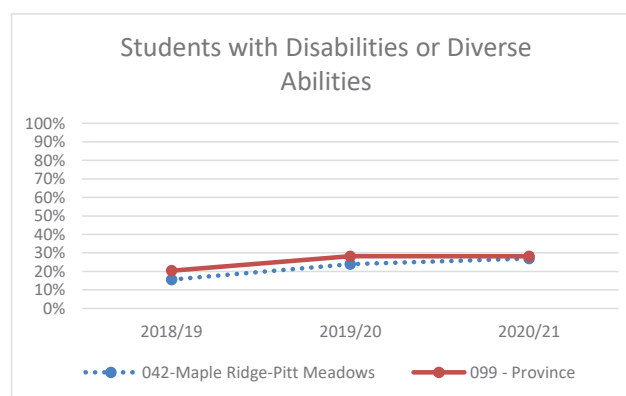


Figure 39: Graduation Assessment Grade 10 Numeracy - Students with Disabilities or Diverse Abilities

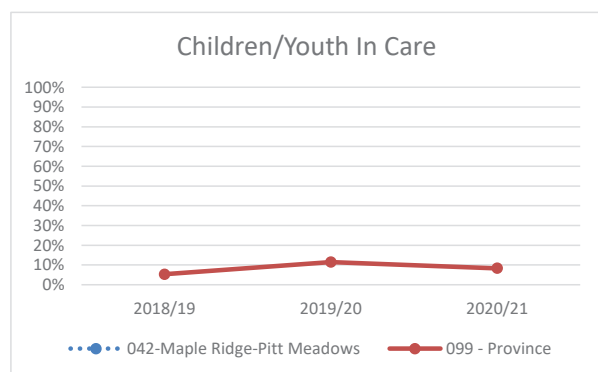


Figure 40: Graduation Assessment Grade 10 Numeracy - Children/Youth In Care

Grade to Grade Transition - Grade 10

(Portion of Grade 10 resident students who made the transition to Grade 11 in the next school year)

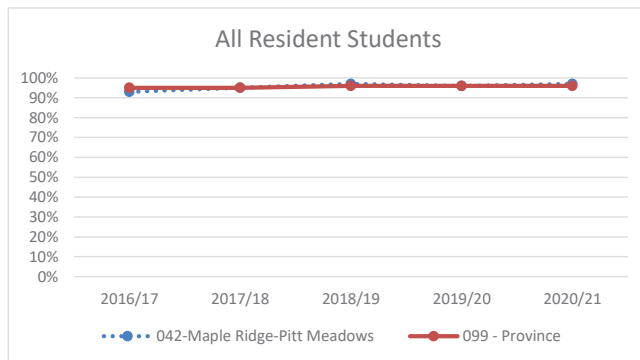


Figure 41: Transition Grade 10 to 11 - All Resident Students

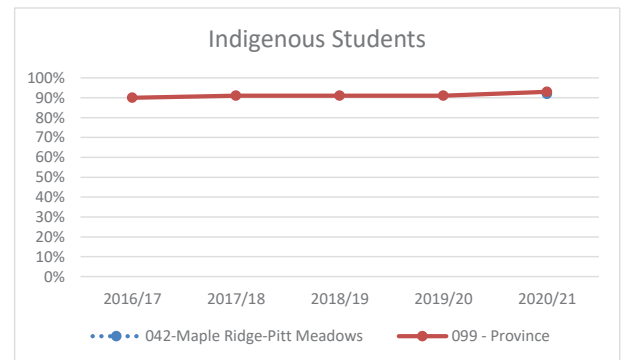


Figure 42: Transition Grade 10 to 11 - Indigenous Students

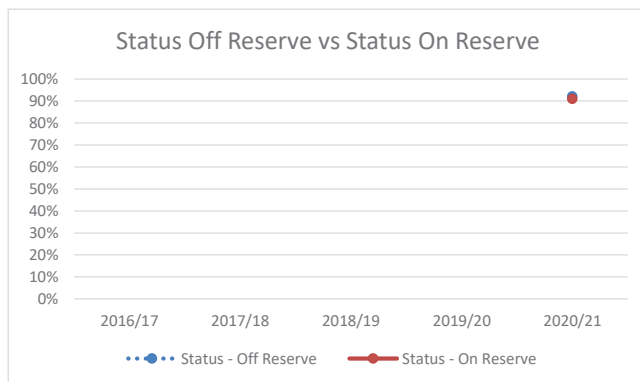


Figure 43: Transition Grade 10 to 11 - Status - Off Reserve and Status - On Reserve

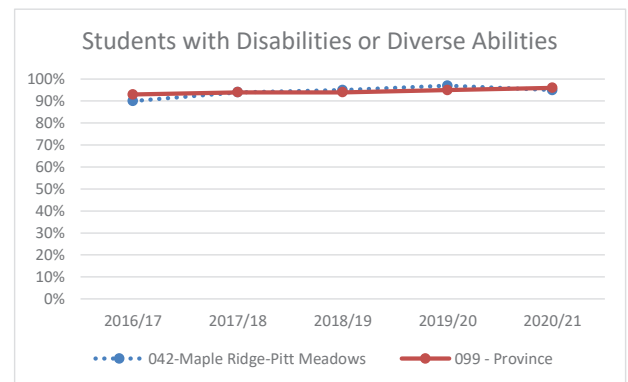


Figure 44: Transition Grade 10 to 11 - Students with Disabilities or Diverse Abilities

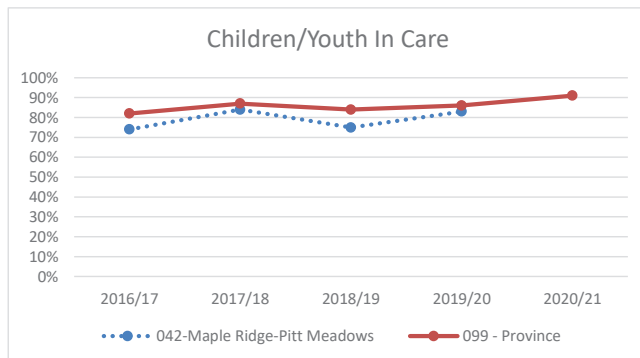


Figure 45: Transition Grade 10 to 11 - Children/Youth In Care

Grade to Grade Transition - Grade 11

(Portion of Grade 11 resident students who made the transition to Grade 12 in the next school year)

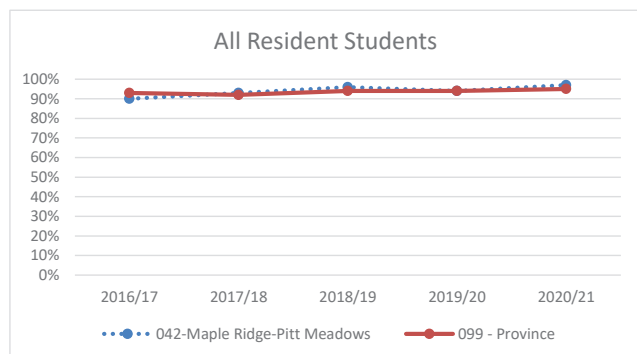


Figure 46: Transition Grade 11 to 12 - All Resident Students

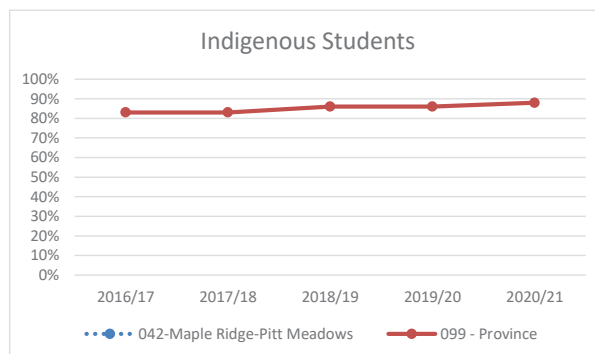


Figure 47: Transition Grade 11 to 12 - Indigenous Students

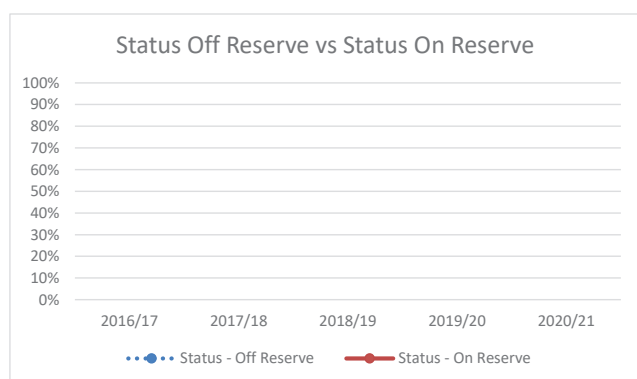


Figure 48: Transition Grade 11 to 12 - Status - Off Reserve and Status - On Reserve

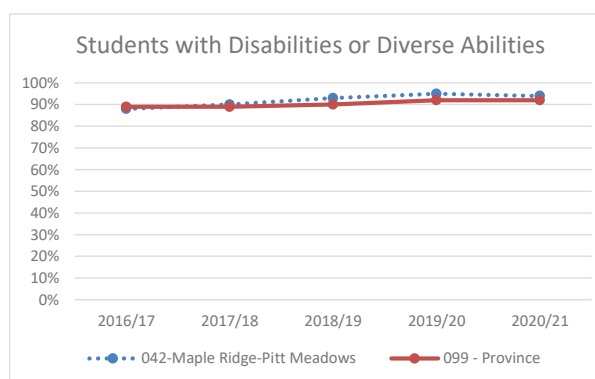


Figure 49: Transition Grade 11 to 12 - Students with Disabilities or Diverse Abilities

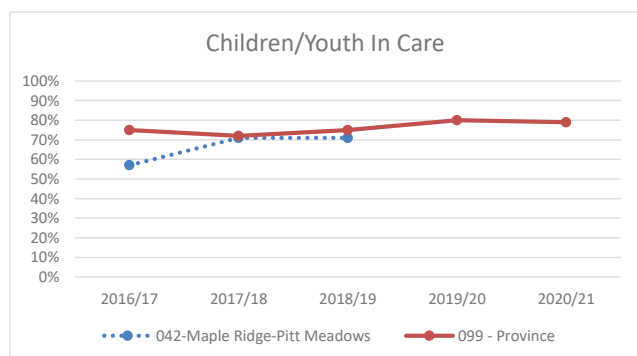


Figure 50: Transition Grade 11 to 12 - Children/Youth In Care

Student Learning Survey (SLS) - Feel Welcome

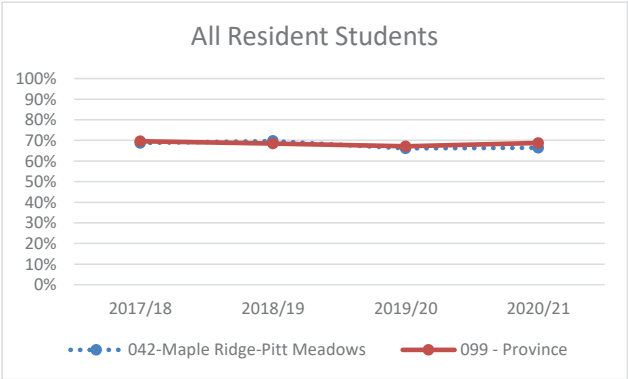


Figure 51: SLS - Feel Welcome - All Resident Students

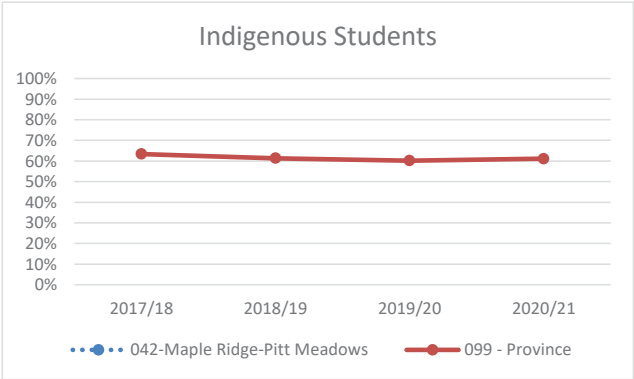


Figure 52: SLS - Feel Welcome - Indigenous Students

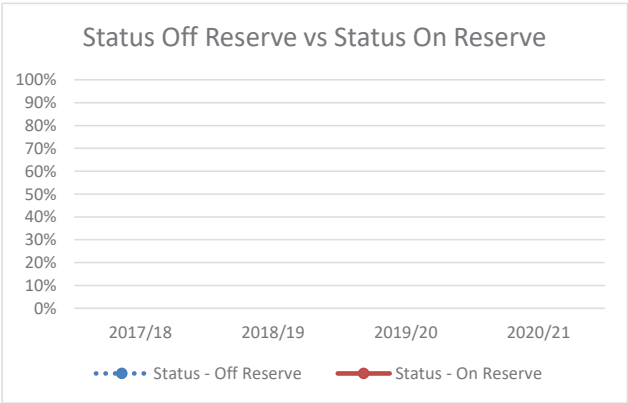


Figure 53: SLS - Feel Welcome - Status - Off Reserve and Status - On Reserve

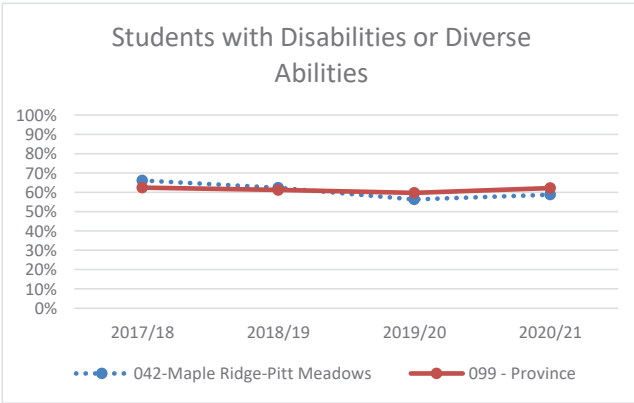


Figure 54: SLS - Feel Welcome - Students with Disabilities or Diverse Abilities

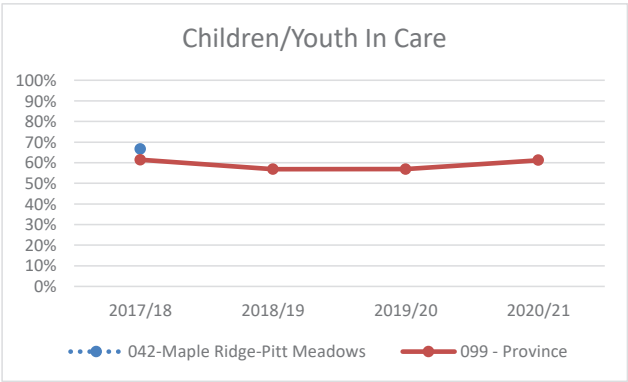


Figure 55: SLS - Feel Welcome - Children/Youth In Care

Student Learning Survey (SLS) - Feel Safe

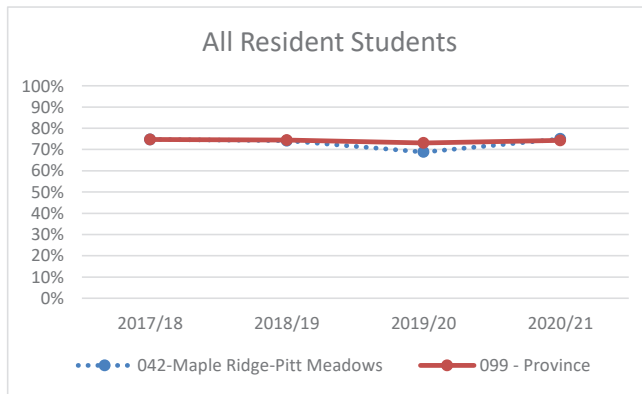


Figure 56: SLS - Feel Safe - All Resident Students

Student Learning Survey (SLS) - School Belong

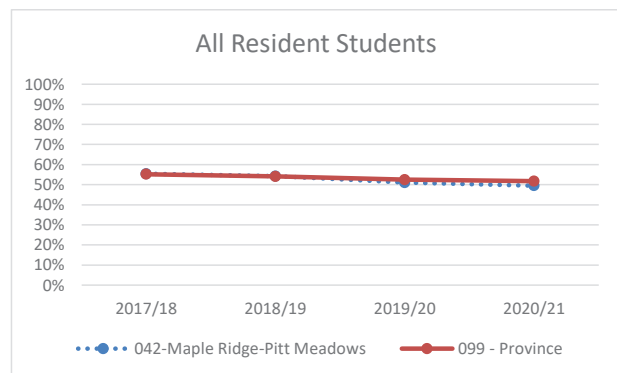


Figure 57: SLS - School Belong - All Resident Students

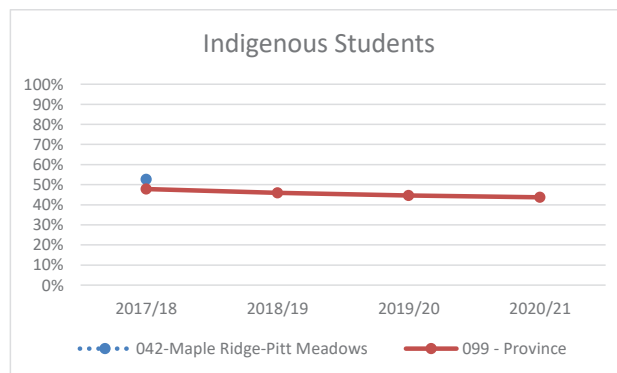


Figure 58: SLS - School Belong - Indigenous Students

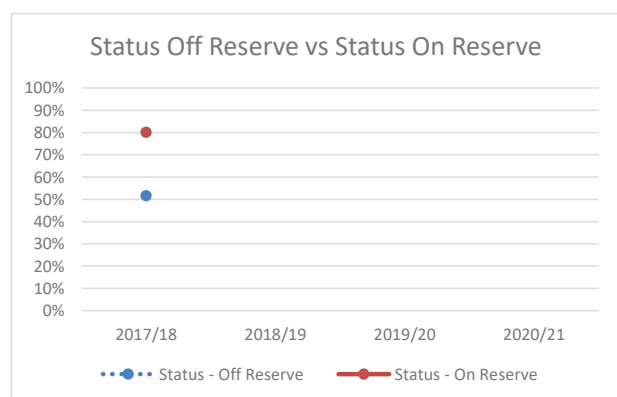


Figure 59: SLS - School Belong - Status - Off Reserve and Status - On Reserve

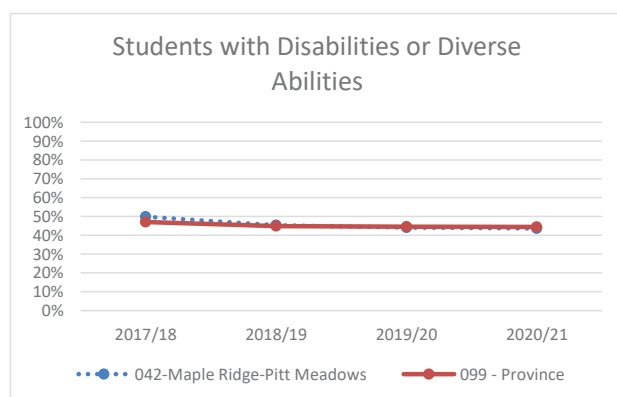


Figure 60: SLS - School Belong - Students with Disabilities or Diverse Abilities

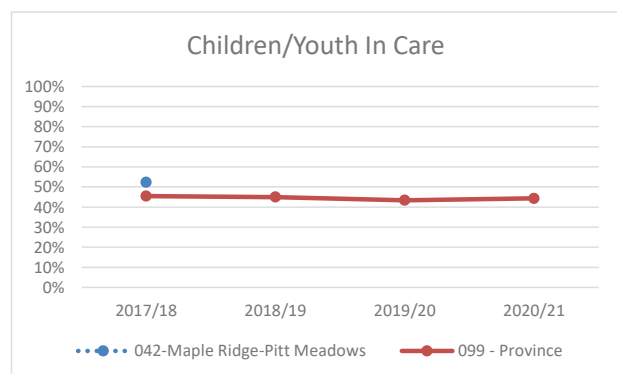


Figure 61: SLS - School Belong - Children/Youth In Care

Student Learning Survey (SLS) - Adults Care

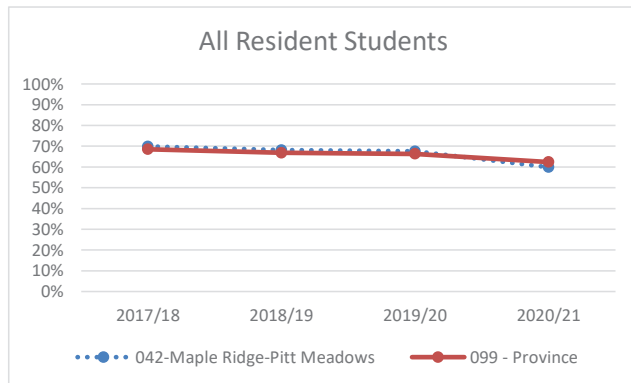


Figure 62: SLS - Adults Care - All Resident Students

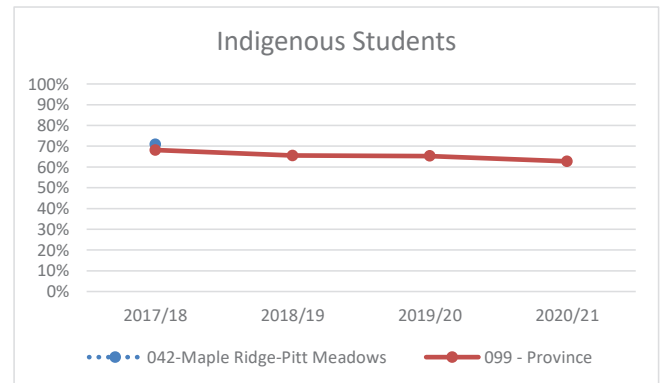


Figure 63: SLS - Adults Care - Indigenous Students

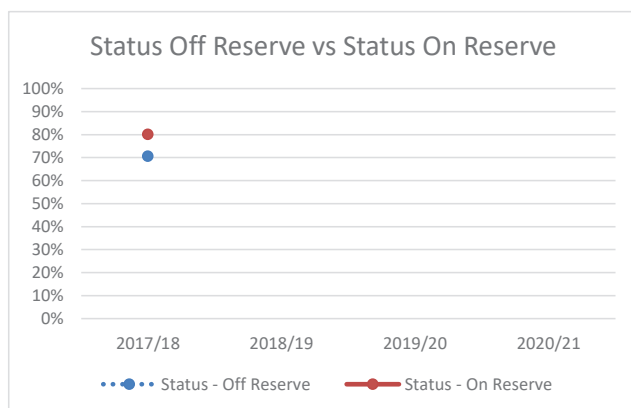


Figure 64: SLS - Adults Care - Status - Off Reserve and Status - On Reserve

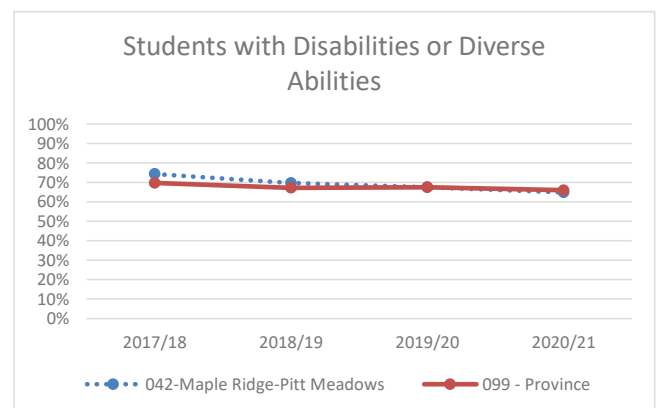


Figure 65: SLS - Adults Care - Students with Disabilities or Diverse Abilities

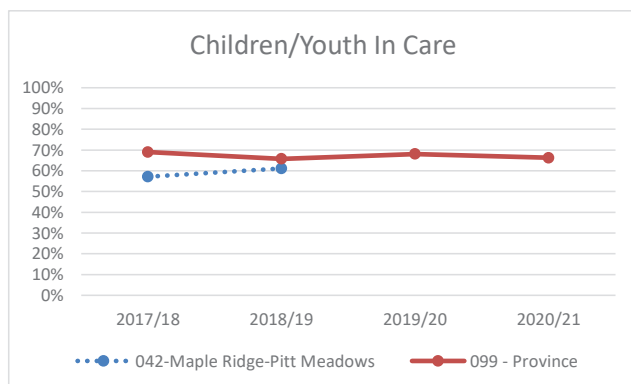


Figure 66: SLS - Adults Care - Children/Youth In Care

5 Year Completion Rate

(Portion of students who graduate with a Dogwood or Adult Dogwood within 5 years from the first time they enroll in Grade 8, adjusted for Outmigration)

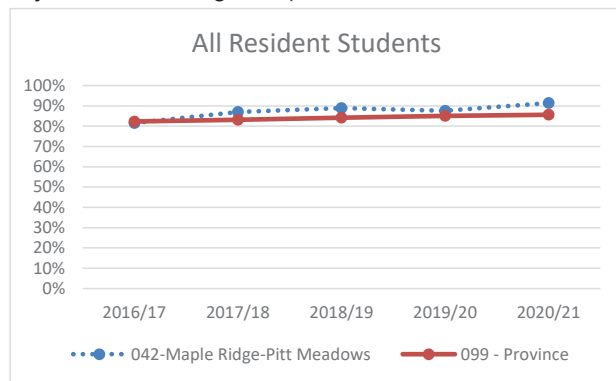


Figure 67: 5 Year Completion Rate - All Resident Students

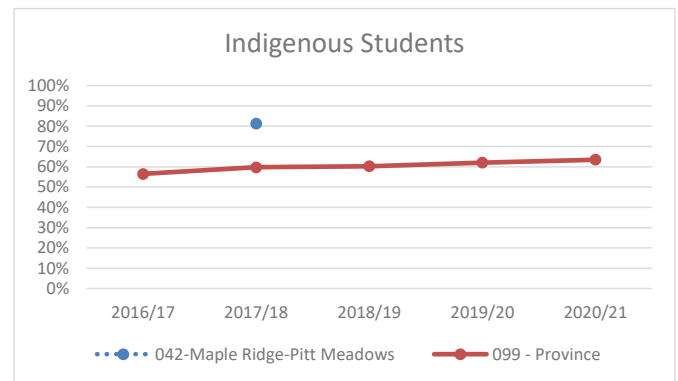


Figure 68: 5 Year Completion Rate - Indigenous Students

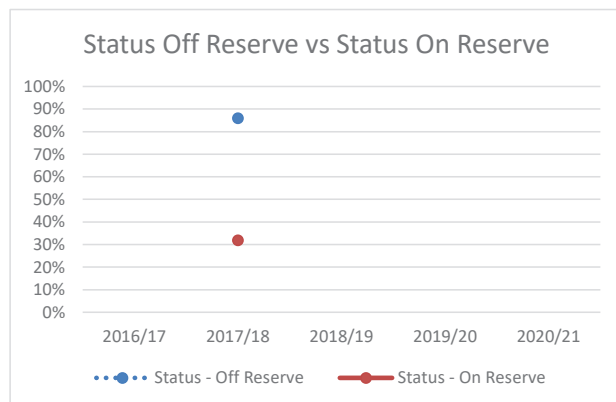


Figure 69: 5 Year Completion Rate - Status - Off Reserve and Status - On Reserve

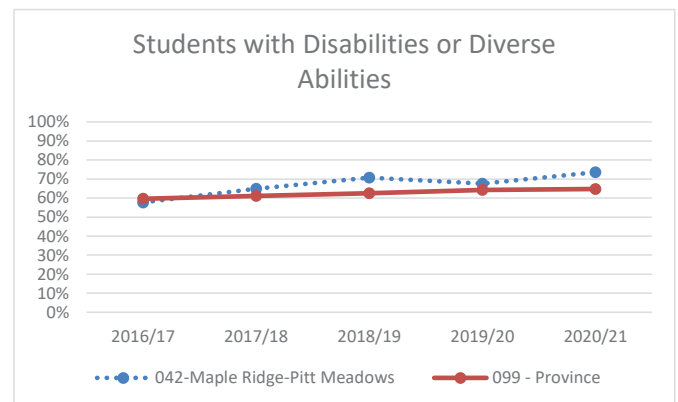


Figure 70: 5 Year Completion Rate - Students with Disabilities or Diverse Abilities

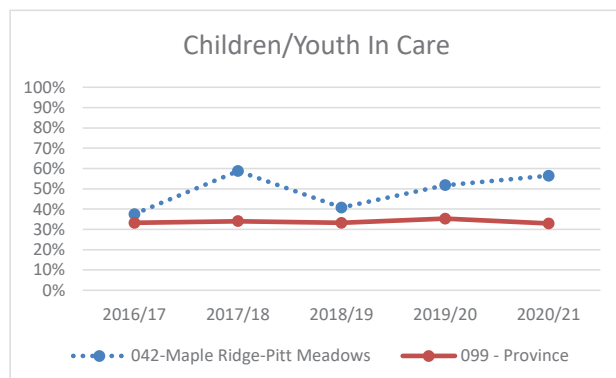


Figure 71: 5 Year Completion Rate - Children/Youth In Care

Post-Secondary Institute (PSI) Immediate Transition Rate

(Portion of resident students in the eligible to graduate cohort who have transitioned to a B.C. public PSI program in the year following graduation)

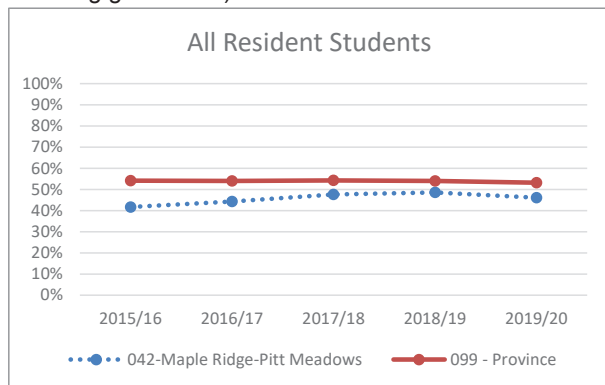


Figure 72: Post-Secondary Institute Transition - All Resident Students

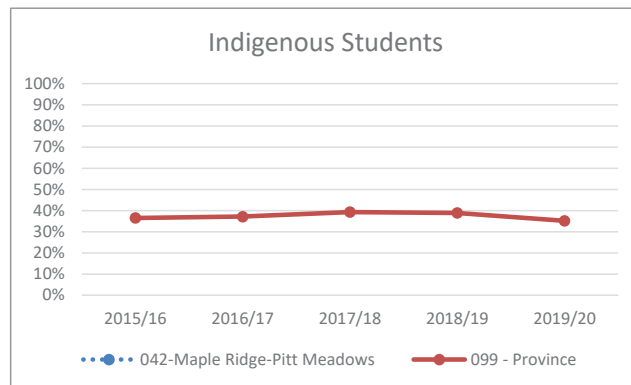


Figure 73: Post-Secondary Institute Transition - Indigenous Students

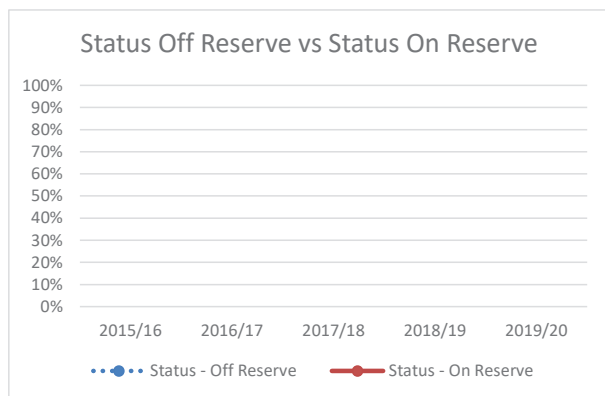


Figure 74: Post-Secondary Institute Transition - Status - Off Reserve and Status - On Reserve

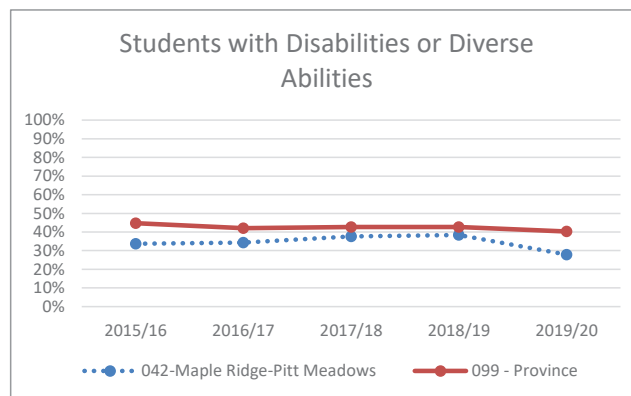


Figure 75: Post-Secondary Institute Transition - Students with Disabilities or Diverse Abilities

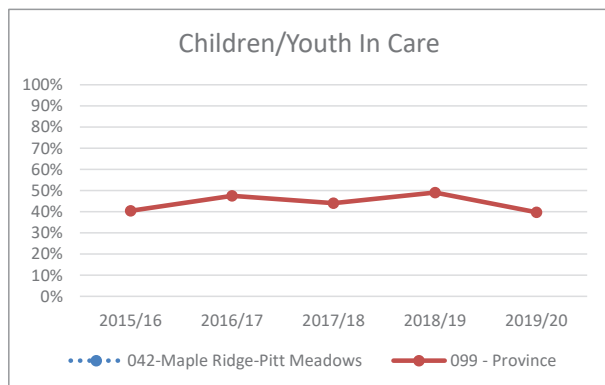


Figure 76: Post-Secondary Institute Transition - Children/Youth In Care

Post-Secondary Institute (PSI) 3 Year Transition Rate

(Portion of resident students in the eligible to graduate cohort who have transitioned to a B.C. public PSI program within 3 years of graduation)

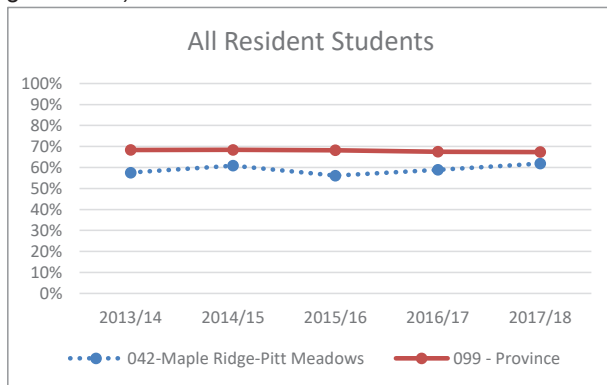


Figure 77: Post-Secondary Institute Transition - All Resident Students

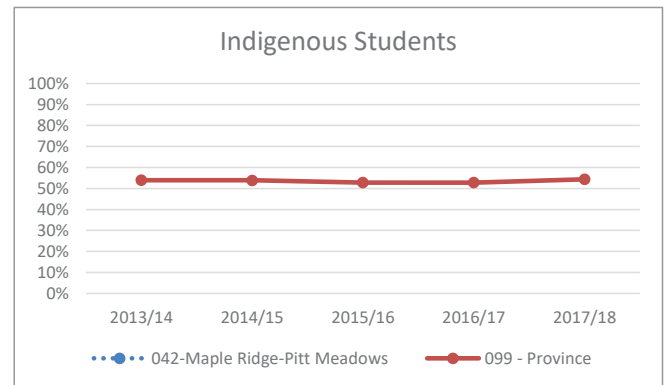


Figure 78: Post-Secondary Institute Transition - Indigenous Students

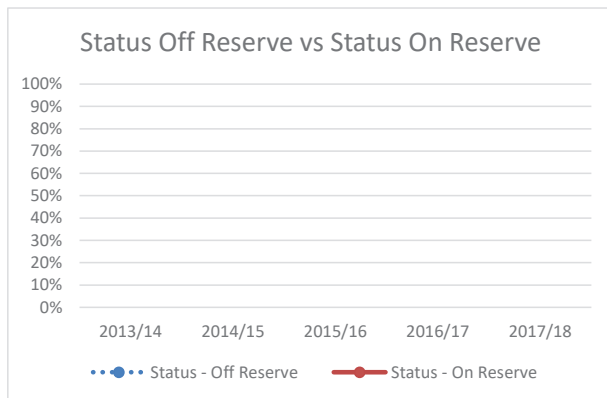


Figure 79: Post-Secondary Institute Transition - Status - Off Reserve and Status - On Reserve

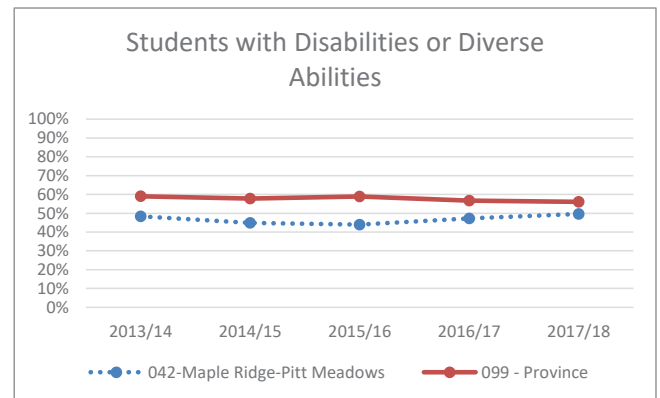


Figure 80: Post-Secondary Institute Transition - Students with Disabilities or Diverse Abilities

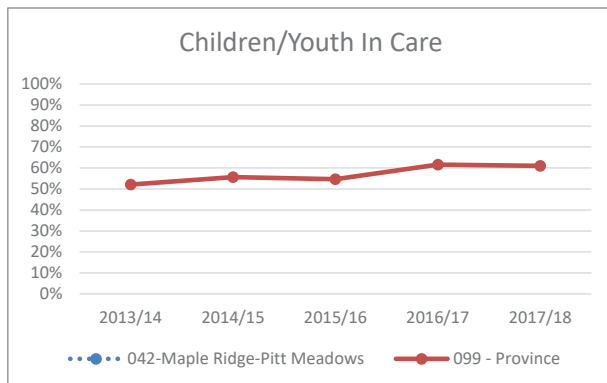


Figure 81: Post-Secondary Institute Transition - Children/Youth In Care

Additional notes

Subpopulations

All Resident Students

Students identified as residents through the annual enrolment collections in September and February.

Indigenous Students

Students who have ever self-identified as Indigenous on a enrolment collection.

Indigenous students living on reserve

Based on enrolment records, students who have been identified as 'STATUS INDIAN ON RESERVE'.

Indigenous students living off reserve

Based on enrolment records, students who have never been identified as 'STATUS INDIAN ON RESERVE'.

Children/Youth in Care

Students who have been identified as Children/Youth in Care in the twelve months prior to September.

Students with Disabilities or Diverse Abilities

Students who have been identified in any of the 12 categories: Physically Dependent; Deafblind; Moderate to Profound Intellectual Disability; Physical Disability / Chronic Health Impairment; Visual Impairment; Deaf or Hard of Hearing; Autism; Intensive Behaviour Interventions / Serious Mental Illness; Mild Intellectual Disability ; Gifted; Learning Disability; Moderate Behaviour Support / Mental Illness.

Foundation Skills Assessment (FSA)

FSA 2021/2022

Effective October 2021, FSA 2021/22 was updated by renaming Reading to Literacy and eliminating the one Writing question. The FSA now consists of two components: Literacy and Numeracy.

As a result of this shift, one of the three constructed response questions was modified to allow for a personal student response. It remains possible to compare the Literacy results of the FSA 2021/22 to past Reading results as this shift is not expected to significantly impact overall proficiency levels.

In addition to proficiency level results, year-to-year comparison of Literacy/Reading selected response comprehension questions is possible. Specifically, the Reading selected response comprehension questions from 2017/18 onward may be compared to the Literacy selected response comprehension questions. This additional data has been provided in the PDF.

Participation rates for the FSA 2021/22 FSA continue to be impacted by the COVID-19 pandemic, potentially affecting results.

FSA 2020/2021

Due to the COVID-19 pandemic, the FSA 2020/21 was administered in February 2021 instead of October 2020. It is not advisable to directly compare the results of this year's administration to other years.

5-Year Completion Rate

This measure is a sub model of the 6-Year Completion Rate which identifies a cohort of students putatively in Grade 8 and tracks them over time. Since it is a sub-model, it is not available until after students complete Year 6. The year represents the year these students are in their sixth year.

Post-Secondary Institute Transition (PSI)

This measure examines the number of students who are eligible to graduate and identifies the proportion of these students who make a transition into a BC public post-secondary institution.

Student Learning Survey (SLS)

Sense of Belonging

This measure is a combination of three questions on the SLS, School Belonging, Feel Welcome, and Feel Safe. The Feel Safe question is anonymous; therefore, it is included as a subcomponent of only the All Resident Students chart. The other three charts combine the results of the questions School Belonging and Feel Welcome.

School Belonging

This measure is a specific question on the survey where the response is connected to a student.

Feel Welcome

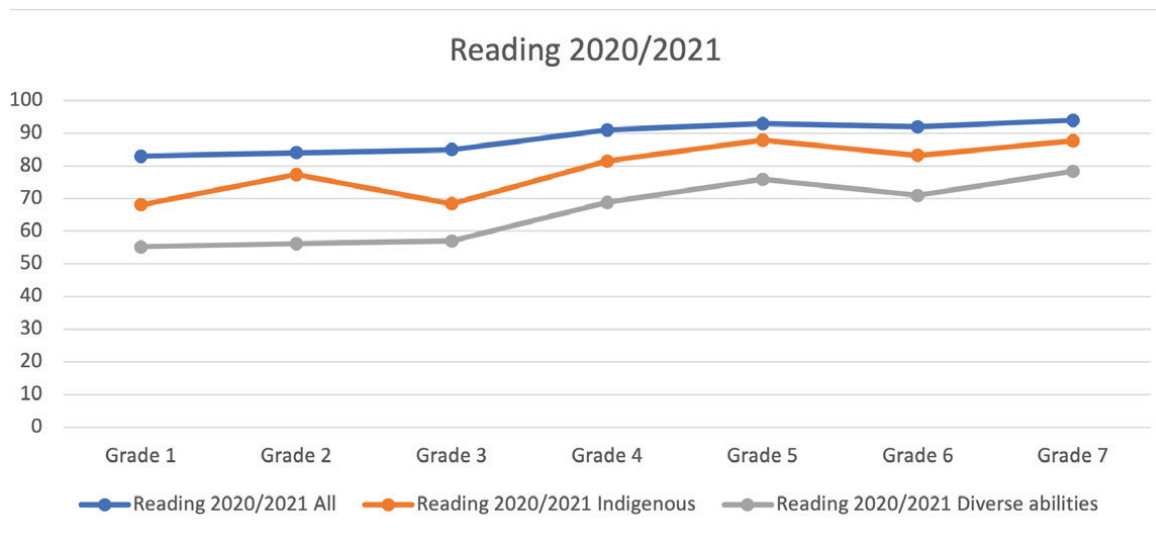
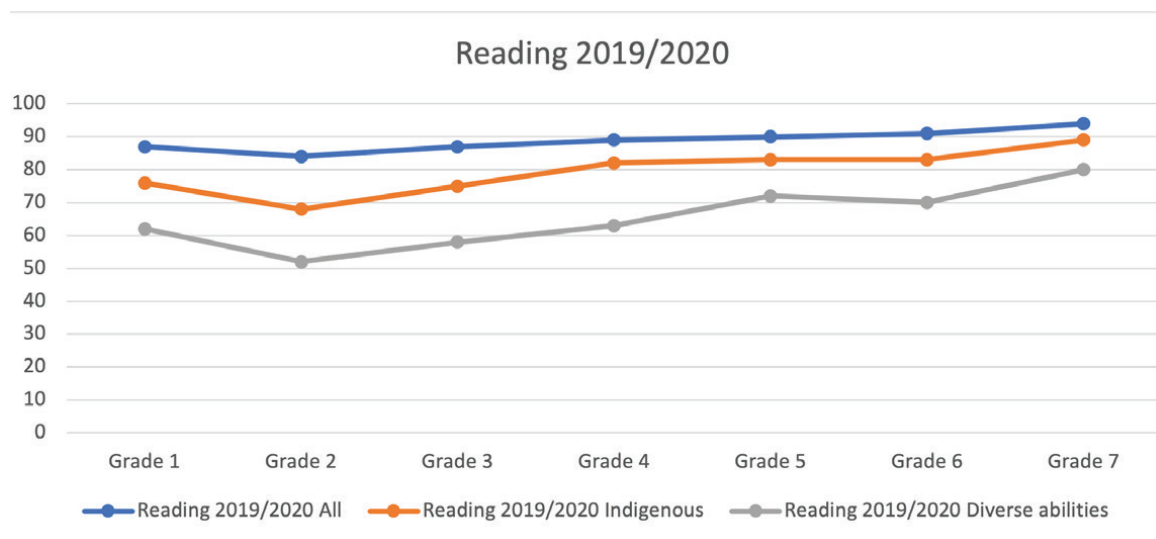
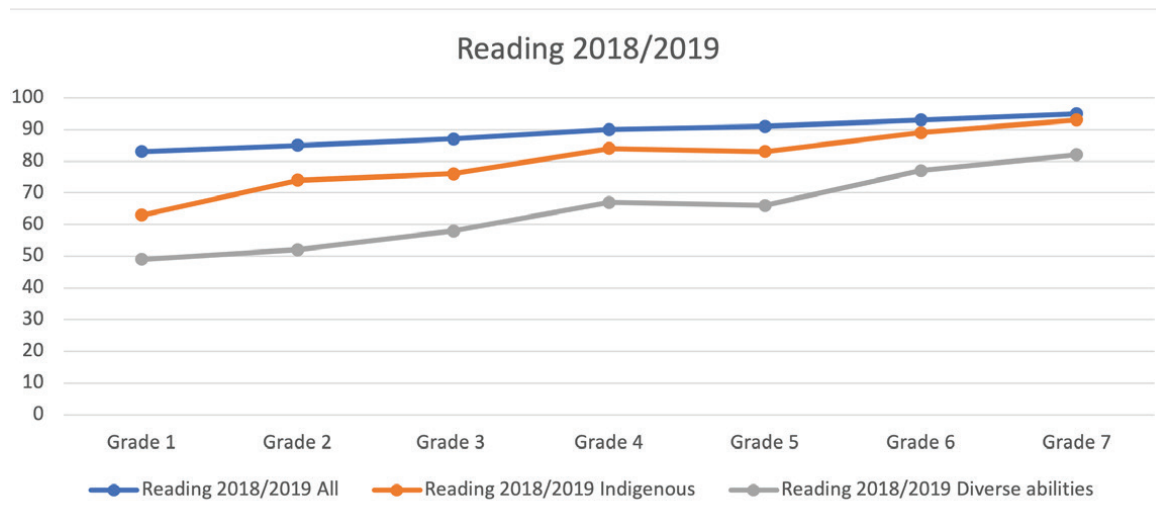
This measure is a specific question on the survey where the response is connected to a student.

Feel Safe

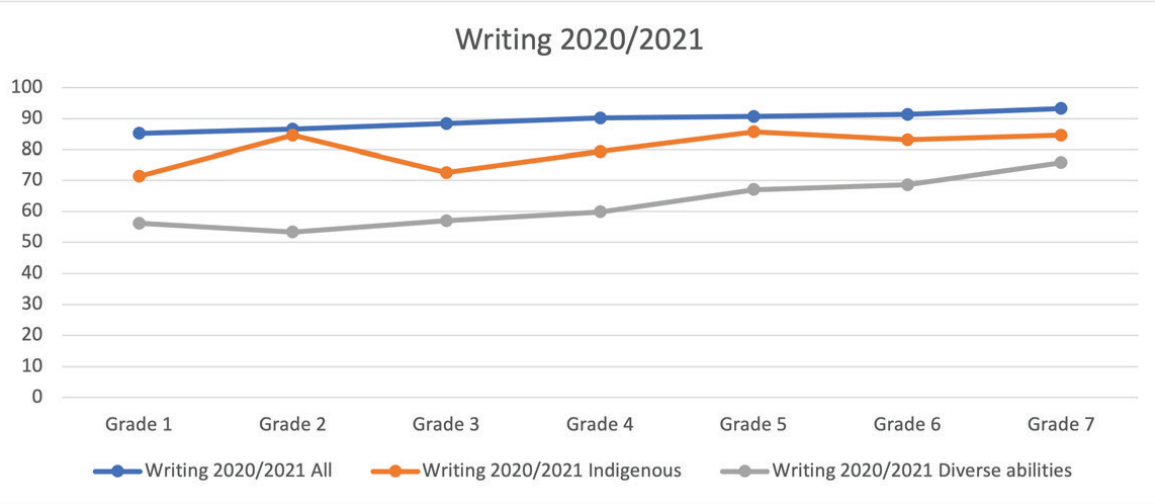
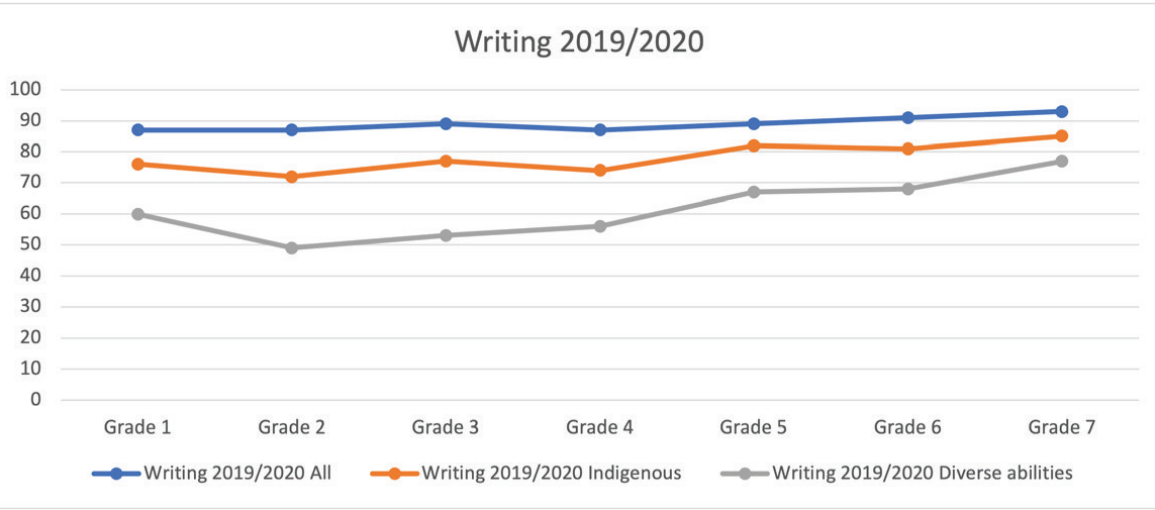
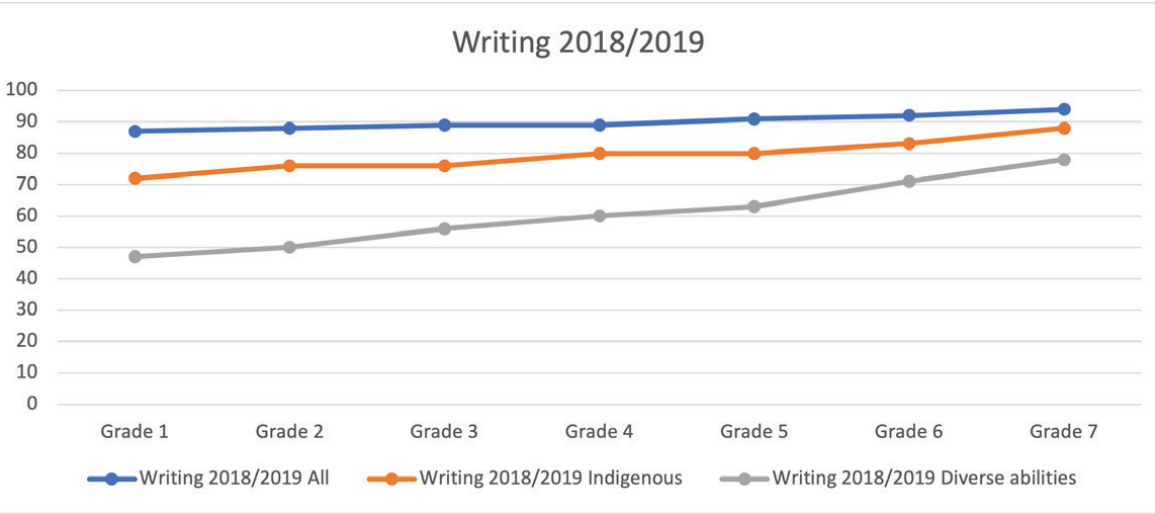
The Feel Safe question is anonymous; therefore, it cannot be broken down by other subpopulations.

APPENDIX B

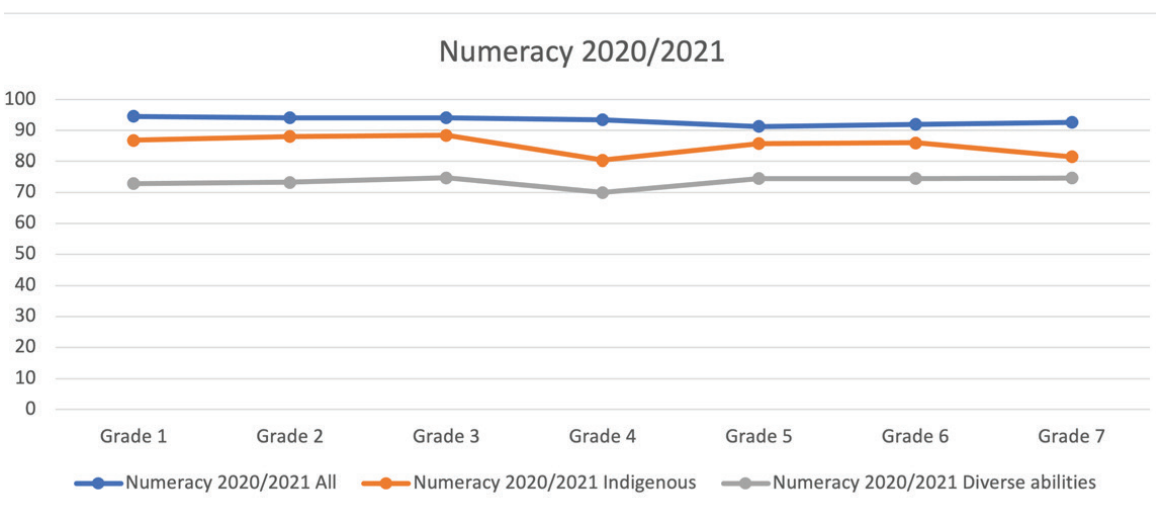
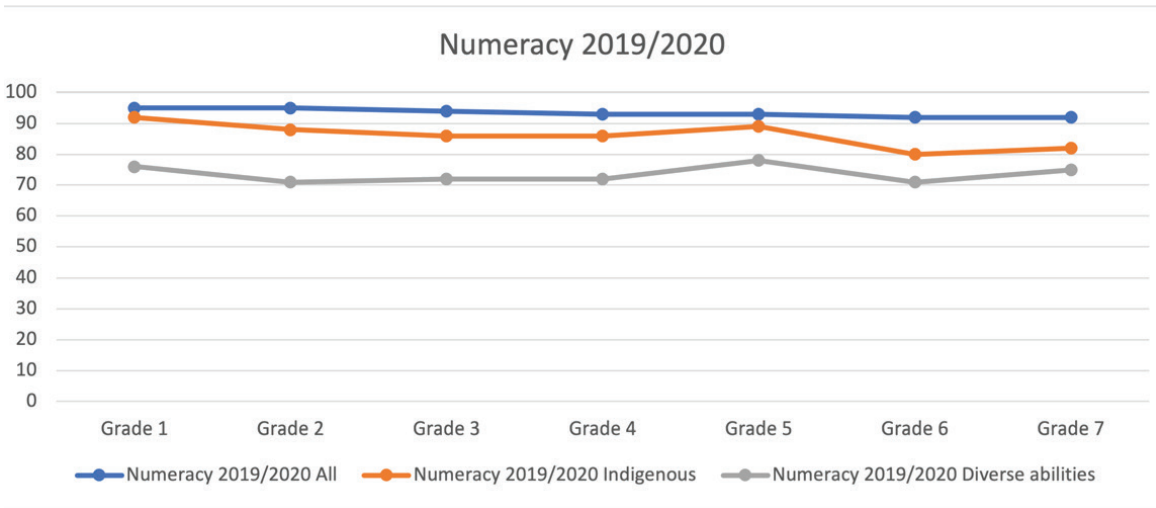
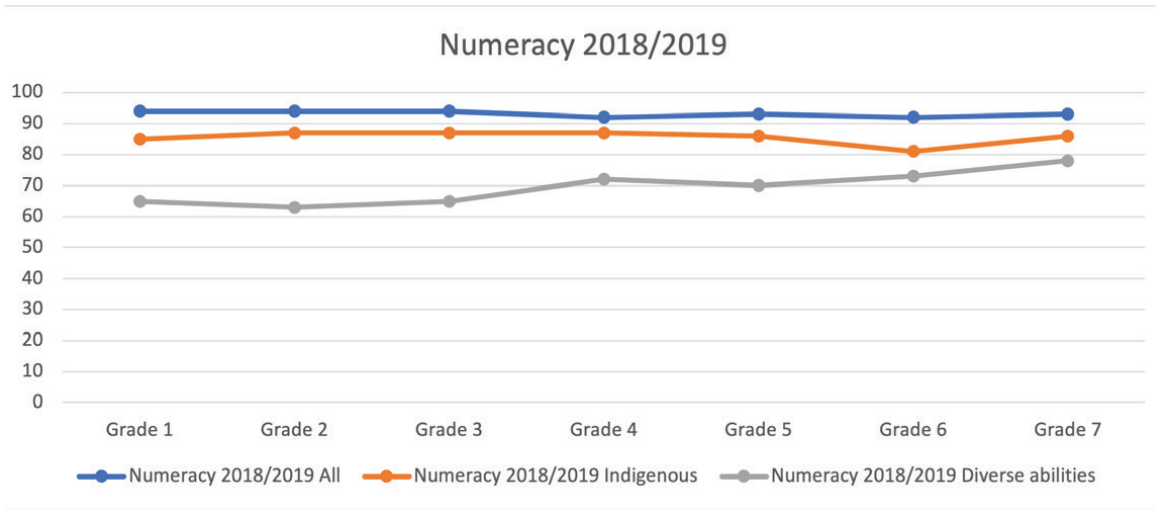
Additional Data: Literacy and Numeracy



Additional Data: Literacy and Numeracy

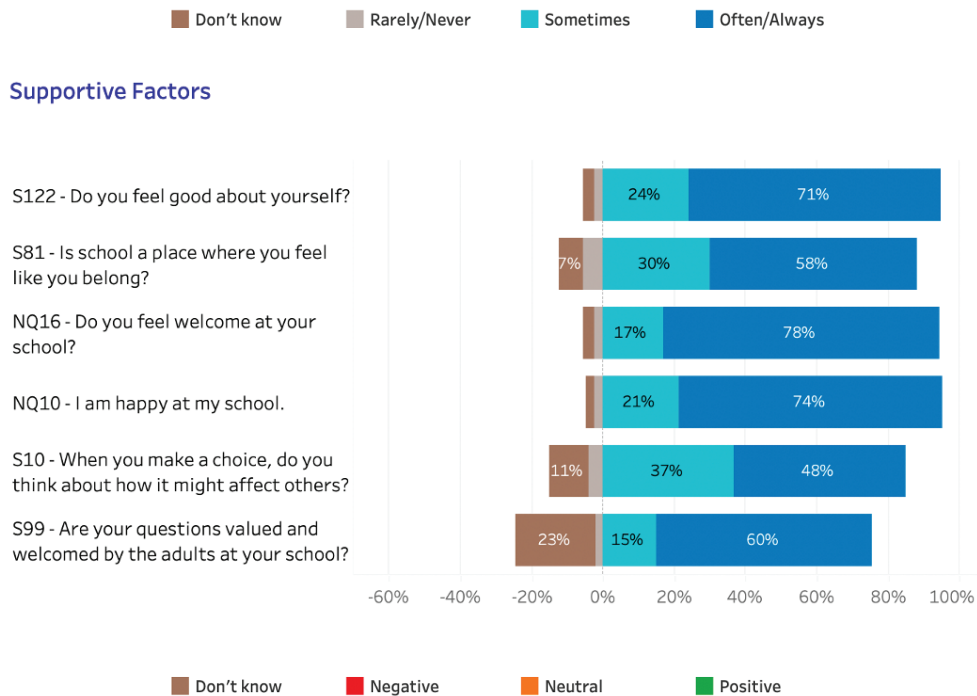


Additional Data: Literacy and Numeracy

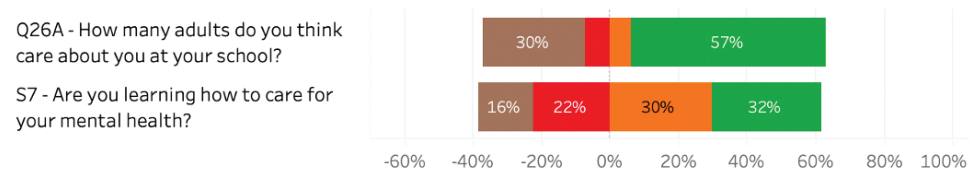


Additional Data: Human and Social

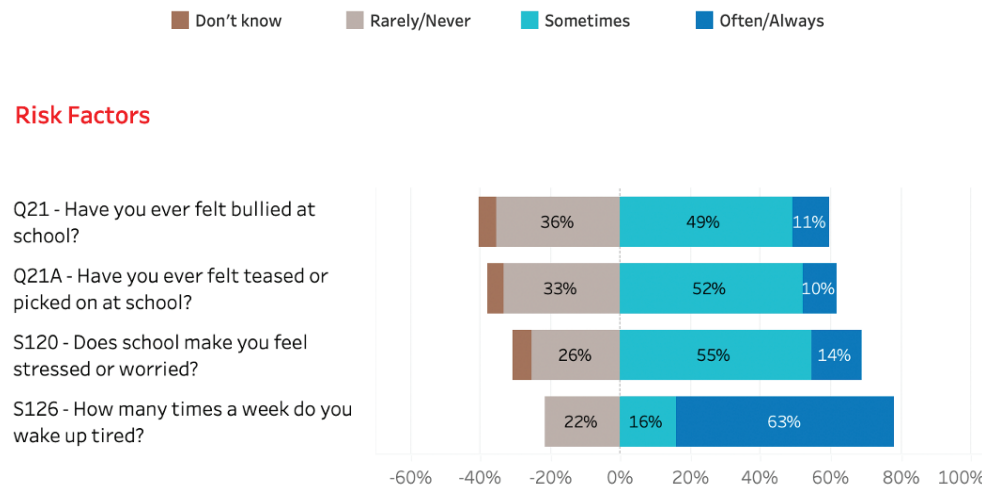
Grade 4: Provincial Learning Survey (Supportive Factors)



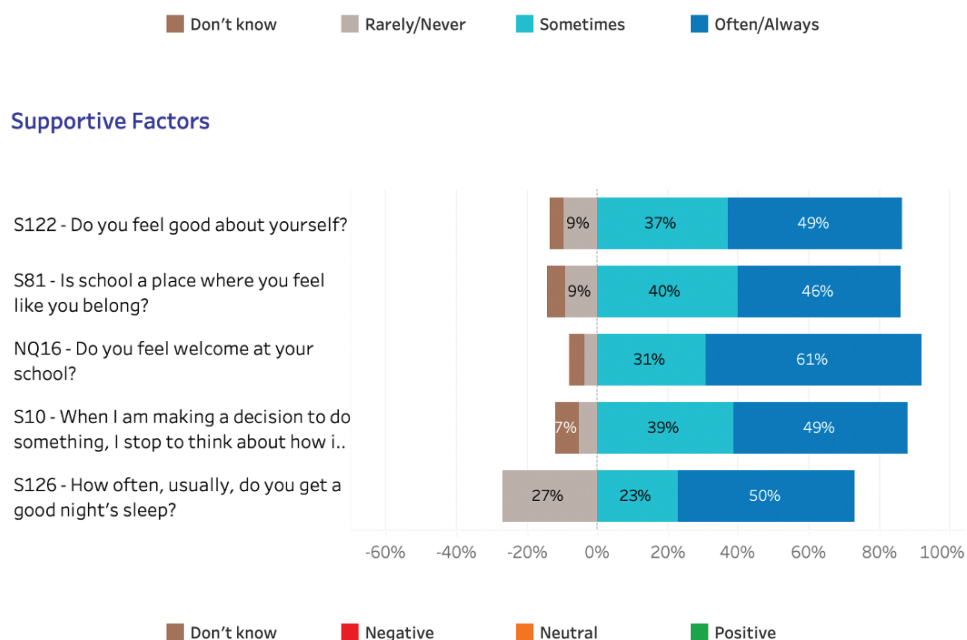
Supportive Factors



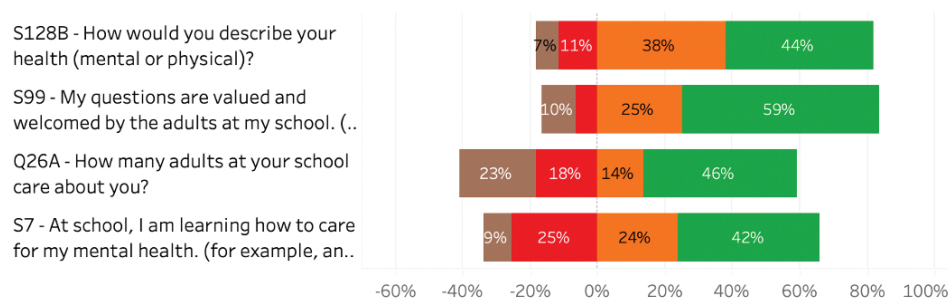
Grade 4: Provincial Learning Survey (Risk Factors)



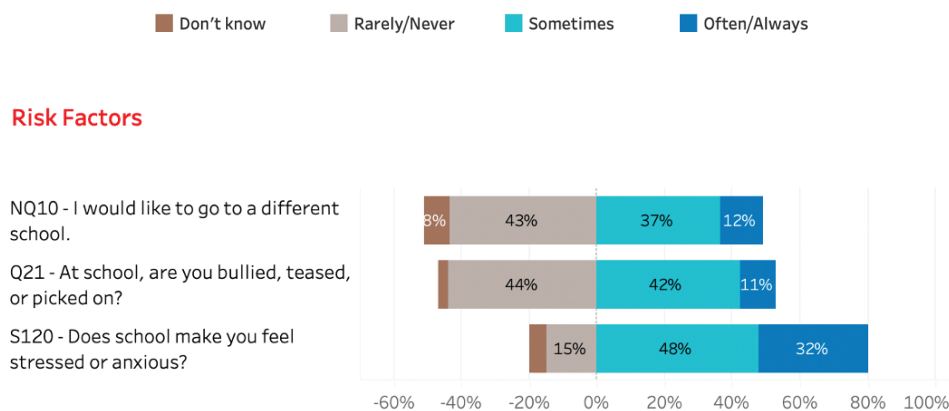
Grade 7: Provincial Learning Survey (Supportive Factors)



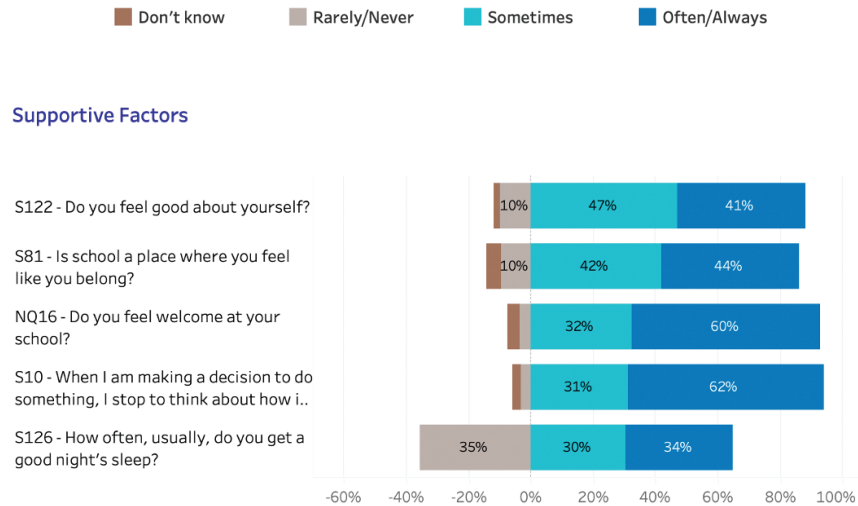
Supportive Factors



Grade 7: Provincial Learning Survey (Risk Factors)

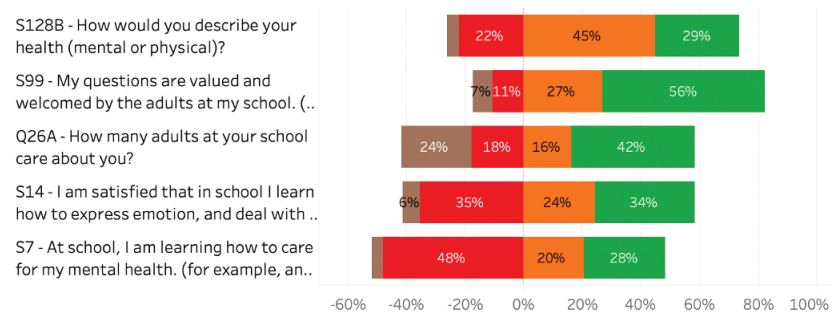


Grade 10: Provincial Learning Survey (Supportive Factors)



Don't know Negative Neutral Positive

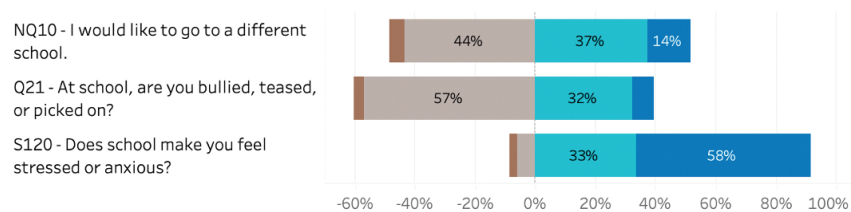
Supportive Factors



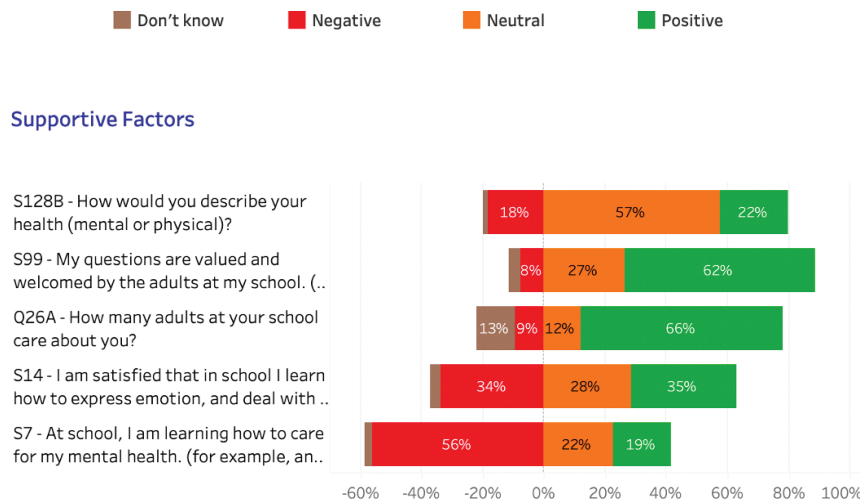
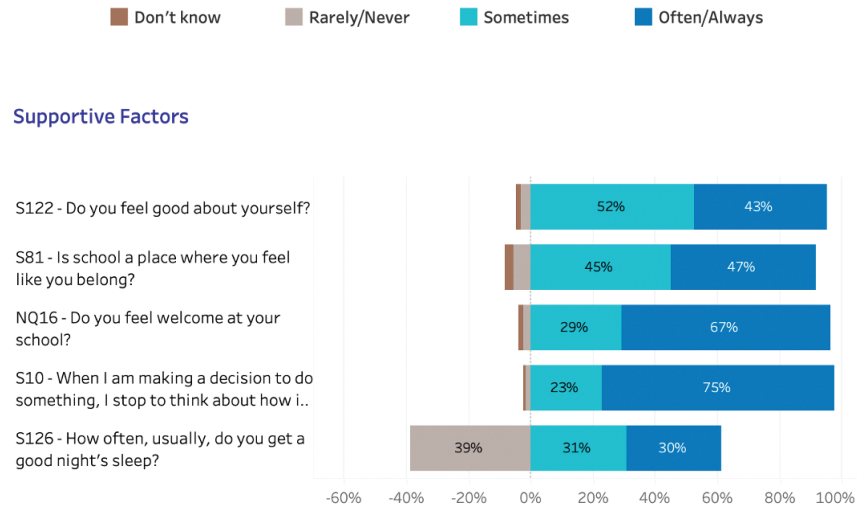
Grade 10: Provincial Learning Survey (Risk Factors)

Don't know Rarely/Never Sometimes Often/Always

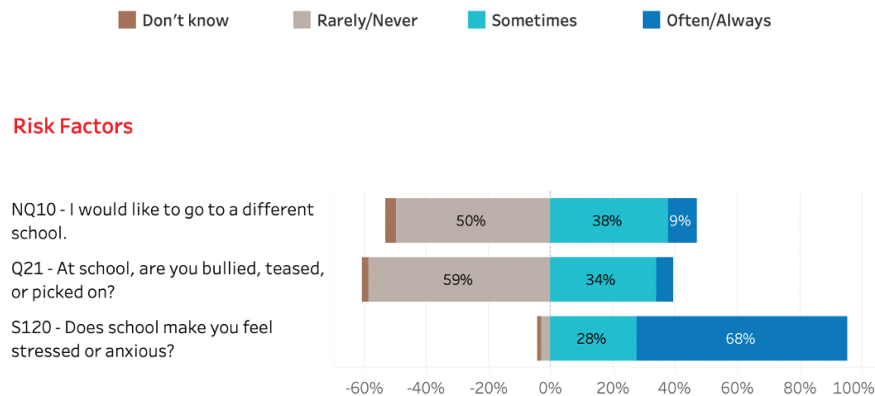
Risk Factors



Grade 12: Provincial Learning Survey (Supportive Factors)



Grade 12: Provincial Learning Survey (Risk Factors)



MAPLE RIDGE - PITT MEADOWS SCHOOL DISTRICT NO.42

22225 Brown Avenue

Maple Ridge BC

V2X 8N6

To: Board of Education

From: Secretary Treasurer
Flavia Coughlan
Director of Facilities
Ihor Politylo

Re: **2023/24 MINOR CAPITAL PLAN**

Date: September 7, 2022
(Public Board Meeting)

Decision

BACKGROUND/RATIONALE:

The Ministry of Education 2023/24 Capital Plan Instructions identify that the deadline for 2023/24 Minor Capital Plan submission to the Ministry is September 30th, 2022. The Ministry is seeking submissions for the following minor capital programs:

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

The proposed Maple Ridge – Pitt Meadows 2023/24 Minor Capital Plan is presented in this report.

Strategic Facilities Plan

In order to ensure that future Capital Plan submissions to the Ministry of Education accurately reflect the priorities and needs of the Maple Ridge - Pitt Meadows School District, the comprehensive school district Strategic Facilities Plan was updated in consultation with local First Nations, Métis community, urban Indigenous organizations, education partners, post-secondary institutions, stakeholders, people with diverse lived experiences, the public, and the two municipalities.

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

MINOR CAPITAL

On an annual basis a budget for minor capital projects (e.g. roofing, exterior painting) is allocated under the Annual Facilities Grant (AFG) to the highest need facilities. The AFG funding of \$2.5 million is not sufficient to support all building upgrade needs identified through the provincial capital asset management system and capital projects that require a significant capital investment need to be submitted to the Ministry of Education for funding as part of the Five Year Capital Plan under the Minor Capital category.

Currently the deferred maintenance requirements identified for SD42 facilities total \$222.94 million with \$14.06 million categorized as immediate need, \$5.45 million categorized as short-term need (1-2 years) and \$203.40 million categorized as long-term need (3-5 years).

Priorities for Existing Facilities

The projects included in the 2023/24 Minor Capital Plan have been determined in accordance with the methodology defined in the Strategic Facilities Plan.

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

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

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

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

School Enhancement Program

The following table summarizes the school enhancement projects proposed to be submitted under the school enhancement program for 2023/24.

Facility/Site	Project Description	Estimated Cost \$
Whonnock Elementary	Central boiler plant upgrade including low temperature heating upgrade. Scope includes replacement of existing original boilers, pumps, valves, controls, VFD and CO2 sensors for gymnasium, replacement of single row heating coils, entrance heaters and baseboard heaters with 2 row coils to improve boiler efficiency.	\$1,058,000
Golden Ears Elementary	Central boiler plant upgrade. Scope includes replacing the existing original boilers, pumps, valves, controls, VFD and CO2 sensors for gymnasium. Project required as parts are not available for maintenance of existing equipment.	\$680,000
Maple Ridge Secondary	Central Boiler Plant Upgrade includes replacement of the existing original boilers, pumps, valves, controls, VFD and CO2 sensors for gymnasium. Replacing roof top units and unit ventilators in west wing. Project required as parts are not available for maintenance of existing equipment.	\$1,850,000
Westview Secondary	SBS Modified Bitumen Membrane replacement for sections 24a, 24b, 25.	\$204,000
Thomas Haney Centre	Complete washroom renovation including conversion to gender neutral washrooms.	\$280,000
Submission Category Total:		4,072,000

Carbon Neutral Capital Program

In order to align ministry funding with the sustainability plan, the district will submit full or partial boiler replacement projects that include energy optimization opportunities. Between 2023/24 and 2025/26, the district will submit a boiler replacement project in both CNCP and SEP funding programs as a top priority. In this way the district can ensure these projects are being funded and will remain in alignment with long term sustainability goals.

The following table details projects proposed to be submitted under the carbon neutral capital program for 2023/24.

Facility/Site	Project Description	Estimated Cost \$
Whonnock Elementary	Low Carbon Upgrade project includes installation of an air-source heat pump to provide low temperature heating water and low carbon operation. The heat pump could also be used for providing a partial mechanical cooling for the school. Project will help reduce emissions.	\$405,000
Thomas Haney Centre	Re-commissioning and enhancement of the VAV box system control including adding CO2 and Occupancy sensors to each of the VAV box zone to reduce minimum air flow and shut down zones when not in use. Recommission the air-handling unit duct static pressure and zones.	\$350,000
Maple Ridge Secondary	Replacing the existing air-cooled chiller with a new air-source heat pump to provide low temperature heating water, low carbon operation and chilled water.	\$880,000
Maple Ridge Secondary	Low temperature heating water upgrade includes upgrade to the remaining terminal units in the building which include reheat coils, entrance heaters, and baseboards to improve boiler efficiency and air-source heat pump utilization.	\$750,000
Highland Park Elementary	Central Boiler Plant Upgrade includes replacing of the existing original boilers, pumps, valves, controls, VFD and CO2 sensors for gymnasium.	\$577,500
	Submission Category Total:	\$2,962,500

Playground Equipment Program:

The following table details the projects proposed to be submitted under the playground equipment program for 2023/24.

There is a maximum number of three requests that can be submitted in this category and the schools prioritized in this submission have playground equipment on site that is at end of life and needs to be replaced.

New schools, like Cæsqanelæ Elementary, are not eligible for playground equipment funding under this capital plan program.

Facility/Site	Project Description	Estimated Cost \$
Highland Park Elementary	End of life playground equipment replacement	\$165,000
Golden Ears Elementary	End of life playground equipment replacement. (Current playground's equipment is rusted, has malfunctioning components and is not universally accessible).	\$165,000
Fairview Elementary	End of life playground equipment replacement	\$165,000
	Submission Category Total:	\$495,000

RECOMMENDATION

THAT the Board approve 2023/24 Minor Capital Plan for submission to the Ministry of Education and Child Care.

**ITEM 6**

To: **Board of Education**

From: Finance Committee of the Whole

Re: **AUDITED FINANCIAL STATEMENTS**

Date: September 7, 2022
(Public Board Meeting)

Decision

BACKGROUND/RATIONALE:

At the recommendation of the Finance Committee of the Whole the financial statements for the Board of Education of School District No. 42 (Maple Ridge – Pitt Meadows) for the fiscal year ended June 30, 2022, 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, 2022 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 and Child Care by September 30, 2022, together with the auditor's report.

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

Contingency Reserve

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

By board policy, a contingency reserve of at least 1% of operating expenditures and not exceeding 3% of operating expenditures shall be maintained (\$1.73 million to \$5.19 million).

At the April 27, 2022, public Board meeting, the Board approved that for the next four years any available operating surplus be transferred to local capital to be allocated in accordance with the priority funding list noted below:

- i. Contingency Reserve for Local Capital – maintain a minimum of 1% of budgeted operating expenditures (\$1.74 million);
- ii. New Temporary Classroom Setup – up to a maximum of \$2.71 million;
- iii. Sustainability Upgrades – up to a maximum of \$1.75 million; and
- iv. Other Facilities Renewal– any additional available operating surplus not required to fund the local capital funding needs identified up to a maximum of \$1.60 million.

The available operating surplus as at June 30, 2022 was used to top up the contingency reserve for local capital (an increase of \$703,293 for a total of \$1,731,025) and increase the New Temporary Classroom Setup (an increase of \$354,802 for a total of \$1,768,581).

RECOMMENDATION:

THAT THE BOARD approve the Audited Financial Statements of School District No. 42 (Maple Ridge – Pitt Meadows) June 30, 2022.

Financial Statements: Discussion and Analysis

The following Financial Statement Discussion and Analysis should be read in conjunction with the audited financial statements and accompanying notes for School District No. 42 (Maple Ridge – Pitt Meadows) for the year ended June 30, 2022.

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

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

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

ACCOUNTING POLICIES

The financial statements of School District No. 42 (Maple Ridge – Pitt Meadows) have been prepared in accordance with the Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board.

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

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

To meet reporting requirements, the following funds are utilized:

Operating fund - The operating fund includes operating grants and other revenues used to fund instructional programs, school and district administration, facilities operations, maintenance, and transportation. In 2021/22, 93.76% of operating fund revenue came from the Ministry of Education and Child Care and these grants are, for the most part, calculated on reported student enrolment.

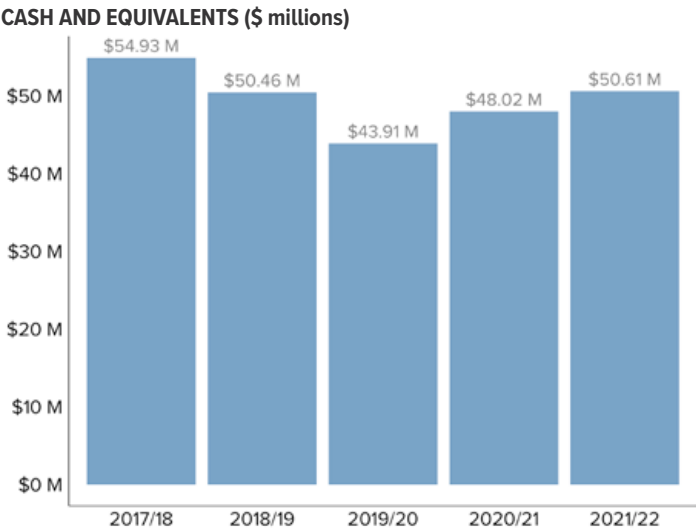
Special purpose funds - Special purpose funds consist of targeted funding provided to the school district for a specific purpose. Pursuant to Sections 156(4) and (5) of the School Act, each special purpose fund must be accounted for in accordance with the terms of that special purpose fund. Treasury 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 facility purchases as well as equipment and facility 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 and Child Care Bylaw Capital, Ministry of Education and Child Care Restricted Capital, Other Provincially Restricted Capital, Land Capital as well as Local Capital.

FINANCIAL ANALYSIS —ALL FUNDS

FIVE-YEAR TREND – STATEMENT OF FINANCIAL POSITION

Cash and cash equivalents have fluctuated over the last five years in conjunction with changes in accounts receivable, prepaid expenses, accounts payable, unearned revenue, and deferred revenue. At June 30, 2022, the school district reported \$50.61 M in cash and equivalents.

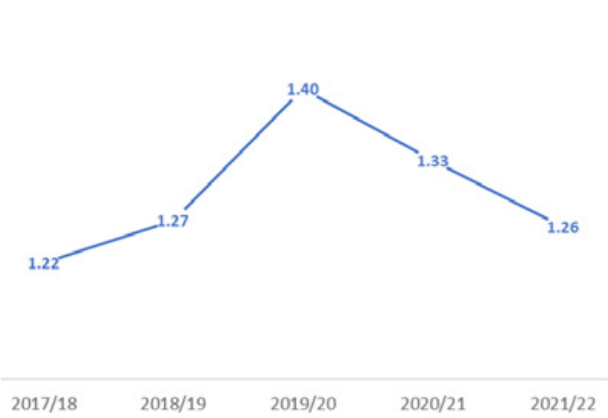


Cash on hand does not represent funds available for new initiatives. The only available funds are the \$1.86 M balance in the Ministry of Education and Child Care restricted capital fund, which can be used to fund new capital projects with the approval of the minister.

LIQUIDITY

Liquidity, or the current ratio, is calculated as current assets divided by current liabilities. If the current ratio is greater than or equal to 1, then sufficient current assets are on hand to meet current liabilities. On the June 30, 2022 statement of financial position, the school district reported a current ratio of 1.26.

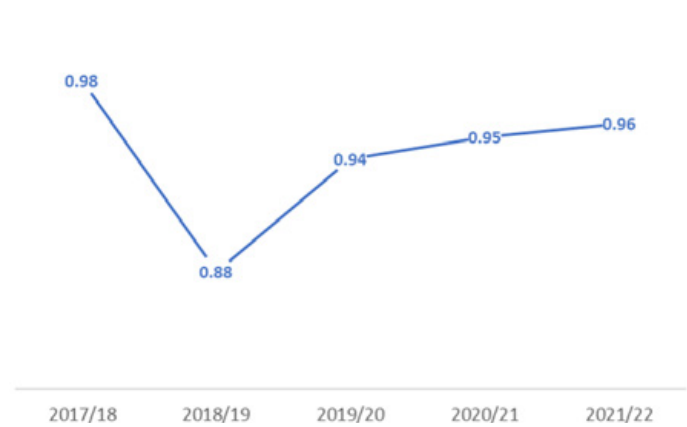
LIQUIDITY — CURRENT RATIO



CASH ASSET RATIO

The cash asset ratio is another tool to assess the ability of the district to meet its current obligations. The cash asset ratio equals cash and cash equivalents divided by current obligations to determine how quickly obligations can be met. At June 30, 2022, the school district had 96% of the cash and cash equivalents required to meet current obligations.

CASH ASSET RATIO



The following is a detailed analysis of cash balances at June 30, 2022.

CASH BALANCES	
Sources of Cash and Nature of Commitment	
Ministry of Education and Child Care Restricted Capital	
Balance as at June 30, 2022 from financial statements	\$1,858,136
Total Available Ministry Restricted Capital	\$1,858,136
Local Capital	
Balance as at June 30, 2022 from financial statements	\$6,456,641
Restricted for specific capital purchases	(4,725,616)
Contingency reserve for local capital	(1,731,025)
Total Available Local Capital	\$ —
Accumulated Operating Surplus	
Balance as at June 30, 2022 from financial statements	\$4,475,430
Surplus used to fund expenditures in future years	(4,475,430)
Total Available Accumulated Operating Surplus	\$ —

CASH ALLOCATION SUMMARY	
Total Cash and Investments	\$50,781,595
Net Working Capital Requirements	(17,827,641)
External restrictions (external contributions for a specific use)	
Deferred operating contributions – restricted for specific program delivery	(8,764,610)
Land capital – restricted for land purchases	(2,125,922)
Other provincial capital – restricted for specific capital projects	(166,057)
Long Term Liabilities - Employee Future Benefits	(9,099,927)
Accumulated remeasurement gain	(7,231)
Cash and investments potentially available for cost sharing	\$12,790,207
Cash and investments potentially available for cost sharing are made up of:	
Ministry of Education and Child Care restricted capital	(\$1,858,136)
Local Capital restricted for specific purposes	(6,456,641)
Internally restricted accumulated operating surplus	(4,475,430)
Total cash and investments potentially available for cost sharing	\$ –

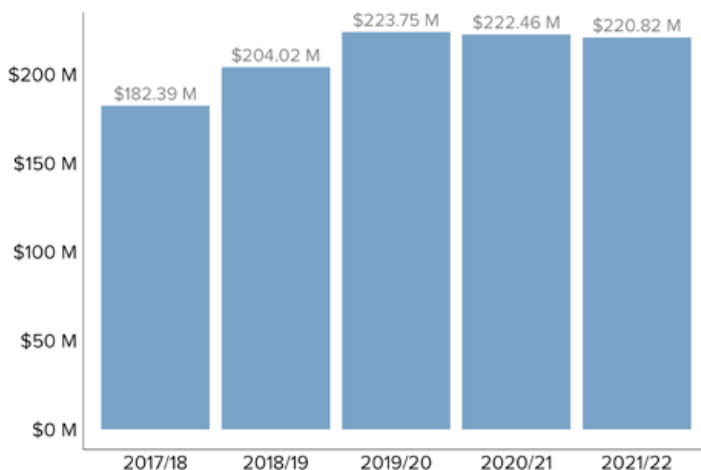
LOCAL CAPITAL RESTRICTED FOR SPECIFIC PURPOSES	
Information technology	\$21,831
Emergency preparedness	21,888
School district contribution to Energy Management Plan projects	367,081
Classroom modifications and furniture for future enrolment growth	1,768,581
Childcare capital	97,500
Capital planning	127,492
Electric vehicle charging stations	34,434
HVAC upgrades	457,500
Elementary school capital contribution	700,000
Student information system for Ridge Meadows College	50,000
Virtual boardroom	11,225
Facilities equipment and vehicles	1,579
IT capital plan	1,066,505
Contingency reserve for local capital	1,731,025
Total Local Capital Restricted for Specific Purposes	6,456,641

INTERNALLY RESTRICTED ACCUMULATED OPERATING SURPLUS	
Targeted funding for Indigenous education	\$361,758
Early Career Mentorship grant	335,000
Integrated Child and Youth grant	379,853
Other grants	29,927
School budget balances	666,243
Contractual professional development	316,363
Financial provisions	100,000
Funds required to complete projects in process	19,928
Purchase order commitments	336,655
Support for school growth plans	
Literacy	154,993
Numeracy	20,000
Educational leadership - mentorship	12,715
Safe and caring schools	65,140
Fine arts	48,763
Social emotional learning	7,033
Support for operational plans	
Business systems implementation and upgrades	55,815
Human resources	15,913
Indigenous education	37,583
Ridge Meadows College program development	15,000
IT strategic plan	132,990
Strategic facilities plan	109,439
Succession planning	93,690
Learning services	
Instructional bank	200,000
Facilities renovations and new classroom set-up	129,921
Transportation	280,708
Changes to the Employment Standards Act	550,000
Total Internally Restricted Accumulated Operating Surplus	\$4,475,430

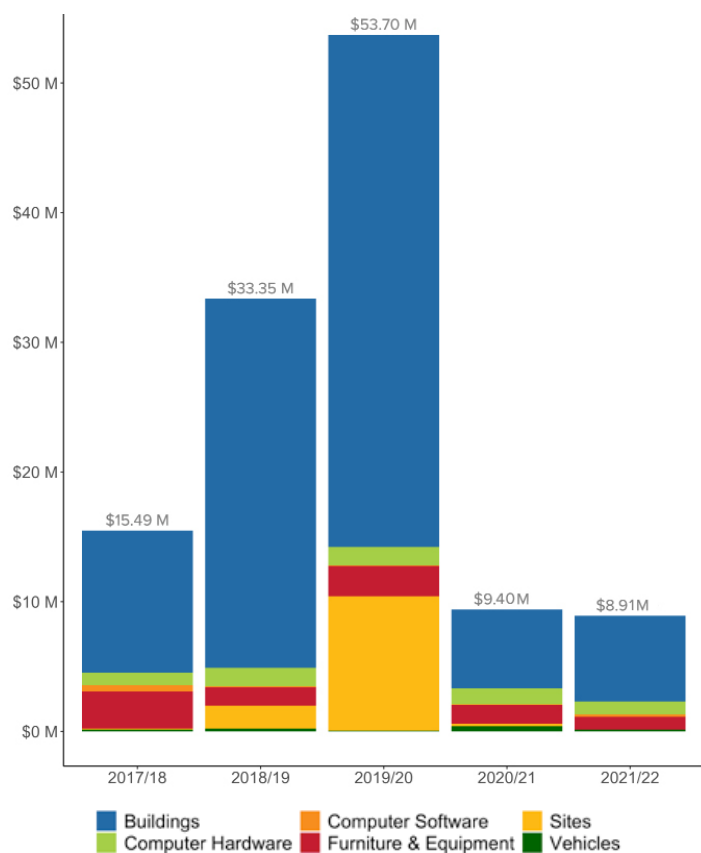
TANGIBLE CAPITAL ASSETS

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

TANGIBLE CAPITAL ASSETS



The following chart shows capital asset additions by type; building additions are the most significant tangible capital asset addition in 2021/22.



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

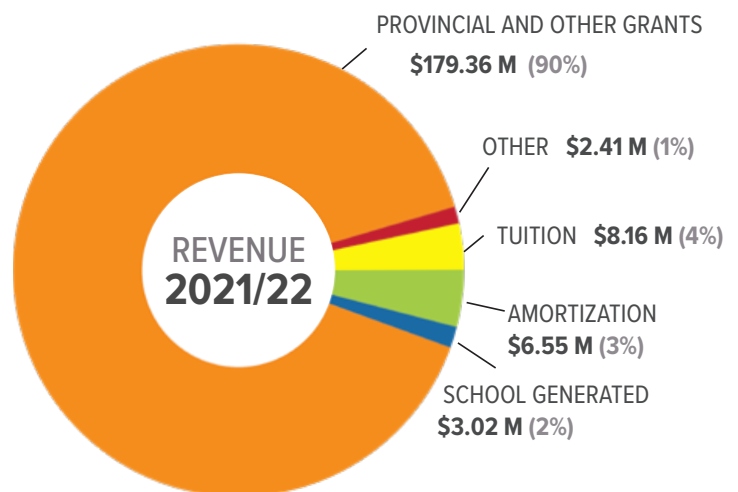
LIABILITIES

Accounts payable and accrued liabilities are balances owing to others as at June 30, 2022. These balances have increased from the prior year by \$1.26 M primarily due to the increase in Classroom Enhancement Fund remedy and WorkSafeBC costs owing. Other liabilities include unearned revenue collected for tuition for the 2021/22 year (up \$2.13 M), deferred revenue for special purpose fund projects (up \$0.19 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 \$0.11 M). Deferred capital revenue is the total funds received and spent on capital projects and is being amortized annually at the same rate as the related capital assets (down \$1.20 M).

FIVE-YEAR TREND – STATEMENT OF OPERATIONS

REVENUE

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



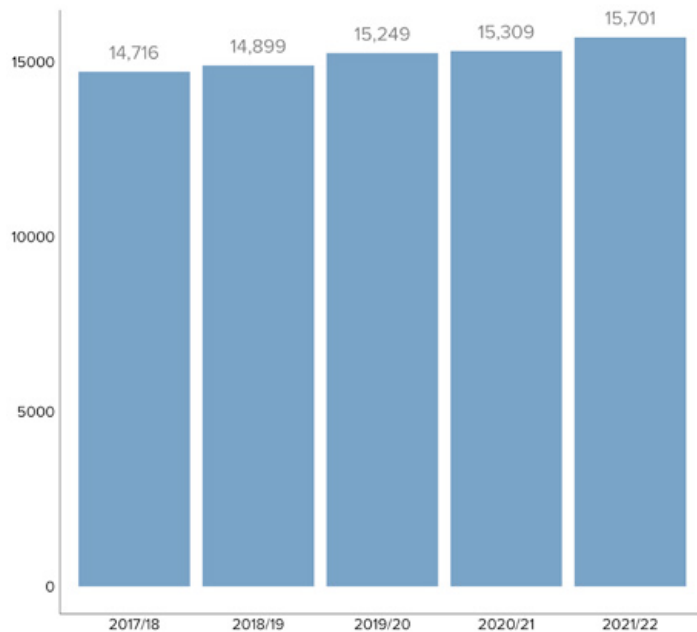
Tuition revenue comes from non-resident students attending schools in the district and school generated funds are the result of fundraising efforts at the school level. Amortization of deferred capital contributions is the accounting recognition of funding received from the provincial government for 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 and Child Care. The second most significant source of revenue is tuition from non-resident students. Both revenue sources are directly correlated to the number of students enrolled in the school district.

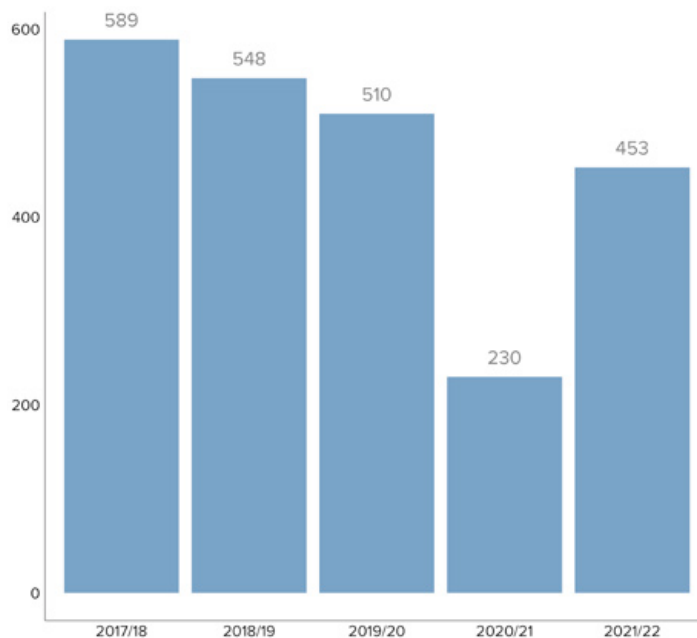
The enrolment history for regular, alternate, continuing education, distributed learning, summer school, and adult learners is presented in the following chart. Since 2017/18, Ministry of Education and Child Care funded enrolment has increased by 985 full time equivalent (FTE) students.

RESIDENT STUDENT ENROLMENT



The enrolment history for non-resident students is presented in the following chart. Since 2017/18, non-resident student enrolment has decreased by 136 full time equivalent (FTE). The 2021/22 enrolment of 453 FTE is a result of the travel restrictions imposed during the COVID-19 pandemic.

NON-RESIDENT STUDENT ENROLMENT

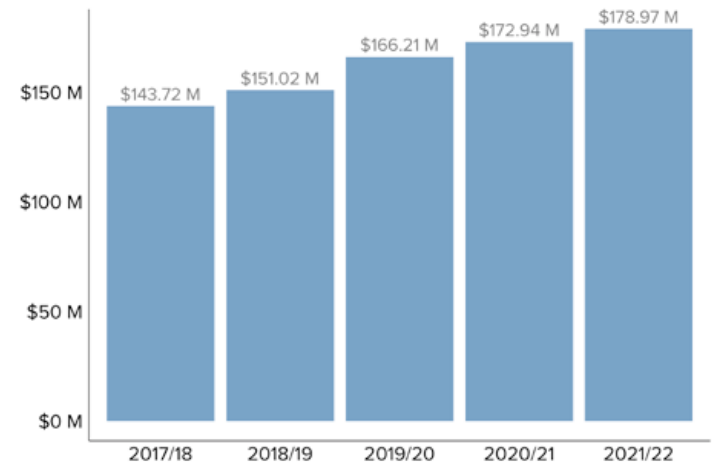


As Ministry of Education and Child Care funded enrolment increases and school utilization reaches 100% across the school district, space available for non-resident students is reduced, which also contributes to the decline in non-resident student enrolment.

REVENUE BY TYPE

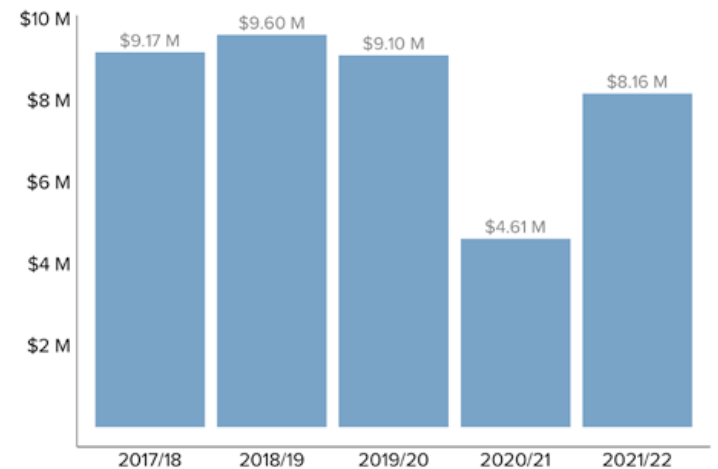
The following charts demonstrate the five-year trend of revenues reported on the statement of operations. All locally generated revenue streams have been negatively impacted by the restrictions in place during the COVID-19 pandemic.

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



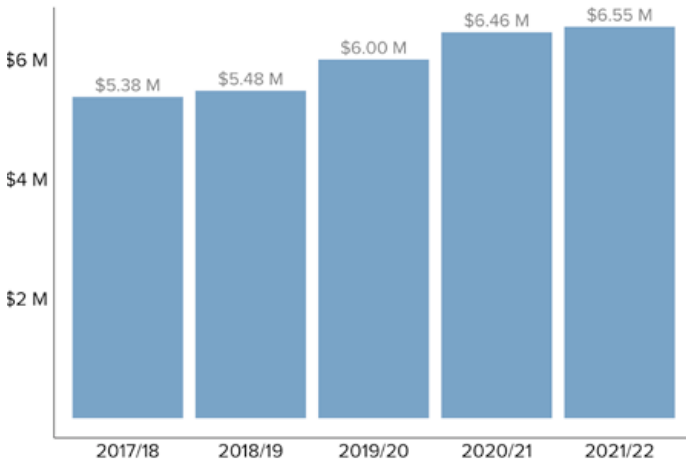
Ministry of Education and Child Care grants are increasing as funded enrolment increases.

TUITION (\$ millions)



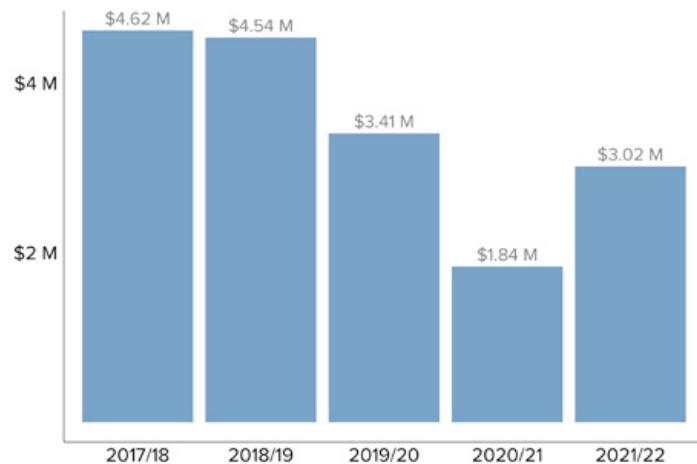
Tuition revenue increases as international student enrolment and tuition rates increase.

AMORTIZATION OF DEFERRED CAPITAL REVENUE (\$ millions)



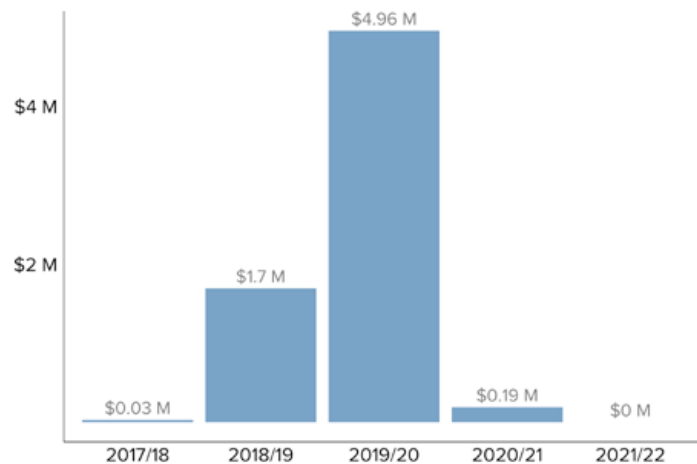
Amortization is non-cash revenue and is accounted for in accordance with the Restricted Contributions Regulation 197/2011 issued by the Treasury Board.

SCHOOL GENERATED FUNDS (\$ millions)



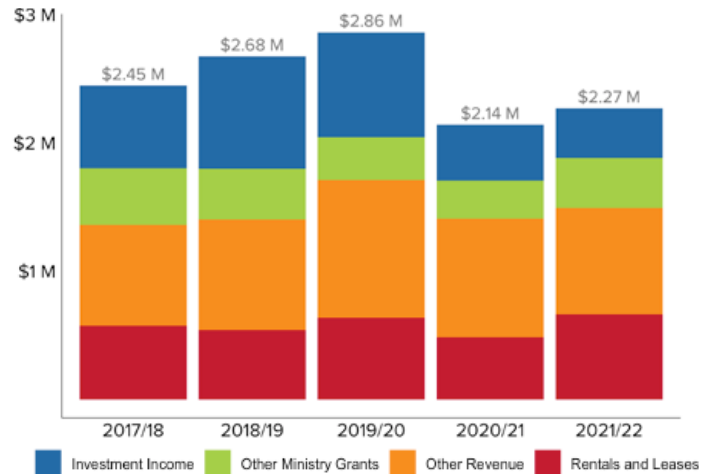
School generated funds are funds raised at the school level through fundraising, cafeteria sales, school store sales, and various other activities.

SCHOOL SITE ACQUISITION REVENUE (\$ millions)



School site acquisition charges are received as housing development occurs in our community and recognized as revenue when spent on site acquisitions. No new sites were acquired in 2021/22.

OTHER REVENUES (\$ millions)



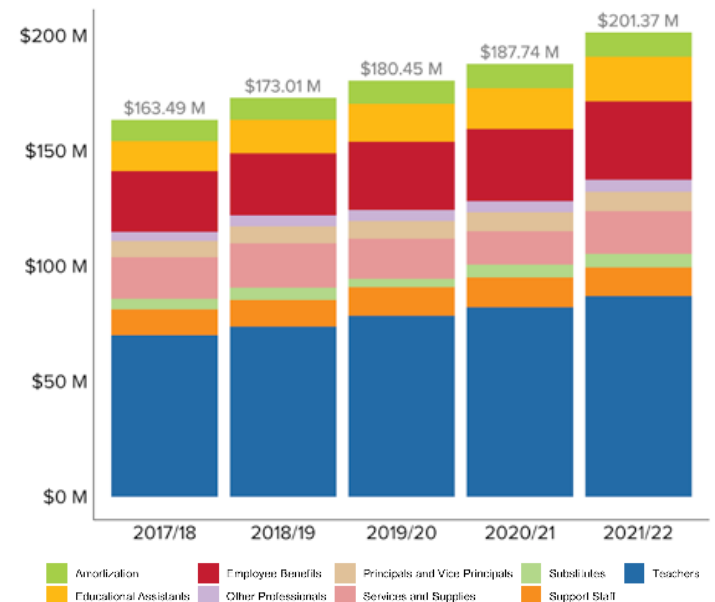
While investment income decreased due to lower interest rates earned on deposits with the Central Deposit System, rental income is higher due to increased use of facilities by rental groups, other grants and revenue are project specific.

EXPENSE

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

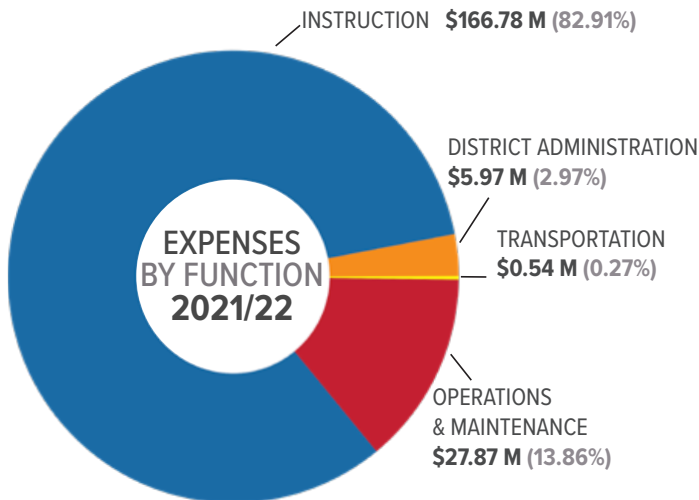
As demonstrated in the following chart, the most significant expense reported on the statement of operations is teacher salaries, followed by employee benefits for all employee groups.

EXPENSES BY TYPE (\$ millions)



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 increased. Further, beginning in 2017, a significant number of teachers have been hired to support the implementation of the restored teachers' collective agreement language.

EXPENSES BY FUNCTION 2021/22



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.

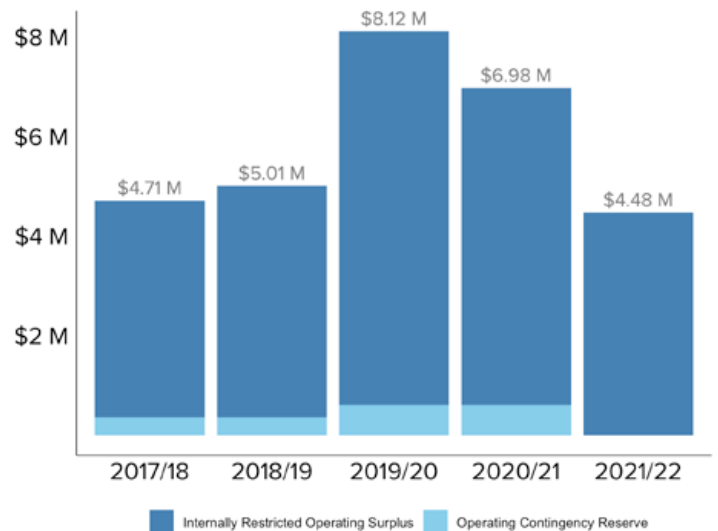
Expenses by function report the total amount spent in four major categories. Instruction comprises 82.91% of total expenses followed by operations and maintenance at 13.86%, district administration at 2.97%, and transportation and housing at 0.27% (it should be noted that, although this function is titled "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 implementation of the restored teachers' collective agreement language, as well as board decisions to direct available resources to instruction.

FIVE YEAR TREND — FUND BALANCES

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

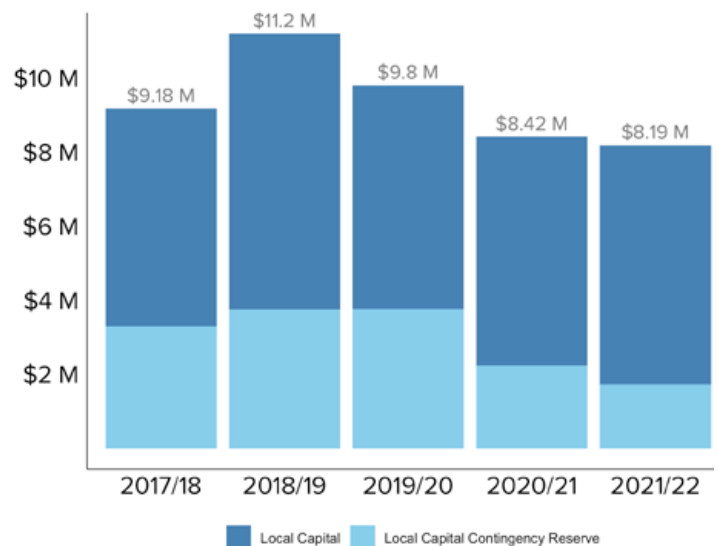
INTERNALLY RESTRICTED OPERATING SURPLUS (\$ millions)



The most significant component of internally restricted operating surplus is surplus carried forward to fund initiatives that support the achievement of strategic goals in 2022/23 (\$1.93 M). The remainder is made up of funds for projects in progress (\$1.10 M), and contractual commitments in future years (\$1.45 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. Major projects identified for 2022/23 spending in local capital include the information technology capital plan (\$1.07 M), new schools and classroom space (\$1.77 M), capital cost share (\$0.70 M), energy management plan projects (\$0.37 M), and HVAC upgrades (\$0.46 M).

LOCAL CAPITAL SURPLUS (\$ millions)



OPERATING FUND ANALYSIS

At June 30, 2022, there is \$4.48 M of restricted operating surplus and there is no unrestricted operating surplus. Details of this restricted surplus are outlined in the following table and Note 16 of the financial statements:

Internally Restricted Operating Fund Surplus At June 30, 2022	
Targeted funding for Indigenous education	\$361,758
School budget balances	666,243
Contractual professional development	316,363
Financial provisions	100,000
Funds required to complete projects in progress	
Early Career Mentorship grant	335,000
Integrated Child and Youth grant	379,853
Other grants	29,927
Other district initiatives	19,928
Purchase order commitments	336,655
Support for school growth plans	
Literacy	154,993
Numeracy	20,000
Educational leadership - mentorship	12,715
Safe and caring schools	65,140
Fine arts	48,763
Social emotional learning	7,033
Support for operational plans	
Business systems implementation and upgrades	55,815
Human resources	15,913
Indigenous education	37,583
IT infrastructure, planning and compliance support	132,990
Ridge Meadows College program development	15,000
Strategic facilities plan	109,439
Succession planning	93,690
Learning services	
Instructional bank	200,000
Facilities renovations and new classroom setup	129,921
Transportation	280,708
Changes to the Employment Standards Act	550,000
Total Internally Restricted Operating Surplus	\$4,475,430

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

Specific uses of appropriated surplus have been approved by the Board as part of the 2022/23 Preliminary Budget. Details on the 2022/23 Approved Preliminary Budget can be found at <https://www.sd42.ca/assets/media/202223-Preliminary-Budget.pdf>.

OPERATING FUND REVENUE

Operating fund revenue is \$0.06 M higher than estimated in the amended budget. The Ministry of Education and Child Care's operating grant is \$0.20 M higher than budgeted. This is due to higher than budgeted February continuing education enrolment and students with special needs enrolment allocations partially offset by lower than budgeted May continuing education enrolment. Funding for graduated adults is \$0.10 M lower than budgeted. Federal grants are \$0.10 M lower than budget and other provincial grants are \$0.08 M higher than budget.

Tuition revenue is lower than budgeted by \$0.17 M, funding from First Nations is \$0.07 M higher than budgeted and other miscellaneous revenue is \$0.04 M lower than budget. Rentals and leases revenue is \$0.05 M higher than anticipated and investment income is \$0.07 M higher than budget.

OPERATING FUND EXPENDITURES

Operating fund expenditures are \$4.83 M lower than estimated in the amended budget. Teacher salaries are \$1.12 M lower than budgeted due to vacancies (\$0.56 M), lower than anticipated average salary costs (\$0.28 M) and leaves (\$0.28 M).

Education assistant salaries are \$0.03 M higher than budget due to the addition of education assistants to support increased students with special needs enrolment.

Support staff salaries are \$0.75 M lower than budget due to lower than anticipated use of support banks and leaves (\$0.09 M), vacancies (lunch hour supervisors \$0.07 M, computer technicians \$0.04 M, and certificated support staff \$0.44 M), lower than budgeted custodial staffing costs (\$0.09 M) and other facility department staffing costs (\$0.02 M).

Other professional salaries are \$0.04 M lower than budget due to vacancies and timing of vacation time taken.

Substitute salaries are \$0.07 M higher than budgeted primarily due to higher than anticipated costs for teacher contractual replacements (\$0.57 M) and new Employment Standards Act sick leave provisions (\$0.06 M) offset by departmental training budgets savings (\$0.42 M) and casual salary costs lower than budget (\$0.14 M).

Employee benefits are \$0.58 M lower than budgeted due to the above-mentioned salary variances.

Positive variances in services and supplies are partially offset by capital asset purchases or carried forward as appropriated surplus per board approval or contractual obligation.

Unspent budget allocations of note are in services (\$0.62 M), professional development and travel (\$0.61 M), and supplies (\$1.01 M).

Available surplus totaling \$1.06 M was approved by the Board to be used to top up the contingency reserve for local capital to the minimum required of 1% of operating expenditures (increase of \$0.70 M) and to increase the local capital allocation for new temporary classroom space (increase of \$0.35 M).

SPECIAL PURPOSE FUNDS ANALYSIS

Special purpose funds include funds received from the Ministry of Education and Child Care or other sources that have been designated for specific purposes. During 2021/22, \$25.20 M in special purpose fund contributions were received and \$25.01 M was spent (see Schedule 3A).

As at June 30, 2022, \$1.76 M in special purpose funds remain 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 FUNDS ANALYSIS (\$ millions)



Special purpose fund expenses are contingent on the amount of revenue received for the purpose of providing a specific service or program. The chart below shows the special purpose funds of the school district and how they have changed in the last five years. The most significant changes are related to the continued increase of teacher staffing costs related to the implementation of the restored teachers' collective agreement language and the 2020/21 one-time funding received to support changes to school district operations related to the COVID19 pandemic – Safe Return to Class.

PROVINCIAL SAFE RETURN TO SCHOOL AND FEDERAL SAFE RETURN TO CLASS GRANTS

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. For the 2020/21 school year, all grades returned to in-class learning with a small number of students choosing to continue their studies remotely.

On May 25, 2021, the provincial government announced BC's Restart Plan, a four-step plan that focused on a safe and gradual return to normal activities. In line with the provincial Restart Plan, B.C.'s K-12 sector implemented a full return to in-class instruction in the 2021/22 school year with an emphasis on pandemic recovery and continuing to provide safe learning environments for students and staff.

The BC Centre for Disease Control released public health guidance for schools and school districts that outlines the infection prevention and exposure control measures recommended to maintain low risk and healthy environments for students, families and staff. Also, WorkSafeBC provided a guide for employers to reduce the risk of communicable disease transmission in the workplace.

The school district implemented the health and safety measures required to ensure a safe and healthy environment for students, families, and staff. New communicable disease plans were developed and rolled out and staff have been trained on the new health and safety protocols.

To support these initiatives, the Provincial Safe Return to School Grant and the Federal Safe Return to Class grant were received. The spending of these special purpose fund grants is summarized in the table that follows.

PROVINCIAL SAFE RETURN TO SCHOOL GRANT EXPENDITURES

Enhanced Cleaning	\$ 184,879
Health and Safety	19,580
Ventilation	146,185
Transportation	19,816
Total	\$370,460

FEDERAL SAFE RETURN TO CLASS GRANT EXPENDITURES

Ventilation Enhancements - HVAC	\$ 85,163
Ventilation Enhancements - Utilities	168,439
Total	\$253,602

CAPITAL FUND ANALYSIS

The net value of capital assets (historical cost less accumulated amortization) is \$220.82 M as at June 30, 2022 (see Schedule 4A). Of this amount, \$41.55 M represents net investment in sites, \$166.91 M in buildings and \$12.35 M in furniture, and equipment, vehicles and, computer software, and computer hardware.

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

During 2021/22, grants from the Ministry of Education and Child Care for bylaw capital projects totaled \$3.83 M (see Schedule 4D).

At June 30, 2022, \$1.24 M has been spent on capital building projects in progress (see Schedule 4B) as follows:

- Glenwood Elementary gender neutral washroom (\$0.33 M)
- New classrooms setup (\$0.17 M)
- Webster's Corners Elementary boiler upgrades (\$0.03 M)
- Maple Ridge Secondary Annex capital project fact sheet (\$0.18 M)
- Eric Langton Elementary project definition report (\$0.19 M)
- Pitt Meadows Secondary project definition report (\$0.18 M)
- Annual Facility Grant funded projects (\$0.16 M)

During 2021/22, \$6.17 M was spent on completed capital building projects. Some of the 2021/22 completed capital projects are as follows:

- Childcare capital project (\$1.92 M)
- New classroom set-up project at Yennadon Annex (\$0.52 M)
- Roofing upgrades at Laity View Elementary (\$0.37 M), Pitt Meadows Elementary (\$0.05 M), Thomas Haney Secondary (\$0.45 M), various schools (\$0.06 M)
- cəsqənelə Elementary (\$0.16 M)
- Exterior wall system at Harry Hooze Elementary (\$0.28 M)
- HVAC upgrades at Garibaldi Secondary (\$1.26 M), district office (\$0.03 M), various schools (\$0.10 M)
- Anti-vandalism, fire alarms, lighting, Asbestos abatement, and other projects (\$0.38 M)
- Flooring upgrades (\$0.09 M)
- Paving projects (\$0.12 M)
- Lighting upgrade at Riverside Centre (\$0.29 M)

The most substantial equipment purchase was for the new playground at Davie Jones Elementary (\$0.17 M) and Webster's Corners Elementary (\$0.17 M).

The Ministry of Education and Child Care Restricted Capital Fund balance is \$1.86 M at June 30, 2022 (see Schedule 4D) and has been identified for Eric Langton Elementary seismic upgrade and expansion project.

Other Provincial Capital totals \$0.16 M at June 30, 2022, (see Schedule 4D) and represents accumulated interest allocations to this fund in previous years.

The Land Capital Restricted Fund (school site acquisition charges) received contributions and interest in 2021/22 of \$0.76 M. The fund ended the year with a balance of \$2.13 M (see Schedule 4D).

LOCAL CAPITAL

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

Capital asset additions funded locally are reported in the local capital fund. In the current year, locally funded projects include new classroom setup (\$0.77 M), energy management plan projects (\$0.34 M), IT capital plan (\$0.43 M), facilities equipment and vehicles (\$0.18 M), and the Eric Langton Elementary project definition report (\$0.02 M). The local capital fund also contains the capital portion of the contingency reserve.

The table that follows details the Board approved uses of local capital for 2022/23.

BOARD APPROVED USES OF LOCAL CAPITAL (\$ millions)	
New classroom space	\$ 1.77
IT capital plan	1.07
Elementary school capital contribution	0.70
HVAC upgrades	0.46
Energy management	0.37
Capital planning	0.13
Childcare capital	0.10
Student information system for Ridge Meadows College	0.05
Electric vehicle charging stations	0.03
Parent portal	0.02
Emergency preparedness	0.02
Virtual boardroom	0.01
Total	\$ 4.73

CONTINGENCY RESERVE

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

Board policy 4204 Contingency Reserve requires that the district maintain a reserve of at least 1% and not exceeding 3% of operating expenditures. At June 30, 2022, the contingency reserve of \$1.73 M represents 1% of 2021/22 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 B.C. government regarding the deletion of certain BCPSEA – BCTF collective agreement provisions.

On January 11, 2017, the Ministry of Education, the BC Public Schools Employers Association and the BC Teachers Federation signed a Memorandum of Agreement re: Letter of Understanding (LoU) No. 17: Education Fund and Impact of the Court Cases – Priority Measures as the first step in responding to the decision of the Supreme Court of Canada. On March 10, 2017, the Ministry of Education, the BC Public Schools Employers Association and the BC Teachers Federation ratified a Memorandum of Agreement pursuant to Letter of Understanding (LoU) No. 17 (“the MoA”), to the 2013-2019 BCPSEA–BCTF Provincial Collective Agreement. The Memorandum of Agreement fully and finally resolves all matters related to the implementation of the Supreme Court of Canada decision from the fall of 2016. Since March 2017, steps have been taken by School District No. 42 to ensure the terms agreed to in the Memorandum of Agreement pursuant to Letter of Understanding (LoU) No. 17 (“the MoA”) are implemented for the 2017/18 through to the 2021/22 school year. For 2022/23, additional funding of \$17.09 M has been approved by the Ministry of Education and Child Care to offset the costs related to the implementation of the MoA. This will result in additional teacher salaries and benefits (\$16.36 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.

CHANGES TO BC EMPLOYMENT STANDARDS ACT

Effective March 31, 2022, the following amendments to the BC Employment Standards Act (ESA) have been implemented by the school district:

- Annual entitlements for sick leave under the ESA are now based on the calendar year, rather than employment year.
- Employees covered by collective agreement language that meets or exceeds the minimum entitlement paid illness and injury leave are no longer exempt from its application under Part 1, Section 3 Scope of the ESA.

The second change means that the five (5) days of annual paid illness and injury leave under the ESA are now available to all employees who do not already receive five (5) or more sick/injury days.

The budget impact of these ESA changes is difficult to accurately estimate at this time. In 2021/22 the additional cost was covered from existing budgets and for 2022/23 the additional cost will be covered from the \$0.55 M operating fund appropriation included in these financial statements. The cost experience from 2021/22 and 2022/23 will be used to inform the 2023/24 base budget assumptions.

ENROLLMENT AND STAFFING GROWTH

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

CAPITAL PROJECTS

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

Smaller projects consider contingency requirements when building the overall project budget and are managed internally. Finally, the contingency reserve for local capital of \$1.73 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 facilities continues to grow and the facility condition index for school district facilities continues to deteriorate. Any major equipment failures during 2022/23 must be funded from the contingency reserve for local capital.

COVID-19

While it is likely that some of the existing health and safety measures will continue into the 2022/23 school year, their financial impact cannot be estimated at this time. The 2022/23 preliminary budget does not contain any specific allocations related to this risk, the contingency for local capital of \$1.73 M is available to mitigate this risk.

Audited Financial Statements of

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

And Independent Auditors' Report thereon

June 30, 2022

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

June 30, 2022

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

MANAGEMENT REPORT

Version: 2925-2179-9197

Management's Responsibility for the Financial Statements.

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

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

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

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

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

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

Signature of the Chairperson of the Board of Education

Date Signed

Signature of the Superintendent

Date Signed

Signature of the Secretary Treasurer

Date Signed



KPMG LLP
3rd Floor 8506 200th Street
Langley BC V2Y 0M1
Canada
Telephone (604) 455-4000
Fax (604) 881-4988

INDEPENDENT AUDITORS' REPORT

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

To the Minister of Education and Child Care, Province of British Columbia

Opinion

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

- the statement of financial position as at June 30, 2022
- the statement of operations for the year then ended
- the statement of remeasurement gains and losses for the year then ended
- the statement of changes in net debt for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

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

In our opinion, the accompanying financial statements as at and for the year ended June 30, 2022 of the Entity are prepared, in all material respects, in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

Basis for Opinion

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

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

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

Emphasis of Matter – Financial Reporting Framework

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

Our opinion is not modified in respect of this matter.

Other Information

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

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

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

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

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

We have nothing to report in this regard.

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

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

DRAFT

Chartered Professional Accountants

Langley, Canada
XX, 2022

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

Statement 1

Statement of Financial Position

As at June 30, 2022

	2022 Actual	2021 Actual
	\$	\$
Financial Assets		
Cash and Cash Equivalents	50,613,269	48,020,388
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	920,518	381,638
Due from Province - Other	223,105	89,000
Other (Note 3)	549,248	654,258
Portfolio Investments (Note 4)	168,326	232,530
Total Financial Assets	52,474,466	49,377,814
Liabilities		
Accounts Payable and Accrued Liabilities		
Due to Province - Ministry of Education and Child Care		53,508
Other (Note 5)	20,070,343	18,758,884
Unearned Revenue (Note 6)	7,005,764	4,871,428
Deferred Revenue (Note 7)	1,758,846	1,564,941
Deferred Capital Revenue (Note 8)	142,153,686	143,349,485
Employee Future Benefits (Note 9)	9,099,927	8,991,842
Total Liabilities	180,088,566	177,590,088
Net Debt	(127,614,100)	(128,212,274)
Non-Financial Assets		
Tangible Capital Assets (Note 11)	220,818,630	222,458,682
Prepaid Expenses	549,837	1,404,751
Total Non-Financial Assets	221,368,467	223,863,433
Accumulated Surplus (Deficit) (Note 16)	93,754,367	95,651,159
Accumulated Surplus (Deficit) is comprised of:		
Accumulated Surplus (Deficit) from Operations	93,747,136	95,620,186
Accumulated Remeasurement Gains (Losses)	7,231	30,973
	93,754,367	95,651,159
Contractual Obligations (Note 21)		
Contractual Rights (Note 22)		
Measurement Uncertainty (Note 20)		
Contingent Liabilities (Note 15)		

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, 2022

	2022 Budget (Note 14)	2022 Actual	2021 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	178,392,936	178,973,621	172,936,379
Other	307,060	389,800	296,300
School Site Acquisition Fees			192,121
Federal Grants	171,006	70,281	3,396
Tuition	8,331,741	8,157,355	4,612,354
Other Revenue	3,003,169	4,304,760	3,196,113
Rentals and Leases	616,541	664,565	485,372
Investment Income	291,603	387,336	436,478
Amortization of Deferred Capital Revenue	6,554,895	6,553,104	6,460,355
Total Revenue	<u>197,668,951</u>	<u>199,500,822</u>	<u>188,618,868</u>
Expenses (Note 17)			
Instruction	169,249,579	166,993,587	153,181,954
District Administration	6,404,922	5,967,432	6,003,049
Operations and Maintenance	28,523,612	27,874,980	28,045,708
Transportation and Housing	622,586	537,873	507,815
Total Expense	<u>204,800,699</u>	<u>201,373,872</u>	<u>187,738,526</u>
Surplus (Deficit) for the year	<u>(7,131,748)</u>	<u>(1,873,050)</u>	<u>880,342</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		95,620,186	94,739,844
Accumulated Surplus (Deficit) from Operations, end of year		<u><u>93,747,136</u></u>	<u><u>95,620,186</u></u>

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

Statement 3

Statement of Remeasurement Gains and Losses

Year Ended June 30, 2022

	2022 Actual	2021 Actual
	\$	\$
Accumulated Remeasurement Gains (Losses) at beginning of year	30,973	
Unrealized Gains (Losses) attributable to:		
Portfolio Investments	(23,742)	30,973
Net Remeasurement Gains (Losses) for the year	(23,742)	30,973
Accumulated Remeasurement Gains (Losses) at end of year	7,231	30,973

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

Statement 4

Statement of Changes in Net Debt

Year Ended June 30, 2022

	2022 Budget (Note 14)	2022 Actual	2021 Actual
	\$	\$	\$
Surplus (Deficit) for the year	(7,131,748)	(1,873,050)	880,342
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(9,685,242)	(8,908,086)	(9,397,816)
Amortization of Tangible Capital Assets	10,560,280	10,548,138	10,550,040
Net carrying value of Tangible Capital Assets disposed of			137,232
Total Effect of change in Tangible Capital Assets	875,038	1,640,052	1,289,456
Acquisition of Prepaid Expenses		(531,055)	(1,532,933)
Use of Prepaid Expenses		1,385,969	640,248
Total Effect of change in Other Non-Financial Assets	-	854,914	(892,685)
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	(6,256,710)	621,916	1,277,113
Net Remeasurement Gains (Losses)		(23,742)	30,973
(Increase) Decrease in Net Debt		598,174	1,308,086
Net Debt, beginning of year		(128,212,274)	(129,520,360)
Net Debt, end of year		(127,614,100)	(128,212,274)

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

Statement 5

Statement of Cash Flows

Year Ended June 30, 2022

	2022 Actual	2021 Actual
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	(1,873,050)	880,342
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(567,975)	1,213,294
Prepaid Expenses	854,914	(892,685)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	1,257,951	3,138,733
Unearned Revenue	2,134,336	1,927,031
Deferred Revenue	193,905	180,358
Employee Future Benefits	108,085	154,182
Amortization of Tangible Capital Assets	10,548,138	10,550,040
Amortization of Deferred Capital Revenue	(6,553,104)	(6,460,355)
Recognition of Deferred Capital Revenue Spent on Sites		(192,121)
Total Operating Transactions	6,103,200	10,498,819
Capital Transactions		
Tangible Capital Assets Purchased	(2,708,564)	(5,346,032)
Tangible Capital Assets -WIP Purchased	(6,199,522)	(4,051,784)
Total Capital Transactions	(8,908,086)	(9,397,816)
Financing Transactions		
Capital Revenue Received	5,357,305	2,957,709
Total Financing Transactions	5,357,305	2,957,709
Investing Transactions		
Proceeds on Disposal of Portfolio Investments	50,000	50,000
Investments in Portfolio Investments	(9,538)	1,478
Total Investing Transactions	40,462	51,478
Net Increase (Decrease) in Cash and Cash Equivalents	2,592,881	4,110,190
Cash and Cash Equivalents, beginning of year	48,020,388	43,910,198
Cash and Cash Equivalents, end of year	50,613,269	48,020,388
Cash and Cash Equivalents, end of year, is made up of:		
Cash	15,934,061	14,216,458
Cash Equivalents	34,679,208	33,803,930
	50,613,269	48,020,388
Supplementary Cash Flow Information (Note 20)		

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 1 AUTHORITY AND PURPOSE

The School District, established on April 12, 1946, operates under authority of the School Act of British Columbia as a corporation under the name of "The Board of Education of School District No. 42 (Maple Ridge – Pitt Meadows)", and operates as "School District No. 42 (Maple Ridge – Pitt Meadows)." A board of education ("Board") elected for a four-year term governs the School District. The School District provides educational programs to students enrolled in schools in the School District and is principally funded by the Province of British Columbia through the Ministry of Education and Child Care. 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 School 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, 2020 and full-time beginning Sept 1, 2020 with new health and safety guidelines. The ongoing impact of the pandemic presents uncertainty over future cash flows and 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 School 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 follows:

a) Basis of Accounting

These financial statements have been prepared in accordance with Section 23.1 of the *Budget Transparency and Accountability Act of the Province of British Columbia*. This Section requires that the financial statements be prepared in accordance with Canadian public sector accounting standards except in regard to the accounting for government transfers as set out in Notes 2(g) and 2(l). 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(l), 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, 2022

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

d) Accounts Receivable

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

e) Portfolio Investments

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

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

f) Unearned Revenue

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

g) Deferred Revenue and Deferred Capital Revenue

Deferred revenue includes contributions received with stipulations that meet the description of restricted contributions in the Restricted Contributions Regulation 198/2011 issued by Treasury Board. When restrictions are met, deferred revenue is recognized as revenue in the fiscal year in a manner consistent with the circumstances and evidence used to support the initial recognition of the contributions received as a liability as detailed in Note 2(l). 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 (EARS�) of active employees covered under the plan. The most recent valuation of the obligation was performed as at March 31, 2022 and projected to March 31, 2025. The next valuation will be performed as at March 31, 2025 for use starting June 30, 2025. For the purposes of determining the financial position of the plans and the employee future benefit costs, a measurement date of March 31 was adopted for all periods subsequent to July 1, 2004.

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, 2022

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

i) 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, 2022

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

j) Prepaid Expenses

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

k) 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 (\$1,731,025 to \$5,193,072). The current balance of \$1,731,025 equates to 1% of budgeted operating expenditures.

l) Revenue Recognition

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

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

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

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

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

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

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

l) Revenue Recognition (Continued)

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

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

m) 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, 2022

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

n) Liability for Contaminated Sites

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

o) 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 estimated employee future benefits. Actual results could differ from those estimates.

p) Future Changes in Accounting Policies

PS 3280 Asset Retirement Obligations issued August 2018 establishes standards for recognition, measurement, presentation, and disclosure of legal obligations associated with the retirement of tangible capital assets and is effective July 1, 2022. A liability will be recognized when, as at the financial reporting date:

- There is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- The past transaction or event giving rise to the liability has occurred;
- It is expected that future economic benefits will be given up; and
- A reasonable estimate of the amount can be made.

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. A modified retroactive application has been recommended by Government. Management is in the process of assessing the impact of adopting this standard on the School District's financial results.

PS 3400 Revenue issued November 2018 establishes standards on how to account for and report on revenue and is effective July 1, 2023. Specifically, it differentiates between revenue arising from transactions that include performance obligations, referred to as "exchange transactions", and transactions that do not have performance obligations, referred to as "non-exchange transactions".

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

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

p) Future Changes in Accounting Policies (Continued)

Revenue from transactions with performance obligations should be recognized when (or as) the School District satisfies a performance obligation by providing the promised goods or services to a payor.

Revenue from transactions with no performance obligations should be recognized when a school district:

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

This standard may be applied retroactively or prospectively. Management is in the process of assessing the impact of adopting this standard on the School District's financial results.

NOTE 3 ACCOUNTS RECEIVABLE – OTHER

	June 30, 2022	June 30, 2021
Due from the Federal Government	\$ 77,878	\$ 120,492
Due from the City of Maple Ridge	203,901	203,901
Trade receivables	174,409	217,613
Tuition receivable	33,208	6,178
Other receivables	59,852	106,074
Total Accounts Receivable - Other Receivables	\$ 549,248	\$ 654,258

NOTE 4 PORTFOLIO INVESTMENTS

	June 30, 2022	June 30, 2021
Cost and Amortized Cost		
Term deposits	\$ -	\$ 50,000
	-	50,000
Fair Value		
Core Bond Fund	77,806	85,812
Canadian Equity Fund	42,899	49,214
U. S. Equity Fund	22,036	24,161
International Pooled Fund	19,589	23,343
Short Term Income Fund	5,996	-
	168,326	182,530
Total Portfolio Investments	\$ 168,326	\$ 232,530

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 5 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES – OTHER

	June 30, 2022	June 30, 2021
Trade payables	\$ 6,899,683	\$ 6,206,550
Salaries and benefits payable	10,805,112	10,211,665
Accrued vacation payable	1,721,110	1,710,108
Other	644,438	630,561
Total Accounts Payable and Accrued Liabilities - Other	\$ 20,070,343	\$ 18,758,884

NOTE 6 UNEARNED REVENUE

	June 30, 2022	June 30, 2021
Balance, beginning of year	\$ 4,871,428	\$ 2,944,396
Tuition fees received	10,280,817	6,477,675
Rental fees received	668,701	486,713
Before and After School fees received	67,846	-
Partnership fees received	138,066	178,207
Tuition fees recognized as revenue	(8,157,355)	(4,612,354)
Rental fees recognized as revenue	(664,565)	(485,372)
Before and After School fees recognized as revenue	(66,550)	-
Partnership fees recognized as revenue	(132,624)	(117,837)
Total Unearned Revenue	\$ 7,005,764	\$ 4,871,428

NOTE 7 DEFERRED REVENUE

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

	June 30, 2022	June 30, 2021
Balance, beginning of year	\$ 1,564,941	\$ 1,384,583
Grants received:		
Provincial grants	21,645,308	22,376,462
Other grants and income	3,537,437	2,239,335
Investment income	17,225	6,769
Subtotal	25,199,970	24,622,566
Revenue recognized	(25,006,065)	(24,442,208)
Total Deferred Revenue	\$ 1,758,846	\$ 1,564,941

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

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.

	June 30, 2022	June 30, 2021
<u>Deferred capital revenue subject to amortization</u>		
Balance, beginning of year	\$ 138,581,540	\$ 141,149,412
Transfers from deferred revenue – capital additions	5,458,482	4,029,715
Amortization of deferred capital revenue	(6,553,104)	(6,460,355)
Transfer school bus to Katzie First Nation	-	(137,232)
Balance, end of year	\$ 137,486,918	\$ 138,581,540
<u>Deferred capital revenue – work in progress</u>		
Work in progress, beginning of year	\$ 807,157	\$ 1,406,521
Transfer in from deferred revenue – work in progress	5,167,978	3,293,119
Transfer to spent deferred capital	(5,458,482)	(3,892,483)
Balance, end of year	\$ 516,653	\$ 807,157
<u>Deferred capital revenue – unspent portion</u>		
Unspent deferred capital, beginning of year	\$ 3,960,788	\$ 4,625,551
Provincial grants – Ministry of Education and Child Care	3,829,643	2,672,426
Provincial grants – other	745,871	-
Other	-	-
Investment income	43,191	60,433
School site acquisition fees	738,600	224,850
Transfer to deferred capital revenue	-	(137,232)
Transfer to deferred capital revenue – work in progress	(5,167,978)	(3,293,119)
Site purchases	-	(192,121)
Balance, end of year	\$ 4,150,115	\$ 3,960,788
Total Deferred Capital Revenue	\$ 142,153,686	\$ 143,349,485

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 9 EMPLOYEE FUTURE BENEFITS

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

	June 30, 2022	June 30, 2021
Reconciliation of Accrued Benefit Obligation		
Accrued benefit obligation – April 1	\$ 8,377,043	\$ 8,364,076
Service cost	662,323	664,135
Interest cost	217,019	195,317
Benefit payments	(886,023)	(664,231)
Actuarial (gain)/loss	336,912	(182,254)
Accrued benefit obligation – March 31	<u>\$ 8,707,274</u>	<u>\$ 8,377,043</u>

Reconciliation of Funded Status at End of Fiscal Year

Accrued benefit obligation – March 31	\$ 8,707,274	\$ 8,377,043
Funded status – deficit	(8,707,274)	(8,377,043)
Employer contributions after measurement date	170,830	219,923
Benefits expense after measurement date	(243,230)	(219,836)
Unamortized net actuarial gain	(320,253)	(614,886)
Accrued Benefit Liability – June 30	<u>\$ (9,099,927)</u>	<u>\$ (8,991,842)</u>

Reconciliation of Change in Accrued Benefit Liability

Accrued benefit liability – July 1	\$ 8,991,842	\$ 8,837,660
Net expense for fiscal year	945,015	924,387
Employer contributions	(836,930)	(770,206)
Accrued benefit liability – June 30	<u>\$ 9,099,927</u>	<u>\$ 8,991,842</u>

Components of Net Benefit Expense

Service cost	\$ 667,855	\$ 663,681
Interest cost	234,882	200,743
Amortization of net actuarial loss	42,279	59,963
Net benefit expense	<u>\$ 945,016</u>	<u>\$ 924,387</u>

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

	June 30, 2022	June 30, 2021
Discount rate – April 1	2.50%	2.25%
Discount rate – March 31	3.25%	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	9.9 years	9.6 years

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

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, 2022, the School District had \$nil borrowings (2021: \$nil) under these facilities.

NOTE 11 TANGIBLE CAPITAL ASSETS

June 30, 2022

Cost:	Balance at July 1, 2021	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2022
Sites	\$ 41,553,283	-	-	-	\$ 41,553,283
Buildings	325,613,144	404,721	-	5,767,276	331,785,141
Buildings – work in progress	1,346,873	5,658,553	-	(5,767,276)	1,238,150
Furniture & equipment	13,597,162	1,528,518	(670,429)	-	14,455,251
Vehicles	1,565,426	132,898	(35,970)	-	1,662,354
Computer software	840,378	178,568	(213,204)	-	805,742
Computer hardware	6,833,219	1,004,828	(2,008,662)	-	5,829,385
Total	\$ 391,349,485	\$ 8,908,086	\$ (2,928,265)	\$ -	\$ 397,329,306

Accumulated Amortization:	Balance at July 1, 2021	Amortization	Disposals	Balance at June 30, 2022
Buildings	\$ 158,555,187	\$ 7,553,258	-	\$ 166,108,445
Furniture & equipment	5,423,358	1,402,620	(670,429)	6,155,549
Vehicles	660,116	161,389	(35,970)	785,535
Computer software	574,826	164,611	(213,204)	526,233
Computer hardware	3,677,316	1,266,260	(2,008,662)	2,934,914
Total	\$ 168,890,803	\$ 10,548,138	\$ (2,928,265)	\$ 176,510,676

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 11 TANGIBLE CAPITAL ASSETS *(Continued)*

June 30, 2021

Cost:	Balance at July 1, 2020	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2021
Sites	\$ 41,361,162	\$ 192,121	-	-	\$ 41,553,283
Buildings	319,290,640	2,158,799	-	4,163,705	325,613,144
Buildings – work in progress	1,584,789	3,925,789	-	(4,163,705)	1,346,873
Furniture & equipment	13,773,028	1,448,246	(1,624,112)	-	13,597,162
Vehicles	1,369,916	402,302	(206,792)	-	1,565,426
Computer software	1,592,105	49,075	(800,802)	-	840,378
Computer hardware	6,996,780	1,221,484	(1,385,045)	-	6,833,219
Total	\$ 385,968,420	\$ 9,397,816	\$ (4,016,751)	\$ -	\$ 391,349,485

Accumulated Amortization:	Balance at July 1, 2020	Amortization	Disposals	Balance at June 30, 2021
Buildings	\$ 151,146,671	\$ 7,408,516	-	\$ 158,555,187
Furniture & equipment	5,678,961	1,368,509	(1,624,112)	5,423,358
Vehicles	582,908	146,768	(69,560)	660,116
Computer software	1,132,380	243,248	(800,802)	574,826
Computer hardware	3,679,362	1,382,999	(1,385,045)	3,677,316
Total	\$ 162,220,282	\$ 10,550,040	\$ (3,879,519)	\$ 168,890,803

Net Book Value:	June 30, 2022	June 30, 2021
Sites	\$ 41,553,283	\$ 41,553,283
Buildings	165,676,696	167,057,957
Buildings – work in progress	1,238,150	1,346,873
Furniture & equipment	8,299,702	8,173,804
Vehicles	876,819	905,310
Computer software	279,509	265,552
Computer hardware	2,894,471	3,155,903
Total	\$ 220,818,630	\$ 222,458,682

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

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, 2021, the Teachers' Pension Plan has about 50,000 active members and approximately 40,000 retired members. As of December 31, 2021, the Municipal Pension Plan has about 227,000 active members, including approximately 29,000 from school districts.

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

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

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

The school district paid \$14,180,068 for employer contributions to the plans for the year ended June 30, 2022 (2021: \$13,405,647).

The next valuation for the Teachers' Pension Plan will be as at December 31, 2023. The next valuation for the Municipal Pension Plan will be as at December 31, 2021, with results available after June 30, 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, 2022

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 23, 2022. As the 2021/22 Amended Annual Budget is used for comparative purposes a reconciliation between the 2021/22 Annual and the 2021/22 Amended Annual Budgets is provided.

	Annual Budget	Amended Annual Budget	Change
Statement 2			
Revenues			
Provincial Grants			
Ministry of Education and Child Care	\$ 168,628,043	\$ 178,392,936	\$ 9,764,893
Other	233,800	307,060	73,260
Federal Grants	43,600	171,006	127,406
Tuition	6,557,945	8,331,741	1,773,796
Other revenue	5,545,806	3,003,169	(2,542,637)
Rentals and leases	527,340	616,541	89,201
Investment income	300,043	291,603	(8,440)
Amortization of deferred capital revenue	6,564,805	6,554,895	(9,910)
Total Revenue	188,401,382	197,668,951	9,267,569
Expenses			
Instruction	158,749,204	169,249,579	10,500,375
District administration	6,089,799	6,404,922	315,123
Operations and maintenance	28,115,369	28,523,612	408,243
Transportation and housing	678,108	622,586	(55,522)
Total Expense	193,632,480	204,800,699	11,168,219
Deficit for the year	(5,231,098)	(7,131,748)	(1,900,650)
Budgeted allocation of surplus	2,040,397	6,369,229	4,328,832
Budgeted Surplus (Deficit) for the year	\$ (3,190,701)	\$ (762,519)	\$ 2,428,182
Statement 4			
Deficit for the year	\$ (5,231,098)	\$ (7,131,748)	\$ (1,900,650)
Effect of change in tangible capital assets			
Acquisition of tangible capital assets	(8,016,689)	(9,685,242)	(1,668,553)
Amortization of tangible capital assets	10,615,049	10,560,280	(54,769)
Total effect of change in tangible capital assets	2,598,360	875,038	(1,723,322)
Decrease in Net Financial Debt	\$ (2,632,738)	\$ (6,256,710)	\$ (3,623,972)

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

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 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, 2022	June 30, 2021
Operating Fund Accumulated Surplus		
Internally Restricted/Appropriated by the Board for:		
Targeted funding for indigenous education	\$ 361,758	\$ 217,481
School budget balances	666,243	717,224
Contractual professional development	316,363	334,677
Financial provisions	100,000	100,000
Funds required to complete projects in progress		
Early Career Mentorship grant	335,000	335,000
Integrated Child and Youth grant	379,853	-
Other grants	29,927	37,792
Other district initiatives	19,928	18,944
Purchase order commitments	336,655	739,210
Holdback allocation - COVID 19 response	-	316,763
COVID-19 response		
Health and safety	-	104,500
Enhanced cleaning and ventilation	-	450,481
Transitioning back to school	-	94,500
Support for school growth plans		
Early learning	-	62,346
Literacy	154,993	276,705
Numeracy	20,000	20,000
Supporting all learners - mentorship	-	8,043
Educational leadership - mentorship	12,715	10,317
Safe and caring schools	65,140	179,691
Fine arts	48,763	48,876
School clerical allocations	-	16,821
Social emotional learning	7,033	32,425
Secondary innovation	-	48,668
School teams	-	12,464

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

	June 30, 2022	June 30, 2021
Support for operational plans		
Business systems implementation and upgrades	55,815	58,330
Human resources	15,913	144,096
Indigenous education	37,583	118,810
International education	-	97,187
IT infrastructure, planning and compliance support	132,990	207,000
Ridge Meadows College program development	15,000	-
Strategic facilities plan	109,439	126,426
Succession planning	93,690	54,206
Learning services		
Instructional bank	200,000	250,000
Learning services summer assessments	-	22,745
Facilities renovations and new classroom setup	129,921	199,551
Transportation	280,708	297,950
Changes to the Employment Standards Act	550,000	-
Contingency reserve for operating	-	610,000
Total Internally Restricted Operating Surplus	4,475,430	6,369,229
Unrestricted Operating Surplus	-	-
Total Operating Fund Accumulated Surplus	4,475,430	6,369,229
Capital Fund Accumulated Surplus		
Internally Restricted (Appropriated) by the Board for:		
Parent portal	21,831	21,831
Emergency preparedness	21,888	24,336
Energy management	367,081	670,626
New classroom setup	1,768,581	290,246
New schools	-	890,824
Maple Ridge Secondary Annex	-	289,319
Childcare capital	97,500	65,000
Capital planning	127,492	-
Electric vehicle charging stations	34,434	-
HVAC upgrades	457,500	-
Elementary school capital contribution	700,000	-
Student information system for Ridge Meadows College	50,000	-
Virtual boardroom	11,225	13,747
Facilities equipment and vehicles	1,579	178,873
IT capital plan	1,066,505	1,497,495
Contingency reserve for local capital	1,731,025	2,238,669
Total Internally Restricted Local Capital Surplus	6,456,641	6,180,966
Invested in Tangible Capital Assets	82,815,065	83,069,991
Total Capital Fund Accumulated Surplus	89,271,706	89,250,957
Total Accumulated Surplus from Operations	93,747,136	95,620,186
Accumulated Remeasurement Gains	7,231	30,973
Accumulated Surplus	\$ 93,754,367	\$ 95,651,159

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 17 EXPENSE BY OBJECT – ALL FUNDS

	June 30, 2022	June 30, 2021
Salaries and benefits	\$ 172,341,755	\$ 162,809,744
Services and supplies	18,483,979	14,378,742
Amortization	10,548,138	10,550,040
	\$ 201,373,872	\$ 187,738,526

NOTE 18 ECONOMIC DEPENDENCE

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

NOTE 19 RISK MANAGEMENT

The School District has exposure to the following risks from its use of financial instruments: credit risk, market risk and liquidity risk. The Board ensures that the School District has identified its risks and ensures that management monitors and controls them. There have been no changes to risk exposure from 2021 related to credit, market, or liquidity risks.

a) Credit risk:

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

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

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

b) Market risk:

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

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

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

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

c) **Liquidity risk:**

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

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

NOTE 20 SUPPLEMENTARY CASH FLOW INFORMATION

	June 30, 2022	June 30, 2021
Interest Recognized in the:		
Operating Fund	\$ 306,465	\$ 349,591
Special Purpose Fund	17,225	6,769
Local Capital Fund	63,853	81,447
MEd Restricted Capital Fund	21,243	25,757
Other Provincial Capital Fund	-	15,761
Land Capital Fund	21,948	18,915
Total Interest Income	\$ 430,734	\$ 498,240

NOTE 21 CONTRACTUAL OBLIGATIONS

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

	June 30, 2022	Thereafter
New classroom space	\$ 343,169	\$-
Minor capital projects	295,325	-
Annual Facility Grant projects	294,370	-
Information technology capital plan	194,696	-
EV charger project	40,724	-
Energy management projects	16,718	-
Total capital commitments	\$ 1,185,002	\$-

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 22 CONTRACTUAL RIGHTS

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

	2022/23	2023/24	2024/25	Thereafter
Ministry of Education and Child Care capital projects	\$4,323,903	\$-	\$-	\$-
Future lease revenue	508,967	-	-	-
Total contractual rights	\$ 4,832,870	\$-	\$-	\$-

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

Schedule 1 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund

Year Ended June 30, 2022

	Operating Fund	Special Purpose Fund	Capital Fund	2022 Actual	2021 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	6,369,229		89,250,957	95,620,186	94,739,844
Changes for the year					
Surplus (Deficit) for the year	1,239,385	783,101	(3,895,536)	(1,873,050)	880,342
Interfund Transfers					
Tangible Capital Assets Purchased	(1,212,587)	(783,101)	1,995,688	-	
Local Capital	(1,920,597)		1,920,597	-	
Net Changes for the year	(1,893,799)	-	20,749	(1,873,050)	880,342
Accumulated Surplus (Deficit), end of year - Statement 2	4,475,430	-	89,271,706	93,747,136	95,620,186
Accumulated Remeasurement Gains (Losses) - Statement 3		7,231		7,231	30,973
	4,475,430	7,231	89,271,706	93,754,367	95,651,159

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

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2022

	2022 Budget (Note 14)	2022 Actual	2021 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	157,261,155	157,364,416	150,641,087
Other	307,060	389,800	296,300
Federal Grants	171,006	70,281	3,396
Tuition	8,331,741	8,157,355	4,612,354
Other Revenue	860,271	889,273	894,111
Rentals and Leases	616,541	664,565	485,372
Investment Income	238,376	306,465	349,591
Total Revenue	<u>167,786,150</u>	<u>167,842,155</u>	<u>157,282,211</u>
Expenses			
Instruction	147,045,554	143,581,189	133,915,258
District Administration	6,404,922	5,958,432	5,797,380
Operations and Maintenance	17,398,586	16,545,093	15,630,345
Transportation and Housing	582,383	518,056	338,959
Total Expense	<u>171,431,445</u>	<u>166,602,770</u>	<u>155,681,942</u>
Operating Surplus (Deficit) for the year	<u>(3,645,295)</u>	<u>1,239,385</u>	<u>1,600,269</u>
Budgeted Appropriation (Retirement) of Surplus (Deficit)	<u>6,369,229</u>		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(1,670,947)	(1,212,587)	(2,023,711)
Local Capital	(862,500)	(1,920,597)	(719,979)
Total Net Transfers	<u>(2,533,447)</u>	<u>(3,133,184)</u>	<u>(2,743,690)</u>
Total Operating Surplus (Deficit), for the year	<u><u>190,487</u></u>	<u><u>(1,893,799)</u></u>	<u><u>(1,143,421)</u></u>
Operating Surplus (Deficit), beginning of year		6,369,229	7,512,650
Operating Surplus (Deficit), end of year		<u><u>4,475,430</u></u>	<u><u>6,369,229</u></u>
Operating Surplus (Deficit), end of year			
Internally Restricted		<u><u>4,475,430</u></u>	<u><u>6,369,229</u></u>
Total Operating Surplus (Deficit), end of year		<u><u>4,475,430</u></u>	<u><u>6,369,229</u></u>

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

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2022

	2022 Budget (Note 14)	2022 Actual	2021 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	154,682,805	154,963,501	144,074,337
ISC/LEA Recovery	(382,256)	(456,800)	(435,763)
Other Ministry of Education and Child Care Grants			
Pay Equity	1,874,965	1,874,965	1,874,965
Funding for Graduated Adults	188,268	89,912	188,720
Student Transportation Fund	185,990	185,990	185,990
Support Staff Benefits Grant	311,930	307,395	303,982
Teachers' Labour Settlement Funding			4,173,875
Early Career Mentorship Funding			335,000
FSA Scorer Grant	15,693	15,693	15,693
Early Learning Framework	3,907	3,907	3,907
Equity in Action			3,000
Miscellaneous			(82,619)
Integrated Child and Youth Team	379,853	379,853	
Total Provincial Grants - Ministry of Education and Child Care	157,261,155	157,364,416	150,641,087
Provincial Grants - Other	307,060	389,800	296,300
Federal Grants	171,006	70,281	3,396
Tuition			
Summer School Fees	45,000	45,000	29,250
Continuing Education	949,887	830,027	724,144
International and Out of Province Students	7,336,854	7,282,328	3,858,960
Total Tuition	8,331,741	8,157,355	4,612,354
Other Revenues			
Funding from First Nations	382,256	456,800	435,764
Miscellaneous			
Revenue Generation	56,000	21,412	31,314
Partnership Programs	155,765	132,623	117,837
Transportation	72,435	75,693	53,291
Before and After School Programming	53,715	66,550	51,280
Miscellaneous	140,100	136,195	204,625
Total Other Revenue	860,271	889,273	894,111
Rentals and Leases	616,541	664,565	485,372
Investment Income	238,376	306,465	349,591
Total Operating Revenue	167,786,150	167,842,155	157,282,211

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

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2022

	2022 Budget (Note 14)	2022 Actual	2021 Actual
	\$	\$	\$
Salaries			
Teachers	74,671,534	73,548,172	70,806,720
Principals and Vice Principals	8,235,577	8,216,961	8,195,433
Educational Assistants	18,252,575	18,283,517	16,592,624
Support Staff	13,011,535	12,263,373	12,153,729
Other Professionals	5,256,230	5,215,603	4,587,490
Substitutes	5,515,050	5,587,239	4,205,601
Total Salaries	124,942,501	123,114,865	116,541,597
Employee Benefits	30,997,173	30,412,642	27,956,092
Total Salaries and Benefits	155,939,674	153,527,507	144,497,689
Services and Supplies			
Services	6,550,314	5,930,656	4,828,527
Student Transportation	637,530	564,816	344,691
Professional Development and Travel	1,049,582	440,283	305,658
Rentals and Leases	2,000	1,816	4,460
Dues and Fees	146,954	129,369	132,938
Insurance	700,481	640,024	504,445
Supplies	3,874,509	2,863,919	2,877,864
Utilities	2,530,401	2,504,380	2,185,670
Total Services and Supplies	15,491,771	13,075,263	11,184,253
Total Operating Expense	171,431,445	166,602,770	155,681,942

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

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2022

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	57,217,036	583,399	55,160	367,302		3,764,061	61,986,958
1.03 Career Programs	346,088	3,961	459,794			11,203	821,046
1.07 Library Services	1,233,491			4,370		19,764	1,257,625
1.08 Counselling	1,765,632					4,864	1,770,496
1.10 Special Education	8,799,710	1,085,095	17,024,298	1,390,812	161,662	1,183,684	29,645,261
1.30 English Language Learning	1,119,046					-	1,119,046
1.31 Indigenous Education	523,531	137,752	671,036	49,556		11,738	1,393,613
1.41 School Administration		5,970,729		2,610,449	4,491	156,423	8,742,092
1.60 Summer School	303,777	18,696	68,948	22,526			413,947
1.61 Continuing Education		15,288		101,963	385,149	3,782	506,182
1.62 International and Out of Province Students	2,208,693	256,586		447,412	254,249	82,992	3,249,932
1.64 Other			59	28,589	90,220		118,868
Total Function 1	73,517,004	8,071,506	18,279,295	5,022,979	895,771	5,238,511	111,025,066
4 District Administration							
4.11 Educational Administration				45,936	1,106,053	10,803	1,162,792
4.40 School District Governance					360,367		360,367
4.41 Business Administration		145,455	4,222	556,572	1,428,659	42,361	2,177,269
Total Function 4	-	145,455	4,222	602,508	2,895,079	53,164	3,700,428
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	31,168			198,219	1,095,437	26,010	1,350,834
5.50 Maintenance Operations				6,048,789	329,316	269,554	6,647,659
5.52 Maintenance of Grounds				390,878			390,878
5.56 Utilities							-
Total Function 5	31,168	-	-	6,637,886	1,424,753	295,564	8,389,371
7 Transportation and Housing							
7.41 Transportation and Housing Administration							-
7.70 Student Transportation							-
Total Function 7	-	-	-	-	-	-	-
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	73,548,172	8,216,961	18,283,517	12,263,373	5,215,603	5,587,239	123,114,865

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

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2022

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2022 Actual	2022 Budget (Note 14)	2021 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	61,986,958	14,665,053	76,652,011	1,969,992	78,622,003	79,151,752	74,856,640
1.03 Career Programs	821,046	220,922	1,041,968	559,798	1,601,766	1,713,655	1,795,104
1.07 Library Services	1,257,625	303,645	1,561,270	168,772	1,730,042	1,798,123	1,670,412
1.08 Counselling	1,770,496	418,270	2,188,766	37,516	2,226,282	2,508,828	2,257,649
1.10 Special Education	29,645,261	7,642,457	37,287,718	413,182	37,700,900	38,471,509	35,078,973
1.30 English Language Learning	1,119,046	271,491	1,390,537	15,828	1,406,365	1,496,244	1,359,225
1.31 Indigenous Education	1,393,613	349,757	1,743,370	189,961	1,933,331	2,297,843	1,928,851
1.41 School Administration	8,742,092	2,379,986	11,122,078	190,487	11,312,565	11,783,646	11,143,067
1.60 Summer School	413,947	69,510	483,457	7,676	491,133	491,575	423,078
1.61 Continuing Education	506,182	89,929	596,111	182,907	779,018	945,709	545,274
1.62 International and Out of Province Students	3,249,932	748,290	3,998,222	1,609,471	5,607,693	5,811,023	2,683,526
1.64 Other	118,868	20,300	139,168	30,923	170,091	575,647	173,459
Total Function 1	111,025,066	27,179,610	138,204,676	5,376,513	143,581,189	147,045,554	133,915,258
4 District Administration							
4.11 Educational Administration	1,162,792	333,535	1,496,327	275,247	1,771,574	1,922,718	1,891,496
4.40 School District Governance	360,367	57,398	417,765	96,597	514,362	562,847	500,581
4.41 Business Administration	2,177,269	604,309	2,781,578	890,918	3,672,496	3,919,357	3,405,303
Total Function 4	3,700,428	995,242	4,695,670	1,262,762	5,958,432	6,404,922	5,797,380
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	1,350,834	318,887	1,669,721	995,753	2,665,474	2,823,238	2,288,959
5.50 Maintenance Operations	6,647,659	1,828,303	8,475,962	1,742,106	10,218,068	10,715,601	10,166,128
5.52 Maintenance of Grounds	390,878	90,600	481,478	286,891	768,369	886,614	673,978
5.56 Utilities	-	-	-	2,893,182	2,893,182	2,973,133	2,501,280
Total Function 5	8,389,371	2,237,790	10,627,161	5,917,932	16,545,093	17,398,586	15,630,345
7 Transportation and Housing							
7.41 Transportation and Housing Administration	-	-	-	2,760	2,760	-	31,230
7.70 Student Transportation	-	-	-	515,296	515,296	582,383	307,729
Total Function 7	-	-	-	518,056	518,056	582,383	338,959
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	123,114,865	30,412,642	153,527,507	13,075,263	166,602,770	171,431,445	155,681,942

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

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2022

	2022 Budget (Note 14)	2022 Actual	2021 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	21,131,781	21,609,205	22,295,292
Other Revenue	2,142,898	3,379,842	2,141,476
Investment Income		17,018	5,440
Total Revenue	<u>23,274,679</u>	<u>25,006,065</u>	<u>24,442,208</u>
Expenses			
Instruction	22,204,025	23,412,398	19,266,696
District Administration		9,000	205,669
Operations and Maintenance	564,746	781,749	1,865,323
Transportation and Housing	40,203	19,817	168,856
Total Expense	<u>22,808,974</u>	<u>24,222,964</u>	<u>21,506,544</u>
Special Purpose Surplus (Deficit) for the year	<u>465,705</u>	<u>783,101</u>	<u>2,935,664</u>
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(465,705)	(783,101)	(2,935,664)
Total Net Transfers	<u>(465,705)</u>	<u>(783,101)</u>	<u>(2,935,664)</u>
Total Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		<u>-</u>	<u>-</u>

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

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2022

	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			162,409	930,846	30,938	2,684	51,931	67,658	
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	506,584	533,036			256,000	51,450	268,747	577,430	726,809
Other			32,718	3,137,002					
Investment Income			9,970		958	185	199	1,045	
	506,584	533,036	42,688	3,137,002	256,958	51,635	268,946	578,475	726,809
Less: Allocated to Revenue	506,584	533,036	34,500	3,019,106	275,368	50,174	241,169	569,726	726,809
Deferred Revenue, end of year	-	-	170,597	1,048,742	12,528	4,145	79,708	76,407	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	506,584	533,036			274,410	49,989	240,970	568,681	726,809
Other Revenue			24,530	3,019,106					
Investment Income			9,970		958	185	199	1,045	
	506,584	533,036	34,500	3,019,106	275,368	50,174	241,169	569,726	726,809
Expenses									
Salaries									
Teachers						17,710	85,923	24,815	20,598
Principals and Vice Principals								31,020	160,780
Educational Assistants		444,197		27,575	192,845	2,748		369,767	
Support Staff	34,290			22,197					111,081
Substitutes				15,224			1,471	8,175	285,974
	34,290	444,197	-	64,996	192,845	20,458	87,394	433,777	578,433
Employee Benefits	6,442	88,839		3,993	68,044	4,150	20,837	112,922	126,595
Services and Supplies	76,817		34,500	2,914,782	14,479	25,566	70,256	23,027	21,781
	117,549	533,036	34,500	2,983,771	275,368	50,174	178,487	569,726	726,809
Net Revenue (Expense) before Interfund Transfers	389,035	-	-	35,335	-	-	62,682	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(389,035)			(35,335)			(62,682)		
	(389,035)	-	-	(35,335)	-	-	(62,682)	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

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

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2022

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Safe Return to School / Restart: Health & Safety Grant	Federal Safe Return to Class / Ventilation Fund	Youth Education Support Fund	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			12,381	74,868	737			230,489	1,564,941
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	16,364,917	1,602,869	6,922	120,482	6,000	370,460	253,602		21,645,308
Other								367,717	3,537,437
Investment Income			207	1,594	29			3,038	17,225
	16,364,917	1,602,869	7,129	122,076	6,029	370,460	253,602	370,755	25,199,970
Less: Allocated to Revenue	16,364,917	1,602,869	-	111,791	6,710	370,460	253,602	339,244	25,006,065
Deferred Revenue, end of year	-	-	19,510	85,153	56	-	-	262,000	1,758,846
Revenues									
Provincial Grants - Ministry of Education and Child Care	16,364,917	1,602,869		110,197	6,681	370,460	253,602		21,609,205
Other Revenue								336,206	3,379,842
Investment Income				1,594	29			3,038	17,018
	16,364,917	1,602,869	-	111,791	6,710	370,460	253,602	339,244	25,006,065
Expenses									
Salaries									
Teachers	13,195,411	97,264		1,751		10,653			13,454,125
Principals and Vice Principals									191,800
Educational Assistants					375	5,218			1,042,725
Support Staff									167,568
Substitutes		8,383			4,924	951			325,102
	13,195,411	105,647	-	1,751	5,299	16,822	-	-	15,181,320
Employee Benefits	3,169,506	27,216		400	1,226	2,758			3,632,928
Services and Supplies		1,277,179		109,640	185	350,880	215,364	274,260	5,408,716
	16,364,917	1,410,042	-	111,791	6,710	370,460	215,364	274,260	24,222,964
Net Revenue (Expense) before Interfund Transfers	-	192,827	-	-	-	-	38,238	64,984	783,101
Interfund Transfers									
Tangible Capital Assets Purchased		(192,827)					(38,238)	(64,984)	(783,101)
	-	(192,827)	-	-	-	-	(38,238)	(64,984)	(783,101)
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

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

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2022

	2022 Budget (Note 14)	2022 Actual			2021 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
Revenues					
School Site Acquisition Fees				-	192,121
Other Revenue			35,645	35,645	160,526
Investment Income	53,227		63,853	63,853	81,447
Amortization of Deferred Capital Revenue	6,554,895	6,553,104		6,553,104	6,460,355
Total Revenue	6,608,122	6,553,104	99,498	6,652,602	6,894,449
Expenses					
Amortization of Tangible Capital Assets					
Operations and Maintenance	10,560,280	10,548,138		10,548,138	10,550,040
Total Expense	10,560,280	10,548,138	-	10,548,138	10,550,040
Capital Surplus (Deficit) for the year	(3,952,158)	(3,995,034)	99,498	(3,895,536)	(3,655,591)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	2,136,652	1,995,688		1,995,688	4,959,375
Local Capital	862,500		1,920,597	1,920,597	719,979
Total Net Transfers	2,999,152	1,995,688	1,920,597	3,916,285	5,679,354
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		712,876	(712,876)	-	
Tangible Capital Assets WIP Purchased from Local Capital		1,031,544	(1,031,544)	-	
Total Other Adjustments to Fund Balances		1,744,420	(1,744,420)	-	
Total Capital Surplus (Deficit) for the year	(953,006)	(254,926)	275,675	20,749	2,023,763
Capital Surplus (Deficit), beginning of year		83,069,991	6,180,966	89,250,957	87,227,194
Capital Surplus (Deficit), end of year		82,815,065	6,456,641	89,271,706	89,250,957

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

Schedule 4A (Unaudited)

Tangible Capital Assets

Year Ended June 30, 2022

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	41,553,283	325,613,144	13,597,162	1,565,426	840,378	6,833,219	390,002,612
Changes for the Year							
Increase:							
Purchases from:							
Operating Fund		15,687	529,529			667,371	1,212,587
Special Purpose Funds		389,034	267,217			126,850	783,101
Local Capital			190,803	132,898	178,568	210,607	712,876
Transferred from Work in Progress		5,767,276	540,969				6,308,245
	-	6,171,997	1,528,518	132,898	178,568	1,004,828	9,016,809
Decrease:							
Deemed Disposals			670,429	35,970	213,204	2,008,662	2,928,265
	-	-	670,429	35,970	213,204	2,008,662	2,928,265
Cost, end of year	41,553,283	331,785,141	14,455,251	1,662,354	805,742	5,829,385	396,091,156
Work in Progress, end of year		1,238,150					1,238,150
Cost and Work in Progress, end of year	41,553,283	333,023,291	14,455,251	1,662,354	805,742	5,829,385	397,329,306
Accumulated Amortization, beginning of year		158,555,187	5,423,358	660,116	574,826	3,677,316	168,890,803
Changes for the Year							
Increase: Amortization for the Year		7,553,258	1,402,620	161,389	164,611	1,266,260	10,548,138
Decrease:							
Deemed Disposals			670,429	35,970	213,204	2,008,662	2,928,265
		-	670,429	35,970	213,204	2,008,662	2,928,265
Accumulated Amortization, end of year		166,108,445	6,155,549	785,535	526,233	2,934,914	176,510,676
Tangible Capital Assets - Net	41,553,283	166,914,846	8,299,702	876,819	279,509	2,894,471	220,818,630

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

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2022

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	1,346,873	-	-	-	1,346,873
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	3,465,086	329,769			3,794,855
Deferred Capital Revenue - Other	1,161,923	211,200			1,373,123
Local Capital	1,031,544				1,031,544
	<u>5,658,553</u>	<u>540,969</u>	<u>-</u>	<u>-</u>	<u>6,199,522</u>
Decrease:					
Transferred to Tangible Capital Assets	5,767,276	540,969			6,308,245
	<u>5,767,276</u>	<u>540,969</u>	<u>-</u>	<u>-</u>	<u>6,308,245</u>
Net Changes for the Year	<u>(108,723)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(108,723)</u>
Work in Progress, end of year	<u>1,238,150</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,238,150</u>

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

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2022

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	131,855,954	6,172,153	553,433	138,581,540
Changes for the Year				
Increase:				
Transferred from Work in Progress	3,327,697	2,130,785		5,458,482
	3,327,697	2,130,785	-	5,458,482
Decrease:				
Amortization of Deferred Capital Revenue	6,322,783	215,946	14,375	6,553,104
	6,322,783	215,946	14,375	6,553,104
Net Changes for the Year	(2,995,086)	1,914,839	(14,375)	(1,094,622)
Deferred Capital Revenue, end of year	128,860,868	8,086,992	539,058	137,486,918
Work in Progress, beginning of year	49,495	757,662		807,157
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	3,794,855	1,373,123		5,167,978
	3,794,855	1,373,123	-	5,167,978
Decrease				
Transferred to Deferred Capital Revenue	3,327,697	2,130,785		5,458,482
	3,327,697	2,130,785	-	5,458,482
Net Changes for the Year	467,158	(757,662)	-	(290,504)
Work in Progress, end of year	516,653	-	-	516,653
Total Deferred Capital Revenue, end of year	129,377,521	8,086,992	539,058	138,003,571

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

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2022

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
Balance, beginning of year	\$ -	\$ 1,802,105	\$ 793,309	\$ 1,365,374	\$ -	\$ 3,960,788
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	3,829,643					3,829,643
Provincial Grants - Other			745,871			745,871
Investment Income		21,243		21,948		43,191
Transfer project surplus to MECC Restricted (from) Bylaw	(34,788)	34,788				-
School Site Acquisition Fees				738,600		738,600
	<u>3,794,855</u>	<u>56,031</u>	<u>745,871</u>	<u>760,548</u>	<u>-</u>	<u>5,357,305</u>
Decrease:						
Transferred to DCR - Work in Progress	3,794,855		1,373,123			5,167,978
	<u>3,794,855</u>	<u>-</u>	<u>1,373,123</u>	<u>-</u>	<u>-</u>	<u>5,167,978</u>
Net Changes for the Year	<u>-</u>	<u>56,031</u>	<u>(627,252)</u>	<u>760,548</u>	<u>-</u>	<u>189,327</u>
Balance, end of year	<u>-</u>	<u>1,858,136</u>	<u>166,057</u>	<u>2,125,922</u>	<u>-</u>	<u>4,150,115</u>

To: **Board of Education**

From: Superintendent
Harry Dhillon

Re: **SUMMER LEARNING UPDATE**

Date: September 7, 2022
(Public Board Meeting)

Information

BACKGROUND/RATIONALE:

Summer Learning is a tuition-free, Ministry of Education and Child Care funded program, which is open to all students. Summer Learning 2022 was facilitated in three different locations in the Maple Ridge and Pitt Meadows communities. All summer learning programs, regardless of site, followed the necessary COVID -19 health and safety guidelines in place as of June 2022 for K – 12 schools in BC.

For the fourth year in a row, 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. This was the third year the summer program at Katzie Health Centre included secondary aged students. The secondary program was leadership based and was built around community connections, outdoor physical activities, and cultural enrichment. In coordination with Katzie Council and community, and SD42 Aboriginal Education, students were able to enjoy prepared meals and snacks in a safe and active learning environment. Student learning was supported by educational assistants, SD42 teachers, Aboriginal support worker, Elders, knowledge keepers, and a Katzie hən'qəmin'əm' language specialist.

463 students from grade 1 - 6 were engaged in classroom learning at Laity View Elementary. Student learning was supported by educational assistants, SD42 elementary teachers and a site-based vice-principal of elementary summer learning. Classes were organized as either multi-grade primary or multi-grade 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.

108 students in grade 7 participated in a secondary transition program offered at Thomas Haney Secondary School. Students were enrolled in a three-week ADST program with a focus in either woodwork/metal work or computer and video game design.

The grade 8 and 9 Summer Learning program continued this year with a skill building remedial program that emphasized literacy and numeracy skills delivered by an energetic and collaborative team of teachers. 92 students participated in the grade 8 – 9 skill-building at Thomas Haney Secondary School.

Grade 10 -12 secondary level summer learning courses were offered at Thomas Haney Secondary School. This secondary program was very popular with 412 students participating. The secondary summer learning vice-principal and site-based counsellor provide the necessary supports and supervision for our secondary students and staff.

For a third year, Summer Learning and District Alternate Education were able to work more formally together providing the opportunity for the train and trades students to accelerate their successful completion of academic graduation requirements before the students officially start in their designated train and trades program. Summer Learning enrolled and supported the successful completion of the English Studies 12 graduation requirement for over 50% of the SD42 2022/23 train and trades students.

	202/23 Preliminary Budget	2022/23 Revenue and Expenditures			Variance
		Elementary	Secondary	Total	
Ministry of Education Funded Enrolment					
Grades 1-7 headcount	420	571		571	151
Grades 8-9 courses	130		184	184	54
Grades 10-12 courses	425		413	413	(12)
Total Enrolment	975	571	597	1,168	193
Revenue					
Ministry of Education grants					
Grades 1-7	94,080	127,904		127,904	33,824
Grades 8-9	29,120		41,216	41,216	12,096
Grades 10-12	190,400		185,024	185,024	(5,376)
Supplemental funding	76,244	81,746	31,122	112,868	36,624
International tuition revenue	45,000		59,400	59,400	14,400
Total Revenue	434,844	209,650	316,762	526,412	91,568
Expenses					
Salaries and benefits	488,995	214,974	288,763	503,737	(14,742)
Services and supplies	7,630	6,635	2,050	8,685	(1,055)
Total Expenses	496,625	221,609	290,813	512,422	(15,797)
Net Revenue (Loss)	(61,781)	(11,959)	25,949	13,990	75,771

RECOMMENDATION:

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



ITEM 8

To: **Board of Education**

From: Superintendent
Harry Dhillon

Re: **SUPERINTENDENT'S UPDATE**

Date: September 7, 2022
(Public Board Meeting)

Information

RECOMMENDATION:

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

To: **Board of Education**

From: Trustee
Mike Murray

Re: **DISTRICT PARENT ADVISORY
COUNCIL**

Date: September 7, 2022
(Public Board Meeting)

Information

Date of meeting: June 16, 2022

Items discussed:

Mark Halpin presented the Maple Ridge Transportation Plan. Questions were posed on how youth input was obtained and their feedback; etransportation and a crosswalk on 124th to Merkley Park. Frequency of service east of 240th was the primary concern. Mark identified Translink proposals to increase frequencies were pending budget approvals.

Superintendent Harry Dhillon expressed appreciation to parents for their support in their respective schools.

The trustee report referenced the capital plan, the submission to government on the provincial budget and receipt and direction to staff on the Deepening Indigenous Education and Equity report.

Chris Schultz – Lorenzen was congratulated on being elected the BCCPAC President during the BCCPAC report.

During the Annual General Meeting, the 2022/23 budget was adopted and elections were held.

- Chairperson – Trish Coft
- Vice Chairperson – Amanda Woodhall
- Treasurer – Paulina Larrain
- Communications Officer – Katie Elgunn-Jonas
- BCCPAC Representative – Alex Mullaly
- At Large Members – Chris Schultz-Lorenzen, Brian Dominick, Craig Towers
- Recording Secretary - Vacant

**ITEM 10****RECORD**

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

May 18, 2022, Special Closed

Call to Order	Meeting called to order at 1:07 p.m.
Motion of Exclusion	Approved
Approval of Agenda	Approved as circulated
Information Items	Received
Adjournment	Meeting adjourned at 1:41 p.m.

May 18, 2022, Closed

Call to Order	Meeting called to order at 1:42 p.m.
Motion of Exclusion	Approved
Approval of Agenda	Approved as circulated
Approval of Minutes	Approved as circulated
Superintendent Information Item	Received
Superintendent Decision Item	Approved as circulated
Superintendent Information Items	Received
Secretary Treasurer Information Item	Received
Committees	Received
Adjournment	Meeting adjourned at 3:34 p.m.