



**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, DECEMBER 13, 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, DECEMBER 13, 2023 – 5:00 P.M.

BOARD OF EDUCATION OFFICE – BOARD ROOM

HYBRID MEETING (IN-PERSON OR VIRTUAL VIA ZOOM)

AGENDA

1.	ACKNOWLEDGEMENT OF THE TERRITORIES & CALL TO ORDER			
2.	DECLARATION OF QUORUM			
3.	APPROVAL OF AGENDA	Motion		
4.	APPROVAL OF MINUTES OF PRIOR MEETING			
4.1	Regular Meeting, November 21, 2023	Motion	Attachment	Pages 2-11
5.	RECEIPT OF RECORDS OF IN CAMERA MEETING			
5.1	Summary of In Camera Meeting, November 21, 2023	Motion	Attachment	Pages 12-13
6.	BUSINESS ARISING FROM THE MINUTES			
	- There is no business arising from the minutes to report.			
7.	CORRESPONDENCE			
7.1	Letter from Kitsumkalum Band Manager and Board's Response Letter	Motion	Attachment	Pages 14-17
7.2	Letter of Condolence from the Board to Kitselas First Nation Chief Councillor	Motion	Attachment	Pages 18-19
8.	SUPERINTENDENT OF SCHOOL'S MONTHLY REPORT – DECEMBER 2023	Motion	Attachment	Pages 20-24
9.	INDIGENOUS EDUCATION REPORT – DECEMBER 2023	Motion	Verbal	
10.	STANDING COMMITTEE REPORTS			
10.1	<u>Business Committee Report</u> (Trustee Ed Harrison)			
10.1.1	Business Committee Meeting Minutes, December 6, 2023	Motion	Attachment	Pages 25-27
10.1.2	2022-2023 Statement of Financial Information (SOFI) Report	Motion	Attachment	Pages 28-84
10.1.3	Revised Policy 5010: Trustee Code of Ethics (<i>second & final reading</i>)	Motion	Attachment	Pages 85-93
10.1.4	Revised Policy 5015: Communications & Consultation with the Public (<i>second & final reading</i>)	Motion	Attachment	Pages 94-96
10.1.5	New Policy 5035: Trustee Conflict of Interest (<i>second & final reading</i>)	Motion	Attachment	Pages 97-100
10.1.6	Revised Policy 2040: Public Interest Disclosure Act (<i>housekeeping revisions</i>)	Motion	Attachment	Pages 101-104
10.2	<u>Education Committee Report</u> (Trustee Karen Jonkman)			
10.2.1	Education Committee Meeting Minutes, December 6, 2023	Motion	Attachment	Pages 105-122
10.2.2	K-3 Literacy Initiative Update Presentation	Information	Mtg. Handout	
11.	NEW BUSINESS			
	- There is no new business to report.			
12.	TRUSTEE REPORTS			
12.1	Board Chair Report – December 2023	Motion	Attachment	Pages 123-124
12.2	Trustee Reports	Verbal		
13.	QUESTION PERIOD			
14.	ADJOURNMENT			

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

TUESDAY, NOVEMBER 21, 2023 – 5:00 P.M.

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

PRESENT WERE:

Chair - M. Warcup
- S. Duncan-Green

(virtual) - E. Harrison

(virtual) - W. Jones

Vice Chair - K. Jonkman

(virtual) - M. Maxim

(virtual) - J. Sundell

Superintendent of Schools

Secretary Treasurer

Recording Secretary

- A. Callaghan

- G. Fuller

- C. Gagnon

DISTRICT STAFF PRESENT:

Director of Instruction, Graduation & Innovation

Director of Instruction, Learner Support

Director of Facility Services

District Vice Principal

- G. Lawlor

- J. Nieckarz

- R. Schibli

- B. Azak

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. We are honoured to work with their children and privileged to live on these lands. Board Chair Warcup shared that Trustees Harrison, Jones, Maxim and Sundell were attending the meeting virtually from Kitimat, Terrace and Prince George respectively.

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

Board Chair Warcup shared there were two important days of remembrance, reflection and awareness over the past month. The National Indigenous Veterans Day on November 8 and Remembrance Day on November 11. We are grateful to all our veterans who fought for our country as they gave us freedom. She also spoke to World Children's Day recognized each year on November 20 to commemorate the 1989 adoption of the United Nations Convention on the Rights of the Child – the most widely ratified human rights treaty in history. It's a time to promote togetherness around the world, awareness of the problems children face in every corner of the globe and improve the welfare for all children.

Due to the delayed meeting start the video presentation titled, Teacher in French in BC: Make a Future Video to Promote French Education was not presented.

1. CALL TO ORDER

Board Chair Warcup called the meeting to order at 5:11 p.m.

2. DECLARATION OF QUORUM

A quorum was declared.

3. APPROVAL OF AGENDA

Motion #8533

THAT the agenda be adopted as circulated.

Carried
All in Favour

4. APPROVAL OF MINUTES OF PRIOR MEETING

4.1 Regular Meeting, October 25, 2023

Motion #8534

THAT the minutes of the Regular Meeting of the Board held on October 25, 2023 be approved.

Carried
All in Favour

4.2 Special Meeting, October 31, 2023

Motion #8536

THAT the minutes of the Special Meeting of the Board held on October 31, 2023 be approved.

Carried
All in Favour

5. RECEIPT OF RECORDS OF IN CAMERA MEETING

5.1 Summary of In Camera Meeting, October 25, 2023

Motion #8537

THAT the Summary of the In Camera Meeting of the Board held October 25, 2023 be approved.

Carried
All in Favour

5.2 Summary of Special In Camera Meeting, October 31, 2023

Motion #8538

THAT the Summary of the Special In Camera Meeting of the Board held October 31, 2023 be approved.

Carried
All in Favour

6. BUSINESS ARISING FROM THE MINUTES

There was no business arising from the minutes to report.

7. CORRESPONDENCE

7.1 District of Kitimat Council Liaison Appointment to CMSD82

Motion #8539

THAT the Board receive for information the District of Kitimat letter detailing the Council liaison appointment to the School District effective December 1, 2023.

Carried
All in Favour

8. SUPERINTENDENT OF SCHOOL'S MONTHLY REPORT – NOVEMBER 2023

Motion #8540

THAT the Superintendent of School's Monthly Report to the Regular Board Meeting of November 21, 2023 be received as presented.

Carried
All in Favour

9. INDIGENOUS EDUCATION REPORT – NOVEMBER 2023

Motion #8541

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

Carried
All in Favour

10. STANDING COMMITTEE REPORTS

10.1 Business Committee Report (Trustee Ed Harrison)

10.1.1 Business Committee Meeting Minutes, November 8, 2023

Motion #8542

THAT the minutes of the Business Committee Meeting held on November 8, 2023 be received for information.

Carried
All in Favour

10.1.2 Quarterly Financial Statements, September 30, 2023

Motion #8543

THAT the Board receive for information the Quarterly Financial Statements as at September 30, 2023.

Carried
All in Favour

10.2 Education Committee Report (Trustee Karen Jonkman)

10.2.1 Education Committee Meeting Minutes, November 8, 2023

Motion #8544

THAT the minutes of the Education Committee Meeting held on November 8, 2023 be received for information.

Carried
All in Favour

10.2.2 Board Approval in Principle – Level Five Field Trip: Bear Valley School Out-of-Province Field Trip to Toronto/Niagara Falls, May 21-26, 2024

Motion #8545

THAT the Board approve in principle the Bear Valley School Out-of-Province Field Trip to Toronto/Niagara Falls, May 21-26, 2024

Carried
All in Favour

10.2.3 Board Approval – Level Five Field Trip Application: Hazelton Secondary School Out-of-Country Field Trip to Greece, May 17-26, 2024

Motion #8546

THAT the Board approve the Hazelton Secondary School Out-of-Country Field Trip Application to Greece, May 17-26, 2024, at no cost to the Board and subject to ensuring the safety of students and adhering to Federal and Provincial travel advisories, regulations and protocols throughout the travel dates.

Carried
All in Favour

11. NEW BUSINESS

11.1 School Trustee Censured for Misconduct

Motion #8547

THAT the Board receive for information the Coast Mountains School District news release issued by Superintendent Aaron Callaghan on November 2, 2023 pertaining to a School Trustee censured for misconduct.

All in Favour
Carried

11.2 Proposed Catchment Review: Suwilaawks Community School and Cassie Hall Elementary School

Motion #8548

THAT the Board approve a boundary review to the Suwilaawks Community School/Cassie Hall Elementary School catchment boundaries.

All in Favour
Carried

12. TRUSTEE REPORTS

12.1 Board Chair Report – November 2023

Motion #8549

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

Carried
All in Favour

12.2 BCPSEA Delegate Report

Motion #8550

THAT the Board receive the BCPSEA Delegate Report for information.

Carried
All in Favour

12.3 Trustee Reports

Trustees provided highlights of the activities they were involved in.

13. QUESTION PERIOD

A brief Question Period took place with the following question and statement shared:

- Joslyn Bagg, Coast Mountain Teachers' Federation (CMTF) Co-President asked, "What is the timeline for the Suwilaawks/Cassie Hall Catchment Review?" Secretary Treasurer Fuller responded the school district anticipates the review and consultations will take place during January and February 2024 with a report present to the Board in the spring taking effect for September 2024.
- Cathy Lambright, CMTF Executive member shared, "Is the Board aware that there have been previous CMSD82 staff travel to New Zealand to experience Māori embedded education?" Board Chair Warcup thanked Ms. Lambright for the information.

14. BOARD ELECTIONS

14.(a) Appointment of Acting Secretary Treasurer

Motion #8551

THAT Julia Nieckarz, Director of Instruction, Learner Support, be appointed as Acting Secretary Treasurer for the remainder of the November 21, 2023 Regular Board Meeting, with the departure from the meeting of Secretary Treasurer, Ginger Fuller.

Carried
All in Favour

14.1 Board Elections (Chaired by Acting Secretary Treasurer Nieckarz)

14.1.1 Appointment of Scrutineer(s)

Acting Secretary Treasurer Nieckarz appointed Director Lawlor as Scrutineer for the Board Elections.

14.1.2 Nomination and Elections

14.1.2.1 Chair

Acting Secretary Treasurer Nieckarz called for nominations for the position of Chair. Trustee Jonkman nominated Trustee Warcup. Trustee Warcup accepted the nomination.

Acting Secretary Treasurer Nieckarz called for nominations a second, third and final time. Hearing none, she declared Trustee Warcup acclaimed as Board Chair.

14.1.2.2 Vice Chair

Acting Secretary Treasurer Nieckarz called for nominations for the position of Vice Chair. Trustee Harrison nominated Trustee Jonkman. Trustee Jonkman accepted the nomination.

Acting Secretary Treasurer Nieckarz called for nominations a second, third and final time. Hearing none, she declared Trustee Jonkman acclaimed as Vice Chair.

14.1.2.3 BCPSEA Delegate

Acting Secretary Treasurer Nieckarz called for nominations for the position of BCPSEA Delegate. Trustee Warcup nominated Trustee Jonkman. Trustee Jonkman accepted the nomination

Acting Secretary Treasurer Nieckarz called for nominations a second, third and final time. Hearing none, she declared Trustee Jonkman acclaimed as BCPSEA Delegate.

14.1.2.4 BCPSEA Alternate

Acting Secretary Treasurer Nieckarz called for nominations for the position of BCPSEA Alternate. Trustee Jonkman nominated Trustee Duncan-Green. Trustee Duncan-Green accepted the nomination.

Acting Secretary Treasurer Nieckarz called for nominations a second, third and final time. Hearing none, she declared Trustee Duncan-Green acclaimed as BCPSEA Alternate.

14.1.2.5 BCSTA Provincial Councillor

Acting Secretary Treasurer Nieckarz called for nominations for the position of BCSTA Provincial Councillor. Trustee Warcup nominated Trustee Sundell. Trustee Sundell accepted the nomination.

Acting Secretary Treasurer Nieckarz called for nominations a second, third and final time. Hearing none, she declared Trustee Sundell acclaimed as BCSTA Provincial Councillor.

14.1.2.6 BCSTA Alternate

Acting Secretary Treasurer Nieckarz called for nominations for the position of BCSTA Alternate. Trustee Warcup nominated Trustee Harrison. Trustee Harrison accepted the nomination.

Acting Secretary Treasurer Nieckarz called for nominations a second, third and final time. Hearing none, she declared Trustee Harrison acclaimed as BCSTA Alternate.

14.1.2.7 Motion to Destroy Ballots

Not required.

15. ADJOURNMENT

The next hybrid Regular Board of Education Meeting will be held on Wednesday, December 13, 2023 in Terrace. The meeting was adjourned at 6:06 p.m.



**SUMMARY OF PROCEEDINGS AND DECISIONS MADE AT THE
IN CAMERA MEETING OF THE BOARD OF EDUCATION
SCHOOL DISTRICT 82 (COAST MOUNTAINS)
HELD NOVEMBER 21, 2023
PURSUANT TO SECTION 72(3) OF THE *SCHOOL ACT***

The Board of Education:

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

KITSUMKALUM



BAND COUNCIL

P.O. BOX 544, TERRACE, BC
CANADA V8G 4B5
TEL: (250) 635-6177 (104)
FAX: (250) 635-4622

Coast Mountains (82). District Office (CMSD)
3211 Kenney St , Terrace , BC V8G 3E9
Mr Aaron Callaghan, **Superintendent** of Schools & CEO,
Email: aaron.callaghan@cmsd.bc.ca
Phone: 250 638-4407

November 23, 2023

Dear Aaron Callaghan, CMSD Board of Trustees, and Indigenous Education representatives,

Please be advised that Marian Kotowich-Laval, Kitsumkalum's Education Coordinator, will not be participating in the 'All My Relations Canoe Journey' event, initiated without adequate consultation or outreach.

Rather, Kitsumkalum Indian Band will take this opportunity to review and give full consideration to the newly announced **Bill 40 – 2023 School Amendment Act**, recently outlined at the FNESC-hosted BC Tripartite Education Agreement (BCTEA) Update Meeting on November 20, 2023. My understanding is that all BC School District Superintendents have been informed of this new and *pivotal* legislation, which has been 30 years in the making and represents long awaited legislative changes and reparations in Indigenous-led Education, as opposed to School District-led Education. The spirit of this new legislation signals a complete reset and puts Indigenous leadership fully into the frame where our children's educational environment is concerned at the district level.

This is a critical time for Kitsumkalum to reflect and review the past, the current and especially, the future working relationship with CMSD.

Kitsumkalum will take this time to prepare and reset the terms of engagement in concert with FNESC, CMSD, and related experts.

Please give thought to the establishment, operationalization, and alignment of this new legislation and the "mandatory" Indigenous Education Council (IEC) to reflect and prioritize "First Nations on whose territory the school district operates". "The IEC will be an exclusive independent body, not a committee of the [School District] board" with exclusive "voting"

privileges and embedded roles and responsibilities. The IECs will be a local “distinction-based” Indigenous-led body that “Local First Nations will have weighted representation on.” The IEC representatives will have the primary roles and responsibilities “to review and approve plans and reports related to Indigenous Education Targeted Funds and other grants related to Indigenous students.”

At this juncture, CMSD has not inspired trust and confidence to work independently on Kitsumkalum’s behalf, especially of late. Indigenous Education Targeted spending is at an all time high with little to no transparency or prior consultation on critical decisions made. Rather, CMSD withholds information and decision-making processes, and sharing them after-the-fact. This entrenched practice blocks meaningful guidance, discourse, and opposition. Former vital services and precious (some, one of a kind) resources and access to knowledge-holders, art, Indigenous teaching aids, materials, and literature; as well as the Indigenous librarian position and the space at the First Nations Resource Centre have been eliminated without warning or consultation. This, after explicit requests came from First Nations representatives to restore this vital resource centre. These actions are only a few examples of a disturbing trend over the past year that the Bill 40 Education Amendment Act will serve to rectify and reset our working relationship.

Be advised that we will arrange a future meeting between the Kitsumkalum Chief and Council and Education representatives and yourselves. This will signal the beginning of the distinction-based approach, as outlined in Bill 40 and the development of Kitsumkalum’s “custom” Local Education Agreement (LEA) in 2024.

We trust that CMSD will continue to afford every professional courtesy and service to our Kitsumkalum representatives, children, and families during this period that under-scores the rights of Indigenous-led and locally relevant education for generations to come.

Regards,



Steve Roberts, Kitsumkalum Band Manager

cc

Marian Kotowich-Laval, Kitsumkalum Education Coordinator | education@kitsumkalum.com
Margaret Warcup, Board Chairperson - BCPSEA Alternate | Margaret.Warcup@cmsd.bc.ca
Karen Jonkman, Board Vice-Chairperson - BCPSEA Alternate | Karen.Jonkman@cmsd.bc.ca
Robert Clifton, Director of Instruction Indigenous Education | Robert.Clifton@cmsd.bc.ca



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

Via Email

December 1, 2023

Kitsumkalum Band Council
P.O. Box 544
Terrace, B.C. V8G 4B5

Attention: Mr. Steve Roberts, Kitsumkalum Band Manager
and Ms. Marian Kotowich-Laval, Kitsumkalum Education Coordinator

Dear Steve and Marian:

Thank you for your correspondence received November 24, 2023. I will be sure to pass it along to all other Coast Mountains' School District trustees.

Although we have not yet spoken as a full Board, I will share that I received your email while in a meeting with Assistant Deputy Minister Jennifer McCrea and FNEC Executive Director Deborah Jeffrey. They shared details about the new legislation, and it was indicated that the work to define the terms of reference will be done collaboratively over the next several months. They noted too that there is a lot of work still to be done and encouraged us all to continue meeting to dialogue and build relationships with all local Nations.

Our school district welcomes continued dialogue on these legislative changes and is committed to improving outcomes for Indigenous learners in our public schools.

Sincerely,

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)
- Trustee Karen Jonkman & Vice Chairperson (Kitimat)
- Trustee Mike Maxim (Thornhill)
- Trustee Julia Sundell (Hazelton)
- Superintendent Aaron Callaghan
- Secretary Treasurer Ginger Fuller
- Robert Clifton, Director of Instruction, Indigenous Education



MEETING AGENDA ITEM #7.2

Action: X Information:
Meeting: Regular Meeting Date: December 13, 2023
Topic: **Board Correspondence:
- Letter of Condolence to Kitselas First Nation Chief Councillor**

Background/Discussion:

As previously shared with Trustees via email, the attached letter dated December 1, 2023 shared by Board Chair Margaret Warcup, on behalf of the Board, with Kitselas First Nation Chief Councillor Glenn Bennett expressing sincere condolences for the recent loss experienced by their community is provided for information purposes.

Recommended Action:

THAT the Board receive the Board's letter of December 1, 2023 addressed to Kitselas First Nation Chief Councillor Glenn Bennett expressing sincere condolences for the recent loss experienced by their community.

Presented by: Board Chair Margaret Warcup



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

December 1, 2023

Chief Councillor Glenn Bennett
Kitselas First Nation
2225 Gitaus Road
Terrace, B.C. V8G 0A9
Email: chiefbennett@kitselas.com

Dear Glenn:

On behalf of the Coast Mountains School District Board of Education, I wanted to pass along my sincere condolences for the recent loss experienced by your community. The events were incredibly tragic, and no family or community should have to experience this type of loss.

Please know that our school district staff is willing to assist the community in any way that makes sense for you during these difficult times, and we too are able to collaborate with Kitselas First Nation on programming and initiatives that best meet the needs of your children and youth going forward.

Sincerely,

A handwritten signature in blue ink, appearing to read "Margaret Warcup", with a long horizontal flourish extending to the right.

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)
- Trustee Karen Jonkman & Vice Chairperson (Kitimat)
- Trustee Mike Maxim (Thornhill)
- Trustee Julia Sundell (Hazelton)
- Superintendent Aaron Callaghan
- Secretary Treasurer Ginger Fuller



MEETING AGENDA ITEM #8.

Action:	X	Information:	
Meeting:	Regular	Meeting Date:	December 13, 2023
Topic:	Superintendent of School's Monthly Report – December 2023		

Background/Discussion:

Attached for reference is the Superintendent of School's Monthly Report for presentation at the December 13, 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 December 13, 2023 be received as presented.

Presented by: Superintendent of Schools

Superintendent's Report to the Board December 2023



@CoastMountainsSchoolDistrict



@CoastMountainsSchools



@CoastMtnSD

A Message from the Superintendent

Ama Sah,

The last few weeks have been very heavy and difficult for many members of our Coast Mountains School District family with the recent tragedy experienced in the community of Terrace. The school district continues to work with the local RCMP as they engage in their investigation, and both counselling and cultural supports remain in place for learners at local schools as we head into the holidays. Our deepest condolences are extended to those learners, families and staff impacted by recent events.

At this time of year, learners across Coast Mountains' schools are participating in a variety of activities that allow them to showcase their gifts and abilities. In many cases these events are open to the public, and also serve to strengthen those relationships between families, the community and the school. This week I was fortunate to interact with Grade 8 learners from Skeena Middle School as they discussed their entrepreneurial ventures as part of the annual fair. I was very impressed with the creativity and planning that went into many projects, and I certainly walked away with the feeling that this learning experience was both authentic and engaging, and students were gaining important and relevant skills and competencies through their participation.

School holiday concerts and community performances have also put learners in the spotlight this month quite literally. I continue to be amazed by the musical, theatrical and creative talent of our learners, but am also humbled by the commitment of many staff and volunteers in our communities supporting these opportunities. Thank you to all of the adults who are working with intention to create space for Coast Mountains learners to grow and develop as they experience the arts.

With Winter Break fast approaching, please note that schools in Coast Mountains School District will be closed between December 18 and January 1, and district offices will be closed from December 20 to January 1. It is my sincere hope that you have a wonderful holiday break!

Sincerely,

Aaron Callaghan
Superintendent



The annual Entrepreneurial Craft Fair at Skeena Middle School.



Coast Mountains School District is in service to diverse First Nations, Métis and Inuit learners and their caregivers who live, learn, and play on the traditional lands of the Gitksan, Haisla, Nisga'a and Ts'msyen peoples.

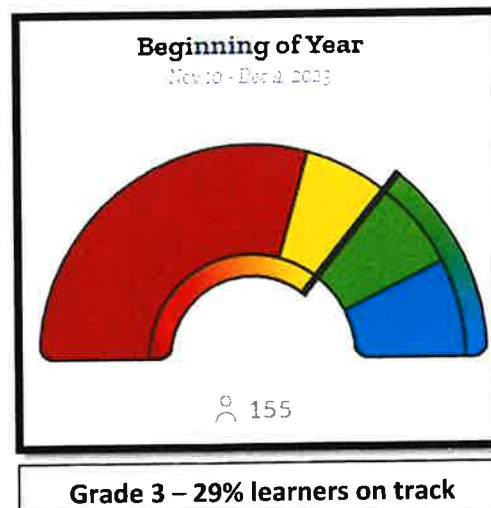
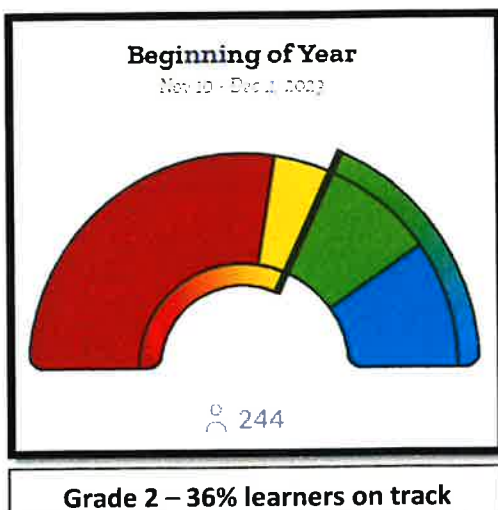
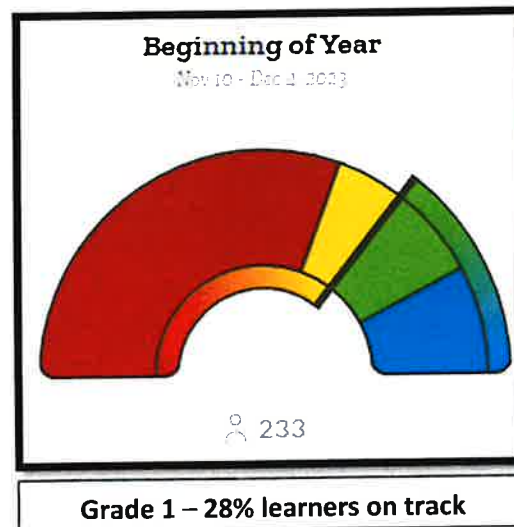
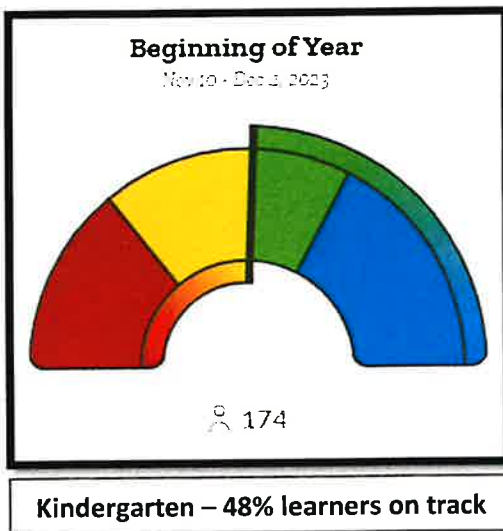
Superintendent's Report to the Board December 2023



Universal Literacy Screening at K-3

As part of the implementation of the Coast Mountains School District strategic plan, school and district staff have begun to use Acadience Assessment at Grades K-3 as a universal literacy screening and progress monitoring tool. As teachers become more familiar with the tool, Acadience will enable teacher teams to identify those foundational literacy skills that individual students have under control, as well as those where still more learning needs to occur to meet grade level expectations. With this information, teachers are better able to plan responsive classroom instruction for all learners, as well as collaborate with other professionals who may be supporting more focused 1-1 or small group instruction outside of the classroom.

Learner evidence gathered district-wide this past month with Acadience indicates that overall, approximately 35% of K-3 learners are meeting foundational literacy expectations at grade level. Conversations in schools in January will focus on next steps in support of learner growth. Below, this baseline evidence is presented by grade level.



Red – Well Below ; **Yellow** – Below; **Green** – Meeting; **Blue** - Exceeding

Superintendent's Report to the Board

December 2023



Public Interest Disclosure Act (PIDA)

In compliance with provincial legislation, Coast Mountains School District recently updated its district policy and procedures in relation to the *Public Interest Disclosure Act*, or PIDA. PIDA provides a safe, legally protected means for current or former school district employees to report serious acts of wrongdoing within our organization. Under PIDA, serious acts of wrongdoing are those that would constitute a crime or offence in British Columbia, such as acts that put people in danger or the serious misuse of public funds.

Complaints that meet these criteria can be made directly to the school district via email or web-based form, or they may be made to the Office of the BC Ombudsman. In CMSD, the Designated Officer for PIDA is Secretary Treasurer Ginger Fuller. For employees, questions about PIDA may best be directed to your supervisor.

Learn more about the *Public Interest Disclosure Act* in CMSD at: <https://bit.ly/PIDA-CMSD>

Reminders...

Erase Report It Tool

Expect Respect & A Safe Education (erase) is a provincial initiative supporting the development of safe and caring school communities. Erase is about the connectedness, climate and culture of a school, and learners, parents and guardians and school staff all have a role to play in creating schools where everyone feels safe, valued and cared for. The **erase Report It** tool allows a learner to send an anonymous message when they have seen or heard something that concerns them, or if someone is bothering them at school. Find it at: <https://erasereportit.gov.bc.ca/>

Northwest Community Student Support Fund (NCSSF)

With the goal of supporting families who are facing financial challenges, the NCSSF is available to assist with costs related to a child's participation in school in CMSD. For more information, contact your child's school or learn more online at: <https://cmsd.bc.ca/northwest-community-student-support-fund>

 	<h3>Upcoming Dates</h3> <ul style="list-style-type: none">December 18 to January 1 – Winter Break (No Classes)January 2 – Schools Re-OpenJanuary 17 - Business & Education Committee MeetingsJanuary 26 – Professional Development Day (No Classes)January 31 – Board Meeting (Terrace / Hybrid Meeting)
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Superintendent's Report to the Board December 2023



This Month On Social Media...



@CoastMountainsSchoolDistrict



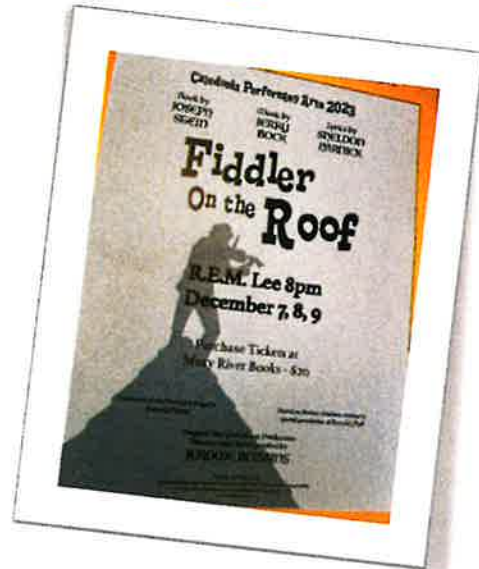
@CoastMountainsSchools



@CoastMtnSD



Learners from Suwilaawks Community School performed recently at the annual Kermode Friendship Society Christmas dinner.



Congrats to the cast and crew of Caledonia Performing Arts as they presented Fiddler on the Roof December 7-9th at REM Lee Theatre.



Staff from all Hazelton schools attended a feast hosted by Gitanmaax First Nation with the theme 'Our Majagalee Our Future'. Attendees were gifted t-shirts featuring a design by local Gitksan artist Michelle Stoney.



Grade 8 learners from Skeena Middle School hosted the Entrepreneurial/Craft Fair on Wednesday December 6th in the school's gym.



BUSINESS COMMITTEE MEETING

Wednesday, December 6, 2023 – 10:30 a.m. to 12:00 p.m.

Virtual via Zoom

Committee Members:

Trustee Ed Harrison (Chair)
Aaron Callaghan, Superintendent of Schools
Ginger Fuller, Secretary Treasurer

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
Trustee Margaret Warcup

MEETING MINUTES

Items	Action
<p>The meeting was chaired by Trustee Ed Harrison and called to order at 10:31 a.m. Trustee Harrison acknowledged the school district's business being conducted on the traditional and unceded territories of the Gitksan, Haisla, Nisga'a, and Ts'msyen Peoples, and the honour to work with their children and privilege to live on their land.</p>	
<p>1. Previous Meeting Minutes - November 8, 2023</p>	<p>1. The minutes of the previous Business Committee Meeting held on November 8, 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, December 2023</p> <p>3.2 District Joint OH&S Committee Meeting Minutes – November 16, 2023</p>	<p>2.1 Human Resources 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 three grievances. CMTF current numbers are nine-Step 1 & Step 2 grievances, and one-Step 3 grievance. Information only; no action required.</p> <p>3.1 Director Schibli provided an update of recent work, with there being a focus on the upcoming year. There is an expectation of receiving initial indications on the 2024-2025 Capital Works and 2024-2025 Minor Capital funding in late January, notice of funding is expected by March. Diversified Transportation has a new manager and meetings are scheduled for next week with the provincial manager. Information only; no action required.</p> <p>3.2 Secretary Treasurer Fuller provided the District Joint OH&S Committee Meeting minutes of November 16, 2023. 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 6.1 Monthly Financial Statements, October 2023 6.2 2022-2023 Statement of Financial Information (SOFI) Report</p>	<p>6.1 Secretary Treasurer Fuller spoke to the October 31, 2023 Monthly Financial Statements, one area of concern was discussed. Information only; no action required.</p> <p>6.2 Secretary Treasurer Fuller spoke to the 2022-2023 Statement of Financial Information (SOFI) Report and discussed the process with committee members. Action: Forward the 2022-2023 Statement of Financial Information (SOFI) Report for approval to the next Regular Board Meeting on December 13, 2023.</p>
<p>7. New/Revised Policy 7.1 Revised Policy 5010: Trustee Code of Ethics 7.2 Revised Policy 5015: Communications & Consultation with the Public 7.3 New Policy 5035: Trustee Conflict of Interest 7.4 Revised Policy 2040: Public Interest Disclosure Act</p>	<p>7. Superintendent Callaghan spoke to the following policies:</p> <ul style="list-style-type: none"> • Revised Policy 5010: Trustee Code of Ethics • Revised Policy 5015: Communications & Consultation with the Public • New Policy 5035: Trustee Conflict of Interest • Revised Policy 2040: Public Interest Disclosure Act <p>Superintendent Callaghan spoke to Revised Policy 5010, Revised Policy 5015 and New Policy 5035 providing a review of each. The policies were circulated to the district's partner group and posted to the district's website for feedback on September 28, 2023. Some feedback was received and taken into consideration. Revised Policy 2040 was presented with housekeeping changes to comply with amendments passed by the government on November 27, 2023 to the Government Body Designation (Public Interest Disclosure) Regulation. Action: Forward Revised Policy 5010: Trustee Code of Ethics, Revised Policy 5015: Communications & Consultation with the Public, and New Policy 5035: Trustee Conflict of Interest for second reading, and forward Revised Policy 2040: Public Interest Disclosure Act for information to the next Regular Board Meeting on December 13, 2023.</p>
<p>7. Next Meeting</p>	<p>7. The next Business Committee Meeting is scheduled on Wednesday, January 17, 2024, from 10:30 a.m. to 12:00 p.m.</p> <p>The meeting was adjourned at 11:22 a.m.</p>

**School District
Statement of Financial Information (SOFI)**

School District No. 82 (Coast Mountains)

Fiscal Year Ended June 30, 2023

TABLE OF CONTENTS

Documents are arranged in the following order:

1. Approval of Statement of Financial Information
2. Financial Information Act Submission Checklist
3. Management Report
4. Audited Financial Statements
5. Schedule of Debt
6. Schedule of Guarantee and Indemnity Agreements
7. Schedule of Remuneration and Expenses including:
 - Statement of Severance Agreements
 - Reconciliation or explanation of differences to Audited Financial Statements
8. Schedule of Payments for the Provision of Goods and Services including:
 - Reconciliation or explanation of differences to Audited Financial Statements



Ministry of Education

SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

SCHOOL DISTRICT NUMBER 82	NAME OF SCHOOL DISTRICT School District No. 82 (Coast Mountains)	YEAR 2022-2023
OFFICE LOCATION(S) 3211 Kenney Street, Terrace , BC		TELEPHONE NUMBER 250 635 4931
MAILING ADDRESS 3211 Kenney Street		
CITY Terrace	PROVINCE BC	POSTAL CODE V8G 3E9
NAME OF SUPERINTENDENT Aaron Callaghan		TELEPHONE NUMBER 250 638 4407
NAME OF SECRETARY TREASURER Ginger Fuller		TELEPHONE NUMBER 250 638 4434

DECLARATION AND SIGNATURES

We, the undersigned, certify that the attached is a correct and true copy of the Statement of Financial Information for the year ended June 30, 2023 for School District No. 82 as required under Section 2 of the Financial Information Act.

SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION	DATE SIGNED
SIGNATURE OF SUPERINTENDENT	DATE SIGNED
SIGNATURE OF SECRETARY TREASURER	DATE SIGNED

EDUC. 6049 (REV. 2008/09)

Statement of Financial Information for Year Ended June 30, 2023

Financial Information Act-Submission Checklist

	<i>Due Date</i>
a) <input type="checkbox"/> A statement of assets and liabilities (audited financial statements).	<i>September 30</i>
b) <input type="checkbox"/> An operational statement including, i) a Statement of Income and ii) a Statement of Changes in Financial Position, or, if omitted, an explanation in the Notes to Financial Statements (audited financial statements)	<i>September 30</i>
c) <input type="checkbox"/> A schedule of debts (audited financial statements).	<i>September 30</i>
d) <input type="checkbox"/> A schedule of guarantee and indemnity agreements including the names of the entities involved and the amount of money involved. (Note: Nil schedules can be submitted December 31).	<i>September 30</i>
e) A schedule of remuneration and expenses, including:	<i>December 31</i>
<input type="checkbox"/> i) an alphabetical list of employees earning over \$75,000, the total amount of expenses paid to or on behalf of each employee for the year reported and a consolidated total for employees earning under \$75,000. If the total wages and expenses differs from the audited financial statements, an explanation is required.	
<input type="checkbox"/> ii) a list by name and position of Board Members with the amount of any salary and expenses paid to or on behalf of the member	
<input type="checkbox"/> iii) the number of severance agreements started during the fiscal year and the range of months' pay covered by the agreement, in respect of excluded employees. If there are no agreements to report, an explanation is required	
f) <input type="checkbox"/> An alphabetical list of suppliers receiving over \$25,000 and a consolidated total for those suppliers receiving less than \$25,000. If the total differs from the Audited Financial Statements, an explanation is required.	<i>December 31</i>
g) <input type="checkbox"/> Approval of Statement of Financial Information.	<i>December 31</i>
h) <input type="checkbox"/> A management report approved by the Chief Financial Officer	<i>December 31</i>

**School District
Statement of Financial Information (SOFI)**

School District No. 82 (Coast Mountains)

Fiscal Year Ended June 30, 2023

MANAGEMENT REPORT

The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with Canadian generally accepted accounting principles and the integrity and objectivity of these statements are management's responsibility.

Management is also responsible for all other schedules of financial information and for ensuring this information is consistent, where appropriate, with the information contained in the financial statements and for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Board of Education of School District 82 (Coast Mountains) (called the "Board") is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control and for approving the financial information included in the Statement of Financial Information.

The external auditors, Vohora LLP, conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements as required by the *School Act*. Their examination does not relate to the other schedules of financial information required by the *Financial Information Act*. Their examination includes a review and evaluation of the board's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly.

On behalf of School District No. 82 (Coast Mountains)

Aaron Callaghan, Superintendent of Schools

Date: December 13, 2023

Ginger Fuller, Secretary Treasurer

Date: December 13, 2023

Prepared as required by *Financial Information Regulation*, Schedule 1, section 9

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.

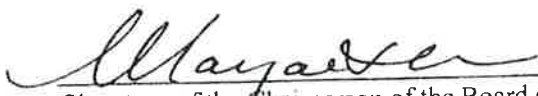
The preparation of financial statements necessarily involves the use of estimates based on management's judgment particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

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

Sept 29 2023

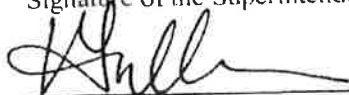
Date Signed



Signature of the Superintendent

September 29/23

Date Signed



Signature of the Secretary Treasurer

Sept 29, 2023

Date Signed



Vohora LLP
CPAs & Business Advisors

2nd Floor – 4544 Lakelse Avenue
Terrace, BC V8G 1P8

Phone: (250) 635-6126
Fax: (250) 635-2182
Toll Free Phone: (800) 281-5214
Email: firm@vohora.ca
www.vohora.ca

INDEPENDENT AUDITOR'S REPORT

To the Member of School District No. 82 (Coast Mountains)

Report on the Financial Statements

Opinion

We have audited the financial statements of School District No. 82 (Coast Mountains) (the school district), which comprise the statement of financial position as at June 30, 2023, and the statements of operations, changes in net debt and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the school district as at June 30, 2023, and the results of its operations and cash flows for the year then ended in accordance with section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

Basis for Opinion

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

Other Matter

The financial statements for the year ended June 30, 2022 were audited by another auditor who expressed an unmodified opinion on those financial statements on September 28, 2022.

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

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

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





INDEPENDENT AUDITOR'S REPORT (*continued*)

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the school district's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the school district's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the school district to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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



Vohora LLP
CPAs & Business Advisors

INDEPENDENT AUDITOR'S REPORT *(continued)*

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of the School District as a whole. The current year's supplementary information included in Schedules 1 to 4D is presented for purposes of additional analysis. Such supplementary information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects, in relation to the financial statements taken as a whole.

Terrace, BC
September 27, 2023

Vohora LLP
Chartered Professional Accountants

School District No. 82 (Coast Mountains)

Statement of Financial Position

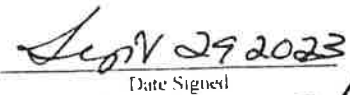
As at June 30, 2023

	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	<u>14,109,396</u>	<u>12,446,826</u>
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	<u>72,667,309</u>	<u>69,123,894</u>
Net Debt	<u>(58,557,913)</u>	<u>(56,677,068)</u>
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	<u>64,170,727</u>	<u>63,085,469</u>
Accumulated Surplus (Deficit)	<u>5,612,814</u>	<u>6,408,401</u>
Accumulated Surplus (Deficit) is comprised of:		
Accumulated Surplus (Deficit) from Operations	5,612,814	6,408,401
Accumulated Remeasurement Gains (Losses)	<u>5,612,814</u>	<u>6,408,401</u>

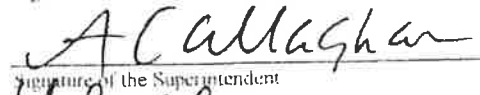
Approved by the Board



Signature of the Chairperson of the Board of Education



Date Signed



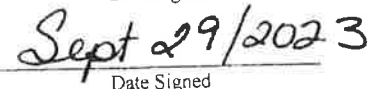
Signature of the Superintendent



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	<u>64,261,709</u>	<u>69,943,767</u>	<u>64,536,497</u>
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	<u>66,116,835</u>	<u>70,739,354</u>	<u>65,280,478</u>
Surplus (Deficit) for the year	<u>(1,855,126)</u>	<u>(795,587)</u>	<u>(743,981)</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		6,408,401	7,152,382
Accumulated Surplus (Deficit) from Operations, end of year		<u>5,612,814</u>	<u>6,408,401</u>

School District No. 82 (Coast Mountains)Statement of Changes in Net Debt
Year Ended June 30, 2023

	2023 Budget \$	2023 Actual \$	2022 Actual \$
Surplus (Deficit) for the year	<u>(1,855,126)</u>	<u>(795,587)</u>	<u>(743,981)</u>
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	<u>281,859</u>	<u>(962,543)</u>	<u>(2,069,143)</u>
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		<u>(122,715)</u>	<u>(46,646)</u>
(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>(58,557,913)</u>	<u>(56,677,068)</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	<u>313,016</u>	<u>(623,822)</u>
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>

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	0
Asset Retirement Obligation, closing balance	\$ 18,267,631

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
	\$ 70,739,354	\$ 65,280,478

NOTE 17 INTERNALLY RESTRICTED SURPLUS – OPERATING FUND

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

**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 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
PSA 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
	110,000	88,500	89,000
Provincial Grants - Other			
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
	538,000	626,684	592,157
Rentals and Leases			
Investment Income	100,000	134,002	38,819
Total Operating Revenue	51,149,441	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	7,980,095	10,370,740	8,695,886
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	7,917,095	10,363,741	8,504,776
Special Purpose Surplus (Deficit) for the year	63,000	6,999	191,110
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(63,000)	(6,999)	(191,110)
Total Net Transfers	(63,000)	(6,999)	(191,110)
Total Special Purpose Surplus (Deficit) for the year	-	-	-
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year			

School District No. 82 (Coast Mountains)

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				3,233,188	3,217,888
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				358,406	385,448
Tangible Capital Assets Purchased	63,000	358,406		358,406	37,232
Local Capital	(386,557)		103,293	103,293	422,680
Total Net Transfers	(323,557)	358,406	103,293	461,699	
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					5,910,011
Capital Surplus (Deficit), beginning of year, as restated		2,386,958	2,806,443	5,193,401	
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
	2,726,644	946,185	-	3,672,829
Decrease:				
Amortization of Deferred Capital Revenue	2,020,370	106,328		2,126,698
	2,020,370	106,328	-	2,126,698
Net Changes for the Year	706,274	839,857	-	1,546,131
Deferred Capital Revenue, end of year	39,956,385	3,597,362	-	43,553,747
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	39,956,385	3,597,362	-	43,553,747

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>325,086</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>325,086</u>

**School District
Statement of Financial Information (SOFI)**

School District No. 82 (Coast Mountains)

Fiscal Year Ended June 30, 2023

SCHEDULE OF DEBT

NIL

Prepared as required by *Financial Information Regulation*, Schedule 1, section 4

**School District
Statement of Financial Information (SOFI)**

School District No. 82 (Coast Mountains)

Fiscal Year Ended June 30, 2023

SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS

School District No.82 (Coast Mountains) has not given any guarantee or indemnity under the Guarantees and Indemnities Regulation.

Prepared as required by *Financial Information Regulation*, Schedule 1, section 5

**School District
Statement of Financial Information (SOFI)**

School District No. 82 (Coast Mountains)

Fiscal Year Ended June 30, 2023

STATEMENT OF SEVERANCE AGREEMENTS

There were no severance agreements made between School District No. 82 (Coast Mountains) and its non-unionized employees during fiscal year 2023.

Prepared as required by *Financial Information Regulation*, Schedule 1, subsection 6(7)

**School District
Statement of Financial Information (SOFI)**

School District No. 82 (Coast Mountains)

Fiscal Year Ended June 30, 2023

RECONCILIATION OF PAYMENTS (SOFI) TO THE AUDITED FINANCIAL STATEMENTS

The differences between the combined totals for the Schedule of Remuneration and Expenses and the Schedule of Payments made for the Provision of Goods and Services contained with the Statement of Financial Information report and the districts Audited Financial statements – specifically Statement 2 – Statement of Revenue and Expense, are as indicated below in the Explanation of Variance.

Explanation of Variance – the SOFI schedules differ from the audited financial statements for the following reasons:

- The Schedule of Remuneration and Expenses is prepared on a cash basis and salary and benefits in the audited financial statements are on an accrual basis.
- The Schedule of Payments for Goods and Services is prepared on a cash basis and expenditures in the audited financial statements are on an accrual basis.
- Included in the expenses of the audited financial statements is amortization of the capital assets which would not be included in either the Schedule of Remuneration and Expenses or the Schedule of Payments for Goods and Services.
- Included in the audited financial statements are expenses paid by way of reductions in funding received from the provincial government, such as insurance premiums. These amounts are not included in the Schedule of Payments for Goods and Services.
- Included in the Schedule of Payments for Goods and Services are payments to contractors and other suppliers for services and supplies which have been capitalized in the audited financial statements and would not be reflected in the expenses of the district.
- Payments to suppliers on the Schedule of Payments for Goods and Services include 100% of Goods and Services Tax (GST) while expenditures recorded in the audited financial statements are net of the GST rebate of 68%.
- The Schedule of Payments of Goods and Services includes payment made on behalf of third parties such as Parent Advisory Councils (PAC's). The third party recovery of the expenses would be netted against the expenses in the audited financial statements and the expense would not be reflected.
- Payments to benefit suppliers include taxable benefit amounts shown as remuneration on the Schedule of Remuneration and Expenses. Also, travel expenditures paid directly to suppliers may be duplicated in the employee expenses category.
- Other miscellaneous cost recoveries may not have been deducted from the payment schedules.

Prepared as required by Financial Information Act, RSBC 1996 Chapter 140.

School District No. 82
 SCHEDULE OF REMUNERATION AND EXPENSE
 YEAR ENDED JUNE 30, 2023

NAME	POSITION	REMUNERATION	EXPENSE
ELECTED OFFICIALS :			
Brand, Angela	TRUSTEES	4,633.00	
Duncan-Green, Raymond	TRUSTEES	9,745.48	3,470.23
Harrison, Edward	TRUSTEES	14,378.48	2,352.13
Jones, Wayne	TRUSTEES	9,745.48	5,025.51
Jonkman, Karen	TRUSTEES	15,461.36	7,737.11
Maxim, Michael	TRUSTEES	9,745.48	3,944.88
McCrorry, Shar	TRUSTEES	5,147.64	87.75
Raj, Raymond	TRUSTEES	4,633.00	151.19
Sundell, Julia	TRUSTEES	9,745.48	6,656.44
Warcup, Margaret	TRUSTEES	18,372.54	10,401.30
Watson, Sandy	TRUSTEES	4,633.00	
TOTAL ELECTED OFFICIALS		106,240.94	39,826.54
DETAILED EMPLOYEES > 75,000.00 :			
Allain, Danielle	Teachers (Terrace)	86,215.27	
Andrews, Karen	Teachers (Terrace)	108,195.62	137.16
Angell, Rylan	Teachers (Terrace)	78,070.60	585.00
Annibal, Colleen Mary	Teachers (Terrace)	104,773.85	
Arbuckle, Jane	ADMINISTRATIVE OFFIC	145,537.08	2,251.29
Axelson, Keith	ADMINISTRATIVE OFFIC	149,886.57	553.52
Axelson, Kelley	Teachers (Terrace)	96,416.32	
Bagg, Joslyn	Teachers (Terrace)	103,298.43	
Bailey, Debora	Teachers (Terrace)	93,430.69	
Barbosa, Jennifer	Teachers (Kitimat),	77,399.11	
Barr, Glenn	Teachers (Terrace)	105,851.64	
Barr, Karina L.	Teachers (Terrace)	87,133.10	
Barron, J. Mary-Anne	Teachers (Terrace)	102,407.61	
Barron, Phillip	ADMINISTRATIVE OFFIC	153,861.33	8,805.49
Bath, Kiran	EXCLUDED STAFF	150,186.25	11,463.74
Bell, Donald	Teachers (Terrace),	102,461.14	178.64
Bell, Katherine J.	Teachers (Terrace)	105,542.35	
Benet, Malar	Teachers (Kitimat)	98,385.55	2,027.56
Berry, Heather	Teachers (Terrace)	86,865.69	167.04
Blackwater, Hal	Teachers (Terrace)	98,241.28	49.88
Blundon, Phillip	Teachers (Terrace),	93,935.52	
Bob, Carol	Teachers (Terrace)	96,264.95	
Boguski, Cori	Teachers (Kitimat)	97,982.05	
Bragg-Hounsell, Darlene	ADMINISTRATIVE OFFIC	140,903.76	2,320.44
Braid, Tammy	Teachers (Terrace)	96,901.18	
Brandenburg, Karen	Teachers (Terrace)	105,685.97	
Bremner, Kurtis	Teachers (Terrace)	97,358.70	585.00
Brown, Joy	Teachers (Terrace)	76,772.36	
Brown, Stacey	Teachers (Terrace)	106,672.02	
Buhr, Sally	Teachers (Terrace)	86,490.35	
Callaghan, Timothy	EXCLUDED STAFF	176,153.74	36,569.23
Callander, Kelsey	Teachers (Terrace)	83,879.72	
Callbreath, Chantal	EXCLUDED STAFF	75,881.25	3,690.90
Cameron, Colby	Teachers (Terrace),	77,699.83	1,067.72
Campbell, Alison	Teachers (Terrace),	122,960.17	456.48

School District No. 82
SCHEDULE OF REMUNERATION AND EXPENSE
YEAR ENDED JUNE 30,2023

NAME	POSITION	REMUNERATION	EXPENSE
Carreiro, Chrysta	Teachers (Terrace)	88,671.30	
Carrel, Anya M.	Teachers (Terrace)	103,299.93	131.82
Carson, Bradley	Teachers (Terrace)	96,901.89	
Carter, Tracey	Teachers (Terrace)	102,261.77	
Chant, Patsy	Teachers (Terrace)	96,898.46	
Chapman, Ryan	Teachers (Terrace)	96,900.88	
Cleveland, Corina	Teachers (Terrace)	80,721.90	
Clifton, Robert	EXCLUDED STAFF	143,842.11	32,180.89
Cloutier, Paul	Teachers (Terrace)	97,817.68	
Cobbett, Frances	Teachers (Terrace),	85,592.95	
Coffey, Rosalie	Teachers (Terrace)	86,325.29	
Combden, Vanessa	Teachers (Terrace)	95,446.47	
Corneau, Lee	Teachers (Terrace)	87,625.08	
Cox, Tristan	Teachers (Terrace)	96,260.66	
Cunningham, Cynthia	Teachers (Terrace)	85,034.50	
Dahler, Laurel	Teachers (Terrace)	88,009.97	75.40
Dahler, Nicholas	Teachers (Kitimat)	86,934.09	
Dams, M. Jill	Teachers (Terrace)	96,308.24	
Dando, Shawn	Teachers (Terrace)	98,502.86	
Davis, Gayle	Teachers (Terrace),	81,045.45	1,500.00
De Sousa, Rachael	Teachers (Terrace)	96,619.08	150.80
Decario, Nicola S.	Teachers (Terrace)	108,716.44	1,936.06
Dhaliwal, Surinder	ADMINISTRATIVE OFFIC	139,266.37	2,321.25
Doane, Katherine	Teachers (Terrace)	106,040.80	
Dobbin, Susan	Teachers (Kitimat)	104,301.32	100.00
Dodd, Kathleen	Teachers (Terrace)	98,031.03	
Dominguez, Joseph	ADMINISTRATIVE OFFIC	131,530.53	4,404.73
Donnan, Sonja	ADMINISTRATIVE OFFIC	127,021.17	1,562.96
Dosanjh, Davy	Teachers (Terrace)	93,139.27	
Drew, Eric	Teachers (Terrace)	96,554.99	424.32
Drew, Jocelynn	ADMINISTRATIVE OFFIC	132,339.75	1,585.22
Durrant, Dave	Teachers (Kitimat)	106,056.11	
Eagles, Catherine	Teachers (Terrace),	85,241.91	
Eckstein, Cora	Teachers (Kitimat)	97,468.74	
Edwards, Spencer	Teachers (Terrace),	105,953.76	369.00
Eisner, Michelle	Teachers (Terrace)	100,125.20	
Eliuk, Lisa	Teachers (Terrace)	102,982.57	
Eliuk, Marc	Teachers (Terrace)	103,298.43	
Engdahl, Brandy	Teachers (Terrace)	92,439.97	
Ewald, Joel	Teachers (Terrace),	110,772.42	1,900.00
Ewald, Theodore	Teachers (Terrace)	86,005.76	
Fedderson, Harold	Teachers (Terrace)	96,901.18	
Finlayson, Terri	Teachers (Terrace)	76,441.91	
Frankel, Zachary	Teachers (Terrace)	99,108.65	
Fraser, Janine	Teachers (Terrace),	111,135.02	2,198.35
Fraser, Sean	Teachers (Terrace)	85,918.06	
Fuller, Virginia	EXCLUDED STAFF	166,125.18	13,109.12
Gagnon, Carole	EXCLUDED STAFF	81,547.68	615.18
Genereaux, Francis	CUPE 2052 12 MONTH (77,433.45	259.87
George, Emily	Teachers (Terrace)	105,219.76	
George, Mathieu	Teachers (Terrace),	75,788.65	18.36
Giguere, Deanna	Teachers (Terrace)	97,362.09	
Giguere, Tina	Teachers (Terrace)	104,567.24	

School District No. 82
 SCHEDULE OF REMUNERATION AND EXPENSE
 YEAR ENDED JUNE 30,2023

NAME	POSITION	REMUNERATION	EXPENSE
Gill, Vanessa	Teachers (Terrace)	98,991.24	
Gogag, William	Teachers (Terrace)	101,873.32	780.00
Gomes, Eduardo	CUPE 2052 12 MONTH (76,812.84	
Gration, Felicity	Teachers (Terrace)	82,237.59	
Gray, Laura	Teachers (Terrace)	86,004.25	
Griffin, David	Teachers (Terrace)	99,725.41	
Groves, Pamella	Teachers (Terrace),	114,052.43	1,736.72
Hadjadj, Aziz	Teachers (Terrace)	87,811.61	780.00
Hamel, Daniel	Teachers (Terrace),	83,381.69	110.82
Hamming, Janine	Teachers (Terrace)	96,405.20	
Hansen, Cindy	Teachers (Terrace)	86,458.03	
Heenan, Daphne	Teachers (Terrace)	96,417.02	
Hernes, Kirsty	Teachers (Terrace)	104,187.62	
Hittel, Janelle	ADMINISTRATIVE OFFIC	137,767.89	1,267.54
Hollett, Robin	Teachers (Terrace)	87,220.41	
Hollett, Todd	Teachers (Terrace)	105,817.17	
Hopkins, Cari Lee	Teachers (Terrace)	101,523.82	396.30
Horianopoulos, Artemios	Teachers (Kitimat)	98,385.55	
Horne, Daina	Teachers (Terrace)	94,715.05	
Howes, Rebecca	Teachers (Terrace)	98,194.86	
Ingham, Donna	Teachers (Kitimat)	96,914.63	
Jacobs, Julia	ADMINISTRATIVE OFFIC	145,537.08	3,019.83
Janze, Barbara	Teachers (Terrace),	126,002.62	
Jay, Nancy	Teachers (Terrace)	96,901.18	
Johnsen, Katherine	Teachers (Kitimat)	106,590.27	85.68
Jones, Brian W.	Teachers (Terrace)	105,542.35	
Jones, Richard Patrick	Teachers (Kitimat)	106,459.76	100.00
Jones, Theresa	Teachers (Terrace)	78,223.38	
Jones-Gallant, Pamela M.	Teachers (Terrace)	105,466.61	
Kabanga, Mawala	Teachers (Terrace)	82,228.22	2,000.00
Kawinsky, Pamela	ADMINISTRATIVE OFFIC	137,767.89	1,019.91
Kenmuir, Sandra	ADMINISTRATIVE OFFIC	120,857.52	2,201.74
Kennedy, Catherine	Teachers (Terrace),	109,196.89	
Killoran, Cory	ADMINISTRATIVE OFFIC	137,770.50	2,485.63
Killoran, Julie	Teachers (Terrace)	96,901.18	
Klassen, Shelley	Teachers (Terrace)	99,480.24	
Klonarakis, Charlotte	Teachers (Terrace)	82,748.28	
Knott, Jennifer	Teachers (Kitimat)	97,469.79	
Knowles, Sarah	Teachers (Terrace),	77,319.49	294.00
Koch, Jamie	Teachers (Terrace)	103,096.56	
Korving, Leanne	Teachers (Terrace)	97,817.68	80.04
Kreutziger, Elizabeth	Teachers (Terrace)	109,396.34	1,500.00
Krumins, Andris	Teachers (Terrace),	83,779.87	
Kuehne, Rodney	EXCLUDED STAFF	89,782.86	3,854.08
Lambright, Samantha	Teachers (Terrace)	105,542.35	
Lang, Lynda	EXCLUDED STAFF	86,729.46	1,313.75
Lawlor, Geraldine	EXCLUDED STAFF	155,748.60	14,548.31
Leite, Michelle	Teachers (Terrace)	105,013.54	
Lenuik, William	Teachers (Terrace)	103,298.43	
Lewis, David	Teachers (Terrace)	76,397.08	
Lewis, Kristine Anna	Teachers (Kitimat)	108,706.48	348.71
Lowndes, April	Teachers (Terrace)	87,051.81	
Lowndes, Matthew	Teachers (Terrace)	97,947.26	

School District No. 82
SCHEDULE OF REMUNERATION AND EXPENSE
YEAR ENDED JUNE 30,2023

NAME	POSITION	REMUNERATION	EXPENSE
Magnusson, Kyla	EXCLUDED STAFF	81,547.68	4,848.08
Maier, Marlene Laura	Teachers (Kitimat)	86,017.62	
Maltais, Marie-Philippe	Teachers (Terrace)	91,390.26	1,500.00
Marleau, Terry Glenn	Teachers (Terrace)	84,820.75	
Marrelli, Frank	Teachers (Terrace)	96,901.18	
Marshall, Shylah	Teachers (Terrace),	99,018.11	780.00
Mattheis, Benjamin	Teachers (Terrace)	103,691.95	
Mattheis, Vicki	Teachers (Terrace)	77,643.49	
McAlpine, Carole	ADMINISTRATIVE OFFIC	134,062.29	748.20
McCreery, Melissa	Teachers (Terrace)	89,281.14	
McDicken, Daryl	Teachers (Terrace)	96,901.18	
McDonald, Tina	EXCLUDED STAFF	115,703.84	10,621.53
McInnis, Sheila	Teachers (Terrace)	105,542.35	
McKay, Geoffery	ADMINISTRATIVE OFFIC	137,918.58	6,636.59
McKay, Tina	Teachers (Terrace)	95,443.83	
McKenzie, Rosemary	Teachers (Terrace)	90,629.03	
Meeds, Jacqueline A	Teachers (Kitimat)	105,543.08	
Melanson, Marcel	Teachers (Terrace),	101,300.94	
Metzmeier, Eric	Teachers (Terrace)	106,459.76	
Meyer, Kimberly	Teachers (Kitimat)	86,017.62	
Millar, Melanie	Teachers (Terrace)	106,812.63	
Mills, Ernest	ADMINISTRATIVE OFFIC	137,767.89	628.17
Muldoe, Stephanie	Teachers (Terrace)	107,515.62	329.12
Muldon, Brian	ADMINISTRATIVE OFFIC	103,497.08	959.78
Nequinto, Taylor	Teachers (Terrace)	76,245.92	
Newbery, Mark	ADMINISTRATIVE OFFIC	138,837.75	2,247.06
Nieckarz, Julia	EXCLUDED STAFF	156,633.84	12,733.46
Norton, Lynn	Teachers (Terrace)	85,310.03	
Nutma, Andrew	EXCLUDED STAFF	132,252.96	2,850.86
O'Brien, Alysha	Teachers (Terrace)	86,483.55	
O'Neill, Claire	Teachers (Terrace)	75,189.04	
Oldershaw, Robert	Teachers (Terrace)	99,366.54	286.29
Olson, Ann-Jeannette	Teachers (Terrace)	98,593.77	
Olynick, Fenella	Teachers (Terrace)	105,542.35	
Ott, Linda	Teachers (Terrace)	96,901.18	
Paquette, Alain	Teachers (Terrace)	98,030.83	
Patterson-Mooth, Amanda	Teachers (Terrace)	95,857.87	
Pesik, Richard	Teachers (Terrace)	107,588.48	597.44
Peters, Lance	Teachers (Terrace)	96,761.52	
Pires, Ana	Teachers (Terrace)	106,459.76	38.76
Porter, Greg	EXCLUDED STAFF	102,439.51	3,626.72
Preyser, Courtney	Teachers (Terrace)	96,916.32	
Purita, Cara	Teachers (Terrace)	82,302.39	
Pushong, Lisa	Teachers (Terrace)	105,542.35	
Redl, Cory	Teachers (Terrace)	78,131.39	
Reid, Megan	Teachers (Terrace)	103,283.01	
Rigoni, Monica	Teachers (Terrace)	80,792.64	
Robertson, Fiona	Teachers (Terrace)	77,594.61	780.00
Robinson, Heather	Teachers (Terrace)	106,459.76	
Rodrigues, David	Teachers (Terrace)	91,421.56	
Rodrigues, Stacey	ADMINISTRATIVE OFFIC	127,095.03	2,885.01
Rypma, Maryka	Teachers (Terrace)	105,542.35	
Santos, Genni	Teachers (Terrace)	75,284.31	

School District No. 82
SCHEDULE OF REMUNERATION AND EXPENSE
YEAR ENDED JUNE 30, 2023

NAME	POSITION	REMUNERATION	EXPENSE
Schibli, Robert	EXCLUDED STAFF	129,581.43	3,197.13
Scott, Kelly	Teachers (Terrace)	96,901.18	
Scott, Terri Lynn	Teachers (Terrace)	101,132.65	1,040.00
Segovia, Michelle	Teachers (Terrace)	97,469.84	
Seymour, Teressa	Teachers (Terrace)	103,299.18	
Sharples, Christine	Teachers (Terrace)	96,901.18	
Shaw, Beverley	Teachers (Kitimat)	98,385.55	
Shinde, Danika	Teachers (Terrace)	104,555.23	
Shore, Amanda	Teachers (Terrace)	80,949.31	
Sidey, Ronald	Teachers (Terrace),	85,577.60	
Sims, Tyler	CUPE 2052 12 MONTH (76,870.07	
Sluyter, Nicholas G.	Teachers (Kitimat)	106,590.27	
Soicher, Samantha	Teachers (Terrace),	93,299.38	
Sorenson, John	Teachers (Kitimat)	107,507.06	
Sort, Trygve	Teachers (Terrace)	97,041.71	390.00
Stannus, Elisabeth	Teachers (Terrace)	101,710.78	
Stephens, Cole	Teachers (Terrace)	92,361.32	
Stewart, Collette	Teachers (Terrace)	91,486.54	
Stewart, Duncan	Teachers (Terrace)	103,298.43	
Stoney, Lucille	Teachers (Terrace)	91,629.27	
Stoney, Tamara	Teachers (Terrace)	86,542.95	
Striker, Shelly	Teachers (Terrace)	95,999.06	
Stuart Fraser, Kerry	Teachers (Terrace)	98,989.43	
Sutherland, Michele	Teachers (Kitimat)	106,590.27	
Tavenor, Paula	Teachers (Terrace)	87,938.06	
Tetreau, Jody	Teachers (Terrace)	106,439.64	780.00
Thorburn, Jan	ADMINISTRATIVE OFFIC	138,837.75	3,559.57
Ting, Karen Gay Yin	Teachers (Terrace)	96,901.18	
Toews, Emily	Teachers (Terrace)	96,903.29	585.00
Toor, Gorsharn	Teachers (Terrace)	84,945.69	
Tormene, Nancy	ADMINISTRATIVE OFFIC	141,187.22	2,078.68
Van Tunen, Jenelle	Teachers (Terrace)	87,203.51	
Vargas, Wyatt	Teachers (Terrace)	75,122.97	
Vossen, Stepheny	Teachers (Terrace)	76,831.90	585.00
Waite, Shari Lissa	Teachers (Terrace)	103,299.93	
Wallace, Steven	ADMINISTRATIVE OFFIC	132,266.55	1,786.36
Wells, Jaclyn	ADMINISTRATIVE OFFIC	122,397.48	1,014.73
Whitmell, Robert	Teachers (Terrace)	105,542.35	
Wilkinson, Kimberly	Teachers (Terrace)	102,796.92	585.00
Wilkinson, Thomas	Teachers (Terrace)	105,612.65	
Willan, Sarah	Teachers (Terrace)	90,420.05	2,008.20
Wilson, Robin	Teachers (Terrace),	97,938.23	
Wojdak, Graham	Teachers (Terrace)	106,459.33	
Wolfe, Meredith	Teachers (Terrace)	105,542.35	
Wraight, Teresa	Teachers (Terrace),	99,432.04	100.00
TOTAL DETAILED EMPLOYEES > 75,000.00		24,162,203.52	244,071.22
TOTAL EMPLOYEES <= 75,000.00		21,507,434.02	172,577.68
TOTAL		45,775,878.48	456,475.44

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School District No. 82
SCHEDULE OF REMUNERATION AND EXPENSE
YEAR ENDED JUNE 30, 2023

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NAME	POSITION	REMUNERATION	EXPENSE
TOTAL EMPLOYER PREMIUM FOR CPP/EI			2,761,822.47

VENDOR NAME

EXPENSE

DETAILED VENDORS > 25,000.00 :

A & J ROOFING LTD.	486,816.75
AMAZON	165,463.91
ANDREW SHERET	136,430.69
APPLE CANADA INC.	189,584.92
BC HYDRO	625,994.58
BC HYDRO CAD - 130160	57,755.25
BC TEACHERS' FEDERATION	43,017.52
BC TEACHERS' FEDERATION	48,580.96
BCSTA	37,998.27
BEST BUY FOR BUSINESS	50,584.08
BRAUN INDUSTRIAL LTD.	28,104.95
BRYANT ELECTRIC	195,743.02
CANADIAN RECREATION SOLUTIONS INC.	188,186.88
CANADIAN TIRE #486 TERRACE	66,431.93
CDW CANADA INC	109,006.08
COAST MOUNTAIN COLLEGE	211,686.32
COAST MOUNTAINS TEACHERS FEDERATION	264,654.82
COMTEK SECURITY SOLUTIONS LTD.	244,986.33
DELL CANADA INC.	26,096.97
DIVERSIFIED BC OPERATIONS	2,595,193.17
DJ & J ENTERPRISES	25,620.00
DULUX	27,642.67
DYNAMIC SPECIALTY VEHICLES	124,600.00
EB HORSMAN	47,710.81
ELITE FLOOD & FIRE RESTORATION LTD.	91,050.99
EMCO CORPORATION	93,984.85
ENGINEERED AIR	138,208.00
EVERETT INDUSTRIES LTD.	36,949.50
FALCON ENGINEERING LTD.	202,102.52
FAMILY SERVICE OF GREATER VANCOUVER	51,628.32
FOUNTAIN TIRE	28,250.00
FRASER VALLEY BUILDING SUPPLIES INC	201,273.83
GAMAATS CONSULTANTS	39,375.00
GEIER WASTE SERVICES	78,330.90
GENEVA CENTRE FOR AUTISM	54,487.20
GITANMAAX BAND COUNCIL	112,533.48
GITANYOW INDEPENDENT SCHOOL	87,796.64
HALFORDS EXTREME INC.	43,066.36
HARRIS COMPUTER SYSTEMS	101,943.81
IDEAL OFFICE SOLUTIONS (MAIN)	179,248.34
INTELLISTAGE STAGING DIRECT CANADA	32,806.93
JHW CONSTRUCTION LTD	146,985.78
JONATHAN MORGAN & COMPANY	45,731.48
KBAM! KEVIN BRUCE ARTS MANAGEMENT	25,565.00
KLEANZA CONSTRUCTION	38,138.61
LENKZ SERVICES INC.	97,995.60
LIGHTFOOT SPEECH AND LANGUAGE	31,031.25
MIDWAY PURNEL	56,294.38
MILLS OFFICE PRODUCTIVITY	37,286.43
MINISTER OF FINANCE (EHT)	834,293.45
MINISTER OF FINANCE CLIMATE ACTION	59,640.00

VENDOR NAME	EXPENSE
MUNICIPAL PENSION PLAN	920,436.43
NORTHWEST CHILD DEVELOPMENT CENTRE	33,275.00
NORTHWEST FUELS	129,961.85
PACIFIC BLUE CROSS	1,386,451.22
PACIFIC NORTHERN GAS LTD	736,160.09
PAN SUPPORT	33,405.78
PRO-SAW VENTURES LTD	40,037.12
PROGRESSIVE VENTURES	26,514.63
PUBLIC EDUCATION BENEFITS TRUST	821,681.77
REAL CANADIAN WHOLESALE CLUB	125,591.96
ROTARY CLUB OF TERRACE SKEENAVALLEY	20,000.00
SAFEWAY	36,263.43
SAVE-ON #983	28,428.74
SIGHT & SOUND - TERRACE	38,568.76
SNOW VALLEY FORD SALES LTD	41,180.16
SOFTCHOICE CORPORATION	32,428.53
STAPLES	61,790.87
SUNCOR ENERGY PRODUCTS PARTNERSHIP	30,747.73
SUPERIOR PROPANE INC	319,860.40
TEACHERS PENSION PLAN	3,429,304.11
TECHNICON INDUSTRIES	826,827.67
TELUS COMMUNICATIONS INC	48,284.44
TERRACE BUILDERS/RONA	39,509.71
TERRACE CHRYSLER LTD	118,938.89
TERRACE TOTEM FORD	85,048.32
TERUS CONSTRUCTION LTD.	226,601.55
THE HOSPITAL FOR SICK CHILDREN	25,894.40
TOPSIDE CONSULTING (2004) LTD.	73,500.00
TORCHLIGHT ENT.	36,526.89
WALMART	62,246.12
WOOD WYANT	89,654.74
<hr/>	
TOTAL DETAILED VENDORS > 25,000.00	18,869,010.84
TOTAL VENDORS <= 25,000.00	3,877,483.72
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TOTAL PAYMENTS FOR THE GOODS AND SERVICES	22,746,494.56

SCHEDULED PAYMENTS

REMUNERATION	45,775,878.48
EMPLOYEE EXPENSES	456,475.44
EMPLOYER CPP/EI	2,761,822.47
PAYMENTS FOR GOODS AND SERVICES	22,746,494.56
TOTAL SCHEDULED PAYMENTS	71,740,670.95

RECONCILIATION ITEMS

NONCASH ITEMS:	
ACCOUNTS PAYABLE ACCRUALS	1,121,875.00
PAYROLL ACCRUALS	231,320.00
INVENTORIES AND PREPAIDS	122,715.00-
PAYMENTS INCLUDED:	
TAXABLE BENEFITS	160,772.65-
OTHER:	
THIRD PARTY RECOVERIES	511,187.00-
GST/HST REBATE	461,493.00-
RECOVERIES OF EXPENSES	1,088,882.20-
MISCELLANEOUS	9,462.10-
TOTAL RECONCILIATION ITEMS	1,001,316.95-

FINANCIAL STATEMENT EXPENDITURES

OPERATING FUND	57,142,425.00
TRUST FUND	10,363,741.00
CAPITAL FUND	3,233,188.00
TOTAL FINANCIAL STATEMENT EXPENDITURES	70,739,354.00

BALANCE

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0.00



MEETING AGENDA ITEM #10.1.3

Action:	X	Information:	
Meeting:	Regular	Meeting Date:	December 13, 2023
Topic:	Revised Policy 5010: Trustee Code of Ethics (Second & Final Reading)		

Background/Discussion:

The attached revised Policy 5010: Trustee Code of Ethics received first reading at the September 27, 2023 Regular Board Meeting and was circulated to our partner group and posted to the district's website for feedback on September 28, 2023.

Feedback was received from the Coast Mountain Teachers' Federation with revisions made to pages 1 and 4 of the revised policy.

The Ministry of Education and Child Care and the BC School Trustees Association (BCSTA), in partnership with a sector advisory committee, co-developed voluntary provincial criteria for School Trustee codes of conduct 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 revised Policy 5010: Trustee Code of Ethics is presented to the Board with a recommendation for second and final reading by the Business Committee and the Policy Review & Development Committee as reviewed at their respective meetings held on December 6 and November 29, 2023.

Recommended Action:

THAT the revised Policy 5010: Trustee Code of Ethics be presented for second and final reading at the December 13, 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 **to the District's 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.

PROCEDURES

1.0 Procedures to Receive Receiving 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:

- 2.1 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.



2.0 Complaint Resolution Options *(cont'd)*

- 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.
- 2.4.6 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.



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

- 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.
- 3.1.6 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



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

- 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.
- 3.3 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.



MEETING AGENDA ITEM #10.1.4

Action: X Information:
Meeting: Regular Meeting Date: December 13, 2023
Topic: **Revised Policy 5015 – Communications & Consultation with the Public
(Second & Final Reading)**

Background/Discussion:

The attached revised Policy 5015: Communications & Consultation with the Public received first reading at the September 27, 2023 Regular Board Meeting and was circulated to our partner group and posted to the district's website for feedback on September 28, 2023.

The policy was revised to reflect the Board's position to promote and support a program of communication between the school district and the inclusion of all partners and rightsholders.

Feedback was received from the Coast Mountain Teachers' Federation with a revision made to the policy stating "*Partners, including Rightsholders*" along with a definition of "rightsholder" added to the revised policy (reference page 1).

The revised Policy 5015: Communications & Consultation with the Public is presented to the Board with a recommendation for second and final reading by the Business Committee and the Policy Review & Development Committee as reviewed at their respective meetings held on December 6 and November 29, 2023.

Recommended Action:

THAT the revised Policy 5015: Communications & Consultation with the Public be presented for second and final reading at the December 13, 2023 Regular Board Meeting.

Presented by: Superintendent of Schools



SECTION 5000: GOVERNANCE

REVISED POLICY 5015: COMMUNICATIONS & 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 including Rightsholders.**

“Rightsholder” means an individual recognized as having legally acknowledged rights, often linked to land, resources, culture, or self-governance, based on historical occupation or use of specific territories and both recognized and protected by legal agreements, court decision or legislation.

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 #10.1.5

Action:	X	Information:	
Meeting:	Regular	Meeting Date:	December 13, 2023
Topic:	New Policy 5035 – Trustee Conflict of Interest (Second & Final Reading)		

Background/Discussion:

The attached new Policy 5035: Trustee Conflict of Interest received first reading at the September 27, 2023 Regular Board Meeting and was circulated to our partner group and posted to the district’s website for feedback on September 28, 2023.

There was no feedback received by the November 14, 2023 deadline noting that partner groups and the public were provided thirty (30) in-session school days to review and provide their feedback.

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 second and final reading by the Business Committee and the Policy Review & Development Committee as reviewed at their respective meetings held on December 6 and November 29, 2023.

Recommended Action:

THAT the new Policy 5035: Trustee Conflict of Interest be presented for second and final reading at the December 13, 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 considered 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 #10.1.6

Action:	X	Information:	
Meeting:	Regular	Meeting Date:	December 13, 2023
Topic:	Revised Policy 2040 – Public Interest Disclosure Act		

Background/Discussion:

The *Public Interest Disclosure Act* (PIDA) originally came into effect in B.C. on December 1, 2019, establishing “whistleblower” protection for employees in the public sector. The Act, set to be fully implemented in public K-12 school districts on December 1, 2023 provides a mechanism for employees or former employees to report acts of wrongdoing of a serious nature. The Board adopted Policy 2040: Public Interest Disclosure Act in response to this legislation in 2021.

To comply with amendments passed by the government on November 27, 2023 to the Government Body Designation (Public Interest Disclosure) Regulation, housekeeping revisions made to Policy 2040: Public Interest Disclosure Act reflect the following specific addition that affects the application of the Act effective December 1, 2023:

- 3. *For certainty, director within the meaning of the Public Interest Disclosure Act does not include a trustee of a board of education established under Part 4 of the School Act.*

Based on the legislation amendments to the *Public Interest Disclosure Act*, the attached revised Policy 2040: Public Interest Disclosure Act reflects the removal of the application to school trustees within the policy. The revised policy is presented to the Board for information by the Business Committee and the Policy Review & Development Committee as reviewed at their respective meetings held on December 6 and November 29, 2023.

Recommended Action:

THAT the revised Policy 2040: Public Interest Disclosure Act be presented for information at the December 13, 2023 Regular Board Meeting.

Presented by: Superintendent of Schools



SECTION 2000: PERSONNEL

REVISED POLICY 2040: PUBLIC INTEREST DISCLOSURE ACT

- *Date Adopted: November 24, 2021*
 - *Date Revised: November 30, 2023 (Housekeeping revisions applied in relation to legislation amendments to the Government Body Designation (Public Interest Disclosure) Regulation effective December 1, 2023.)*
-

PURPOSE

The Board of Education of Coast Mountains School District 82 is committed to honesty, integrity, and accountability in its operations, programs, and services and to promoting a culture of openness and transparency. The School District encourages and supports all employees in bringing forward reports of unlawful acts and acts of wrongdoing in a manner consistent with the provisions of the British Columbia *Public Interest Disclosure Act* ("PIDA").

The purpose of this Policy and related Procedures is to establish a process, in compliance with the PIDA, for employees to report, in good faith, wrongful or unlawful conduct without fear of retaliation or reprisal.

SCOPE OF POLICY

This Policy applies to alleged wrongdoing related to the School District's operations or personnel. This Policy does not displace other mechanisms set out in School District Policy for addressing and enforcing standards of conduct, disputes, complaints, or grievances, including issues of discrimination, bullying and harassment, occupational health and safety, or disputes over employment matters or under collective agreements.

DEFINITIONS

In this Policy and the Procedures, the following capitalized terms are defined as indicated:

"**Advice**" means advice that may be requested in respect of making a Disclosure or a complaint about a Reprisal under this Policy or the PIDA;

"**Discloser**" means an Employee who makes a Disclosure or seeks Advice or makes a complaint about a Reprisal;

"**Disclosure**" means a report of Wrongdoing made under this Policy;



DEFINITIONS (cont'd)

"Employee" refers to a past and present employee of the School District;

"FIPPA" means the *Freedom of Information and Protection of Privacy Act*, and all regulations thereto;

"Investigation" means an investigation undertaken by the School District under this Policy or by the Ombudsperson under the PIDA;

"Personal Information" has the same meaning set out in FIPPA, namely "recorded information about an identifiable individual", and includes any information from which the identity of the Discloser or any person who is accused of Wrongdoing or participates in an Investigation can be deduced or inferred;

"Personnel" means Employees;

"PIDA" means the *Public Interest Disclosure Act* of British Columbia, and all regulations thereto;

"Procedure" means the School District's Administrative Procedure associated with this Policy, as amended;

"Reprisal" means the imposition of, and any threat to impose, discipline, demotion, termination or any other act that adversely affects employment or working condition of an employee because they made a Disclosure, sought Advice, made a complaint about a Reprisal or participated in an Investigation;

"Wrongdoing" refers to:

- a. a serious act or omission that, if proven, would constitute an offence under an enactment of British Columbia or Canada;
- b. an act or omission that creates a substantial and specific danger to the life, health or safety of persons, or to the environment, other than a danger that is inherent in the performance of an employee's duties or functions;
- c. a serious misuse of public funds or public assets;
- d. gross or systemic mismanagement;
- e. knowingly directing or counselling a person to commit any act or omission described in paragraphs (a) to (d) above.

STATEMENT OF PRINCIPLES

- The School District is committed to supporting ethical conduct in its operations, and seeks to foster a culture in which Employees are encouraged to disclose Wrongdoing, including by receiving, investigating and responding to Disclosures and by providing information and training about the PIDA, this Policy and the Procedures.



STATEMENT OF PRINCIPLES *(cont'd)*

- The School District will investigate Disclosures that it receives under this Policy. Investigations under this Policy will be carried out in accordance with the principles of procedural fairness and natural justice.
- The School District will not commit or tolerate Reprisals against any Employee who, in good faith, makes a request for Advice, makes a Disclosure, participates in an Investigation or makes a complaint under this Policy.
- The School District is committed to protecting the privacy of Disclosers, persons accused of Wrongdoing and those who participate in Investigations in a manner that is consistent with its obligations under the PIDA and FIPPA.

PRIVACY AND CONFIDENTIALITY

All Personal Information that the School District collects, uses or shares in the course of receiving or responding to a Disclosure, a request for Advice, a complaint of a Reprisal, or conducting an Investigation will be treated as confidential and will be used and disclosed as described in this Policy, the Procedures, the PIDA or as otherwise permitted or required under FIPPA and other applicable laws.

REPORTING

Each year, the Superintendent shall prepare, in accordance with the requirements of the PIDA, and make available, a report concerning any Disclosures received, Investigations undertaken and findings of Wrongdoing. All reporting under this Policy will be in compliance with the requirements of FIPPA.

RESPONSIBILITY

The Superintendent is responsible for the administration of this Policy, and shall ensure that training and instruction is available to all Employees concerning this Policy, the Procedures and the PIDA.

In the event that the Superintendent is unable or unavailable to perform their duties under this Policy, the Superintendent may delegate their authority in writing to a senior staff member identified as the Designated Officer.



EDUCATION COMMITTEE MEETING

Wednesday, December 6, 2023 – 4:00 p.m. to 5:30 p.m.

Zoom Virtual Meeting

Committee Members:

- Trustee Karen Jonkman (Chairperson)
- Aaron Callaghan, Superintendent of Schools
- Anya Carrell, Teacher, Skeena Middle School (CMTF representative)
- Trustee Wayne Jones
- Geraldine Lawlor, Director of Instruction, Graduation & Innovation
- Angie Maitland, Director of Education, Haisla Nation Council (First Nations representative)
- Julia Nieckarz, Director of Instruction, Learner Support
- Troy Peters, District Parent Advisory Committee representative (DPAC)
- Trustee Julia Sundell
- Michelle Sutherland, Teacher, Mount Elizabeth Middle/Secondary School (CMTF representative)

Regrets:

- Monica Brady, President, CUPE Local 2052 (CUPE representative)
- Robert Clifton, Director of Instruction, Indigenous Education
- Jocelynn Drew, Principal, Bear Valley School (CMAA representative)
- Krista Jay, District Parent Advisory Committee representative (DPAC)

Guests:

- Beverly Azak, District Vice Principal, Indigenous Education
- Phillip Barron, District Principal
- Tina McDonald, District Principal

Recording Secretary:

- Carole Gagnon, Executive Assistant

MEETING MINUTES

Items	Action
The virtual meeting was called to order at 4:02 p.m. chaired by Trustee Karen Jonkman, Education Committee Chairperson.	
1. Acknowledgement of the Territories, Introductions & Welcome	<p>Chairperson Jonkman acknowledged with respect the school district's business being conducted on the traditional unceded territories of the Gitksan, Haisla, Nisga'a, Ts'mysen and Lheidli T'enneh Peoples noting Trustee Sundell was attending the meeting virtually from Prince George. We are honoured to work with their children and privileged to live, learn, work and play on these lands.</p> <p>Chairperson Jonkman extended a warm welcome to all for the virtual Education Committee Meeting followed by round-table introductions and meeting regrets. She noted annually on December 6 we acknowledge the National Day of Remembrance and Action on Violence Against Women – we remember and honour the 14 women whose lives were tragically cut short by a horrific act of gender-based violence that took place on December 6, 1989, at Ecole Polytechnique in Montreal. On this day, we re-commit to ending gender-based violence and discrimination in all of its forms.</p>

<p>2. Previous Meeting Minutes, November 8, 2023</p>	<p>The meeting minutes of the previous Education Committee Meeting held on November 8, 2023 were received.</p> <p>Information only; no action required.</p>
<p>3. Special Topic(s) January Education Committee Meeting</p>	<p>Superintendent Callaghan referenced the Education Committee's Year At-A-Glance Agenda for 2023-24. He noted that one-third of the meetings focused on Education Team Updates with time for Q&A related to the work happening within each team member's area of responsibility. Based on the committee feedback in June 2023, one of the items talked about was the opportunity for special topics for the meetings in January and May in response to the needs of the Education Committee to take a deep dive in 1 or 2 topics. At this point we do not have a topic for next month's agenda. Superintendent Callaghan sought feedback from the committee as to the best use of time for the meeting in January, i.e., What are the topics we want to talk about? What are the pieces of data around that topic? Whom might we have at the meeting to speak on the topic? The January topic is wide open at this point – hoping committee members might have an idea of what they wish to talk about in January so the Education Team can work on the data for the meeting. Aaron opened the discussion to the committee for their thoughts and feedback. Troy Peters noted that bussing is the primary concern for parents/caregivers at this time. Another concern of parents/caregivers is the need for more Education Assistant accessibility for those students who are struggling but don't have a diagnosis, so to speak, who are falling through the cracks. Superintendent Callaghan noted that Trustee Sundell suggested some data to be looked at might be useful that includes several indicators of well-being and academics that could be part of the conversation including Mr. Peter's comments of students struggling with their academics, kids struggling with other needs in the classroom, pieces to support our conversation or bring other people into the meeting, other districts or around the province – planting the seed to seek feedback.</p> <p>Action: Committee members to reflect on topics for possible discussion at the January 17, 2024 Education Committee Meeting and share with Superintendent Callaghan.</p>
<p>4. Education Team Written Updates</p>	<p>Superintendent Callaghan shared in keeping with the Education Committee Year At-A-Glance Agenda for 2023-24, Education Team Member Updates and Question Period are scheduled during the October, December and June committee meetings. He referenced the Education Team Member updates included in the December 6 Committee Meeting agenda package (as attached). During the meeting, the following team members spoke about some key aspects of their work as shared in their written reports. Team member, Director Clifton was unable to attend the meeting to speak to his report, however, Superintendent Callaghan provided highlights of his report:</p> <ul style="list-style-type: none"> • District Vice Principal, Beverly Azak - Indigenous Education • Director of Instruction, Geraldine Lawlor – Curriculum Team • District Principal, Tina McDonald – Literacy, Early Learning, French • Director of Instruction, Julia Nieckarz – Learner Support • District Principal, Phillip Barron – New Teacher Support & System Wellness • Superintendent Aaron Callaghan – Support Updates <p>Director Lawlor shared during her update the district is trying to find a supervisor for a teacher candidate placement in Kitimat. The practicum takes place in February and again in April and May. If you are aware of anyone who has recently retired, or working part-time and may be interested in this opportunity, please let Director Lawlor know, and she will connect them to the Undergraduate Field Placement Chair at Vancouver Island University.</p>

<p>4. Education Team Written Updates (cont'd)</p>	<p>Additionally, District Principal McDonald shared a power point presentation titled Acadience Fall Data for the committees' information (as attached). Much of the content of this presentation will be shared with the Board at the Regular (Public) Board Meeting to be held on December 13.</p> <p>The following questions were asked following the Education Team Updates:</p> <ul style="list-style-type: none"> • Troy Peters asked when would the CMSD Foundational Skills Assessment (FSA) be available. Director Lawlor indicated not until the fall, following the Ministry of Education and Child Care provincial scoring session. She did note that parents/caregivers of students in grades 4 and 7 should receive their own child's information but not the district data. • Anja Carrell noted the Acadience slide deck would be most beneficial for teachers to use. District Principal McDonald indicated she would share the slide deck with the school reports and with committee members via email. • Troy Peters inquired whether the Acadience assessments will happen every school year. District Principal McDonald is hoping a grant will fund this tool as she would endorse its use moving forward noting it provides teachers with activities to enhance learners who are not meeting expectations. Mr. Peters shared it would be interesting to see how the data compares to the students next year who complete the grade 4 FSA. <p>Superintendent Callaghan acknowledged during his update that teacher recruitment is underway with the anticipation for real teacher staffing challenges for the 2024-25 school year. District staff is doing its very best to bring teachers to our school district and to develop teachers internally.</p> <p>Action: District Principal McDonald to present a K-3 Literacy Initiative Update to the Board at the Regular (Public) Board Meeting on December 13, 2023.</p>
<p>5. Submitted Items</p>	<p>Chairperson Jonkman shared there were no submitted items received for the December 6 Committee Meeting. Superintendent Callaghan provided a brief review of the process on how committee members can share submitted discussion items for the upcoming meetings. Items should align with the mandate as outlined in the Microsoft Office form shared. The deadline for submissions for the January 17 Education Committee Meeting is 4:00 p.m. Thursday, January 11, so an agenda can be completed and shared with the committee membership on Friday afternoon, January 12.</p> <p>Information only; no action required.</p>
<p>6. Next Meeting & Adjournment</p>	<p>Chairperson Jonkman thanked everyone for participating in the meeting and wished everyone best wishes for a happy and relaxing Holiday Season. The next Education Committee Meeting will be held virtually on Wednesday, January 17, 2024 from 4:00 p.m. to 5:30 p.m. via Zoom.</p> <p>The meeting was adjourned at 5:33 p.m.</p>

Education Committee: Education Team Member Updates



December 6, 2023 *(Revised with the inclusion of Julia Nieckarz's report)*

See the table below for written updates from members of the District Education Team. During the virtual meeting on Wednesday December 6 (4:00-5:30 p.m.), each team member will speak to key aspects of their work, and there will be time for questions/discussion. Please review the notes below before the meeting, if you are able, and consider questions you may have for team members on Wednesday.

<p>Robert Clifton – Director of Instruction, Indigenous Education</p> <ul style="list-style-type: none"> ▪ Bill 40 - Schools of Choice, Local Education Agreements, Indigenous Education Councils - Updates and information sharing to build awareness for the direction we are heading in terms of Indigenous Education and working with Indigenous representatives. ▪ All Our Relations - Compassionate Canoe Journey - December 8, NTETC - Jill Jensen, Compassionate Systems Master Practitioner & Superintendent SD92 will facilitate the day, which is the beginning of setting the course of the Equity Scan work to come in the new year. ▪ Indigenous Knowledge Systems & Ways of Being, Ways of Doing - Imposition and enforcement of systems and structures that no longer serve Indigenous children and youth will require ongoing conversation and learning. Is this best done in shared learning circles? Where can space be held for growing our capacity for collective responsibility for this work?
<p>Beverly Azak - District Vice Principal, Indigenous Education</p> <ul style="list-style-type: none"> ▪ Focused Approach to Coaching/Mentoring Indigenous Learners - Indigenous Education Support Workers (IESWs) are participating in training throughout the school year in support of clarified coaching role with Indigenous learners.
<p>Geraldine Lawlor - Director of Instruction, Graduation & Innovation</p> <ul style="list-style-type: none"> ▪ Update on Practicum Placements (Teacher Candidates and ECEs) - I have been working with several post-secondary institutions to arrange teacher practicum placements for this school year. Those include the University of Northern British Columbia (UNBC), University of British Columbia Okanagan Campus (UBCO), University of Victoria (UVIC) and Vancouver Island University (VIU). We anticipate having between 17-20 teacher candidates. I have also been in contact with Coast Mountain College about practicum placements for Early Childhood Educators (ECEs). Thank you to 5 of our ECE staff members who have offered to take on a practicum student. ▪ Foundations Skills Assessment (FSA) Update - FSAs were completed by students in Grades 4 and 7 across the district. Administrators and some district staff participated in collaborative scoring sessions and finished scoring the FSAs. ▪ NTETC Plans - In my role as Principal of Northwest Trades & Employment Training Centre, I am happy welcomed Dan Hamel as the Vice Principal and we have been quite busy meeting with partners and planning out future offerings and opportunities for students. ▪ Learning Updates (K-12 Student Reporting Policy)

Tina McDonald - District Principal, Early Learning | French Immersion | Literacy

- **French Immersion** - A group of 8 educators went to Kelowna for AIM training to help support second language learning. In-service with pedagogist Lucile Denys was provided for K-6 teachers on October 30. Concours provincial's preparations are in the planning stages. This year the event will be held in Terrace. The Concours is a longstanding public speaking competition for youth who are learning French in school hosted by the Canadian Parents for French.
- **Early Learning** - We have 5 Seamless Day programs and two Preschool programs running in the district. Changing Possibilities for Young Children (CP4YC) has 14 participants and staff has been documenting about their wonder child.
- **Literacy** - We have trained over 40 teachers in UFLI (University of Florida Literacy Institute) and 14 staff in Acadience Learning. We have completed almost 1,000 literacy assessments on all our K-3 students. Next steps will be data analysis at the school levels and presenting data to staff at respective schools. Second round assessments will be held in February and last ones in May. We are grateful for the donation from LNG Canada to enable staff training and coverage to do this work.

Julia Nieckarz - Director of Instruction, Learner Support

- **In-service and Professional Learning SOGI, CPI Training** - Bryan Gidinski's mentorship and learning sessions have begun. The SOGI lead has reached out to school SOGI leads to offer up this opportunity, as we do have some space available in these sessions. Bryan strives to provide instruction that is highly motivating for all students, and that allows students opportunities to achieve to their highest potential. He is also an advocate for ensuring that LGBTQ+ students and their families see themselves reflected in curricular resources, lessons, and conversations by promoting themes of diversity and acceptance. Another successful and full two-day Crisis Prevention Intervention training session was held, and another set will be held in February. Four one-hour Family Service Employee Assistance program sessions were well attended on the November Professional Learning Day.
- **Mental Health and Wellness** - Currently, a small working group is completing a Mental Health and Well-Being scan of CMSD with BC Children's Hospital. In the near future, we will be sharing the initial scan with community, parents, and staff and seeking their input. before we move towards developing a School District framework that guides the work moving forward. In the future, schools will work on how to embed this framework into the School Improvement Plan by developing specific Mental Health and Wellness & Substance Use goals and objectives.
- **School Safety: ICYT & Situation Table & ERASE & Human Trafficking Working Group** - It was wonderful to have an in-person ERASE training with Scott Rothermel from Safer Schools Together (SST), which also included reviewing the updated Violent Threat Risk Assessment Training. The afternoon involved an interactive case study session, which is highly engaging and informative. The Learner Support Department worked closely with SST and liaising with outside agencies to support youth through the recent critical incident. A professional learning session was offered on the Topic of Human Trafficking and The Joy Smith Foundation facilitated the session.
- **Visiting Professionals: POPARD, SETBC, School Psychologist and the New Provincial Support Outreach Team** - We have had a number of visiting professionals over the last month supporting students and school teams.
- **Learner Support Resources** - The Read & Write Application has now been pushed out to all school computers. Read & Write is a literacy support tool that offers help with everyday tasks like reading text out loud, understanding unfamiliar words, voice to text, and supporting text to be reworded to accommodate different levels of reading. The Inclusive Education Teacher has been to many schools to provide support at both staff meetings, 1-to-1 sessions and a professional learning opportunity.

Julia Nieckarz - Director of Instruction, Learner Support (cont'd)

- **Ongoing IEPs, Pediatricians Meetings** - Resource teachers and school teams did an amazing job at hosting team meetings and completing IEPs. Parents greatly appreciate the support and are very grateful that teams work collaboratively with them to support their children.

Phillip Barron – District Principal, Safe & Caring Schools

- **Compassionate Systems Leadership** - Our first session with school teams will take place in January. We have ten schools participating in this meaningful work with Joanne Schroeder and her team from the University of British Columbia (UBC).
- **Support for New Teachers and LOPs** - We continue to provide ongoing support to our new teachers and staff working on Letters of Permission (LOPs) throughout the district. We have coaches/mentors who are making meaningful connections and support with our new staff.
- **Youth Development Instrument (YDI) for Secondary Schools** - The YDI will be administered to Grade 11 students across the district in the new year. The YDI questionnaire ask youth questions about specific emotions, thoughts, perspectives, behaviours and experiences. The information we receive from the YDI is shared with our schools.
- **McCreary Society School Visits** - Plans are underway to have a team from the McCreary Society visit schools and provide support for improved health for our youth. For example, we are exploring the possibility of presentations around healthy choices and the dangers of vaping.
- **Student Voice** - We will commence our district-wide Student Voice work in January. Each of our middle and secondary schools will have groups of students we will work with to hear about their day-to-day experiences in schools and ways we can best support them.

Aaron Callaghan – Superintendent of Schools

- **Terrace Tragedy** - The entire district team has been very focused on supporting schools in Terrace in the wake of last week's tragedy. Collaboration has taken place with community partners including Kitselas First Nation, the RCMP, the Ministry of Education and Child Care, and Safer Schools Together. Efforts have centred on supporting students primarily at Parkside Secondary, Caledonia Secondary and Skeena Middle, as well as working to ensure students are safe both during and beyond the school day. Thanks to all those who have worked so hard to meet these two objectives.
- **Local Education Agreement** - The district is entering into conversations with local Nations regarding a new Local Education Agreement (LEA). An LEA is an agreement for the purchase of educational services for learners living on reserve and attending schools in Coast Mountains School District. We are looking forward to the dialogue focused on the expectations of the school district and Nations in support of learner success.
- **Teacher Recruitment** - The district is again embarking on an aggressive teacher recruitment strategy with University communications and visits, use of social media and other online marketing, participation in hiring fairs, and collaboration with provincial initiatives including International teacher recruiting. Application is being made to the province for support of pre-employment hiring incentives. The district is anticipating more retirements in the coming year which will place further pressure on filling full time positions, but possibly rowing the casual pool for short term work.



ACADIENCE FALL DATA

Tina McDonald



WHAT IS ACADIENCE

Acadience Reading is a set of standardized indicators of literacy skills. Designed for universal screening and progress monitoring, Acadience Reading can help prevent reading failure and improve reading outcomes for students in grades K–6. Our district focus was in K-3.



NEXT STEPS

TRAINING

We will need to train our K-3 classroom teachers. Many of our literacy leads and learning resource teachers have been trained.

FREQUENCY OF TESTING

Students will be benchmarked in the fall, winter, and spring each year. This school year, we will benchmark in Nov/Dec, February, and May.

COSTS

The online version costs \$6.95 US per student per year. Training is largest cost.

IPADS

The program is designed using ipads or touch screen devices. It is user friendly, and teachers can access their data immediately after completing the assessment or progress monitoring.



BRIDGING THE GAP

CLOSE THE GAP

Currently more than 50% of our students in K-3 are not meeting the grade level benchmark in each grade.

PLAN

Provide all teachers with UFLI training and resources
Provide schools with 0.2 Literacy support
Provide support with progress monitoring

TARGETING THE ISSUE

- How can we support teachers in improving student results?
- In-service for UFLI and Acadience
- 2 days of time for peer support, collaboration, or other to enhance their current practice
- Time to work with literacy lead teacher

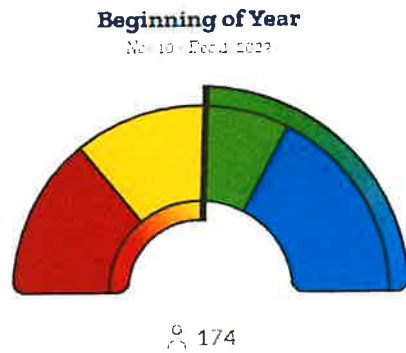
20XX

Pitch deck title

4

DISTRICT 82 FALL DATA

KINDERGARTEN



TESTED

174 students tested in 10 schools
49 students are well below 28%
40 students are below 23%
25 students are meeting 14%
60 students are exceeding 34%

FINDINGS

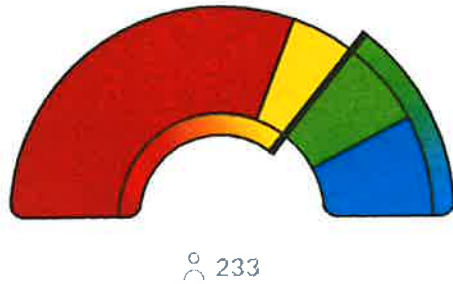
With intensive targeted intervention which involves progress monitoring, we could have most of the yellows meeting by spring.



DISTRICT 82 FALL DATA

GRADE 1

Beginning of Year
Nov 10 - Dec 4, 2022



TESTED

233 students tested in 10 schools
143 students are well below 55%
23 students are below 9%
31 students are meeting 13%
36 students are exceeding 15%

FINDINGS

The expectation surrounding solid letter and sound recognition is quite higher than in kindergarten. UFLI is an excellent resource to support teachers in building capacity in this area.

20XX

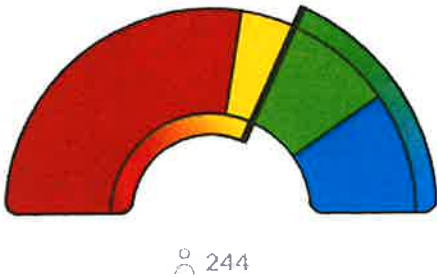
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DISTRICT 82 FALL DATA

GRADE 2

Beginning of Year
Nov 20 - Dec 4, 2023



TESTED

244 students tested in 10 schools
134 students are well below 55%
21 students are below 9%
42 students are meeting 17%
47 students are exceeding 19%

FINDINGS

The expectation surrounding reading and understanding the written word is more apparent in grade 2. Additionally, an emphasis on putting sounds together to make words is a focus. UFLI is an excellent resource to support teachers in building capacity in this area.

20XX

Pitch deck title

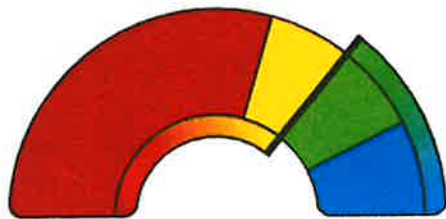


DISTRICT 82 FALL DATA

GRADE 3

Beginning of Year

Nov 10 - Dec 4, 2023



155

20XX

TESTED

155 students tested in 10 schools
91 students are well below 59%
20 students are below 13%
21 students are meeting 14%
23 students are exceeding 15%

FINDINGS

We can infer that these students were the ones that were most impacted by COVID. There are some significant gaps that are beginning to form between those who are and those who are not meeting grade level expectations.

Pitch deck title





GROWTH STRATEGY

How we'll scale in the future

PHASE 1: FEB 2024

Review 1st and 2nd data collection,

Review school data with principals

Support with progress monitoring

PHASE 2: MAY 2024

Complete 3rd round of assessments

Train teachers in using Acadience

PHASE 3: OCT 2024

Support teachers with Acadience implementation and screening

20XX

Pitch deck title

9

SUMMARY

Every child has the right to read. It is our goal at Coast Mountains School District to honor this right.





THANK YOU



MEETING AGENDA ITEM #12.1

Action:	X	Information:	
Meeting:	Regular	Meeting Date:	December 13, 2023
Topic:	Board Chair Report – December 2023		

Background/Discussion:

Attached for Trustees' information is the Board Chair's Report for the month of December 2023 respectfully submitted by Board Chair Margaret Warcup.

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

Recommended Action:

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

Presented by: Board Chair Warcup



BOARD CHAIR REPORT

DECEMBER 2023 REGULAR BOARD OF EDUCATION MEETING

The December Board Meeting has come upon us early this month so we can get our work done and move onto the Holiday Season. It is also a time to reflect on the past year and in reviewing our Board Work Plan some months are definitely busier than others. I would like to take this opportunity on behalf of the Board to thank all of our School District staff for their hard and valuable work this year.

In November, we held our meeting one day early so Trustees could attend along with administrative staff the 2023 BCSTA Trustee Academy held November 23 to 25 in Vancouver. Summary notes from the academy will be available. The academy provided the BCSTA North West Branch the opportunity to meet and share discussion on topics specific to the northwest. A focus area that continues to be of concern to us all is recruitment and retention.

As the BCPSEA Board of Director representative for the Northwest, I was provided the opportunity to participate in an on-line Indigenous Corporate Training course "Working Effectively with Indigenous Peoples". The training added to my journey of learning and gave valuable information including an e-book on Dispelling Myths about Indigenous Peoples.

On behalf of the Board, I extend best wishes to all for a festive season with happiness, peace and joy.

Respectfully submitted by,

Trustee Margaret Warcup, Board Chair