



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

**BOARD OF EDUCATION
REGULAR MEETING**

**HYBRID MEETING
(IN PERSON AT BOARD OF EDUCATION OFFICE
OR VIRTUAL VIA ZOOM)**

**WEDNESDAY, SEPTEMBER 27, 2023
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 27, 2023 – 5:00 P.M. – HYBRID MEETING
(IN PERSON AT BOARD OF EDUCATION OFFICE OR VIRTUAL VIA ZOOM)

A G E N D A

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1. ACKNOWLEDGEMENT OF THE TERRITORY & CALL TO ORDER			
2. DECLARATION OF QUORUM			
3. APPROVAL OF AGENDA	Motion		
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10.1.5 Revised Policy 5010: Trustee Code of Ethics (First Reading)	Motion	Attachment	Pages 85-109
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10.1.7 New Policy 5035: Trustee Conflict of Interest (First Reading)	Motion	Attachment	Pages 113-116
10.2 <u>Education Committee Report</u> (Trustee Karen Jonkman)			
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11. NEW BUSINESS			
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Coast Mountains Board of Education School District 82

MEETING AGENDA ITEM #4.1

Action: X

Information:

Meeting: Regular

Meeting Date: September 27, 2023

Topic: **Minutes of the Regular Meeting of the Board, June 14, 2023**

Background/Discussion:

Minutes as attached.

Recommended Action:

THAT the minutes of the Regular Meeting of the Board held on June 14, 2023 be approved.

Presented by: Secretary Treasurer

**REGULAR MEETING OF THE BOARD OF EDUCATION
OF SCHOOL DISTRICT 82 (COAST MOUNTAINS)
WEDNESDAY, JUNE 14, 2023 – 5:00 P.M.
BEAR VALLEY SCHOOL – HYBRID MEETING (IN PERSON OR VIRTUAL)**

PRESENT WERE:

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

DISTRICT STAFF PRESENT:

Director of Human Resources	(virtual) - K. Bath
Director of Instruction, Indigenous Education	(virtual) - R. Clifton
Director of Instruction, Learner Support	(virtual) - J. Nieckarz
Director of Facility Services	(virtual) - R. Schibli

Board Chair Warcup acknowledged with respect the school district's business being conducted on the unceded traditional territories of the Gitksan, Haisla, Nisga'a, Ts'msyen and Lheidli T'enneh Peoples. Board Chair Warcup shared that Trustees Duncan-Green, Harrison and Sundell were attending the meeting virtually from Kitimat, Terrace and Prince George respectively. We are honoured to work with their children and privileged to live on these lands.

A warm welcome was extended to meeting guests who joined in person and virtually noting the Board was thrilled to be in Stewart to conduct its Regular Board Meeting. Special thanks were extended to the staff and students at Bear Valley School for hosting the Board's visit and for their outstanding hospitality.

Trustees provided a round-table introduction and Superintendent Callaghan introduced District staff in attendance at the meeting.

Board Chair Warcup recognized and acknowledged that June is Indigenous History Month, a time to celebrate the diverse cultures, achievements and resilience of First Nations, Metis and Inuit peoples. Let us continue to listen and learn from their stories and histories as we collectively embrace Reconciliation.

Board Chair Warcup further recognized that June is Pride Month and Coast Mountains School District is bringing awareness to the LGBTQ2S+ community. During Pride Month we celebrated the diversity within gender identity, gender expression and sexual orientation as we strive to create safe, inclusive and welcoming space for all learners!

Board Chair Warcup noted as the school year winds down with our last day of school on June 28, we look forward to congratulating our 2023 Graduating Classes including the School Celebrations, Employee Service Awards and Retirements that will be held throughout the school district. We wish our staff and students a well-deserved enjoyable and safe Summer Holidays!

Board Chair Warcup welcomed Terri Scott, Teacher with Bear Valley School to share two Student Video presentations entitled Kid Histories and Salmon: Our Keystone Species. Board Chair Warcup extended the Board's appreciation to Ms. Scott for sharing these fun and informative Student Video presentations.

1. CALL TO ORDER

Board Chair Warcup called the meeting to order at 5:25 p.m.

2. DECLARATION OF QUORUM

A quorum was declared.

3. APPROVAL OF AGENDA

Motion #8468

THAT the agenda be adopted as circulated.

Carried
All in Favour

4. PRESENTATIONS

4.1 Skeena Valley Seniors Society & Abbeyfield Canada re: Affordable Housing for Seniors in Terrace

Board Chair welcomed Diana Penner, President of the Skeena Valley Seniors Society (SVSS) and JP Melville, Executive Director and Linda Dryden, Director of Operations with Abbeyfield Canada for their separate presentations to the Board on affordable housing for seniors in Terrace.

Skeena Valley Seniors Society have expressed interest in the former Kiti K'Shan School as a possible building for senior housing. Abbeyfield Canada is a society supporting the Skeena Valley Seniors Society in their quest for affordable housing for seniors. Board Chair Warcup thanked the presenters noting the Board would provide a formal response to the Skeena Valley Seniors Society's interest in the former Kiti K'Shan School.

5. APPROVAL OF MINUTES OF PRIOR MEETING

5.1 Regular Meeting, May 24, 2023

Motion #8469

THAT the minutes of the Regular Meeting of the Board held on May 24, 2023 be approved.

Carried
All in Favour

6. RECEIPT OF RECORDS OF IN CAMERA MEETING

6.1 Summary of In Camera Meeting, May 24, 2023

Motion #8470

THAT the Summary of the In Camera Meeting of the Board held May 24, 2023 be approved.

Carried
All in Favour

7. BUSINESS ARISING FROM THE MINUTES

7.1 Notice of Motion – Amend Trustee School Liaison Rationale, Parameters & Purpose Agreement

Motion #8471

THAT the Board table the approval of the amended Trustee School Liaison Rationale, Purpose & Parameters agreement to the September 27, 2023 Regular (Public) Board Meeting.

Carried
All in Favour

8. CORRESPONDENCE

There was no correspondence received.

9. SUPERINTENDENT OF SCHOOL'S MONTHLY REPORT – JUNE 2023

Motion #8472

THAT the Superintendent of School's Monthly Report to the Regular Board Meeting of June 14, 2023 be received as presented.

Carried
All in Favour

10. INDIGENOUS EDUCATION REPORT – JUNE 2023

Motion #8473

THAT the Board receive for information the Indigenous Education Report for June 2023.

Carried
All in Favour

11. STANDING COMMITTEE REPORTS

11.1 Business Committee Report (Trustee Ed Harrison)

11.1.1 Business Committee Meeting Minutes, June 7, 2023

Motion #8474

THAT the minutes of the Business Committee Meeting held on June 7, 2023 be received for information.

Carried
All in Favour

11.1.2 2024-2025 Five-Year Plan Intake – Call for Projects

Motion #8475

THAT the Board approve the 2024-2025 Five-Year Capital Plan (Major and Minor Capital Projects) submission to the Ministry of Education's Capital Management Branch.

Carried
All in Favour

11.1.3 2023-2024 Annual Budget Bylaw

Motion #8476

THAT the Board approve the transfer of \$185,000 from the Local Capital Reserves to the 2023-2024 Annual Operating Budget to accommodate the purchase of a new sanding track with interim financing over a five-year term to the Facility Services Department on an agreed schedule and timeline.

Carried
All in Favour

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 2023-2024 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 2023-2024.
3. The attached Statement 2 showing the estimated revenue and expense for the 2023-2024 fiscal year and the total budget bylaw amount of \$74,590,292 for the 2023-2024 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 2023-2024.

Motion #8477

THAT the 2023-2024 Annual Budget Bylaw (Version: 9731-8985-7002) be read a first time the 14th day of June, 2023.

Carried
All in Favour

Motion #8478

THAT the 2023-2024 Annual Budget Bylaw (Version: 9731-8985-7002) be read a second time the 14th day of June, 2023.

Carried
All in Favour

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

Motion #8479

THAT the 2023-2024 Annual Budget Bylaw (Version: 9731-8985-7002) be read a third time, passed and adopted the 14th day of June, 2023.

Carried
All in Favour

11.2 Education Committee Report (Trustee Karen Jonkman)

11.2.1 Education Committee Meeting Minutes, June 7, 2023

Motion #8480

THAT the minutes of the Education Committee Meeting held on June 7, 2023 be received for information.

Carried
All in Favour

12. NEW BUSINESS

12.1 Draft 2023-2024 Internal Administrative Calendar

Motion #8481

THAT the Board accept the 2023-2024 Internal Administrative Calendar.

Carried
All in Favour

13. TRUSTEE REPORTS

13.1 Board Chair Report – June 2023

Motion #8482

THAT the Board receive for information the Board Chair Report for June 2023.

Carried
All in Favour

13.2 Trustee Reports

Trustees reported on their activities since the last meeting.

14. QUESTION PERIOD

A five-minute question period ensued with the following questions asked:

- Kim Meyer, Co-President for the Coast Mountain Teachers' Federation (CMTF) inquired whether there was room within the Amended Trustee School Liaison Rationale, Purpose & Parameters Agreement, noting it is tabled to September 2023 Regular Board Meeting, for staff members to invite Trustees to their classrooms. She noted it didn't appear this was being considered and CMTF would like this to be a consideration. Board Chair Warcup noted Ms. Meyer's suggestion is being considered.

- Joslyn Bagg, CMTF Co-President inquired into the new K-12 Student Reporting Order set to be implemented in the 2023-2024 school year and whether information will be made available to staff and to parents. Superintendent Callaghan shared that District staff through Director Lawlor have worked with School Principals to have the information tools shared with their staff at the school level and information shared with parents/caregivers. Over the past several months, professional learning meetings were identified through School Staff Meetings.
- Diana Penner, President of the Skeena Valley Seniors Society asked if a motion could be made for her society to meet with the Board. Board Chair Warcup noted the Board will provide follow up to the Skeena Valley Seniors Society's presentation and will be in touch when the Board can be transparent and open regarding their inquiry for the former Kiti K'Shan School facility as a possible building for senior housing.

15. ADJOURNMENT

The next hybrid Regular Board of Education Meeting will be held on Wednesday, September 27, 2023 in Terrace at the Board of Education Office (Board Room, Building A).

The meeting was adjourned at 6:32 p.m.

Board of Education Chair

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 14, 2023
PURSUANT TO SECTION 72(3) OF THE SCHOOL ACT**

The Board of Education:

1. Discussed a property issue.
2. Discussed personnel issues.
3. Discussed legal issues.



MEETING AGENDA ITEM #6.1

Action:	X	Information:	
Meeting:	Regular	Meeting Date:	September 27, 2023
Topic:	Tabled Agenda Item: Trustee School Liaison Rationale, Purpose & Parameters Agreement		

Background/Discussion:

At the June 14, 2023 Regular (Public) Board Meeting, the Board tabled the Trustee Liaison – Rationale, Purpose & Parameters agreement to the September 27, 2023 Regular (Public) Board Meeting for approval.

Backgrounder Information:

At the May 24, 2023 Regular Board Meeting, the following Notice of Motion was passed by the Board.

THAT the Board amend the Trustee School Liaison Rationale, Purpose & Parameters agreement as adopted for implementation at the April 25, 2023 Regular Board Meeting.

Subsequent to this motion, Trustees were asked to provide input or feedback pertaining to the revision of the wording within the Trustee Liaison Rationale, Purpose and Parameters agreement. Trustees Mike Maxim, Karen Jonkman and Margaret Warcup provided input.

An *amended* Trustee School Liaison Rationale, Purpose & Parameters agreement was presented at the June 14, 2023 Regular (Public) Board Meeting in consideration of the input received. To provide Trustees additional time to review the amended document, the Board tabled this agenda item to the September 27, 2023 Regular (Public) Board Meeting

Recommended Action:

THAT the Board approve the amended Trustee School Liaison Rationale, Purpose & Parameters agreement as presented.

Presented by: Board Chairperson



PROPOSED AMENDMENTS TO THE: TRUSTEE SCHOOL LIAISON – RATIONALE, PURPOSE & PARAMETERS

While a Trustee serves the communities they are elected to represent, a Trustee's primary role is to act as a member of the corporate Board.

The *School Act* gives no individual authority to an individual Trustee. As a member of the corporate Board, Trustees are accountable to the public for collective decisions of the Board, and for the delivery and quality of education services.

Trustees must always be guided by the Trustee Code of Conduct including confidentiality and the Oath of Office.

Trustees must represent the best interests of the entire School District. This representation must supersede any conflicting loyalty such as that to advocacy or interest groups, other Boards or staff, or as a user of the School District's services.

Liaison assignments for individual Trustees provides an opportunity for increased communication between Trustees and school communities. Schools within the School District are divided between Trustees to ensure the Trustees have knowledge of their electoral area liaison schools and the programs and initiatives that are achieving the School District's goals.

The rationale, purposes and parameters of Trustees, being the liaison between the Board and assigned schools, is provided as follows:

1. To provide the Board with an opportunity to have a 'face' and a presence at each school:
 - ~~The Trustee Liaison participates in school activities as requested or invited by the School Principal;~~
 - **The Superintendent of Schools will ask School Principals to engage Trustees in their schools as appropriate.**
 - **School Principals will request or invite their Trustee Liaison to school activities.**
 - **The Trustee Liaison can also contact their School Principal to arrange a school visit.**
 - The Trustee Liaison must not speak on behalf of the Board. The Board communication policy and procedures must be followed.
 - Trustees can show appreciation and support and help celebrate student, staff, and community successes. Parents, caregivers, and community members are then aware of their Trustee Liaison contact.
 - School visits provide an opportunity for Trustees to become acquainted with or knowledgeable about schools and can help facilitate communication between the school community and the Board by listening to members of the school community as decisions or strategic goals by the Board are put into practice in the school community.
 - When the Trustee Liaison hears any emerging issues at assigned schools or sites, it is their responsibility to advise the Superintendent for immediate handling.

... continued



2. The role of the Trustee Liaison is not intended to undermine or supersede the role of the School Principal, PAC Chair or other staff. A Trustee Liaison does not interfere with:
 - The day-to-day operations of the school;
 - The defined process for resolution of parent/caregiver concerns **is outlined** in CMSD82 Policy 1070: Concerns by Parents/Guardians; or,
 - Through other processes for discussing concerns by the **school** or **district** staff.
3. Trustees must respect the Chief Executive Officer's (**Superintendent of Schools**) responsibility for the day-to-day administration of the School District. Trustees must refer complaints or criticisms received to the Superintendent of Schools, who will inform the appropriate individual(s). Complaints and criticisms from parents, staff or the public for the Superintendent of Schools **should** be forwarded to the Executive Assistant to the Superintendent (250-638-4401) for the **Superintendent's** handling.
4. Trustees must *not* attempt to exercise **individual** authority **over** the organization except as explicitly set forth in Board policies. Trustees will **recognize that they do not direct** staff.
5. Attendance at school events by the Trustee Liaison **would vary** in detail from school to school, and this would be clearly defined **through discussion with the School Principal**, and possibly other school groups, as is deemed appropriate by the principal.
6. Trustees will be **clear**, that as an **individual** Trustee, they have no authority. Issues or questions will be dealt with through **usual** processes. If the issue **is** in the area of the Board's governance role and responsibility, it can be **brought to the Board for consideration**.
7. **Should a** Trustee **wish** to visit a school that is not included within their specific school assignment, they **may do** so with an **invitation** from **that** school's Principal. Such a request should be initiated by contacting the **Superintendent of Schools**.
8. In **summary**, the role of Trustee Liaison is intended to strengthen the bond and further communications between **schools** and the **Board** in a manner that demonstrates the work of Boards while clearly respecting the **role** and **authority** of school administrators and staff.

Trustee Liaison Checklist:

- Become familiar with and adhere to the Trustee Code of Conduct.
- Ensure clarity and understanding of the Trustee Liaison role. Liaison school visits should be with a purpose or intent.
- Contact the School Principal ahead of time to arrange a visit, where possible. Do not drop by the school uninvited.

... continued



AMENDED TRUSTEE LIAISON – RATIONALE, PURPOSE & PARAMETERS

Trustee Liaison Checklist: *(continued)*

- Be cautious about interrupting the learning environment. Staff will understand that they do not need to interrupt their day-to-day activities when a Trustee visits their school.
- When first appointed, the Trustee Liaison is encouraged to introduce themselves to the school administration and staff.
- The Trustee Liaison will be provided with a CMSD82 visitor badge/lanyard which should be worn at all times when visiting a school.
- The Trustee Liaison must ensure they sign in and sign out at the school's main office in adherence to the School Visitor Safety Protocol.
- The School Principal will ensure the Trustee Liaison receives a copy of the school newsletter and/or bulletins.
- Trustees will attempt to visit each liaison school at least two-three times in the school year.
- Where possible, the Trustee Liaison will take part in activities at other schools throughout the district by *invitation or as requested*.
- Attend school PAC meetings *when invited*. The Superintendent's Office will contact the school PAC Chair with the Trustee Liaison appointments. The PAC Chair will contact the Trustee Liaison for their availability for PAC meetings.

I, _____, **acknowledge I have read and will abide by the Trustee Liaison rationale, purpose and parameters** ~~hereby accept and will adhere to the Trustee Liaison rationale, purpose and parameters as outlined in this document.~~

Trustee Signature

Date



MEETING AGENDA ITEM #7.1

Action: X Information:
Meeting: Regular Meeting Date: September 27, 2023
Topic: **Board Response to Skeena Valley Seniors Society, June 2023 Presentation, Expression of Interest for Senior Housing, Former Kiti K'Shan School**

Background/Discussion:

The attached response letter from the Board was provided on September 25, 2023 to the Skeena Valley Seniors Society in follow up to their presentation along with Abbeyfield Canada at the Regular Board Meeting on June 14, 2023 regarding affordable housing for seniors in Terrace and their expression of interest in the former Kiti K'Shan School as a possible building for senior housing. Abbeyfield Canada is a society supporting the Skeena Valley Seniors Society in their quest for affordable housing for seniors in Terrace.

Recommended Action:

THAT the Board receive for information the letter issued by Board Chair Warcup on September 25, 2023, on behalf of the Board, to the Skeena Valley Seniors Society in response to their interest in the former Kiti K'Shan School as a possible building for senior housing in Terrace.

Presented by: Board Chairperson



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 25, 2023

Skeena Valley Seniors Society
c/o Ms. Diana Penner, President
3235 Emerson Street
Terrace, B.C. V8G 5L2
Email: dpenner2013@gmail.com

Dear Ms. Penner:

On behalf of the Coast Mountains Board of Education, we extend our appreciation for the presentations shared by the Skeena Valley Seniors Society and Abbeyfield Canada at the Regular (Public) Board of Education Meeting held on June 14, 2023 regarding affordable housing for seniors in Terrace and the expressed interest in the former Kiti K'Shan School as a possible building for senior housing.

As previously shared in early June 2023, the former Kiti K'Shan School is presently an In Camera Board of Education discussion for educational use. Due to this ongoing in camera discussion, the Board of Education is not at liberty to be transparent and open regarding the Skeena Valley Seniors Society's expression of interest in the former Kiti K'Shan School as a possible building for senior housing in Terrace.

Thank you once again for the informative presentations and bringing this matter forward for consideration.

Yours truly,

Margaret Warcup
Chairperson, Board of Education

cc: Coast Mountains Board of Education School District 82:

- Trustee Sonny Duncan-Green (Kitimat)
- Trustee Ed Harrison (Terrace)
- Trustee Wayne Jones (Stewart)
- Vice Chairperson & Trustee, Karen Jonkman (Kitimat)
- Trustee Mike Maxim (Thornhill)
- Trustee Julia Sundell (Hazelton)
- Superintendent Aaron Callaghan
- Secretary Treasurer Ginger Fuller

Abbeyfield Canada:

- JP Melville & Linda Dryden (via email)



MEETING AGENDA ITEM #8.

Action:	X	Information:	
Meeting:	Regular	Meeting Date:	September 27, 2023
Topic:	Superintendent of School’s Monthly Report – September 2023		

Background/Discussion:

Attached for reference is the Superintendent of School's Monthly Report for presentation at the September 27, 2023 Regular Board Meeting as prepared by Superintendent Callaghan.

The Superintendent of School’s 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 School’s Monthly Report to the Regular Board Meeting of September 27, 2023 be received as presented.

Presented by: Superintendent of Schools

Superintendent's Report to the Board September 2023



@CoastMountainsSchoolDistrict



@CoastMountainsSchools



@CoastMtnSD

A Message from the Superintendent

Ama Sah & Welcome to a New School Year!

September is a busy month in schools with learners and staff alike getting to know one another and working to build meaningful relationships that support positive school and classroom environments. It is also an important time for relations to be established across the larger school community – including parents, guardians, caregivers and other partners in education – as the success for learners is absolutely dependent on our collective efforts. For learners and schools to truly thrive, everyone must be in the canoe together and paddling in the same direction!

Intentional efforts related to the implementation of the Board's visionary strategic plan are already well underway around the district. Like last year, a number of key commitments across the three overarching goal areas have been prioritized for the Year 2 Action Plan, including professional learning focused on evidence-based practices in K-3 Literacy, and enhancements to supports for learners identifying with Indigenous ancestry among others. The full list of action plan initiatives for 2023-24 can be found in this report, and the full strategic plan can be found on the school district website at <https://cmsd.bc.ca/strategic-plan>.

All of our school communities will be recognizing September 25-29 as the National Week for Truth and Reconciliation, with learners and staff engaging in dialogue and action honouring the survivors of Canada's residential schools, as well as remembering those children who did not return home. Community events too will be taking place through the week and on Saturday September 30, the National Day for Truth and Reconciliation, and all are encouraged to participate. To learn more about the ongoing impacts of the residential school system in Canada, visit the National Centre for Truth and Reconciliation at <https://nctr.ca>.

And finally, as I finish this report, members of our leadership team are preparing for our school district's day of professional learning on Friday September 22. The theme for the day is **ReconciliACTION – Indigenous Education For All - By All** with all Coast Mountains employees participating in a full conference hosted at both Caledonia Secondary School and the REM Lee Theatre. The gathering will bring together a number of Indigenous and non-Indigenous presenters who, through their stories, will inspire all participants to answer the TRC Calls to Action with their engagement in the Reconciliation process. T'oyaxsut nüism to Robert Clifton and Lindsay Harder for their superhuman efforts in organizing the event.

Sincerely,

Aaron Callaghan
Superintendent
Coast Mountains School District

	<h3>Upcoming Dates</h3>
	<p>September 22 - ReconciliACTION District Inservice Day (No Classes) September 25-29 - National Week for Truth & Reconciliation September 29 - Orange Shirt Day October 2 - National Day for Truth & Reconciliation Observed (No Classes) October 9 - Thanksgiving Holiday (No Classes) October 20 - Provincial Pro-D Day (No Classes)</p>

Coast Mountains School District acknowledges with respect the lands on which we live, work, play and learn as the traditional & unceded territories of the Gitksan, Haisla, Nisga'a & Ts'msyen Peoples.



Strategic Planning – Action Plan Commitments for the 2023-24 School Year

Below are the prioritized initiatives across the three goal areas for the coming school year:

All students will realize their full potential

- Engage early teacher adopters during the implementation of the K-3 Literacy strategy.
- Implement enhanced district services that support the achievement of Indigenous learners.
- Implement and support the use of an electronic dashboard to guide evidence-based decision making.
- In collaboration with provincial partners, engage in a robust teacher recruitment & retention strategy to secure a full complement of outstanding educators for anticipated 2024-25 teaching vacancies.
- Enhance school district communications through innovative practices.

We will honour and respect culture, diversity & inclusion

- In cooperation with Indigenous partners, deliver ongoing learning opportunities for all school district employees that support professional capacity to incorporate culturally respectful and responsive practices.
- Engage school and community champions in implementing an Anti-Racism campaign, including a learner-led Action Grant initiative.
- Collaborate with school communities and local First Nations to deliver enhanced experiential learning opportunities incorporating Indigenous worldview and knowledge systems.

We will facilitate well-being across the district

- Together with key partners, develop a K-12 Mental Health & Wellness Strategy, including a learner-led Action Grant initiative.
- Grow the professional capacity of school-based teams in Compassionate Systems Leadership.
- In collaboration with community and provincial partners, implement school and district practices that increase students' access to healthy food programming in all schools.

Watch this report for updates on our progress in the coming months.

Superintendent's Report to the Board September 2023



Sponsorship Announcement - Northwest Community Student Support Fund

The Coast Mountains School District is incredibly pleased to share news of a recent sponsorship agreement with LNG Canada, resulting in the establishment of a fund to assist families facing financial challenges with costs related to their child's participation in school. Valued at \$250,000, the **Northwest Community Student Support Fund** will be managed by the school district and is anticipated to help with expenses like school-based extracurricular or cultural activities, school supplies, winter clothing and footwear, and more. A **HUGE THANK YOU** is extended to our partners at LNG Canada for their support of the families served by Coast Mountains School District. Learn more about the fund at <https://cmsd.bc.ca/northwest-community-student-support-fund>.



Leadership Appointments

Congratulations to the following team members on their recent leadership appointments:

- **Kassia Nameth – Vice Principal, Kitwanga Elementary School**
- **Phillip Barron – District Principal & Remote Principal, Kitwanga Elementary School**
- **Darlene Bragg-Hounsell – Principal, Cassie Hall Elementary School**
- **Joel Ewald – Vice Principal, Skeena Middle School**
- **Roberta Clarke – Interim Vice Principal, Suwilaawks Community School**
- **Taylor Murrell – Interim Vice Principal, Hazelton Secondary School**
- **Bill Lenuik – Interim Vice Principal, Caledonia Secondary School**



International Student Program Expansion – Host Families Needed

Coast Mountains School District has recently made investments in its International Student Program with the addition of a community homestay component, providing increased opportunities for students from other countries to enroll in a local school and live with a host family. Initially, host families will be sought in the communities of Terrace and Kitimat, with further opportunities in Hazelton expected. Joe Dominguez, Vice Principal at Caledonia

Secondary, is supporting the expansion of the program and anticipates the arrival of secondary students from both Germany and Brazil in January 2024. More information about the International Student Program can be found at <http://international.cmsd.bc.ca/>. As well, you can reach Joe Dominguez by email at Joe.Dominguez@cmsd.bc.ca or our Homestay Coordinator Danielle Larson at Danielle.Larson@cmsd.bc.ca.

Superintendent's Report to the Board September 2023



This Month On Social Media...



Like and follow Coast Mountains School District on social media this year to stay on top of our news and stories of impact from our school communities.



Coast Mountains School District supports members of the 2SLGBTQIA+ community; you are valued and our schools are better spaces because of you.



Progress is being made on the Nechako Elementary School Outdoor Learning and Cultural Space.



We're on the lookout for host families for our growing International Student Program.



MEETING AGENDA ITEM #9.

Action:	X	Information:	
Meeting:	Regular	Meeting Date:	September 27, 2023
Topic:	Indigenous Education Report – September 2023		

Background/Discussion:

Attached for reference is the Indigenous Education Report for presentation at the September 27, 2023 Regular Board Meeting as prepared by the Director of Instruction, Indigenous Education, Robert Clifton.

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 2023.

Presented by: Superintendent of Schools



Indigenous Education Update September 2023

Submitted to the Superintendent by Robert Clifton,
Director of Instruction – Indigenous Education

Through a design to create a greater impact for Indigenous learners, the Indigenous Education Department (IED) has hired and onboarded several positions to provide enhanced wrap-around support for learners through targeted and focused areas of responsibility. These include:

- Indigenous Support Worker / Indigenous Youth Worker,
- Indigenous Education Graduation Advisor (IEGA),
- Indigenous Education Teacher Mentor (IETM),
- Indigenous Education Outreach Worker (IEOW),
- Indigenous Education Executive Assistant (IEEA), and
- Indigenous Education District Vice-Principal (IEDVP).

An organizational map is being created and will highlight the representation on how our IED roles are situated alongside Coast Mountains School District (CMSD) staff and educational partners to inspire and show the necessity for the shared responsibility of lifting up Indigenous Education. For All – By All!

I am excited by the gifts and skills these new leaders bring for learning and healing to their roles and I am looking forward to sharing their impact both at the monthly Board meetings and at the Education Committee meetings. We welcome Beverly Azak (IEDVP), Spencer Edwards, Jackie Robinson, Jan Thorburn (IEGA's), Tammy Bullied, Stephanie Louie (IEOW), Anna Ashley (IETM) and the glue that helps with the management and running of the department, Lindsay Harder (IEEA) to our Indigenous Education family.

All Our Relations Working Group - Launch

- The All Our Relations Working Group will begin its year-long journey in October. There are a total of eleven meetings scheduled that will focus on transforming and improving structures and processes to support Indigenous learner success. An invitation will be circulated that includes the purpose and focus of the meetings, which will include information and learning opportunities to support participant growth. A specific task of the working group will be unpacking the Equity in Action scan over the course of the coming year.

Indigenous Support Worker / Indigenous Youth Worker – Transforming Practice to Support Mapping Learner Success & Goal Planning for Each Indigenous Learner

- The District Indigenous Education Team (DIET) has visited three communities to onboard and begin training ISW/IYWs on this new focused approach to delivering a more robust circle of care to all Indigenous learners in schools across the district.
- This service model includes working together with IEGA, and IEOWs to ensure that Indigenous learners are being supported in terms of their learning/social/emotional/mental/spiritual/physical growth. This blueprint for service delivery, co-constructed by Director Clifton and education consultant Kathy Sawchuk, supports a focused approach to service delivery that focuses on the areas that will create a positive impact on Indigenous learners. The ongoing support for ISWs to refine their practice will be supported by Beverly Azak at each school site.

Indigenous Education Department Staffing Update

- We are onboarding and welcoming ten new ISW's to replace staff who have resigned or are on leave. We continue to have Indigenous Support Worker and Language & Culture Teacher vacancies in Kitwanga Elementary, New Hazelton Elementary, and in Kitimat.

EdPlan Insight – Indigenous Services Module

- ISW/IYWs have all been equipped with new iPads to track the enhanced services and targeted supports being provided to Indigenous learners. This reporting system is a robust way for staff to see which learners have received supports, how often, and which learners need additional care through using data to respond to Indigenous learners needs.

Shared Learning Circle Series

- The Indigenous Education Department is excited to host a shared learning circle series again this year. The dates for this first series will be October 4, October 18 and November 1. A link for registration will be shared next week. The first book that will inspire our ongoing learning will be "Potlatch as Pedagogy – Learning as Ceremony" by Sara Florence Davidson and Robert Davidson.

Sincerely,



Robert Clifton
Director of Instruction, Indigenous Education

Coast Mountains School District 82 acknowledges with respect the lands on which we live, work, play and learn as the traditional and unceded territories of the Gitxsan, Haisla, Nisga'a and Ts'msyen Peoples.



BUSINESS COMMITTEE MEETING

Wednesday, September 20, 2023 – 10:30 a.m. to 12:00 p.m.

Virtual via Zoom

Committee Members:

Trustee Sonny Duncan-Green (Chair)
 Aaron Callaghan, Superintendent of Schools
 Ginger Fuller, Secretary Treasurer
 Trustee Mike Maxim
 Trustee Margaret Warcup

Recording Secretary:

Blanche Olson-Wight, Executive Assistant

Guests:

Kiran Bath, Director of Human Resources
 Lynda Lang, Manager of Finance
 Robert Schibli, Director of Facility Services

MEETING MINUTES

Items	Action
<p>The meeting was chaired by Trustee Sonny Duncan-Green and called to order at 10:34 a.m. Trustee Duncan-Green acknowledged the school district's business being conducted on the traditional and unceded territories of the Gitxsan, Haisla, Nisga'a, and Tsimshian, and the honour to work with their children and privilege to live on their land.</p>	
<p>1. Previous Meeting Minutes - June 7, 2023</p>	<p>1. The minutes of the previous Business Committee Meeting held on June 7, 2023 were accepted as presented.</p>
<p>2. Human Resources 2.1 Grievance Update – CMTF & CUPE</p> <p>3. Facilities/Transportation/OH&S 3.1 Monthly Facilities Report, September 2023</p> <p>3.2 District Joint OH&S Committee Meeting Minutes – June 20, 2023</p>	<p>2.1 Director Bath provided a grievance update relating to the Coast Mountain Teachers' Federation (CMTF) and the Canadian Union of Public Employees Union (CUPE), Local 2052. CUPE has one grievance. CMTF current numbers are 12-Step 1 & Step 2 grievances, and no Step 3 grievances. Information only; no action required.</p> <p>3.1 Director Schibli provided an update of recent work at school sites. The summer was a time to work on larger projects including the installation of a new playground at Majagaleehi Gali Aks Elementary School, landscaping to happen in the spring, new security surveillance systems were installed at several schools. Information only; no action required.</p> <p>3.2 Secretary Treasurer Fuller presented the June 20, 2023 District Joint OH&S Committee Meeting minutes for information. Information only; no action required.</p>
<p>4. Board Representations 4.1 BCPSEA 4.2 BCSTA</p>	<p>4.1 No Report 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 2022-2023 Audited Financial Statements</p> <p>6.2 Summary of District Reserve as at June 2023</p> <p>6.3 2022-2023 Indigenous Education Fund Carry Forward</p> <p>6.4 2022-2023 School Year Financial Statement Discussion & Analysis Report</p>	<p>6.1 Secretary Treasurer Fuller spoke to the Draft 2022-2023 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 2022-2023 Audited Financial Statements for approval to the next Regular Board Meeting on September 27, 2023.</p> <p>6.2 Secretary Treasurer Fuller spoke to the Summary of District Reserve as at June 2023, which forms part of the Financial Statements. Information only; no action required.</p> <p>6.3 Secretary Treasurer Fuller spoke to the 2022-2023 Indigenous Education Fund Carry Forward, and referenced an amount of \$415,680, from the Financial Statements to be carried forward. A letter will be addressed to the Honourable Rachna Singh Minister of Education and Child Care, requesting approval. Action: Forward the 2022-2023 Indigenous Education Fund Carry Forward for approval to the next Regular Board Meeting on September 27, 2023.</p> <p>6.4 Secretary Treasurer Fuller spoke to the 2022-2023 School Year Financial Statement Discussion & Analysis Report providing a summary of the financial statements. Action: Forward for information only the 2022-2023 School Year Financial Statement Discussion & Analysis Report to the next Regular Board Meeting on September 27, 2023.</p>
<p>7. New Business</p> <p>7.1 Revised Policy 5010: Trustee Code of Ethics</p> <p>7.2 Revised Policy 5015: Communications & Consultation with the Public</p> <p>7.3 New Policy 5035: Trustee Conflict of Interest</p>	<p>7.1 & 7.2</p> <p>Superintendent Callaghan spoke to the following revised policies and provided background information. The Ministry of Education and Child Care and the BC School Trustees Association (BCSTA) in partnership with a sector advisory committee have provided information and guidelines to provide Trustees with clarity on their roles and responsibilities.</p> <ul style="list-style-type: none"> • Revised Policy 5010: Trustee Code of Ethics • Revised Policy 5015: Communications & Consultation with the Public <p>Action: Forward for discussion and first reading Revised Policy 5010: Trustee Code of Ethics and Revised Policy 5015: Communications & Consultation with the Public to the next Regular Board Meeting on September 27, 2023.</p> <p>7.3 Secretary Treasurer Fuller spoke to <u>New Policy 5035: Trustee Conflict of Interest</u>, its development is in light of the recently co-developed voluntary provincial criteria for School Trustee codes of conduct detailed by the Ministry of Education and Child Care and BC</p>



<p>7.3 New Policy 5035: Trustee Conflict of Interest (continued)</p>	<p>School Trustees Association (BCSTA) and is developed for clarity as it relates to revised Policy 5010: Trustee Code of Ethics. Action: Forward for discussion and first reading <u>New Policy 5035: Trustee Conflict of Interest</u> to the next Regular Board Meeting on September 27, 2023.</p>
<p>8. Next Meeting</p>	<p>8. The next Business Committee Meeting is scheduled on Wednesday, October 11, 2023, from 10:30 a.m. to 12:00 p.m. The meeting was adjourned at 12:22 p.m.</p>



MEETING AGENDA ITEM #10.1.2

Action:	X	Information:	
Meeting:	Regular	Meeting Date:	September 27, 2023
Topic:	2022-2023 Draft 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 2022-2023 Audited Financial Statements and accompanying Notes Version: 4505-3759-1777 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. The 2022-2023 appointed auditor, Steve Kietzmann of Vohora LLP (chartered professional accountants) will present a verbal report of the Financial Statements and accompanying Notes to the Board at the September 27, 2023 Regular Board Meeting.

The Business Committee reviewed the draft 2022-2023 Audited Financial Statements and Notes at its September 20, 2023 meeting and forwards to the Board with a recommendation for approval.

Recommended Action:

THAT the Board approve the 2022-2023 Audited Financial Statements and Notes Version: 4505-3759-1777 as presented.

Presented by: Secretary Treasurer

Audited Financial Statements of

School District No. 82 (Coast Mountains)

And Independent Auditors' Report thereon

June 30, 2023

School District No. 82 (Coast Mountains)

June 30, 2023

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School District No. 82 (Coast Mountains)

MANAGEMENT REPORT

Version: 4505-3759-1777

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, 2023

	2023 Actual \$	2022 Actual \$
Financial Assets		
Cash and Cash Equivalents (Note 2)	11,041,345	10,728,329
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	145,958	180,762
Due from Province - Other	343,637	257,986
Due from First Nations	1,837,757	1,015,940
Other (Note 3)	740,699	263,809
Total Financial Assets	14,109,396	12,446,826
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	6,505,602	5,115,673
Deferred Revenue (Note 5)	2,323,664	1,724,423
Deferred Capital Revenue (Note 6)	43,878,833	42,270,695
Employee Future Benefits (Note 8)	1,523,759	1,560,494
Asset Retirement Obligation (Note 15)	18,267,631	18,267,631
Other Liabilities	167,820	184,978
Total Liabilities	72,667,309	69,123,894
Net Debt	(58,557,913)	(56,677,068)
Non-Financial Assets		
Tangible Capital Assets (Note 9)	63,624,748	62,662,205
Prepaid Expenses	527,558	391,316
Supplies Inventory	18,421	31,948
Total Non-Financial Assets	64,170,727	63,085,469
Accumulated Surplus (Deficit)	5,612,814	6,408,401
Accumulated Surplus (Deficit) is comprised of:		
Accumulated Surplus (Deficit) from Operations	5,612,814	6,408,401
Accumulated Remeasurement Gains (Losses)	5,612,814	6,408,401

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 of Operations
Year Ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	54,254,046	59,060,868	54,507,569
Other	110,000	88,500	89,000
Tuition	28,000	19,500	13,000
Other Revenue	7,098,490	7,808,075	7,215,195
Rentals and Leases	538,000	626,684	592,157
Investment Income	151,000	213,442	62,317
Amortization of Deferred Capital Revenue	2,082,173	2,126,698	2,057,259
Total Revenue	64,261,709	69,943,767	64,536,497
Expenses			
Instruction	48,463,426	52,867,434	48,681,531
District Administration	2,689,344	2,742,624	2,496,317
Operations and Maintenance	11,942,284	12,488,644	11,881,646
Transportation and Housing	3,021,781	2,640,652	2,220,984
Total Expense	66,116,835	70,739,354	65,280,478
Surplus (Deficit) for the year	(1,855,126)	(795,587)	(743,981)
Accumulated Surplus (Deficit) from Operations, beginning of year		6,408,401	7,152,382
Accumulated Surplus (Deficit) from Operations, end of year		5,612,814	6,408,401

School District No. 82 (Coast Mountains)

Statement 4

Statement of Changes in Net Debt
Year Ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
Surplus (Deficit) for the year	(1,855,126)	(795,587)	(743,981)
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(2,864,883)	(4,195,731)	(5,287,031)
Amortization of Tangible Capital Assets	3,146,742	3,233,188	3,217,888
Total Effect of change in Tangible Capital Assets	281,859	(962,543)	(2,069,143)
Use of Prepaid Expenses		(136,242)	(42,379)
Acquisition of Supplies Inventory		13,527	(4,267)
Total Effect of change in Other Non-Financial Assets	-	(122,715)	(46,646)
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	<u>(1,573,267)</u>	<u>(1,880,845)</u>	<u>(2,859,770)</u>
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		<u>(1,880,845)</u>	<u>(2,859,770)</u>
Net Debt, beginning of year		<u>(56,677,068)</u>	<u>(53,817,298)</u>
Net Debt, end of year		<u><u>(58,557,913)</u></u>	<u><u>(56,677,068)</u></u>

School District No. 82 (Coast Mountains)

Statement of Cash Flows
Year Ended June 30, 2023

	2023 Actual \$	2022 Actual \$
Operating Transactions		
Surplus (Deficit) for the year	(795,587)	(743,981)
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(1,349,554)	1,214,308
Supplies Inventories	13,526	(4,267)
Prepaid Expenses	(136,242)	(42,379)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	1,389,930	(246,182)
Deferred Revenue	599,241	425,600
Employee Future Benefits	(36,735)	57,845
Other Liabilities	(17,158)	115,048
Amortization of Tangible Capital Assets	3,233,188	3,217,888
Amortization of Deferred Capital Revenue	(2,126,698)	(2,057,259)
Total Operating Transactions	<u>773,911</u>	<u>1,936,621</u>
Capital Transactions		
Tangible Capital Assets Purchased	(4,195,731)	(5,287,031)
Total Capital Transactions	<u>(4,195,731)</u>	<u>(5,287,031)</u>
Financing Transactions		
Capital Revenue Received	3,734,836	2,726,588
Total Financing Transactions	<u>3,734,836</u>	<u>2,726,588</u>
Net Increase (Decrease) in Cash and Cash Equivalents	313,016	(623,822)
Cash and Cash Equivalents, beginning of year	<u>10,728,329</u>	<u>11,352,151</u>
Cash and Cash Equivalents, end of year	<u>11,041,345</u>	<u>10,728,329</u>
Cash and Cash Equivalents, end of year, is made up of:		
Cash	<u>11,041,345</u>	<u>10,728,329</u>
	<u>11,041,345</u>	<u>10,728,329</u>

**SCHOOL DISTRICT 82 (COAST MOUNTAINS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

NOTE 1 AUTHORITY AND PURPOSE

The School District, established on December 2, 1996 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.

The COVID-19 outbreak was declared a pandemic by the World Health Organization in March 2020 and has had a significant financial, market and social dislocating impact worldwide. The ongoing impact of the pandemic presents uncertainty over future cash flows, may have a significant impact on future operations including decreases in revenue, impairment of receivables, reduction in investment income and delays in completing capital project work. As the situation is dynamic and the ultimate duration and magnitude of the impact are not known, an estimate of the future financial effect on the School District is not practicable at this time.

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(d) and 2(k).

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(d) and 2(k), 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

SCHOOL DISTRICT 82 (COAST MOUNTAINS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

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

a) Basis of Accounting (cont'd)

- 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.

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

Year-ended June 30, 2022 – increase in annual surplus by \$2,697,019

June 30, 2022 – increase in accumulated surplus and decrease in deferred contributions by \$42,007,616

Year-ended June 30, 2023 – increase in annual surplus by \$1,546,131

June 30, 2023 – increase in accumulated surplus and decrease in deferred contributions by \$43,553,747

b) Cash and Cash Equivalents

Cash and cash equivalents includes cash and highly liquid 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) 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(k).

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

SCHOOL DISTRICT 82 (COAST MOUNTAINS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

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

e) 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, 2022 and projected to March 31, 2025. The next valuation will be performed at March 31, 2025 for use at June 30, 2025. For the purposes of determining the financial position of the plans and the employee future benefit costs, a measurement date of March 31 was adopted for all periods subsequent to July 1, 2004.

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.

f) 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;
- (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 (g)). Assumptions used in the calculations are reviewed annually.

g) 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,

**SCHOOL DISTRICT 82 (COAST MOUNTAINS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

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

g) Tangible Capital Assets (cont'd)

improvement or betterment of the assets. Cost also includes overhead directly attributable to construction as well as interest costs that are directly attributable to the acquisition or construction of the asset.

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

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

h) Prepaid Expenses

Association memberships renewals, software license fees, fleet insurance, computer repair 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.

i) Supplies Inventory

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

SCHOOL DISTRICT 82 (COAST MOUNTAINS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

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

j) 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 17 – Internally Restricted Surplus). Funds and reserves are disclosed on Schedules 2, 3 and 4.

k) 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:

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

**SCHOOL DISTRICT 82 (COAST MOUNTAINS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

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

k) Revenue Recognition (cont'd)

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.

l) 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.

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.

m) 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.

SCHOOL DISTRICT 82 (COAST MOUNTAINS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

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

m) Financial Instruments (cont'd)

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.

n) Measurement Uncertainty

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

o) Future Changes in Accounting Policies

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

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

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

- (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.

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

**SCHOOL DISTRICT 82 (COAST MOUNTAINS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

NOTE 3 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES

	2023	2022
Due from Federal Government	\$ 319,978	\$ 118,839
Due from Other School Districts	113,776	
Other	309,366	147,391
Allowance for Doubtful	(2,421)	(2,421)
	\$ 740,699	\$ 263,809

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES – OTHER

	2023	2022
Trade payables	\$1,760,738	\$1,505,479
Due to Provincial/Federal Government	1,288,475	453,017
Salaries and benefits payable	2,973,526	2,747,064
Accrued vacation pay	481,672	408,947
Other	1,191	1,166
	\$6,505,602	\$ 5,115,673

NOTE 5 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 6 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 7 CONTRACTUAL OBLIGATIONS

The School District has entered into a multiple-year contract 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.

	2024	2025	2026	2027
Contractual obligations				
Transportation	\$2,452,208	\$2,482,333	\$2,542,584	\$2,620,910
	\$2,452,208	\$2,482,333	\$2,542,584	\$2,620,910

**SCHOOL DISTRICT 82 (COAST MOUNTAINS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

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.

	<u>2023</u>	<u>2022</u>
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	1,221,571	1,325,474
Service Cost	96,246	101,965
Interest Cost	40,031	34,036
Benefit Payments	(132,288)	(68,347)
Actuarial (Gain) Loss	(53,259)	(171,557)
Accrued Benefit Obligation – March 31	<u>1,172,301</u>	<u>1,221,571</u>
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation - March 31	1,172,301	1,221,571
Market Value of Plan Assets - March 31	<u>0</u>	<u>0</u>
Funded Status - Surplus (Deficit)	(1,172,301)	(1,221,571)
Employer Contributions After Measurement Date	0	1,469
Benefits Expense After Measurement Date	(35,274)	(34,069)
Unamortized Net Actuarial (Gain) Loss	(316,184)	(306,323)
Accrued Benefit Asset (Liability) - June 30	<u>(1,523,759)</u>	<u>(1,560,494)</u>
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability (Asset) - July 1	1,560,495	1,502,650
Net Expense for Fiscal Year	94,084	126,719
Employer Contributions	(130,820)	(68,875)
Accrued Benefit Liability (Asset) - June 30	<u>1,523,759</u>	<u>1,560,494</u>
Components of Net Benefit Expense		
Service Cost	95,402	100,535
Interest Cost	42,080	35,535
Amortization of Net Actuarial (Gain)/Loss	(43,397)	(9,351)
Net Benefit Expense (Income)	<u>94,084</u>	<u>126,719</u>

**SCHOOL DISTRICT 82 (COAST MOUNTAINS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

NOTE 8 EMPLOYEE FUTURE BENEFITS (Continued)

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

	2023	2022
Discount Rate - April 1	3.25%	2.50%
Discount Rate - March 31	4.00%	3.25%
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	10.1	10.1

NOTE 9 TANGIBLE CAPITAL ASSETS

Net Book Value:

	Net Book Value 2023	Net Book Value 2022 (restated see Note 19)
Sites	\$ 6,560,756	\$ 6,560,756
Buildings	54,449,950	53,404,657
Furniture & Equipment	1,264,670	1,468,254
Vehicles	1,092,130	918,741
Computer Software	106,964	94,635
Computer Hardware	150,278	215,162
Total	\$ 63,624,748	\$62,662,205

June 30, 2023

	Opening Cost	Additions	Disposals	Total 2023
Sites	\$ 6,560,756	\$ 0	\$ 0	\$ 6,560,756
Buildings	158,184,671	3,672,829	0	161,857,500
Furniture & Equipment	2,731,865	62,474	205,041	2,589,298
Vehicles	1,722,957	359,813	77,248	2,005,522
Computer Software	122,384	39,896	8,998	153,282
Computer Hardware	798,831	60,719	402,343	457,207
Total	\$ 170,121,464	\$ 4,195,731	\$ 693,630	\$173,623,565

	Opening Accumulated Amortization	Annual Amortization	Disposals	Total 2023
Sites	\$ 0	\$ 0	\$ 0	\$ 0
Buildings	104,780,014	2,627,536	0	107,407,550
Furniture & Equipment	1,263,611	266,058	205,041	1,324,628
Vehicles	804,216	186,424	77,248	913,392
Computer Software	27,749	27,567	8,998	46,318
Computer Hardware	583,669	125,603	402,343	306,929
Total	\$ 107,459,259	\$ 3,233,188	\$ 693,630	\$ 109,998,817

**SCHOOL DISTRICT 82 (COAST MOUNTAINS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

NOTE 9 TANGIBLE CAPITAL ASSETS (Continued)

June 30, 2022

	Opening Cost	ARO (see Note 19)	Additions	Disposals	Total 2022 (restated see Note 19)
Sites	\$ 6,560,756	\$ 0	\$ 0	\$ 0	\$ 6,560,756
Buildings	135,079,342	18,267,631	4,837,698	0	158,184,671
Furniture & Equipment	2,664,285	0	277,893	210,314	2,731,865
Vehicles	1,659,909	0	63,049	0	1,722,958
Computer Software	40,768	0	81,616	0	122,384
Computer Hardware	1,351,595	0	26,775	579,539	798,831
Total	\$147,356,655	\$18,267,631	\$5,287,031	\$789,853	\$170,121,464

	Opening Accumulated Amortization	ARO (see Note 19)	Annual Amortization	Disposals	Total 2022 (restated see Note 19)
Sites	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Buildings	83,968,528	18,263,905	2,547,581	0	104,780,014
Furniture & Equipment	1,204,118	0	269,807	210,314	1,263,611
Vehicles	635,073	0	169,143	0	804,216
Computer Software	11,434	0	16,315	0	27,749
Computer Hardware	948,166	0	215,042	579,539	583,669
Total	\$86,767,319	\$18,263,905	\$ 3,217,888	\$789,853	\$107,459,259

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 pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2022, the Teachers' Pension Plan has about 51,000 active members and approximately 41,000 retired members. As of December 31, 2022, the Municipal Pension Plan has about 240,000 active members, including approximately 30,000 from school districts.

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

**SCHOOL DISTRICT 82 (COAST MOUNTAINS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

NOTE 10 EMPLOYEE PENSION PLANS *(Continued)*

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

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

The school district paid \$4,402,865 for employer contributions to the plans for the year ended June 30, 2023 (2022: \$4,188,300).

The next valuation for the Teachers' Pension Plan will be as of December 31, 2023. The next valuation for the Municipal Pension Plan will be as of December 31, 2024, with results available in 2025.

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, 2023, were as follows:

- A transfer in the amount of \$351,407 was made from the Operating Fund to the Capital Fund for the purchase of capital assets.
- A transfer in the amount of \$103,293 was made from the Operating Fund to the Local Capital Fund for the purchase of capital assets.
- A transfer in the amount of \$6,999 was made from the Special Purpose Fund to the Capital Fund for the purchase of capital 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 in the normal course of operations and are recorded at the exchange amount.

NOTE 13 BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board through the adoption of an annual budget on June 15, 2022.

**SCHOOL DISTRICT 82 (COAST MOUNTAINS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

NOTE 14 CONTINGENT LIABILITIES

a. Legal Liabilities

The School District has been named as the co-defendant in civil claim, in which damages have been sought. These matters may give rise to future liabilities. The outcome of these actions is not determinable as at June 30, 2023, 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 ASSET RETIREMENT OBLIGATION

Legal liabilities exist for the removal and disposal of asbestos 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 (see Note 19 – Prior Period Adjustment – Change in Accounting Policy). The obligation has been 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, 2022 (see Note 19)	\$ 18,267,631
Settlements during the year	<u>0</u>
Asset Retirement Obligation, closing balance	<u>\$ 18,267,631</u>

NOTE 16 EXPENSE BY OBJECT

	2023	2022
Salaries and benefits	\$ 55,036,794	\$ 53,557,814
Services and supplies	12,469,372	8,504,776
Amortization	3,233,188	3,217,888
	<u>\$ 70,739,354</u>	<u>\$ 65,280,478</u>

NOTE 17 INTERNALLY RESTRICTED SURPLUS – OPERATING FUND

Internally Restricted (appropriated) by Board for:	
Unspent Indigenous Education Targeted Funds	<u>\$ 415,680</u>
Unspent Integrated Child and Youth Funds	<u>350,168</u>
Schools Supplies Balance	<u>170,409</u>
Department Encumber	<u>63,121</u>
Subtotal Internally Restricted	<u>999,378</u>
Unrestricted Operating Surplus (Deficit) - Contingency	<u>0</u>
Total Available for Future Operations	<u>\$ 999,378</u>

**SCHOOL DISTRICT 82 (COAST MOUNTAINS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

NOTE 18 ECONOMIC DEPENDENCE

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

NOTE 19 PRIOR PERIOD ADJUSTMENT – CHANGE IN ACCOUNTING POLICY

On July 1, 2022 the School District adopted Canadian public sector accounting standard PS 3280 Asset Retirement Obligations. This new 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 (see Note 27). This standard was adopted using the modified retroactive approach.

On July 1, 2022 the School District recognized an asset retirement obligation relating to several owned buildings that contain asbestos and other hazardous materials. The liability has been measured at current cost as the timing and amounts of future cash flows cannot be estimated. The associated costs have been reported as an increase to the carrying value of the associated tangible capital assets. Accumulated amortization has been recorded from the later of, the date of acquisition of the related asset or April 1, 1988 (effective date of the *Hazardous Waste Regulation (April 1, 1988) – Part 6 – Management of Specific Hazardous Wastes*).

The impact of the prior period adjustment on the June 30, 2022 comparative amounts is as follows:

	Increase (Decrease)
Asset Retirement Obligation (liability)	\$ 18,267,631
Tangible Capital Assets – cost	18,267,631
Tangible Capital Assets – accumulated amortization	18,263,905
Operations & Maintenance Expense – Asset amortization (2022)	895
Accumulated Surplus – Invested in Capital Assets	18,263,010

NOTE 20 RISK MANAGEMENT

The School District has exposure to the following risks from its use of financial instruments: credit risk, market risk and liquidity risk.

The Board ensures that the School District has identified its risks and ensures that management monitors and controls them.

a) Credit risk:

Credit risk is the risk of financial loss 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.

SCHOOL DISTRICT 82 (COAST MOUNTAINS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 20 RISK MANAGEMENT *(Continued)*

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.

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 the 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 2022 related to credit, market or liquidity risks.

School District No. 82 (Coast Mountains)
 Schedule of Changes in Accumulated Surplus (Deficit) by Fund
 Year Ended June 30, 2023

	Operating Fund	Special Purpose Fund	Capital Fund	2023 Actual	2022 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	1,215,000		5,193,401	6,408,401	25,415,392
Prior Period Adjustments					(18,263,010)
Accumulated Surplus (Deficit), beginning of year, as restated	1,215,000	-	5,193,401	6,408,401	7,152,382
Changes for the year					
Surplus (Deficit) for the year	239,078	6,999	(1,041,664)	(795,587)	(743,981)
Interfund Transfers					
Tangible Capital Assets Purchased	(351,407)	(6,999)	358,406	-	
Local Capital	(103,293)		103,293	-	
Net Changes for the year	(215,622)	-	(579,965)	(795,587)	(743,981)
Accumulated Surplus (Deficit), end of year - Statement 2	999,378	-	4,613,436	5,612,814	6,408,401

School District No. 82 (Coast Mountains)

Schedule of Operating Operations

Year Ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	47,367,951	50,608,725	47,461,398
Other	110,000	88,500	89,000
Tuition	28,000	19,500	13,000
Other Revenue	6,005,490	5,904,092	5,567,639
Rentals and Leases	538,000	626,684	592,157
Investment Income	100,000	134,002	38,819
Total Revenue	<u>54,149,441</u>	<u>57,381,503</u>	<u>53,762,013</u>
Expenses			
Instruction	41,339,081	42,924,683	40,600,880
District Administration	2,505,917	2,742,624	2,448,823
Operations and Maintenance	8,486,219	8,932,519	8,360,467
Transportation and Housing	2,721,781	2,542,599	2,147,644
Total Expense	<u>55,052,998</u>	<u>57,142,425</u>	<u>53,557,814</u>
Operating Surplus (Deficit) for the year	<u>(903,557)</u>	<u>239,078</u>	<u>204,199</u>
Budgeted Appropriation (Retirement) of Surplus (Deficit)	<u>517,000</u>		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(351,407)	(194,338)
Local Capital	386,557	(103,293)	(37,232)
Total Net Transfers	<u>386,557</u>	<u>(454,700)</u>	<u>(231,570)</u>
Total Operating Surplus (Deficit), for the year	<u>-</u>	<u>(215,622)</u>	<u>(27,371)</u>
Operating Surplus (Deficit), beginning of year		1,215,000	1,242,371
Operating Surplus (Deficit), end of year		<u>999,378</u>	<u>1,215,000</u>
Operating Surplus (Deficit), end of year			
Internally Restricted		999,378	1,215,000
Total Operating Surplus (Deficit), end of year		<u>999,378</u>	<u>1,215,000</u>

School District No. 82 (Coast Mountains)

Schedule 2A

Schedule of Operating Revenue by Source
Year Ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	50,804,029	51,537,997	50,728,169
ISC/LEA Recovery	(5,409,990)	(5,232,580)	(5,409,989)
Other Ministry of Education and Child Care Grants			
Pay Equity	1,160,795	1,160,795	1,160,795
Funding for Graduated Adults	-	2,515	1,571
Student Transportation Fund	557,786	557,786	557,786
Support Staff Benefits Grant	57,256	58,438	57,256
FSA Scorer Grant	8,187	8,187	8,187
Child Care Funding	175,000		
Early Learning Framework (ELF) Implementation	2,108	596	2,108
Labour Settlement Funding	-	1,895,317	
NGN Network Services	12,780	12,780	12,780
K-12 ICY Clinical Counsellor	-	521,013	263,735
Equity Scan	-	85,881	79,000
Total Provincial Grants - Ministry of Education and Child Care	47,367,951	50,608,725	47,461,398
Provincial Grants - Other	110,000	88,500	89,000
Tuition			
International and Out of Province Students	28,000	19,500	13,000
Total Tuition	28,000	19,500	13,000
Other Revenues			
Funding from First Nations	5,409,990	5,232,580	5,409,989
Miscellaneous			
Grant in Aid-District of Kitimat	89,500	84,843	45,839
Concert Series ArtStart	30,000	14,900	14,900
City of Terrace - REM LEE Theatre Grant	12,000	12,000	12,000
Shared Services Agreements	54,000	158,000	
Theatre	10,000	8,632	4,918
Miscellaneous	350,000	350,000	-
Miscellaneous	50,000	43,137	79,993
Total Other Revenue	6,005,490	5,904,092	5,567,639
Rentals and Leases	538,000	626,684	592,157
Investment Income	100,000	134,002	38,819
Total Operating Revenue	54,149,441	57,381,503	53,762,013

School District No. 82 (Coast Mountains)

Schedule of Operating Expense by Object
Year Ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
Salaries			
Teachers	20,679,807	21,105,890	20,456,886
Principals and Vice Principals	3,319,930	3,414,256	3,555,377
Educational Assistants	3,974,379	4,132,037	2,937,746
Support Staff	5,242,603	5,686,658	6,315,224
Other Professionals	2,168,105	2,378,051	2,079,408
Substitutes	1,391,327	1,960,952	1,604,513
Total Salaries	36,776,151	38,677,844	36,949,154
Employee Benefits	8,639,145	8,954,390	8,465,007
Total Salaries and Benefits	45,415,296	47,632,234	45,414,161
Services and Supplies			
Services	1,865,331	1,786,504	1,534,059
Student Transportation	2,612,253	2,430,618	2,054,323
Professional Development and Travel	674,802	821,445	615,718
Rentals and Leases	2,500	446	3,447
Dues and Fees	86,450	97,503	94,214
Insurance	131,520	160,149	136,291
Supplies	2,664,846	2,687,875	1,986,490
Utilities	1,600,000	1,525,651	1,719,111
Total Services and Supplies	9,637,702	9,510,191	8,143,653
Total Operating Expense	55,052,998	57,142,425	53,557,814

School District No. 82 (Coast Mountains)

Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	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	15,647,740	117,370		353,273		1,229,962	17,348,345
1.03 Career Programs	178,019						178,019
1.07 Library Services	820,519	20,658		237,585		23,801	1,102,563
1.08 Counselling	999,302	240,329					1,239,631
1.10 Special Education	2,850,600	13,150	3,129,334	52,037	398,934	367,418	6,811,473
1.31 Indigenous Education	609,710	51,949	1,002,703	38,061	158,000	65,367	1,925,790
1.41 School Administration		2,970,800		1,057,126		54,117	4,082,043
Total Function 1	21,105,890	3,414,256	4,132,037	1,738,082	556,934	1,740,665	32,687,864
4 District Administration							
4.11 Educational Administration					461,043		461,043
4.40 School District Governance					106,241		106,241
4.41 Business Administration				308,705	699,131	1,189	1,009,025
Total Function 4	-	-	-	308,705	1,266,415	1,189	1,576,309
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				48,354	436,524		484,878
5.50 Maintenance Operations				3,518,238	104,625	218,343	3,841,206
5.52 Maintenance of Grounds				34,755			34,755
5.56 Utilities							-
Total Function 5	-	-	-	3,601,347	541,149	218,343	4,360,839
7 Transportation and Housing							
7.41 Transportation and Housing Administration				12,088	13,553		25,641
7.70 Student Transportation				26,436		755	27,191
Total Function 7	-	-	-	38,524	13,553	755	52,832
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	21,105,890	3,414,256	4,132,037	5,686,658	2,378,051	1,960,952	38,677,844

School District No. 82 (Coast Mountains)

Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Actual	2023 Budget	2022 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	17,348,345	4,107,756	21,456,101	1,024,123	22,480,224	22,147,346	21,929,806
1.03 Career Programs	178,019	44,502	222,521	238,960	461,481	419,182	330,430
1.07 Library Services	1,102,563	274,899	1,377,462	43,938	1,421,400	1,280,913	1,211,415
1.08 Counselling	1,239,631	286,314	1,525,945	-	1,525,945	1,458,132	1,506,080
1.10 Special Education	6,811,473	1,564,810	8,376,283	468,907	8,845,190	8,125,188	8,082,984
1.31 Indigenous Education	1,925,790	440,183	2,365,973	719,607	3,085,580	3,048,620	2,287,717
1.41 School Administration	4,082,043	912,714	4,994,757	110,106	5,104,863	4,859,700	5,252,448
Total Function 1	32,687,864	7,631,178	40,319,042	2,605,641	42,924,683	41,339,081	40,600,880
4 District Administration							
4.11 Educational Administration	461,043	87,549	548,592	365,000	913,592	933,803	741,780
4.40 School District Governance	106,241	5,174	111,415	96,002	207,417	192,004	176,779
4.41 Business Administration	1,009,025	203,444	1,212,469	409,146	1,621,615	1,380,110	1,530,264
Total Function 4	1,576,309	296,167	1,872,476	870,148	2,742,624	2,505,917	2,448,823
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	484,878	96,245	581,123	270,376	851,499	744,719	778,646
5.50 Maintenance Operations	3,841,206	911,126	4,752,332	1,279,228	6,031,560	5,512,790	5,121,958
5.52 Maintenance of Grounds	34,755	9,401	44,156	332,694	376,850	438,710	597,810
5.56 Utilities	-	-	-	1,672,610	1,672,610	1,790,000	1,862,053
Total Function 5	4,360,839	1,016,772	5,377,611	3,554,908	8,932,519	8,486,219	8,360,467
7 Transportation and Housing							
7.41 Transportation and Housing Administration	25,641	5,661	31,302	-	31,302	27,805	28,665
7.70 Student Transportation	27,191	4,612	31,803	2,479,494	2,511,297	2,693,976	2,118,979
Total Function 7	52,832	10,273	63,105	2,479,494	2,542,599	2,721,781	2,147,644
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	38,677,844	8,954,390	47,632,234	9,510,191	57,142,425	55,052,998	53,557,814

School District No. 82 (Coast Mountains)

Schedule of Special Purpose Operations
Year Ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	6,886,095	8,452,143	7,046,171
Other Revenue	1,093,000	1,903,983	1,647,556
Investment Income	1,000	14,614	2,159
Total Revenue	<u>7,980,095</u>	<u>10,370,740</u>	<u>8,695,886</u>
Expenses			
Instruction	7,124,345	9,942,751	8,080,651
District Administration	183,427		47,494
Operations and Maintenance	309,323	322,937	303,291
Transportation and Housing	300,000	98,053	73,340
Total Expense	<u>7,917,095</u>	<u>10,363,741</u>	<u>8,504,776</u>
Special Purpose Surplus (Deficit) for the year	<u>63,000</u>	<u>6,999</u>	<u>191,110</u>
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(63,000)	(6,999)	(191,110)
Total Net Transfers	<u>(63,000)</u>	<u>(6,999)</u>	<u>(191,110)</u>
Total Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		<u>-</u>	<u>-</u>

School District No. 82 (Coast Mountains)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2023

	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			1,175,471			11,949			
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	308,323	179,392		128,000	26,950	183,779	632,126	318,993	5,681,986
Other			1,952,524						
Investment Income	14,614								
	322,937	179,392	1,952,524	128,000	26,950	183,779	632,126	318,993	5,681,986
Less: Allocated to Revenue	322,937	166,090	1,833,604	128,000	26,950	159,121	632,126	318,993	5,681,986
District Entered			(345,816)						
Deferred Revenue, end of year	-	13,302	1,640,207	-	-	36,607	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	308,323	166,090		128,000	26,950	159,121	632,126	318,993	5,681,986
Other Revenue			1,833,604						
Investment Income	14,614								
	322,937	166,090	1,833,604	128,000	26,950	159,121	632,126	318,993	5,681,986
Expenses									
Salaries									4,545,589
Teachers									
Principals and Vice Principals						16,235			
Educational Assistants		133,279		98,433		93	399,735		
Support Staff	192,329							55,266	
Other Professionals								16,124	
Substitutes							34,842	187,332	
	192,329	133,279	-	98,433	-	16,328	434,577	258,722	4,545,589
Employee Benefits	50,446	32,811		27,701		3,951	108,641	60,271	1,136,397
Services and Supplies	80,162		1,833,604	1,866	26,950	138,842	88,908		
	322,937	166,090	1,833,604	128,000	26,950	159,121	632,126	318,993	5,681,986
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 82 (Coast Mountains)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2023

	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Federal Safe Return to Class / Ventilation Fund	Seamless Day Kindergarten	Student & Family Affordability	JUST B4	ECL (Early Care & Learning)
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		254,736	64,452		60,074				
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	250,995	80,367	55,000	6,750		55,400	510,045	25,000	175,000
Other									
Investment Income									
	250,995	80,367	55,000	6,750	-	55,400	510,045	25,000	175,000
Less: Allocated to Revenue	250,995	98,053	62,799	6,750	60,074	39,905	327,971	25,000	159,007
District Entered									
Deferred Revenue, end of year	-	237,050	56,653	-	-	15,495	182,074	-	15,993
Revenues									
Provincial Grants - Ministry of Education and Child Care	250,995	98,053	62,799	6,750	60,074	39,905	327,971	25,000	159,007
Other Revenue									
Investment Income									
	250,995	98,053	62,799	6,750	60,074	39,905	327,971	25,000	159,007
Expenses									
Salaries									
Teachers									
Principals and Vice Principals									115,169
Educational Assistants	4,929					18,189		18,025	
Support Staff									
Other Professionals									
Substitutes	96,319								
	101,248	-	-	-	-	18,189	-	18,025	115,169
Employee Benefits	18,060					1,997		4,506	27,891
Services and Supplies	131,687	98,053	62,799	6,750	60,074	19,719	327,971	2,469	15,947
	250,995	98,053	62,799	6,750	60,074	39,905	327,971	25,000	159,007
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 82 (Coast Mountains)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2023

	District of Kitimat	Principals & Vice Principals Joint Trust	TOTAL
	\$	\$	\$
Deferred Revenue, beginning of year	73,610	84,131	1,724,423
Add: Restricted Grants			
Provincial Grants - Ministry of Education and Child Care			8,618,106
Other	23,248	15,673	1,991,445
Investment Income			14,614
	23,248	15,673	10,624,165
Less: Allocated to Revenue			
District Entered	66,819	3,560	10,370,740
			(345,816)
Deferred Revenue, end of year	30,039	96,244	2,323,664
Revenues			
Provincial Grants - Ministry of Education and Child Care			8,452,143
Other Revenue	66,819	3,560	1,903,983
Investment Income			14,614
	66,819	3,560	10,370,740
Expenses			
Salaries			
Teachers			4,545,589
Principals and Vice Principals			131,404
Educational Assistants			672,683
Support Staff			247,595
Other Professionals			16,124
Substitutes			318,493
	-	-	5,931,888
Employee Benefits			1,472,672
Services and Supplies	59,820	3,560	2,959,181
	59,820	3,560	10,363,741
Net Revenue (Expense) before Interfund Transfers	6,999	-	6,999
Interfund Transfers			
Tangible Capital Assets Purchased	(6,999)		(6,999)
	(6,999)	-	(6,999)
Net Revenue (Expense)	-	-	-

School District No. 82 (Coast Mountains)

Schedule of Capital Operations

Year Ended June 30, 2023

	2023 Budget	2023 Actual			2022 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
Revenues					
Investment Income	50,000		64,826	64,826	21,339
Amortization of Deferred Capital Revenue	2,082,173	2,126,698		2,126,698	2,057,259
Total Revenue	2,132,173	2,126,698	64,826	2,191,524	2,078,598
Expenses					
Amortization of Tangible Capital Assets					
Operations and Maintenance	3,146,742	3,233,188		3,233,188	3,217,888
Total Expense	3,146,742	3,233,188	-	3,233,188	3,217,888
Capital Surplus (Deficit) for the year	(1,014,569)	(1,106,490)	64,826	(1,041,664)	(1,139,290)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	63,000	358,406		358,406	385,448
Local Capital	(386,557)		103,293	103,293	37,232
Total Net Transfers	(323,557)	358,406	103,293	461,699	422,680
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		164,496	(164,496)	-	
Total Other Adjustments to Fund Balances		164,496	(164,496)	-	
Total Capital Surplus (Deficit) for the year	(1,338,126)	(583,588)	3,623	(579,965)	(716,610)
Capital Surplus (Deficit), beginning of year		2,386,958	2,806,443	5,193,401	24,173,021
Prior Period Adjustments					(18,263,010)
To Recognize Asset Retirement Obligation					
Capital Surplus (Deficit), beginning of year, as restated		2,386,958	2,806,443	5,193,401	5,910,011
Capital Surplus (Deficit), end of year		1,803,370	2,810,066	4,613,436	5,193,401

School District No. 82 (Coast Mountains)

Tangible Capital Assets
Year Ended June 30, 2023

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	6,560,756	139,917,040	2,731,865	1,722,957	122,384	798,831	151,853,833
Prior Period Adjustments							
To Recognize Asset Retirement Obligation		18,267,631					18,267,631
Cost, beginning of year, as restated	6,560,756	158,184,671	2,731,865	1,722,957	122,384	798,831	170,121,464
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		2,726,644					2,726,644
Deferred Capital Revenue - Other		946,185					946,185
Operating Fund			55,475	235,213		60,719	351,407
Special Purpose Funds			6,999				6,999
Local Capital				124,600	39,896		164,496
	-	3,672,829	62,474	359,813	39,896	60,719	4,195,731
Decrease:							
Deemed Disposals			205,041	77,248	8,998	402,343	693,630
	-	-	205,041	77,248	8,998	402,343	693,630
Cost, end of year	6,560,756	161,857,500	2,589,298	2,005,522	153,282	457,207	173,623,565
Work in Progress, end of year							-
Cost and Work in Progress, end of year	6,560,756	161,857,500	2,589,298	2,005,522	153,282	457,207	173,623,565
Accumulated Amortization, beginning of year		86,516,109	1,263,611	804,216	27,749	583,669	89,195,354
Prior Period Adjustments							
To Recognize Asset Retirement Obligation		18,263,905					18,263,905
Accumulated Amortization, beginning of year, as restated		104,780,014	1,263,611	804,216	27,749	583,669	107,459,259
Changes for the Year							
Increase: Amortization for the Year		2,627,536	266,058	186,424	27,567	125,603	3,233,188
Decrease:							
Deemed Disposals			205,041	77,248	8,998	402,343	693,630
	-	-	205,041	77,248	8,998	402,343	693,630
Accumulated Amortization, end of year		107,407,550	1,324,628	913,392	46,318	306,929	109,998,817
Tangible Capital Assets - Net	6,560,756	54,449,950	1,264,670	1,092,130	106,964	150,278	63,624,748

School District No. 82 (Coast Mountains)

Deferred Capital Revenue
Year Ended June 30, 2023

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	39,250,111	2,757,505		42,007,616
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	2,726,644	946,185		3,672,829
	<u>2,726,644</u>	<u>946,185</u>	-	<u>3,672,829</u>
Decrease:				
Amortization of Deferred Capital Revenue	2,020,370	106,328		2,126,698
	<u>2,020,370</u>	<u>106,328</u>	-	<u>2,126,698</u>
Net Changes for the Year	<u>706,274</u>	<u>839,857</u>	-	<u>1,546,131</u>
Deferred Capital Revenue, end of year	<u>39,956,385</u>	<u>3,597,362</u>	-	<u>43,553,747</u>
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	<u>39,956,385</u>	<u>3,597,362</u>	-	<u>43,553,747</u>

School District No. 82 (Coast Mountains)

Changes in Unspent Deferred Capital Revenue
 Year Ended June 30, 2023

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	263,079		-			263,079
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	2,788,651		944,742			3,733,393
Investment Income			1,443			1,443
	<u>2,788,651</u>	<u>-</u>	<u>946,185</u>	<u>-</u>	<u>-</u>	<u>3,734,836</u>
Decrease:						
Transferred to DCR - Capital Additions	2,726,644		946,185			3,672,829
	<u>2,726,644</u>	<u>-</u>	<u>946,185</u>	<u>-</u>	<u>-</u>	<u>3,672,829</u>
Net Changes for the Year	<u>62,007</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>62,007</u>
Balance, end of year	<u><u>325,086</u></u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u><u>325,086</u></u>



MEETING AGENDA ITEM #10.1.3

Action:	X	Information:	
Meeting:	Regular	Meeting Date:	September 27, 2023
Topic:	2022-2023 Aboriginal Education 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 \$415,680 in targeted Indigenous Education funds to the 2023-2024 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 2022-2023 school year.

If the request for carry-forward is approved the unspent 2022-2023 surplus of \$415,680 will be brought forward and added to the 2023-2024 targeted Indigenous Education allocation and will be reflected in the 2023-2024 Amended Annual Budget.

The Business Committee reviewed this request at its September 20, 2023 meeting and forwards to the Board with a recommendation for approval.

Recommended Action:

THAT the Board approve the carry forward of \$415,680 surplus in Indigenous Education targeted funds to the 2023-2024 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 25, 2023

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

Dear Minister Singh:

In accordance with Section 106.4(2) of the *School Act*, Coast Mountains Board of Education School District 82 (CMSD) formally requests approval to underspend the school district's 2022-2023 Indigenous Education Program Targeted Funds in the amount of \$415,680 as follows:

2022-2023 Ministry Funding Allocation	\$3,583,563
2022-2023 CMSD Indigenous Education Expenditures	<u>(\$3,167,883)</u>
Carry Forward as of June 30, 2023	<u>\$ 415,680</u>

During the 2022-2023 school year, an extensive plan to deliver a diversified approach to meeting the needs of Indigenous learners in Coast Mountains School District was finalized. The plan includes the reimagining of roles and responsibilities as well as a variety of resource commitments that will lead to improved outcomes for Indigenous learners including:

- New positions within the Indigenous Education Department in support of mental health, outreach, cultural teachings and increased graduation success.
- 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.
- Drum kits for all schools to support cultural drumming and singing.

The identified carry forward is anticipated to be fully utilized within the 2023-24 school year.

Your consideration of this request is greatly appreciated.

Sincerely,

Margaret Warcup
Board of Education Chairperson

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



MEETING AGENDA ITEM #10.1.4

Action: X Information:
Meeting: Regular Meeting Date: September 27, 2023
Topic: **2022-2023 Draft School Year Financial Statement Discussion & Analysis Report**

Background/Discussion:

Attached, please find the 2022-2023 Draft 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, 2023. 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 2022-2023 Audited Financial Statements.

The Business Committee reviewed this report at its September 20, 2023 meeting and forwards to the Board for information.

Recommended Action:

THAT the Board receive the 2022-2023 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, 2023



Coast Mountains Board of Education School District 82

School District No. 82 (Coast Mountains) Financial Statement Discussion & Analysis

Year ended June 30, 2023

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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, 2023. 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 3), 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 4), 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 together, with the financial statements.

Schedule 1 (page 22) illustrates the sum of the funds.

Schedule 2 (page 23) 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 28) 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 31) 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, 2023, the District held \$ 11.0m 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, 2023	June 30, 2022
Trade and other amounts payable	\$ 2,772,468	\$ 2,449,319
Due to Provincial/Federal Government	1,288,475	453,017
Salaries and benefits payable	1,962,987	1,804,392
Accrued vacation pay	481,672	408,947
Total accounts payable and accrued liabilities	\$ 6,505,602	\$ 5,115,672

Deferred revenue

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

	June 30, 2023	June 30, 2022	Commentary
School generated funds – amounts raised by schools for specific projects, such as class trips and PAC financial contributions	\$ 1,640,207	\$ 1,175,471	This represents the unspent balance at year-end.
Student & Family Affordability Funds	182,074	0	Remedies reduced due to increase of FTE in CEF-staffing
First Nation Transport	237,050	254,736	Underspent due to carry over from previous year
Mental Health	56,623	124,526	
Other unspent targeted funds	207,710	169,690	
Total deferred revenue	\$2,323,664	\$ 1,724,423	

Unearned revenue

Unearned revenue represents payment of tuition fees for international students in advance of the student commencing their studies at the District for 2023, 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, 2023, no additional payments were received in advance for the international student fees for tuition in the 2022/23 school year, or for rent.

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 \$63,624,748 of tangible capital assets. Of this, \$43,553,747 (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.

Employee future benefits

The employee future benefits liability of \$1,525,229 accounts for amounts or benefits owed to current employees as a result of past service.

Most of this amount accounts for retirement benefits earned by current employees. Support staff and certain members of school and district administration are entitled to a one-time payment from the District on their retirement. The amount of payment depends on years of service and final salary.

The District sets aside a liability each year to reflect expected future payments on retirement. The amount set aside during the year is reflected as an expense, and is based on the service to date of employees. The liability is reduced when employees retire and payments are disbursed.

The remainder of the employee future benefits liability is associated with teachers' sick leave and death benefits earned but not yet paid.

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 \$58.56m. This is heavily skewed by the deferred capital revenue liability of \$43.88m. 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 \$64.17m.

This revised net financial assets balance is primarily comprised of the accumulated operating fund surplus of \$999,378 and local capital fund balance of \$2.81m. 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, 2023	June 30, 2022
Operating fund	\$ 999,378	1,215,000
Special purpose funds	0	0
Capital fund – local capital (amounts available to spend on future capital asset purchases)	2,810,064	2,806,441
Capital fund – invested in tangible capital assets (being the cost of assets owned by the district, net of amortization and targeted grants)	1,803,372	20,650,863
Asset Retirement Obligation – Prior Period Adjustment		(18,263,010)
Total accumulated surplus	\$ 5,612,814	\$ 6,409,294

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, 2023	June 30, 2022	Change
Total revenue	\$ 69,943,767	\$ 64,536,497	\$ 5,407,270

Total expense	70,739,354	65,279,583	5,459,771
Surplus (deficit) for the year	\$ (795,587)	\$ (743,086)	\$ 52,501

Total Revenues generated increased from 2022 by \$5,407,270. During the 2022 -2023 fiscal year the District with support from BCPSEA completed collective bargain with both CMTF and CUPE. 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 4) and Schedule 2A (page 24).

Overall, the District’s expenses exceeded its revenues by \$795,587. Broken down by fund, this variance arises as follows (after transfers between funds):

Fund	Surplus or deficit for the year	Commentary
Operating fund	(215,622)	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	\$(579,965)	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	\$(795,587)	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, 2023, and year to June 30, 2022 are shown.

Schedule	Page	Overview
2	23	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	24	Outlines in more detail the operating revenues earned by the District.
2B	25	Summarizes salaries by employee group and other operating costs.
2C	26	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 24 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, 2023. It compares the proportion of expenditure to the average of all school districts in the Province, for the year to June 30, 2022. The 2021/2022 school year is the most recent year for which other District's financial information is publicly available. For comparison purposes, this analysis excludes international program expenditures.

Function	2022/2023 % of total	2021/2022 Prov. Av. % of total	Comments
Instruction	75.12%	82.8%	Expenditure on instruction is lower than the previous year's Provincial average.
District Administration	4.8%	3.8%	Expenditure on district administration is higher than the previous year's Provincial average.
Operations and Maintenance	15.63%	11.5%	Expenditure on operations and maintenance is higher than the previous year's Provincial average due to the District's wider geographic distribution of schools and climate.
Transportation	4.45%	1.9%	This expenditure is greater than the Provincial average, also due to the District's wider geographic distribution of schools in the District.
Total	100.0%	100.0%	

Staff

83%, or \$47.63m, 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 \$108,234 per year, including benefits.

53.00 FTE additional teacher positions are funded through the Classroom Enhancement Fund (a special purpose fund) described later, an increase of 5.71 FTE from the previous year comprising of 36.15 enrolling FTE (“full-time equivalent”) teachers, and 16.85 non-enrolling FTE teachers.

Transfers to other funds

\$351,407 of capital assets purchased during the year were from the operating fund. In addition, \$103,293 was transferred to the local capital fund during the year, and \$6,999 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 deficit for the year to June 30, 2023 was \$(215,622). This is calculated on Schedule 2, on page 23 of the financial statements. This deficit decreased the operating fund balance from \$1,215,00 at the beginning of the year, to \$99,378 at June 30, 2023.

Note 17 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	2023	2022	Increase / (decrease)	Purpose of restriction
School budget balances	\$170,409	\$ 194,948	\$ (24,539)	These funds are internally restricted to fund school-level projects.
Specifically committed funds	63,121	63,121	0	Funds set aside for specifically identified, materials, programs and equipment.
Unspent Aboriginal Education targeted funds	415,680	508,338	(92,658)	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.
District of Kitimat	0	65,117	(65,117)	Funds specific to MET
Other restricted funds	0	41,859	(41,859)	Various less significant items.
Unspent ICYT (Integrated Child and Youth Team)	350,168	263,735	86,433	Targeted funds received June 2023 to be spent 2023/2024 school year

At June 30	2023	2022	Increase / (decrease)	Purpose of restriction
Unspent Equity in Action	0	77,882	(77,882)	Targeted Funds spent 2022/2023
Total	\$999,378	\$1,215,00	\$215,622	

Special Purpose Funds

Overview

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

Schedule	Page	Overview
3	28	Summarizes the total revenues and expenses of all the special purpose funds. Also indicates the amounts spent on capital assets.
3A	29	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 \$5,885,884. 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:

- 36.15 FTE additional enrolling teachers needed to offset the reduction in class sizes;
- 16.85 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, although new 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	31	Summarizes amortization, invested in tangible capital asset balances, local capital balances, and transfers to the capital fund from other funds.
4A	32	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. • The net book value of assets, being the cost less amortization.
4C	33	Accounts for targeted funding spent on the acquisition of capital assets.
4D	34	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 \$63.62m 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 new 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. This change required an adjustment Accumulated Surplus – Investment in Capital Assets resulting in a decrease of \$18,263,010 directly relating to the value held in the District's building assets. This adjustment is shown in Schedule 4A and Notes 15 and 19.

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 \$2,788,651 of grants were received in the year to June 30, 2023 from the Ministry of Education in the form of bylaw capital. This includes the annual facilities capital grant.

The \$2,726,644 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 \$2,020,370 in the year to June 30, 2023 to reflect this amortization.

The 'Other Provincial Capital' on schedule 4D relates to grants received for investment in New Spaces program through the Ministry of Children and Families. This project was completed in May 2023 for a total of \$3.44m, currently the District is awaiting the final payment of \$343,632 from the Province.

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, 2023 is \$43.55m, indicating 68% 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, 2023, the District transferred \$358,406 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, 2023 of \$2,810,066, 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 #10.1.5

Action: X Information:
Meeting: Regular Meeting Date: September 27, 2023
Topic: **Revised Policy 5010: Trustee Code of Ethics (First Reading)**

Background/Discussion:

The Ministry of Education and Child Care and the BC School Trustees Association (BCSTA), in partnership with a sector advisory committee, has co-developed voluntary provincial criteria for School Trustee codes of conduct. As referenced in the attached letter and supporting guidelines criteria from the MOECC Minister, Rachna Singh, the intent of this project is to provide Trustees with clarity on their roles and responsibilities respecting conduct. Codes of conduct can assist Boards to focus on their core responsibilities to deliver educational programs and to support safe and inclusive schools and workplaces.

The Ministry and the BCSTA are requesting that Boards submit their revised Codes of Conduct by April 30, 2024.

The attached *completely* revised Policy 5010: Trustee Code of Ethics is presented to the Board with a recommendation for first reading by the Policy Review & Development Committee and Business Committee as reviewed at their respective meetings held on September 12 and 20, 2023.

Recommended Action:

THAT the revised Policy 5010: Trustee Code of Ethics be presented for first reading at the September 27, 2023 Regular Board Meeting.

Presented by: Superintendent of Schools



SECTION 5000: GOVERNANCE

REVISED POLICY 5010: TRUSTEE CODE OF ETHICS

- *Date Adopted: June 12, 2013*
 - *Date Reviewed: December 1, 2021*
 - *Date Revised: September 12, 2023*
-

RATIONALE

The *School Act* states that the rights, powers, duties, and liabilities of the Board rest only with the legally constituted Board as a whole, and not with individual Trustees or its committees. As members of the Board, Trustees exercise their powers and responsibilities as a matter of public trust, and only when the Board is officially in session.

In order for the Board to operate successfully as an effective corporate entity, and be viewed as such in the eyes of the community members they serve, Trustees must demonstrate the highest standards of conduct, acting honestly, ethically, and with the best interests of the District in mind at all times. Quite simply, the conduct of Trustees must instill confidence and trust among the public, and not bring the District into disrepute. The Trustee Code of Ethics represents the commitment of the Board to meet this obligation, and is designed to provide Trustees with principles and standards for expected behaviour in accordance with the mission, vision, values and priorities outlined in its multi-year strategic plan.

Because of the value placed on the conduct of Trustees, the Trustee Code of Ethics shall be reviewed annually by all members of the Board in the month of September, with Trustees affirming their commitment to adhere to the stated expectations.

If an occasion arises where the behaviour of a Trustee is called into question, the Board has established procedures to receive information, investigate any allegation, and respond accordingly to the findings. Where a breach of the Code of Ethics is identified, the Board will apply sanctions that align with the severity of the violation.



TRUSTEE CODE OF ETHICS

To create the conditions necessary for effective Board operations, Trustees will:

1. Accept the legal authority of the Board is derived from the Province and will conduct themselves in accordance with the powers and duties outlined in the *School Act*, including the Regulations and Orders in Council, the Trustee Oath of Office, Ministerial Orders and Coast Mountains School District (CMSD) Governance By-laws, Policies and Regulations.
2. Regard the achievement and well-being of every learner as their primary obligation.
3. Maintain a district culture where all learners feel they belong and can reach their full potential. This includes a climate that embraces Indigenous culture and ways of knowing, is anti-racist, promotes equity and inclusion, and where diversity is celebrated.
4. Work with fellow Trustees in a spirit of harmony and cooperation, respecting differences of opinion, refraining from making discrediting comments about others, and recognizing their responsibility to do everything possible to maintain the integrity, confidence and dignity of the office of School Trustee.
5. Understand their responsibility as a member of the Board to anticipate, identify and address emerging educational needs and issues and advocate on behalf of all citizens of all communities served by the District for the benefit of all learners.
6. Be accountable to the Indigenous Nations on whose territories our schools operate through their personal commitment to Reconciliation and efforts to prioritize outcomes for their learners.
7. Be mindful of legislation, regulations and policies on conflict of interest, declaring any apparent conflicts of interest to the Board and refraining from discussion and voting on any matter in which they are in conflict. Reference CMSD82 Policy 5035: Trustee Conflict of Interest.
8. Recognize the authority of the Board as a corporate board, responsible for establishing policies by which public education is governed, and supporting all motions that have been passed the Board.
9. Respect the responsibilities of both the Board and the Office of the Superintendent as defined through legislation, directives and policies.
10. Maintain the confidentiality of information discussed at closed Board or Committee meetings and refrain from releasing privileged information in any format to the public until the Board has done so in an official capacity.



TRUSTEE CODE OF ETHICS (cont'd)

11. Demonstrate dedication to the preparation for and attendance as expected in all scheduled meetings and commitments of the Board, including training and on-boarding.
12. Maintain the integrity of the Board by following District communication and consultation processes, refraining from acting on behalf of the Board except as explicitly set forth in policy.
13. Commit to responsible digital citizenship, including the appropriate use of social media, and to minimizing the risks associated with the use of electronic communications systems.
14. Acknowledge the expenditure of funds is a public trust and endeavor them to be expended in the best interest of learners in a fiscally responsible manner.
15. Adhere to the British Columbia Human Rights Code, the Canadian Charter of Rights and Freedoms, and the *Canadian Human Rights Act* in refraining from discriminatory conduct on the basis of race, colour, ancestry, place of origin, religion, marital status, family status, physical or mental disability, sex, sexual orientation, gender identity or expression, or age.

I acknowledge having read and understood the Trustee Code of Ethics.

Signed _____ Dated _____

APPENDIX A: VIOLATIONS TO THE TRUSTEE CODE OF ETHICS

The Trustee Code of Ethics requires each Trustee to commit to the highest ethical standards in their dealings with fellow Trustees, members of the school communities, and citizens of Coast Mountains School District. The Board expects each member to adhere to the Code of Ethics in carrying out their role as Trustee. The Board recognizes that violations of the Code of Ethics can vary in severity and therefore, informal or formal procedures may be utilized to address alleged breaches, as appropriate.

Only serious and/or recurring breaches of the code(s) will be handled by the following official complaint procedure. A breach or violation is defined as something spoken, written or actioned that violates CMSD documented Code of Ethics, Codes of Conduct, CMSD mission, vision, values, policies and legal requirements.



APPENDIX A: VIOLATIONS TO THE TRUSTEE CODE OF ETHICS *(cont'd)*

The informal procedure may be used for non-serious breaches or an offence(s). A non-serious breach is defined as relatively minor, or committed inadvertently or due to an error in judgement made in good faith.

Informal resolve will be done through a conciliation process between Trustee to Trustee and/or Administration leadership to Trustee. If resolution fails, the Board Chairperson or Vice Chairperson is consulted and it is determined if the Board Chairperson attempts to gain resolution or if the formal process is to be taken.

1.0 Procedures to Receive Alleged Code of Ethics Breaches

It is imperative to establish and maintain clear, consistent, and effective procedures in order to receive any allegation of breach of the Trustee Code of Ethics from complainants. Those procedures include:

- 1.1 Any alleged breach must be brought forward in writing to the Board Chairperson, designate or the Secretary Treasurer within 30 days of the alleged breach occurring. There may be exceptional circumstances which could allow an extension of this timeline. If an allegation is made against the Board Chairperson, the alleged breach shall be managed by the Secretary Treasurer. The written complaint must include:
 - the name of the Trustee who is alleged to have committed the breach;
 - the specific allegation(s);
 - information regarding when the breach came to the complainant's attention;
 - the complainant's grounds that a breach of the Code of Ethics has occurred;
 - the name and contact information of the complainant, as well as any witnesses to the matter, or any other persons who have relevant information regarding the alleged breach.
- 1.2 Once received, all Trustees, including the subject of the alleged complaint, must be provided with a copy of the complaint within seven (7) days of receiving it.

2.0 Complaint Resolution Options

It is imperative to establish and maintain clear, consistent, and effective procedures in order to respond to any allegation of breach of the Trustee Code of Ethics. Options to complaint resolution include:



2.0 Complaint Resolution Options *(cont'd)*

- 2.1 A recommendation by the Board Chairperson, or the Secretary Treasurer if the alleged breach is by the Chairperson, not to proceed with the complaint.
- 2.2 An agreement that an informal resolution is appropriate.
- 2.3 Undertaking an investigation process, conducted with procedural fairness, concluding with the preparation and presentation of a report of the investigation's findings in a timely manner in a closed (in camera) meeting for the board's consideration.
 - 2.3.1 Based on the results of the investigation, the Board (excluding the alleged offending Trustee) shall by motion decide whether the Trustee has breached the Code of Ethics and impose sanctions appropriate to the severity of the breach.
- 2.4 Undertake a Board Hearing process in a closed (in camera) meeting to determine by motion (excluding the allegedly offending Trustee) whether the Trustee has breached the Code of Ethics and impose sanctions appropriate to the severity of the breach. The hearing must provide a fair opportunity for all parties to be heard, but parties are not obligated to make submissions or respond to questions. The procedures of a Board Hearing are as follows:
 - 2.4.1 A quorum must be established for this meeting of the Board including Superintendent and Secretary Treasurer, and any Trustee conflicts must be declared. Minutes are to be taken by the Board's confidential Secretary, and legal counsel may be present at the discretion of the Trustee or the Board.
 - 2.4.2 If present, the complainant may provide a presentation which may be written, oral or both. Alternatively, the submitted written complaint is shared.
 - 2.4.3 The allegedly offending Trustee responds with a presentation to the Board which may be written, oral or both.
 - 2.4.4 The complainant, if present, and the Board Chairperson may reply to the respondent Trustee's presentation.
 - 2.4.5 The respondent Trustee may reply to the complainant's presentation and subsequent remarks.



2.0 Complaint Resolution Options *(cont'd)*

- 2.4.6 The remaining Board of Education Trustees may ask questions.
- 2.4.7 The complainant, if present, may make final comments.
- 2.4.8 The allegedly offending Trustee may make final comments.
- 2.4.9 The full Board, excluding the allegedly offending Trustee, engage in private deliberation. Should clarification or more information be required, this may be obtained from the parties or the hearing may recess or be adjourned until a later date.
- 2.4.10 Following deliberation, the Board Chairperson calls for a resolution to be placed before the Board. The resolution may indicate what action, if any, may be taken. A vote is conducted, requiring a two-thirds vote to pass.

3.0 Sanctions for Breach of Code of Ethics

Where the Board determines that a Trustee has breached the Code of Ethics, the Board may censure the Trustee or enforce specific sanctions.

- 3.1 Upon the Board determining that a Trustee has breached the Code of Ethics, sanctions shall be applied. Possible sanctions include but are not limited to:
 - 3.1.1 Offending Trustee write letter of apology.
 - 3.1.2 Offending Trustee participate in a restorative justice process.
 - 3.1.3 Offending Trustee participate in specific training, coaching or counselling as directed by the Board of Education.
 - 3.1.4 Board Chairperson write a censure letter marked "personal and confidential" to the offending Trustee, on the approval of a majority of the Voting Trustees at the closed meeting of the Board.
 - 3.1.5 Having a motion of censure passed by a majority of the Voting Trustees at the closed (in camera) meeting of the Board.



3.0 Sanctions for Breach of Code of Ethics *(cont'd)*

- 3.1.6 Having a motion to remove the offending Trustee from one, some or all Board committees or other appointments of the **Board** passed by a majority of the Voting Trustees at the closed meeting of **the Board**.
- 3.1.7 The Board of Education may, in **its discretion and** by resolution of all voting Trustees, make public any **outcome** of the Official Complaint Process, if it is considered reasonable and **appropriate** to indicate **publicly** its disposition of the complaint.
- 3.1.8 The Board may bar **the Trustee** from **attending** all or part of a **meeting** of Board or a committee of the **Board**. With this **absence** authorized by the Board, the Trustee shall not receive **any materials** that **relate** to the meeting that are not available to the public. **This sanction** is **appropriate** when the infraction includes **the failure** to maintain the **necessary confidentiality** of information.
- 3.2 Sanctions shall **be applied as follows**:
 - 3.2.1 **The Board shall give the Trustee** written notice of the determination and any possible **sanctions in a timely manner**;
 - 3.2.2 The Board shall **provide the Trustee** with 14 days to provide a written response **regarding the determination and/or sanctions**;
 - 3.2.3 After considering **the submission**, the Board shall confirm or revoke the **determination and/or sanctions** within 14 days of receiving the written submission;
 - 3.2.4 If the determination is revoked, the sanctions are revoked; and
 - 3.2.5 If the determination is confirmed, the Board may confirm, vary or revoke the sanctions. Where a breach of the Trustee Code of Ethics has occurred, sanctions of a Trustee shall be undertaken by the Chair by writing a letter of censure to the Trustee in question. This action shall be reported at the next Regular Meeting of the Board.



3.0 Sanctions for Breach of Code of Ethics *(cont'd)*

- 3.3 For a second occurrence of a breach, a motion of censure shall be presented against the Trustee in question, at a Regular Meeting of the Board, unless to do so would require a disclosure of confidential information other than a previous letter of censure.
- 3.4 For a third and subsequent occurrence, a motion to remove the trustee in question from one, or more, or all Board appointments shall be presented at a Regular Meeting of the Board.

4.0 Appeals

Trustees who have been sanctioned or have had other measures imposed upon them by the Board of Education under this policy can appeal those decisions at their own expense through the legal system.



August 1, 2023

Ref: 291311

Margaret Warcup, Board Chair
School District No. 82 (Coast Mountains)
Email: margaret.warcup@cmsd.bc.ca

RE: School Trustee Codes of Conduct Criteria

Dear Margaret Warcup:

The Ministry of Education and Child Care and the BC School Trustees Association (BCSTA), in partnership with a sector advisory committee,²² has co-developed voluntary provincial criteria for school trustee codes of conduct. The intent of this project is to provide trustees with clarity on their roles and responsibilities respecting conduct. Codes of conduct can assist boards to focus on their core responsibilities to deliver educational programs and to support safe and inclusive schools and workplaces.

In the June 2, 2023, DM Bulletin, the Ministry and the BCSTA released the following criteria for school trustees codes of conduct:

- o Emphasis on student achievement, equity, and well-being;
- o Alignment with BCSTA's six principles/standards (integrity, respect, confidentiality, responsibility, conflict of interest and relationships);
- o Alignment with existing provincial and federal legislation (i.e., *Criminal Code*, *BC Human Rights Code*, *Freedom of Information and Protection of Privacy Act*, *School Act*, *Workers' Compensation Act*);
- o Provisions on:
 - Respectful workplaces & relationships with others;
 - Anti-racism, reconciliation & relations with local First Nations;
 - Acceptable use of social media;
- o Policies and procedures for breaches and sanctions with public accountability;
- o Mechanisms to regularly review and affirm the code;
- o Board training, including with trustee onboarding; and
- o Plain language.

.../2

²² The Committee includes representatives from the Ministry, BCSTA, the BC Association of School Business Officials (BCASBO), the BC Public School Employers' Association (BCPSEA), the BC School Superintendents Association (BCSSA), and the First Nations Education Steering Committee (FNESC).

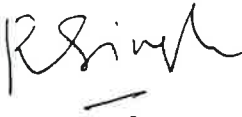
To support boards and senior district staff in revising their codes over the 2023/24 school year, a guidelines document and training supports are available [here](#).

Furthermore, a scan of all BC boards' codes of conduct has been completed to better understand and support individual boards in revising their codes of conduct. Based on the scan, the School District No. 82 (Coast Mountains) Board has been identified as not having a code with a breaches and sanctions component. I recommend working with your board to review and update the code with the new provincial criteria. If the board would like to collaborate on or receive support updating the code of conduct or developing a breaches and sanctions component, or if you have any questions or updates on the criteria, please contact the Ministry of Education and Child Care by email at EDUC.Governance.Legislation@gov.bc.ca.

The Ministry and the BCSTA are requesting that boards submit their revised codes to EDUC.Governance.Legislation@gov.bc.ca by April 30, 2024.

We look forward to working in partnership with the School District No. 82 (Coast Mountains) to continue to support student achievement, equity, and well-being.

Sincerely,



Rachna Singh
Minister

Attachments: School Trustees Codes of Conduct: Provincial Criteria Guidelines

pc: Christina Zacharuk, Deputy Minister
Cloe Nicholls, Assistant Deputy Minister
Suzanne Hoffman, CEO, BC School Trustees Association
Carolyn Broady, President, BC School Trustees Association
Aaron Callaghan, Superintendent, School District No. 82 (Coast Mountains)

SCHOOL TRUSTEES CODES OF CONDUCT: PROVINCIAL CRITERIA GUIDELINES

CONTEXT

PURPOSE

The purpose of this document is to set out best practices and provide guidelines for the voluntary development or refinement of a board of education's ('board') school trustee ('trustee') code of conduct.

This document is meant to be a resource to assist boards in the review of their trustee code of conduct and related policies and processes. The criteria outlined below will help set a common approach and ensure boards can focus on their core responsibilities to deliver an educational program and to support safe and inclusive schools and workplaces.

This document was developed in collaboration between the Ministry of Education and Child Care and the BC School Trustees Association. Its content is based on extensive research including a literature review, a cross-jurisdictional scan, interviews with experts, and learnings from other sectors. This document is not intended as legal advice and should not be relied upon for that purpose. Boards are responsible for developing codes of conduct in their respective districts. Boards are encouraged to seek independent legal advice and/or support from other sources, should circumstances warrant.

What is a code of conduct? Codes, or Standards of Conduct:

- Ensure values that guide ethical behaviour and norms for trustee relationships;
- Promote awareness regarding trustee roles and responsibilities; and
- Encourage respect for divergent views so that boards can focus on student achievement, equity and well-being.

CRITERIA OVERVIEW

The Ministry of Education and Child Care ('the Ministry' or 'ECC'), together with the BC School Trustees Association ('BCSTA') and education partners and rightsholders, have developed the following criteria for codes of conduct for school trustees. The code of conduct criteria is meant to support boards by providing trustees with a clear understanding of roles and expectations on conduct, as well as approaches to investigate breaches of conduct, determine consequences, and restore relationships. It will help ensure boards have the necessary tools and resources to focus decisions on the best interest of students.

It is highly recommended that boards work together with district senior staff to review their codes of conduct to ensure there is:

- ✓ Emphasis on student achievement, equity and well-being;
- ✓ Alignment with BCSTA's principles/standards for codes of conduct:
 - Confidentiality, [addressing] conflicts of interest, integrity, relationships, respect, and responsibility;
- ✓ Alignment with existing provincial and federal legislation;
- ✓ Provisions on:
 - Respectful workplaces & relationships with others;
 - Anti-racism, reconciliation & relations with local First Nations;
 - Acceptable use of social media;
- ✓ Policies and procedures for breaches and sanctions with public accountability;
- ✓ Mechanisms to regularly review and affirm the code;
- ✓ Board training, including with trustee onboarding; and
- ✓ The incorporation of plain language.

CRITERIA GUIDELINES

Together with education partners and rightsholders,¹ the Ministry and the BCSTA have applied research, legal findings, and expert insights to develop the following criteria for province-wide standards for codes of conduct. It is strongly recommended that boards work collaboratively to discuss and develop and/or refine their codes of conduct. The discussions arising from the review process at the board and district senior staff level will be as important as the updates that the board will make to its code of conduct.

The BCSTA and ECC extend appreciation to the boards identified in the following section for allowing excerpts of their policies and guidelines to be used throughout this document.

EMPHASIS ON STUDENT ACHIEVEMENT, EQUITY AND WELL-BEING

Under the *School Act*, a board of education is responsible, collectively, for the improvement of student achievement in their district. For example, boards may wish to include statements such as:

“Trustees make decisions in terms of the educational welfare of children/students and strive for public schools that will meet the needs of all students.”

-- SD 73, Kamloops-Thompson

¹ The Ministry and BCSTA worked with an advisory committee (including the First Nations Education Steering Committee (FNESC), BC Public School Employers' Association (BCPSEA), BC School Superintendents Association (BCSSA), and BC Association of School Business Officials (BCASBO).

ALIGNMENT WITH BCSTA'S CORE VALUES

The BCSTA and best practices from other jurisdictions and organizations recommend that codes of conduct reflect the principles/standards of confidentiality, [addressing] conflict of interest, integrity, relationships, respect and responsibilities. These standards or principles are interrelated. Boards may integrate these throughout codes and/or combine them with other relevant criteria and provisions.

CONFIDENTIALITY

This commonly covers issues around trustees maintaining confidentiality, including of information discussed in closed sessions. Boards may wish to include provisions such as:

"Trustees shall preserve the confidentiality of information discussed at closed school board or committee meetings and shall not release privileged information in any format to the public until the Board has done so in an official capacity."

-- SD 44, North Vancouver

CONFLICTS OF INTEREST

The *School Act* requires trustees to voluntarily and immediately declare any pecuniary conflict of interest (direct, indirect or deemed) in matters before the board or a committee of the board. Boards may wish to reference these requirements in their codes of conduct with relevant provisions, such as:

"As a trustee, I will not use my role as Trustee for my own personal advantage or for the advantage of my friends, supporters, or business. If I become aware that I am in a position that creates a conflict of interest (direct, indirect; statutory or common law), I will declare the nature and extent of the conflict at a meeting of the Board of Education and abstain from deliberating or voting on the issue giving rise to the conflict."

-- SD 6 Rocky Mountain

INTEGRITY

Integrity includes reference to other criteria such as being student-centered and referencing applicable legislation. Integrity may also include:

- Trustees making all decisions based on available facts and their independent judgment and refusing to surrender that judgment to individuals or special interest groups; and
- Trustees acting with the highest standards of professional integrity and in a manner that inspires public confidence in the board.

Boards may wish to directly reference integrity in their codes of conduct provisions:

"Board members will do everything possible to maintain the integrity, confidence, and dignity of the office of School Trustee."

-- SD 35, Langley

RELATIONSHIPS

Relationships include those with other trustees, with district staff, and with all members of an educational community. This includes working respectfully with others, recognizing the importance of good relationships to boards' core responsibilities to deliver educational programs and support safe and inclusive schools and workplaces. Boards may wish to include reference to the principle of relationships:

"Trustees shall work with fellow board members in a spirit of harmony and cooperation and be respectful of differences of opinion. Trustees shall refrain from making discrediting comments about others, engaging in unwarranted criticism, or taking private action that could compromise the integrity or authority of the Board."

-- SD 44, North Vancouver

RESPECT

Respect includes reference to criteria on provisions for respectful workplaces and relationships with others, and anti-racism, reconciliation, and relations with local First Nations. This also includes respecting differing views and being prepared for board meetings and committee work. Boards may wish to emphasize respect in their codes of conduct:

"Trustees shall represent the Board in all Board-related matters with proper decorum and respect for others."

-- SD 63, Saanich

RESPONSIBILITY

In addition to the other responsibilities referenced in the provincial criteria, responsibility also includes upholding board decisions and ensuring effective stewardship of board resources in the best interests of students. Boards may wish to directly include provisions on responsibility such as:

"I will recognize that, although I am elected from a particular area of the District, my responsibility is to ensure that decisions are made in the best interests of the District as a whole."

-- SD 6, Rocky Mountain

ALIGNMENT WITH EXISTING PROVINCIAL AND FEDERAL LEGISLATION

Boards and trustees have legal responsibilities as set out in the *School Act* and under common law. Additionally, boards and trustees are subject to, and must comply with, all applicable provincial and federal laws. This includes the *Criminal Code*, *Freedom of Information and Protection of Privacy Act*, *Human Rights Code*, *Workers' Compensation Act*, and other applicable legislation. Boards may wish to include relevant provisions such as:

"Trustees shall abide by the policies of the Board, all applicable legislation and regulations, in particular the School Act and the Oath of Office."

-- SD 63, Saanich

PROVISIONS ON:

RESPECTFUL WORKPLACES & RELATIONSHIPS WITH OTHERS

In addition to the guidance on the principles of respect and relationships, this provision relates to compliance with the Human Rights Code and the *Workers' Compensation Act*. As the employer, boards must work with staff, students, and communities abiding by applicable legislation, and supporting safe, inclusive workplaces and communities. Boards may wish to include provisions such as:

"This commitment includes... appropriate decorum in individual and group behaviour and fair and respectful treatment of students, parents, staff, members of the community and other Board members."

-- SD 35, Langley

ANTI-RACISM, RECONCILIATION & RELATIONS WITH LOCAL FIRST NATIONS

Boards have an important role in addressing systemic racism and promoting an active culture of anti-racism in schools. To uphold the Human Rights Code and support safe, inclusive educational communities, boards may wish to integrate the principles from the *Declaration on the Rights of Indigenous Peoples Act* and the Ministry's K-12 [Anti-Racism Action Plan](#) into their codes through provisions such as:

"Trustees will recognize their duty to represent and advocate for the best interests of learners in the community, including Indigenous communities and First Nations on whose traditional territories our schools operate."

-- SD 37, Delta

ACCEPTABLE USE OF SOCIAL MEDIA

Boards may wish to directly include provisions on acceptable use of social media (including confidentiality, respect, conflict of interest) or reference their communications policy in their code of conduct. Provisions could include:

“The Board of Education remains committed to responsible digital citizenship and to minimizing the risks associated with the use of electronic communications systems and access to social media.”

-- SD 6, Rocky Mountain

POLICIES AND PROCEDURES FOR BREACHES AND SANCTIONS, PUBLIC ACCOUNTABILITY

Misconduct and breaches may affect boards’ abilities to deliver on their core responsibilities to offer an educational program and their ability to support safe and inclusive schools and workplaces. It is best to ensure boards take a proactive approach by establishing policies outlining processes to address breaches as well as steps to restore relationships after the occurrence of a breach.

When there are issues with misconduct, it is best to develop solutions to resolve issues early and with measures that are commensurate with the underlying factual context. When appropriate, boards could also take an incremental approach (i.e., having informal complaint processes and mediated conversations before a formal complaint process is triggered). A board may wish to seek legal advice depending on the nature of the complaint.

If proactive measures do not result in changed behaviour, disciplinary measures for breaches may be imposed in a remedial and restorative manner, reflecting the seriousness of the breach. These measures may include the offending trustee:

- Writing a letter of apology;
- Participating in a restorative justice process;
- Participating in specific training, coaching, or counselling as directed by the board;
- Being subject to a motion of censure passed by a majority of the voting trustees at a closed (i.e., in-camera) board meeting; or
- Being removed from one, some, or all board committees or other appointments by a majority of voting trustees at an in-camera board meeting.²
 - It is important to note that, except as expressly permitted by the *School Act*, a board’s authority does not extend so far as to effectively remove a trustee from their elected office.

The board may, at its discretion and by resolution of the voting trustees, make public the outcome(s) of the official complaint process if the board considers this reasonable and appropriate. However, the board should be careful to avoid disclosing details that identify third parties or disclose confidential information. The board must comply with its obligations to protect the privacy of others under the *School Act* and the *Freedom of Information and Protection of Privacy Act*.

Boards should act in accordance with principles of administrative fairness, which includes avoiding bias (including the perception of bias). The Ombudsperson’s Office has developed the [Complaint Handling](#)

² The imposition of a disciplinary measure barring a trustee from attending all, or part of, a board meeting shall be deemed to be the authorization for the trustee to be absent from the meeting, and therefore not in violation of the *School Act* regarding absences from meetings.

[Guide](#) as a resource on the topic of fairness. Furthermore, the [Public Authority Consultation and Training Team](#) in the Ombudsperson's Office is available to provide support to public bodies, including boards of education, to ensure they incorporate and reflect administrative fairness principles. Boards may also contact the BCSTA for resources.

MECHANISMS TO REGULARLY REVIEW AND AFFIRM THE CODE

Effective codes are living documents that are strengthened through regular review and affirmation. Boards may wish to include requirements such as:

"The Board shall review this policy within six months of the Inaugural Board Meeting."

-- SD 44, North Vancouver

BOARD TRAINING, INCLUDING WITH TRUSTEE ONBOARDING

In addition to regular review and affirmation, board training strengthens the effectiveness and usefulness of codes of conduct. Boards may wish to include training provisions in their codes of conduct, such as:

"Trustees will endeavour to take advantage of educational conferences, workshops, and training sessions made available by local or provincial affiliations. Through participating in professional development opportunities, Trustees can enhance their knowledge of Trustee roles and responsibilities and become acquainted with current educational topics and trends."

-- SD 44, North Vancouver

The BCSTA provides sessions on governance and codes of conduct, and will also offer requested assistance or advice to boards. Please contact the BCSTA directly for support.

In addition, the Ministry and BCSTA have developed an onboarding approach to support trustees in their role. This training includes sessions on six key areas: Governance, Legislation, Roles and Responsibilities; Relations with First Nations; Working with People; Values-Based, Evidence-Informed Decision Making; Planning for Student Success; and Financial and Resource Management. Boards and trustees can find more information on BCSTA's HUB, in the [Virtual Orientations section](#).

PLAIN LANGUAGE

When revising a code of conduct, boards may wish to promote accessibility by presenting information in clear, understandable language. In addition to defining certain terms and refraining from using jargon, some boards have also written their codes with plain language and "I" statements. For example:

"I will do my best to protect, conserve, and advance public education, giving to the children of this District educational facilities and services that are as complete as it is possible to provide."

-- SD 6, Rocky Mountain



Ministry of
Education and
Child Care



British Columbia
School Trustees
Association

To support the principles underpinning codes of conduct and to promote consistency in the application of codes across the province, the Ministry and BCSTA encourage all boards to review their codes of conduct in accordance with these criteria guidelines. Please submit your updated codes to EDUC.Governance.Legislation@gov.bc.ca by **April 30, 2024**.

APPENDIX A: CODES OF CONDUCT

School District	Code of Conduct ³	Updated
SD05 Southeast Kootenay	Policy 4 - Trustee Code of Conduct	2021/08
SD06 Rocky Mountain	Policy 1500 - Trustee Role, Responsibility and Code of Ethics	2021/11
SD08 Kootenay Lake	Policy 130: Trustee Code of Professional and Ethical Conduct	2023/01
SD10 Arrow Lakes	Policy 120 – Governance (Section 4.0 Board of Education Code of Conduct)	2017/05
SD19 Revelstoke	Policy 2.2 - Composition, Roles and Conduct	2014/10
SD20 Kootenay-Columbia	Policy 5.12 - Trustee Code of Conduct	2018/01
SD22 Vernon	Policy 130 - Trustee Code of Ethics and Conduct	2022/09
SD23 Central Okanagan	125 - Trustee Code of Ethics	2021/09
SD27 Cariboo-Chilcotin	Policy 130 – Trustee Code of Conduct	2019/11
SD28 Quesnel	Policy 107 - Trustee Code of Ethics	2023/01
SD33 Chilliwack	130 - Trustee Code of Conduct Separate Policy – 131 Trustee Conflict of Interest	2022/03
SD35 Langley	Policy 4 - Trustee Code of Conduct	2020/12
SD34 Abbotsford	Policy 6 – Trustee Code of Ethics	2013/10
SD36 Surrey	Policy 2100 - Trustee Code of Conduct	2018/01
SD37 Delta	Policy 4 - Trustee Code of Conduct	2022/06
SD38 Richmond	Policy 200 – Trustee Role, Responsibilities and Code of Ethics	2008/09
SD39 Vancouver	Policy 4 - Trustee Code of Conduct	2021/12
SD40 New Westminster	Policy 4 - Trustee Code of Conduct	2017/05
SD41 Burnaby	Policy 1.05 Trustee Code of Conduct and Ethics	2021/04
SD42 Maple Ridge-Pitt Meadows	Policy 2919 - Trustees' Code of Conduct	2019/12
SD43 Coquitlam	Policy 4 - Trustee Code of Ethics	2019/02
SD44 North Vancouver	Policy 108 - Trustee Code of Ethics	2018/09
SD45 West Vancouver	Policy 108 – Trustee Code of Ethics	2022/06
SD46 Sunshine Coast	Policy 3 – Role of Trustee	2022/10

³ Generally captured as policy. As per [SD 20](#), policies are statements of principle whereas bylaws are legally enforceable resolutions of the board.

School District	Code of Conduct ³	Updated
SD47 Powell River	Policy 4: Trustee Code of Conduct	2022/05
SD48 Sea to Sky	Policy 204 - Trustee Code of Conduct	2022/03
SD49 Central Coast	Policy 120: Trustee Code of Conduct	2018/04
SD50 Haida Gwaii	Policy 2.0 - Governance	2018/09
SD51 Boundary	Policy 1110 - Trustee Code of Ethics	2018/03
SD52 Prince Rupert	6140 - Role of the Trustee and Trustee Code of Conduct Policy	2020/10
SD53 Okanagan Similkameen	Policy A-4 - Trustee Code of Conduct	2019/10
SD54 Bulkley Valley	Policy 1.180 - Trustee Code of Conduct	2021/04
SD57 Prince George	Policy 4 – Trustee Code of Conduct	2022/06
SD58 Nicola-Similkameen	Policy 205.3 - Trustee Code of Ethics and Conduct	2020/01
SD59 Peace River South	Policy 2150 – Roles and Responsibilities of the Board	2020/01
SD60 Peace River North	Policy 1001 - Roles and Responsibilities of the Board and Trustees	2021/08
SD61 Greater Victoria	Policy 8251 - Trustees' Code of Conduct	2022/05
SD62 Sooke	Policy A-105 – Trustee Code of Conduct	2021/01
SD63 Saanich	Policy 13 – Trustee Code of Conduct	2020/11
SD64 Gulf Islands	Policy 107 - Trustee Code of Conduct	2018/06
SD67 Okanagan Skaha	Policy 4 - Trustee Code of Conduct	2019/11
SD68 Nanaimo-Ladysmith	Policy 2.3 - Code of Conduct	2012/12
SD69 Qualicum	Trustee Code of Ethics included in Trustee Handbook (and Bylaw)	2022/09
SD70 Pacific Rim	Policy 112 - School Trustee Code of Conduct	2022/10
SD71 Comox Valley	Policy 4 – Trustee Code of Conduct	2023/03
SD72 Campbell River	Board Governance Policy 7 – Trustee Code of Conduct	2017/10
SD73 Kamloops/ Thompson	Policy 4 - Trustee Code of Conduct	2019/06
SD74 Gold Trail	Policy 1.100 Trustee Code of Conduct	2022/10
SD75 Mission	Policy 1.2 Trustee Code of Ethical Conduct	2022/06
SD78 Fraser-Cascade	Bylaw 17 - Trustee Code of Conduct ; Conflict of interest in stand alone Bylaw #7	2018/03
SD79 Cowichan Valley	Policy 4 – Trustee Code of Conduct	2018/09



School District	Code of Conduct ³	Updated
SD81 Fort Nelson	Policy 1111 - Trustee Code of Ethics; Policy 1112 – Expectations of Trustees	2015/03
SD82 Coast Mountains	Policy 5010 - Trustee Code of Ethics	2021/12
SD83 North Okanagan-Shuswap	Policy 133 - Trustee Code of Conduct	2022/04
SD84 Vancouver Island West	Policy 4 - Trustee Code of Ethics	2022/6
SD85 Vancouver Island North	Policy 1-03 - Trustee Code of Conduct Sanctions	2021/05
SD87 Stikine	Policy 3 – Role of Board – District Expectations - Trustees	2009/06
SD91 Nechako Lake	Policy 200.2 - Trustee Code of Conduct	2022/09
SD92 Nisga'a	Policy 4 - Trustee Code of Conduct	2020/12
SD93 CSF	Code of Ethics	2018/06

APPENDIX B: FURTHER RESOURCES

- British Columbia School Trustees Association [BCSTA]. (n.d.a). Our mission. *British Columbia School Trustees Association*. <https://bcsta.org/about/about-trustees/>
- British Columbia School Trustees Association [BCSTA]. (n.d.b). Rights & Responsibilities: A Resource Guide for School Trustees. *British Columbia School Trustees Association*.
- British Columbia School Trustees Association [BCSTA]. (n.d.b). What do trustees do? *British Columbia School Trustees Association*. <https://bcsta.org/about/about-trustees/>
- Cuthbertson, S. (n.d.) *A Highlight History of British Columbia Schools*.
<https://www.royalbcmuseum.bc.ca/exhibits/tbird-park/html/present/stann/sb5/sb5hhist.pdf>
- Education Act, Statutes of Alberta (2012, Chapter E-0.3). Retrieved from the Queen's Printer website: [E00P3.pdf \(alberta.ca\)](#)
- Education Act, Statutes of New Brunswick (1997, c.E-1.12). Retrieved from the Acts and regulation website: [Education Act \(gnb.ca\)](#)
- Education Act, Statutes of Northwest Territories (1995, c.28). Retrieved from the justice website: [Education Act \(gov.nt.ca\)](#)
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- Erwin, P. M. (2011). Corporate codes of conduct: The effects of code content and quality on ethical performance. *Journal of Business Ethics*, 99(4), 535-548.
- Feuerstein, A. (2009). School board ethics and effectiveness. *Planning and Changing*, 40:1/2, 3-34.
- Galway, G., Sheppard, B., Wiens, J., & Brown, J. (2013). The impact of centralization on local school district governance in Canada. *Canadian Journal of Educational Administration and Policy*, 145, 1-34. <https://journalhosting.ucalgary.ca/index.php/cieap/article/view/42852>
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MEETING AGENDA ITEM #10.1.6

Action:	X	Information:	
Meeting:	Regular	Meeting Date:	September 27, 2023
Topic:	Revised Policy 5015 – Communication & Consultation with the Public (First Reading)		

Background/Discussion:

The attached revised Policy 5015: Communication & Consultation with the Public is forwarded by the Policy Review & Development Committee and Business Committee for the Board's review and consideration.

The revision to the policy reflects the Board's position to promote and support a program of communication between the school district and the inclusion of all Partners and Rightsholders.

The revised policy is presented to the Board with a recommendation for first reading by the Policy Review & Development Committee and Business Committee as reviewed at their respective meetings held on September 12 and 20, 2023.

Recommended Action:

THAT the revised Policy 5015: Communication & Consultation with the Public be presented for first reading at the September 27, 2023 Regular Board Meeting.

Presented by: Superintendent of Schools



SECTION 5000: GOVERNANCE

REVISED POLICY 5015: COMMUNICATION & CONSULTATION WITH THE PUBLIC

- *Date Adopted: November 20, 2013*
 - *Date Reviewed: December 1, 2021*
 - *Date Revised: September 12, 2023 (including engagement and consultation with the public)*
-

POLICY STATEMENT

The Board will promote and support a program of communication between the school district and the public **all Partners and Rightsholders**.

POLICY

The Board will make information concerning policies, programs, and plans in the school district freely available. The Board will organize opportunities to ensure public input and will take steps to consult the public on issues where it is deemed appropriate.

PROCEDURES

- ~~1. Communications will include the timely display of useful information, planned presentations for the better understanding and involvement of relevant groups, and two-way communication to discuss courses of action, goals, priorities, and standards.~~
- ~~2. At its regular meeting, the Board will accept briefs, hear comments, and attempt to answer questions from members of the public.~~
- ~~3. Briefs will be responded to at a later meeting or at a time deemed appropriate.~~
- ~~4. All media requests for information shall come to the office of the Superintendent of Schools for response.~~
- ~~5. Representatives of local news media and press are invited to be present at all general meetings of the Board of Education.~~
- ~~6. Information contained in reports to the Board is provided to the news media by the Board Chair, the Superintendent of Schools, or the Secretary Treasurer after such reports have been accepted by the Board.~~



1. The responsibility for the development and implementation of school district engagement with the public lies with the Superintendent of Schools. This includes engagements and consultations with any individual or group who can affect, or is affected by, the achievement of the Board's legislated mandate, and specifically, the goals of the school district's strategic plan. Trustees are responsible for oversight of the engagement process, achieved through dialogue between the Superintendent and the Board, and Trustee participation is determined in consultation with administration.
2. District communications will include the timely sharing of useful information, planned presentations for the improved understanding and involvement of relevant groups, and two-way communication to discuss courses of action, goals, priorities, and standards.
3. At its regular meeting, the Board will accept briefs, hear comments, and attempt to answer questions from members of the public.
4. Briefs will be responded to at a later meeting or at a time deemed appropriate.
5. All media requests for information shall come to the office of the Superintendent of Schools for response.
6. Representatives of local news media and press are invited to be present at all general meetings of the Board of Education.
7. Information contained in reports to the Board is provided to the news media by the Board Chair, the Superintendent of Schools, or the Secretary Treasurer after such reports have been accepted by the Board.



MEETING AGENDA ITEM #10.1.7

Action:	X	Information:	
Meeting:	Regular	Meeting Date:	September 27, 2023
Topic:	New Policy 5035 – Trustee Conflict of Interest (First Reading)		

Background/Discussion:

The attached new Policy 5035: Trustee Conflict of Interest is presented by the Policy Review & Development Committee and Business Committee for the Board's review and consideration.

The new policy was developed in light of the recently co-developed voluntary provincial criteria for School Trustee codes of conduct detailed by the Ministry of Education and Child Care and the BC School Trustees Association (BCSTA), and is designed for clarity as it relates to revised Policy 5010: Trustee Code of Ethics.

The new Policy 5035: Trustee Conflict of Interest is presented to the Board with a recommendation for first reading by the Policy Review & Development Committee and Business Committee as reviewed at their respective meetings held on September 12 and 20, 2023.

Recommended Action:

THAT the new Policy 5035: Trustee Conflict of Interest be presented for first reading at the September 27, 2023 Regular Board Meeting.

Presented by: Secretary Treasurer



SECTION 5000: GOVERNANCE

NEW POLICY 5035: TRUSTEE CONFLICT OF INTEREST

- *Date Developed: September 12, 2023*
-

POLICY STATEMENT

High standards are expected from Trustees and the behaviour in accordance with those standards is paramount in developing and maintaining the public's trust and confidence in the Board and the School District. They must conduct their affairs in such a manner that their performance will always bear public scrutiny. The appearance of a conflict of interest, as well as the conflict itself, must be avoided.

The Board recognizes that every Trustee is legally and ethically bound to comply with conflict of interest requirements of the *School Act*. Furthermore, they are expected to comply with the standards and expectations expressed within the Board's Conflict of Interest Policy and exhibit these qualities and values within their activities as they relate to district business.

1. Trustees have a duty of loyalty to the district as set out in the *School Act*. This duty of loyalty requires Trustees to provide services to the best of their ability regardless of their own personal perspectives of Board direction or policy. The honesty and integrity of Trustees must be above reproach and coupled with impartiality in the conduct of their duties to ensure that their actions avoid public doubt. The actions and conduct of Trustees must be such as to instill confidence in the district and public education.
2. It is essential that Trustees recognize their responsibility to ensure that confidential information received because of their position with the district remains confidential. Such information is not to be divulged to anyone other than individuals authorized to receive such information. This included confidential information received verbally, or in written or electronic form. Disclosure of confidential information may put Trustees in a position of conflict of interest, and great care must be taken when communicating with individuals inside and outside the district.
3. A conflict of interest may also occur when a Trustee's private affairs of financial interests are in conflict or could result in a perception of conflict, with the Trustee's duties or responsibilities in such a way that:



POLICY STATEMENT *(cont'd)*

- The Trustee's ability to act in the public interest could be impaired; or
 - The Trustee's actions or conduct could undermine or compromise the public's confidence in the Trustee's ability to discharge their responsibilities, or
 - It diminishes the trust that the public places in the district.
4. While Trustees have the right to be involved in activities as citizens of the community, conflict must not exist between Trustees' private interests and the discharge of their district-related duties. Upon accepting a position in the district, Trustees must arrange their private affairs in a manner that will prevent conflicts of interest, or the perception of conflicts of interest, from arising.
5. Trustees are to disqualify themselves as participants in personnel decisions when their objectivity would be compromised for any reason, or if any benefit or perceived benefit could accrue to them or a family member.
6. Trustees may:
- Engage in remunerative employment with another Trustee;
 - Carry on a business;
 - Receive remuneration from public funds for activities outside their position, or
 - Engage in volunteer activities.

Provided it does not:

- Interfere with the performance of their duties as a Trustee of the district;
- Bring the district into disrepute;
- Represent a conflict of interest or create the reasonable perception of a conflict of interest;
- Appear to be an official act or to represent district direction or policy;
- Involve the unauthorized use of work time or district premises, services, equipment or supplies to which they have access by virtue of their position with the district.
- Gain an advantage that is derived from their position with the district.

Procedures

1. If a Trustee has a personal interest in any matter and is present at a meeting of the Board at which the matter is considered, the Trustee:



Procedures *(cont'd)*

- a. Must at the meeting disclose the personal interest and the general nature of that personal interest;
 - b. Must take no part in the discussion of or vote on **any** question in respect of the matter;
 - c. If the meeting is not open to the public, must **immediately** leave the meeting or the part of the meeting during which the matter **is under consideration**; and
 - d. Must not attempt in any way, whether **before**, during or **after** the meeting, to influence voting on any question in respect of **the matter**.
2. If a Trustee identifies the potential for another Trustee to have a **conflict** of interest, the Trustee who identified the conflict may contact the **subject** Trustee **directly** regarding the matter or notify the Board Chair **so** that the matter **can** be promptly **addressed** with the subject Trustee.
 3. Trustees may seek advice from **the Secretary Treasurer** and/or the Superintendent regarding the **potential for a conflict of interest**.
 4. Where a personal **interest** of a Trustee has **been** identified **that** is different from the interest of the public at large, **and** the Trustee does **not** consider the interest a conflict, the subject Trustee **will provide** a **statement** as to why the interest should not be consider a conflict.
 5. **The Board** may, by **resolution**, seek legal **advice** as to whether the Trustee is in conflict of interest.
 6. A breach **of** the Conflict of Interest **Policy** is a serious breach of a Trustee's obligations, and the **Board** may pursue **all** lawful remedies available to it, as is deemed necessary to protect the integrity of the **Board's** decision-making process.
 7. Nothing in this **Policy or Procedure** will preclude a Trustee from obtaining independent legal advice. Any costs **of** this advice will be at the personal expense of the Trustee.
 8. Nothing in this **Policy or Procedures** will preclude the Superintendent or Secretary Treasurer from obtaining external professional advice, including legal opinion, at any time regarding a conflict of interest or potential conflict of interest.



MEETING AGENDA ITEM #10.2.2

Action: X Information:
Meeting: Regular Meeting Date: September 27, 2023
Topic: **2022-2023 Draft Enhancing Student Learning Report**

Background/Discussion:

The Framework for Enhancing Student Learning is British Columbia's approach to continuous improvement for public education. The Framework brings a formalized approach to the planning and reporting expectations for schools with a focus on enhancing student learning and success. It combines accountability with evidence-informed decision making and system-wide continuous improvement to support equity of outcomes for all students in the provincial K-12 public system. The Framework also reflects a public commitment by Indigenous peoples, Indigenous rightsholders, education partners and communities to work together to improve student learning and enhance the intellectual, social and career development of all learners.

A Ministerial Order requires Boards of Education to publicly report progress on their strategic goals and related student outcome. School districts are required to submit their Enhancing Student Report to the Ministry of Education by September 30, 2023 following Board approval.

The draft 2022-2023 Enhancing Student Learning Report for School District 82 was presented to the Education Committee at its September 20, 2023 meeting. The Education Committee forwards the report to the Board with a recommendation for approval.

Recommended Action:

THAT the Board approve the 2022-2023 Enhancing Student Learning Report for submission to the Ministry of Education by September 30, 2023.

Presented by: Superintendent of Schools



Enhancing Student Learning Report | September 2023

In Review of the Board's Strategic Plan - Engage, Ignite, Empower 2022-27



*Submitted to Coast Mountains School District
Board of Education – September 27, 2023*

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Introduction: District Context

Coast Mountains School District lies on the ancestral, traditional and unceded territories of the Gitksan, Haisla, Nisga'a and Ts'msyen Nations. The school district employs close to 800 people who are in service to 4,300 learners attending 19 schools across the main communities of the Hazeltons, Kitimat, Kitwanga, Stewart, Terrace and Thornhill.

Through its mission, Coast Mountains School District is committed to supporting all learners in achieving their full potential while aspiring a passion for lifelong learning. We value learner engagement, culture, diversity, relationships, equity and well-being and are growing our capacity around these daily. With learners at the centre, our district is focused on improving the quality of our programming and supports while honoring and respecting culture, diversity and inclusion. This includes a commitment to developing and delivering culturally responsive and respectful learning experiences and environments.

Approximately 50% of the learners in Coast Mountains School District are of Indigenous ancestry. The school district works in partnership with 10 local First Nations. They are:

- Gitanmaax First Nation
- Gitanyow First Nation
- Gitsegukla First Nation
- Gitwangak First Nation
- Hagwilget First nation
- Haisla First Nation
- Kispiox First Nation
- Kitselas First Nation
- Kitsumkalum First Nation
- Sik-e-Dakh First Nation

In the year ahead, Coast Mountains School District anticipates the development of new Local Education Agreements (LEA) as we work alongside the local Nations to best meet the learning and well-being needs of Indigenous learners from the ten communities. As well, the school district's partnerships with Metis Nation of British Columbia (MNBC) and Kermode Friendship Society, and well as with new partners, serve and support a large urban Indigenous population particularly in the communities of Terrace and Kitimat.

Coast Mountains understands its responsibility for sustained and ongoing action that will contribute to the healing that must occur between non-Indigenous people who are guests on the unceded territories of the Gitksan, Haisla, Nisga'a and Ts'msyen Nations as well as fostering better relationships with the diverse Indigenous Peoples who are represented in Terrace and Kitimat. Part of this commitment is to ensure that we engage with all rightsholders to ensure their voice is centered in this work.

We are enhancing how local First Nations ways of knowing and being, knowledge systems, culture, language, and history support a pathway to Reconciliation and contributes to every student's learning. Doing this in an intentional way will mean investing in the time and resources dedicated to ongoing learning so we build capacity across the system. Nurturing and fostering positive personal and cultural identity is essential for all learners, and through each student's knowing the story of who they are, will contribute to appreciating and valuing the diverse stories of others.

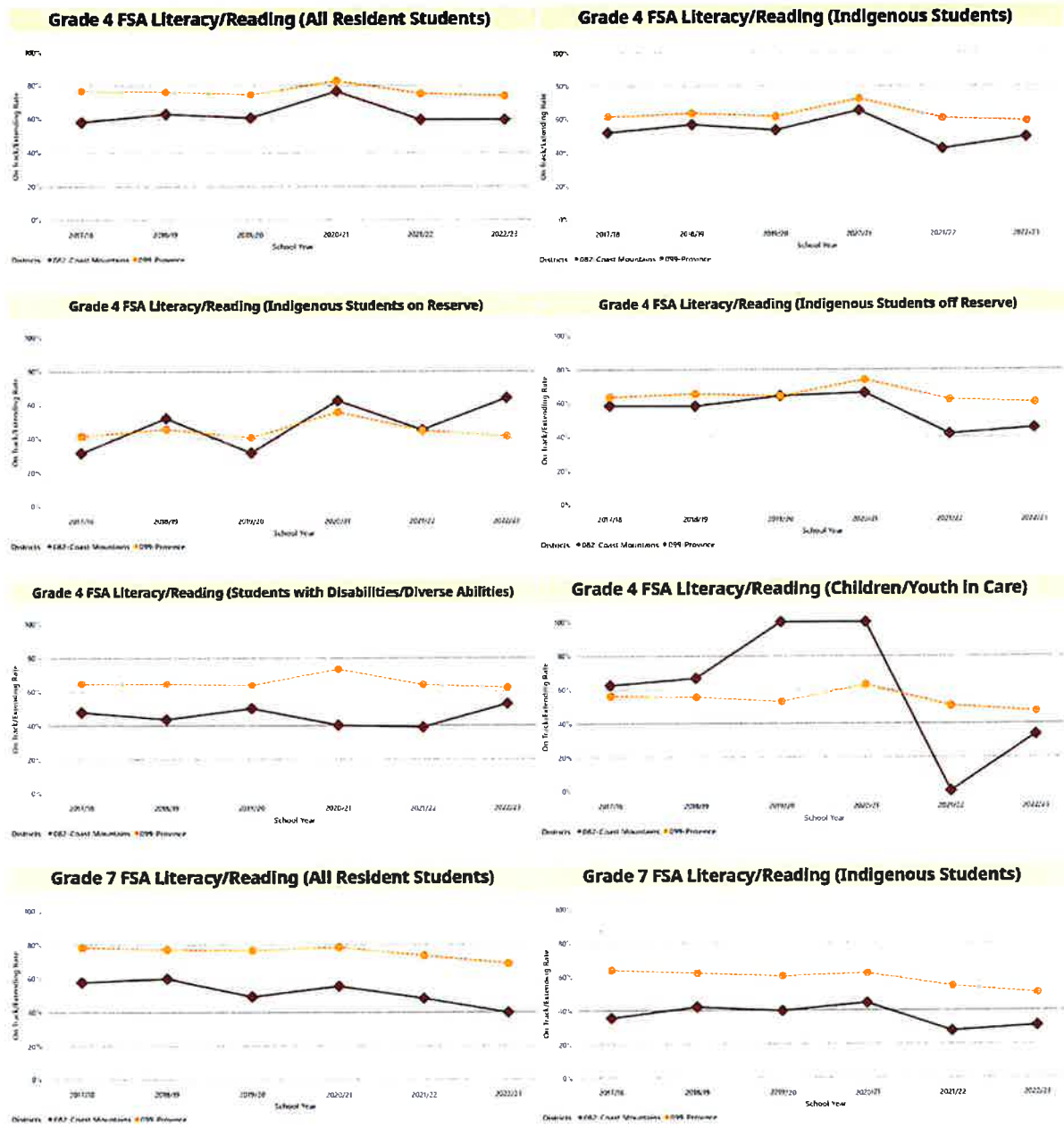
Not unlike other rural and remote school districts in British Columbia, Coast Mountains has experienced significant staffing challenges in recent years. By the end of the 2022-23 school year, approximately 10% of the district's enrolling teachers were uncertified, operating on a Letter of Permission (LOP). As well, several school and district positions have remained unfilled, including those that provide counselling and specialist services, instructional support, and even administration. On top of this, close to 50% of the teachers currently working in our schools are approaching retirement, compounding the issue significantly going forward. Many of these challenges themselves represent inequities in the provincial context, and they have had a negative impact on school and district climate and on the success of our learners.

Section A: Reflecting Back: 2022-23 Student Learning Outcomes

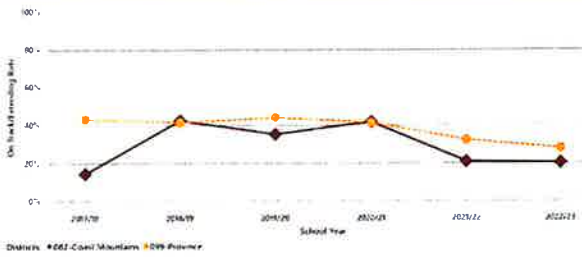
Intellectual Development

Educational Outcome 1: Literacy

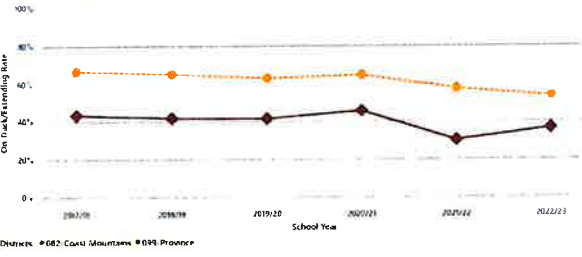
Measure 1.1: Grade 4 & Grade 7 Literacy Expectations



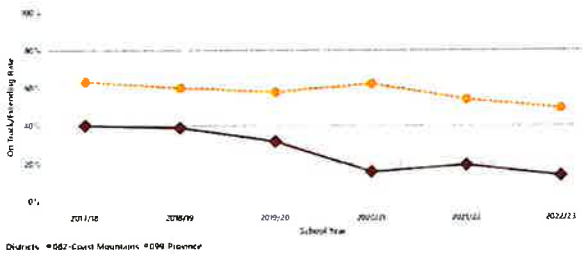
Grade 7 FSA Literacy/Reading (Indigenous Students on Reserve)



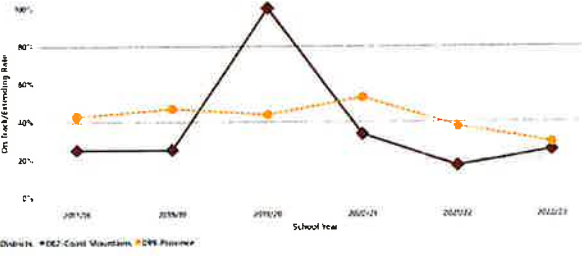
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Grade 7 FSA Literacy/Reading (Students with Disabilities/Diverse Abilities)

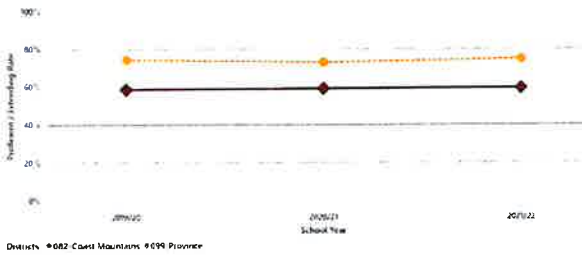


Grade 7 FSA Literacy/Reading (Children/Youth In Care)

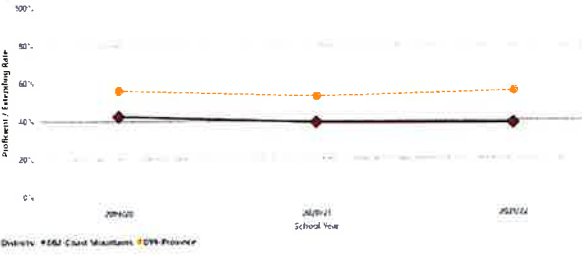


Measure 1.2: Grade 10 Literacy Expectations

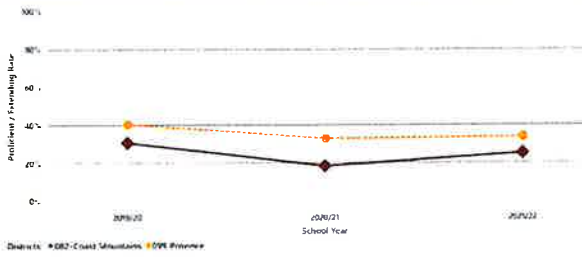
Grade 10 Grad Assessment Literacy (All Resident Students)



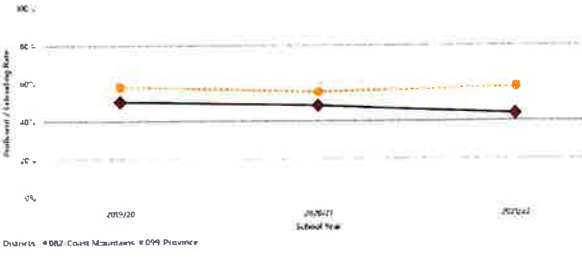
Grade 10 Grad Assessment Literacy (Indigenous Students)



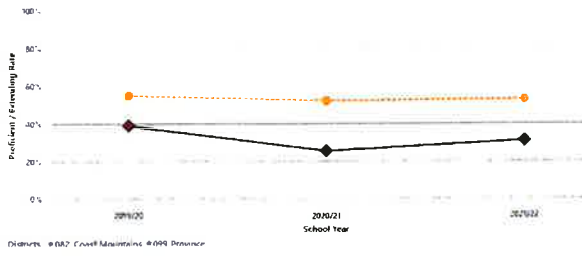
Grade 10 Grad Assessment Literacy (Indigenous Students on Reserve)



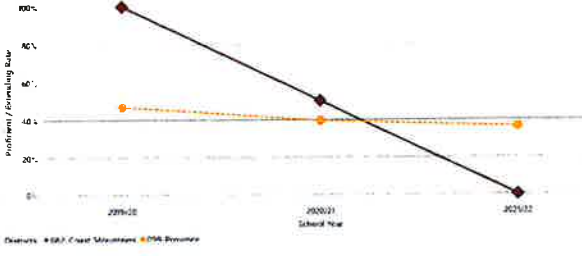
Grade 10 Grad Assessment Literacy (Indigenous Students off Reserve)



Grade 10 Grad Assessment Literacy (Students with Disabilities/Diverse Abilities)

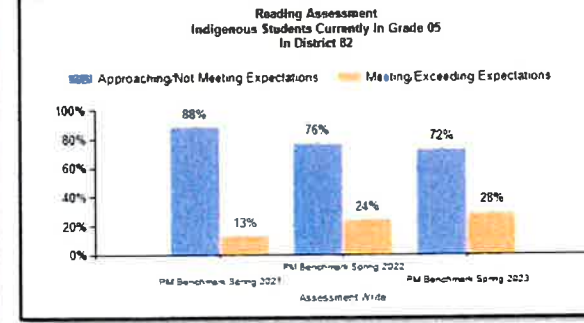
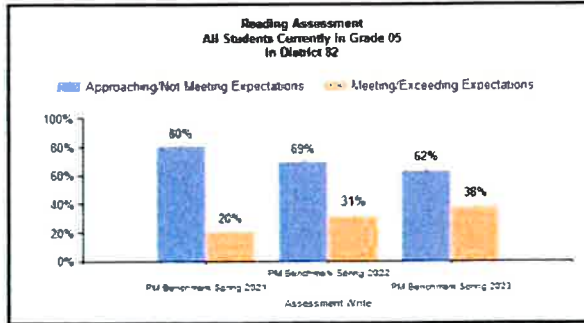
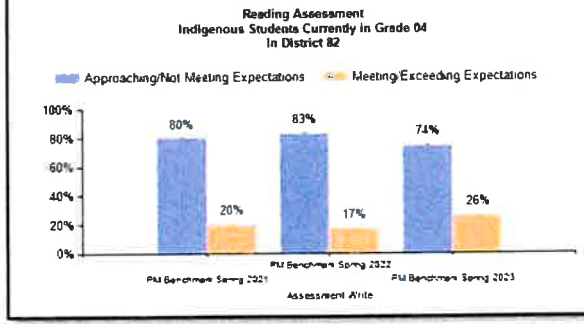
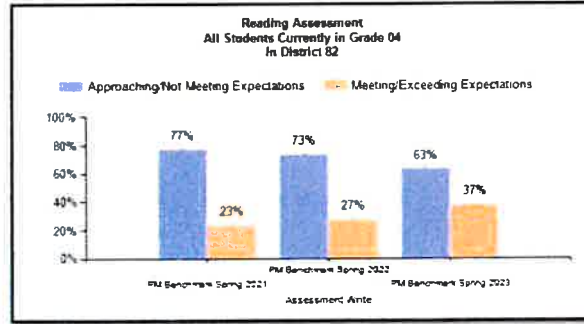
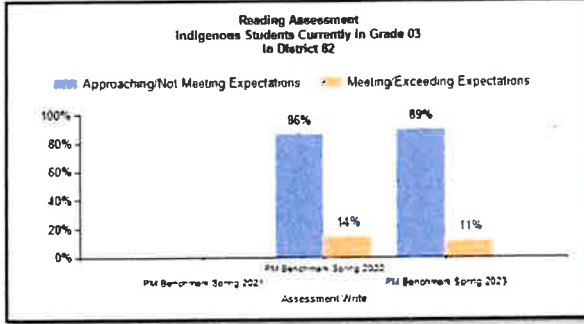
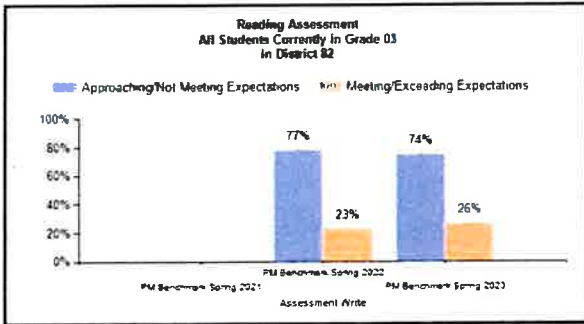
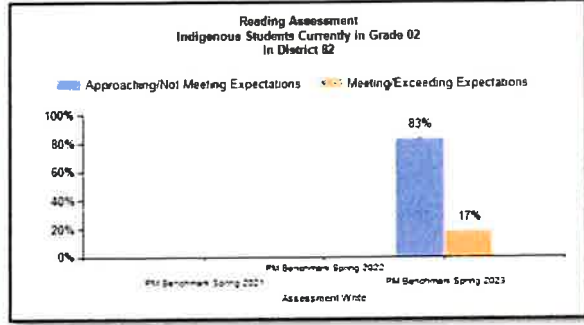
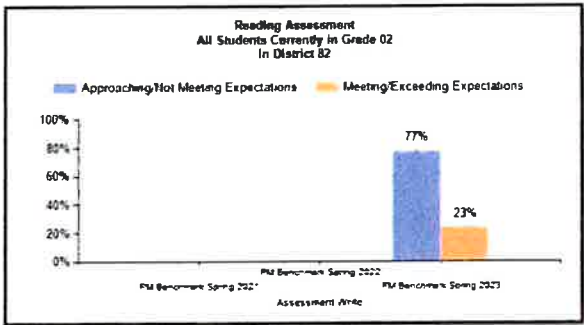


Grade 10 Grad Assessment Literacy (Children/Youth In Care)

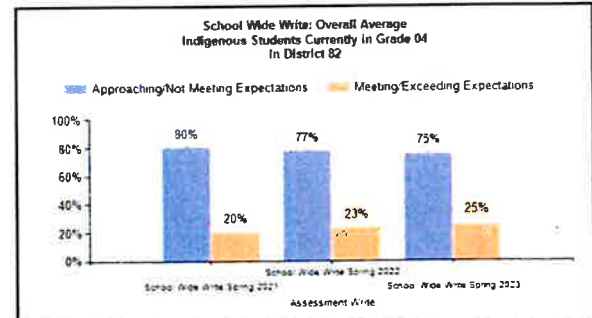
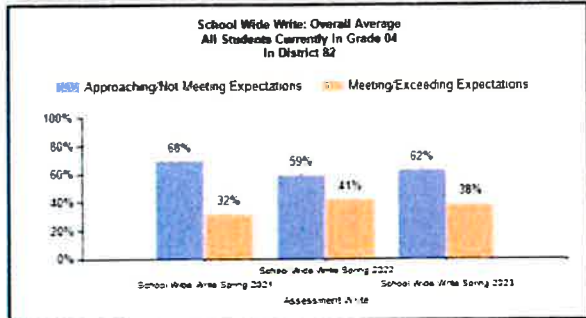
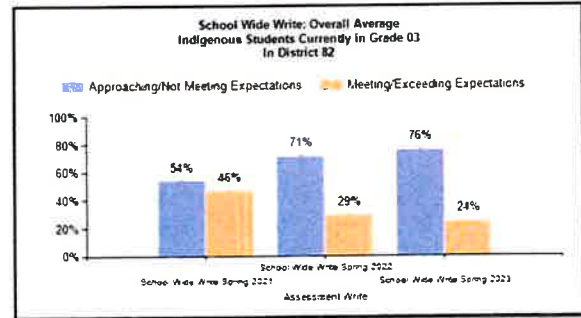
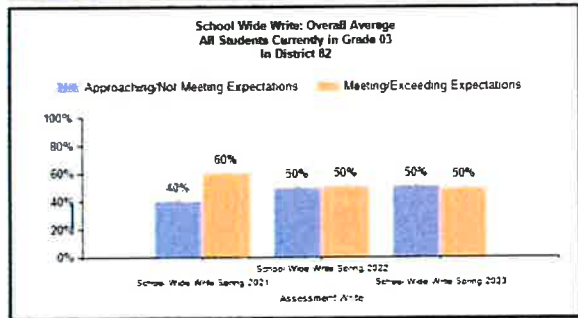
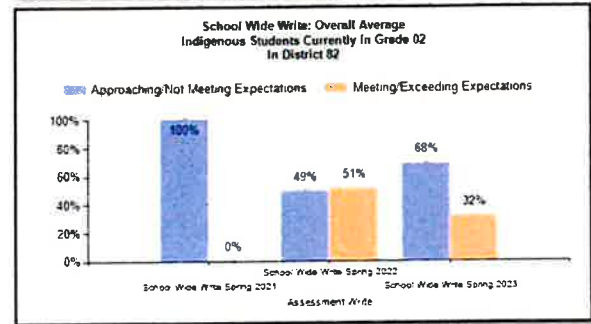
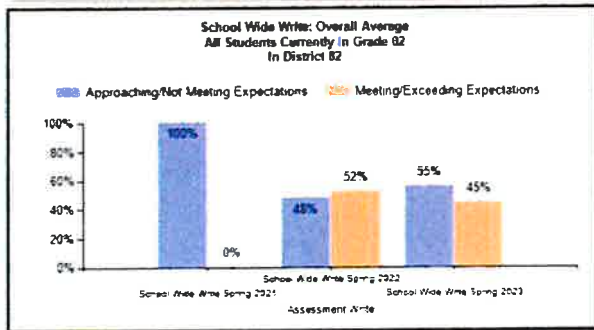
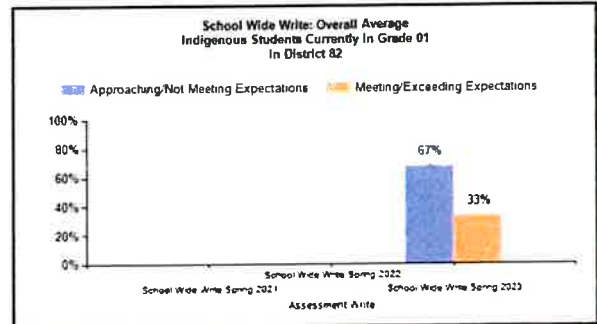
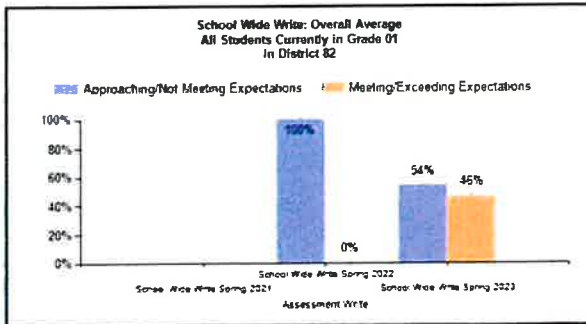


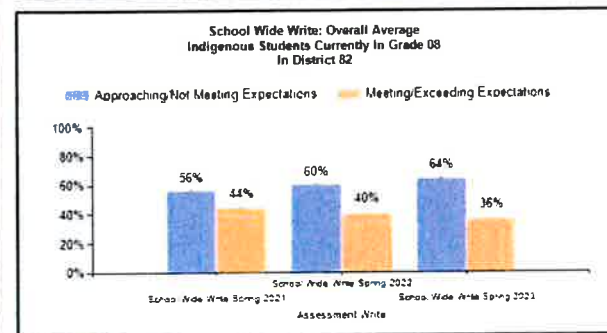
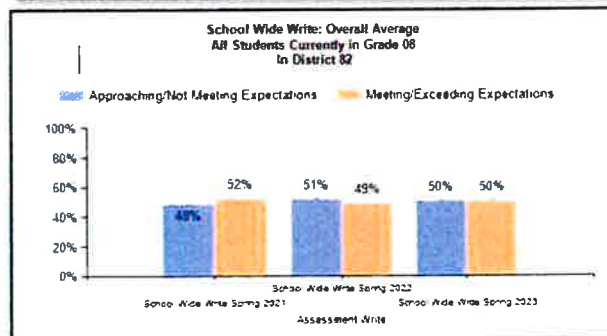
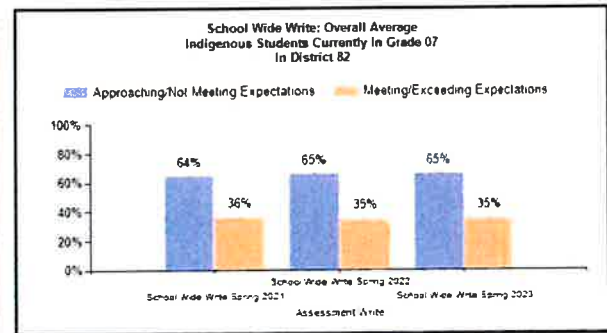
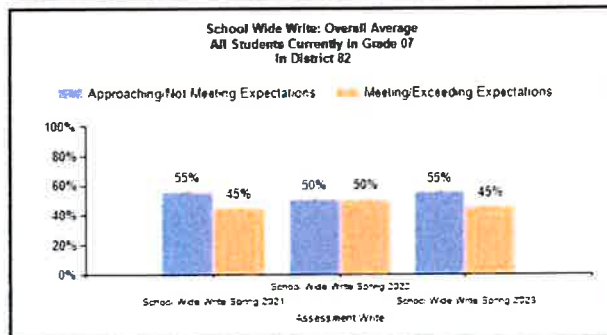
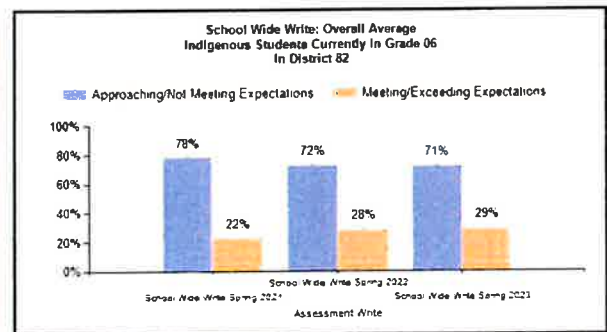
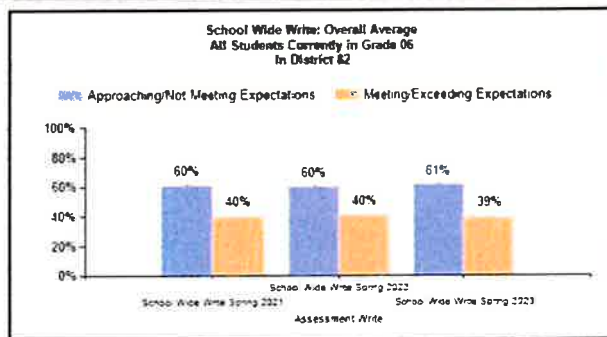
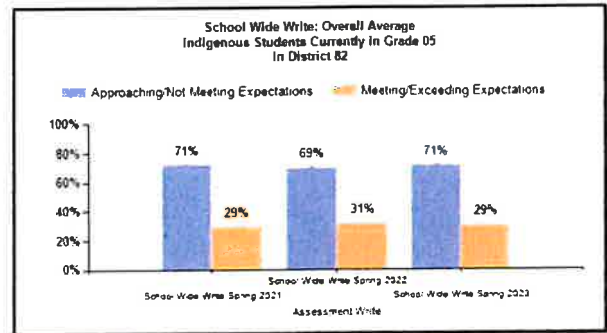
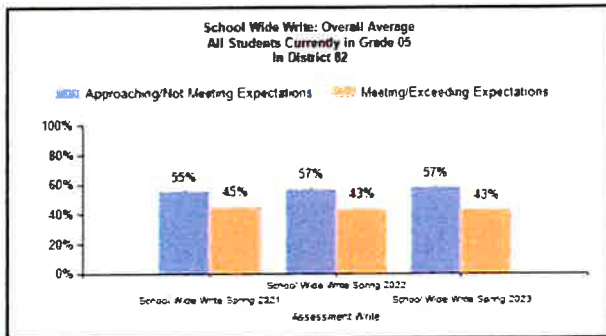
Relevant Additional/Local Data and Evidence

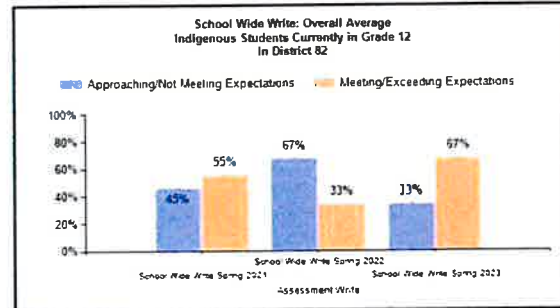
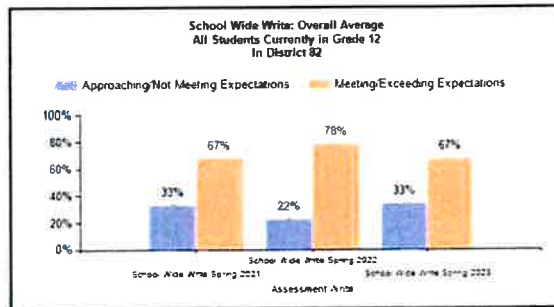
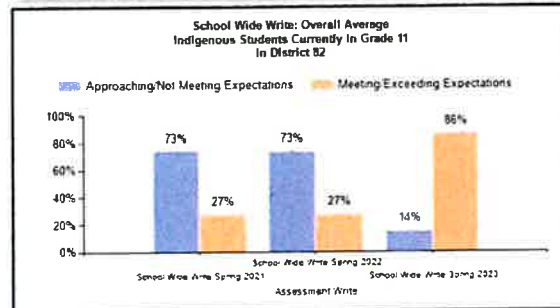
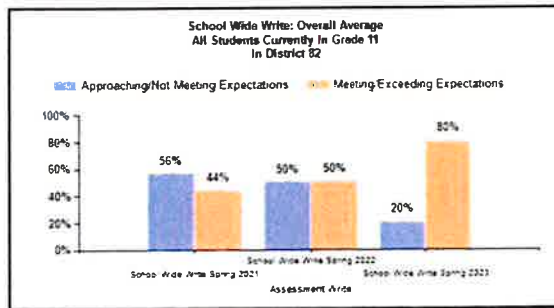
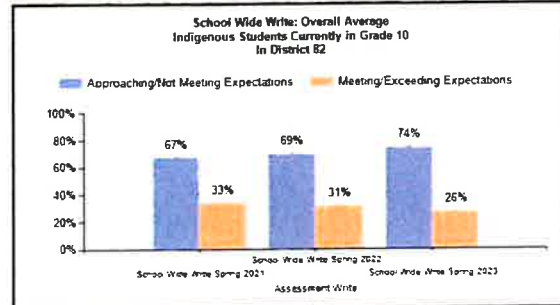
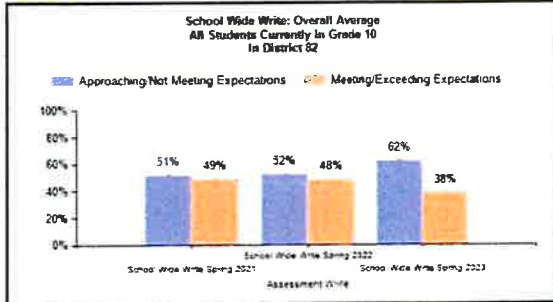
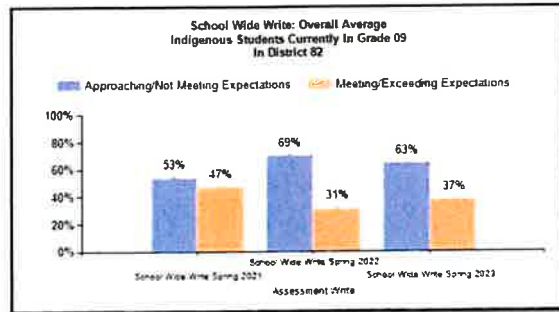
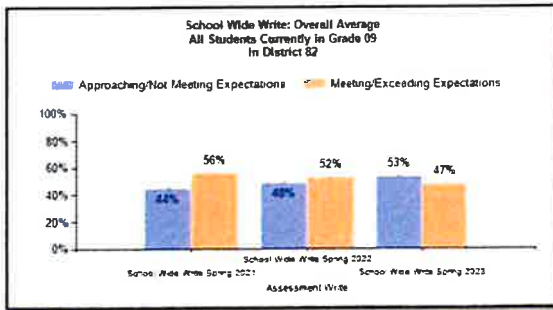
PM Benchmarks Grades 1-5 (Learner Enrolment as of September 2023)



School Wide Writes Grades 1-12 (Learner Enrolment as of September 2023)







Analysis and Interpretation: What Does this Mean?

Literacy continues to be a top priority in Coast Mountains, and it is our goal to increase the literacy levels of all students. Literacy provides the essential foundations for students to read, comprehend, interpret, articulate, and express their thoughts. Literate learners are able to think creatively and critically, make thoughtful decisions, and can communicate their thinking to others.

Specifically, upon analysis of the evidence, the following key observations were made across highlighted data sets:

FSA Literacy/Reading (Grade 4) Most recently, the results for Grade 4 students in literacy/reading are approximately 15% below the provincial average. Indigenous on reserve learners regularly outperform those off reserve.

FSA Reading (Grade 7) The results for Grade 7 students in literacy/reading are approximately 25% below the provincial average. Indigenous off reserve learners regularly outperform those on reserve.

Literacy 10 Provincial Assessment The results for Grade 10 in Literacy are consistently 15% below provincial average. Status Off Reserve students regularly outperform those on reserve students by 20%.

PM Benchmark District Reading Assessment For all learners currently in Grades 2 through 5, approximately 30% are on track in relation to grade level expectations for reading. In comparison, roughly 20% of Indigenous learners at the same grade levels are on track. Learners in Grades 4 and 5, both Indigenous and Non-Indigenous, have made gains in the last 3 years. Of primary concern are Indigenous learners currently in Grade 3, with 11% on track with reading proficiency.

School Wide Write District Writing Assessment Across Grades 1 through 10, approximately 45% of all learners are meeting writing expectations as measured by the School Wide Write district assessment. For Indigenous learners, there is a gap of 15% with roughly 30% reported to be on track. No grade level cohorts at these levels have demonstrated growth over the last 3 years. Learners currently in Grades 11 and 12 have higher levels of success.

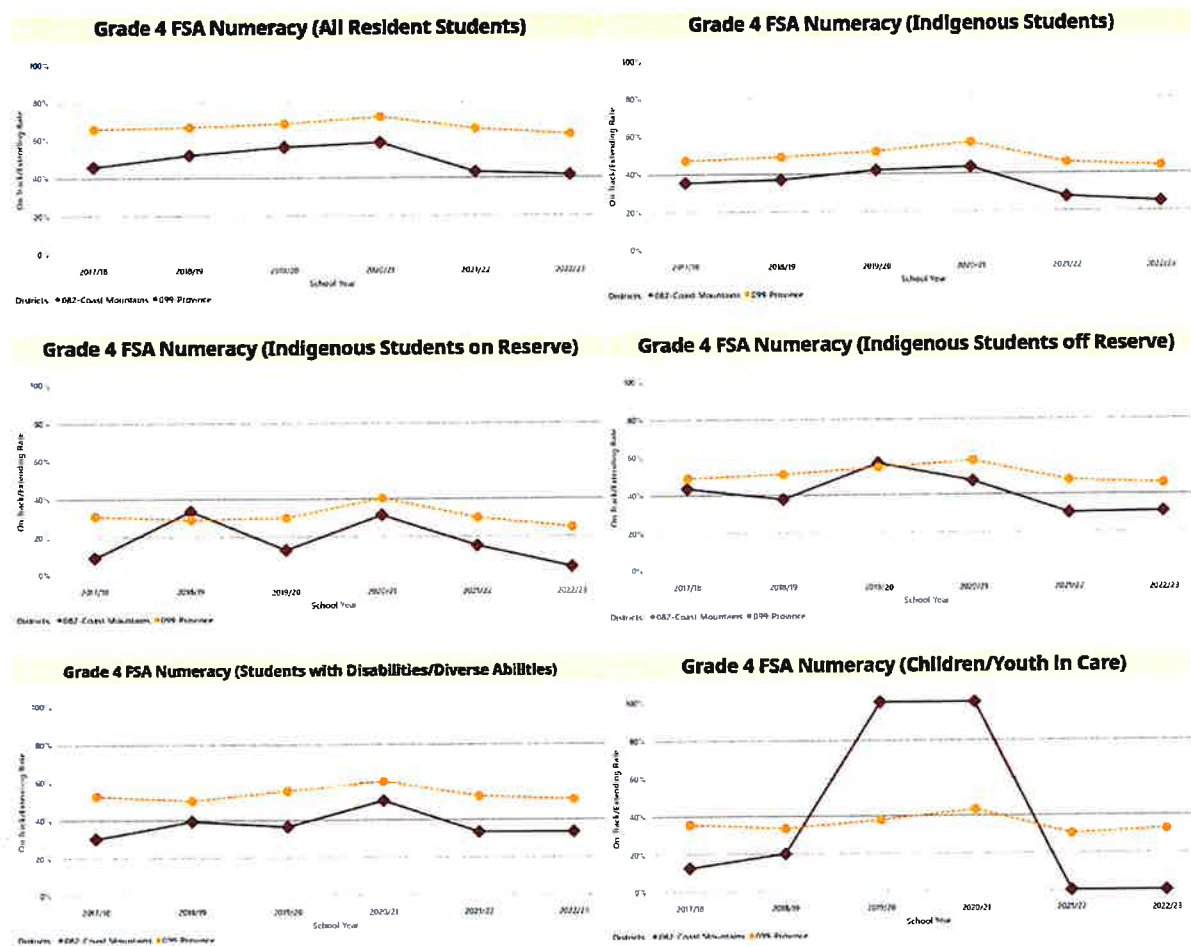
Overall, we continue to notice the literacy/reading results as measured by the FSA at Grades 4&7 and Literacy Graduation Assessment at Grade 10 indicate that a large percentage of learners are not meeting grade level expectations. This has been a multi-year trend, and in comparison to provincial evidence, the district is lagging significantly across these measures. Upon review of disaggregated learner evidence, we are particularly concerned with the results of Indigenous learners, both on and off reserve,

CYIC and students with diverse abilities /disabilities. Certainly, the evidence indicates, across all identified groups, there exists an inequity of learner outcomes.

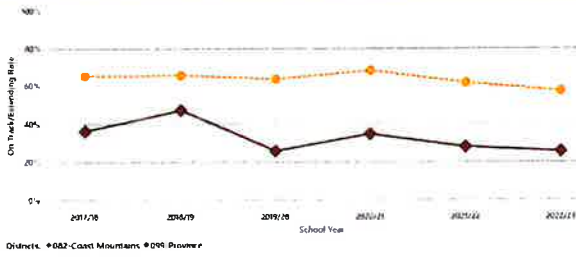
When considering literacy evidence from a variety of sources, district and classroom level evidence are congruent with provincial evidence. Learners by-and-large are not meeting expectations in Literacy. The evidence reveals that recent approaches to supporting literacy teaching and learning, especially pertaining to equity deserving groups, has not had the intended impact. As a school district, we must build the professional capacity of those adults supporting literacy learning and ensure appropriate interventions are in place across a multi-tiered system of supports to meet the needs of those struggling learners.

Educational Outcome 2: Numeracy

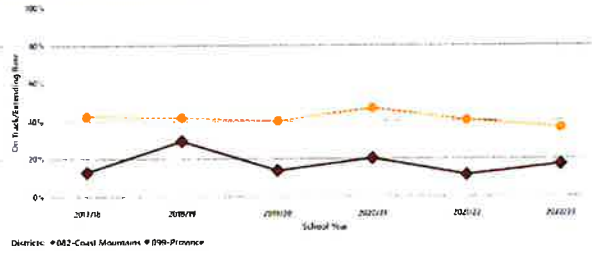
Measure 2.1: Grade 4 & Grade 7 Numeracy Expectations



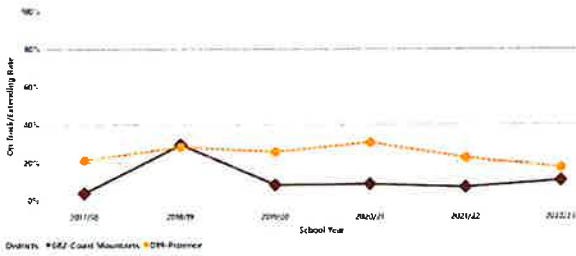
Grade 7 FSA Numeracy (All Resident Students)



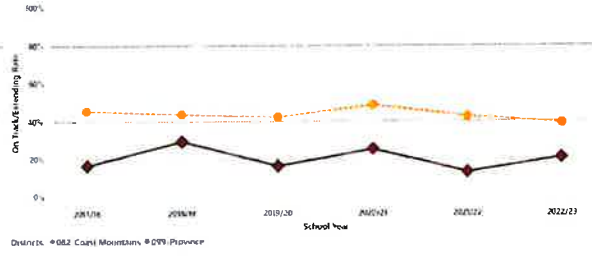
Grade 7 FSA Numeracy (Indigenous Students)



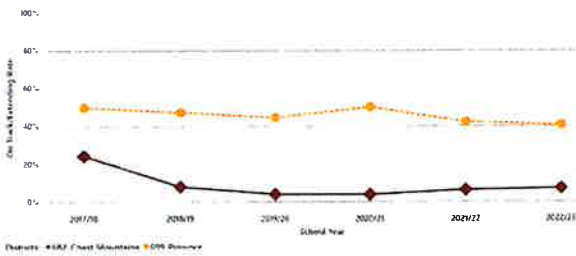
Grade 7 FSA Numeracy (Indigenous Students on Reserve)



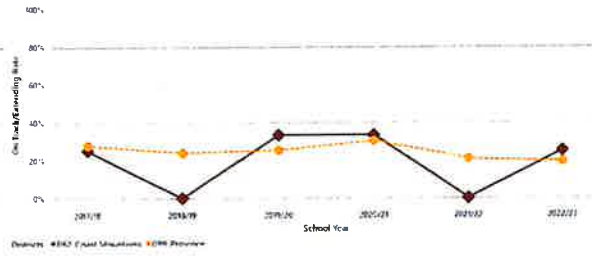
Grade 7 FSA Numeracy (Indigenous Students off Reserve)



Grade 7 FSA Numeracy (Students with Disabilities/Diverse Abilities)

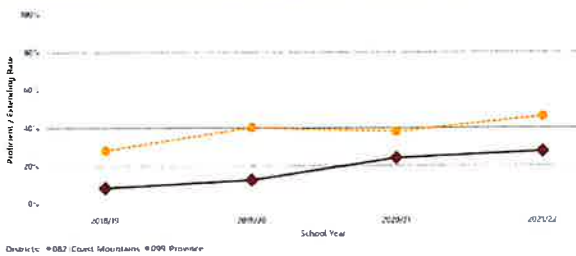


Grade 7 FSA Numeracy (Children/Youth in Care)

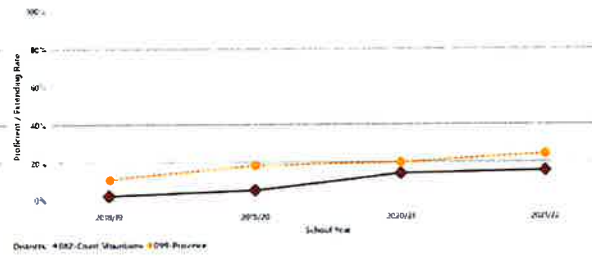


Measure 2.2: Grade 10 Numeracy Expectations

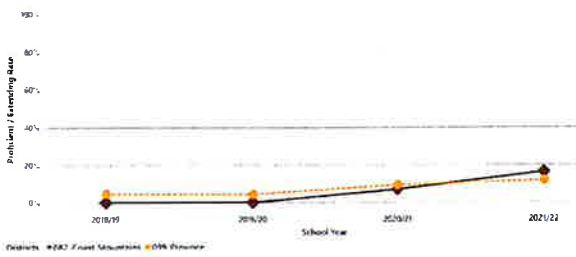
Grade 10 Grad Assessment Numeracy (All Resident Students)



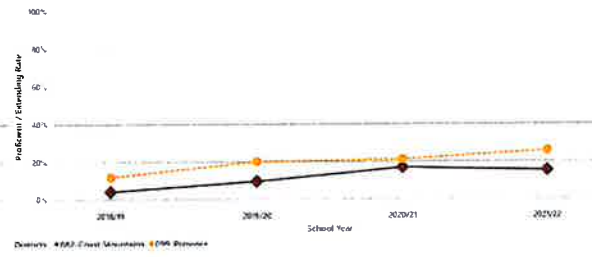
Grade 10 Grad Assessment Numeracy (Indigenous Students)



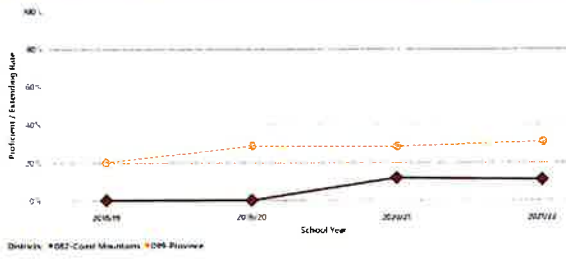
Grade 10 Grad Assessment Numeracy (Indigenous Students on Reserve)



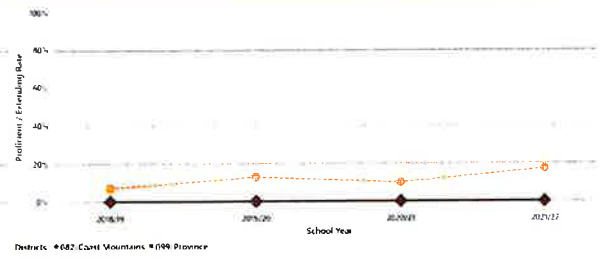
Grade 10 Grad Assessment Numeracy (Indigenous Students off Reserve)



Grade 10 Grad Assessment Numeracy (Students with Disabilities/Diverse Abilities)

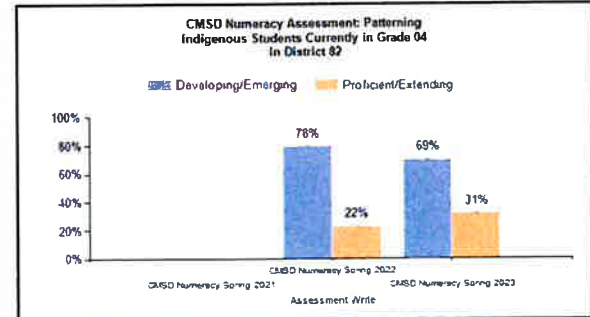
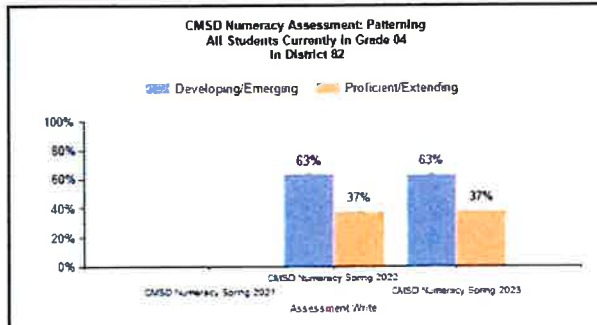
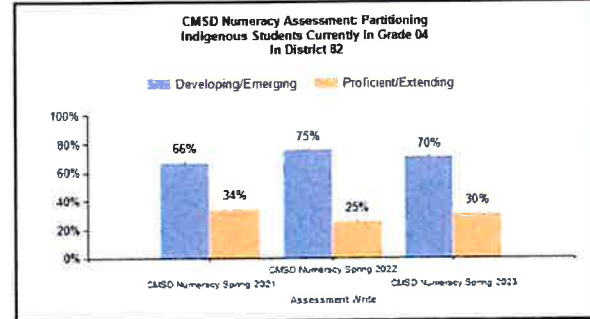
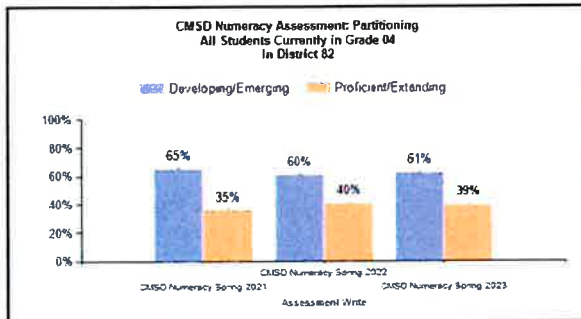
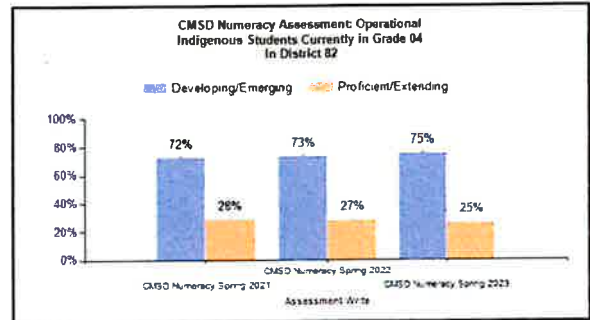
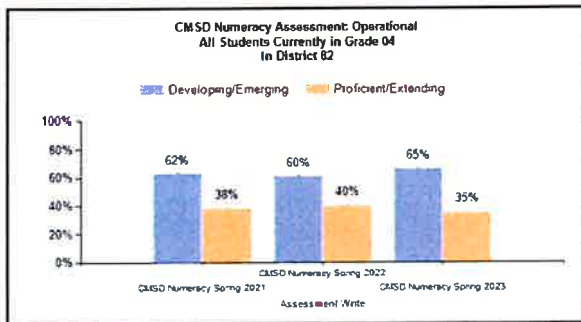
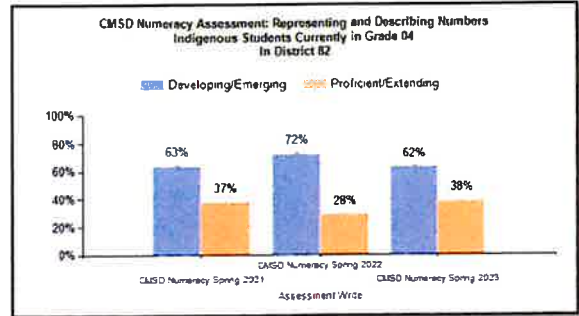
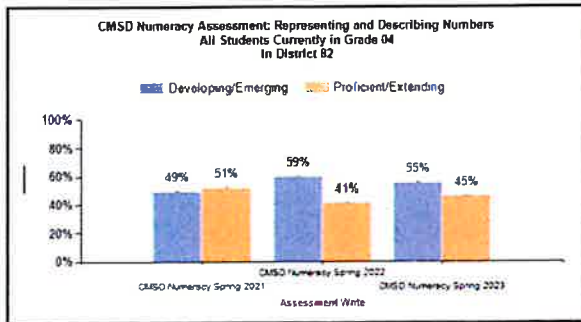


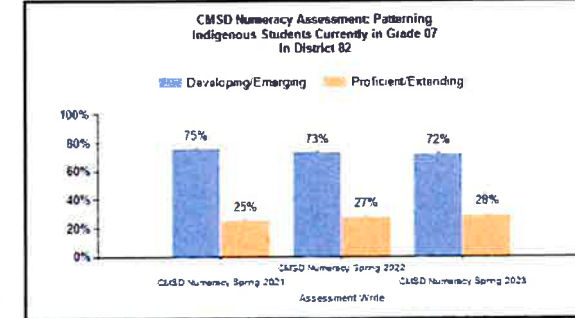
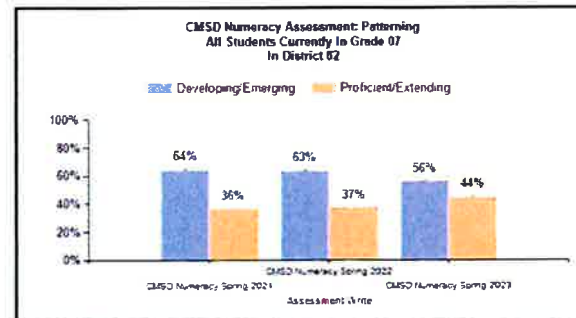
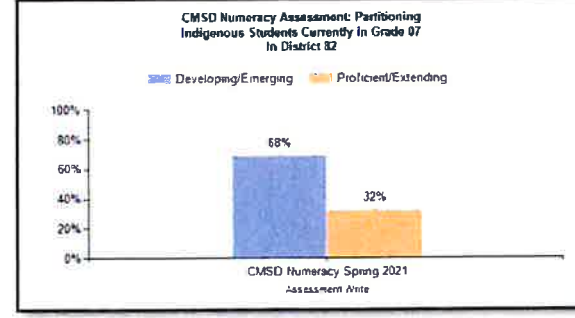
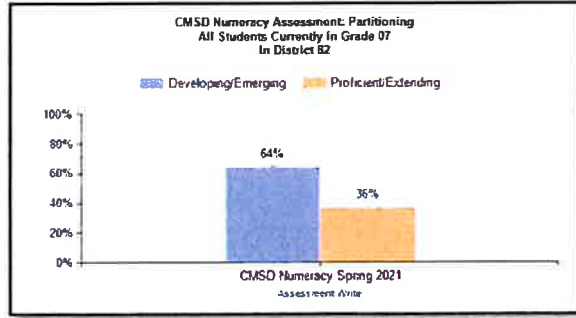
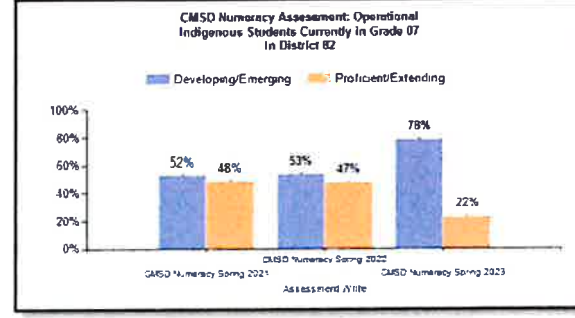
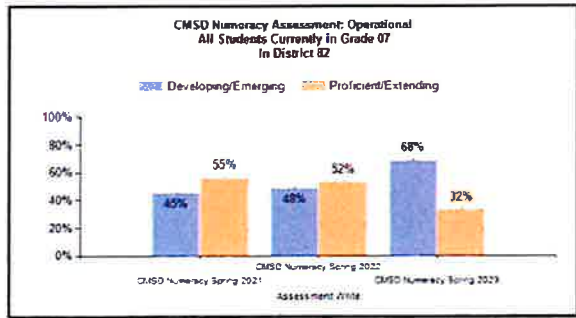
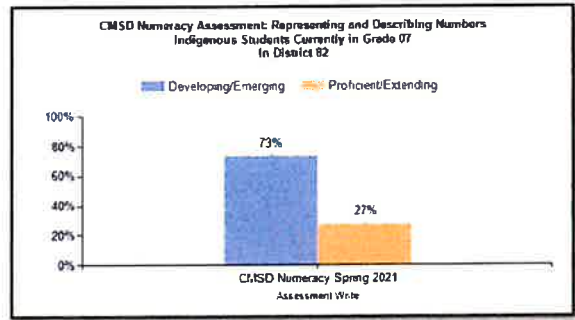
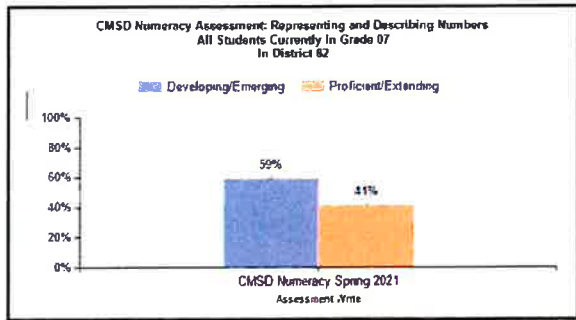
Grade 10 Grad Assessment Numeracy (Children/Youth In Care)



Relevant Additional/Local Data and Evidence

District Numeracy Assessment (Sample Data Set – Grades 4 & 7 Only)





Analysis and Interpretation: What Does this Mean?

Similar to Literacy, review of Coast Mountains students' achievement in Numeracy stems from the analysis of both provincial and district level evidence of learning. Disaggregated evidence from the Foundational Skills Assessments for Numeracy at Grades 4 and 7 as well as the Numeracy Assessment at Grade 10 were used, along with district numeracy assessments used at Grades K through 9.

Specifically, upon analysis of the evidence, the following key observations were made across highlighted data sets:

FSA Numeracy (Grade 4) The results for Grade 4 students in Numeracy are 20% below that of the province and are declining over time. The achievement of Indigenous learners, children and youth in care, and those with disabilities/diverse abilities is significantly lower still.

FSA Numeracy (Grade 7) The results for Grade 7 students in Numeracy are more than 25% below the provincial average and declining over time. Indigenous learners and those with disabilities/diverse abilities are achieving at lower levels.

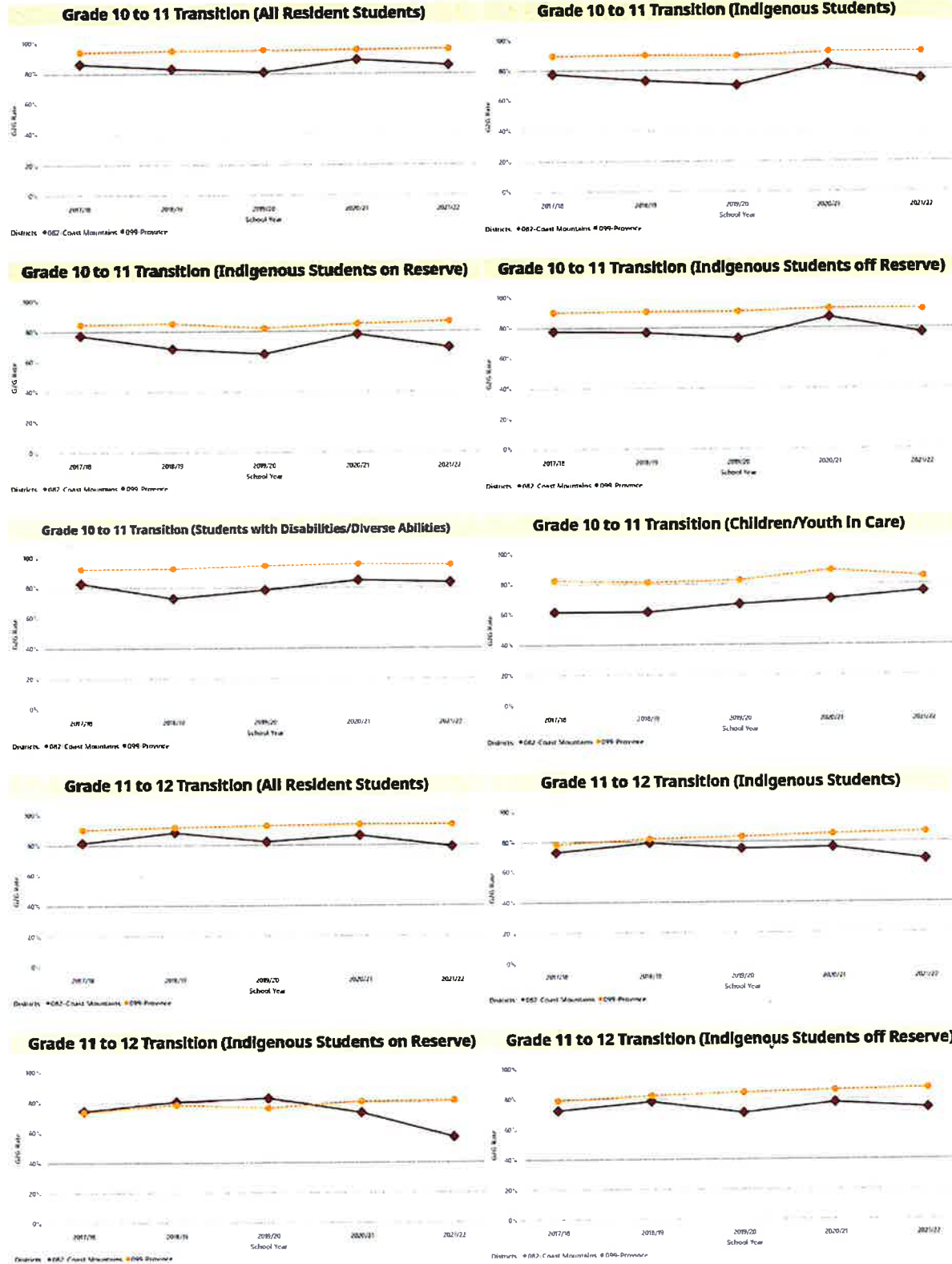
Numeracy 10 Provincial Assessment There is an upward trend for Indigenous and non-Indigenous students on the Grade 10 Numeracy assessment. However, the overall results indicate that fewer than 30% of learners are meeting expectations, with the results still lower for all identified groups.

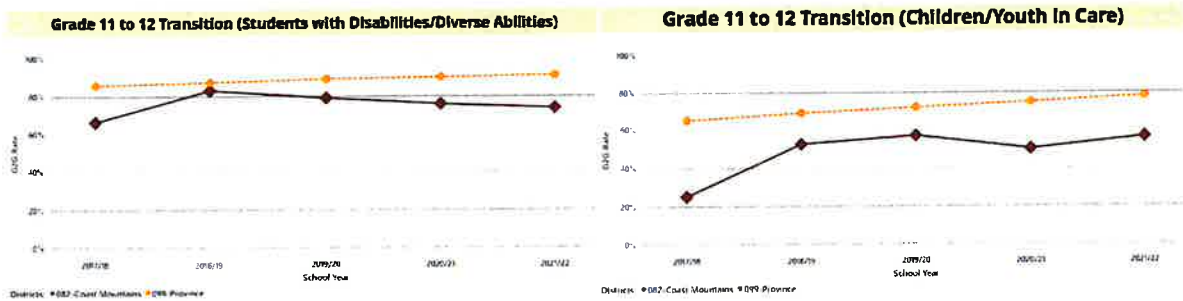
District Numeracy Assessments In reviewing the current Grade 4 cohort, approximately 40% of all learners are demonstrating proficiency across multiple mathematical domains, compared to roughly 30% of those learners self-identifying as Indigenous. Achievement levels have remained static in this cohort over the last 3 years for both groups. Similar results are observed with the Grade 7 cohort, with roughly 38% of all learners hitting the mark compared to 27% for Indigenous learners.

Again, similar to student evidence for Literacy, overall the vast majority of learners in Coast Mountains School District are not meeting expectations in Numeracy across both provincial and district based assessments. Equity deserving groups, as seen through disaggregated data, are achieving at lower levels still. This continues to be a great concern.

As a school district, it is clear that the Numeracy learning needs of many children are not being met, regardless of ancestry, designation, or family circumstance. The evidence indicates the need for a more thorough review of Numeracy programming at K-12 leading to a district wide strategy for improvement.

Measure 2.3: Grade-to-Grade Transitions





Analysis and Interpretation: What Does this Mean?

Specifically, the grade-to-grade transition evidence was reviewed at the secondary grade levels 10-12 for all learners as well as equity deserving groups – Indigenous learners both on and off reserve, children and youth in care and those with disabilities/diverse abilities. The following key observations were made:

Grade 10 to 11 Transition Coast Mountains learners have consistently transitioned from grade 10 to 11 at a rate approximately 10% lower than that of the province. Indigenous learners, specifically those on reserve, are transitioning at much lower levels. Children/youth in care are seeing improvements over time.

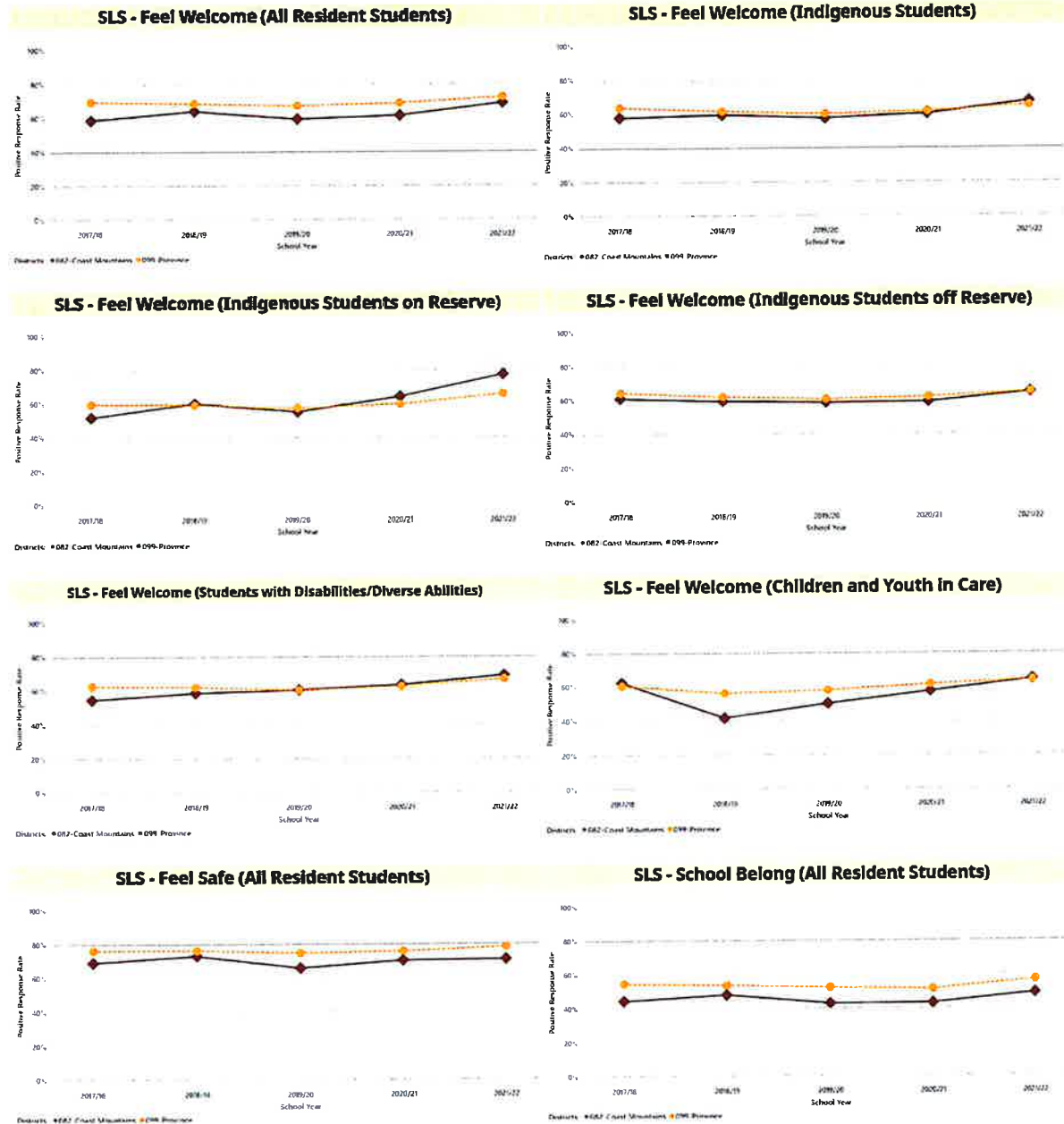
Grade 11 to 12 Transition Learners again are transitioning at a rate approximately 10% lower than that of the province, with far lower levels being realized by those Indigenous ancestry. In particular, Indigenous learners residing on reserve are experiencing the lowest levels of success, and are declining over time.

Certainly the evidence of grade-to-grade student transitions at high school highlights the need to examine school-based supports targeting Indigenous learners at grades 10 and 11. Additionally, the importance of relationships with families and the Nations is accentuated, enabling schools to share in the responsibility of meeting the unique needs of on reserve learners as they move through the high school grades.

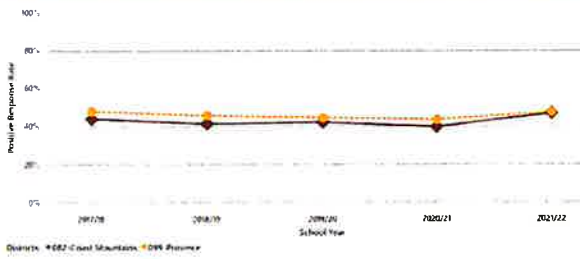
Human and Social Development

Educational Outcome 3: Students Feel Welcome, Safe, and Connected

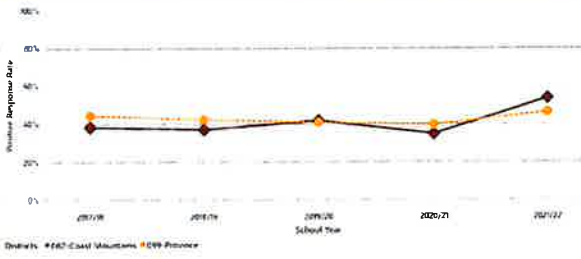
Measure 3.1: Student Sense of Belonging



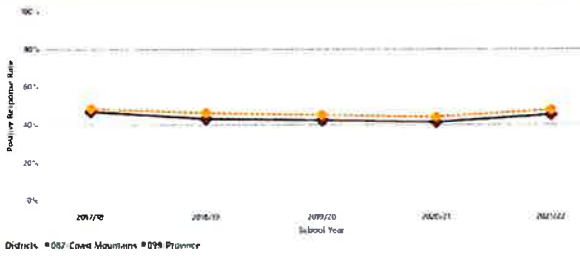
SLS - School Belong (Indigenous Students)



SLS - School Belong (Indigenous Students on Reserve)



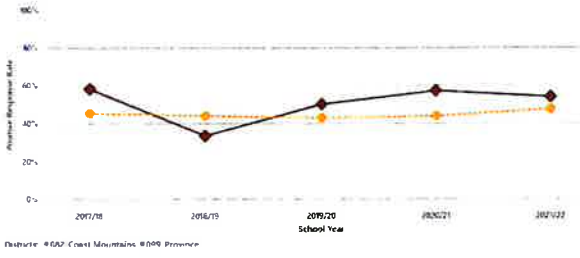
SLS - School Belong (Indigenous Students off Reserve)



SLS - School Belong (Students with Disabilities/Diverse Abilities)

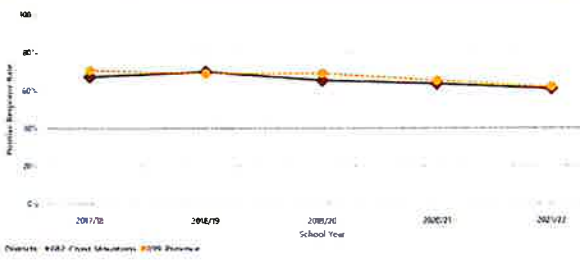


SLS - School Belong (Children/Youth In Care)

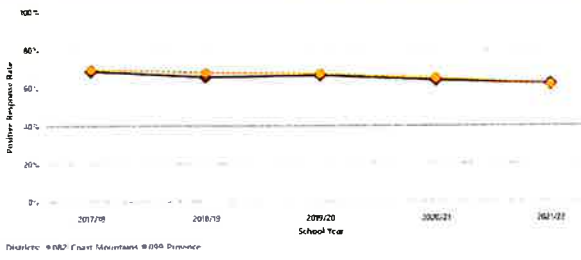


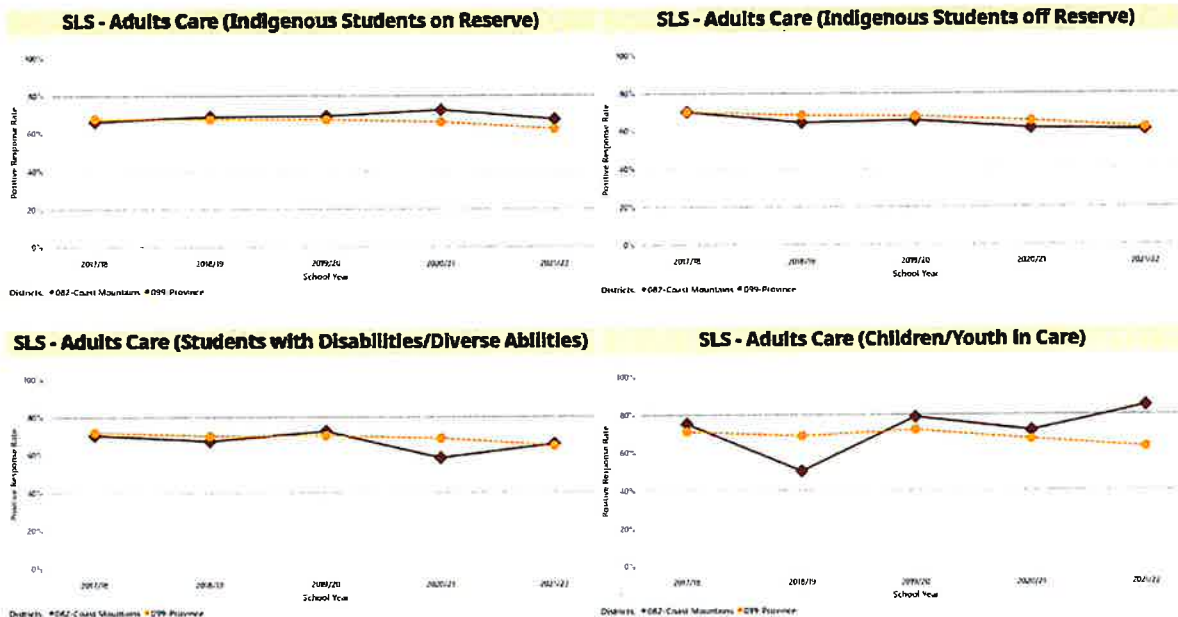
Measure 3.2: Two or More Adults who Care About Them

SLS - Adults Care (All Resident Students)



SLS - Adults Care (Indigenous Students)





Relevant Additional/Local Data and Evidence

Middle Years Development Instrument Summary Data (Key Indicators)

	Thriving High Well-being		2 or More Caring Adults		High School Climate		High School Belonging	
	21-22	22-23	21-22	22-23	21-22	22-23	21-22	22-23
Grade 5	34%	23%	69%	69%	68%	62%	58%	61%
Grade 8	17%	17%	49%	45%	30%	16%	27%	19%

See full school district reports online at: <https://earlylearning.ubc.ca/>

School District Student Voice / Spring Forum Events

Key highlights included:

- Every participant had at least one positive thing to say about school
- Participants attend school for a variety of reasons, including extracurricular clubs & teams, school activities, and food programming
- Most participants felt connected to peers and/or adults at school
- Many participants found school to be a welcoming place
- Almost all participants indicated they had someone in their life who believed in them
- Many participants want to have more input in their school experience, like bell schedules and course offerings

Analysis and Interpretation: What Does this Mean?

Coast Mountains School District places relationships (*between learners, their peers and their teachers and other adults*) as foundational to the overall success and well-being of students. The core values outlined within the Strategic Plan point to the importance of a *compassionate system* that prioritizes the well-being of learners, and the right to a safe, welcoming, and caring environment established through both respectful and meaningful relationships.

As a district, evidence from both the provincial Student Learning Survey and the board-administered Middle Years Development Instrument were reviewed, along with quantitative responses from students stemming from school and district 'student forum' events. The information gathered collectively supports the learner experience in our classrooms across the school district.

The following key highlights were identified from the specific data sets:

Student Learning Survey Across all demographics, there is a trending increase in the percentage of students feeling welcomed in our schools and classrooms. When considered disaggregated evidence, on reserve Indigenous learners report feeling both the most welcome and a high sense of school belonging, outperforming the district and province in these measures. Children / youth in care, too, are trending upward in their perspective of having caring adults at school, as well as feeling welcomed at school.

Middle Years Development Instrument Approximately 20% of participating students identified as having high well-being, representing an overall decline from last year. Primarily this has resulted from students reporting increased feelings of sadness, as well as from the way they described their overall health. This is a concerning piece of evidence that is in alignment with the national trend. Also on the MDI, noticeable declines were observed from grade 5 to 8 across all measures, and at Grade 8 fewer participating students reporting feelings of belonging in their school, as well as their satisfaction with the school climate, since last year.

Student Voice Forums Learners representing diverse demographics and life experiences participated in the Student Voice Spring Series. Restorative circles and a carousel approach were used to illicit responses related to students' feeling of focus topics of belonging, safety and engagement in school. Across all key inquiry areas, the majority of participants identified positive aspects to their school experience, including their connectedness to others and finding schools to be welcoming places.

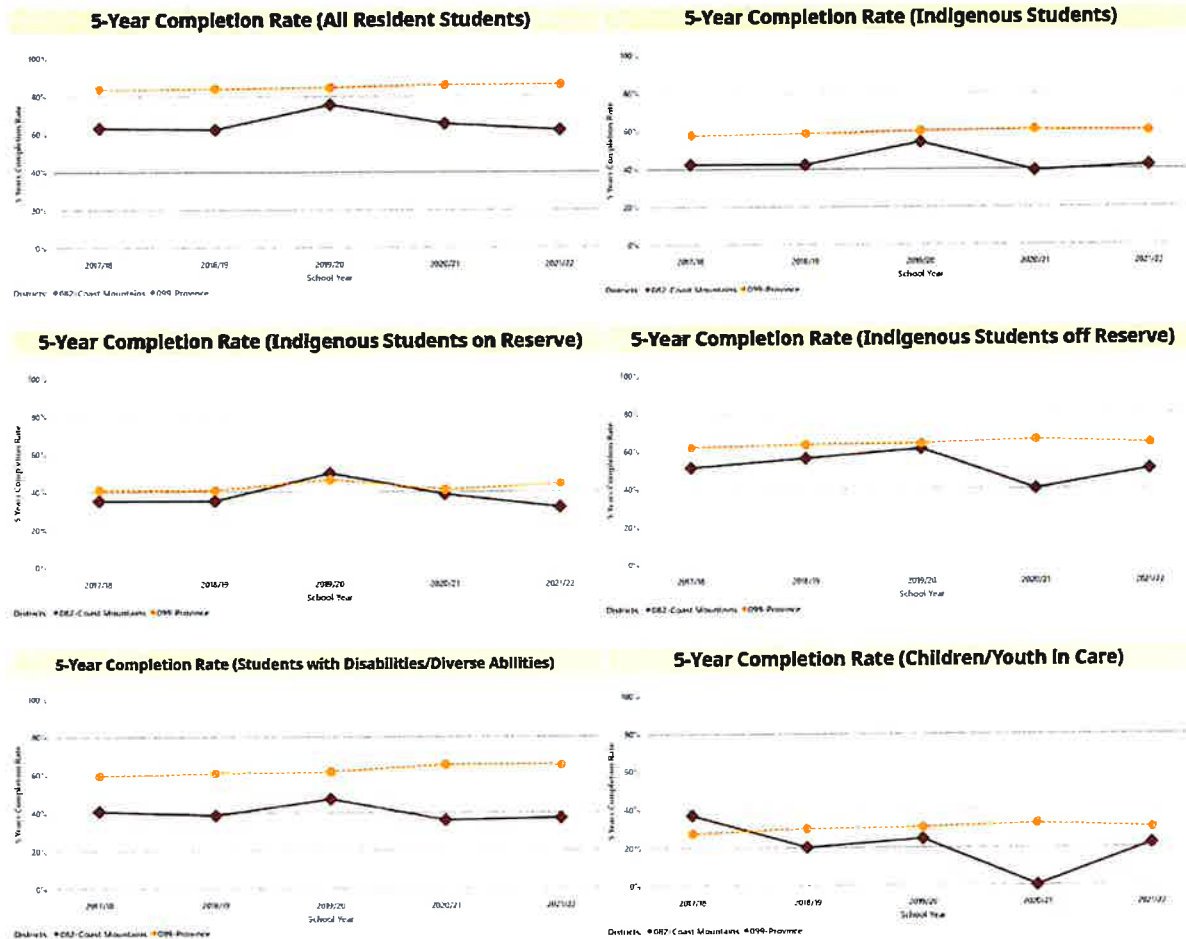
It can be challenging to effectively tell the story of the learners' experience in school as it pertains to human and social development. Adults in Coast Mountains schools are working diligently to ensure classrooms are safe, caring spaces where every child feels they belong, however the reality is that learners do not always perceive this to be the case, so work remains.

As a school district we remain committed to honouring the history, culture, language and knowledge of local Nations, and in so doing, improving the sense of safety and belonging. With respect to Indigenous learners, both on and off reserve, it is promising that both qualitative and quantitative evidence indicates growth in this area.

Career Development

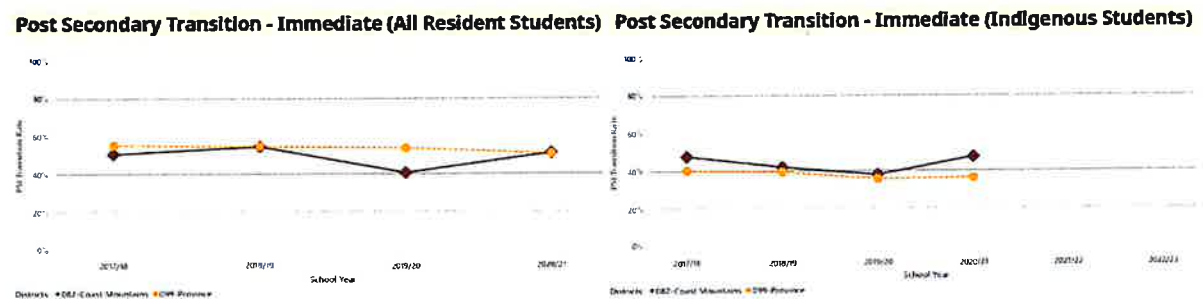
Educational Outcome 4: Students will Graduate

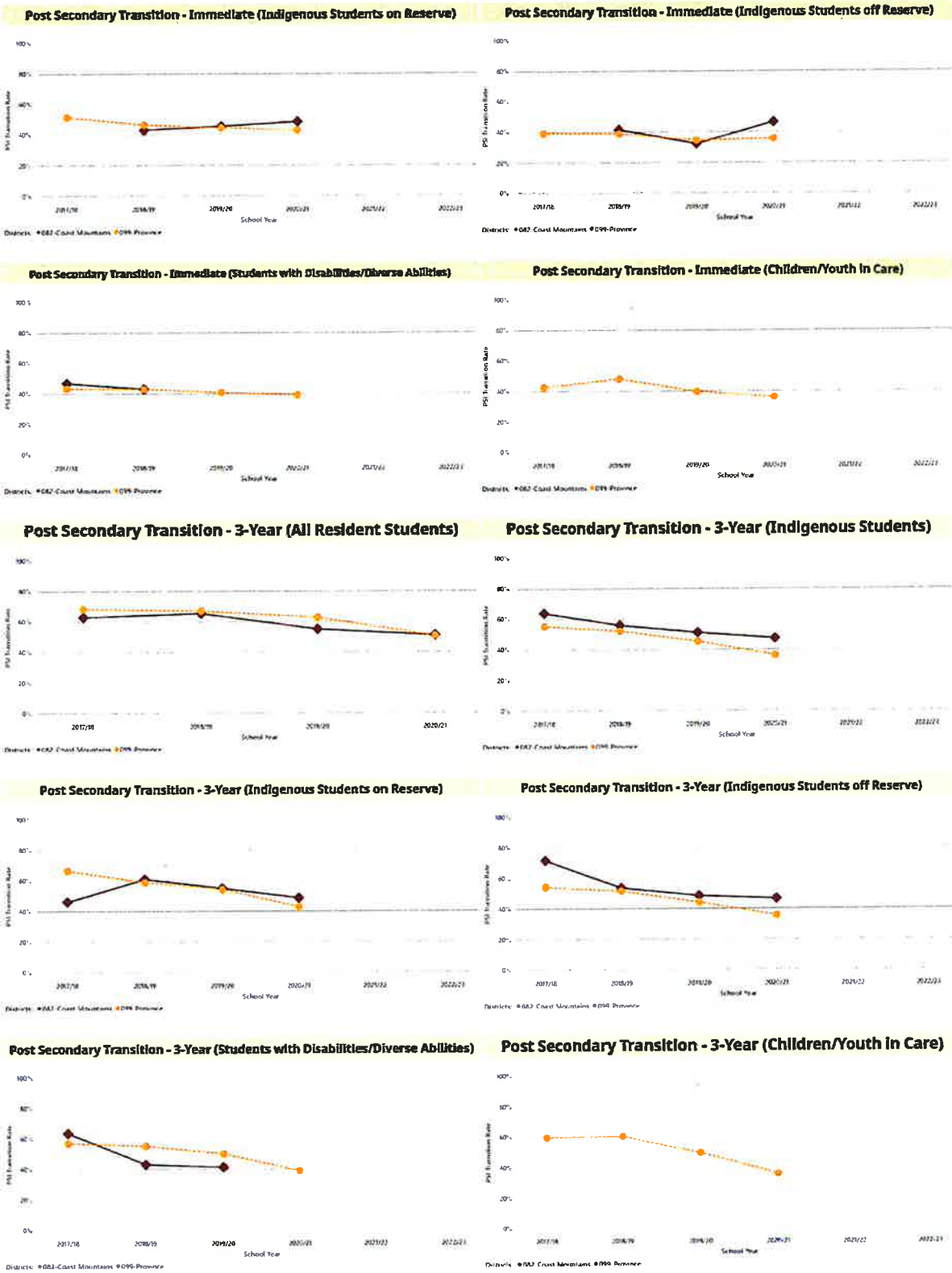
Measure 4.1: Achieved Dogwood Within 5 Years



Educational Outcome 5: Life and Career Core Competencies

Measure 5.1: Transitioning to Post-Secondary

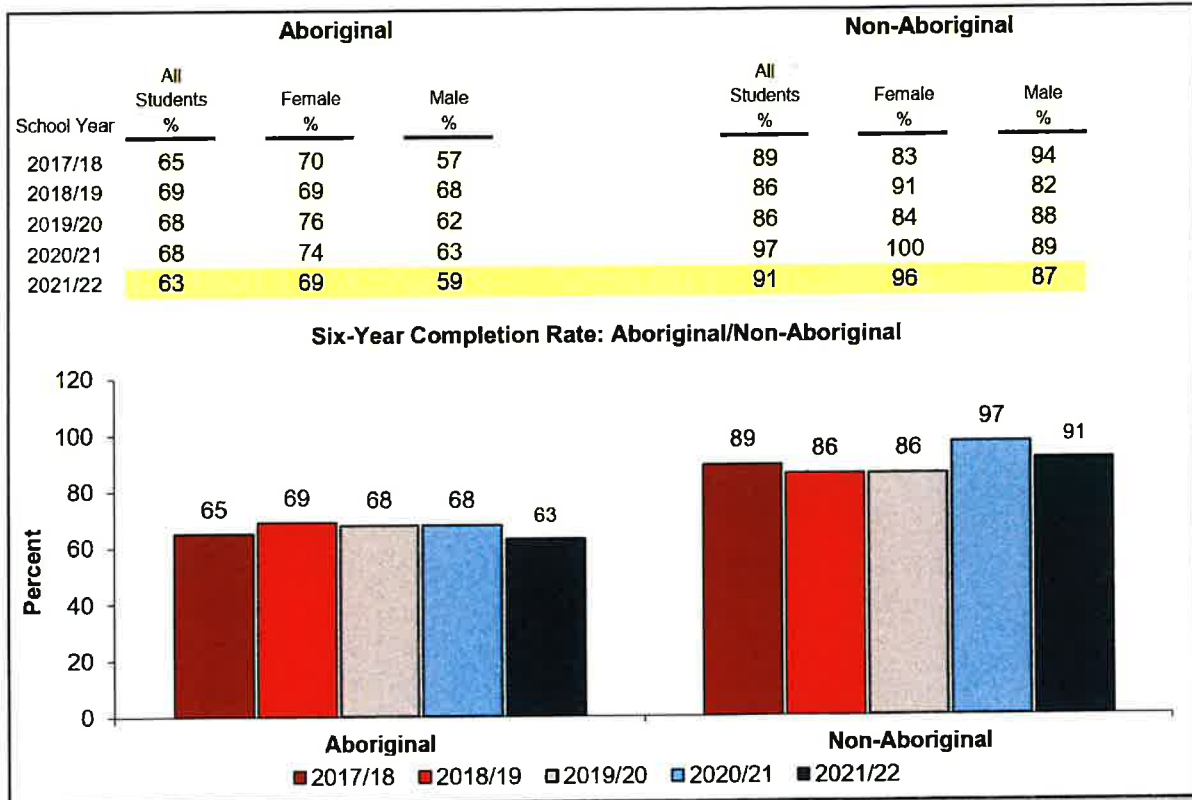




Relevant Additional/Local Data and Evidence

Achieved Dogwood within 6 Years (Taken from 2022 How Are We Doing? Report)

The six-year completion rate is the percent of Grade 8 students who graduate, with a B.C. Certificate of Graduation (Dogwood) or a B.C. Adult Graduation Diploma (Adult Dogwood), within six years from the first time they enroll in Grade 8.



Analysis and Interpretation: What Does this Mean?

Coast Mountains School District, along with its many partners, is committed to supporting learners in the successful completion of secondary school, resulting in the achievement of their Certificate of Graduation, the Dogwood Diploma.

The following key highlights were identified from the specific data sets:

Achieved Dogwood Within 5 Years The 5-year graduation rate has declined slightly for all learners, averaging 65%, roughly 20% lower than the provincial rate. For Indigenous learners, the rate mirrors that for all learners, averaging 45%, roughly 20% lower than the provincial rate. On reserve Indigenous learners are experiencing lower levels of success than off reserve

Indigenous learners in this measure. Learners with disabilities / diverse abilities have experienced little change over the last 5 years and are approximately 25% lower.

Achieved Dogwood Within 6 Years In 2021-22 the 6-year graduation rate for all Indigenous learners was 63% while that for non-Indigenous learners was 91%. Over the past 5 years, the 6-year graduation rate has remained fairly consistent for both groups – roughly 67% for Indigenous learners and 90% for Non-Indigenous learners.

Post-Secondary Institution (PSI) Transition Rates: Immediate Transition Over the last five years, Coast Mountains graduates are transitioning to public post-secondary institutions in BC immediately following graduation at roughly the provincial rate. In 2020-21 this number was 50%. For Indigenous learners, the rate has mirrored that of all learners and is above the provincial average. On reserve and off reserve learners are experiencing similar levels of success on this measure.

Post-Secondary Institution (PSI) Transition Rates: Within 3 years There has been a slight decline in recent year in the number of students transitioning to post-secondary within 3 years of graduation, mirroring the provincial rate. Despite the decline, Indigenous learners continue to outperform the provincial measure, with both on and off reserve learners experiencing similar levels of success. For both groups, the 3-year transition rate in 2020-21 was approximately 50%. The evidence indicates that more learners are transitioning to public post-secondary BC institutions within 3 years of graduation.

Post-secondary transition rates account for those learners who choose the path of enrolling in a BC public post-secondary program, and do not consider those who choose to pursue apprenticeships, private and out of province institutions. Recognizing that many learners are not transitioning into post-secondary, there is a need to support a variety of career pathways for learners, including maintaining a robust work experience program, supporting youth work in trades, and establishing a variety of dual credit offerings throughout the district.

Learner evidence from the domain of Career Development supports the commitments made within the district's newly launched strategic plan, including increasing the 6-year completion rate for all learners, eliminating the gap between Indigenous and Non-Indigenous graduation rates, and ensuring all students demonstrate proficiency in education, career and life planning.

Section B: Moving Forward

Planning and Adjusting for Continuous Improvement

Current Strategic Plan Priorities

Coast Mountains School District is entering the second year of implementation of its new Strategic Plan – Engage, Ignite, Empower (<https://cmsd.bc.ca/strategic-plan>). With strong connections to the Board of Education’s *mission* and *values*, and guided by the First People’s Principles of Learning, the strategic planning process resulted in the identification of three overarching goal statements.

- **All learners will realize their full potential**
 - Learners are engaged in their learning, making clear connections to their personal interests, strengths, and passions.
 - Learners are developing essential skills in numeracy and literacy.
 - Learners are building 21st century competencies, including critical thinking and communication skills.
 - Learners are demonstrating proficiency in education, career and life planning.

- **We will honour and respect culture, diversity & inclusion**
 - Learners appreciate contributions of Indigenous peoples and local communities, as well as experience Indigenous ways of knowing and doing.
 - Learners understand how cultural identity shapes world view.
 - The Coast Mountains School District workforce reflects the rich diversity in our local communities.
 - Inequities of outcomes are identified and barriers to learner success are removed.

- **We will facilitate well-being across the district**
 - Learning environments are welcoming, trauma informed and culturally safe for all learners.
 - Learners are developing strong relationships with peers and caring adults.
 - Learners are developing both socially and emotionally.
 - The well-being needs of learners are met by professionals working in collaboration.

Again this year, operational plans across all departments define both the efforts and resources necessary to meet the Board of Education’s bold vision over the next several years.

Celebrating our Successes for the Past Year

In response to the launch of the Board's visionary strategic plan, the 2022-23 school year saw the beginnings of a multi-year action plan aimed to positively impact the well-being and achievement of every learner in Coast Mountains School District. With an increasing focus on equity, creating safe, caring and welcoming learning environments, and classroom instruction that is engaging, culturally responsive and impactful, the school district is positioned for growth over the next several years.

In this first year of implementation, some of the successfully realized strategies include:

- the collaborative development of a district K-3 literacy strategy focused on building professional capacity related to evidence-based practices. Components of the strategy include delivery of teacher professional learning, acquisition of resources necessary to support effective literacy instruction, and service delivery across a multi-tiered system of supports, all guided by sound assessment evidence.
- the procurement and design of an online dashboard accessible by school and district staff to support conversations related to learner success. The dashboard supports the district in meeting responsibilities for reporting on learner success as per Local Education Agreements (LEA).
- engagement in a robust district teacher recruitment and retention project, in partnership with other Northern BC School District and Ministry, addressing teacher shortages impacting the success of learners, particularly in communities with high populations of Indigenous learners. In 2022-23 approximately 10% of the district's teachers were uncertified operating on a Letter of Permission (LOP), and still other key support and service positions remain unfilled. Recruitment efforts secured many new educators, primarily from outside of the province.
- purposeful collaboration and dialogue with Indigenous communities regarding supports, services and learner success, with planning underway for increased engagement in the year ahead.
- the design and implementation of a focused approach to service delivery and clarification of enhanced services to best meet the needs of all Indigenous learners, including the re-design of both structures and processes that create impact.
- an intentional yearlong focus on growing the professional capacity of Inclusion Teacher Mentors, supporting their school-based colleagues in meeting learners' needs and celebrating all forms of diversity in their schools.

To date feedback on the strategic actions undertaken within the district noted above have been positive, and there is acknowledgement that much more work is required to transform the system and realize the intended impacts for learners.

Existing and/or Emerging Areas for Growth

Without question, a number of existing areas for growth were confirmed through the review and analysis of learner evidence across multiple data sets. Key measures of system progress, both local and provincial, indicate significant numbers of K-10 learners are not achieving grade level expectations in Literacy and Numeracy. Across both curriculum areas, levels of success in Coast Mountains School District typically fall well short of the province, and there are very few instances of recent growth. Learners identifying as Indigenous, both on and off reserve, as well as those in care or with disabilities/diverse abilities are also lagging behind provincial measures. Given the evidence of success at the elementary and middle level grades, it is also not surprising that high school transition rates, as well as the 5- and 6-year graduation rates for all groups of learners, are also lagging.

It is evident that given the long-term record of academic achievement, especially when examined through a lens of equity, that the district's approaches to supporting teaching and learning have not consistently had the necessary impact.

Some key initiatives are currently being undertaken in actioning the Board's strategic vision for growth to address some of these realities. Targeted professional learning to build capacity at K-3, for example, will support the literacy learning needs of our youngest learners, while the re-imagining of roles/responsibilities within the Indigenous Education Department will attend to improved service delivery and support across the system, including the monitoring of progress towards graduation for Indigenous learners at the secondary grades.

Not unlike other areas of the province, new emerging challenges have also had an impact on the overall achievement and well-being of learners across Northwest communities. These include increased levels of substance abuse and mental health struggles among youth, and decreased levels of learner engagement and attendance, particularly noted among Indigenous students. These, coupled with ongoing workforce challenges, are presenting additional barriers that require our attention.

Strategic Engagement

Strategic engagement is the targeted and meaningful involvement of district partners in addressing a specified need with the ultimate goal of improving student outcomes. Coast Mountains School District values the active engagement of all partners who are invested in the success of our learners - including parents, guardians, caregivers, local Indigenous peoples, community members, educators, partnering agencies, learners themselves, and still more. Recent examples of strategic engagement in the district included:

- **School District Working Groups**
During the 2022-23 school year, a number of short-term working groups, primarily

involving school district employees and community partners, were established. Working groups with mandates closely tied to learner outcomes included District Food Programming, Early Literacy Learning, Data Dashboard, Employee Wellness, and School Improvement Planning. The 'All My Relations' working group, with membership inclusive of rightsholders, Indigenous peoples, and more, launches Fall 2023 to create a culturally responsive and respectful framework for systemic change in Coast Mountains School District. Working groups operated by consensus to make decisions tied to their area of focus.

- **Northern Inquiry Project**

As part of the Northern BC Teacher Recruitment & Retention initiative, consultations took place in the Hazeltons with school district employees, learners, First Nations representatives, and community partners. Input continues to support the efforts to establish a full complement of qualified teachers in Hazelton area schools.

- **Annual Budget Consultations, Including Survey**

Consultations took place in Spring 2023 related to school district priorities and the creation of the annual budget. Participants included partner groups, Trustees, Indigenous peoples, and learners. A full community survey was administered in advance of the gathering of the Budget Working Group, providing an opportunity for all interested parties to help shape the budget priorities for 2023-24.

- **Whole Staff Professional Learning Survey**

A survey of all school district employees was implemented in Spring 2023 to inform district staff in the ways employees wished to grow professionally in the 2023-24 school year. Input from participants has been used to shape professional learning opportunities planned for the school year aligning with priority areas including Literacy, Numeracy, Well-being, Indigenous Education and Truth & Reconciliation.

- **District Education Committee**

The school district's Education Committee, a standing committee of the Board, has a very broad and inclusive membership including staff, DPAC, learners, local First Nations and more. The committee meets monthly with Trustees and senior district staff to discuss matters related to learner achievement, learner support and school district issues. All meetings in 2022-23 had a focus on learner outcomes, including the analysis and interpretation of the provincially issued Aboriginal How Are We Doing? Report leading to discussions on changes necessary to improve outcomes for Indigenous learners throughout the school district. End-of-year feedback from the committee membership has shaped the agenda for meetings in 2023-24.

- **Student & Family Affordability Fund Consultations**

With approximately \$500,000 one-time funding from the provincial government, extensive partner consultations took place in Fall 2022 to receive input on the best use of funds to support learners and families in Coast Mountains School District. Consultations occurred with First Nations, DPAC, community partners, and district employees, and an open Thought Exchange was used for further input. As a result, equitable and targeted funding distribution decisions were made, and feedback with all partners ensured they were aware of how their contributions influenced the process.

- **School Student Forums**

Annually, the district works collaboratively with schools to promote student voice through learner participation in Student Forum events. In Spring 2023 input from diverse groups of learners was solicited on themes relevant to their lived experiences in classrooms, including belongingness and safety. Learner feedback was shared with school staffs and reported back to the Board and community via the regular public Board meeting.

Overall, school district strategic engagement was well utilized to gain timely input on several matters related to learner outcomes. Improvements to this important work can be made in 2023-24 with increased attention to the planning process, with more intentional dialogue related to a planned annual schedule for engagement with our educational partners.

Adjustment and Adaptations: Next Steps

The 2023-24 school year represents the second year of the Board's Strategic Plan – Engage, Ignite, Empower 2022-27 – developed with extensive community and partner consultation in 2021-22. The school district will proceed with a number of action plan commitments across the three overarching goal areas, several of which were initiated during 2022-23 as multi-year steps to improve outcomes for all learners served in Coast Mountains School District. With consideration of resources at hand and the accomplishments realized in 2022-23, key next steps have been identified, including:

- **K-3 Literacy Strategy Implementation**

Following last year's development of an evidence-based approach to district wide literacy instruction across a Multi-Tiered System of Supports (MTSS) framework, early teacher adopters, including on-site Literacy support teachers, will begin to engage in professional learning and ongoing coaching using Acadience, a universal reading diagnostic tool, to guide instruction that builds learner skills and confidence across foundational, scaffolded literacy outcomes.

- **Enhanced District Services for Indigenous Learners**

In response to learner evidence, a re-imagining of the district's Indigenous Education Department has led to the collaborative creation of refined roles and responsibilities for team members, as well as the creation of new positions to support the monitoring of success for Indigenous learners K-12. Regional team members will provide wrap around support in relation to Indigenous youth outreach, while Indigenous Education Graduation Advisors will operate as a small team across 6 district schools to ensure learners are on track for success in Grades 8-12.

- **Teacher Recruitment & Retention**

With both a shortage of educators in British Columbia and a local teacher population largely approaching retirement, the district has continued to prioritize teacher

recruitment and retention in 2023-24. Our team will continue to work with Ministry, local communities and Northern BC partners with this focus, as well as look to strengthen relationships with post-secondary institutions where we have experienced past recruitment success.

- **Electronic Dashboard**

Development of a virtual dashboard began in Spring 2023 and continues into the 2023-24 school year. With an intuitive, user-friendly interface, the dashboard will allow for school and district staff to securely access and engage with online information, including attendance and achievement evidence. Modules will be added over time that are responsive to the data needs of the adults using the evidence to guide decisions related to instruction and resource allocation, for example. The tool also provides for the generation of progress reports on Indigenous learners in support of the agreements that exist with local First Nations.

- **Culturally Respectful and Responsive Practices**

Coast Mountains School District has prioritized professional learning for all employees related to cultural awareness, especially pertaining to local First Nations, to best meet the needs of learners within our remarkably diverse, culturally rich school communities. This learning supports employees in acquiring the knowledge and cultural capacity to engage with learners and families in a manner that is both culturally respectful and inclusive.

- **Anti-Racism Learning & Action**

The provincial K-12 Anti-Racism Action Plan provides the framework for addressing racism and discrimination in education, creating inclusive and caring climates where all learners and school community members feel they belong. Being anti-racist is more than having an awareness of racism - it's a call to support anti-racism through action. This priority area for 2023-24 represents the school district's commitment to expand our collective understanding of racism in all its forms while empowering our learners to act through targeted school actions grants.

- **Indigenous Worldview & Knowledge Systems**

Coast Mountains School District is fortunate to have abundant resources and partnerships to support learners' understanding of Indigenous worldview and knowledge systems. For the 2023-24 school year, the district has prioritized enhancements to school programming that provides opportunities to learn on the land from First Nations Elders and Knowledge Holders, as well as further develop outdoor learning spaces that incorporate Indigenous language and cultural teachings.

- **K-12 Mental Health & Wellness Strategy Development**

With emerging needs identified across all school communities, district staff will engage with key partners, including Northern Health and BC Children's Hospital, to systematically plan for the health and wellness of learners K-12. For 2023-24 these efforts will align with school plans and include funding opportunities for learner-led health and wellness Action Grant initiatives.

- **Healthy Food Programming**

In response to feedback from partner groups and local First Nations, Coast Mountains School District will work collaboratively to develop and implement practices and standards that increase learners' access to healthy and culturally responsive food programming across all schools. With the support of community and national sponsors and the BC Feeding Futures Fund, the district will look to boost nourishing breakfast, snack, and lunch programming options for learners in a stigma free environment.

Alignment for Successful Implementation

In Coast Mountains School District Strategic, key priorities associated with the strategic plan were presented to the Budget Working Group in Spring 2023, along with budgetary requests to realize anticipated action plan commitments. Some of the priorities shared at that time included:

- **Teacher Recruitment & Retention** With aspirations to improve educational outcomes for children while experiencing a teacher shortage, the priority of recruitment and retention represents a cost pressure. Funds must be prioritized for not only finding teachers, but ensuring there is ongoing mentoring support, especially for those individuals hired operating on Letters of Permission (LOP).
- **Data Dashboard** Seen as a district tool to inform, communicate and simply elevate conversations related to learner outcomes, the dashboard is a new cost pressure shared by district and Indigenous Education Department.
- **Enhanced Supports and Services for Indigenous Learners** In response to learner evidence, both qualitative and that received through story, a re-imagining of roles, responsibilities and service delivery is unfolding with the Indigenous Education Department, funded internally by means of departmental funding.
- **Reconciliation, Anti-Racism & Mental Health Actions Grants** Learner-led initiatives centre students in meaningful, action-oriented and relational learning that has great potential for both empowerment and genuine impact in local school communities.

For 2023-24, third party sponsorship is playing a significant role in allowing the school district to proceed with priority action items related primarily to learning and Indigenous culture. With the generous financial support of local community donors, Coast Mountains School District has been fortunate to support the following:

- **K-3 Literacy Strategy** Targeted donations are enabling educator professional learning, procurement of classroom instructional resources, and enhancements to literacy service delivery across tiers of support.
- **Outdoor Learning Spaces & Experiential Learning** The creation of spaces and experiences incorporating Indigenous language, culture and knowledge are being

supported in a limited number of schools, with aspirations for expansion over the remaining years of the strategic plan.

A final but critical component for system improvement, supporting the success of each child, are local school growth plans. To have impact, these plans must be grounded in the school's context and centred on the needs of its learners, while at the same time, aligned with the school district's priorities. In Coast Mountains School District, this means local plans that are crafted by school staff in pursuit of equitable outcomes for all learners, specifically focused on student learning, wellness, and Indigenous culture and Inclusion.

In Spring 2023 a district working group met to discuss a collective approach by schools to engage meaningfully in the school improvement process. The group reviewed school planning processes around the province and identified promising practices for exploration over the 2023-24 school year with alignment of goal areas. It is anticipated schools will be transitioning to an improved process and will also be making explicit their plans for schoolwide engagement as it relates to both Indigenous Education and Mental Health.

School improvement efforts, arguably, has been an area that has not had the full support of all professionals working in our education system. School plans at times have been more of a checklist line item, rather than the meaningful roadmap for growth and improvement in educational outcomes for children and youth. At the district level, it is believed that more dialogue and planning is required to support the meaningful engagement of all school staff members in the work, including intentional conversations regarding evidence-based instruction and assessment practices, fueled by disaggregated evidence of learners' academic achievement and well-being.

Conclusion

With its sights firmly set on the Board's visionary Strategic Plan – Engage Ignite Empower – the Coast Mountains School District is committed to improving educational outcomes for all learners, with a special lens of equity focused on those who have been historically marginalized and continue to experience lower levels of success. It is clear that there are great opportunities ahead for the meaningful engagement of all educational partners as they collectively build the capacity to best meet the needs of the learners and families served by our school district.



MEETING AGENDA ITEM #10.2.3

Action:	X	Information:	
Meeting:	Regular	Meeting Date:	September 27, 2023
Topic:	2023-2024 Action Plan Commitments – Strategic Plan Update.		

Background/Discussion:

As referenced by Superintendent Callaghan in his report to the Board for this month, intentional efforts related to the implementation of the Board's visionary strategic plan are already well underway around the school district.

Like last year, a number of key commitments across the three overarching goal areas have been prioritized for the Year 2 Action Plan, including professional learning focused on evidence-based practices in K-3 Literacy, and enhancements to supports for learners identifying with Indigenous ancestry among others.

The attached Action Plan Commitments for the 2023-2024 school year identify the prioritized initiatives across the three goal areas in support of the Board's Strategic Plan – Engage, Ignite, Empower.

The full strategic plan can be found on the school district website at <https://cmsd.bc.ca/stragegic-plan>.

The 2023-2024 Action Plan Commitments in support of the Board's strategic plan was presented by Superintendent Callaghan to the Education Committee at its September 20, 2023 meeting. The Education Committee forwards the action plan to the Board for information.

Recommended Action:

THAT the Board receive for information the 2023-2024 Action Plan Commitments in support of the Board's 2022-2027 Strategic Plan.

Presented by: Superintendent of Schools

Engage, Ignite, Empower Action Plan Commitments for 2023-24



Below are the identified action plan commitments in support of the Board’s Strategic Plan – Engage, Ignite, Empower – for the 2023-24 school year:

Goal: All students will realize their full potential.

- ✓ Engage early teacher adopters during the implementation of the K-3 Literacy strategy. (TM)
- ✓ Implement enhanced district services that support the achievement of Indigenous learners. (RC)
- ✓ Implement and support the use of an electronic dashboard to guide evidence-based decision making. (GL)
- ✓ In collaboration with provincial partners, engage in a robust teacher recruitment and retention strategy to secure a full complement of outstanding educators for anticipated 2024-25 teaching vacancies. (KB)
- ✓ Enhance school district communications through innovative practices. (AN)

Goal: We will honour and respect culture, diversity & inclusion.

- ✓ In cooperation with Indigenous partners, deliver ongoing learning opportunities for all school district employees that support professional capacity to incorporate culturally respectful and responsive practices. (RC)
- ✓ Engage school and community champions in implementing an Anti-Racism campaign, including a learner-led Action Grant initiative (PB)
- ✓ Collaborate with school communities and local First Nations to deliver enhanced experiential learning opportunities incorporating Indigenous worldview and knowledge systems. (BA)

Goal: We will facilitate well-being across the district.

- ✓ Together with key partners, develop a K-12 Mental Health & Wellness Strategy, including a learner-led Action Grant initiative. (JN)
- ✓ Grow the professional capacity of school-based teams in Compassionate Systems Leadership. (PB)
- ✓ In collaboration with community and provincial partners, implement school and district practices that increase students’ access to healthy food programming in all schools. (SW)



MEETING AGENDA ITEM #11.

Action: X Information:
Meeting: Regular Meeting Date: September 27, 2023
Topic: **2023-2024 Annual Board Work Plan and Trustee Onboarding Schedule**

Background/Discussion:

For Trustees' reference in preparation for the 2023-2024 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.

Additionally, the Trustee Onboarding Schedule for the upcoming school year is attached for Trustees' reference.

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 receive for information the 2023-2024 Annual Board Work Plan and Trustee Onboarding Schedule.

Presented by: Superintendent of Schools



COAST MOUNTAINS
BOARD OF EDUCATION
SCHOOL DISTRICT 82

ANNUAL BOARD WORK PLAN 2023-2024

SEPTEMBER

- Receive Board Annual Work Plan & Trustee Onboarding Plan
- Receive Strategic Plan Action Plan Commitments
- Approve Enhancing Student Learning Report
- Review Audit Findings Report
- Adopt Annual Financial Statements
- Attend Orange Shirt Day Assemblies
- Recognize National Day for Truth & Reconciliation
- Orange Shirt Day – Every Child Matters

OCTOBER

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

NOVEMBER

- Represent Board at BCPSEA Symposium
- Attend Remembrance Day Assemblies
- Review Quarterly Financial Statements
- Board of Education Elections
- Review Schedule of Winter Concerts
- Recognize National Indigenous Veterans' Day and Remembrance Day
- Recognize National Child Day

DECEMBER

- Receive Executive Compensation Disclosure
- Receive Statement of Financial Information
- Attend BCSTA Trustee Academy
- Attend Winter Concerts
- Annual Board Holiday Message
- Recognize National Day of Remembrance & Action on Violence Against Women
- Recognize Human Rights Day

JANUARY

- Trustees Submit Financial Disclosure Forms by January 15
- Represent Board at BCPSEA Annual General Meeting
- 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 needed
- Ratify Collective Agreements
- Approve Exempt Compensation
- Declare Facilities Surplus for General School Needs
- Approval Disposition of Real Property (land and buildings)

FEBRUARY

- BCSTA Board Chairs Meeting & BCSTA-Ministry of Education Annual Partner Liaison Meeting
- Receive Strategic & School Growth Plan Interim Reports
- Review Quarterly Financial Statements
- Adopt Amended Annual Budget
- Review Trustee Remuneration
- Approve School Calendar Submission
- Superintendent/CEO Evaluation
- Represent Board at BCSTA Provincial Council
- Recognize Pink Shirt Day – Anti Bullying

MARCH

- There are no Committee or Board Meetings scheduled in March

APRIL

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

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 (continued)

- Recognize School and Community Highlights
- Represent Board at BCSTA Branch Meetings
- Attend School Functions

Coast Mountains School District 2023-24 Trustee Onboarding



Below are the planned professional learning sessions constituting the Trustee Onboarding Series for 2023-24:

Date	Time	Location	Topic	Details
Monday August 28	9:00-3:30	Kitimat	Role of the Trustee (Part 1)	In person session in Kitimat, hosted in cooperation with Nisga'a School Board, and facilitated by Mike McKay
Friday September 22	9:00-3:15	Terrace	Indigenous Education For All By All	Join Coast Mountains School District employees in a day of inservice focused on ReconciliaACTION and Indigenous Education.
Tuesday October 3	5:00-7:00	Virtual	Values-Based, Evidence-Informed Decision Making	BCSTA Hosted Learning Event
Friday October 13 to Saturday October 14	N/A	Prince George	BCSTA Northern Branch Meeting	Hosted jointly by the North West and Northern Interior Branches.
Thursday November 16	5:00-7:00	Virtual	Planning for Student Success	BCSTA Hosted Learning Event
Thursday November 23 - Saturday November 25	N/A	Vancouver	BCSTA Trustee Academy	BCSTA Hosted Learning Event
Wednesday December 13	1:00-2:30	Terrace	Trustee Lunch & Learn	Consensus Approach to Board Meetings
Thursday January 18	5:00-7:00	Virtual	Financial & Resource Management	BCSTA Hosted Learning Event
Wednesday February 21	1:00-2:30	Kitimat	Trustee Lunch & Learn	TBD
Thursday April 18 to Sunday April 21	N/A	Vancouver	BCSTA Annual General Meeting	BCSTA Hosted Event



BOARD CHAIR REPORT

SEPTEMBER 2023 REGULAR BOARD OF EDUCATION MEETING

This September report includes some actions I see needed when I reflect on our first year of service, the orientations we have received on our governance roles and responsibilities, and feedback I have received as Board Chairperson.

September is a time to review our Annual Board Work Plan which will be shared with all Trustees for input.

A focus area this coming year is the review and revision as needed to our governance policies. Thank you to the Policy Committee for working this summer on the initial policies being put forth for this meeting. These policies will address the directions of the Ministry of Education and Child Care and BCSTA for school districts to have in place.

Several Trustees were able to attend a one-day Governance Workshop held in Kitimat with Trustees from the School District 92 (Nisga'a). At this meeting there was agreement to continue to work together on our policy development and possibly other areas. The shared day provided insightful learning on Trustee roles and responsibilities. A first step in working together is the Policy Committees for both districts will share their priority policies to review and establish a work plan.

There has been one Board Chairperson call with BCSTA and all Chairpersons of Boards of Education. On this call the Minister of Education and Child Care welcomed everyone to the new school year and expressed appreciation for the work we do. BCSTA informed us of how they will be hosting a Board Chairperson Advocacy Day on October 18 in Victoria. I will attend the pre-calls where there will be training on advocacy and then attend the Victoria meeting. We have been informed the key advocacy areas of recruitment, capital funding and student success will be addressed at this meeting and then local issues can be possibly raised. I welcome input from fellow Trustees and our administration on local issues that might be raised. Trustee Julia Sundell, our BCSTA Provincial Council representative will also be attending meetings in Vancouver at this time and can take issues forward.

Trustees will be attending a Joint BCSTA North West and Northern Interior Branch Meeting on October 13 and 14 in Prince George. This will be an opportunity to work together on Trustee northern specific perspectives and possible action plans.

Trustees were invited to attend the CMSD ReconciliACTION: Indigenous Education For All – By All in service day on Friday, September 22. Trustees continue to be committed to the learnings and development of understandings in relation to local Nations and Reconciliation.

Respectfully submitted by,

Trustee Margaret Warcup, Board Chairperson