



**COAST MOUNTAINS BOARD OF EDUCATION
SCHOOL DISTRICT 82**

**BOARD OF EDUCATION
REGULAR MEETING**

BOARD OF EDUCATION OFFICE - TERRACE

**HYBRID MEETING
(IN PERSON OR VIRTUAL VIA ZOOM)**

**WEDNESDAY, SEPTEMBER 24, 2025
5:00 P.M.**

Learning Together, Realizing Success for All - Engage, Ignite, Empower



COAST MOUNTAINS BOARD OF EDUCATION SCHOOL DISTRICT 82

REGULAR MEETING OF THE BOARD OF EDUCATION

WEDNESDAY, SEPTEMBER 24, 2025 – 5:00 P.M. – HYBRID MEETING
BOARD OF EDUCATION OFFICE – IN PERSON OR VIRTUAL VIA ZOOM

A G E N D A

Presentation: *Truth and Reconciliation in Canada Video Presentations*

1.	ACKNOWLEDGEMENT OF THE TERRITORY & CALL TO ORDER			
2.	DECLARATION OF QUORUM			
3.	APPROVAL OF AGENDA	Motion		
4.	APPROVAL OF MINUTES OF PRIOR MEETING	Motion	Attachment	Pages 2-12
4.1	Regular Meeting of the Board, June 18, 2025			
5.	RECEIPT OF RECORDS OF IN CAMERA MEETING	Motion	Attachment	Pages 13-14
5.1	Summary of In Camera Meeting, June 18, 2025			
6.	BUSINESS ARISING FROM THE MINUTES	Information	Attachment	Pages 15-18
6.1	Follow-Up – 2025-2026 Hazelton French Immersion Consultation			
7.	CORRESPONDENCE	Motion	Attachment	Pages 19-24
7.1	Letter Received from District of Kitimat Mayor, June 20, 2025 re: Budget Reductions/School District Response Measures and Board Response Letter, June 26, 2025			
8.	SUPERINTENDENT OF SCHOOLS' MONTHLY REPORT – SEPTEMBER 2025	Motion	Attachment	Pages 25-35
9.	INDIGENOUS EDUCATION REPORT – SEPTEMBER 2025	Motion	Attachment	Pages 36-43
10.	STANDING COMMITTEE REPORTS			
10.1	<u>Business Committee Report</u> (Trustee Ed Harrison)			
10.1.1	Business Committee Meeting Minutes, September 17, 2025	Motion	Attachment	Pages 44-47
10.1.2	Draft 2024-2025 Audited Financial Statements	Motion	Attachment	Pages 48-86
10.1.3	2024-2025 Indigenous Education Targeted Fund Carry Forward	Motion	Attachment	Pages 87-88
10.1.4	Draft 2024-2025 School Year Financial Statement Discussion & Analysis Report	Motion	Attachment	Pages 89-102
10.2	<u>Education Committee Report</u> (Trustee Karen Jonkman)			
10.2.1	Education Committee Meeting Minutes, September 17, 2025	Motion	Mtg. Handout	
11.	NEW BUSINESS			
11.1	2025-2026 Annual Board Work Plan	Motion	Attachment	Pages 103-104
11.2	Informal Meetings with Municipal Council Liaisons to the Board	Information	Verbal	
12.	TRUSTEE REPORTS			
12.1	Board Chair Report – September 2025	Motion	Attachment	Pages 105-109
12.2	Trustee Reports	Information	Verbal	
13.	QUESTION PERIOD			
14.	ADJOURNMENT			

Next Regular Meeting of the Board of Education, Coast Mountains School District 82:
Wednesday, October 29, 2025, 5:30 p.m. – Hybrid Meeting – Hazelton (venue to be confirmed)
“Learning Together, Realizing Success for All - Engage, Ignite, Empower”



Coast Mountains Board of Education School District 82

MEETING AGENDA ITEM #4.1

Action: X Information:

Meeting: Regular Meeting Date: September 24, 2025

Topic: **Minutes of the Regular Meeting of the Board, June 18, 2025**

Background/Discussion:

Minutes as attached.

Recommended Action:

THAT the minutes of the Regular Meeting of the Board held June 18, 2025 be approved.

Presented by: Secretary Treasurer

REGULAR MEETING OF THE BOARD OF EDUCATION OF SCHOOL DISTRICT 82 (COAST MOUNTAINS)

WEDNESDAY, JUNE 18, 2025 – 5:00 P.M.

BOARD OF EDUCATION OFFICE
HYBRID MEETING (IN PERSON OR VIRTUAL)

PRESENT WERE:

	Chair	- M. Warcup
		- E. Harrison
		- W. Jones
	Vice Chair	- K. Jonkman
		- A. Maitland
	(virtual)	- M. Maxim
	(virtual)	- J. Sundell
Superintendent of Schools		- T. MacMillan
Secretary Treasurer		- G. Fuller
Recording Secretary		- C. Gagnon

DISTRICT STAFF PRESENT:

Director of Instruction, Learning Services	- P. Barron
Director of Human Resources	- K. Bath
Director of Facility Services	- R. Schibli
District Principal, Curriculum Support	- T. McDonald

Board Chair Warcup acknowledged with respect the school district's business being conducted on the unceded traditional territories of the Gitksan, Haisla, Nisga'a and Ts'msyen Peoples noting Trustees Mike Maxim and Julia Sundell attended virtually from Terrace and Prince George respectively. We are honoured to work with their children and privileged to live on these lands.

Board Chair Warcup welcomed guests who joined the meeting both in person and virtually. The meeting was also livestreamed via CMSD82's YouTube Channel. Introductions followed by Trustees and District staff in attendance at the meeting.

Board Chair Warcup acknowledged and recognized the following events held during the month of June:

- June is Indigenous History Month, a time to celebrate the diverse cultures, achievements and resilience of First Nations, Metis and Inuit peoples. Let's continue to listen and learn from their stories and histories as we collectively embrace Reconciliation.
- National Indigenous Peoples Day is recognized annually on June 21, a time to celebrate the diverse cultures, histories, experiences, voices and accomplishments of First Nations, Metis and Inuit peoples. In Coast Mountains School District, many events are planned at the school level through the week leading up to June 21, supported and facilitated by members of the Indigenous Education Department, Elders, Knowledge Holders and other Indigenous partners.

Coast Mountains' school communities will be celebrating on National Indigenous Peoples Day, many with the support of Elders, Knowledge Holders, Matriarchs and others from local Nations and partner groups. Thank you to all those involved in making this a joyful week and day of learning and cultural appreciation for the students, families and staff of Coast Mountains School District.

- June is Pride Month and Coast Mountains School District is bringing awareness to the LGBTQ2S+ community. During Pride Month we celebrate the diversity within gender identity, gender expression and sexual orientation as we strive to create safe, inclusive and welcoming space for all learners! In CMSD, we will continue to work as an organization to develop and implement our inclusion, equity, diversity and anti-racism plans.

Board Chair Warcup shared as the school year winds down with our last day of school on June 24, the Board looks forward to congratulating our 2025 Graduating Classes including the School Celebrations, Employee Service Awards and Retirements to be held throughout the school district. We wish our staff and students a well-deserved enjoyable and safe Summer Holidays!

Prior to the start of the meeting, a Student Voice presentation was provided for Trustees' information. Board Chair Warcup was pleased to welcome and introduce Director Phillip Barron to present the Student Voice presentation.

The following reminder was shared by Board Chair Warcup for meeting guests regarding the Question Period:

- At the end of each Regular (Public) Board Meeting, there is a 10-minute question period for the public. Questions must pertain to the agenda and can be presented in person at the Regular Board Meeting or emailed no later than 4:00 p.m. on the day of the Regular Board Meeting to the attention of Carole Gagnon, Executive Assistant.
- Questions or comments about personal issues, individuals or property acquisitions are not appropriate for public meetings. A written response to questions to the Board will be provided as soon as practicable. Questions asked at the Regular Board Meeting are recorded for follow up by the Board in the event an answer is not provided during the Question Period.

1. CALL TO ORDER

Board Chair Warcup called the meeting to order at 5:03 p.m.

2. DECLARATION OF QUORUM

A quorum was declared.

3. APPROVAL OF AGENDA

Motion #8841

THAT the agenda be adopted as circulated.

Carried

In Favour 6 / Abstained 1 (Trustee Maxim)

4. APPROVAL OF MINUTES OF PRIOR MEETING

4.1 Regular Meeting, May 28, 2025

Motion #8842

THAT the minutes of the Regular Meeting of the Board held May 28, 2025 be approved.

Carried

In Favour 6 / Abstained 1 (Trustee Maxim)

5. RECEIPT OF RECORDS OF IN CAMERA MEETING

5.1 Summary of In Camera Meeting, May 28, 2025

Motion #8843

THAT the Summary of the In Camera Meeting of the Board held May 28, 2025 be approved.

Carried

In Favour 6 / Abstained 1 (Trustee Maxim)

6. BUSINESS ARISING FROM THE MINUTES

There was no business arising from the minutes.

7. CORRESPONDENCE

There was no correspondence received.

8. SUPERINTENDENT OF SCHOOLS' MONTHLY REPORT – JUNE 2025

Motion #8844

THAT the Superintendent of Schools' Monthly Report to the Regular Board Meeting of May 28, 2025 be received as presented.

Carried
All in Favour

8.1 Strategic Plan Year-End Report – 2024-2025

Motion #8845

THAT the Board receive for information the Year-End Update for the 2024-2025 Strategic Plan as presented by Superintendent MacMillan.

Carried
All in Favour

9. INDIGENOUS EDUCATION REPORT – JUNE 2025

Motion #8846

THAT the Board receive for information the Indigenous Education Report for June 2025 prepared by Superintendent Tracey MacMillan.

Carried
All in Favour

Notation:

Trustee Angie Maitland excused herself from the Regular Board Meeting due to a personal commitment. A quorum was still in place for the meeting.

10. STANDING COMMITTEE REPORTS

10.1 Business Committee Report (Trustee Ed Harrison)

10.1.1 Business Committee Meeting Minutes, June 11, 2025

Motion #8847

THAT the minutes of the Business Committee Meeting held on June 11, 2025 be received for information.

Carried
All in Favour

10.1.2 2026-2027 Five-Year Plan Intake – Call for Projects

Motion #8848

THAT the Board approve the 2026-2027 Five-Year Capital Plan (Major and Minor Capital Projects) submission to the Ministry of Infrastructure.

Carried
All in Favour

10.1.3 Draft Preliminary 2025-2026 Annual Budget Bylaw (with Version Number)

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT 82 (COAST MOUNTAINS) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2025-2026 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. The Board has complied with the provisions of the Act, Ministerial Orders, and Ministry of Education and Child Care Policies respecting the Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District 82 (Coast Mountains) Annual Budget Bylaw for fiscal year 2025-2026.
3. The attached Statement 2 showing the estimated revenue and expense for the 2025-2026 fiscal year and the total budget bylaw amount of \$81,393,267 for the 2025-2026 fiscal year was prepared in accordance with the Act.
4. Statement 2, 4 and Schedules 2 to 4 are adopted as the Annual Budget of the Board for the fiscal year 2025-2026.

Motion #8849

THAT the Board approve the utilization of capital replacement dollars through Local Capital Reserves of up to \$250,000 for the purchase of vehicles and equipment for the Facilities and Maintenance Departments for the 2025-2026 fiscal year.

Carried
All in Favour

Motion #8850

THAT the 2025-2026 Annual Budget Bylaw (Version: 6121-5375-3393) be read a first time the 18th day of June, 2025.

Carried
All in Favour

Motion #8851

THAT the 2025-2026 Annual Budget Bylaw (Version: 6121-5375-3393) be read a second time the 18th day of June, 2025.

Carried
All in Favour

Unanimous consent was received and confirmed by Board Chair Warcup prior to proceeding to third reading.

Motion #8852

THAT the 2025-2026 Annual Budget Bylaw (Version: 6121-5375-3393) be read a third time, passed and adopted the 18th day of June, 2025.

Carried
All in Favour

Board Chair Warcup extended the Board's appreciation to the 2025-2026 Budget Working Committee for their time and efforts towards the development of the 2025-2026 Annual Budget.

10.2 Education Committee Report (Trustee Karen Jonkman)

10.2.1 Education Committee Meeting Minutes, June 11, 2025

Motion #8853

THAT the minutes of the Education Committee Meeting held June 11, 2025 be received for information.

Carried

In Favour 5 / Abstained 1 (Trustee Maxim)

10.2.2 Aboriginal 2023-2024 How Are We Doing? Report Highlights

Superintendent MacMillan provided an overview of the power point presentation titled *How Are We Doing? (HAWD)*, which was included in the agenda package for Trustees' information. The presentation highlighted key data results in the areas of Literacy, Numeracy, and Graduation for both Indigenous and non-Indigenous students.

As the meeting extended beyond the scheduled time, Trustees were encouraged to review the power point over the summer and bring any questions forward to Superintendent MacMillan for follow-up. A dedicated session to further discuss the HAWD report may be scheduled at the Trustees' discretion in early fall.

Superintendent MacMillan noted this power point will be presented and reviewed by the District Education Team with all Principals and Vice Principals at their August Summer Forum, with the intention of sharing the information with schools.

Motion #8854

THAT the Board receive for information the report highlights of the 2023-2024 Aboriginal Report How Are We Doing? as presented by Superintendent MacMillan.

Carried

All in Favour

11. NEW BUSINESS

11.1 2025-2026 Annual Facilities Grant Expenditure Plan

Motion #8855

THAT the Board receive for information the 2025-2026 Annual Facilities Grant (AFG) Ministry Expenditure Grant and the Project Summary List for Coast Mountains School District.

Carried
All in Favour

11.2 2024 Carbon Neutral Action Report

Motion #8856

THAT the Board receive for information the 2024 Carbon Neutral Action Report as presented.

Carried
All in Favour

11.3 Draft 2025-2026 Internal Administrative Calendar

Motion #8857

THAT the Board accept the 2025-2026 Internal Administrative Calendar with the following changes denoted:

- 1) The November Education Committee will be scheduled on Wednesday, November 19 due to a BC School Superintendents Association (BCSSA) meeting conflict for the District Education Team during the week of November 10.
- 2) Committee Meetings and Boards Meetings will not be scheduled during the month of December as this is a busy time for schools, the Board of Education Office, and the District Education Team and Trustees receive multiple invitations to attend school concert events. Currently there are no Committee and Board Meetings scheduled in the month of March.

Carried
All in Favour

12. TRUSTEE REPORTS

12.1 Board Chair Report – June 2025

Motion #8858

THAT the Board receive for information the Board Chair Report for June 2025.

Carried

In Favour 5 / Abstained 1 (Trustee Maxim)

12.2 Trustee Reports

There were no reports presented by Trustees.

13. QUESTION PERIOD

Joslyn Bagg, Co-President with the Coast Mountain Teachers' Federation spoke to the following concerns:

1. We have noticed that you are doing a lot of electronic communication with parents which is great, however, we need to keep in mind that not all parents have access to WiFi, and we still do need to use the paper trail as we are losing a great audience of parents that are not getting that information.
2. It is very nice that the District had a Local Education Agreement (LEA) forum with administrators, however, it was very disappointing that teachers could not be involved. We have seats on the District Committee with regards to Indigenous Education, and we have been waiting a very long time to have a conversation and we are still not getting that. It is very important that we also hear what Indigenous leaders would like to see in our classrooms because, no offence, we are the ones providing that information to students and if we don't know what is being asked of us, if we don't understand what is being asked of us because we are not there, we cannot provide that service and that information. Again, I would like to encourage you to have those meetings but also includes us.

Board Chair Warcup responded these are not direct questions for the Board and she asked that Ms. Bagg refer these concerns to Administration for handling. Ms. Bagg responded she brought these issues forward for Trustees to also be aware and be a part of the communication.

14. ADJOURNMENT

The next hybrid Regular Board of Education Meeting will be held on Wednesday, September 24, 2025 at the Board of Education Office in Terrace.

The meeting was adjourned at 6:45 p.m.

Board of Education Chair

Secretary Treasurer

DRAFT



Coast Mountains Board of Education School District 82

MEETING AGENDA ITEM #5.1

Action: X

Information:

Meeting: Regular

Meeting Date: September 24, 2025

Topic: **Summary of In Camera Meeting of the Board, June 18, 2025**

Background/Discussion:

Summary as attached.

Recommended Action:

THAT the Summary of the In Camera Meeting of the Board held June 18, 2025 be approved.

Presented by: Secretary Treasurer



**SUMMARY OF PROCEEDINGS AND DECISIONS MADE AT THE
IN CAMERA MEETING OF THE BOARD OF EDUCATION
SCHOOL DISTRICT 82 (COAST MOUNTAINS)
HELD JUNE 18, 2025
PURSUANT TO SECTION 72(3) OF THE *SCHOOL ACT***

The Board of Education:

1. Discussed legal issues.
2. Discussed personnel issues.



Coast Mountains Board of Education School District 82

MEETING AGENDA ITEM #6.1

Action: Information: X

Meeting: Regular Meeting Date: September 24, 2025

Topic: **Follow-Up - 2025-2026 Hazelton French Immersion Consultation**

Background/Discussion:

As presented to the Board at the Regular Board Meeting held April 30, 2025, the attached letter from Superintendent MacMillan to the Hazelton French Immersion parents and caregivers provided a comprehensive overview in follow up to the Hazelton French Immersion Program consultations held in during the 2024-2025 school year, the review report and list of recommendations presented to the Board at its Regular Meeting held on February 26, 2025.

The overview addressed the ongoing efforts and plans to support and sustain the French Immersion Program pending any resolutions offered through a continued consultation process during the 2025-2026 school year. Superintendent MacMillan's letter provided official notice effective April 25, 2025, of potential changes to the Hazelton French Immersion program, if resolutions are not found. This notice is in conjunction with the Ministry of Education and Child Care's French Immersion Program Policy.

During the 2025-2026 school year, monitoring of enrollment and retentions will be ongoing in the French Immersion programs at Hazelton Secondary School and Majagaleehi Gali Aks Elementary School.

Consultation meetings will be scheduled in the fall 2025 to engage the community, parents or caregivers, staff, and students. Dates and times will be provided in the fall of 2025.

A presentation will be made to the Board at its Regular Meeting in February 2026 on the sustainability of the French Immersion program in Hazelton.

Coast Mountains School District remains committed to ensuring all voices are heard in this consultative process as we work toward sustainable French Immersion programming in Hazelton.

Recommended Action:

Information only; no action required.

Presented by: Superintendent of Schools



Coast Mountains Board of Education School District 82

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

April 25, 2025

To: Hazelton French Immersion Parents and Caregivers

Dear Parents and Caregivers:

RE: 2024/2025 Hazelton French Immersion Consultation Follow-Up

On September 23, 2024, Interim Superintendent Janet Meyer wrote a letter to the Parent Advisory Council (PAC) Chairpersons of Hazelton Secondary School and Majagaleehi Gali Aks Elementary School to inform the French Immersion parents and caregivers in the Hazeltons, specifically at Hazelton Secondary School, regarding the concerns pertaining to the student enrollment of the Hazelton French Immersion program.

In this letter a detailed explanation of the Ministry of Education and Child Care's policy on French Immersion was explained and highlighted.

The school district had previously reviewed the French Immersion program in both 2006 and 2017.

Following the initial communication, I extended a follow-up letter to the Hazelton French Immersion parents and caregivers providing three community consultation dates. Tina McDonald, District Principal of Curriculum Support was assigned to facilitate these sessions on December 4, 2024, January 9, 2025, and February 10, 2025. The purpose of these consultation sessions was to bring light to the attrition of student enrolment in French Immersion once they entered Hazelton Secondary School.

The main discussion items were as follows: how can we promote sustainability in enrolment and retention in French Immersion, the reasons why students are leaving the program, equity in teacher workload, and fiscal responsibility.

A detailed report was presented to the Board of Education for Coast Mountains School District at its Regular Board Meeting held on February 26, 2025, in Hazelton. A list of recommendations was made for the Board of Education to consider.

Some of the recommendations that arose from the consultation process included better promotion of the French Immersion program in Hazelton, support schools with retention, support both teachers and administrators on enhancing their French Immersion programs, work with the high school administrators on scheduling for trades and electives, and to support with the transition of our students from Majagaleehi Gali Aks Elementary School to Hazelton Secondary School.

... continued



Hazelton French Immersion Parents and Caregivers

April 25, 2025

RE: 2024/2025 Hazelton French Immersion Consultation Follow-up

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Listed below are some of the ways the school district has supported Hazelton's French Immersion programs in the last 2 years:

- Additional teaching position (FTE) at Majagaleehl Gali Aks Elementary School in both the 2023/2024 and 2024/2025 school years.
- Educational resources for French literacy.
- Organization of cultural activities.
- Supporting the oral speaking contests at the school, regional, and provincial levels.
- Providing French Immersion teachers with in-service on both reading and writing strategies.

Since the Regular Board of Education Meeting held February 26, 2025, district leaders have met with Hazelton Secondary School's administration to discuss scheduling. Students in grades 8-10 will have additional blocks offered in French to ensure that they are meeting the Ministry of Education and Child Care expectation for French language instruction. For high school students with scheduling conflicts, online courses will be made available, and the French Immersion teacher will be provided with a support block to assist students. Additionally, the school district has created new promotional materials to support and encourage enrolment into the French Immersion program. On May 5, 2025, District Principal Tina McDonald will be hosting a parent information night for French Immersion to attract new parents to the program. Before the end of the school year, Principals Louise Ormerod and Shylah Marshall will coordinate a time to transition the grade 7 students to Hazelton Secondary School.

Given the continued low enrollment for the French Immersion program, I wish to draw your attention to the Ministry of Education and Child Care's policy on French Immersion. The link to this policy is provided below. This policy states that:

"Having established a program, school districts should promote the program and recruit students. Should the enrollment become insufficient, school districts should consult parents to find solutions. If there is no resolution to the problem, the district should give at least one year's notice to parents of any changes contemplated to permit full discussion and to allow parents time to consider alternatives for their children."

[French Immersion Program – Province of British Columbia \(gov.bc.ca\)](https://www2.gov.bc.ca/gov/content/education/immersion/french-immersion-program-province-of-british-columbia)

Please be advised that, as of today's date, and pending any resolutions offered by a consultation process, this letter will serve as Coast Mountains School District's official notice to parents and caregivers of potential changes to the program.

... continued



Hazelton French Immersion Parents and Caregivers

April 25, 2025

RE: 2024/2025 Hazelton French Immersion Consultation Follow-up

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During the 2025/2026 school year, District Principal Tina McDonald will monitor enrolment and retention rates in the French Immersion programs at both schools. There will be opportunity to engage community, parents or caregivers, staff, and students with future consultation meetings. Dates and times will be provided in the fall of 2025. A presentation to the Board of Education on the sustainability of the French Immersion program in Hazelton will occur in February 2026.

Yours sincerely,

Tracey MacMillan
Superintendent of Schools

cc: Coast Mountains Board of Education School District 82:

- Board of Education Trustees
- Louise Ormerod, Principal, Hazelton Secondary School
- Shylah Marshall, Principal, Majagaleehl Gali Aks Elementary School
- Hazelton Secondary School Staff
- Majagaleehl Gali Aks Elementary School Staff
- Ginger Fuller, Secretary Treasurer
- Tina McDonald, District Principal, Curriculum Support
- Troy Peters, Chair, District Parent Advisory Council



MEETING AGENDA ITEM #7.1

Action: Information: X

Meeting: Regular Meeting Date: September 24, 2025

Topic: **Letter Received from District of Kitimat Mayor, June 20, 2025 re: Budget Reductions/School District Response Measures and Board Response Letter, June 26, 2025**

Background/Discussion:

The attached letter was received from the District of Kitimat Mayor Phillip Germuth on June 20, 2025 addressed to Board Chair Warcup relating to correspondence from the Village of Chase sharing their concerns of reduced funding for public education in the Village of Chase and throughout B.C. The District of Kitimat Mayor asked the Board to provide information or insights regarding the extent of any budget reductions and steps that the Board is taking in response to any reductions.

A response letter from Board Chair Warcup, on behalf of the Board, was issued to the District of Kitimat Mayor on June 26, 2025, as attached.

Note this information was shared with Trustees by email on June 26, 2025.

Recommended Action:

THAT the Board receive the letter of June 20, 2025 from Mayor Germuth, District of Kitimat, regarding correspondence from the Village of Chase sharing their concerns of reduced funding for public education in the Village of Chase and throughout B.C. including the Board's response letter of June 25, 2026 to Mayor Germuth.

Presented by: Board Chair

June 20, 2025

Coast Mountains School District 82
Margaret Warcup, Board Chairperson
Delivered via email: margaret.warcup@cmsd.bc.ca

Dear Margaret,

At the June 16, 2025 Regular Meeting, Council received correspondence from the Village of Chase regarding their concerns of reduced funding for public education in the Village of Chase as well as throughout British Columbia.

We are writing to better understand how local education funding challenges are impacting your operations and the students you serve. We are particularly interested in any recent or anticipated reductions to your education budget and how these changes may affect program delivery, staffing, or student support services. As community representatives, we want to ensure that we are advocating effectively and accurately for the needs of our school district and the well-being of our young people.

Could you please provide us with any information or insights regarding the extent of any budget reductions and steps that the Board is taking in response to any reductions?

Thank you for your time and consideration in responding to this important matter.

Sincerely,



Philip Germuth
Mayor
District of Kitimat

Enc. Letter from Mayor Lepsoe, Village of Chase



Village of Chase

PO Box 440, 826 Okanagan Ave,
Chase, British Columbia V0E 1M0

Office: 250. 679-3238
Fax: 250. 679-3070

www.chasebc.ca

June 5, 2025

The Honourable Lisa Beare, M.L.A.
Minister of Education and Child Care
PO Box 9045 Stn Prov Govt
Victoria, BC V8W 9E2
Email: ECC.Minister@gov.bc.ca

Dear Minister Beare:

RE: Funding for Public Education

At its May 27, 2025 Regular Meeting, the Council of the Village of Chase passed the following resolution:

"THAT Council write a letter to the Minister of Education and Child Care that public education is important to the Village of Chase and needs to be properly funded and copy MLA Ward Stamer and all local governments in B.C."

We write on behalf of our community to advocate for students in Chase and throughout British Columbia.

We understand that provincial governments have competing priorities to consider when allocating public funds across program areas. However, current funding levels are not sufficient to support student learning and well-being in our province.

We know that a properly funded public education system significantly improves the opportunities and outcomes for young people in our community. We call on the provincial government to address urgently needed funding for public education.

We thank you for giving thoughtful consideration to this most important issue.

Sincerely,
VILLAGE OF CHASE

David Lepsoe, Mayor, on behalf of Council



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Village of Chase

PO Box 440, 826 Okanagan Ave,
Chase, British Columbia V0E 1M0

Office: 250. 679-3238
Fax: 250. 679-3070

www.chasebc.ca

Cc: The Honourable David Eby, M.L.A., Premier of British Columbia

The Honourable Ward Stamer, M.L.A. for Kamloops-North Thompson

All local governments in British Columbia



Coast Mountains Board of Education School District 82

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

June 26, 2025

Mayor Philip Germuth
District of Kitimat
270 City Centre
Kitimat, B.C. V8C 2H7
Via email: c/o_lferreira@kitimat.ca

Dear Mayor Germuth:

RE: Budget Reductions and District Response Measures

Across British Columbia, school districts continue to face significant financial pressures, and Coast Mountains School District 82 (CMSD) is no exception. As we plan for the upcoming school year, our Board of Education is navigating concerning budget constraints that are impacting our ability to deliver and sustain vital educational supports and programs.

Despite our ongoing efforts to prioritize student success and well-being, we are increasingly being asked to do more with less. The rising cost of goods and services, coupled with no corresponding increase in Ministry funding to address inflation, has placed considerable strain on our operational and program budgets. These pressures are especially evident in three key areas:

1. Literacy and Numeracy Initiatives

Over the past three years, our district-wide Literacy initiative—widely regarded as a cornerstone of our learning improvement efforts—has been sustained primarily through the generosity of a corporate sponsor. As we now look to begin an equally important Numeracy initiative, we face a significant shortfall in both human and material resources. Without external funding, these essential efforts would not be possible.

2. Inclusive Education

The current funding model does not adequately reflect the increasing complexity and diversity of needs among students requiring one-to-one support. This gap creates pressures not only on our Learning Services teams but also in classrooms across the district, where educators strive to meet all learners' needs without sufficient staffing or resources.

3. Early Learning Programs

We have been forced to make the difficult decision to collapse one early learning program and scale back another due to inadequate provincial funding. These programs play a critical role in school readiness and long-term student success, and the reduction of these services is deeply concerning.

... continued

Learning Together, Realizing Success for All – Engage, Ignite, Empower



Coast Mountains Board of Education School District 82

Mayor Philip Germuth
District of Kitimat

June 26, 2025

RE: Budget Reductions and District Response Measures

Page 2

In response to these ongoing challenges, the Board of Education has taken several steps:

- The Board of Education continues to advocate frequently and strongly for more equitable and responsive funding from the Ministry of Education and Child Care.
- We are finding the need to pursue external partnerships and sponsorships to sustain key educational priorities.
- We are reviewing all operational budgets carefully, prioritizing core services while seeking efficiencies wherever possible.

We remain deeply committed to supporting student learning and well-being. However, we believe it is important to be transparent with our community about the challenges we are facing. Sustainable funding is essential if we are to maintain the quality of education our learners deserve.

We look forward to continuing to work with your Council's appointed Liaison, Edwin Empinado and his alternate, Mario Feldhoff, as we collectively seek solutions that support the success of all students in Coast Mountains School District.

Thank you for your continued support and advocacy on behalf of CMSD students and families.

Sincerely,

Margaret Warcup
Chairperson, Board of Education

cc: Coast Mountains Board of Education School District 82:

- Board of Education Trustees
- Tracey MacMillan, Superintendent of Schools
- Ginger Fuller, Secretary Treasurer



MEETING AGENDA ITEM #8.

Action: X

Information:

Meeting: Regular

Meeting Date: September 24, 2025

Topic: **Superintendent of Schools' Monthly Report – September 2025**

Background/Discussion:

Attached for reference is the Superintendent of Schools' Monthly Report for presentation at the September 24, 2025 Regular Board Meeting as prepared by Superintendent Tracey MacMillan.

The Superintendent of Schools' Monthly Report will be shared with all staff and partner groups as well as posted to the school district website following the Regular Board Meeting.

Recommended Action:

THAT the Superintendent of Schools' Monthly Report to the Regular Board Meeting of September 24, 2025 be received as presented.

Presented by: Superintendent of Schools

Superintendent's Report to the Board

September 2025



A Message from the Superintendent

Ama Sah / Good Day,

As September unfolds, I am pleased to extend a warm welcome back to our students, families, and staff across Coast Mountains School District 82. The start of a new school year always brings a sense of energy and possibility, and this year is no exception.

Our schools opened their doors with enthusiasm, thanks to the dedication of our staff, the excitement of students eager to learn, and the ongoing support of families and communities. The beginning of the year has also been marked by purposeful professional learning and collaboration. In August, our Principals and Vice Principals gathered for their annual forum to focus on leadership, learning priorities, and building shared strategies for student success. We also welcomed new Teachers to the district and ensured our schools were ready to provide safe, welcoming, and engaging spaces for all learners.

Looking ahead, we remain committed to advancing district-wide goals in literacy, well-being, inclusion and equity, while also beginning important new work in numeracy. Together, with the guidance of our Board's Strategic Plan - *Engage, Ignite, Empower*, we will continue to strengthen student learning, honour diverse perspectives, and ensure every child is supported to reach their full potential.

As you continue through this report, you will find articles and stories that shine a light on the learning, partnerships, and achievements across our district. In addition to these celebrations, you will also see a new standing section titled *Ongoing Considerations*. This section highlights the realities we continue to navigate together — such as reduced early learning funding, the uncertainty of sustaining these programs in the future, the lack of dedicated funds for a robust Numeracy framework (requiring third-party support), and program sustainability questions, such as the French Program at Majagaleehl Gali Aks Elementary School and Hazelton Secondary School. Sharing these considerations alongside our successes reflects our commitment to transparency, collaboration, and continuous improvement.

I extend my gratitude to everyone who contributes to making our schools vibrant places of learning. Your commitment, care, and collaboration make a profound difference for our students and communities. *Wishing everyone a successful and fulfilling year ahead!*

With gratitude and appreciation,

Tracey MacMillan
Superintendent



A new school year! The District Education Team welcomes you back with enthusiasm and commitment to a year full of growth and discovery. Pictured l-r: Phillip Barron (Director of Instruction, Learning Services), Tina McDonald (District Principal, Curriculum Support), Tracey MacMillan (Superintendent of Schools), Donna Mortimer (Director of Instruction, Indigenous Education) and Julia Nieckarz (Director of Instruction, Inclusive Education).



Upcoming Dates:

September 22-29 – National Week for Truth & Reconciliation
September 24 – Hybrid Regular Board Meeting
September 26 – District In-Service Day (No Classes)
September 30 – Orange Shirt Day & National Day for Truth & Reconciliation (No Classes)
October 13 – Thanksgiving Holiday (No Classes)
October 24 – Provincial ProD Day (No Classes)

Superintendent's Report to the Board

September 2025



MLA for Skeena Claire Rattée Tours Mount Elizabeth Middle/Secondary to Support Advocacy for a New School

On September 10, MLA for Skeena, Claire Rattée visited Mount Elizabeth Middle/Secondary School (MEMSS) for a tour with Principal Julia Jacobs, Director of Facility Services Rob Schibli, and Superintendent Tracey MacMillan. Guided by Rob's expertise, the tour provided an in-depth look at the school's aging facilities and highlighted the urgent need for renewal.

MLA Rattée requested the visit as part of her commitment to strongly advocate with the provincial government for significant upgrades or the construction of a new school. She emphasized her understanding of the community's clear message: while renewal is needed, the cherished theatre—an important gathering place for both the school and the broader Kitimat community—must remain at the heart of any future plans. Investments in refurbishments and grants have already reinforced this priority, ensuring the theatre will not be part of any demolition proposals.

With MLA Rattée's advocacy now added to ongoing district efforts, there is renewed optimism that the call for a new school will gain traction at the provincial level. Her commitment to elevating the voices of the Kitimat community represents an important step forward in ensuring students have safe, modern, and inspiring spaces to learn.



MLA Claire Rattée Tours MEMSS to Support advocacy for a new school. Pictured (l-r): Rob Schibli (Director of Facility Services), Chelsea Bossence (Constituency Advisor for MLA Rattée), MLA for Langley-Walnut Grove, Misty Van Popta, MLA for Skeena, Claire Rattée, Julia Jacobs (MEMSS Principal), and Tracey MacMillan (Superintendent of Schools).

Summer Program Highlights at École Mountainview

This past summer, many students in Terrace participated in the enriching Summer Program hosted at École Mountainview. The program offered a diverse range of activities, including STEM (Science, Technology, Engineering & Mathematics), arts, physical education, literacy, and more. Thanks to the beautiful weather, students enjoyed nature walks, water activities, and plenty of outdoor play.



We extend our sincere gratitude to the dedicated Summer Program Leaders - Cassandra Gerth, Kiera McDonald, and Dinah Qualizza who supported our families throughout the summer. We also

appreciate the enthusiastic contributions of Amanda Annibal, Shannon MacLeod, and Rachel Gull, substitute Summer Program Leaders, who generously offered their time during their vacation

Looking ahead to next year, we plan to introduce themed summer camps, allowing families to select one, two, three, or full-summer programs tailored to their child(ren)'s interests.



Superintendent's Report to the Board

September 2025



Celebrating Years of Service

Coast Mountains School District celebrated years of service for employees and honoured retirees for the 2024-2025 school year. This annual celebration highlights one of the key value commitments from the 2022-2027 District Strategic Plan — *Engagement Culture, Diversity, Relationships, Equity and Well-Being*. The district's recognition program recognizes employees with 10, 15, 20, 25, 30, 35, 40 and 45 years of service and honours employees retiring each school year to foster a culture of appreciation and to ensure that employees feel valued and recognized for their hard work and dedication to their roles within the school district.



Inclusive Education Department members' celebrating years of service ... (picture l-r)

- 10 years – Bobbie Pastershank, Behaviour Interventionist
- 30 years – Nici DeCario, Teacher of the Visually Impaired/Integration Support
- Presenters – Tracey MacMillan, Superintendent and Julia Dieckarz, Director of Instruction, Inclusive Education

In addition to the many year-end celebrations held district wide in June 2025 to recognize employees and retirees, we proudly recognized several Principals and Vice Principal during the August Principals & Vice Principals Forum and members of the Inclusive Education Department in early September for their years of service. Each of these milestones reflects a deep commitment to supporting students, families, and colleagues, and we are grateful for the lasting contributions of these individuals.

On behalf of the Board of Education, we extend our sincere congratulations and heartfelt thanks to all of our service award recipients. Your dedication and passion for education make a meaningful difference every day in the lives of our learners.



Principals and Vice Principal celebrating years of service ... (picture r-l):

- 15 years - Julia Jacobs, Principal Mount Elizabeth Middle/Secondary School
- 30 years - Pam Kawinsky, Principal Suwilaawks Community School & Keith Axelson, Principal Caledonia Secondary School
- 10 years - Dan Hamel, Principal Northwest Trades & Employment Training Centre & Stacey Rodrigues, Vice Principal Mount Elizabeth Middle/Secondary School

Literacy Framework Update

As many of you know, a dedicated team of educators and administrators collaborated last school year to develop a comprehensive K-6 Literacy Framework.

For your reference and use, the Literacy Block Frameworks for Grades K-3 and 4-6 is available by accessing the following links:

- [90-minute literacy block framework K-3.pptx](#)
- [90-minute literacy block framework 4-6.pptx](#)



For more information, or you have questions, please reach out to Tina McDonald, District Principal, Curriculum Support at tina.mcdonald@cmsd.bc.ca.

Superintendent's Report to the Board

September 2025



The Importance of Partnerships

Coast Mountains School District deeply values the partnerships that help enhance learning opportunities for our students. Community partners play a vital role in supporting innovative programs that expand what is possible in our classrooms.

One example is LNG Canada in Kitimat, whose generous contributions have helped fund initiatives such as Literacy and Robotics. These investments ensure that our learners have access to meaningful, future-focused opportunities that build both foundational skills and pathways to tomorrow's careers.



The Importance of Partnerships ... pictured (l-r) Donna Mortimer (Director of Instruction, Indigenous Education), Tracey MacMillan (Superintendent), Phillip Barron (Director of Instruction, Learning Services), Morganne von Schleinitz (Social Performance & Local Content Lead for LNG Canada), Julia Nieckarz (Director of Instruction, Inclusive Education), and Tina McDonald (District Principal, Curriculum Support).

Most recently, district staff met with Morganne von Schleinitz, Social Performance & Local Content Lead for LNG Canada Kitimat, to debrief ongoing projects and explore future opportunities for collaboration. We sincerely thank Morganne for her commitment and dedication. We greatly appreciate Morganne's efforts on behalf of LNG Canada and the ongoing support to learners throughout the Coast Mountains School District community.

The photo above captures this debrief session, highlighting the importance of strong partnerships in advancing student success across Coast Mountains.

RCMP Terrace Detachment Welcomes New Staff Sergeant

Coast Mountains School District was pleased to welcome the new RCMP Terrace Detachment Staff Sergeant and Detachment Commander, Michael Bourguignon, who recently made a thoughtful visit to introduce himself and express his enthusiasm for serving our community. Having lived in Terrace before, Staff Sergeant Bourguignon brings a deep appreciation for the area and a genuine commitment to fostering strong relationships with our schools. Joining the visit was RCMP Constable Kelly Cates, Community Policing/Media Relations with the Terrace Detachment. Staff Sergeant Bourguignon shared his intention to collaborate closely with the district and looks forward to participating in upcoming fire and lockdown drills alongside his officers. His proactive approach and warm demeanor are already making a positive impression, and we are excited to work together in support of student safety



CMSD welcomed new Terrace Detachment RCMP Staff Sergeant Michael Bourguignon in early September – pictured (l-r) Staff Sergeant Michael Bourguignon, Tracey MacMillan (Superintendent), Julia Nieckarz (Director of Instruction, Inclusive Education), and Constable Kelly Cates, Community Policing/Media, Terrace Detachment.



and well-being. During his visit, Staff Sergeant Bourguignon shared a reminder urging drivers to take extra care on the roads with students heading back to class, especially in School Slow Zones. Speed limits drop to 30 km/h on collector streets and 40 km/h on arterial roads around schools from 8:00 a.m. to 5:00 p.m. on school days. He also urged drivers to yield to buses, respect school drop-off zones, and consider parking a few minutes away to ease congestion.

Superintendent's Report to the Board

September 2025



Principals & Vice Principals Summer Forum 2025

On August 21–22, our district hosted the annual two-day Principals and Vice Principals (PVP) Summer Forum. The event began with a Welcome to the Territory from Kitselas First Nation Elder, Anne McDames, grounding our learning in place and community.

A central highlight of the forum was a full session on Compassionate Systems Leadership, facilitated by Joanne Schroeder. This work invited participants to reflect deeply on leadership practices that build empathy, awareness, and collective responsibility for the well-being of students, staff, families, and communities.

In addition to this focus, the forum agenda covered a broad range of priorities for the 2025–2026 school year, including: Numeracy, Mentorship, Anti-Racism, Literacy Initiative: Multi-Tiered System of Supports, Indigenous Student Workers' Roles & Responsibilities, Local Education Agreements, Finance and more. The sessions provided important opportunities to learn together, review key initiatives, and share strategies to strengthen student learning and well-being across the district.

The forum concluded with a renewed sense of purpose and collaboration, as Principals and Vice principals prepare to lead their schools in alignment with the Board's vision to *Engage, Ignite, Empower*. With clear priorities in literacy, numeracy, inclusion, and mental health and well-being, our leaders are committed to advancing the District's Strategic Plan and ensuring every student has the opportunity to learn, grow, and thrive.



The annual two-day Principals and Vice Principals Summer Forum was held on August 20 and 21, 2025 at the Northwest Trades & Employment Training Centre. The forum agenda covered a broad range of priorities for the 2025–2026 school year, including: Numeracy, Mentorship, Anti-Racism, Literacy Initiative: Multi-Tiered System of Supports, Indigenous Student Workers' Roles & Responsibilities, Local Education Agreements, Finance and more.



The event began with a Welcome to the Territory from Kitselas First Nation Elder, Anne McDames, grounding our learning in place and community. Pictured (l-r): Donna Mortimer (Director of Instruction, Indigenous Education), Jessica Wieget, Ken McDames, Superintendent Tracey MacMillan, and Anne McDames.



The forum highlighted a full session on Compassionate Systems Leadership, facilitated by Joanne Schroeder (centre) pictured with Superintendent Tracey MacMillan (r) and Phillip Barron, Director of Instruction, Learning Services.



Following the Welcome to the Territory forum opening, Principals, Vice Principals, and members of the District Education Team engaged in meaningful cultural learning experiences.

Superintendent's Report to the Board

September 2025



Foundations for New School Leaders

This summer, a group of new Vice Principals from Coast Mountains participated in the *Foundations for New School Leaders* facilitated by the BC Principals' & Vice Principals' Association (BCPVPA) held at the UBC Vancouver Campus. This intensive program is designed to orient them to the profession and strengthen their early leadership journey. The program was built around the unique challenges and opportunities that come with school leadership, helping participants begin to see the work through the lens of a Principal or Vice Principal. By combining theory, practice, and dialogue, the program provided an engaging environment where new leaders could explore what it means to serve, lead, and inspire in today's schools.

Developed in collaboration with education leaders and continuously evolving, *Foundations for New School Leaders* is much more than an orientation. It is a leadership development experience that supports critical transitions—from classroom teacher to school leader, and from Vice Principal to Principal—while grounding new leaders in the province-wide context of educational leadership.

Through these interactions, participants were able to learn directly from the experience of those who have walked the path before them. This blend of mentorship and professional learning made the sessions both practical and inspirational, offering guidance while also encouraging leaders to reflect on their own leadership style and aspirations.

Beyond the workshops and panel discussions, the institute served as a powerful networking opportunity. New Vice Principals built strong professional relationships that will serve as sources of encouragement, collaboration, and problem-solving throughout their careers.



A group of our new Vice Principals participated in *Foundations for New School Leaders* facilitated through the BC Principals' & Vice Principals' Association (BCPVPA) at the UBC Vancouver Campus, June 30-July 4, 2025. This intensive program is designed to orient them to the profession and strengthen their early leadership journey. Pictured (l-r) at the UBC Vancouver Campus:

- Cori Boguski, Vice Principal, Nechako Elementary School
- Ryan McCann, Vice Principal, Hazelton Secondary School
- Sarah Willan, Vice Principal, Majagaleehl Gali Aks Elementary School
- Taryn Armstrong, Vice Principal, Suwilaawks Community School
- Taylor Murrell, Vice Principal, New Hazelton Elementary School
- Shelley Klassen, Vice Principal, Skeena Middle School
- Alysha O'Brien, Vice Principal, Hazelton Secondary School

ERASE = Expect Respect & A Safe Education

The ERASE (Expect Respect & A Safe Education) website <https://www2.gov.bc.ca/gov/content/erase>, developed by British Columbia's Ministry of Education and Child Care, is designed to foster safe, inclusive, and respectful school environments. It offers resources for students, educators, and families on topics like bullying prevention, mental health, substance use, and online safety. The site also features tools like anonymous reporting and educational materials to empower communities and support student well-being. *The Ministry of Education and Childcare has developed new erase infographics for parents and caregivers. The infographics are filled with resources to help support parents, caregivers and their child(ren). Follow closely as ERASE offers free training sessions to help keep children safe online.*

Schools will be sharing these resources through newsletters, emails to families and will make hard copies available.



erase helps students, adults, and school staff build safe, caring and inclusive school communities.

Superintendent's Report to the Board

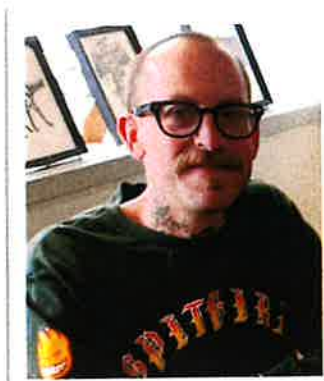
September 2025



New Vice Principal Graduation Success Advisor for Terrace

Coast Mountains School District is pleased to share a leadership staffing update impacting middle, secondary and alternate schools in Terrace with the appointment of Zachary (Zack) Frankel to the new position of Vice Principal of Graduation Success Advisor effective August 1, 2025.

In his new role, Zack will collaborate with Caledonia Secondary School, Skeena Middle School, Parkside Secondary School, and District staff to develop and implement strategic models of learning support and/or interventions that keep students on a path to graduation. Zack will assist the district in fostering an evidence-rich environment aimed at enhancing interventions that support student success.



New Vice Principal Graduation Success Advisor for Terrace, Zack Frankel was appointed August 1, 2025 this new position. Congratulations Zack!



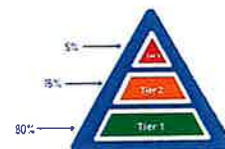
Visit to Terrace's Foundry BC centre by Superintendent Tracey MacMillan. FoundryBC assists young people in accessing integrated services for continued wellness. Pictured (l-r): Superintendent Tracey MacMillan, Deanna Cormano (COO/Associate Director, Home Based Services), Camryn Reiter (Peer Support Supervisor), and Troy Peters (Associate Director, Support Services).

This important work includes building trusting relationships with learners, identifying and removing barriers, advocacy within the school's circle of caring adults, monitoring student academic performance, and supporting learners with relevant approaches to goal setting, all to ensure learners are on track for success. This work involves assisting young people in accessing integrated services for continued wellness such as Foundry BC, and the Terrace and District Community Services Society, in partnership with Northern Health.

The district recognizes significant barriers to accessing meaningful and engaging educational opportunities for many of our most vulnerable learners. Our plan will be to work proactively to support re-engagement for our students who are at risk of dis-engagement as evidenced by attendance patterns (students absent in excess of 65 days per year). Our team will meet our fully disengaged youth (those withdrawn from school) where they are, to support them with harm-reduction services, developing community connections, re-

engaging with education, employment support and mentorship, connection to social services, and housing supports.

Our Tier 3 program will work case-by-case to develop youth directed individualized goals. Our mission is to re-engage our Tier 1 and 2 students with the educational process in the hope of increasing graduation rates for all, with a particular focus on indigenous learners. As well, we want to focus on ensuring long-term engagement with community services for Tier 3 youth. For



Tier 1 and 2 youth, our team will develop experiential learning opportunities that can operate as an additional layer of existing school-based supports, designed to foster relationship building, and re-engagement with brick-and-mortar schools. Our team will offer ongoing family support to our Tier 1 and 2 youth where needed, helping families to remove barriers and connecting them with available social services.



An informational session was held in early September with Joseph Sippel with the Nanaimo Community Mental Health & Addictions Rehabilitation/Nanaimo Mental Health – Child Youth & Family Health to discuss initiatives aimed at engagement and support of our most vulnerable youth. Joining the session included (l-r) Zack Frankel (Graduation Success Advisor for Terrace), Julia Niecek (Director of Instruction, Inclusive Education), Joseph Sippel, and Superintendent Tracey MacMillan.

Superintendent's Report to the Board

September 2025



Open Parachute

Open Parachute is an evidence-based mental health curriculum designed to empower students with tools to build resilience, emotional intelligence and self-awareness.

This resource supports the goals of the K-12 Mental Health and Well-Being Plan, making it a strong fit for school-wide implementation. Not only is Open Parachute a valuable tool for educators, but it also includes caregiver resources to support student well-being at home.

The Inclusive Education Department will be supporting schools in learning about and implementing this impactful program.

Open Parachute offers lessons on a range of developmentally appropriate topics for K-12 students and parents, covering social-emotional skills and mental health. *Topics include friendship skills, understanding and managing emotions, resilience, overcoming challenges, social media use, anti-bullying, and coping with anxiety and depression.* The curriculum is delivered through a K-12 online program with specific content tailored for each grade level, using documentary videos of real-life experiences and clinically validated psychological skills-building exercises.

As part of our ongoing work to support the implementation of the Districts K-12 Mental Health and Well-Being Plan, we are collaborating with Open Parachute, an evidence-based mental health curriculum designed to help students build resilience, emotional intelligence and self-awareness.

In addition to classroom resources for educators, Open Parachute also provides resources for parents and caregivers to support their children's mental health at home. *These caregiver resources are easy to access and require no account, just an email address.*



Teach Mental Health skills using Authentic Peer voices.

Increase resilience in your students using our Tier 1 MTSS Lessons featuring age-appropriate documentary videos created by Clinical Psychologists & Educators.



Helping Your Child Transition from Elementary to Middle School

This Open Parachute resource provides practical guidance to help parents support their child through this key transition – access the following link to learn more:

https://learn.openparachuteschools.com/parent/login?id=CA_Zmz6DRC8&resource=zg9VTps3SkYDLEWUyuoDc

The Inclusive Education Department will share helpful caregiver resources with schools on a monthly basis - tools that can be easily passed along to the families in our school communities.

Open Parachute is being used by over 350,000 students.

Superintendent's Report to the Board September 2025



New Teacher/TTOC/LOP Orientation Session

The August orientation session for new Teachers, Letters of Permission (LOP) staff, and Teachers Teaching-on-Call (TTOCs) was a collaborative effort between our Human Resources Department and Coast Mountain Teachers' Federation. Together, they designed a welcoming and informative day that ensured participants felt supported and prepared as they entered their new roles. The session highlighted essential information about district policies and the wide range of resources available to help teachers succeed. By co-planning, both partners were able to offer a balanced perspective that emphasized not only the responsibilities of teaching but also the rights, supports, and protections available to educators.



The August orientation session for new Teachers, Letters of Permission (LOP) staff, and Teachers Teaching-on-Call (TTOCs) was a collaborative effort between our Human Resources Department and Coast Mountain Teachers' Federation.

The session provided a sense of community and connection. New Teachers, LOP staff, and TTOCs had the opportunity to meet colleagues, ask questions, and build relationships with district leaders and union representatives. The focus on collaboration underscored the shared commitment to supporting Teacher growth and, ultimately, student success. By blending practical information with opportunities for dialogue, the orientation helped set a positive tone for the year and reinforced the message that educators are not alone in their journey—they are part of a professional community that works together to support one another.

New Principals & Vice Principals Orientation



Newly appointed Principals and Vice Principals gathered in August for an orientation session with the Superintendent of Schools and the District Leadership Team.

Coast Mountains School District's newly appointed Principals and Vice Principals gathered in August for an orientation session with the Superintendent of Schools and the District Leadership Team. This important session was designed to welcome the new leaders into their roles while providing them with an overview of district priorities, expectations, and supports. It was also an opportunity to introduce them to the collective vision of the district and ensure that they feel connected to the larger leadership network that will guide their work in schools.

The orientation emphasized the importance of leadership in shaping school culture, supporting staff, and ultimately improving student learning outcomes. The District Leadership Team shared insights about the district's mission and strategic goals, underscoring the central role that Principals and Vice Principals play in leading change and fostering equity and excellence.

Practical guidance was offered in areas such as curriculum, instruction, operations, and student support services, helping new leaders understand the wide range of resources available to them. The session created space for dialogue, questions, and relationship building. New administrators were able to connect not only with district leaders but also with each other, beginning to form a professional network that will provide encouragement and shared learning throughout their leadership journey. By hearing directly from experienced leaders, they gained a clearer sense of the challenges and rewards of their new roles, as well as the reassurance that they are not navigating these responsibilities alone. The orientation set the tone for a collaborative and supportive relationship between school and district leadership, laying the foundation for the new Principals and Vice Principals to thrive as they take on their important responsibilities.

Superintendent's Report to the Board

September 2025



Ongoing Considerations

In addition to celebrating successes, we also recognize the ongoing areas of growth our district is working through, which are outlined below to provide transparency and context for our shared journey forward.

Literacy Initiative - Over the past three years, our district-wide Literacy initiative—widely regarded as a cornerstone of our learning improvement efforts—has been sustained primarily through the generosity of corporate sponsors. This external support has allowed us to implement research-based strategies, resources, and professional learning that directly benefit students across all grade levels. While we are grateful for this partnership, we recognize the importance of securing more stable and long-term supports to ensure the continued success of this essential initiative.

Numeracy Framework - This year, we will begin work on developing a district-wide Numeracy Framework—an initiative we are eager to launch given that data shows student scores are trending downward across the province. While no specific funding has been provided by the Ministry to support this important work, we remain committed to addressing this challenge in order to improve outcomes for all learners. To advance this initiative, we will be actively seeking external funding to supplement district efforts.

Staffing and Retention - Like many districts across British Columbia, we are experiencing the effects of a province-wide shortage of certified teachers. We know how important consistency is in classrooms, and we want to assure families that this remains a top priority for our district. While we continue to actively recruit qualified educators, there may be times when we need to draw on the support of substitute teachers or support staff. We are grateful for the patience and understanding of parents and caregivers as we work diligently to provide the highest quality education and stability for students.

Inclusive Education (Funding Formula) - We continue to raise concerns with the Ministry regarding the adequacy of funding for inclusive education and childcare. The current funding model does not adequately reflect the increasing complexity and diversity of needs among students requiring one-to-one support. This gap creates pressures not only on our Learning Services teams but also in classrooms across the district, where educators continue to adapt and make the most of available staffing and resources to support all learners.

Early Learning Programs - Early learning programs are a vital part of school readiness and long-term student success, yet we have been forced to make the difficult decision to collapse one program (Seamless Day, Kildala Elementary School) and scale back another due to inadequate provincial funding. The reduction of these services is deeply concerning, given the significant benefits they provide to children, families, and communities. Without guaranteed funding for programs such as Seamless Day, Just B4, and SEY2KT (Strengthening Early Years to Kindergarten Transitions), the district faces a projected shortfall of \$99,000 for the 2026–2027 school year, which may necessitate further staff or program reductions. In addition, StrongStart operated at a \$45,000 deficit in 2024–25 because there was not enough grant funding to sustain the hours. As a result, staff hours were reduced for this school year.

Hazelton French Immersion (MGA and HSS) - French Immersion programming in Hazelton remains an ongoing consideration for the district. Currently, 28 students are enrolled at Majagaleehl Gali Aks Elementary School (MGA) and 8 students at Hazelton Secondary School (HSS). Given these low enrolment numbers, sustainability of the program into future years is a significant concern. On April 25, 2025, a formal notification letter was sent to Hazelton French Immersion parents and caregivers. This letter provided official notice of potential changes to the program beginning in the 2026–2027 academic year. The district continues to engage with families, staff, and partners as we assess options moving forward, recognizing both the importance of program viability and the desire to offer diverse pathways for students.





Coast Mountains Board of Education School District 82

MEETING AGENDA ITEM #9.

Action:	X	Information:	
Meeting:	Regular	Meeting Date:	September 24, 2025
Topic:	Indigenous Education Report – September 2025		

Background/Discussion:

Attached for reference is the Indigenous Education Report for presentation at the September 24, 2025 Regular Board Meeting as prepared by Donna Mortimer, Director of Instruction, Indigenous Education.

A monthly Indigenous Education Report will be provided for inclusion in the agenda package for Regular Board Meetings.

Recommended Action:

THAT the Board receive for information the Indigenous Education Report for September 2025.

Presented by: Superintendent of Schools



Indigenous Education Report

September 2025

This report highlights the work of the Indigenous Support Workers (ISW), alongside the meaningful contributions of teachers, administrator and schools who bring these initiatives to life in classrooms and on the land.

Gratitude

Thank you to all Elders, Knowledge Holders, ISWs, Teachers, and community partners who continue to guide and inspire the learners. Your efforts are helping to nurture identity, culture, and pride.

Message from Director of Instruction, Indigenous Education - Building Connections

Ama Sah/Good Day,

As the school year begins, the collective efforts, dedication, and collaboration of staff and community members are recognized as vital in shaping the success of students. Meaningful progress continues to be made, with a shared commitment to ensuring every learner feels supported, valued, and empowered.

These shared insights are intended to spark reflection and inspire strengthened connections with students, families, and communities. In doing so, pathways are created that honour both academic achievement and cultural identity, moving forward with purpose and unity.

The primary objective for the Indigenous Education Department this year is to cultivate meaningful connections and establish a strong foundation that effectively supports Indigenous learners. The vision is to build a team environment grounded in communication and collaboration, where students are empowered to excel in their academic, cultural, and personal pursuits. By strengthening relationships, ensuring consistency, and developing accessible resources, the Indigenous Education Department will continue to grow into a strong and supportive foundation for students and families alike.

Respectfully and with gratitude,

IN THIS REPORT:

- Introduction message from Director of Indigenous Education, Donna Mortimer
- School Visits
- Truth and Reconciliation
- Summer Reading Programs
- Upcoming events
- 1.31 Enhancement Proposal and Role Model requests approved September

Introducing the newly appointed Director of Instruction, Indigenous Education

Donna brings over 17 years of experience in education, having served in leadership roles across British Columbia and the Yukon, including Classroom Teacher, Learning Support Educator, District Vice Principal of Indigenous Education, and Equity in Action District Lead. A fluent speaker of Naskapi and continues to learn the Tahltan language, she demonstrates a strong commitment to Indigenous language revitalization and inclusive education.

Her work has consistently advanced Indigenous education through innovative, values-based initiatives grounded in culture, language, and the Truth and Reconciliation Commission's Calls to Action. Donna also holds a Master of Education in Multiliteracies with a focus on Indigenous Education, complemented by specialized training in Special Education and Assessments.

In this role, she aims to support the district's efforts to strengthen relationships, advance equity, and foster student success across all communities.



Beginning of School Visits

The importance of visiting and connecting with schools lies in the relationships built and the strong foundations established for collaboration and teamwork. During a recent visit to Kitwanga School, engagement with the Language and Culture Teacher focused on the important role of language and cultural programming in supporting student learning and identity development. These interactions highlighted the significance of fostering strong connections among staff, students, and the broader community.

As more individuals are met and deeper insight is gained into local culture and traditions, these visits continue to strengthen relationships, enhance cultural understanding, and contribute to the shared goal of advancing student success and well-being.

Rhonda was very willing to share her experiences and her deep pride in both her culture and her language. Her commitment to developing a program that best meets the needs of her school and students is both evident and inspiring.



Donna Mortimer, Director of Instruction, Indigenous Education, and Rhonda Morgan, Language and Culture teacher at Kitwanga Elementary School, introduced themselves and engaged in discussion.



Left to Right: Cheryl Watts, Education Coordinator, Donna Mortimer, Director of Instruction, Indigenous Education, Francis Racy, Interim Administrator

Making Connections and Building Relationships with Local First Nation Agencies

A visit was made to the Gitwangak Education Society, where we met with Cheryl Watts, Education Coordinator, and Francis Racy, Interim Administrator. Our discussion focused on supporting the Local Education Agreement and receiving an update on the newly established Indigenous Education Council for the District.

These conversations placed students—particularly Indigenous learners—at the center of the dialogue and emphasized the importance of collaboration,

partnership, and communication in creating the best supports for their success. The discussions also highlighted the critical role of teamwork with local agencies in strengthening pathways that ensure Indigenous students feel supported, valued, and empowered.

National Day for Truth and Reconciliation, September 30, 2025

The National Day for Truth and Reconciliation, also known as Orange Shirt Day, is observed each year on September 30th to honour Survivors of residential schools and acknowledge the ongoing impacts on Indigenous families and communities. Leading up to this day, schools across the district have organized meaningful activities including cultural workshops, storytelling, and guest speakers. These opportunities allow both Indigenous and non-Indigenous students to come together in recognition, reflection, and continued learning.

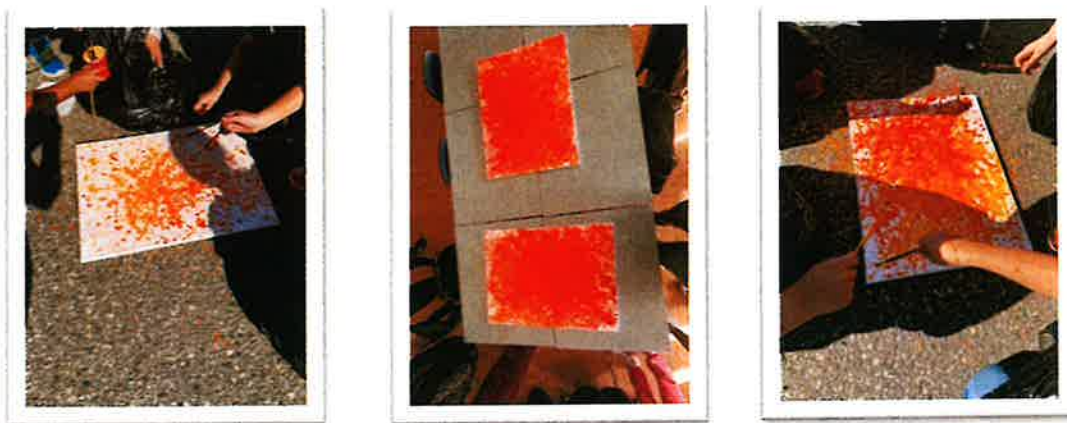
We are deeply grateful to the Elders, Knowledge Keepers, and community members who will share their wisdom, and to the educators and ISWs who weave



Indigenous perspectives into everyday learning. This day is not only a time of remembrance, but also a call to action, encouraging students and staff alike to carry the spirit of reconciliation forward in their hearts, actions, and communities. It reminds us that reconciliation is not a single day, but a shared journey built on truth, respect, compassion, and hope for generations to come.

School Highlights

Nechako Elementary – Truth and Reconciliation Art Project



Two classes from Nechako Elementary are creating a collaborative art piece for display at the Kitimat Art Gallery in honour of Truth and Reconciliation. The project will feature three painted canvases — two from Grade 3 students and one from a Grade 1 class — representing the theme of “Three Sisters.” The artwork will also include a written passage constructed from magazine materials. Students began the project with splatter painting in shades of orange and will continue developing the piece, which will be exhibited throughout October. **ISW Lauren Alex**

Summer Reading Programs 2025

Summer Reading Programs were held in the communities of:

- Gitanmaax
- Gitsegukla
- Hagwilget
- Haisla
- Kitselas
- Sik-e-Dakh

These programs provided students with opportunities to stay engaged with reading while also connecting to culture and community-based activities. By weaving together literacy, storytelling,

and cultural learning, the programs encouraged children to continue building their skills over the summer months in a supportive and meaningful way. With the guidance of Elders, Knowledge Holders, and local facilitators, students were immersed in stories, hands-on activities, and traditions that strengthened both their literacy and their sense of identity.

Community Highlights

- **Gitanmaax** hosted a four-week literacy camp with 40 students, combining reading groups, journaling, storytelling, excursions to cultural sites, gardening, and community hikes. Each child left with books and literacy supplies to support continued learning at home.
- **Gitsegukla** held a month-long Summer Youth Cultural Camp with 14 regular youth participants. Activities included Gitxsan language lessons, Elder-led storytelling, journaling, cultural workshops (weaving, beading, cedar rope making), water safety training, and excursions to Nisga'a and 'Ksan Museums. Youth also conducted family history interviews, connecting literacy to culture and identity.



Summer students on an adventure

These summer programs reflect the belief that learning does not stop when the school year ends, and that community-based literacy initiatives foster a lifelong love of reading while nurturing cultural pride and belonging.

Upcoming Events

District In-Service Day – September 26, 2025

This year's District In-Service Day will focus on *Honouring Truth & Reconciliation through Local Knowledge*. The day will begin with territorial welcomes and teachings from Knowledge Holders in the Gitxsan, Haisla, and Ts'msyen regions, followed by a keynote session with author and educator Leona Prince – "Indigenous Brilliance and the Power of Story." In the afternoon, Principals and Vice Principals will guide school-based sessions engaging with Local Education Agreements (LEAs) alongside their staff.

Indigenous Education Council Meeting – October 7, 2025

It is with great pleasure that we announce the formation and initial meetings of the new Indigenous Education Council (IEC). The Council will serve as a collaborative forum to strengthen partnerships and guide our shared efforts in advancing the success and well-



Indigenous Education Report

September 2025

being of Indigenous learners. We look forward to working together in the spirit of respect, collaboration, and commitment to supporting students, families, and communities.

Indigenous Student Support Worker (ISW) Forum – October 10, 2025

We are excited to announce our upcoming ISW Forum, bringing together all Indigenous Student Support Workers from across the district for our first large in-person gathering of the school year. This forum will be an opportunity to connect, collaborate, and learn together, while also meeting Donna Mortimer, Director of Instruction, Indigenous Education, and engaging in shaping our shared vision for the work ahead.

The day will include time for relationship building, sharing ideas, and learning more about how we can work together for the educational success of all Indigenous students. We will also be joined by Zach Frankel (Vice Principal, Graduation Success Advisor, Terrace) and Tammy Bullied (Youth Support Worker), who will introduce themselves to the team and share how they can support.

Indigenous Education Report

September 2025

Elder/Knowledge Holder Role Model Program <i>Reviewed and Approved by the Inter-Tribal Education Committee & Indigenous Education Department</i>		
School	Project	Knowledge Keeper/Elder
Caledonia	Cultural Identity, Intergenerational Trauma, Residential Schools	• Billy Morrison
Hazelton Secondary	Visual and Oral storytelling English First Peoples 11 and 12	• Phillip Stewart

1.31 Indigenous Targeted Funded Projects – September 2025 <i>Reviewed and Approved by the Inter-Tribal Education Committee & Indigenous Education Department</i>
Hazelton Secondary School:
• Indigenous Plants
Cassie Hall Elementary:
• Laxgalts'ap Trip to explore the Nisga'a Territory/Outdoor Education
• Kitimat Trip to Explore the Haisla Nation and Hatchery Tour/Outdoor Education
• Swimming- Water Safety and Cultural Connections



Coast Mountains Board of Education School District 82

MEETING AGENDA ITEM #10.1.1

Action: X

Information:

Meeting: Regular

Meeting Date: September 24, 2025

Topic: **Minutes of the Business Committee Meeting, September 17, 2025**

Background/Discussion:

Minutes as attached.

Recommended Action:

THAT the minutes of the Business Committee Meeting held September 17, 2025 be received for information.

Presented by: Secretary Treasurer



BUSINESS COMMITTEE MEETING

Wednesday, September 17, 2025 – 10:30 a.m. to 12:00 p.m.
Virtual via Zoom

Committee Members:

Trustee Ed Harrison (Chair)
Trustee Angie Maitland
Tracey MacMillan, Superintendent of Schools
Ginger Fuller, Secretary Treasurer

Recording Secretary:

Lindsay Harder, Executive Assistant

Guests:

MEETING MINUTES

Items	Action
The meeting was chaired by Trustee Ed Harrison and called to order at 10:31 a.m. Trustee Harrison acknowledged the school district's business being conducted on the traditional and unceded territories of the Gitksan, Haisla, Nisga'a, and Tsimshian, and the honour to work with their children and privilege to live on their land.	
1. Previous Meeting Minutes - June 11, 2025	1. The minutes of the previous Business Committee Meeting held on June 11, 2025, were accepted as presented.
2. Human Resources 2.1 Grievance Update – CMTF & CUPE	2.1 Secretary Treasurer Fuller provided a grievance update on behalf of Director Bath relating to the Coast Mountain Teachers' Federation (CMTF) and the Canadian Union of Public Employees Union (CUPE), Local 2052. CUPE 1 grievance. CMTF current numbers are 11 step 1, 3 step 2, and 3 step 3 grievances. Information only; no action required.
3. Facilities/Transportation/OH&S 3.1 Monthly Facilities Report, September 2025	3.1 Secretary Treasurer Fuller presented the Facilities Report on behalf of Director Schibili. Summer Projects – The Facilities Department had an exceptionally busy summer, successfully completing all scheduled projects across the district. Custodial staffing – Despite staff absences and the additional pressure of major project happening in schools, the department successfully completed all summer cleaning. This was achieved through creative scheduling and reassigning custodial teams across sites. Transportation – Centralized online bus registration has been implemented; more families are encouraged to register. Automated RFID (Radio Frequency Identification) tracking systems are installed on buses. Three routes were initially cancelled in the first week of school, but all routes now have assigned drivers.

<p>3.1 Monthly Facilities Report, September 2025 (Continuation)</p> <p>3.2 District Joint OH&S Committee Meeting Minutes - June 17, 2025</p>	<p>3.1 Staffing Updates – The District Locksmith retired in July, and the Glazier has assumed locksmith duties in addition to his current role. A new electrician has joined the Terrace team, and recruitment efforts are underway to fill a similar position in Hazelton. The District Painter has also announced his retirement effective January 2026.</p> <p>MEMSS – Trustee Harrison inquired about the current status of the school. Superintendent MacMillan reported that she, along with Administrator Julie Jacobs and Director Schibli, recently conducted a tour of the school with MLA Claire Rattee. The community's strong commitment to preserving the theater was emphasized, and MLA Rattee was provided with a detailed information package to support advocacy for a new school or significant renovations. Information only; no action required.</p> <p>3.2 Secretary Treasurer Fuller presented the June 17, 2025 District Joint OH&S Committee Meeting minutes for information. Information only; no action required.</p>
<p>4. Board Representations</p> <p>4.1 BCPSEA</p> <p>4.2 BCSTA</p>	<p>4.1 No Report</p> <p>4.2 No Report</p>
<p>5. Outstanding Items from Previous Meeting</p>	<p>5. There were no outstanding items from the previous meeting.</p>
<p>6. Finances</p> <p>6.1 Draft 2024-2025 Audited Financial Statements</p> <p>6.2 Summary of District Reserve as at June 2025</p> <p>6.3 2024-2025 Indigenous Education Fund Carry Forward</p> <p>6.4 2024-2025 School Year Financial Statement Discussion & Analysis Report</p>	<p>6.1 Secretary Treasurer Fuller spoke to the Draft 2024-2025 Audited Financial Statements, providing a detailed review. The lead auditor will present the final audited statements to the Board. Following Board approval, the Independent Auditor's Report will be presented for submission to the Ministry of Education and Child Care. Action: Forward the Draft 2024-2025 Audited Financial Statements for approval to the next Regular Board Meeting on September 24, 2025.</p> <p>6.2 Secretary Treasurer Fuller spoke to the Summary of District Reserve as at June 2025, which forms part of the Financial Statements. Information only; no action required.</p> <p>6.3 Secretary Treasurer Fuller spoke to the 2024-2025 Indigenous Education Fund Carry Forward and referenced an amount of \$1,281,852 from the Financial Statements to be carried forward. A letter will be addressed to the Honourable Lisa Beare Minister of Education and Child Care, requesting approval. Action: Forward the 2024-2025 Indigenous Education Fund Carry Forward for approval to the next Regular Board Meeting on September 24, 2025.</p> <p>6.4 Secretary Treasurer Fuller spoke to the 2024-2025 School Year Financial Statement Discussion & Analysis Report providing a summary of the financial statements. Action: Forward for information only the 2024-2025 School Year Financial Statement Discussion & Analysis Report to the next Regular Board Meeting on September 24, 2025.</p>



7. Next Meeting	<p>7. The next Business Committee Meeting is scheduled on Wednesday, October 15, 2025, from 10:30 a.m. to 12:00 p.m.</p> <p>The meeting was adjourned at 11:23 a.m.</p>
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Coast Mountains Board of Education School District 82

MEETING AGENDA ITEM #10.1.2

Action:	X	Information:	
Meeting:	Regular	Meeting Date:	September 24, 2025
Topic:	Draft 2024-2025 Audited Financial Statements		

Background/Discussion:

Pursuant to *Sections 156 (Accounting Practices)* and *157 (Financial Statements)* of the *School Act* and *Ministerial Order 033-09*, Boards of Education must submit financial statements in the form required by the Minister of Education and Child Care on or before September 30 of each fiscal year.

The draft 2024-2025 Audited Financial Statements and accompanying Notes Version: 1213-9468-7485 are attached for reference.

Notation: Upon approval of the Financial Statements by the Board, the Independent Auditors' Report (pages 2-4) will be provided for inclusion in the Audited Financial Statements to the Ministry of Education and Child Care. The 2024-2025 appointed auditor, Steve Kietzmann of Vohora LLP (chartered professional accountants) or his designate will present a verbal report of the Financial Statements and accompanying Notes to the Board at the September 24, 2025 Regular Board Meeting.

The Business Committee reviewed the draft 2024-2025 Audited Financial Statements and Notes at its September 17, 2025 meeting and forwards to the Board with a recommendation for approval.

Recommended Action:

THAT the Board approve the 2024-2025 Audited Financial Statements and Notes Version: 1213-9468-7485 as presented.

Presented by: Secretary Treasurer

Audited Financial Statements of

School District No. 82 (Coast Mountains)

And Independent Auditors' Report thereon

June 30, 2025

School District No. 82 (Coast Mountains)

June 30, 2025

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School District No. 82 (Coast Mountains)

MANAGEMENT REPORT

Version: 1213-9468-7485

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 82 (Coast Mountains) 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. 82 (Coast Mountains) (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 monthly basis and externally audited financial statements yearly.

The external auditors, Vohora 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. 82 (Coast Mountains) 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. 82 (Coast Mountains)

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. 82 (Coast Mountains)

Statement of Financial Position

As at June 30, 2025

Statement 1

	2025 Actual \$	2024 Actual \$
Financial Assets		
Cash and Cash Equivalents (Note 2)	9,913,572	10,481,551
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	442,518	195,956
Due from First Nations	3,314,596	2,891,667
Other (Note 3)	722,475	763,802
Total Financial Assets	14,393,161	14,332,976
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	6,196,834	6,423,561
Unearned Revenue (Note 5)	498,920	210,515
Deferred Revenue (Note 6)	2,583,330	2,395,811
Deferred Capital Revenue (Note 7)	46,909,815	44,916,887
Employee Future Benefits (Note 8)	1,549,838	1,512,873
Asset Retirement Obligation (Note 17)	18,267,631	18,267,631
Other Liabilities	214,758	239,122
Total Liabilities	76,221,126	73,966,400
Net Debt	(61,827,965)	(59,633,424)
Non-Financial Assets		
Tangible Capital Assets (Note 9)	65,931,361	64,443,006
Prepaid Expenses (Note 2)	593,687	392,035
Supplies Inventory (Note 2)	81,298	52,137
Total Non-Financial Assets	66,606,346	64,887,178
Accumulated Surplus (Deficit)	4,778,381	5,253,754

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. 82 (Coast Mountains)

Statement 2

Statement of Operations

Year Ended June 30, 2025

	2025 Budget	2025 Actual	2024 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	66,486,525	65,429,114	64,161,353
Other	114,500	123,080	159,310
Federal Grants	370,800	300,805	218,987
Tuition	465,000	482,005	166,608
Other Revenue	8,810,794	9,402,904	9,329,524
Rentals and Leases	700,000	733,938	693,333
Investment Income	250,000	194,007	302,084
Amortization of Deferred Capital Revenue	2,236,467	2,256,390	2,185,592
Total Revenue	79,434,086	78,922,243	77,216,791
Expenses			
Instruction	62,241,462	60,683,239	59,263,412
District Administration	3,303,218	2,850,209	2,951,811
Operations and Maintenance	13,174,910	13,092,315	12,801,737
Transportation and Housing	2,730,374	2,771,853	2,558,891
Total Expense	81,449,964	79,397,616	77,575,851
Surplus (Deficit) for the year	(2,015,878)	(475,373)	(359,060)
Accumulated Surplus (Deficit) from Operations, beginning of year		5,253,754	5,612,814
Accumulated Surplus (Deficit) from Operations, end of year		4,778,381	5,253,754

School District No. 82 (Coast Mountains)

Statement 4

Statement of Changes in Net Debt

Year Ended June 30, 2025

	2025 Budget	2025 Actual	2024 Actual
	\$	\$	\$
Surplus (Deficit) for the year	<u>(2,015,878)</u>	<u>(475,373)</u>	<u>(359,060)</u>
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets (Note 9)	(4,249,318)	(4,809,285)	(4,084,584)
Amortization of Tangible Capital Assets (Note 9)	<u>3,244,063</u>	<u>3,320,930</u>	<u>3,266,326</u>
Total Effect of change in Tangible Capital Assets	<u>(1,005,255)</u>	<u>(1,488,355)</u>	<u>(818,258)</u>
Acquisition of Prepaid Expenses		(29,161)	(33,716)
Acquisition of Supplies Inventory		<u>(201,652)</u>	<u>135,523</u>
Total Effect of change in Other Non-Financial Assets	<u>-</u>	<u>(230,813)</u>	<u>101,807</u>
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	<u>(3,021,133)</u>	<u>(2,194,541)</u>	<u>(1,075,511)</u>
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		<u>(2,194,541)</u>	<u>(1,075,511)</u>
Net Debt, beginning of year		<u>(59,633,424)</u>	<u>(58,557,913)</u>
Net Debt, end of year		<u><u>(61,827,965)</u></u>	<u><u>(59,633,424)</u></u>

School District No. 82 (Coast Mountains)

Statement 5

Statement of Cash Flows

Year Ended June 30, 2025

	2025 Actual	2024 Actual
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	(475,373)	(359,060)
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(628,164)	(783,374)
Supplies Inventories	(29,161)	(33,716)
Prepaid Expenses	(201,652)	135,523
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	(226,726)	(82,041)
Unearned Revenue	288,405	210,515
Deferred Revenue	187,519	72,147
Employee Future Benefits	36,965	(10,886)
Other Liabilities	(24,365)	71,302
Amortization of Tangible Capital Assets	3,320,930	3,266,326
Amortization of Deferred Capital Revenue	(2,256,390)	(2,185,592)
Total Operating Transactions	(8,012)	301,144
Capital Transactions		
Tangible Capital Assets Purchased	(4,809,285)	(4,084,584)
Total Capital Transactions	(4,809,285)	(4,084,584)
Financing Transactions		
Capital Revenue Received	4,249,318	3,223,646
Total Financing Transactions	4,249,318	3,223,646
Net Increase (Decrease) in Cash and Cash Equivalents	(567,979)	(559,794)
Cash and Cash Equivalents, beginning of year	10,481,551	11,041,345
Cash and Cash Equivalents, end of year	9,913,572	10,481,551
Cash and Cash Equivalents, end of year, is made up of:		
Cash	9,913,572	10,481,551
	9,913,572	10,481,551

SCHOOL DISTRICT 82 (COAST MOUNTAINS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 1 AUTHORITY AND PURPOSE

The School District, 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. 82 (Coast Mountains)", and operates as "School District No. 82 (Coast Mountains)." 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 district and is principally funded by the Province of British Columbia through the Ministry of Education and Child Care. School District No. 82 (Coast Mountains) is exempt from federal and provincial corporate income taxes.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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(e) 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(e) 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 that:

- government transfers, which do not contain a stipulation that creates a liability, be recognized as revenue by the recipient when approved by the transferor and the eligibility criteria have been met in accordance with public sector accounting standard PS3410; and
- externally restricted contributions be recognized as revenue in the period in which the resources are used for the purpose or purposes specified in accordance with public sector accounting standard PS3100.

SCHOOL DISTRICT 82 (COAST MOUNTAINS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

a) Basis of Accounting (cont'd)

The impact of this difference on the financial statements of the School District is as follows:

Year-ended June 30, 2024 – increase in annual surplus by \$1,209,321

June 30, 2024 – increase in accumulated surplus and decrease in deferred contributions by \$44,763,068

Year-ended June 30, 2025 – increase in annual surplus by \$2,097,146

June 30, 2025 – increase in accumulated surplus and decrease in deferred contributions by \$46,860,214

b) Cash and Cash Equivalents

Cash and cash equivalents include cash and highly liquid assets that are readily convertible to known amounts of cash and that are subject to an insignificant risk of change in value. These cash equivalents generally have 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.

c) Accounts Receivable

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

d) Unearned Revenue

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

e) 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 (1).

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

SCHOOL DISTRICT 82 (COAST MOUNTAINS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

e) Deferred Revenue and Deferred Capital Revenue (cont'd)

public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met unless the transfer contains a stipulation that creates a liability in which case the transfer is recognized as revenue over the period that the liability is extinguished. See note 2 (a) for the impact of this policy on these financial statements.

f) Employee Future Benefits

The School District provides certain post-employment benefits including vested and non-vested benefits for certain employees pursuant to certain contracts and union agreements. The School District accrues its obligations and related costs including both vested and non-vested benefits under employee future benefit plans. Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime and death benefits. The benefits cost is actuarially determined using the projected unit credit method pro-rated on service and using management's best estimate of expected salary escalation, termination rates, retirement rates and mortality. The discount rate used to measure obligations is based on the cost of borrowing. The cumulative unrecognized actuarial gains and losses are amortized over the expected average remaining service lifetime of active employees covered under the plan.

The most recent valuation of the obligation was performed at March 31, 2025 and projected to March 31, 2025. The next valuation will be performed at March 31, 2028 for use at June 30, 2028. 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.

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.

g) Asset Retirement Obligations

A liability is recognized when, as at the financial reporting date:

- (a) there is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- (b) the past transaction or event giving rise to the liability has occurred;

SCHOOL DISTRICT 82 (COAST MOUNTAINS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

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

g) Asset Retirement Obligations (cont'd)

- (c) it is expected that future economic benefits will be given up; and
- (d) a reasonable estimate of the amount can be made.

The liability for the removal of asbestos and other hazardous material in several of the buildings owned by the School District has been initially recognized using the modified retroactive method. The liability has been measured at current cost as the timing and amounts of future cash flows cannot be estimated. The resulting costs have been capitalized into the carrying amount of tangible capital assets and are being amortized on the same basis as the related tangible capital asset (see note 2 (h)). Assumptions used in the calculations are reviewed annually.

h) Tangible Capital Assets

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost also includes overhead directly attributable to construction as well as interest costs that are directly attributable to the acquisition or construction of the asset.
- Donated tangible capital assets are recorded at their fair market value on the date of donation, except in circumstances where fair value cannot be reasonably determined, which are then recognized at nominal value. Transfers of capital assets from related parties are recorded at carrying value.
- Work-in-progress is recorded as an acquisition to the applicable asset class at substantial completion.
- Tangible capital assets are written down to residual value when conditions indicate they no longer contribute to the ability of the School District to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. The write-downs are accounted for as expenses in the Statement of Operations.
- Buildings that are demolished or destroyed are written-off.
- Works of art, historic assets and other intangible assets are not recorded as assets in these financial statements.
- The cost, less residual value, of tangible capital assets (excluding sites), is amortized on a straight-line basis over the estimated useful life of the asset. It is management's responsibility to determine the appropriate useful lives for tangible capital assets. These useful lives are reviewed on a regular basis or if significant events initiate the need to revise.

SCHOOL DISTRICT 82 (COAST MOUNTAINS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

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

h) Tangible Capital Assets (cont'd)

- Estimated useful life is as follows:

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

i) Prepaid Expenses

Association memberships, software license fees, fleet insurance, computer repairs supplies and equipment are included as a prepaid expense and stated at acquisition cost and are charged to expense over the periods expected to benefit from it.

j) Supplies Inventory

Supplies inventory held for consumption or use include computer hardware and are recorded at the lower historical cost and replacement cost.

k) Funds and Reserves

Certain amounts, as approved by the Board are set aside in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are an adjustment to the respective fund when approved (see Note 11 – Interfund Transfers and Note 19 – Internally Restricted Surplus). Funds and reserves are disclosed on Schedules 2, 3 and 4.

l) Revenue Recognition

Revenues are recorded on an accrual basis in the period in which the transactions or events occurred that gave rise to the revenues, the amounts are considered to be collectible and can be reasonably estimated.

Contributions received or where eligibility criteria have been met are recognized as revenue except where the contribution meets the criteria for deferral as described below. Eligibility criteria are the criteria that the School District has to meet in order to receive the contributions including authorization by the transferring government. For contributions subject to a legislative or contractual stipulation or restriction as to their use, revenue is recognized as follows:

SCHOOL DISTRICT 82 (COAST MOUNTAINS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

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

l) Revenue Recognition (cont'd)

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

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

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

Revenue from transactions with performance obligations is recognized when (or as) the performance obligation is satisfied (by providing the promised goods or services to a payor).

Revenue from transactions with no performance obligations is recognized when the district:

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

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

m) Expenditures

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, Assistant Superintendents, Secretary-Treasurers, Trustees and other employees excluded from union contracts are categorized as Other Professionals.

SCHOOL DISTRICT 82 (COAST MOUNTAINS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

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

m) Expenditures (cont'd)

Allocation of Costs

- Operating expenses are reported by function, program, and object. Whenever possible, expenditures are determined by actual identification. Additional costs pertaining to specific instructional programs, such as special and Indigenous 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.

n) Financial Instruments

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

Financial instruments consist of cash and cash equivalents, accounts receivable, portfolio investments, bank overdraft, accounts payable and accrued liabilities, long term debt and other liabilities.

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

For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenue or expense.

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.

SCHOOL DISTRICT 82 (COAST MOUNTAINS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

o) Measurement Uncertainty (cont'd)

Significant areas requiring the use of management estimates relate to the potential impairment of assets, liabilities for contaminated sites, rates for amortization and estimated employee future benefits. Actual results could differ from those estimates.

NOTE 3 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES

	2025	2024
Due from Federal Government	\$146,407	\$293,201
Due from Other School Districts		6,417
Other	578,489	466,605
Allowance for Doubtful Accounts	(2,421)	(2,421)
	<u>\$722,475</u>	<u>\$763,802</u>

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES – OTHER

	2025	2024
Trade payables	\$2,702,820	\$ 910,886
Due to Provincial/Federal Government	690,210	1,507,390
Salaries and benefits payable	2,290,626	3,463,300
Accrued vacation pay	512,106	540,679
Other	1,072	1,306
	<u>\$ 6,196,834</u>	<u>\$ 6,423,561</u>

SCHOOL DISTRICT 82 (COAST MOUNTAINS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 5 UNEARNED REVENUE

	2025	2024
Balance, beginning of year	\$ 210,514	\$ 0
Changes for the year:		
Increase:		
Tuition fees	372,491	237,294
Homestay and Placement Fees	319,061	111,933
Other International Fees	78,860	27,896
	<u>770,412</u>	<u>377,122</u>
Decrease:		
Tuition fees	278,424	100,402
Homestay and Placement Fee	164,707	54,000
Other International Fee	38,875	12,206
	<u>482,006</u>	<u>166,608</u>
Net changes for the year	482,006	166,608
Balance, end of year	<u>\$ 498,920</u>	<u>\$ 210,514</u>

NOTE 6 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. Detailed information about the changes in deferred revenue is included in Schedule 3A.

NOTE 7 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. Detailed information about the changes in deferred capital revenue is included in Schedules 4C and 4D.

NOTE 8 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.

SCHOOL DISTRICT 82 (COAST MOUNTAINS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 8 EMPLOYEE FUTURE BENEFITS (Continued)

	2025	2024
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	\$ 1,173,150	\$ 1,172,301
Service Cost	91,076	92,870
Interest Cost	51,133	48,225
Benefit Payments	(84,180)	(76,784)
Increase (Decrease) in obligation due to Plan Amendment	0	0
Actuarial (Gain) Loss	260,527	(63,462)
Accrued Benefit Obligation – March 31	<u>\$ 1,491,706</u>	<u>\$ 1,173,150</u>

Reconciliation of Funded Status at End of Fiscal Year

Accrued Benefit Obligation – March 31	\$ 1,491,706	\$ 1,173,150
Market Value of Plan Assets – March 31	0	0
Funded Status – Surplus (Deficit)	(1,491,706)	(1,173,150)
Employer Contributions After Measurement Date	0	26,196
Benefits Expense After Measurement Date	(43,457)	(35,552)
Unamortized Net Actuarial (Gain) Loss	(14,675)	(330,367)
Accrued Benefit Asset (Liability) – June 30	<u>\$(1,549,838)</u>	<u>\$ (1,512,873)</u>

Reconciliation of Change in Accrued Benefit Liability

Accrued Benefit Liability – July 1	\$ 1,512,873	\$ 1,523,760
Net expense for Fiscal Year	94,949	92,093
Employer Contributions	(57,984)	(102,980)
Accrued Benefit Liability – June 30	<u>\$ 1,549,838</u>	<u>\$ 1,512,873</u>

Components of Net Benefit Expense

Service Cost	\$ 96,768	\$ 92,422
Interest Cost	53,345	48,952
Immediate Recognition of Plan Amendment	0	0
Amortization of Net Actuarial (Gain)/Loss	(55,164)	(49,281)
Net Benefit Expense (Income)	<u>\$ 94,949</u>	<u>\$ 92,093</u>

SCHOOL DISTRICT 82 (COAST MOUNTAINS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 8 EMPLOYEE FUTURE BENEFITS (Continued)

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

	2025	2024
Discount Rate – April 1	4.25%	4.00%
Discount Rate – March 31	4.00%	4.25%
Long Term Salary Growth – April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth – March 31	2.50% + seniority	2.50% + seniority
EARSL – March 31		

NOTE 9 TANGIBLE CAPITAL ASSETS

Net Book Value:

	Net Book Value 2025	Net Book Value 2024
Sites	\$ 6,560,756	\$ 6,560,756
Buildings	56,744,780	55,153,616
Furniture & Equipment	997,640	1,135,257
Vehicles	1,336,743	1,348,824
Computer Software	238,575	150,096
Computer Hardware	52,867	94,457
Total	\$65,931,361	\$64,443,006

June 30, 2025

	Opening Cost	Additions	Disposals	Total 2025
Sites	\$ 6,560,756	\$0	\$0	\$6,560,756
Buildings	165,252,413	4,353,536	0	169,605,949
Furniture & Equipment	2,226,118	81,891	143,960	2,164,049
Vehicles	2,384,525	224,473	262,443	2,346,555
Computer Software	229,836	149,385	0	379,221
Computer Hardware	307,738	0	199,568	108,170
Total	\$176,961,386	\$4,809,285	\$605,971	\$181,164,700

	Opening Accumulated Amortization	Annual Amortization	Disposals	Total 2025
Sites	\$0	\$0	\$0	\$0
Buildings	110,098,797	2,762,372	0	112,861,169
Furniture & Equipment	1,090,861	219,508	143,960	1,166,409
Vehicles	1,035,701	236,554	262,443	1,009,812
Computer Software	79,740	60,906	0	140,646
Computer Hardware	213,281	41,590	199,568	55,303
Total	\$112,518,380	\$3,320,930	\$605,971	\$115,233,339

SCHOOL DISTRICT 82 (COAST MOUNTAINS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 9 TANGIBLE CAPITAL ASSETS (Continued)

June 30, 2024

	Opening Cost	Additions	Disposals	Total 2024
Sites	\$6,560,756	\$0	\$0	\$6,560,756
Buildings	161,857,500	3,394,913	0	165,252,413
Furniture & Equipment	2,589,298	111,358	474,538	2,226,118
Vehicles	2,005,522	476,196	97,193	2,384,525
Computer Software	153,282	81,444	4,890	229,836
Computer Hardware	457,207	20,673	170,142	307,738
Total	\$173,623,565	\$4,084,584	\$746,763	\$176,961,386

	Opening Accumulated Amortization	Annual Amortization	Disposals	Total 2024
Sites	\$0	\$0	\$0	\$0
Buildings	107,407,550	2,691,247	0	110,098,797
Furniture & Equipment	1,324,628	240,771	474,538	1,090,861
Vehicles	913,392	219,502	97,193	1,035,701
Computer Software	46,318	38,312	4,890	79,740
Computer Hardware	306,929	76,494	170,142	213,281
Total	\$109,998,817	\$3,266,326	\$746,763	\$112,518,380

NOTE 10 EMPLOYEE PENSION PLANS

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the plans, including investment of assets and administration of benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2024, the Teachers' Pension Plan has about 51,000 active members and approximately 42,000 retired members. As of December 31, 2024, the Municipal Pension Plan has about 256,000 active members, including approximately 31,000 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

**SCHOOL DISTRICT 82 (COAST MOUNTAINS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025**

NOTE 10 EMPLOYEE PENSION PLANS *(Continued)*

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, 2023, indicated a \$4,572 million surplus for basic pension benefits on a going concern basis.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2021, indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis.

The school district paid \$4,887,139 for employer contributions to the plans for the year ended June 30, 2025 (2024: \$4,759,244).

The next valuation for the Teachers' Pension Plan will be as at December 31, 2026. The next valuation for the Municipal Pension Plan was December 31, 2024.

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 11 INTERFUND TRANSFERS

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2025, were as follows:

- A transfer in the amount of \$106,263 was made from the Operating Fund to the Capital Fund for the purchase of capital assets.
- A transfer in the amount of \$42,160 was made from the Operating Fund to Local Capital Fund for the purchase assets.

NOTE 12 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 82 (COAST MOUNTAINS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 13 CONTRACTUAL OBLIGATIONS

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

Contractual obligations	2026	2027
Transportation	\$2,542,584	\$2,620,910
	<u>\$2,542,584</u>	<u>\$2,620,910</u>

NOTE 14 CONTINGENT LIABILITIES

The School District has been named as the defendant in a civil claim in which damages have been, in which damages have been sought. The outcome of these actions is not determinable as at June 30, 2025, and accordingly, no provision has been made in these financial statements for any liability that may result. Any losses arising from these actions will be recorded in the year in which the related litigation is settled.

NOTE 15 BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board through the adoption of an amended annual budget on February 26, 2025.

NOTE 16 ASSET RETIREMENT OBLIGATION

Legal liabilities exist for the removal and disposal of asbestos, lead piping and other environmentally hazardous materials within some district owned buildings that will undergo major renovations or demolition in the future. A reasonable estimate of the fair value of the obligation has been recognized using the modified retroactive approach as at July 1, 2022. The obligation was measured at current cost as the timing of future cash flows cannot be reasonably determined. These costs have been capitalized as part of the assets' carrying value and are amortized over the assets' estimated useful lives.

Asset Retirement Obligation, July 1, 2024	\$ 18,267,631
Settlements during the year	<u>0</u>
Asset Retirement Obligation, closing balance	<u>\$ 18,267,631</u>

SCHOOL DISTRICT 82 (COAST MOUNTAINS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 17 EXPENSE BY OBJECT

	2025	2024
Salaries and benefits	\$ 63,201,427	\$ 61,422,342
Services and supplies	12,875,259	12,887,183
Amortization	3,320,930	3,266,326
	<u>\$ 79,397,616</u>	<u>\$ 77,575,851</u>

NOTE 18 INTERNALLY RESTRICTED SURPLUS – OPERATING FUND

Internally Restricted (appropriated) by Board for:	
Unspent Indigenous Education Targeted Funds	\$ 1,281,852
Unspent Indigenous Education Council Funding	150,256
Unspent ISC – Jordan’s Principal Funding	11,880
Compassionate Canoe	39,975
Encumbered Operations and Maintenance	19,729
Subtotal Internally Restricted	<u>\$1,503,692</u>
Unrestricted Operating Surplus (Deficit) - Contingency	<u>0</u>
Total Available for Future Operations	<u>\$1,503,692</u>

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.

a) Credit risk:

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

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

SCHOOL DISTRICT 82 (COAST MOUNTAINS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NOTE 19 RISK MANAGEMENT *(Continued)*

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 recognized British Columbia institutions.

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.

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. There have been no changes to risk exposure from 2024 related to credit, market or liquidity risks.

School District No. 82 (Coast Mountains)

Schedule 1

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2025

	Operating Fund	Special Purpose Fund	Capital Fund	2025 Actual	2024 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	1,119,883		4,133,871	5,253,754	5,612,814
Changes for the year					
Surplus (Deficit) for the year	532,232		(1,007,605)	(475,373)	(359,060)
Interfund Transfers					
Tangible Capital Assets Purchased	(106,263)		106,263	-	-
Local Capital	(42,160)		42,160	-	-
Other				-	-
Net Changes for the year	383,809	-	(859,182)	(475,373)	(359,060)
Accumulated Surplus (Deficit), end of year - Statement 2	1,503,692	-	3,274,689	4,778,381	5,253,754

School District No. 82 (Coast Mountains)

Schedule 2

Schedule of Operating Operations

Year Ended June 30, 2025

	2025 Budget	2025 Actual	2024 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	55,955,526	55,034,493	54,029,218
Other	114,500	123,080	159,310
Federal Grants	370,800	300,805	218,987
Tuition	465,000	482,005	166,608
Other Revenue	6,621,918	6,899,482	6,649,484
Rentals and Leases	700,000	733,938	693,333
Investment Income	174,000	133,185	194,737
Total Revenue	64,401,744	63,706,988	62,111,677
Expenses			
Instruction	49,996,510	48,218,778	46,894,712
District Administration	3,273,218	2,822,769	2,945,731
Operations and Maintenance	9,621,524	9,459,266	9,214,505
Transportation and Housing	2,630,374	2,673,943	2,460,981
Total Expense	65,521,626	63,174,756	61,515,929
Operating Surplus (Deficit) for the year	(1,119,882)	532,232	595,748
Budgeted Appropriation (Retirement) of Surplus (Deficit)	1,119,882		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(106,263)	(397,948)
Local Capital		(42,160)	(77,295)
Other			
Total Net Transfers	-	(148,423)	(475,243)
Total Operating Surplus (Deficit), for the year	-	383,809	120,505
Operating Surplus (Deficit), beginning of year		1,119,883	999,378
Operating Surplus (Deficit), end of year		1,503,692	1,119,883
Operating Surplus (Deficit), end of year		1,503,692	1,119,883
Internally Restricted		1,503,692	1,119,883
Total Operating Surplus (Deficit), end of year		1,503,692	1,119,883

School District No. 82 (Coast Mountains)

Schedule 2A

Schedule of Operating Revenue by Source

Year Ended June 30, 2025

	2025 Budget	2025 Actual	2024 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	58,374,893	58,832,893	56,560,036
ISC/LEA Recovery	(5,813,898)	(6,469,852)	(5,775,809)
Other Ministry of Education and Child Care Grants			
Pay Equity	1,160,795	1,160,795	1,160,795
Funding for Graduated Adults	1,067	1,423	344
Student Transportation Fund	557,786	557,786	557,786
Support Staff Benefits Grant	58,465	58,465	58,465
FSA Scorer Grant	8,187	8,197	8,187
Child Care Funding	198,387	204,844	85,306
Labour Settlement Funding	518,695	518,695	928,103
NGN Network Services	24,736	24,737	24,737
K-12 ICY Clinical Counsellor	501,993	125,498	403,428
FRSP Recruit & Retention		11,012	11,840
Premier's Adwards			6,000
FEB Enrollment Grants	364,420		
Total Provincial Grants - Ministry of Education and Child Care	55,955,526	55,034,493	54,029,218
Provincial Grants - Other	114,500	123,080	159,310
Federal Grants	370,800	300,805	218,987
Tuition			
International and Out of Province Students	465,000	482,005	166,608
Total Tuition	465,000	482,005	166,608
Other Revenues			
Funding from First Nations	5,813,898	6,469,852	5,775,809
Miscellaneous			
Grants in Aid - District of Kitimat	76,992	69,246	96,666
Concert Series Art Start	15,000	35,387	34,500
City of Terrace - REM LEE Theatre Grant	12,000	12,000	12,000
Shared Service Agreements	104,145	97,700	157,145
Theatre Levy Fees	5,000	10,212	9,606
Refund of EHC Premium Surplus	350,000		350,000
Early Learning and other miscellaneous	244,883	205,085	213,758
Total Other Revenue	6,621,918	6,899,482	6,649,484
Rentals and Leases	700,000	733,938	693,333
Investment Income	174,000	133,185	194,737
Total Operating Revenue	64,401,744	63,706,988	62,111,677

School District No. 82 (Coast Mountains)

Schedule of Operating Expense by Object

Year Ended June 30, 2025

Schedule 2B

	2025 Budget	2025 Actual	2024 Actual
	\$	\$	\$
Salaries			
Teachers	22,941,885	22,554,342	22,668,630
Principals and Vice Principals	4,096,341	4,060,791	3,711,760
Educational Assistants	5,506,374	5,367,442	5,218,147
Support Staff	6,330,784	6,116,235	6,015,571
Other Professionals	2,577,325	2,559,230	2,843,118
Substitutes	2,250,925	2,448,274	2,173,636
Total Salaries	43,703,634	43,106,314	42,630,862
Employee Benefits	10,230,564	10,173,738	9,752,408
Total Salaries and Benefits	53,934,198	53,280,052	52,383,270
Services and Supplies			
Services	2,525,983	2,350,289	1,939,584
Student Transportation	2,516,633	2,617,421	2,344,955
Professional Development and Travel	790,669	597,784	678,885
Rentals and Leases	2,500	603	
Dues and Fees	92,450	128,937	107,668
Insurance	253,680	261,047	197,585
Supplies	3,805,513	2,422,687	2,421,722
Utilities	1,600,000	1,515,936	1,442,260
Total Services and Supplies	11,587,428	9,894,704	9,132,659
Total Operating Expense	65,521,626	63,174,756	61,515,929

School District No. 82 (Coast Mountains)

Schedule 2C

Operating Expense by Function, Program and Object

Year Ended June 30, 2025

	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	17,240,789	258,564		432,464		1,502,108	19,433,925
1.03 Career Programs	243,952	146,177					390,129
1.07 Library Services	938,573	31,869		229,460		54,806	1,254,708
1.08 Counselling	1,132,137	208,640					1,340,777
1.10 Inclusive Education	2,835,982	72,046	4,177,325	90,261	386,856	420,141	7,982,611
1.31 Indigenous Education	162,909	132,062	1,190,117	48,963	194,504	136,502	1,865,057
1.41 School Administration		3,211,433		1,054,288		67,374	4,333,095
1.62 International and Out of Province Students					67,554		67,554
Total Function 1	22,554,342	4,060,791	5,367,442	1,855,436	648,914	2,180,931	36,667,856
4 District Administration							
4.11 Educational Administration					428,342		428,342
4.40 School District Governance					108,259		108,259
4.41 Business Administration				382,365	691,557	2,014	1,075,936
Total Function 4	-	-	-	382,365	1,228,158	2,014	1,612,537
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				49,410	515,096		564,506
5.50 Maintenance Operations				3,580,921	152,248	265,251	3,998,420
5.52 Maintenance of Grounds				205,712			205,712
5.56 Utilities							-
Total Function 5	-	-	-	3,836,043	667,344	265,251	4,768,638
7 Transportation and Housing							
7.41 Transportation and Housing Administration				12,333	14,814		27,147
7.70 Student Transportation				30,058		78	30,136
Total Function 7	-	-	-	42,391	14,814	78	57,283
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	22,554,342	4,060,791	5,367,442	6,116,235	2,559,230	2,448,274	43,106,314

School District No. 82 (Coast Mountains)

Operating Expense by Function, Program and Object

Year Ended June 30, 2025

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2025 Actual	2025 Budget	2024 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	19,433,925	4,689,408	24,123,333	1,170,225	25,293,558	25,588,376	24,625,436
1.03 Career Programs	390,129	88,282	478,411	169,800	648,211	454,576	525,611
1.07 Library Services	1,254,708	315,807	1,570,515	50,053	1,620,568	1,631,000	1,541,984
1.08 Counselling	1,340,777	314,527	1,655,304		1,655,304	1,682,143	1,660,254
1.10 Inclusive Education	7,982,611	1,908,741	9,891,352	623,386	10,514,738	10,574,291	10,024,534
1.31 Indigenous Education	1,865,057	424,042	2,289,099	406,213	2,695,312	3,977,664	3,228,086
1.41 School Administration	4,333,095	972,062	5,305,157	123,193	5,428,350	5,696,877	5,288,807
1.62 International and Out of Province Students	67,554	14,984	82,538	280,199	362,737	391,583	
Total Function 1	36,667,856	8,727,853	45,395,709	2,823,069	48,218,778	49,996,510	46,894,712
4 District Administration							
4.11 Educational Administration	428,342	76,949	505,291	117,155	622,446	1,027,153	676,315
4.40 School District Governance	108,259	5,340	113,599	102,594	216,193	358,518	179,623
4.41 Business Administration	1,075,936	239,720	1,315,656	668,474	1,984,130	1,887,547	2,089,793
Total Function 4	1,612,537	322,009	1,934,546	888,223	2,822,769	3,273,218	2,945,731
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	564,506	103,971	668,477	361,454	1,029,931	966,246	919,057
5.50 Maintenance Operations	3,998,420	957,101	4,955,521	1,323,927	6,279,448	6,533,262	6,399,275
5.52 Maintenance of Grounds	205,712	52,438	258,150	226,099	484,249	312,016	286,372
5.56 Utilities	-	-	-	1,665,638	1,665,638	1,810,000	1,609,801
Total Function 5	4,768,638	1,113,510	5,882,148	3,577,118	9,459,266	9,621,524	9,214,505
7 Transportation and Housing							
7.41 Transportation and Housing Administration	27,147	6,249	33,396		33,396	32,838	32,462
7.70 Student Transportation	30,136	4,117	34,253	2,606,294	2,640,547	2,597,536	2,428,519
Total Function 7	57,283	10,366	67,649	2,606,294	2,673,943	2,630,374	2,460,981
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	43,106,314	10,173,738	53,280,052	9,894,704	63,174,756	65,521,626	61,515,929

School District No. 82 (Coast Mountains)

Schedule of Special Purpose Operations

Year Ended June 30, 2025

Schedule 3

	2025 Budget	2025 Actual	2024 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	10,530,999	10,394,621	10,132,135
Other Revenue	2,188,876	2,503,422	2,680,040
Investment Income	1,000	3,887	12,583
Total Revenue	12,720,875	12,901,930	12,824,758
Expenses			
Instruction	12,244,952	12,464,461	12,368,700
District Administration	30,000	27,440	6,080
Operations and Maintenance	309,323	312,119	320,906
Transportation and Housing	100,000	97,910	97,910
Total Expense	12,684,275	12,901,930	12,793,596
Special Purpose Surplus (Deficit) for the year	36,600	-	31,162
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(36,600)		(31,162)
Total Net Transfers	(36,600)	-	(31,162)
Total Special Purpose Surplus (Deficit) for the year	-	-	-
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		-	-

School District No. 82 (Coast Mountains)

Schedule 3A

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2025

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			1,723,785			39,498			
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	308,232	202,323		128,000	26,950	132,781	655,464	350,741	6,693,649
Other			1,776,849						
Investment Income	3,887								
	312,119	202,323	1,776,849	128,000	26,950	132,781	655,464	350,741	6,693,649
Less: Allocated to Revenue	312,119	202,323	1,831,671	128,000	26,950	152,279	655,464	342,940	7,142,380
District Entered							7,801		(448,731)
Deferred Revenue, end of year	-	-	1,668,963	-	-	20,000	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	308,232	202,323		128,000	26,950	152,279	655,464	342,940	7,142,380
Other Revenue			1,831,671						
Investment Income	3,887								
	312,119	202,323	1,831,671	128,000	26,950	152,279	655,464	342,940	7,142,380
Expenses									
Salaries									
Teachers						25,112			5,713,904
Principals and Vice Principals						157			
Educational Assistants		161,616		84,490			498,978		
Support Staff	228,703			13,106				45,103	
Other Professionals						33,912		12,867	
Substitutes							19,143	218,696	
	228,703	161,616	-	97,596	-	59,181	518,121	276,666	5,713,904
Employee Benefits	57,176	40,707		30,404		13,318	137,343	66,274	1,428,476
Services and Supplies	26,240		1,831,671		26,950	79,780			
	312,119	202,323	1,831,671	128,000	26,950	152,279	655,464	342,940	7,142,380
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 82 (Coast Mountains)

Schedule 3A

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2025

	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Seamless Day Kindergarten	Early Childhood Education Dual Credit Program	Student & Family Affordability	JUST B4	SEY2KT (Early Years to Kindergarten)
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		139,140	35,839				33,000		
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	246,095	79,680	55,000	6,750	55,400	35,000		25,000	19,000
Other									
Investment Income									
	246,095	79,680	55,000	6,750	55,400	35,000	-	25,000	19,000
Less: Allocated to Revenue	237,043	97,910	64,311	6,750	55,400	-	33,000	25,000	19,000
District Entered	9,052								
Deferred Revenue, end of year	-	120,910	26,528	-	-	35,000	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	237,043	97,910	64,311	6,750	55,400		33,000	25,000	19,000
Other Revenue									
Investment Income									
	237,043	97,910	64,311	6,750	55,400	-	33,000	25,000	19,000
Expenses									
Salaries									
Teachers	88,985								
Principals and Vice Principals									
Educational Assistants	228				33,514			16,236	15,200
Support Staff									
Other Professionals									
Substitutes	42,180				10,806			1,811	
	131,393	-	-	-	44,320	-	-	18,047	15,200
Employee Benefits	21,057				11,080			6,476	3,800
Services and Supplies	84,593	97,910	64,311	6,750			33,000	477	
	237,043	97,910	64,311	6,750	55,400	-	33,000	25,000	19,000
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 82 (Coast Mountains)

Schedule 3A

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2025

	ECL (Early Care & Learning)	Feeding Futures Fund	Health Career Grants	District of Kitimat	Principals & Vice-Principals Joint Trust	LNG/RTA Donations	Other Grants	Federal Food Program	K-12 Literacy Support
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		109,283		10,533	100,557	154,176			
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	175,000	559,169	50,000					115,087	238,867
Other				65,036	17,054	480,098	45,976		
Investment Income									
	175,000	559,169	50,000	65,036	17,054	480,098	45,976	115,087	238,867
Less: Allocated to Revenue	175,000	657,765	14,874	23,965	27,440	574,370	45,976	-	-
District Entered							(110,483)		
Deferred Revenue, end of year	-	10,687	35,126	51,604	90,171	59,904	110,483	115,087	238,867
Revenues									
Provincial Grants - Ministry of Education and Child Care	175,000	657,765	14,874						
Other Revenue				23,965	27,440	574,370	45,976		
Investment Income									
	175,000	657,765	14,874	23,965	27,440	574,370	45,976	-	-
Expenses									
Salaries									
Teachers						127,839			
Principals and Vice Principals									
Educational Assistants	36,245								
Support Staff		247,593							
Other Professionals	102,080	70,207				50,336			
Substitutes		9,432							
	138,325	327,232	-	-	-	178,175	-	-	-
Employee Benefits	29,922	73,394				43,469			
Services and Supplies	6,753	257,139	14,874	23,965	27,440	352,726	45,976		
	175,000	657,765	14,874	23,965	27,440	574,370	45,976	-	-
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 82 (Coast Mountains)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2025

	WEX	TOTAL
	\$	\$
Deferred Revenue, beginning of year	50,000	2,395,811
Add: Restricted Grants		
Provincial Grants - Ministry of Education and Child Care		10,158,188
Other		2,385,013
Investment Income		3,887
	-	12,547,088
Less: Allocated to Revenue	50,000	12,901,930
District Entered		(542,361)
Deferred Revenue, end of year	-	2,583,330
Revenues		
Provincial Grants - Ministry of Education and Child Care	50,000	10,394,621
Other Revenue		2,503,422
Investment Income		3,887
	50,000	12,901,930
Expenses		
Salaries		
Teachers	40,125	5,995,965
Principals and Vice Principals		157
Educational Assistants		846,507
Support Staff		534,505
Other Professionals		269,402
Substitutes		302,068
	40,125	7,948,604
Employee Benefits	9,875	1,972,771
Services and Supplies		2,980,555
	50,000	12,901,930
Net Revenue (Expense) before Interfund Transfers	-	-
Interfund Transfers	-	-
Net Revenue (Expense)	-	-

School District No. 82 (Coast Mountains)

Schedule 4

Schedule of Capital Operations

Year Ended June 30, 2025

	2025 Budget	2025 Actual			2024 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
Revenues					
Investment Income	75,000		56,935	56,935	94,764
Amortization of Deferred Capital Revenue	2,236,467	2,256,390		2,256,390	2,185,592
Total Revenue	2,311,467	2,256,390	56,935	2,313,325	2,280,356
Expenses					
Amortization of Tangible Capital Assets					
Operations and Maintenance	3,244,063	3,320,930		3,320,930	3,266,326
Total Expense	3,244,063	3,320,930	-	3,320,930	3,266,326
Capital Surplus (Deficit) for the year	(932,596)	(1,064,540)	56,935	(1,007,605)	(985,970)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	36,600	106,263		106,263	429,110
Local Capital			42,160	42,160	77,295
Total Net Transfers	36,600	106,263	42,160	148,423	506,405
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		349,486	(349,486)	-	
Total Other Adjustments to Fund Balances		349,486	(349,486)	-	
Total Capital Surplus (Deficit) for the year	(895,996)	(608,791)	(250,391)	(859,182)	(479,565)
Capital Surplus (Deficit), beginning of year		1,412,307	2,721,564	4,133,871	4,613,436
Capital Surplus (Deficit), end of year		803,516	2,471,173	3,274,689	4,133,871

School District No. 82 (Coast Mountains)

Tangible Capital Assets
Year Ended June 30, 2025

Schedule 4A

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	6,560,756	165,252,413	2,226,118	2,384,525	229,836	307,738	176,961,386
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		4,353,536					4,353,536
Operating Fund			65,726	40,537			106,263
Local Capital			16,165	183,936	149,385		349,486
	-	4,353,536	81,891	224,473	149,385	-	4,809,285
Decrease:							
Deemed Disposals			143,960	262,443	-	199,568	605,971
	-	-	143,960	262,443	-	199,568	605,971
Cost, end of year	6,560,756	169,605,949	2,164,049	2,346,555	379,221	108,170	181,164,700
Work in Progress, end of year							-
Cost and Work in Progress, end of year	6,560,756	169,605,949	2,164,049	2,346,555	379,221	108,170	181,164,700
Accumulated Amortization, beginning of year		110,098,797	1,090,861	1,035,701	79,740	213,281	112,518,380
Changes for the Year							
Increase: Amortization for the Year		2,762,372	219,508	236,554	60,906	41,590	3,320,930
Decrease:							
Deemed Disposals			143,960	262,443	-	199,568	605,971
			143,960	262,443	-	199,568	605,971
Accumulated Amortization, end of year		112,861,169	1,166,409	1,009,812	140,646	55,303	115,233,339
Tangible Capital Assets - Net	6,560,756	56,744,780	997,640	1,336,743	238,575	52,867	65,931,361

School District No. 82 (Coast Mountains)

Schedule 4C

Deferred Capital Revenue

Year Ended June 30, 2025

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	41,282,440	3,480,628		44,763,068
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	4,353,536			4,353,536
	4,353,536	-	-	4,353,536
Decrease:				
Amortization of Deferred Capital Revenue	2,140,183	116,207		2,256,390
	2,140,183	116,207	-	2,256,390
Net Changes for the Year	2,213,353	(116,207)	-	2,097,146
Deferred Capital Revenue, end of year	43,495,793	3,364,421	-	46,860,214
Work in Progress, beginning of year				-
Changes for the Year				
Net Changes for the Year	-	-	-	-
Work in Progress, end of year	-	-	-	-
Total Deferred Capital Revenue, end of year	43,495,793	3,364,421	-	46,860,214

School District No. 82 (Coast Mountains)

Schedule 4D

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2025

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	153,819					153,819
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	4,249,318					4,249,318
	4,249,318	-	-	-	-	4,249,318
Decrease:						
Transferred to DCR - Capital Additions	4,353,536					4,353,536
	4,353,536	-	-	-	-	4,353,536
Net Changes for the Year	(104,218)	-	-	-	-	(104,218)
Balance, end of year	49,601	-	-	-	-	49,601



MEETING AGENDA ITEM #10.1.3

Action:	X	Information:	
Meeting:	Regular	Meeting Date:	September 24, 2025
Topic:	2024-2025 Indigenous Education Targeted Fund Carry Forward		

Background/Discussion:

As outlined in the attached draft letter addressed to the Minister of Education and Child Care, the school district is requesting approval to carry forward a surplus of \$1,281,852 in targeted Indigenous Education funds to the 2025-2026 fiscal year.

Pursuant to section 106.4(2) of the *School Act*, the Board is required to formally request approval for the Coast Mountains Board of Education to underspend its targeted Indigenous Education allocation for the 2024-2025 school year.

If the request for carry-forward is approved the unspent 2024-2025 surplus of \$1,281,852 will be brought forward and added to the 2025-2026 targeted Indigenous Education allocation and will be reflected in the 2025-2026 Amended Annual Budget.

The Business Committee reviewed this request at its September 17, 2025 meeting and forwards to the Board with a recommendation for approval.

Recommended Action:

THAT the Board approve the carry forward of \$1,281,852 surplus in Indigenous Education targeted funds to the 2025-2026 fiscal year.

Presented by: Secretary Treasurer



Coast Mountains Board of Education School District 82

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

September 24, 2025

Honourable Lisa Beare
Minister of Education and Child Care
PO Box 9045, Stn Prov Govt
Victoria, BC V8W 9E2
Email: ecc.minister@gov.bc.ca

Dear Minister Beare:

In accordance with Section 106.4(2) of the *School Act*, Coast Mountains Board of Education School District 82 (CMSD82) formally requests approval to underspend the school district's 2024-2025 Indigenous Education Program Targeted Funds in the amount of \$1,281,852 as follows:

2024-2025 Ministry of Education & Child Care Funding Allocation	\$3,977,164
2024-2025 CMSD82 Indigenous Education Expenditures	<u>(\$2,695,312)</u>
Carry Forward as of June 30, 2025	<u>\$1,281,852</u>

During the 2025-2026 school year, meeting the needs of Indigenous students will continue to be a priority for the Indigenous Education Department. Students who identify as First Nations in Coast Mountains School District are not achieving nearly to the level of their non-First Nations peers. Enhancing opportunities for First Nations students to improve literacy and numeracy skills will be supported by the Indigenous Education Department. Students on reserve, in particular, have dramatically lower achievement in literacy and numeracy. These students will receive enhanced and targeted intervention.

Students walking across the stage and receiving a meaningful 80-credit Dogwood Diploma will always be a priority for School District 82. Positions such as "Graduation Success Advisors" are filled with dedicated staff with the mandate to improve outcomes for learners. Additionally, we will be using the Indigenous carry forward targeted funds for:

- Resources to support the creation of culturally safe learning spaces in all schools.
- Technology in support of the tracking of service delivery for Indigenous children and youth.

The identified carry forward is anticipated to be fully utilized within the 2025-2026 school year.

Your consideration of this request is greatly appreciated.

Sincerely,

Margaret Warcup
Board of Education Chairperson

cc: Mr. Kevin Herkel, Director, School District Financial Reporting Unit
Ministry of Education and Child Care



Coast Mountains Board of Education School District 82

MEETING AGENDA ITEM #10.1.4

Action:	X	Information:	
Meeting:	Regular	Meeting Date:	September 24, 2025
Topic:	Draft 2024-2025 School Year Financial Statement Discussion & Analysis Report		

Background/Discussion:

Attached, please find the draft 2024-2025 School Year Financial Statement Discussion & Analysis Report for Coast Mountains School District 82. This document provides a discussion and analysis of the financial performance of School District 82 for the fiscal year ending June 30, 2025. The financial statement represents the consolidation of three separate funds: operating, special purpose, and capital.

This report is a summary of the School District 82's financial activities based on currently known facts, decision, and conditions. The results of the current year are discussed in comparison with the prior year and budget.

This report should be read in conjunction with 2024-2025 Audited Financial Statements.

The Business Committee reviewed this report at its September 17, 2025 meeting and forwards to the Board for information.

Recommended Action:

THAT the Board receive the 2024-2025 School Year Financial Statement Discussion & Analysis Report for Coast Mountains School District 82 as presented.

Presented by: Secretary Treasurer

Financial Statement Discussion & Analysis

FOR THE YEAR ENDED JUNE 30, 2025



Coast Mountains Board of Education School District 82

School District No. 82 (Coast Mountains)

Financial Statement Discussion & Analysis

Year ended June 30, 2025

Contents

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Introduction

The following is a discussion and analysis of the School District's financial performance for the fiscal year ended June 30, 2025. The report is a summary of the School District's financial activities based on currently known facts, decisions, or conditions. The results of the current year are discussed in comparison with the prior year, with an emphasis placed on the current year. The financial statements illustrate, in financial terms, how resources have been allocated read in conjunction with the School District's financial statements for the same period.

About BC School District Financial Statements

BC School District financial statements are prepared in accordance with section 23.1 of the *Budget Transparency and Accountability Act* of the Province of BC which requires that financial statements are prepared in accordance with Canadian public sector accounting standards, with some exceptions, as explained in note 2 to the financial statements. Public sector accounting emphasizes accountability, not profitability. **School District Financial Statements have a prescribed common format**, and they are consolidated into the Provincial Financial Statements.

Further, **Financial Statements of BC School Districts are reported as a consolidation of three separate funds: Operating, Special Purpose and Capital.** In the financial statements,

these three separated funds are reported collectively in statements 1 through 5 and separately in schedules 2 (Operating Fund), 3 (Special Purpose Funds) and 4 (Capital Fund). To gain a full understanding of statements 1 through 5, it is important to also review each of the funds separately.

Composition of the Financial Statements

The two key statements are:

- A **statement of financial position** (page 5), which summarizes the assets and liabilities at June 30th. This provides an indication of the financial health of the District.
- A **statement of operations** (page 6), which summarizes the revenues received, and expenses incurred during the twelve months between July 1 and June 30. This provides an indication of the funding received by the District and how that funding was spent.

The Statement of Changes in Net Financial Assets (Debt), the Statement of Cash Flows, and the notes to the financial statements provide further analysis of the District's finances.

The District manages its financial activities in three distinct areas, being the

- Operating fund;
- Special purpose funds; and the
- Capital fund.

The schedules at the end of the notes to the financial statements are in a format prescribed by the Ministry of Education. These schedules provide more detail specific to each of these funds. The balances in these schedules are consistent, when combined, with the financial statements.

Schedule 1 (page 25) illustrates the sum of the funds.

Schedule 2 (page 26) provides detail on the **Operating Fund**.

The Operating Fund accounts for the District's operating grants and other operating revenues. Legislation requires that the District present a balanced budget for the Operating Fund, whereby budgeted expenditure does not exceed the total of budgeted revenue, and any surplus in the operating fund carried forward from previous years.

Schedule 3 (page 31) provides detail on the **Special Purpose Funds**.

The Special Purpose Funds account for grants, and contributions that are directed by agreement with a third party towards specific activities. As these are targeted grants, any unspent funding is typically accounted for as deferred revenue, not as accumulated surplus.

Schedule 4 (page 36) provides detail on the **Capital Fund**.

The capital fund accounts for:

- The capital assets of the District, including sites, buildings, furniture & equipment, vehicles, computer software, and computer hardware.
- Grants directed by agreement with a third party for the purchase of capital assets.
- Funds restricted by the Board for future capital asset purchases (local capital).

Statement of Financial Position (All funds)

Cash and cash equivalents

At June 30, 2025, the District held \$ 9.9m in cash, deposited in financial institutions and the Province's central deposit system. This cash balance offsets the liabilities of the District, and unspent funds restricted for use on specific projects.

Accounts payable and accrued liabilities

The District's accounts payable and accrued liabilities represent expenses which have been incurred but not yet paid. They comprise the following amounts:

	June 30, 2025	June 30, 2024
Trade and other amounts payable	\$ 2,702,820	\$ 2,256,106
Due to Provincial/Federal Government	690,210	1,507,390
Salaries and benefits payable	2,290,626	2,118,080
Accrued vacation pay	512,106	540,679
Other	1,072	1,306
Total accounts payable and accrued liabilities	\$ 6,196,834	\$ 6,423,561

Deferred revenue

Deferred revenue represents the unspent portion of grants which are targeted for a specific purpose.

	June 30, 2025	June 30, 2024	Commentary
School generated funds – amounts raised by schools for specific projects, such as class trips and PAC financial contributions	\$ 1,668,963	\$ 1,723,785	This represents the unspent balance at year-end.
Student & Family Affordability	0	33,000	
Federal Food Funding	115,087	0	Funding not received until late in the year

First Nation Transport	120,910	139,140	Underspent due to carry over from previous year
Mental Health	26,528	35,839	
Feeding Futures	10,687	109,283	
WEX/Careers	70,126	50,000	Dual Credit programs running 2025/2026
LNG/RTA Donations	59,904	154,176	
K-12 Literacy Supports	238,867	0	Funding not received until late in the year
Other unspent targeted funds	272,258	150,588	
Total deferred revenue	\$2,583,330	\$ 2,395,811	

Unearned revenue

Unearned revenue represents payment of tuition fees for international students in advance of the student commencing their studies at the District for 2025, as well as payments for rental/leasing fees received on facilities in advance. These fees were recognized as earned revenue when the program was provided to the student during the year. As at June 30, 2025, \$498,920 in tuition payments were received in advance for the international student fees for the 2025/2026 school year.

Deferred capital revenue and tangible capital assets

The deferred capital revenue balance is closely linked to the tangible capital asset balance. Tangible capital assets are items which have a lifespan of more than one year.

The majority of the District's capital expenditure, such as the construction of new schools, is funded through specific grants provided by the Ministry of Education and Child Care. Once an asset is built or acquired and is in use, the cost of that asset is amortized over the expected life of that asset. Any grants associated with tangible capital assets are also amortized over the expected life.

After allowing for amortization, the District has \$65,931,361 of tangible capital assets. Of this, \$46,860,214 (being the deferred capital revenue balance) of assets were purchased with targeted grants. The remainder was funded through operating revenues and other non-targeted funding.

This inclusion of deferred capital revenue is not consistent with generally accepted accounting principles. The inclusion of this balance is a requirement of the Provincial Government. This is explained in more detail in note 2 to the financial statements.

The capital fund section, included later in this document, provides a more detailed explanation of the accounting for capital assets and associated grants.

Net financial assets (debt)

This is the total of the District's financial assets and liabilities. It implies that the District has a net debt of \$61.83m. This is heavily skewed by the deferred capital revenue liability of \$46,91m. As there is no future cash flow associated with the deferred capital revenue balance, a more meaningful measure of net financial assets, or debt, excludes that balance, giving a revised figure of net financial assets of \$66,61m.

This revised net financial assets balance is primarily comprised of the accumulated operating fund surplus of \$1,503,692 and local capital fund balance of \$2.47m. The use of these amounts is restricted, as outlined below.

Accumulated surplus

Broken down by fund, the accumulated surplus comprises the following amounts:

	June 30, 2025	June 30, 2024
Operating fund	1,503,692	1,119,883
Capital fund – local capital (amounts available to spend on future capital asset purchases)	2,471,173	2,721,564
Capital fund – invested in tangible capital assets (being the cost of assets owned by the district, net of amortization and targeted grants)	803,516	1,412,307
Total accumulated surplus	\$ 4,778,381	\$ 5,253,754

Statement of Operations (All funds)

The surplus (deficit) for the year is the net total of the revenues and expenses of the District's various funds.

Year to	June 30, 2025	June 30, 2024	Change
Total revenue	\$ 78,922,243	\$ 77,216,791	1,705,452
Total expense	79,397,616	77,575,851	1,821,765
Surplus (deficit) for the year	\$ (475,373)	\$ (359,060)	\$ (116,313)

Total Revenues generated increased from 2024 by \$1,705,452. During the 2022 -2023 fiscal year the District with support from BCPSEA completed collective bargain with both CMTF and CUPE for the years 2023-2025. These labour settlements agreements resulted in salary increases across the District and these expenditures were supported through increased funding grants from the MECC. These variations are detailed in Statement 2 (page 6) and Schedule 2A (page 27).

Overall, the District's expenses exceeded its revenues by \$475,373. Broken down by fund, this variance arises as follows (after transfers between funds):

Fund	Surplus or deficit for the year	Commentary
Operating fund	383,809	See discussion and analysis in the Operating Fund section of this document.
Special purpose funds	\$0	The special purpose funds had no change this year.
Capital fund	\$(859,182)	The capital fund balance decreased by this amount during the year, indicating less of the assets purchased were funded by deferred capital revenue, and more was consumed by the aging of the District's capital assets.
Total	\$(475,373)	Deficit

Revenues, expenses, and surpluses of the individual funds are discussed in more detail below.

Operating Fund

Overview

Operating fund transactions are reported in the following schedules in the financial statements. Columns with figures for the budget, year to June 30, 2025, and year to June 30, 2024 are shown.

Schedule	Page	Overview
2	26	Summarizes the revenues and expenses of the operating fund. Also indicates the amounts spent on capital assets and transferred to the Local Capital fund.
2A	27	Outlines in more detail the operating revenues earned by the District.
2B	28	Summarizes salaries by employee group and other operating costs.
2C	29	Provides the same information as in 2B, broken down in more detail to show each program the funds were spent on.

Revenue

Schedule 2A on page 27 breaks down operating revenue by source.

97% of the District's operating funding is from the Provincial Ministry of Education and Child Care ('MECC'), and direct funding from four First Nation Bands through a Local Education Agreement ('LEA'). The majority of this funding is based on student enrolment, and certain identified special needs of those students.

The Provincial Government is undertaking a review of the funding formula used to calculate this funding. The results of that review were expected to be announced previously; however, due to the global pandemic this change has been stalled.

Operating expenditure

Schedule 2B outlines operating expenses in relation to salaries and benefits, as well as services and supplies. Schedule 2C outlines operating expense in detail, including allocating expense by category.

The table below summarizes total expense by category for the year to June 30, 2025. It compares the proportion of expenditure to the average of all school districts in the Province, for the year to June 30, 2025. The 2023/2024 school year is the **most** recent year for which other District's financial information is publicly available.

Function	2024/2025 % of total	2023/2024 Prov. Av. % of total	Comments
Instruction	76.6%	82.90%	Expenditure on instruction is lower than the previous year's Provincial average.
District Administration	4.4%	4.10%	Expenditure on district administration is higher than the previous year's Provincial average.
Operations and Maintenance	14.8%	11.10%	Expenditure on operations and maintenance is higher than the previous year's Provincial average due to the District's wider geographic distribution of schools, climate and age of infrastructure.
Transportation	4.2%	1.9%	This expenditure is greater than the Provincial average, due to the District's wider geographic distribution of schools in the District.
Total	100.0%	100.0%	

Staff

83%, or \$53.28m, of the District's operating expenditure is spent on salaries and benefits. As would be expected for a school district, the majority of this staff cost is spent on Instruction salaries and benefits.

The average full-time teacher in the District receives compensation from the District of about \$122,801 per year, including benefits.

59.46 FTE additional teacher positions are funded through the Classroom Enhancement Fund (a special purpose fund) described later, an increase of 6.46 FTE from the previous year comprising of 41.61 enrolling FTE ("full-time equivalent") teachers, and 17.85 non-enrolling FTE teachers.

Transfers to other funds

\$106,263 of capital assets purchased during the year were from the operating fund. In addition, \$42,160 was transferred to the local capital fund during the year, and \$31,162 was transferred

from special purchase funds to purchase capital assets. This is broken down in detail later in the Capital Fund section of this document.

Operating surplus/deficit

The operating surplus for the year to June 30, 2025 was \$383,809. This is calculated on Schedule 2, on page 23 of the financial statements. This surplus Increased the operating fund balance from \$1,119,883 at the beginning of the year, to \$1,503,692 at June 30, 2025.

Note 19 in the financial statements, outlines the restrictions on the use of the accumulated surplus. The funds are restricted at the Board's discretion. The Board's approval of these restrictions is through approval of the financial statements.

The cause of this surplus can be derived from the movements in the restricted components of the operating fund surplus, broken out below.

At June 30	2025	Purpose of restriction
Unspent Aboriginal Education targeted funds	1,281,853	The District receives targeted funding from the Province to enhance the education of Aboriginal students. The District is committed to spending the balance remaining in line with the terms of this funding.
Unspent Indigenous Education Council Funding	150,256	The District receives targeted funding from the Province to enhance the education of Aboriginal students. The District is committed to spending the balance remaining in line with the terms of this funding.
Unspent ISC – Jordan's Principal Funding	11,880	Funding that will cover services into the 2025/2026 school year
Compassionate Canoe	39,975	Funding received for a specific project yet to be completed
Encumbered Operations & Maintenance	19,729	Funds set aside for specifically identified, materials, programs and equipment.
Total	\$1,503,692	

Special Purpose Funds

Overview

Transactions within the special purpose funds are reported in the following schedules in the financial statements.

Schedule	Page	Overview
3	31	Summarizes the total revenues and expenses of all the special purpose funds. Also indicates the amounts spent on capital assets.
3A	321	Outlines, by each group of funds, the grants received, and expenses for the year to June 30, 2023. Surplus at the end of the year for each fund is identified as Deferred Revenue, end of year.

School generated funds

School generated funds account for fees and contributions raised at the school level. Examples of such fees and contributions include school supply fees paid by parents and caregivers; school trip fees; PAC contributions; graduation celebration fundraising; cafeteria revenue, vending machine revenue and athletics fees. These amounts are targeted, and used for the purpose that they were provided, to the school.

Community LINK

The Community LINK grant from the Provincial Government is to support programs and services to improve the educational performance of vulnerable students, including both academic achievement and social functioning. This includes promoting partnerships with families, communities, and service providers as an integrated approach to supporting vulnerable students.

Classroom enhancement funds

The grants from the classroom enhancement funds (three components) totalled \$7,739,216. These grants are intended to offset the additional costs associated with the restoration of historical collective agreement language, regarding class size and composition.

Direct costs associated with required staffing levels, that address class size and composition, are accounted for within the 'Classroom Enhancement Fund – Staffing'. They include:

- 41.61 FTE additional enrolling teachers needed to offset the reduction in class size;
- 17.85 FTE additional non-enrolling teachers for additional support; and
- TTOC wages to remedy other requirements of the restored language.

Indirect costs, or overheads, associated with these required changes are accounted for within the 'Classroom Enhancement Fund – Overhead'. They include:

- TTOC coverage for sick, and other leaves, for the additional teachers;
- Supplies, furniture and computers for additional classes and teachers; and

- Additional support staff needed for the increased number of classes.

To receive the grants, the District must be able to demonstrate to the Provincial Government that the associated direct, or indirect costs, are a result of the restoration of the collective agreement language.

After best efforts were applied, certain classes exceeded the class size, and composition limits outlined in the Collective Agreement. The School District is required to provide remedy, typically in the form of additional preparation time, or collaboration time, to teachers of such classes. The 'Classroom Enhancement Fund – Remedies' provides grant funding to cover the associated expense.

The classroom enhancement funds, established class size and composition criteria in the 2017/18 year, are a core part of the District's funding. They fund over 10% of the District's teachers. This funding is tied to the application of historical language restored to the collective agreement.

Capital Fund

Overview

The capital fund, including the local capital fund, accounts for assets owned by the District and the funds used to acquire them.

Provincial grants targeted for the purchase of assets – for example, a grant to renovate a school – are recorded in the capital fund. If an asset is purchased using operating funds, then the cost of the asset is treated as a transfer from the operating fund to the capital fund.

The Province does not normally provide capital grants for asset acquisitions such as computer equipment, school furniture and equipment, vehicles, maintenance equipment, photocopiers, classroom renovations or district administration buildings. The only source of funding available for these assets is typically operating funds. To set aside funds to allow the future purchase of major assets, the Board may transfer funds from the operating fund to the local capital fund.

Schedule	Page	Overview
4	36	Summarizes amortization, invested in tangible capital asset balances, local capital balances, and transfers to the capital fund from other funds.
4A	37	Outlines: <ul style="list-style-type: none"> • The cost of assets acquired during the year. • The amortization of assets by asset class. • the original cost of assets owned by the District, by asset class • The total amortization of each asset class, the decrease in value.

Schedule	Page	Overview
		<ul style="list-style-type: none"> The net book value of assets, being the cost less amortization.
4C	38	Accounts for targeted funding spent on the acquisition of capital assets.
4D	39	Accounts for funding received which is targeted towards capital asset purchases and which has yet to be spent.

Capital Assets

Schedule 4A summarizes the capital assets owned by the District.

Net book value (being cost less amortization) of tangible capital assets

The District has \$64.44m of funds invested in its capital infrastructure. The vast majority of the District's capital assets are the school buildings.

The cost of the land that the District's schools are located on is \$6.6m.

The District also has significant investment in vehicles, furniture and equipment (school furniture, shop equipment etc.) and computer software and hardware, including servers and staff computers.

Asset additions compared to asset amortization

The amortization expense recognizes the depreciation of an asset over its useful life. The proportion of amortization to asset additions is an indication of the sufficiency of the level of capital investment. For example, if assets are amortizing faster than they are being replaced, this may indicate an infrastructure deficit.

Asset Retirement Obligations

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

Deferred capital revenue

Schedule 4C accounts for grants received for capital asset purchases that have been spent. Schedule 4D accounts for grants received for capital asset purchases that have yet to be spent.

Schedule 4D illustrates that \$4,249,318 of grants were received in the year to June 30, 2025 from the Ministry of Education in the form of bylaw capital. This includes the annual facilities capital grant.

The \$4,353,536 of bylaw capital that was spent on completed projects is then accounted for as deferred capital revenue on schedule 4C. Deferred capital revenue balances are accumulated over the years and amortized over the estimated lifespan of the assets acquired with the grant money. The deferred capital revenue balance was reduced by \$2,256,390 in the year to June 30, 2025 to reflect this amortization.

Historically, the Province has provided targeted funding for major school renovations and replacements. The Province does not typically provide targeted funding for any other capital assets, including the purchase or construction of technology, classroom furniture and equipment, administrative buildings, and maintenance equipment.

The deferred capital revenue balance at June 30, 2025 is \$46.86m, indicating 71% of the District's assets were purchased with targeted grant funding.

Local capital

Schedule 4 includes a column showing the transfers to and from the local capital fund, and the balance in local capital at the end of the year.

As outlined in Board regulation 4060.01R, the Board approves transfers of funds from the operating fund to the capital fund in anticipation of necessary future capital expenditure which will not be funded by additional targeted grants from the Province. In doing so, a balance must be struck between ensuring the District has the necessary assets to effectively function, and using operational funds within the year they are granted to directly provide education for students.

During the year to June 30, 2025, the District transferred \$506,405 from the operating fund and the special purpose funds for the purchase of capital assets.

To facilitate year-to-year capital planning, local capital budgets which are not spent at the year-end are carried forward to the following year. Local capital had a surplus remaining at June 30, 2025 of \$2,471,173 as shown on Schedule 4.

Contacting Management

This financial report is designed to provide the School District's stakeholders with a general overview of the School District's finances and to demonstrate the School District's accountability for the money it receives. If you have questions about this report or need additional information, please contact the Secretary Treasurer's office.



MEETING AGENDA ITEM #11.1

Action:	X	Information:	
Meeting:	Regular	Meeting Date:	September 24, 2025
Topic:	2025-2026 Annual Board Work Plan		

Background/Discussion:

For Trustees' reference in preparation for the 2025-2026 school year, the attached Annual Work Plan was developed on behalf of the Board to guide and prioritize their work for the coming school year.

These are fluid documents subject to updates according to Trustees' needs and information through to the end of the school year.

Recommended Action:

THAT the Board approve the 2025-2026 Annual Board Work Plan as presented.

Presented by: Superintendent of Schools



COAST MOUNTAINS
BOARD OF EDUCATION
SCHOOL DISTRICT 82

ANNUAL BOARD WORK PLAN 2025-2026

SEPTEMBER

- ☐ Receive Board Annual Work Plan
- ☐ Receive Strategic Plan Action Plan Commitments
- ☐ Approve Enhancing Student Learning Report
- ☐ Review Audit Findings Report
- ☐ Adopt Annual Financial Statements
- ☐ Superintendent/CEO Evaluation
- ☐ Attend Orange Shirt Day Assemblies
- ☐ Recognize National Day for Truth & Reconciliation
- ☐ Recognize Orange Shirt Day in Schools

OCTOBER

- ☐ Review Ministry 1701 Enrolment Information
- ☐ Surplus Appropriation Approval
- ☐ Represent Board at BCSTA Provincial Council
- ☐ Recognize World Teachers' Day

NOVEMBER

- ☐ Represent Board at BCPSEA Symposium
- ☐ Attend Remembrance Day Assemblies
- ☐ Receive School Improvement Plans
- ☐ Review Quarterly Financial Statements
- ☐ Review Schedule of Winter Concerts
- ☐ Recognize National Indigenous Veterans' Day & Remembrance Day
- ☐ Recognize National Child Day
- ☐ Recognize Louis Riel Day

DECEMBER

- ☐ Public Interest Disclosure Act report to the Board (Policy 2040)
- ☐ Receive Executive Compensation Disclosure
- ☐ Receive Statement of Financial Information
- ☐ Attend BCSTA Trustee Academy
- ☐ Attend Winter Concerts
- ☐ Share Annual Board Holiday Message
- ☐ Recognize National Day of Remembrance & Action on Violence Against Women
- ☐ Recognize Human Rights Day

JANUARY

- ☐ Trustees Submit Financial Disclosure Forms (Jan 15)
- ☐ Attend BCPSEA Annual General Meeting (Rep)
- ☐ Recognize Family Literacy Week

OTHER ITEMS SCHEDULED AS NEEDED

- ☐ Review and Approve Board Policies and Bylaws
- ☐ Review and Approve Capital Project Bylaws
- ☐ Hear Appeals as Required
- ☐ Ratify Collective Agreements
- ☐ Approve Exempt Compensation
- ☐ Declare Facilities Surplus for General School Needs
- ☐ Approval Disposition of Real Property

FEBRUARY

- ☐ BCSTA Board Chairs Meeting & BCSTA-Ministry of Education Annual Partner Liaison Meeting (Dates TBC)
- ☐ Receive Strategic & School Plan Interim Reports
- ☐ Review Quarterly Financial Statements
- ☐ Adopt Amended Annual Budget
- ☐ Review Trustee Remuneration
- ☐ Approve School Calendar Submission
- ☐ BCSTA Provincial Council (Rep)
- ☐ Recognize Pink Shirt Day – Anti Bullying
- ☐ Recognize Black History Month

MARCH

- ☐ No Committee / Board Meetings Scheduled

APRIL

- ☐ Provincial Funding Announcement Review
- ☐ Attend BCSTA Annual General Meeting
- ☐ Recognize Education Week
- ☐ Recognize National Day of Mourning
- ☐ Recognize Earth Day
- ☐ Recognize Administrative Professionals Day

MAY

- ☐ Review Quarterly Financial Statements
- ☐ Assign Trustees to Grad Ceremonies
- ☐ Recognize Mental Health Week
- ☐ Recognize National Principals' / Vice Principals' Day
- ☐ Recognize Red Dress Day
- ☐ Recognize Teachers Teaching-on-Call Day

JUNE

- ☐ Adopt Annual Budget
- ☐ Approve Five-Year Capital Plan Bylaw Spending
- ☐ Receive Carbon Neutral Action Report
- ☐ Review Annual Facility Grant Plans
- ☐ Review Strategic Plan
- ☐ Review Internal Administrative Calendar
- ☐ Chair to assign Trustees to Committees for following school year
- ☐ Participate in Graduation, Award and Scholarship Ceremonies
- ☐ Participate in Employee Recognition Events
- ☐ Recognize National Indigenous History Month
- ☐ Recognize National Indigenous Peoples Day
- ☐ Recognize Pride Month

OTHER ITEMS SCHEDULED AS NEEDED (cont.)

- ☐ Recognize School and Community Highlights
- ☐ Attend BCSTA Branch Meetings
- ☐ Attend School Functions as Invited



MEETING AGENDA ITEM #12.1

Action:	X	Information:	
Meeting:	Regular	Meeting Date:	September 24, 2025
Topic:	Board Chair Report – September 2025		

Background/Discussion:

Attached for Trustees' information is the Board Chair's Report for the month of September 2025 respectfully submitted by Board Chair Margaret Warcup.

A monthly Board Chair Report will be provided for inclusion in the agenda package for future Regular Board Meetings.

Recommended Action:

THAT the Board receive for information the Board Chair's Report for September 2025.

Presented by: Board Chair



BOARD CHAIR REPORT

SEPTEMBER 2025 REGULAR BOARD OF EDUCATION MEETING

As we welcome back our students, staff, and trustees for the start of the 2025–2026 school year, we also recognize that this marks the final year of our current term before the upcoming local Board elections on October 17, 2026. September is a time of renewal and reflection — a moment to revisit our strategic plan and what we aim to accomplish in the year ahead.

Over the past year we have received reports on accomplishing our *Engage, Ignite, Empower* 2022-2027 Strategic Plan and work plans for accomplishing our key initiatives and areas of focus. As Board Chairperson, I am suggesting we schedule a time to consider if any re-fresh considerations for the plan are needed. Although I see our current focus areas are still very important, I think it is time to consider some evolving key areas of concern in the ability to meet our overall goal of focussing on a safe, welcoming, and inclusive environment to help all students reach their full potential.

Over the summer months and the beginning of September, I have as Board Chair continued to have Provincial Board Chair Calls with the BC Public School Employers' Association (BCPSEA) and the British Columbia School Trustees Association (BCSTA). With the importance of understanding roles and processes during this bargaining year, I encourage all Trustees to complete the free webinar available on the BCPSEA website. The session provides valuable insight into the role and responsibilities of BCPSEA that will help ensure we are all well-informed and aligned in our understanding.

The Board Chair Calls have covered areas of welcoming from our Minister of Education and Child Care where she spoke on areas of recruitment and retention, funding challenges, childcare and playgrounds were presented. A significant area of the Ministry mandate is to find efficiencies and address the very tight-funding challenges. This is an area as a Board we will be trying to address further over this coming year.

Some Trustees are receiving letters asking to address funding challenge areas for early learning years. I have discussed this with our Superintendent, and we will be receiving updates on how these challenges may impact our District. I submitted a report for our district to the BCSTA Board of Directors Meeting that addresses the challenge area for early learning years and our continued need to advocate for addressing adequate funding for serving our children living with barriers. The report is attached so all Trustees are informed of both the concerns and the areas of celebration we identified, with a focus on what we felt was important to share with the BCSTA Board.

BOARD CHAIR REPORT *(continued)*
SEPTEMBER 2025 REGULAR BOARD OF EDUCATION MEETING

I will continue to participate on the BCSTA Rural and Remote Network committee where we are looking at areas of recruitment and retention including the initiatives to support recruitment, the importance of teacher training programs and areas where achievement gaps for our students is occurring in rural and remote communities. This committee has a role to assist in identifying where advocacy is needed to address attaining success for every student we serve. As a district, we are designated as a Medium Rural Climate. I encourage all Trustees to review the Early Childhood Care Reporting on Student Success Site and Enhanced District Reports and perhaps identify the administration areas we wish to be informed of and perhaps have a role to address.

In the Board's Annual Work plan over the next months, we will re-establish our Board Chair, Vice-Chair and Trustee committee roles and responsibilities. If any Trustee wishes to change Committee assignment, please let me know. Our work plan this coming year also includes a focus on reviewing with a subcommittee, our governance and operational policies and procedures. Before the summer break, the Board held a workshop presented in person at the Board of Education Office by BCSTA's Gordon Li, Director of Education Services. Additional to this learning is the recommendation to access the Trustee Learning Guides on the BCSTA website. Lastly, we will be hosting the BCSTA North West and Northern Interior Joint Fall Branch Meeting in Terrace on October 17-19, 2025. Thank you to Trustee Harrison for taking the lead for us in making this meeting happen.

I respectfully submit this report fully realizing there are many areas of concern due to the current fiscal and other challenges occurring in our Province that maybe affecting public education and as a Board we may need to address.

Respectfully submitted by,



Trustee Margaret Warcup
Board Chair

Attachment

We respectfully acknowledge that the lands on which we live, work, learn and play as the traditional and unceded territories of the Gitksan, Nisga'a, Haisla and Ts'msyen Peoples.



Coast Mountains Board of Education School District 82

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September 17, 2025

Re: Report from CMSD to the BCSTA Board of Directors Meeting, September 17, 2025

Hosting BCSTA North West & Northern Interior Joint Branch Fall Meeting

- Coast Mountains School District is delighted to host the **BCSTA North West and Northern Interior Branch Joint Fall meeting** to be held on October 17-19, 2025 in Terrace. North West Branch President, Ed Harrison and Northern Interior Branch President, Helen Gilbert are finalizing the program with the support of the Planning Committee, with finals details and registration be coordinated through the BCSTA Portal c/o Gordon Li.

Indigenous Education Council Update

- We are pleased and excited that the **inaugural Indigenous Education Council meeting** is being planned for October 7, 2025. Given the size of our IEC, with representation from **11 local Nations**, this marks a significant accomplishment in bringing our communities together. This gathering represents an important step forward in building strong partnerships and co-developing the framework that will guide Indigenous education in Coast Mountains School District.

Background Information: The formation of the Indigenous Education Council in Coast Mountains School District was delayed due to several factors during the 2024–2025 academic year. The district experienced changes in leadership, including a period without a Director of Instruction for Indigenous Education, during which the new Superintendent assumed responsibility for this role. In addition, with 11 local Nations invited, transitions within Nations, community losses, and other pressing local priorities further contributed to the delay.

Letters of Permission & Total Teachers as of September 16, 2025

- Letters of Permission – 18 (This number is down compared to last year at this time 21).
- 282 Teacher positions filled
- 27 Teaching vacancies

District Wide Student Enrolment as of September 16, 2025

- 4,349 students enrolled

Literacy Framework

- This year, the district is excited to introduce a new Literacy Framework that provides clear direction for strengthening reading and writing instruction across all schools. Grounded in research-based practices and shaped by the voices of educators, families, and communities, the framework reflects our shared commitment to equity, inclusion, and the success of every learner. The Literacy Framework has been made possible through reliance on third-party funding.

Learning Together, Realizing Success for All – Engage, Ignite, Empower



Numeracy Framework

- We will begin work this year on developing a Numeracy Framework, an initiative we are excited to launch given that data shows student scores are down across the province. While no specific funding has been provided by the Ministry to support this work, we remain committed to addressing this challenge in order to improve outcomes for all learners. We will be seeking external funding.

Inclusive Education (funding formula)

- Will the Ministry consider a comprehensive review of funding models for inclusive education and childcare to ensure they reflect current service demands, student needs, and district capacity? We do not receive enough funding to meet the diverse needs of students. This will become more prevalent due to the changes in administration of Jordan's Principle funding, which the district has relied on in the past, which we will not receive this coming year.
- For example, we have approximately 657 identified students.
 - Currently, 266 Level 1, 2, 3 students are funded. This funding covers EA wages, but is not enough.
 - Currently, 411 students are supported with no additional funds.

Early Learning Cutbacks

- We have not yet received this funding and are awaiting formal confirmation for the following grants, despite being verbally advised that this is the final year of funding:
 - Seamless Day: \$55,800
 - Just B4: \$25,000
 - SEY2KT: \$19,000 (Strengthening Early Years 2 Kindergarten Transition)
- **Without confirmed funding for Seamless Day, Just B4, and SEY2KT, the program faces a projected shortfall of \$99,000 for the 2026–2027 school year, which may necessitate staff or program reductions.**
- Strong Start: Operated at a \$45,000 deficit in 2024-25 (there wasn't enough grant money to sustain the hours). Therefore, this year staff hours were reduced.

Outreach Program

- New Vice Principal: Student Success Advisor/Outreach Program
- CMSD 82 recognizes significant barriers to accessing meaningful and engaging educational opportunities for many of our most vulnerable learners. Our plan will be to work to proactively support reengagement for our students who are at risk of disengagement as evidenced by attendance patterns (Students absent in excess of 65 days per year). Our team will meet our fully disengaged youth (those withdrawn from school) where they are, to support them with harm reduction services, developing community connections, reengaging with education, employment support and mentorship, connection to social services, and housing supports. Our Tier 3 program will work case by case to develop youth directed individualized goals. Our mission is to re-engage our Tier 1 and 2 students with the educational process in the hope of increasing graduation rates for all, with a particular focus on indigenous learners.

Local Teacher Education Program Enrolment

- 3 Students enrolled in UNBC Teacher Education Program – This is very concerning.