



**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 18, 2024
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 18, 2024 – 5:00 P.M. – HYBRID MEETING
(IN PERSON AT BOARD OF EDUCATION OFFICE OR VIRTUAL VIA ZOOM)**

AGENDA

<u>Swearing In Ceremony:</u> CMSD82 Trustee, Angie Maitland, Electoral Area 1 – Kitimat			
1. ACKNOWLEDGEMENT OF THE TERRITORY & CALL TO ORDER			
2. DECLARATION OF QUORUM			
3. APPROVAL OF AGENDA	Motion		
4. APPROVAL OF MINUTES OF PRIOR MEETING			
4.1 Regular Meeting of the Board, November 19, 2024	Motion	Attachment	Pages 2-13
5. RECEIPT OF RECORDS OF IN CAMERA MEETING			
5.1 Summary of In Camera Meeting, November 19, 2024	Motion	Attachment	Pages 14-15
6. BUSINESS ARISING FROM THE MINUTES			
- There is no business arising from the minutes to report.			
7. CORRESPONDENCE			
7.1 Board Congratulations Letters to New MLAs for Skeena and Bulkley Valley-Stikine	Motion	Attachment	Pages 16-20
7.2 Board Congratulations Letter to New Minister of Education and Child Care	Motion	Attachment	Pages 21-23
7.3 Board Correspondence to New Minister of Infrastructure	Motion	Attachment	Pages 24-26
8. SUPERINTENDENT OF SCHOOLS' MONTHLY REPORT – DECEMBER 2024	Motion	Attachment	Pages 27-33
9. INDIGENOUS EDUCATION REPORT – DECEMBER 2024	Motion	Attachment	Pages 34-38
10. STANDING COMMITTEE REPORTS			
10.1 <u>Business Committee Report</u> (Trustee Ed Harrison)			
10.1.1 Business Committee Meeting Minutes, December 10, 2024	Motion	Attachment	Pages 39-41
10.1.2 2023-2024 Statement of Financial Information (SOFI) Report	Motion	Attachment	Pages 42-99
10.2 <u>Education Committee Report</u> (Trustee Karen Jonkman)			
10.2.1 Education Committee Meeting Minutes, December 11, 2024	Motion	Attachment	Pages 100-109
11. NEW BUSINESS			
11.1 Board Standing Committee Trustee Appointments & Trustee School Liaisons	Information	Attachment	Pages 110-112
12. TRUSTEE REPORTS			
12.1 Board Chair Report – December 2024	Motion	Attachment	Pages 113-114
12.2 Trustee Reports	Information	Verbal	
13. QUESTION PERIOD			
14. ADJOURNMENT			

**Next Hybrid Regular Meeting of the Board of Education, Coast Mountains School District 82:
Tuesday, January 28, 2025 - 5:00 p.m. – Board of Education Office, Terrace – In-Person or Virtual Via Zoom**

Season's Greetings & Happy New Year from Coast Mountains School District 82!

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

TUESDAY, NOVEMBER 19, 2024 – 5:00 P.M.

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

PRESENT WERE:

Chairperson - M. Warcup
- E. Harrison

Vice Chairperson - K. Jonkman
(virtual) - M. Maxim
(virtual) - J. Sundell

REGRETS:

- W. Jones

Superintendent of Schools
Secretary Treasurer
Recording Secretary

- T. MacMillan
- G. Fuller
- C. Gagnon

DISTRICT STAFF PRESENT:

Director of Human Resources
Director of Instruction, Learner Support
Director of Facility Services
District Principal, Early Learning & French Immersion
District Vice Principal, Indigenous Education

- K. Bath
- J. Nieckarz
- R. Schibli
- T. McDonald
- 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 and Ts'msyen Peoples noting Trustee Julia Sundell attended virtually from Vancouver on the traditional and unceded territories of the Squamish, Musqueam and Tsleil-Waytuth Peoples. We are honoured to work with their children and privileged to live on these lands.

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

Board Chair Warcup shared there were two important days of remembrance, reflection and awareness during the month of November. 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.

Board Chair Warcup 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 is 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.

Board Chair Warcup noted Parent/Teacher Interviews were taking place at many of our schools across the district this week with Early Dismissal for students. Additionally, Friday, November 22 is a non-instructional day for students in Coast Mountains School District. School staff will be participating in professional development sessions and workshops on November 22. Classes will not be in session on November 22 with the regular school schedule to resume on Monday, November 25.

Board Chair Warcup spoke to the Declaration of Election by Acclamation for the 2024 Kitimat School Trustee By-Election officially declared on November 12, 2024 by Cathy Jackson, Chief Election Officer for Coast Mountains School District 82, pursuant to Section 98 of the *Local Government Act*, that Angie Maitland of Kitimat was elected by acclamation. In following elections legislation, Ms. Maitland will be sworn in to the Office of Trustee at the next Regular (Public) Board Meeting to be held on Wednesday, December 18 at 5:00 p.m. at the Board of Education Office in Terrace.

Board Chair Warcup reminded meeting attendees and guests that the Board Elections would follow at the end of the meeting, chaired by Secretary Treasurer Ginger Fuller, in accordance with CMSD Policy 5070: Governance Bylaw that Board Elections will be held at the first meeting of the Board in November.

1. CALL TO ORDER

Board Chair Warcup called the meeting to order at 5:12 p.m.

2. DECLARATION OF QUORUM

A quorum was declared.

3. APPROVAL OF AGENDA

Motion #8728

THAT the agenda be adopted as circulated.

Carried
All in Favour

4. APPROVAL OF MINUTES OF PRIOR MEETING

4.1 Regular Meeting, October 23, 2024

Motion #8729

THAT the minutes of the Regular Meeting of the Board held on October 23, 2024 be approved.

Carried
All in Favour

5. RECEIPT OF RECORDS OF IN CAMERA MEETING

5.1 Summary of In Camera Meeting, October 23, 2024

Motion #8730

THAT the Summary of the In Camera Meeting of the Board held October 23, 2024 be approved.

Carried
In Favour 4 / Abstained 1 (Trustee Maxim)

6. BUSINESS ARISING FROM THE MINUTES

There was no business arising from the minutes to report.

7. CORRESPONDENCE

7.1 Correspondence Received: District of Kitimat Council Liaison Appointments to CMSD82

Motion #8731

THAT the Board receive for information the District of Kitimat letter detailing the Council liaison appointments to the School District effective December 1, 2024 for a two-year term.

Carried
All in Favour

8. SUPERINTENDENT OF SCHOOLS' MONTHLY REPORT – NOVEMBER 2024

Motion #8732

THAT the Superintendent of Schools' Monthly Report to the Regular Board Meeting of November 19, 2024 be received as presented.

Carried
All in Favour

9. INDIGENOUS EDUCATION REPORT – NOVEMBER 2024

Motion #8733

THAT the Board receive for information the Indigenous Education Report for November 2024 prepared by Interim Superintendent Janet Meyer.

Carried
All in Favour

10. STANDING COMMITTEE REPORTS

10.1 Business Committee Report (Trustee Ed Harrison)

10.1.1 Business Committee Meeting Minutes, November 6, 2024

Motion #8734

THAT the minutes of the Business Committee Meeting held on November 6, 2024 be received for information.

Carried
All in Favour

10.1.2 Quarterly Financial Statements, September 30, 2024

Motion #8735

THAT the Board receive for information the Quarterly Financial Statements as at September 30, 2024.

Carried
All in Favour

10.2 Education Committee Report (Trustee Karen Jonkman)

10.2.1 Education Committee Meeting Minutes, November 6, 2024

Motion #8736

THAT the minutes of the Education Committee Meeting held on November 6, 2024 be received for information.

Carried
All in Favour

10.2.2 Northwest Trades & Employment Training Centre Update

Board Chair Warcup shared in reading the report, she was excited to see Early Childhood Educator courses and other courses, in terms of dual credit, are certainly part of trying to address recruitment, retention and having qualified staff working with our children. Board Chair Warcup noted she was pleased that the Northwest Trades & Employment Training Centre (NTETC) staff is working on dual credit courses and working closely with the college. She added that NTETC staff's hard work and efforts in our trades programs will help meet employment needs in our community, noting the need for the Board's advocacy for dual credit programs for continued student access. Trustee Harrison suggested to engage students in career development, is to continually consider as opportunities in the community. This is an important message to move forward as well as the experience with the college which needs to be expanded to help students understand the importance of dual credit. Trustee Harrison noted the NTETC written statement about the overall objective may need to be clarified. He further shared the NTETC presentation presented at the Education Committee virtual meeting on November 6, 2024, was well done and it reflected the NTETC staff are really thinking about what the students need and involving them.

10.2.3 Hazelton French Immersion Program Update

Motion #8737

THAT the Board receive for information the Hazelton French Immersion Program update.

Carried
All in Favour

10.2.4 Letter of Support for 2SLGBTQIA+ - Students, Staff and Families

Motion #8738

THAT the Board and Superintendent of Schools co-sign the Joint Letter of Support for 2SLGBTQIA+ with the Coast Mountain Teachers' Federation and the Canadian Union of Public Employees, Local 2052 for issuance district wide and with our partner groups.

Carried
All in Favour

10.2.5 Survey Feedback – Education Committee Mandate, Meetings, Proposed Agenda 2024-2025

Motion #8739

THAT Board receive the survey feedback pertaining to the Education Committee Mandate, Meetings, Proposed Agenda for 2024-2025 and refer to District staff for more information.

Carried
All in Favour

11. NEW BUSINESS

There was no new business to report.

12. TRUSTEE REPORTS

12.1 Board Chairperson Report – November 2024

Motion #8740

THAT the Board receive for information the Board Chair Report for November 2024.

Carried
All in Favour

12.2 BCSTA Provincial Council Report

Motion #8741

THAT the Board receive for information the BCSTA Provincial Council Report as presented at the November 19, 2024 Regular Board Meeting.

Carried
All in Favour

12.3 BCPSEA Delegate Report

Motion #8742

THAT the Board receive the BCPSEA Delegate Report for information.

Carried
All in Favour

12.4 Trustee Reports

Trustee Maxim noted he spent a considerable amount of time in Kitimat, during the voting period of the 2024 Kitimat School Trustee By-Election, encouraging citizens on the importance of the role of a School Trustee. He extended his congratulations to Angela Maitland, who was elected by acclamation on November 12, 2024. He asked that consideration be given to Ms. Maitland to attend the BCSTA Trustee Academy to be held November 21-23, 2024. Board Chair Warcup noted this was considered, however, Ms. Maitland will be away at that time on a scheduled family vacation.

13. QUESTION PERIOD

There were no questions received, however, Terry Marleau, Co-President for the Coast Mountain Teachers' Federation referenced Director Schibli's brief update in the Business Committee Meeting minutes of November 6, 2024 regarding Mount Elizabeth Middle/Secondary School in Kitimat. The update reflected losing 9 of 22 general instruction classrooms due to sections of the school being closed recommended by the structural engineer as a result of exterior rot which compromised the exterior wood column supports.

Mr. Marleau shared the following two comments for the Board:

1. Mr. Marleau expressed his concern and the concern of school staff that following a great deal of problems with leaking water through the roof and a number of things over several years, that the school district was not able to mitigate or find ways to stop this occurring much sooner.
2. There is a great deal of concern from a broad group of staff in the school with the loss of one wing, the old wing, and the loss of access to the Middle School wing classrooms. Much of the building is of a similar age. The science wing is slightly newer, however, there is a lot of concern from the staff on what is going in the building although it was specified that structural engineers and architects are reviewing. Concerns expressed by staff relate to the mitigation for potential mold, asbestos and structural integrity for the rest of the building. The school's Occupational Health & Safety Site Committee will be submitting a complaint through the District Joint Occupational Health & Safety Committee to be reviewed at their meeting later this month. Mr. Marleau noted it was appreciated that it does take time for the architect, the structural engineer, and Director Schibli and his staff to do this work, however, the school staff wanted to express their concerns as to what is really happening in the school building and the importance to express their concerns with the Board. Mr. Marleau thanked the Board for listening.

Board Chair Warcup thanked Mr. Marleau for his comments noting the Director Schibli and his team are working diligently with the Ministry of Education's Capital Branch, structural engineers, architects and local contractors for an appropriate remedy to address these concerns. Board Chair Warcup noted the Board's appreciation to Mr. Marleau for bringing forth the school staff's concerns, as it is a concern we are all working on to address as soon as possible.

14. BOARD ELECTIONS

14.1 Board Elections (Chaired by Secretary Treasurer Fuller)

14.1.1 Appointment of Scrutineer(s)

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

14.1.2 Nomination and Elections

14.1.2.1 Chair

Secretary Treasurer Fuller called for nominations for the position of Chair. Trustee Harrison nominated Trustee Warcup. Trustee Warcup accepted the nomination. Trustee Maxim nominated Trustee Harrison. Trustee Harrison declined the nomination.

Secretary Treasurer Fuller called for nominations a second, third and final time. Trustee Maxim nominated Trustee Sundell. Trustee Sundell declined the nomination. Secretary Treasurer Fuller declared Trustee Warcup acclaimed as Board Chair and extended her congratulations.

14.1.2.2 Vice Chair

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

Secretary Treasurer Fuller called for nominations a second, third and final time. Trustee Maxim nominated Trustee Harrison. Trustee Harrison declined the nomination. Trustee Maxim nominated Trustee Sundell. Trustee Sundell declined the nomination. Secretary Treasurer Fuller declared Trustee Jonkman acclaimed as Vice Chair with congratulations.

14.1.2.3 BCPSEA Delegate

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

Secretary Treasurer Fuller called for nominations a second time. Trustee Maxim nominated Trustee Harrison. Trustee Harrison declined the nomination. Trustee Maxim nominated Trustee Sundell. Trustee Sundell declined the nomination. Secretary Treasurer Fuller called for nominations a third and final time. Hearing none, she declared Trustee Jonkman acclaimed as BCPSEA Delegate with congratulations.

14.1.2.4 BCPSEA Alternate

Secretary Treasurer Fuller called for nominations for the position of BCPSEA Alternate. Trustee Jonkman nominated Trustee Warcup. Trustee Warcup accepted the nomination.

Secretary Treasurer Fuller called for nominations a second, third and final time. Trustee Maxim nominated Trustee Harrison. Trustee Harrison declined the nomination. Trustee Maxim nominated Trustee Sundell. Trustee Sundell declined the nomination. \

Hearing none, Secretary Treasurer Fuller declared Trustee Warcup acclaimed as BCPSEA Alternate with congratulations.

14.1.2.5 BCSTA Provincial Councillor

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

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

14.1.2.6 BCSTA Alternate

Secretary Treasurer Fuller called for nominations for the position of BCSTA Alternate. Trustee Jonkman nominated Trustee Harrison. Trustee Harrison accepted the nomination.

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

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 18, 2024 at the Board of Education Office in Terrace.

The meeting was adjourned at 6:29 p.m.

Board of Education Chairperson

Secretary Treasurer

DRAFT



**SUMMARY OF PROCEEDINGS AND DECISIONS MADE AT THE
IN CAMERA MEETING OF THE BOARD OF EDUCATION
SCHOOL DISTRICT 82 (COAST MOUNTAINS)
HELD NOVEMBER 19, 2024
PURSUANT TO SECTION 72(3) OF THE *SCHOOL ACT***

The Board of Education:

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



MEETING AGENDA ITEM #7.1

Action:	X	Information:	
Meeting:	Regular	Meeting Date:	December 18, 2024
Topic:	Board Congratulation Letters to New MLAs for Skeena and Bulkley Valley-Stikine		

Background/Discussion:

The attached letters of congratulations were issued December 16, 2024 on behalf of the Board to the newly elected Members of the Legislative Assembly (MLAs) within the ridings of Coast Mountains School District: Claire Rattee, Skeena Riding, and Sharon Hartwell, Bulkley Valley-Stikine Riding.

Recommended Action:

THAT the Board receive for information the congratulations letters issued to the newly elected Members of the Legislative Assembly within the ridings of Coast Mountains School District: Claire Rattee, Skeena Riding, and Sharon Hartwell, Bulkley Valley Stikine Riding, as presented.

Presented by: Board Chair



Coast Mountains Board of Education School District 82

3211 Kenney Street, Terrace, BC V8G 3E9

Tel. (250) 635-4931 or 1-855-635-4931 - Fax 1-888-290-4786 - www.cmsd.bc.ca

December 16, 2024

Honourable Claire Rattée, MLA for Skeena
Parliament Buildings
Victoria, B.C.
V8V 1X4

Email: claire.rattee.MLA@leg.bc.ca

Dear Ms. Rattée:

The Board of Education for Coast Mountains School District expresses its congratulations on your election to the BC Legislature representing the Skeena riding. Coast Mountains School District provides public education within the riding that you serve, and we look forward to working with you on the delivery of public education.

At this time, we have significant concerns relating to staff recruitment and retention, increased support for students with diverse abilities, capital and deferred maintenance funding. We wrote to you on October 3, 2024, on behalf of the Board of Education, advocating these key areas during your campaign and we ask for your continued support to address these issues.

Staff recruitment and retention is a challenge for our school district with the shortage of qualified educators, affecting not just the northern regions, but the province as a whole. Increased resources are needed to address northern recruitment and retention. This includes continued funding support for hiring incentives, increased access to post-secondary educator programs in our school communities, and funding for the increased costs of recruitment of new staff. Of concern in this area for Coast Mountains School District is succession planning, as we have a significant number of anticipated retirements.

Funding and resources are needed to ensure inclusive education and student success, providing opportunities for academic success, social and emotional safety and culturally responsive learning environments. We ask for your support and actions for appropriate and sustainable funding to ensure positive and consistent impacts of the K-12 education programs offered in our school district.

Coast Mountains School District is significantly challenged with aging infrastructure and in urgent need of repairs or replacement of Mount Elizabeth Middle/Secondary School in Kitimat. This is one of many schools in our school district requiring upgrades, but this school is currently a priority to address. Mount Elizabeth Middle/Secondary School has been on the school district's capital plan for a new school as a priority for many years.

... continued



Coast Mountains Board of Education School District 82

Honourable Claire Rattée, MLA for Skeena
Victoria, B.C.

December 16, 2024

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We welcome you working with Coast Mountains School District for the provision of safe, inclusive public education where all students are supported to reach their fullest potential.

Yours sincerely,

Margaret Warcup
Chairperson, Board of Education

cc: Coast Mountains Board of Education School District 82:

- Board of Education Trustees:
 - Trustee Ed Harrison (Terrace)
 - Trustee Wayne Jones (Stewart)
 - Trustee Karen Jonkman (Kitimat)
 - Trustee Mike Maxim (Thornhill)
 - Trustee Julia Sundell (Hazelton)

- Tracey MacMillan, Superintendent of Schools
- Ginger Fuller, Secretary Treasurer



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December 16, 2024

Honourable Sharon Hartwell, MLA for Bulkley Valley-Stikine
Parliament Buildings
Victoria, B.C.
V8V 1X4

Email: sharon.hartwell.MLA@leg.bc.ca

Dear Ms. Hartwell:

The Board of Education for Coast Mountains School District expresses its congratulations on your election to the BC Legislature representing the Bulkley Valley-Stikine riding. Coast Mountains School District provides public education within the riding that you serve, and we look forward to working with you on the delivery of public education.

At this time, we have significant concerns relating to staff recruitment and retention, increased support for students with diverse abilities, capital and deferred maintenance funding. We wrote to you on October 3, 2024, on behalf of the Board of Education, advocating these key areas during your campaign and we ask for your continued support to address these issues.

Staff recruitment and retention is a challenge for our school district with the shortage of qualified educators, affecting not just the northern regions, but the province as a whole. Increased resources are needed to address northern recruitment and retention. This includes continued funding support for hiring incentives, increased access to post-secondary educator programs in our school communities, and funding for the increased costs of recruitment of new staff. Of concern in this area for Coast Mountains School District is succession planning, as we have a significant number of anticipated retirements.

Funding and resources are needed to ensure inclusive education and student success, providing opportunities for academic success, social and emotional safety and culturally responsive learning environments. We ask for your support and actions for appropriate and sustainable funding to ensure positive and consistent impacts of the K-12 education programs offered in our school district.

Coast Mountains School District is significantly challenged with aging infrastructure and in urgent need of repairs or replacement of Mount Elizabeth Middle/Secondary School in Kitimat. This is one of many schools in our school district requiring upgrades, but this school is currently a priority to address. Mount Elizabeth Middle/Secondary School has been on the school district's capital plan for a new school as a priority for many years.

... continued



Coast Mountains Board of Education School District 82

Honourable Sharon Hartwell, MLA for Bulkley Valley-Stikine
Victoria, B.C.

December 16, 2024

Page 2

We welcome you working with Coast Mountains School District for the provision of safe, inclusive public education where all students are supported to reach their fullest potential.

Yours sincerely,

Margaret Warcup
Chairperson, Board of Education

cc: Coast Mountains Board of Education School District 82:

- Board of Education Trustees:
 - Trustee Ed Harrison (Terrace)
 - Trustee Wayne Jones (Stewart)
 - Trustee Karen Jonkman (Kitimat)
 - Trustee Mike Maxim (Thornhill)
 - Trustee Julia Sundell (Hazelton)
- Tracey MacMillan, Superintendent of Schools
- Ginger Fuller, Secretary Treasurer



MEETING AGENDA ITEM #7.2

Action:	X	Information:	
Meeting:	Regular	Meeting Date:	December 18, 2024
Topic:	Board Congratulations Letter to New Minister of Education and Child Care		

Background/Discussion:

The attached letter of congratulations to B.C.'s new Minister of Education and Child Care, Honourable Lisa Beare, was issued December 16, 2024 on behalf of the Board in follow up to a telephone call received by Board Chair Margaret Warcup.

The Board's letter includes an invitation welcoming Honourable Beare to visit and engage with Coast Mountains School District 82.

Recommended Action:

THAT the Board receive for information the letter of congratulations issued to B.C.'s new Minister of Education and Child Care, Honourable Lisa Beare, as presented.

Presented by: Board Chair



Coast Mountains Board of Education School District 82

3211 Kenney Street, Terrace, BC V8G 3E9

Tel. (250) 635-4931 or 1-855-635-4931 - Fax 1-888-290-4786 - www.cmsd.bc.ca

December 16, 2024

Honourable Lisa Beare
Minister of Education and Child Care
P.O. Box 9045, Stn Prov Govt
Victoria, B.C. V8W 9E2
Email: educ.minister@gov.bc.ca

Dear Minister Beare:

On behalf of the Board of Education for Coast Mountains School District 82, I wish to formally congratulate you on your appointment as British Columbia's new Minister of Education and Child Care.

Thank you, Minister Beare, for reaching out and arranging calls with the Board Chairs of all school districts across the province. We appreciated the call and the opportunity to share with you areas of concern specific to our district.

As shared during our call, Coast Mountains School District 82 has a rich tapestry of cultures, backgrounds, learning styles and needs. Located in the northwest of British Columbia our school district lies on the ancestral, traditional and unceded territories of the Gitksan, Haisla, Nisga'a and Ts'msyen Nations. The geographical area covered by the district is of equivalent size to the country of Finland. The school district employs close to 800 people who are in service to 4,300 learners attending 19 schools across the main communities of the Hazeltons, Kitimat, Kitwanga, Stewart, Terrace and Thornhill.

The Gitksan territory of the Hazelton area is made up of seven nations including the Gitanmaax, Gitanyow, Gitsegukla, Gitwangak, Glen Vowell, Hagwilget and Kispiox located through the Hazelton communities and the Kispiox Valley. The Haisla territory is centered in Kitamaat Village and the Ts'msyen territory has two distinct First Nations band communities consisting of Kitselas and Kitsumkalum in the Terrace and Thornhill areas. The richness of the local Indigenous culture and history contributes to all our schools in a very positive way as both Indigenous and non-Indigenous learners benefit from the diversity surrounding them. The Indigenous student population of the district stands at approximately 2,100 students.

The Board of Education Office is located in Terrace with Kitimat a forty-five minute drive from the office, Kitwanga a one-hour drive, the Hazeltons one and a half hours, and Stewart three and a half hours.

Together we are a caring, inclusive, and committed learning community dedicated to supporting each of our unique learners so they will have the skills and competencies they need to be productive and successful citizens in a rapidly changing world.

... continued

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



Honourable Lisa Beare
Minister of Education and Child Care, Victoria

December 16, 2024

Page 2

These are the areas of significant concern that I expressed on behalf of the Board of Education during our call:

- The needed attention to recruitment and retention of qualified educators and support staff, and how this concern is having an increased impact on financial and human resources.
- The need for capital and upgrading of aging buildings to ensure students are safe within inclusive and welcoming environments for their public education. As noted during our conversation, sections of Mount Elizabeth Middle/Secondary School located in Kitimat are unsafe to occupy due to an aging infrastructure. We acknowledge that our staff and Ministry staff are working on a resolution to this matter.
- How do Boards deal appropriately with a trustee who breaches the school district's Code of Conduct Policy? The *School Act* currently has minimal depth for Boards to deal with this issue.
- Implementing Bill 40, the *School Amendment Act*, is challenging for our school district and assistance from the Ministry to navigate the processes to meet the provincial requirements is greatly needed.

Our Board of Education looks forward to working with you and your team as we seek the best for the students in our school district. I extend an invitation on behalf of our Board of Education welcoming you to visit and engage with Coast Mountains School District located in the Northwest region.

I wish you well and in every success in your new role as Minister of Education and Child Care.

Yours sincerely,

Margaret Warcup
Chairperson, Board of Education

cc: Coast Mountains Board of Education School District 82:

- Board of Education Trustees:
 - Trustee Ed Harrison (Terrace)
 - Trustee Wayne Jones (Stewart)
 - Trustee Karen Jonkman (Kitimat)
 - Trustee Mike Maxim (Thornhill)
 - Trustee Julia Sundell (Hazelton)
- Tracey MacMillan, Superintendent of Schools
- Ginger Fuller, Secretary Treasurer



MEETING AGENDA ITEM #7.3

Action: X Information:
Meeting: Regular Meeting Date: December 18, 2024
Topic: **Board Correspondence to New Minister of Infrastructure**

Background/Discussion:

The attached letter to B.C.'s new Minister of Infrastructure, Honourable Bowinn Maa, was issued December 16, 2024 on behalf of the Board in follow up to a telephone call received by Board Chair Margaret Warcup.

The Board's letter includes an invitation welcoming Honourable Ma to visit and engage with Coast Mountains School District 82.

Recommended Action:

THAT the Board receive for information the letter of congratulations issued to B.C.'s new Minister of Infrastructure, Honourable Bowinn Ma, as presented.

Presented by: Board Chair



Coast Mountains Board of Education School District 82

3211 Kenney Street, Terrace, BC V8G 3E9

Tel. (250) 635-4931 or 1-855-635-4931 - Fax 1-888-290-4786 - www.cmsd.bc.ca

December 16, 2024

Honourable Bowinn Ma
Minister of Infrastructure
P.O. Box 9055, Prov Stn Govt
Victoria, B.C. V8W 9E2

Email: INF.Minister@gov.bc.ca

Dear Minister Ma:

Thank you for your introductory telephone call of December 5, 2024 in your new role as Minister of Infrastructure, a new Ministry created in 2024 to deliver capital projects for communities.

I write this letter in confirmation of our discussion as it relates to your new Ministry role and responsibilities.

We discussed structural vulnerability, and the current structural safety challenge of Mount Elizabeth Middle/Secondary School located in Kitimat. Twice, since the beginning of the school year, sections of the school were closed as recommended by our structural engineer. The closures were a result of exterior rot which compromised the exterior wood column supports. Of note, Mount Elizabeth Middle/Secondary School has been listed as a priority on the school district's capital plan for many years.

Staff recruitment and retention is a significant challenge for Coast Mountains School District. Increased resources are needed to address northern recruitment and retention which includes funding support and housing availability in our school communities of Terrace, Kitimat, Hazelton, Kitwanga and Stewart. The continued increasing cost of recruitment and onboarding of new staff is impacting our school district. Of further concern for our school district is succession planning, as we have a significant number of anticipated retirements.

During our call, we extended an invitation on behalf of our Board of Education for you to visit Coast Mountains School District located in the Northwest region to gain an understanding of our school district's context.

... continued

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



Honourable Bowinn Ma, Minister of Infrastructure
Victoria, B.C.

December 16, 2024

Page 2

Again, thank you for reaching out. We look forward to working together to address the needs of Coast Mountains School District.

Yours sincerely,

Margaret Warcup
Chair, Board of Education

cc: Coast Mountains Board of Education School District 82:

- Board of Education Trustees:
 - Trustee Ed Harrison (Terrace)
 - Trustee Wayne Jones (Stewart)
 - Trustee Karen Jonkman (Kitimat)
 - Trustee Mike Maxim (Thornhill)
 - Trustee Julia Sundell (Hazelton)
- Tracey MacMillan, Superintendent of Schools
- Ginger Fuller, Secretary Treasurer



MEETING AGENDA ITEM #8.

Action: X Information:
Meeting: Regular Meeting Date: December 18, 2024
Topic: **Superintendent of Schools' Monthly Report – December 2024**

Background/Discussion:

Attached for reference is the Superintendent of Schools' Monthly Report for presentation at the December 18, 2024 Regular Board Meeting as prepared by Superintendent Tracey MacMillan.

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

Recommended Action:

THAT the Superintendent of Schools' Monthly Report to the Regular Board Meeting of December 18, 2024 be received as presented.

Presented by: Superintendent of Schools

Superintendent's Report to the Board

December 2024



A Message from the Superintendent

Ama sah / Good day,

As we embrace the Holiday Season, I want to extend my warmest wishes to each member of our school community — students, parents, caregivers, administrators, teachers, staff, district personnel, partners in education, and colleagues. Since beginning my role as Superintendent this past October, I have had the privilege of visiting all the schools across our district and meeting so many incredible learners, staff, and families. I am truly impressed by the dedication, passion, and commitment that I have witnessed. Together, we have navigated challenges with resilience, celebrated successes, and created vibrant, welcoming environments where students thrive. I am deeply grateful for the contributions each of you makes to our shared vision for education.



Superintendent MacMillan visited Ms. Shelley Striker's Grade 5/6 Class at Kildala Elementary School last week. Many happy returns were shared with Ms. Striker who was celebrating her birthday!



Superintendent MacMillan (l) is pictured with Band Teacher, Courtney Preyser (r) following the wonderful MEMSS Secondary Band Presentation of 'Twas the Night Before Christmas held December 4.

November was an incredibly busy month across our district, with staff and students engaging in a wide range of important activities. From the completion of report cards and learning assessments to advancing curriculum initiatives, the dedication and hard work of our educators and support staff have been notable. A particular focus has been on student literacy, which remains one of the key goals of our district's Strategic Plan. I would also like to extend my heartfelt thanks to parents and caregivers for attending report card learning sessions and for the invaluable support you provide at home — whether it's helping your children with reading, completing homework, or fostering a love of learning. Your partnership plays a vital role in your children's success, and we are truly grateful for your efforts.

This festive season, I have thoroughly enjoyed watching some of the Holiday

Season performances and band concerts across our schools. The additional hours that staff and volunteers devote to ensuring the success of these events are to be commended. They reflect the heart and care that make our schools so special, and for that, we thank you. As you gather with loved ones to celebrate the holidays, I hope you find moments of joy, peace, and renewal. On behalf of Coast Mountains School District, I wish you and your families a happy Holiday Season and a wonderful New Year filled with hope, kindness, and new opportunities.

With gratitude and appreciation,

Tracey MacMillan, Superintendent



Suwilaawks Community School Indigenous Support Workers, Roxanne Wright, Charity Spalding and Marissa Harris pose for a photo with Superintendent MacMillan during her school visit last week.

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'msven peoples.



Superintendent's Report to the Board

December 2024



Discovery Trades K-6

The Northwest Trades & Employment Training Centre (NTETC) is excited to offer for the 2024-2025 school, the Discovery Trades K-6 program which introduces primary and elementary students to trades through safe, positive, engaging, and inspiring experiences. Through the generous sponsorship of LNG Canada this program including funding for the position of Discovery/Dual Credit Teacher was made possible. School district employee, Cory Redl assumed this position with the NTETC Team at the start of this school year. Cory's goal is to introduce trades and the safe use of tools to primary and elementary students across the school district. Cory recently facilitated Discovery Trades K-6 sessions at Cassie Hall Elementary School with three classes of primary and elementary students who participated in making cedar planters with the instruction and safety tool learnings. Many students do not have the opportunity or experience using tools which the Discovery Trades K-6 program provides. These opportunities often identify interests and strengths, impacting future decisions towards careers. Pictured below are Cassie Hall Elementary School students participating in the Discovery Trades K-6 sessions facilitated by Cory in his new role.



Students at Cassie Hall Elementary School learn to make cedar planters through the Discovery Trades K-6 sessions facilitated by NTETC's Discovery/Dual Credit Teacher, Cory Redl. Three classes participated in this hands-on introduction to trades opportunity.



Superintendent's Report to the Board

December 2024



Coast Mountain College Trades Tour

I had the pleasure of participating in an introductory Trades Tour of the Coast Mountain College Terrace Campus on December 10 accompanied by Dan Hamel, Principal of Northwest Trades & Employment Centre (NTETC). This tour provided an opportunity to meet the College Trades Coordinators, explore the Trades facilities, and gain a deeper understanding of the school district's partnership with Coast Mountain College.

During the visit, we toured the shop spaces where our Grade 12 students participate in Level One Foundation Trades training, such as carpentry, welding, automotive, heavy-duty mechanics, electrical, and professional cooking, while also earning high school elective credits. The school district covers the tuition fees for these Dual Credit programs. Additionally, we learned that the Early Child Care Education (ECCE) program, co-sponsored by our school district and the college, will be launched in February 2025. Standout moments of the tour including viewing the artwork created by students and teachers at the Freda Diesing School of Northwest Coast Art within the dormitories and library, both of which offer outstanding resources and tools for students, through their learning journey.



Coast Mountain College Trades Coordinators provide an introductory trades facilities tour for Superintendent MacMillan. Pictured (l-r) in the College Carpentry Shop are Candace Houlden, Colin Elliott, Tracey MacMillan, Shauna Stach and Darlene Godfrey.

Skilled Trades BC has made many of these Trades programs possible through its various Youth programs. The Dual-Credit Trades Program provides many of our students with an alternative pathway to post-secondary education and training. By getting an early start in their training, many students thrive and pave the way towards a successful career.

Support Request for Families in Need

As we head into the winter break, I would like to remind school staffs, parents, and caregivers of their ability to access the Northwest Community Student Support Fund to assist with expenses related to school fees or the purchase of supplies or other items necessary for children's participation in school. Funds in recent weeks have largely supported the purchase of children's clothing like boots, jackets, and snow pants with the colder winter weather now upon us.

The Request For Support Form is available on the [Coast Mountains School District website](#) and made available in each one of our schools. Please reach out to the principal or other preferred staff member at your child's school for more information.

Superintendent's Report to the Board

December 2024



School Seasonal Concerts

Although this month happens to be a little shorter due to the upcoming winter holiday, it certainly has been an action packed few weeks. School communities have been engaged in a variety of seasonal events including holiday concerts and performances. As shared in my Superintendent's message, I have thoroughly enjoyed watching some of the Christmas performances and band concerts across our schools. The additional hours that staff and volunteers devote to ensuring the success of these events are to be commended. They reflect the heart and care that make our schools so special, and for that, we thank you. Here are some of the wonderful seasonal and holiday concerts and performances that have taken place to the delight of parents, caregivers and families.

Skeena Middle School - Fall Band Concert - November 27



Mount Elizabeth Middle/Secondary School - Secondary Band Presentation 'Twas the Night Before Christmas - December 4



Superintendent's Report to the Board

December 2024



School Seasonal Concerts *(cont'd)*

Thornhill Primary School – Christmas at the O.K. Corral – December 12
(a rootin' tootin' good time for everyone)



Kitwanga Elementary School - Christmas Classics Concert - December 13



Superintendent's Report to the Board December 2024



This Month On Social Media...



@CoastMountainsSchoolDistrict



@CoastMountainsSchools



@CoastMtnSD



Insightful and engaging learning for Trustees Harrison, Jonkman, Warcup and Sundell at the BCSTA Trustee Academy "Illuminate: Lighting the Path of Governance in Public Education" held November 21-23 in Vancouver and to hear from new Minister of Education and Child Care Lisa Beare.



Members of the Coast Mountains School District leadership team (Phillip Barron, Julia Nieckarz, Beverly Azak, Tracey MacMillan and Tina McDonald) engaged in professional learning at the BCSSA November 2024 Fall Forum - Identity Through Indigeneity: Frameworks in Support of Grounding Ourselves in Indigenous Knowledge.



Upcoming Dates

- December 18 – Hybrid Board Meeting (Terrace)
- December 21 – Winter Break begins
- January 6 – Classes resume following Winter Break
- January 15 – Business Committee Meeting (virtual)
- January 15 – Education Committee Meeting (virtual)
- January 24 – Non-Instructional Day (schools are not in session)
- January 28 – Hybrid Board Meeting (Terrace)



MEETING AGENDA ITEM #9.

Action:	X	Information:	
Meeting:	Regular	Meeting Date:	December 18, 2024
Topic:	Indigenous Education Report – December 2024		

Background/Discussion:

Attached for reference is the Indigenous Education Report for presentation at the December 18, 2024 Regular Board Meeting as prepared by Interim Superintendent Janet Meyer.

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

Recommended Action:

THAT the Board receive for information the Indigenous Education Report for December 2024.

Presented by: Superintendent of Schools

Indigenous Education Update

December 2024

SUBMITTED TO THE SUPERINTENDENT BY THE INDIGENOUS EDUCATION DEPARTMENT

December is always an exciting month in Indigenous Education as it is the time of year for the First Nations Education Steering Committee conference in Vancouver. This year, the conference theme is: Connecting To Our Land. This event is sought after across Canada and internationally. School District 82 secured 3 seats this year and are sending the District Vice-Principal for Indigenous Education, Beverly Azak, the Principal of Mount Elizabeth Middle/Secondary School Julia Jacobs and Indigenous Education Teacher-Mentor Anna Ashley . We look forward to learning from them upon their return.

As 2024 comes to a close, the Indigenous Education Department extends positive heartfelt wishes for the holiday season and all the very best in 2025.



Interim Superintendent

The First Nations Education Steering Committee (FNESC) Education Conference is an event dedicated to advancing quality education for First Nations learners in BC. The Annual FNESC Conference will be happening on December 12-14, 2024 in Vancouver.

This event is an opportunity for educators and education administrators to build knowledge, network and share. Our goal is to increase the capacity of all those in the education system to make transformative changes in First Nations education.

The conference theme, Connecting to Our Land, will explore how First Nations connections to the land are the foundation for many aspects of learning and education. Conference events and workshops will explore language learning, ecological learning, on-the-land learning, and much more.

The conference brings together approximately 750 people annually. In keeping with the principle of lifelong learning, more than two dozen workshops are offered featuring topics of interest to K-12 education, adult education, and post-secondary education.



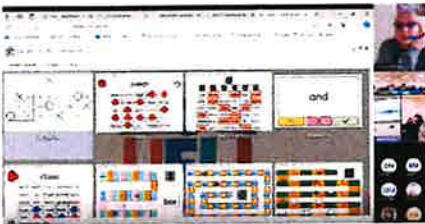
Connecting to Our Land

FNESC Education Conference
DECEMBER 12-14, 2024 | VANCOUVER, BC





EdPlan Insights: Beverly Azak review on service logs and reporting



Tina McDonald (not in picture) shared literacy strategies to ISWs



Dan Hamel, NTETC Principal, shared about hands-on activities involving students using 12 scroll saws to cut out festive figures like snowpeople during the holiday season.

Indigenous Support Workers Meeting Highlights – November 28, 2024

The recent ISW meeting held at the Northwest Trades and Training Centre on November 28, 2024, gathered Indigenous support staff from across the district. This productive session was attended by 31 ISWs, in-person and virtually, covered vital updates on the department, discussions on EdPlan Insights, and future initiatives to enhance Indigenous education.

Key Updates:

Janet Meyer shared that the competition for the Director of Instruction for Indigenous Education position was not filled. Tracey MacMillan, Superintendent, and the District Education Team will consult and work with the Inter-Tribal Education Committee (ITEC) in the new year to determine a process to find candidates to work for the Indigenous Education Department in Coast Mountains School District.

The meeting also addressed the formation of the Indigenous Education Council (IEC), which will replace the Inter-Tribal Education Committee (ITEC). Janet outlined the legislative requirements, emphasizing local First Nations consultations, with a core IEC group expected to be formed in the upcoming months.

EdPlan Insights and Indigenous Learner Success

Beverly Azak led an insightful session on EdPlan Insights, explaining its functions and how to access the platform, including the Indigenous Education Service Log. This platform provides a comprehensive overview of information and data that pertains to each student such as: attendance patterns, tracking of parental interactions, and ISW supports.

Literacy Strategies and Educational Innovations

Tina McDonald, District Principal, presented an update on literacy interventions and the critical need for early intervention. Tina introduced the pyramid of intervention model and highlighted the importance of systematic instruction. Participants discussed the role of tools like Acadience to track student progress and the use of games and activities for high school literacy support.

Success Stories and Encouragement

The meeting concluded with the sharing of success stories where targeted interventions significantly improved student literacy.

This meeting reflected a strong commitment to collaboration, proactive support, and continuous improvement in Indigenous education, setting a positive course for future actions and student outcomes.



Hazelton Secondary's Back to the Land Program



From November 25th to 27th, Hazelton Secondary School hosted its highly anticipated Back to the Land Camp, a transformative experience for students, made possible by the strong support of the Inter-Tribal Education Committee and CMSD's Indigenous Education Department. Despite facing -19-degree temperatures, students embraced the challenge, gaining valuable wilderness skills, connecting deeply with the land, and engaging in cultural practices guided by local mentors Jordon Muldoe, Colton Murrell, Calvin Lee, and Zech Mathieu.

Gitksan Drumming & Dancing
Cassie Hall Elementary
Nov 19, Dec 3 & 17



Weaving Wednesdays
Hazelton Secondary with
Elder Mavis Banek



Totem Pole Carving
Mount Elizabeth Middle
Secondary School
Haisla and Nak'azdli artist
Alexander Erickson



HSS's Back to the Land Program

During their time in the bush, participants developed a wide range of practical and traditional skills, including effective communication in outdoor settings, adventure journaling, moose calling and tracking, navigation, wilderness safety, and food handling. Students learned outdoor cooking, knife handling, gun and ATV safety, and the setup of industrial canvas tents. They practiced wood stove maintenance, tree felling, and fire starting while honing team safety during woodwork. Additionally, they studied plant identification, hunting techniques, smudging, and ways to honor ancestors by feeding the fire and leaving the land undisturbed.

This camp was more than just skill-building—it was a powerful opportunity for students to engage with their culture, respect the land, and forge lifelong connections. The success of this event sets the stage for future initiatives, and we're excited to see similar experiences unfold in the new year, with plans for ice fishing and trapping on the horizon.

The Back to the Land Camp not only strengthened students' practical skills but also fostered a sense of resilience, teamwork, and cultural pride. Immersing themselves in the natural environment, students were reminded of the importance of respecting the land and the traditions that come with it. The hands-on learning approach provided a unique opportunity for students to experience firsthand the wisdom of their ancestors while gaining valuable skills that blend traditional knowledge with modern practices. This camp has set a high standard for future programs, proving the powerful impact of connecting youth with the land and their heritage. We look forward to building on this success and continuing to create opportunities that nurture both skill development and cultural identity.

HSS Back to the Land Camp video recap: https://cmsdbcca-my.sharepoint.com/:v/g/personal/4894_cmsd_bc_ca/EVP3fMRIXGxGrRdD2a9am8oBEIqvcoVd6UzvCRXuUE01XA



BUSINESS COMMITTEE MEETING

Tuesday, December 10, 2024 – 10:30 a.m. to 12:00 p.m.
Virtual via Zoom

Committee Members:

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

Recording Secretary:

Lindsay Harder, 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 6, 2024</p>	<p>1. The minutes of the previous Business Committee Meeting held on November 6, 2024 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 2024</p>	<p>2.1 Director Bath provided a grievance update relating to the Coast Mountain Teachers' Federation (CMTF) and the Canadian Union of Public Employees Union (CUPE), Local 2052. CUPE has no grievances. CMTF current numbers are eight-Step 1, two-Step 2 grievances, and three-Step 3 grievance. Information only; no action required.</p> <p>3.1 Director Schibli provided an update of recent work, ongoing collaborations with Capital Management Branch, engineers, architects, and contractors at Mount Elizabeth Middle Secondary School (MEMSS). Interim repairs are being conducted MEMSS in the middle school wing, with completed repairs in the old wing and courtyard section. A draft condition assessment of the school's blocks, which use exterior wood glue-laminated columns, is being refined before submission to the Secretary Treasurer, Ginger Fuller, and the Ministry. The goal is to have students back in five classrooms by the second semester.</p>



<p>3.1 Monthly Facilities Report, December 2024 (continuation)</p> <p>3.2 District Joint OH&S Committee Meeting Minutes – November 6, 2024</p>	<p>Additionally, there is a Request for Proposal (RFP) for the supply and installation of a playground at Suwilaawks Community School, and efforts are being made to advance the Suwilaawks Community School addition project. Greg Porter, the Manager of Projects, has been visiting other schools for installations, training, and discussions with architects. They are also arranging presentations from construction management firms to explore project delivery options.</p> <p>Routine maintenance is ongoing, though winter break projects are limited due to the holiday schedule.</p> <p>Student transportation is running smoothly, with most cancellations due to road conditions and a few due to driver illness. Custodial work continues as usual.</p> <p>Information only; no action required.</p> <p>3.2 Secretary Treasurer Fuller provided the District Joint OH&S Committee Meeting minutes of November 6, 2024. 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 2024 6.2 2023-2024 Statement of Financial Information (SOFI) Report</p>	<p>6.1 Secretary Treasurer Fuller spoke to the October 31, 2024 Monthly Financial Statements, one area of concern was discussed. Information only; no action required.</p> <p>6.2 Secretary Treasurer Fuller spoke to the Draft 2023-2024 Statement of Financial Information (SOFI) Report and discussed the process with committee members. Action: Forward the 2023-2024 Statement of Financial Information (SOFI) Report for approval to the next Regular Board Meeting on December 18, 2024.</p>
<p>7. Next Meeting</p>	<p>7. The next Business Committee Meeting is scheduled on Wednesday, January 15, 2025, from 10:30 a.m. to 12:00 p.m.</p> <p>The meeting was adjourned at 11:33 a.m.</p>



MEETING AGENDA ITEM #10.1.2

Action: X Information:
Meeting: Regular Meeting Date: December 18, 2024
Topic: **2023-2024 Statement of Financial Information (SOFI) Report**

Background/Discussion:

For consistency with the *Budget Transparency and Accountability Act* respecting Public Accounts reporting, a Statement of Financial Information (SOFI) must be submitted by each school district within six months following the corporation's fiscal year end. School districts are defined as corporations as outlined in the *Financial Information Act*.

Reference the attached 2023-2024 Statement of Financial Information (SOFI) Report for Coast Mountains School District 82.

The 2023-2024 Statement of Financial Information (SOFI) Report was presented at the Business Committee Meeting held on December 10, 2024 and is being forwarded to the Board with a recommendation for approval.

Recommended Action:

THAT the Board approve the school district's Statement of Financial Information (SOFI) Report for the fiscal year ended June 30, 2024.

Presented by: Secretary Treasurer

DRAFT

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

School District No. 82 (Coast Mountains)

Fiscal Year Ended June 30, 2024

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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

DRAFT

SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

SCHOOL DISTRICT NUMBER 82	NAME OF SCHOOL DISTRICT School District No. 82 (Coast Mountains)	YEAR 2023-2024
OFFICE LOCATION(S) 3211 Kenney Street, Terrace , BC		TELEPHONE NUMBER 250 635 4931
MAILING ADDRESS 3211 Kenney Street		
CITY Terrence	PROVINCE BC	POSTAL CODE V8G 3E9
NAME OF SUPERINTENDENT Tracey MacMillan		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, 2024**

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

Statement of Financial Information for Year Ended June 30, 2024

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, 2024

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)

Tracey MacMillan, Superintendent of Schools
Date: December 18, 2024

Ginger Fuller, Secretary Treasurer
Date: December 18, 2024

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, 2024

School District No. 82 (Coast Mountains)

June 30, 2024

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School District No. 82 (Coast Mountains)

MANAGEMENT REPORT

Version: 7355-6609-4627

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.


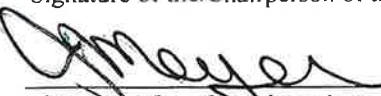

The preparation of financial statements necessarily involves the use of estimates based on management's judgment particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

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)

	<u>25/09/2024</u>
Signature of the Chairperson of the Board of Education	Date Signed
	<u>25/09/2024</u>
Signature of the Superintendent	Date Signed
	<u>25/09/2024</u>
Signature of the Secretary Treasurer	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 Board of Education 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, 2024, 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, 2024, 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.

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.

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





INDEPENDENT AUDITOR'S REPORT *(continued)*

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 taken 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 25, 2024

Vohora LLP
Chartered Professional Accountants

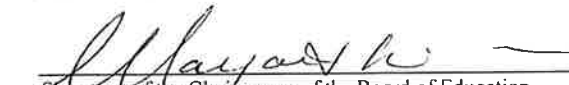
School District No. 82 (Coast Mountains)

Statement 1


Statement of Financial Position
As at June 30, 2024

	2024 Actual \$	2023 Actual \$
Financial Assets		
Cash and Cash Equivalents (Note 2)	10,481,551	11,041,345
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	195,956	145,958
Due from Province - Other		343,637
Due from First Nations Other (Note 3)	2,891,667	1,837,757
	763,802	740,699
Total Financial Assets	<u>14,332,976</u>	<u>14,109,396</u>
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	6,423,561	6,505,602
Unearned Revenue (Note 5)	210,515	
Deferred Revenue (Note 6)	2,395,811	2,323,664
Deferred Capital Revenue (Note 7)	44,916,887	43,878,833
Employee Future Benefits (Note 8)	1,512,873	1,523,759
Asset Retirement Obligation (Note 16)	18,267,631	18,267,631
Other Liabilities	239,122	167,820
Total Liabilities	<u>73,966,400</u>	<u>72,667,309</u>
Net Debt	<u>(59,633,424)</u>	<u>(58,557,913)</u>
Non-Financial Assets		
Tangible Capital Assets (Note 9)	64,443,006	63,624,748
Prepaid Expenses (Note 2)	392,035	527,558
Supplies Inventory (Note 2)	52,137	18,421
Total Non-Financial Assets	<u>64,887,178</u>	<u>64,170,727</u>
Accumulated Surplus (Deficit)	<u>5,253,754</u>	<u>5,612,814</u>

Approved by the Board


Signature of the Chairperson of the Board of Education

25/09/2024
Date Signed


Signature of the Superintendent

25/09/2024
Date Signed


Signature of the Secretary Treasurer

25/09/2024
Date Signed

School District No. 82 (Coast Mountains)

Statement 2

Statement of Operations
Year Ended June 30, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	63,844,775	64,161,353	59,060,868
Other	79,500	159,310	88,500
Federal Grants		218,987	
Tuition	161,000	166,608	19,500
Other Revenue	9,131,681	9,329,524	7,808,075
Rentals and Leases	640,000	693,333	626,684
Investment Income	255,000	302,084	213,442
Amortization of Deferred Capital Revenue	2,183,449	2,185,592	2,126,698
Total Revenue	76,295,405	77,216,791	69,943,767
Expenses			
Instruction	58,541,726	59,263,412	52,867,434
District Administration	3,221,410	2,951,811	2,742,624
Operations and Maintenance	13,583,748	12,801,737	12,488,644
Transportation and Housing	2,763,926	2,558,891	2,640,652
Total Expense	78,110,810	77,575,851	70,739,354
Surplus (Deficit) for the year	(1,815,405)	(359,060)	(795,587)
Accumulated Surplus (Deficit) from Operations, beginning of year		5,612,814	6,408,401
Accumulated Surplus (Deficit) from Operations, end of year		5,253,754	5,612,814

School District No. 82 (Coast Mountains)

Statement 4

Statement of Changes in Net Debt
Year Ended June 30, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Surplus (Deficit) for the year	<u>(1,815,405)</u>	<u>(359,060)</u>	<u>(795,587)</u>
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets (Note 9)	(3,382,108)	(4,084,584)	(4,195,731)
Amortization of Tangible Capital Assets (Note 9)	3,237,938	3,266,326	3,233,188
Total Effect of change in Tangible Capital Assets	<u>(144,170)</u>	<u>(818,258)</u>	<u>(962,543)</u>
Use of Prepaid Expenses		(33,716)	(136,242)
Acquisition of Supplies Inventory		135,523	13,527
Total Effect of change in Other Non-Financial Assets	<u>-</u>	<u>101,807</u>	<u>(122,715)</u>
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	<u>(1,959,575)</u>	<u>(1,075,511)</u>	<u>(1,880,845)</u>
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		<u>(1,075,511)</u>	<u>(1,880,845)</u>
Net Debt, beginning of year		<u>(58,557,913)</u>	<u>(56,677,068)</u>
Net Debt, end of year		<u>(59,633,424)</u>	<u>(58,557,913)</u>

School District No. 82 (Coast Mountains)

Statement 5

Statement of Cash Flows
Year Ended June 30, 2024

	2024 Actual \$	2023 Actual \$
Operating Transactions		
Surplus (Deficit) for the year	(359,060)	(795,587)
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(783,374)	(1,349,554)
Supplies Inventories	(33,716)	13,526
Prepaid Expenses	135,523	(136,242)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	(82,041)	1,389,930
Unearned Revenue	210,515	
Deferred Revenue	72,147	599,241
Employee Future Benefits	(10,886)	(36,735)
Other Liabilities	71,302	(17,158)
Amortization of Tangible Capital Assets	3,266,326	3,233,188
Amortization of Deferred Capital Revenue	(2,185,592)	(2,126,698)
Total Operating Transactions	<u>301,144</u>	<u>773,911</u>
Capital Transactions		
Tangible Capital Assets Purchased	(4,084,584)	(4,195,731)
Total Capital Transactions	<u>(4,084,584)</u>	<u>(4,195,731)</u>
Financing Transactions		
Capital Revenue Received	3,223,646	3,734,836
Total Financing Transactions	<u>3,223,646</u>	<u>3,734,836</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(559,794)	313,016
Cash and Cash Equivalents, beginning of year	<u>11,041,345</u>	<u>10,728,329</u>
Cash and Cash Equivalents, end of year	<u>10,481,551</u>	<u>11,041,345</u>
Cash and Cash Equivalents, end of year, is made up of:		
Cash	10,481,551	11,041,345
	<u>10,481,551</u>	<u>11,041,345</u>

SCHOOL DISTRICT 82 (COAST MOUNTAINS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 1 AUTHORITY AND PURPOSE

The School District, operates under authority of the *School Act* of British Columbia as a corporation under the name of "The Board of Education of School District No. 82 (Coast Mountains)", and operates as "School District No. 82 (Coast Mountains)." A board of education ("Board") elected for a four-year term governs the School District. The School District provides educational programs to students enrolled in schools in the district and is principally funded by the Province of British Columbia through the Ministry of Education and Child Care. School District No. 82 (Coast Mountains) is exempt from federal and provincial corporate income taxes.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Basis of Accounting

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

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

As noted in notes 2(e) and 2(l), Section 23.1 of the *Budget Transparency and Accountability Act* and its related regulations require the School District to recognize government transfers for the acquisition of capital assets into revenue on the same basis as the related amortization expense.

As these transfers do not contain stipulations that create a liability, Canadian public sector accounting standards would require that:

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

b) Cash and Cash Equivalents

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

SCHOOL DISTRICT 82 (COAST MOUNTAINS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

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

c) Accounts Receivable

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

d) Unearned Revenue

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

e) Deferred Revenue and Deferred Capital Revenue

Deferred revenue includes contributions received with stipulations that meet the description of restricted contributions in the Restricted Contributions Regulation 198/2011 issued by Treasury Board. When restrictions are met, deferred revenue is recognized as revenue in the fiscal year in a manner consistent with the circumstances and evidence used to support the initial recognition of the contributions received as a liability as detailed in Note 2 (l).

Funding received for the acquisition of depreciable tangible capital assets is recorded as deferred capital revenue and amortized over the life of the asset acquired as revenue in the statement of operations. This accounting treatment is not consistent with the requirements of Canadian

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

f) Employee Future Benefits

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

SCHOOL DISTRICT 82 (COAST MOUNTAINS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

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

f) Employee Future Benefits (con't)

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.

g) Asset Retirement Obligations

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

- (a) there is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- (b) the past transaction or event giving rise to the liability has occurred;
- (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 2h). Assumptions used in the calculations are reviewed annually.

h) Tangible Capital Assets

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost also includes overhead directly attributable to construction as well as interest costs that are directly attributable to the acquisition or construction of the asset.
- Donated tangible capital assets are recorded at their fair market value on the date of donation, except in circumstances where fair value cannot be reasonably determined, which are then recognized at nominal value. Transfers of capital assets from related parties are recorded at carrying value.
- Work-in-progress is recorded as an acquisition to the applicable asset class at substantial completion.

SCHOOL DISTRICT 82 (COAST MOUNTAINS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

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

h) Tangible Capital Assets (con't)

- 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

i) Prepaid Expenses

Association memberships, 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.

j) Supplies Inventory

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

k) Funds and Reserves

Certain amounts, as approved by the Board, are set aside in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are an adjustment to the respective fund when approved (see Note 11 – Interfund Transfers and Note 18 – Internally Restricted Surplus). Funds and reserves are disclosed on Schedules 2, 3 and 4.

**SCHOOL DISTRICT 82 (COAST MOUNTAINS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024**

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

l) Revenue Recognition

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

Contributions received or where eligibility criteria have been met are recognized as revenue except where the contribution meets the criteria for deferral as described below. Eligibility criteria are the criteria that the School District has to meet in order to receive the contributions including authorization by the transferring government.

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

- 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 preformed is deferred and recognized when the fee is earned, or service is preformed

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

m) Expenditures

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

SCHOOL DISTRICT 82 (COAST MOUNTAINS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

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

m) Expenditures (con't)

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.

n) Financial Instruments

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

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

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

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

SCHOOL DISTRICT 82 (COAST MOUNTAINS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

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

o) Measurement Uncertainty

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

NOTE 3 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES

	2024	2023
Due from Federal Government	\$293,201	\$319,978
Due from Other School Districts	6,417	113,776
Other	466,605	309,366
Allowance for Doubtful Accounts	(2,421)	(2,421)
	\$763,802	\$740,699

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES – OTHER

	2024	2023
Trade payables	\$910,886	\$1,760,738
Due to Provincial/Federal Government	1,507,390	1,288,475
Salaries and benefits payable	3,463,300	2,973,526
Accrued vacation pay	540,679	481,672
Other	1,306	1,191
	\$6,423,561	\$6,505,602

SCHOOL DISTRICT 82 (COAST MOUNTAINS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 5 UNEARNED REVENUES

	2024
Balance, beginning of year	\$ 0
Changes for the year:	
Increase:	
Tuition fees	136,892
Homestay & Placement fees	57,932
Other International fees	15,690
	210,514
Decrease:	
Tuition fees	0
Net changes for the year	210,514
Balance, end of year	\$210,514

NOTE 6 DEFERRED REVENUES

Deferred revenue includes unspent grants and contributions received that meet the description of a restricted contribution in the Restricted Contributions Regulation 198/2011 issued by Treasury Board, i.e., the stipulations associated with those grants and contributions have not yet been fulfilled. Detailed information about the changes in deferred revenue is included in Schedule 3A.

NOTE 7 DEFERRED CAPITAL REVENUE

Deferred capital revenue includes grants and contributions received that are restricted by the contributor for the acquisition of tangible capital assets that meet the description of a restricted contribution in the Restricted Contributions Regulation 198/2011 issued by Treasury Board. Once spent, the contributions are amortized into revenue over the life of the asset acquired. Detailed information about the changes in deferred capital revenue is included in Schedules 4C and 4D.

SCHOOL DISTRICT 82 (COAST MOUNTAINS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

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.

	2024	2023
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	\$1,172,301	\$1,221,571
Service Cost	92,870	96,246
Interest Cost	48,225	40,031
Benefit Payments	(76,784)	(132,288)
Increase (Decrease) in obligation due to Plan Amendment	0	0
Actuarial (Gain) Loss	(63,462)	(53,259)
Accrued Benefit Obligation – March 31	\$1,173,150	\$1,172,301
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation – March 31	\$1,173,150	\$1,172,301
Market Value of Plan Assets – March 31	0	0
Funded Status – Surplus (Deficit)	(1,173,150)	(1,172,301)
Employer Contributions After Measurement Date	26,196	0
Benefits Expense After Measurement Date	(35,552)	(35,274)
Unamortized Net Actuarial (Gain) Loss	(330,367)	(316,184)
Accrued Benefit Asset (Liability) – June 30	\$(1,512,873)	\$(1,523,760)
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability – July 1	\$1,523,760	\$1,560,495
Net expense for Fiscal Year	92,093	94,084
Employer Contributions	(102,980)	(130,820)
Accrued Benefit Liability – June 30	\$1,512,873	\$1,523,759
Components of Net Benefit Expense		
Service Cost	\$92,422	\$95,402
Interest Cost	48,952	42,080
Immediate Recognition of Plan Amendment	0	0
Amortization of Net Actuarial (Gain)/Loss	(49,281)	(43,397)
Net Benefit Expense (Income)	\$92,093	\$94,084

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

Discount Rate – April 1	4.00%	3.25%
Discount Rate – March 31	4.25%	4.00%
Long Term Salary Growth – April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth – March 31	2.50% + seniority	2.50% + seniority
EARSLS – March 31		

SCHOOL DISTRICT 82 (COAST MOUNTAINS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 9 TANGIBLE CAPITAL ASSETS

Net Book Value:

	Net Book Value 2024	Net Book Value 2023
Sites	\$ 6,560,756	\$ 6,560,756
Buildings	55,153,616	54,449,950
Furniture & Equipment	1,135,257	1,264,670
Vehicles	1,348,824	1,092,130
Computer Software	150,096	106,964
Computer Hardware	94,457	150,278
Total	\$64,443,006	\$63,624,748

June 30, 2024

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

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

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

SCHOOL DISTRICT 82 (COAST MOUNTAINS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 9 TANGIBLE CAPITAL ASSETS *(Continued)*

	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

NOTE 10 EMPLOYEE PENSION PLANS

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the plans, including investment of assets and administration of benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As of December 31, 2023, the Teachers' Pension Plan has about 51,000 active members and approximately 42,000 retired members. As of December 31, 2023, the Municipal Pension Plan has about 256,000 active members, including approximately 31,000 from school districts.

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

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

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

The school district paid \$4,759,244 for employer contributions to the plans for the year ended June 30, 2024 (2023: \$4,402,865).

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

**SCHOOL DISTRICT 82 (COAST MOUNTAINS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024**

NOTE 10 EMPLOYEE PENSION PLANS *(Continued)*

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, 2024, were as follows:

- A transfer in the amount of \$397,948 was made from the Operating Fund to the Capital Fund for the purchase of capital assets.
- A transfer in the amount of \$77,295 was made from the Operating Fund to Local Capital Fund for the purchase assets.
- A transfer in amount of \$31,162 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 considered to be in the normal course of operations and are recorded at the exchange amount.

NOTE 13 CONTRACTUAL OBLIGATIONS

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

Contractual obligations	2025	2026	2027
Transportation	\$ 2,482,333	\$ 2,542,584	\$ 2,620,910
	<u>\$ 2,482,333</u>	<u>\$ 2,542,584</u>	<u>\$ 2,620,910</u>

SCHOOL DISTRICT 82 (COAST MOUNTAINS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 14 CONTINGENT LIABILITIES

Legal Liabilities

The School District has been named as the defendant in a 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, 2024, and accordingly, no provision has been made in these financial statements for any liability that may result. Any losses arising from these actions will be recorded in the year in which the related litigation is settled.

NOTE 15 BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board through the adoption of an amended annual budget on February 27, 2024.

NOTE 16 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. The obligation was measured at the 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, 2023	\$18,267,631
Settlements during the year	<u> </u>
Asset Retirement Obligation, closing balance	<u>\$18,267,631</u>

NOTE 17 EXPENSES BY OBJECT

	2024	2023
Salaries and benefits	\$61,422,342	\$55,036,794
Services and supplies	12,887,183	12,469,372
Amortization	3,266,326	3,233,188
	<u>\$77,575,851</u>	<u>\$70,739,354</u>

SCHOOL DISTRICT 82 (COAST MOUNTAINS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 18 INTERNALLY RESTRICTED SURPLUS – OPERATING FUND

Internally Restricted (appropriated) by Board for:			
Unspent Indigenous Education Targeted Funds	\$	571,684	
Unspent Integrated Child and Youth Funds		376,495	
Schools Supplies Balance		171,704	
Subtotal Internally Restricted			1,119,883
Unrestricted Operating Surplus (Deficit) - Contingency			0
Total Available for Future Operations	\$		1,119,883

NOTE 19 ECONOMIC DEPENDENCES

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 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.

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.

SCHOOL DISTRICT 82 (COAST MOUNTAINS)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 20 RISK MANAGEMENT *(Continued)*

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 2023 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, 2024

	Operating Fund	Special Purpose Fund	Capital Fund	2024 Actual	2023 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	999,378		4,613,436	5,612,814	6,408,401
Changes for the year					
Surplus (Deficit) for the year	595,748	31,162	(985,970)	(359,060)	(795,587)
Interfund Transfers					
Tangible Capital Assets Purchased	(397,948)	(31,162)	429,110	-	
Local Capital	(77,295)		77,295	-	
Net Changes for the year	120,505	-	(479,565)	(359,060)	(795,587)
Accumulated Surplus (Deficit), end of year - Statement 2	1,119,883	-	4,133,871	5,253,754	5,612,814

School District No. 82 (Coast Mountains)

Schedule of Operating Operations
Year Ended June 30, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	53,608,930	54,029,218	50,608,725
Other	79,500	159,310	88,500
Federal Grants		218,987	
Tuition	161,000	166,608	19,500
Other Revenue	6,909,637	6,649,484	5,904,092
Rentals and Leases	640,000	693,333	626,684
Investment Income	174,000	194,737	134,002
Total Revenue	61,573,067	62,111,677	57,381,503
Expenses			
Instruction	46,705,210	46,894,712	42,924,683
District Administration	3,181,410	2,945,731	2,742,624
Operations and Maintenance	10,036,487	9,214,505	8,932,519
Transportation and Housing	2,526,876	2,460,981	2,542,599
Total Expense	62,449,983	61,515,929	57,142,425
Operating Surplus (Deficit) for the year	(876,916)	595,748	239,078
Budgeted Appropriation (Retirement) of Surplus (Deficit)		999,378	
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(397,948)	(351,407)
Local Capital	(122,462)	(77,295)	(103,293)
Total Net Transfers	(122,462)	(475,243)	(454,700)
Total Operating Surplus (Deficit), for the year	-	120,505	(215,622)
Operating Surplus (Deficit), beginning of year		999,378	1,215,000
Operating Surplus (Deficit), end of year		1,119,883	999,378
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 18)		1,119,883	999,378
Total Operating Surplus (Deficit), end of year		1,119,883	999,378

School District No. 82 (Coast Mountains)

Schedule 2A

Schedule of Operating Revenue by Source
Year Ended June 30, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	56,210,969	56,560,036	51,537,997
ISC/LEA Recovery	(5,813,898)	(5,775,809)	(5,232,580)
Other Ministry of Education and Child Care Grants			
Pay Equity	1,160,795	1,160,795	1,160,795
Funding for Graduated Adults		344	2,515
Student Transportation Fund	557,786	557,786	557,786
Support Staff Benefits Grant	58,465	58,465	58,438
FSA Scorer Grant	8,187	8,187	8,187
Child Care Funding		85,306	
Early Learning Framework (ELF) Implementation			596
Labour Settlement Funding	928,103	928,103	1,895,317
NGN Network Services	24,736	24,737	12,780
K-12 ICY Clinical Counsellor	26,933	403,428	521,013
FRSP Recruit & Retention	10,500	11,840	
Premier's Adwards	6,000	6,000	
FEB Enroll Counts and SPED	430,354		
Equity Scan			85,881
Total Provincial Grants - Ministry of Education and Child Care	53,608,930	54,029,218	50,608,725
Provincial Grants - Other	79,500	159,310	88,500
Federal Grants		218,987	
Tuition			
International and Out of Province Students	161,000	166,608	19,500
Total Tuition	161,000	166,608	19,500
Other Revenues			
Funding from First Nations	5,813,898	5,775,809	5,232,580
Miscellaneous			
Grants in Aid - District of Kitimat	60,000	96,666	84,843
Concert Series ArtStart	15,000	34,500	14,900
City of Terrace -REM LEE Theatre Grant	12,000	12,000	12,000
Shared Services Agreements	184,819	157,145	158,000
Theatre	5,000	9,606	8,632
Miscellaneous	468,920	213,758	43,137
Refund of EHC Premium Surplus	350,000	350,000	350,000
Total Other Revenue	6,909,637	6,649,484	5,904,092
Rentals and Leases	640,000	693,333	626,684
Investment Income	174,000	194,737	134,002
Total Operating Revenue	61,573,067	62,111,677	57,381,503

School District No. 82 (Coast Mountains)

Schedule of Operating Expense by Object
Year Ended June 30, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Salaries			
Teachers	22,262,530	22,668,630	21,105,890
Principals and Vice Principals	3,729,683	3,711,760	3,414,256
Educational Assistants	4,988,256	5,218,147	4,132,037
Support Staff	6,346,515	6,015,571	5,686,658
Other Professionals	2,872,598	2,843,118	2,378,051
Substitutes	2,096,193	2,173,636	1,960,952
Total Salaries	42,295,775	42,630,862	38,677,844
Employee Benefits	9,627,276	9,752,408	8,954,390
Total Salaries and Benefits	51,923,051	52,383,270	47,632,234
Services and Supplies			
Services	2,080,042	1,939,584	1,786,504
Student Transportation	2,396,939	2,344,955	2,430,618
Professional Development and Travel	991,281	678,885	821,445
Rentals and Leases	2,500		446
Dues and Fees	91,450	107,668	97,503
Insurance	205,520	197,585	160,149
Supplies	3,159,200	2,421,722	2,687,875
Utilities	1,600,000	1,442,260	1,525,651
Total Services and Supplies	10,526,932	9,132,659	9,510,191
Total Operating Expense	62,449,983	61,515,929	57,142,425

School District No. 82 (Coast Mountains)

Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
I Instruction							
1.02 Regular Instruction	17,342,673	61,991	96	401,802		1,369,081	19,175,643
1.03 Career Programs	236,476	88,537					325,013
1.07 Library Services	890,895	25,479		249,976		27,913	1,194,263
1.08 Counselling	1,179,157	169,693					1,348,850
1.10 Special Education	2,799,087	89,582	4,071,653	57,809	380,561	428,320	7,827,012
1.31 Indigenous Education	220,342	175,124	1,146,398	15,416	495,277	96,601	2,149,158
1.41 School Administration		3,101,354		1,081,169		61,842	4,244,365
Total Function 1	22,668,630	3,711,760	5,218,147	1,806,172	875,838	1,983,757	36,264,304
4 District Administration							
4.11 Educational Administration					474,028		474,028
4.40 School District Governance					109,784		109,784
4.41 Business Administration				359,862	742,576		1,102,438
Total Function 4	-	-	-	359,862	1,326,388	-	1,686,250
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				48,618	483,383		532,001
5.50 Maintenance Operations				3,745,986	143,045	189,703	4,078,734
5.52 Maintenance of Grounds				7,396			7,396
5.56 Utilities							-
Total Function 5	-	-	-	3,802,000	626,428	189,703	4,618,131
7 Transportation and Housing							
7.41 Transportation and Housing Administration				12,156	14,464		26,620
7.70 Student Transportation				35,381		176	35,557
Total Function 7	-	-	-	47,537	14,464	176	62,177
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	22,668,630	3,711,760	5,218,147	6,015,571	2,843,118	2,173,636	42,630,862

School District No. 82 (Coast Mountains)

Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2024 Actual	2024 Budget	2023 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	19,175,643	4,539,470	23,715,113	910,323	24,625,436	24,671,739	22,480,224
1.03 Career Programs	325,013	68,661	393,674	131,937	525,611	484,520	461,481
1.07 Library Services	1,194,263	300,043	1,494,306	47,678	1,541,984	1,490,972	1,421,400
1.08 Counselling	1,348,850	311,404	1,660,254		1,660,254	1,658,305	1,525,945
1.10 Special Education	7,827,012	1,730,957	9,557,969	466,565	10,024,534	9,420,705	8,845,190
1.31 Indigenous Education	2,149,158	440,038	2,589,196	638,890	3,228,086	3,823,240	3,085,580
1.41 School Administration	4,244,365	939,992	5,184,357	104,450	5,288,807	5,155,729	5,104,863
Total Function 1	36,264,304	8,330,565	44,594,869	2,299,843	46,894,712	46,705,210	42,924,683
4 District Administration							
4.11 Educational Administration	474,028	85,527	559,555	116,760	676,315	1,030,664	913,592
4.40 School District Governance	109,784	5,618	115,402	64,221	179,623	186,123	207,417
4.41 Business Administration	1,102,438	247,405	1,349,843	739,950	2,089,793	1,964,623	1,621,615
Total Function 4	1,686,250	338,550	2,024,800	920,931	2,945,731	3,181,410	2,742,624
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	532,001	97,187	629,188	289,869	919,057	908,643	851,499
5.50 Maintenance Operations	4,078,734	975,696	5,054,430	1,344,845	6,399,275	6,843,685	6,031,560
5.52 Maintenance of Grounds	7,396	65	7,461	278,911	286,372	494,159	376,850
5.56 Utilities	-	-	-	1,609,801	1,609,801	1,790,000	1,672,610
Total Function 5	4,618,131	1,072,948	5,691,079	3,523,426	9,214,505	10,036,487	8,932,519
7 Transportation and Housing							
7.41 Transportation and Housing Administration	26,620	5,842	32,462		32,462	31,900	31,302
7.70 Student Transportation	35,557	4,503	40,060	2,388,459	2,428,519	2,494,976	2,511,297
Total Function 7	62,177	10,345	72,522	2,388,459	2,460,981	2,526,876	2,542,599
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	42,630,862	9,752,408	52,383,270	9,132,659	61,515,929	62,449,983	57,142,425



School District No. 82 (Coast Mountains)

Schedule of Special Purpose Operations
Year Ended June 30, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	10,235,845	10,132,135	8,452,143
Other Revenue	2,222,044	2,680,040	1,903,983
Investment Income	1,000	12,583	14,614
Total Revenue	<u>12,458,889</u>	<u>12,824,758</u>	<u>10,370,740</u>
Expenses			
Instruction	11,836,516	12,368,700	9,942,751
District Administration	40,000	6,080	
Operations and Maintenance	309,323	320,906	322,937
Transportation and Housing	237,050	97,910	98,053
Total Expense	<u>12,422,889</u>	<u>12,793,596</u>	<u>10,363,741</u>
Special Purpose Surplus (Deficit) for the year	<u>36,000</u>	<u>31,162</u>	<u>6,999</u>
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(36,000)	(31,162)	(6,999)
Total Net Transfers	<u>(36,000)</u>	<u>(31,162)</u>	<u>(6,999)</u>
Total Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		<u>-</u>	<u>-</u>

School District No. 82 (Coast Mountains)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2024

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		13,302	1,640,207			36,607		
Add: Restricted Grants								
Provincial Grants - Ministry of Education and Child Care	308,323	210,447		128,000	26,950	282,556	647,954	336,538
Other			1,880,318					
Investment Income	12,583							
	320,906	210,447	1,880,318	128,000	26,950	282,556	647,954	336,538
Less: Allocated to Revenue	320,906	223,749	1,796,740	128,000	26,950	279,665	647,954	336,538
Deferred Revenue, end of year	-	-	1,723,785	-	-	39,498	-	-
Revenues								
Provincial Grants - Ministry of Education and Child Care	308,323	223,749		128,000	26,950	279,665	647,954	336,538
Other Revenue			1,796,740					
Investment Income	12,583							
	320,906	223,749	1,796,740	128,000	26,950	279,665	647,954	336,538
Expenses								
Salaries								
Teachers						46,048		
Principals and Vice Principals						416		
Educational Assistants		183,810		96,457			433,595	
Support Staff	237,634			9,860				52,560
Other Professionals						54,825	64,895	13,870
Substitutes						1,335	15,593	206,244
	237,634	183,810	-	106,317	-	102,624	514,083	272,674
Employee Benefits	57,032	39,939		13,922		23,417	125,698	63,864
Services and Supplies	26,240		1,796,740	7,761	26,950	153,624	8,173	
	320,906	223,749	1,796,740	128,000	26,950	279,665	647,954	336,538
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, 2024

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Seamless Day Kindergarten	Student & Family Affordability	JUST B4
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			237,050	56,653		15,495	182,074	
Add: Restricted Grants								
Provincial Grants - Ministry of Education and Child Care	6,693,649	261,600	-	55,000	6,750	55,400	117,000	25,000
Other								
Investment Income								
	6,693,649	261,600	-	55,000	6,750	55,400	117,000	25,000
Less: Allocated to Revenue	6,693,649	261,600	97,910	75,814	6,750	70,895	266,074	25,000
Deferred Revenue, end of year	-	-	139,140	35,839	-	-	33,000	-
Revenues								
Provincial Grants - Ministry of Education and Child Care	6,693,649	261,600	97,910	75,814	6,750	70,895	266,074	25,000
Other Revenue								
Investment Income								
	6,693,649	261,600	97,910	75,814	6,750	70,895	266,074	25,000
Expenses								
Salaries								
Teachers	5,355,366	49,189						
Principals and Vice Principals								
Educational Assistants		191				60,624		17,803
Support Staff								
Other Professionals								
Substitutes		46,117						
	5,355,366	95,497	-	-	-	60,624	-	17,803
Employee Benefits	1,338,283	15,602				10,271		3,463
Services and Supplies		150,501	97,910	75,814	6,750		266,074	3,734
	6,693,649	261,600	97,910	75,814	6,750	70,895	266,074	25,000
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, 2024

	SEY2KT (Early Years to Kindergarten)	ECL (Early Care & Learning)	Feeding Futures Fund	District of Kitimat	Principals & Vice-Principals Joint Trust	LNG/RTA Donations	WEX	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		15,993		30,039	96,244			2,323,664
Add: Restricted Grants								
Provincial Grants - Ministry of Education and Child Care	19,000	175,000	582,554				50,000	9,981,721
Other				45,806	10,393	966,084		2,902,601
Investment Income								12,583
	19,000	175,000	582,554	45,806	10,393	966,084	50,000	12,896,905
Less: Allocated to Revenue	19,000	190,993	473,271	65,312	6,080	811,908	-	12,824,758
Deferred Revenue, end of year	-	-	109,283	10,533	100,557	154,176	50,000	2,395,811
Revenues								
Provincial Grants - Ministry of Education and Child Care	19,000	190,993	473,271					10,132,135
Other Revenue				65,312	6,080	811,908		2,680,040
Investment Income								12,583
	19,000	190,993	473,271	65,312	6,080	811,908	-	12,824,758
Expenses								
Salaries								
Teachers						38,021		5,488,624
Principals and Vice Principals								416
Educational Assistants	15,340	12,225						820,045
Support Staff			133,698					433,752
Other Professionals		138,782						272,372
Substitutes			3,235					272,524
	15,340	151,007	136,933	-	-	38,021	-	7,287,733
Employee Benefits	3,660	26,818	19,815			9,555		1,751,339
Services and Supplies		13,168	316,523	34,150	6,080	764,332		3,754,524
	19,000	190,993	473,271	34,150	6,080	811,908	-	12,793,596
Net Revenue (Expense) before Interfund Transfers	-	-	-	31,162	-	-	-	31,162
Interfund Transfers								
Tangible Capital Assets Purchased				(31,162)				(31,162)
	-	-	-	(31,162)	-	-	-	(31,162)
Net Revenue (Expense)	-	-	-	-	-	-	-	-

School District No. 82 (Coast Mountains)

Schedule of Capital Operations
Year Ended June 30, 2024

	2024 Budget	2024 Actual			2023 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
Revenues					
Investment Income	80,000		94,764	94,764	64,826
Amortization of Deferred Capital Revenue	2,183,449	2,185,592		2,185,592	2,126,698
Total Revenue	<u>2,263,449</u>	<u>2,185,592</u>	<u>94,764</u>	<u>2,280,356</u>	<u>2,191,524</u>
Expenses					
Amortization of Tangible Capital Assets Operations and Maintenance	3,237,938	3,266,326		3,266,326	3,233,188
Total Expense	<u>3,237,938</u>	<u>3,266,326</u>	<u>-</u>	<u>3,266,326</u>	<u>3,233,188</u>
Capital Surplus (Deficit) for the year	<u>(974,489)</u>	<u>(1,080,734)</u>	<u>94,764</u>	<u>(985,970)</u>	<u>(1,041,664)</u>
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	158,462	429,110		429,110	358,406
Local Capital			77,295	77,295	103,293
Total Net Transfers	<u>158,462</u>	<u>429,110</u>	<u>77,295</u>	<u>506,405</u>	<u>461,699</u>
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		260,561	(260,561)	-	
Total Other Adjustments to Fund Balances		<u>260,561</u>	<u>(260,561)</u>	<u>-</u>	
Total Capital Surplus (Deficit) for the year	<u>(816,027)</u>	<u>(391,063)</u>	<u>(88,502)</u>	<u>(479,565)</u>	<u>(579,965)</u>
Capital Surplus (Deficit), beginning of year		1,803,370	2,810,066	4,613,436	5,193,401
Capital Surplus (Deficit), end of year		<u>1,412,307</u>	<u>2,721,564</u>	<u>4,133,871</u>	<u>4,613,436</u>

School District No. 82 (Coast Mountains)

Tangible Capital Assets
 Year Ended June 30, 2024

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	6,560,756	161,857,500	2,589,298	2,005,522	153,282	457,207	173,623,565
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		3,394,913					3,394,913
Operating Fund			79,812	302,762		15,374	397,948
Special Purpose Funds			25,863			5,299	31,162
Local Capital			5,683	173,434	81,444		260,561
		3,394,913	111,358	476,196	81,444	20,673	4,084,584
Decrease:							
Deemed Disposals			474,538	97,193	4,890	170,142	746,763
			474,538	97,193	4,890	170,142	746,763
Cost, end of year	6,560,756	165,252,413	2,226,118	2,384,525	229,836	307,738	176,961,386
Work in Progress, end of year							
Cost and Work in Progress, end of year	6,560,756	165,252,413	2,226,118	2,384,525	229,836	307,738	176,961,386
Accumulated Amortization, beginning of year		107,407,550	1,324,628	913,392	46,318	306,929	109,998,817
Changes for the Year							
Increase: Amortization for the Year		2,691,247	240,771	219,502	38,312	76,494	3,266,326
Decrease:							
Deemed Disposals			474,538	97,193	4,890	170,142	746,763
			474,538	97,193	4,890	170,142	746,763
Accumulated Amortization, end of year		110,098,797	1,090,861	1,035,701	79,740	213,281	112,518,380
Tangible Capital Assets - Net	6,560,756	55,153,616	1,135,257	1,348,824	150,096	94,457	64,443,006

School District No. 82 (Coast Mountains)

Deferred Capital Revenue
Year Ended June 30, 2024

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	39,956,385	3,597,362		43,553,747
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	3,394,913			3,394,913
	3,394,913	-	-	3,394,913
Decrease:				
Amortization of Deferred Capital Revenue	2,068,858	116,734		2,185,592
	2,068,858	116,734	-	2,185,592
Net Changes for the Year	1,326,055	(116,734)	-	1,209,321
Deferred Capital Revenue, end of year	41,282,440	3,480,628	-	44,763,068
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	41,282,440	3,480,628	-	44,763,068

School District No. 82 (Coast Mountains)

Changes in Unspent Deferred Capital Revenue
Year Ended June 30, 2024

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	325,086					325,086
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	3,223,646					3,223,646
	3,223,646	-	-	-	-	3,223,646
Decrease:						
Transferred to DCR - Capital Additions	3,394,913					3,394,913
	3,394,913	-	-	-	-	3,394,913
Net Changes for the Year	(171,267)	-	-	-	-	(171,267)
Balance, end of year	153,819	-	-	-	-	153,819

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

School District No. 82 (Coast Mountains)

Fiscal Year Ended June 30, 2024

SCHEDULE OF DEBT

NIL

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

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

School District No. 82 (Coast Mountains)

Fiscal Year Ended June 30, 2024

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

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

School District No. 82 (Coast Mountains)

Fiscal Year Ended June 30, 2024

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 2024.

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

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School District Statement of Financial Information (SOFI)

School District No. 82 (Coast Mountains)

Fiscal Year Ended June 30, 2024

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.

NAME	POSITION	REMUNERATION	EXPENSE
ELECTED OFFICIALS :			
Duncan-Green, Sonny	TRUSTEES	14,857.92	80.64
Harrison, Edward	TRUSTEES	14,857.92	210.00
Jones, Wayne	TRUSTEES	14,857.92	5,857.41
Jonkman, Karen	TRUSTEES	16,509.00	10,729.69
Maxim, Michael	TRUSTEES	14,857.92	1,857.58
Sundell, Julia	TRUSTEES	14,857.92	6,227.19
Warcup, Margaret	TRUSTEES	18,985.08	10,979.53
TOTAL ELECTED OFFICIALS		109,783.68	35,942.04
DETAILED EMPLOYEES > 75,000.00 :			
Algarvio, Anna Maria	Teachers (Terrace),	80,219.88	
Allain, Danielle	Teachers (Terrace)	93,012.49	
Amendt, Jacquelynne	Teachers (Terrace)	80,649.58	
Andrews, Karen	Teachers (Terrace)	114,414.76	159.54
Annibal, Colleen Mary	Teachers (Terrace)	113,237.33	
Apps, Lisa	Teachers (Terrace),	100,461.63	2,070.40
Arbuckle, Jane	ADMINISTRATIVE OFFIC	159,224.85	633.01
Armstrong, Taryn	Teachers (Terrace),	89,764.34	780.00
Ashley, Anna	Teachers (Terrace)	114,004.30	5,884.69
Aubin, Michael	CUPE 2052 12 MONTH (	78,681.43	186.00
Axelson, Keith	ADMINISTRATIVE OFFIC	159,588.44	831.87
Axelson, Kelley	Teachers (Terrace)	103,442.74	
Azak, Beverly	EXCLUDED STAFF	144,079.44	19,900.27
Bagg, Joslyn	Teachers (Terrace)	110,544.89	
Bailey, Debora	Teachers (Terrace)	104,822.23	
Banton, Jessica	Teachers (Terrace)	83,315.18	
Barbosa, Jennifer	Teachers (Kitimat),	91,103.77	
Barr, Karina L.	Teachers (Terrace)	93,245.70	
Barrette, Catherine	Teachers (Terrace)	79,425.18	438.56
Barron, J. Mary-Anne	Teachers (Terrace)	107,887.21	
Barron, Phillip	EXCLUDED STAFF	164,543.86	7,264.28
Bath, Kiran	EXCLUDED STAFF	160,682.67	14,013.36
Beaulieu, Melissa	Teachers (Terrace),	80,293.10	
Begin, Catherine	Teachers (Terrace),	106,593.84	214.36
Bell, Donald	Teachers (Terrace)	113,987.77	
Bell, Katherine J.	Teachers (Terrace)	113,248.91	
Benet, Malar	Teachers (Kitimat)	105,290.03	
Bigaouette, Lisa	Teachers (Terrace)	99,090.36	4,500.00
Birch, James	CUPE 2052 12 MONTH (	80,872.79	
Blackwater, Hal	Teachers (Terrace)	105,132.70	
Blundon, Phillip	Teachers (Terrace),	102,392.27	
Bob, Carol	Teachers (Terrace)	107,460.58	
Boguski, Cori	Teachers (Kitimat)	105,574.78	
Braam, Jodi	CUPE 2052 12 MONTH (	79,062.73	250.00
Bragg-Hounsell, Darlene	ADMINISTRATIVE OFFIC	146,984.65	4,144.18
Braid, Tammy	Teachers (Terrace)	94,599.19	25.00
Brandenburg, Karen	Teachers (Terrace)	113,609.89	
Bremner, Kurtis	Teachers (Terrace)	111,039.53	3,042.83
Brown, Justin	Teachers (Terrace)	75,103.32	5,144.38

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School District No. 82
SCHEDULE OF REMUNERATION AND EXPENSE
YEAR ENDED JUNE 30, 2024

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NAME	POSITION	REMUNERATION	EXPENSE
Brown, Stacey	Teachers (Terrace)	93,615.55	
Buhr, Sally	Teachers (Terrace)	85,907.31	288.07
Butler, Rebecca	Teachers (Terrace)	79,309.08	
Calkins, Vincent	CUPE 2052 12 MONTH (	79,679.51	
Callaghan, Timothy	EXCLUDED STAFF	215,553.94	24,055.56
Callander, Kelsey	Teachers (Terrace)	98,235.72	
Callbreath, Chantal	EXCLUDED STAFF	84,703.04	1,601.10
Cameron, Alisha	Teachers (Terrace)	79,347.30	
Cameron, Colby	EXCLUDED STAFF	92,146.73	7,537.69
Carreiro, Chrysta	Teachers (Terrace),	100,060.59	1,041.45
Carrel, Anya M.	Teachers (Terrace)	112,773.24	
Carson, Bradley	Teachers (Terrace)	103,702.20	
Carter, Tracey	Teachers (Terrace)	110,546.19	359.91
Chant, Patsy	Teachers (Terrace)	105,216.86	188.16
Chapman, Ryan	Teachers (Terrace),	106,127.61	
Clarke, Roberta	Teachers (Terrace),	103,557.50	
Cleveland, Corina	Teachers (Terrace)	92,045.29	
Clifton, Robert	EXCLUDED STAFF	168,733.69	14,253.54
Cloutier, Paul	Teachers (Terrace),	116,574.84	
Cobbett, Frances	Teachers (Terrace),	92,495.68	780.00
Coffey, Rosalie	Teachers (Terrace)	99,011.32	
Collins, Caroline	Teachers (Terrace)	111,293.16	
Combden, Vanessa	Teachers (Terrace)	102,340.96	
Corneau, Lee	Teachers (Terrace)	92,851.97	
Cox, Tristan	Teachers (Terrace)	103,702.20	
Cunningham, Cynthia	Teachers (Terrace)	95,129.61	
Da Silva, Brian	CUPE 2052 12 MONTH (	78,771.16	100.00
Da Silva, Maximino	CUPE 2052 12 MONTH (	78,688.23	289.00
Dahler, Laurel	Teachers (Terrace)	99,115.83	
Dahler, Nicholas	Teachers (Kitimat)	93,034.38	
Dams, M. Jill	Teachers (Terrace)	103,512.21	
Dando, Shawn	Teachers (Terrace)	105,384.53	
De Sousa, Rachael	Teachers (Terrace)	106,009.97	192.64
Decario, Nicola S.	Teachers (Terrace)	116,335.17	3,290.39
Dhaliwal, Surinder	ADMINISTRATIVE OFFIC	147,654.19	5,524.49
Doane, Jonathan	Teachers (Terrace)	77,705.68	780.00
Doane, Katherine	Teachers (Terrace)	114,871.12	
Dobbin, Susan	Teachers (Kitimat)	118,316.07	
Dodd, Kathleen	Teachers (Terrace)	104,907.33	
Dominguez, Joseph	ADMINISTRATIVE OFFIC	140,050.36	31,115.33
Dosanjh, Davy	Teachers (Terrace)	105,183.94	195.00
Drew, Eric	Teachers (Terrace)	102,661.13	208.00
Drew, Jocelynn	ADMINISTRATIVE OFFIC	141,924.68	3,902.20
Dunham, Heather	Teachers (Terrace)	92,460.09	
Dunlop, Matthew	CUPE 2052 12 MONTH (	78,647.34	
Durrant, Dave	Teachers (Terrace),	117,861.42	
Eagles, Catherine	Teachers (Terrace),	91,410.17	
Eckstein, Cora	Teachers (Kitimat)	103,147.83	
Edwards, Spencer	ADMINISTRATIVE OFFIC	127,614.82	4,506.62
Eisner, Michelle	Teachers (Terrace)	105,884.99	390.00
Eliuk, Lisa	Teachers (Terrace)	110,545.03	
Eliuk, Marc	Teachers (Terrace)	110,544.89	
Elnar, Ryan	EXCLUDED STAFF	112,143.65	7,848.43

NAME	POSITION	REMUNERATION	EXPENSE
Engdahl, Brandy	Teachers (Terrace)	100,663.75	
Ewald, Joel	ADMINISTRATIVE OFFIC	130,374.21	800.00
Ewald, Theodore	Teachers (Terrace)	92,040.58	
Feddersen, Harold	Teachers (Terrace)	103,702.20	
Finlayson, Terri	Teachers (Terrace)	84,683.54	
Frankel, Zachary	Teachers (Terrace)	107,089.12	
Fraser, Sean	Teachers (Terrace)	82,938.19	
Fridriksson, Kara	Teachers (Terrace),	83,194.89	
Fuller, Virginia	EXCLUDED STAFF	186,719.84	14,614.33
Gagnon, Carole	EXCLUDED STAFF	86,983.55	697.41
Genereaux, Francis	CUPE 2052 12 MONTH (	85,523.94	51.96
George, Emily	Teachers (Terrace)	115,177.10	
George, Mathieu	Teachers (Terrace),	85,818.65	
Giguere, Deanna	Teachers (Terrace)	104,982.37	552.96
Giguere, Tina	Teachers (Terrace)	111,749.84	
Gill, Vanessa	Teachers (Terrace)	112,947.49	
Gogag, William	Teachers (Terrace)	111,749.84	
Gomes, Eduardo	CUPE 2052 12 MONTH (	85,342.98	246.71
Gration, Felicity	Teachers (Terrace)	94,240.28	154.00
Gray, Adam	Teachers (Terrace)	83,826.88	
Gray, Laura	Teachers (Terrace)	95,430.23	640.69
Greaves, Rebecca	Teachers (Terrace)	77,705.68	
Griffin, David	Teachers (Terrace)	110,684.57	
Groves, Pamela	Teachers (Terrace)	113,024.34	
Gueguen, Pamela	Teachers (Terrace)	80,461.75	
Hadjadj, Aziz	Teachers (Terrace)	102,674.17	
Hamel, Daniel	Teachers (Terrace),	101,470.87	440.00
Hamming, Janine	Teachers (Terrace)	103,421.94	
Hanna, Lana	Teachers (Terrace),	92,144.30	
Hansen, Cindy	Teachers (Terrace)	92,524.75	
Heenan, Daphne	Teachers (Terrace)	102,141.57	
Hernes, Kirsty	Teachers (Terrace)	90,587.62	780.00
Hittel, Janelle	ADMINISTRATIVE OFFIC	146,679.94	5,145.34
Hoekstra, Kimberly	Teachers (Terrace)	89,711.40	771.23
Hollett, Robin	Teachers (Terrace)	103,191.05	
Hollett, Todd	Teachers (Terrace)	113,927.13	
Hopkins, Cari Lee	Teachers (Terrace)	108,342.39	
Horianopoulos, Artemios	Teachers (Kitimat)	105,290.03	
Horne, Daina	Teachers (Terrace)	101,104.96	
Howden, William	Teachers (Terrace),	89,054.79	
Howes, Rebecca	Teachers (Terrace)	104,434.59	
Hundal, Jessica	Teachers (Terrace)	76,280.14	
Ingham, Donna	Teachers (Kitimat)	103,717.54	
Jack, Colin	Teachers (Terrace)	82,548.52	
Jacobs, Julia	ADMINISTRATIVE OFFIC	154,955.08	983.17
Janze, Barbara	Teachers (Terrace)	105,426.24	
Jay, Nancy	Teachers (Terrace)	103,702.20	
Johnsen, Katherine	Teachers (Kitimat)	114,070.11	241.92
Jones, Brian W.	Teachers (Terrace)	112,948.75	
Jones, Richard Patrick	Teachers (Kitimat)	113,927.13	
Jones, Theresa	Teachers (Terrace)	84,401.86	
Kawinsky, Pamela	ADMINISTRATIVE OFFIC	145,549.52	4,068.52
Kenmuir, Katie	Teachers (Terrace)	83,362.84	

NAME	POSITION	REMUNERATION	EXPENSE
Kenmuir, Sandra	ADMINISTRATIVE OFFIC	145,267.25	508.56
Kennedy, Catherine	Teachers (Terrace),	116,808.06	26.66
Killoran, Cory	ADMINISTRATIVE OFFIC	154,648.46	508.56
Killoran, Julie	Teachers (Terrace)	103,702.20	
Klassen, Shelley	Teachers (Terrace)	103,804.38	
Klonarakis, Charlotte	Teachers (Terrace)	85,311.24	
Knott, Jennifer	Teachers (Kitimat)	105,290.91	
Knowles, Sarah	Teachers (Terrace),	85,843.98	
Koch, Jamie	Teachers (Terrace)	109,436.90	
Korving, Leanne	Teachers (Terrace)	103,640.65	97.28
Kreutziger, Elizabeth	Teachers (Terrace)	112,948.75	
Krumins, Andris	Teachers (Terrace),	84,745.30	
Kuehne, Rodney	EXCLUDED STAFF	95,810.88	4,860.67
Kuemper, Larry A.	CUPE 2052 12 MONTH (	83,781.17	62.00
Lang, Lynda	EXCLUDED STAFF	92,551.52	5,845.61
Lawlor, Geraldine	EXCLUDED STAFF	168,732.80	7,024.71
Leffers, John	CUPE 2052 12 MONTH (	79,326.45	463.43
Leite, Michelle	Teachers (Terrace)	112,603.47	
Lenuik, William	Teachers (Terrace)	117,326.04	110.00
Lewis, David	Teachers (Terrace)	87,053.89	
Lewis, Janet	Teachers (Terrace)	91,874.91	
Lewis, Kristine Anna	Teachers (Kitimat)	116,325.94	322.56
Livingstone, Matthew	Teachers (Terrace)	75,215.91	
Lorenz, Glen	CUPE 2052 12 MONTH (	77,040.52	12.00
Lowndes, April	Teachers (Terrace)	96,818.04	780.00
Lowndes, Matthew	Teachers (Terrace)	112,145.33	
MacDonald, Emma	Teachers (Terrace)	75,590.88	
Magnusson, Kyla	EXCLUDED STAFF	91,682.11	2,583.09
Maier, Marlene Laura	Teachers (Kitimat)	92,055.87	
Maltais, Marie-Philippe	Teachers (Terrace)	95,690.87	
Marleau, Terry Glenn	Teachers (Terrace)	112,965.07	
Marrelli, Frank	Teachers (Terrace),	105,049.54	1,038.02
Marshall, Shylah	ADMINISTRATIVE OFFIC	130,795.85	2,296.38
Mattheis, Benjamin	Teachers (Terrace)	110,118.99	
Mattheis, Vicki	Teachers (Terrace)	101,789.02	71.42
McAlpine, Carole	ADMINISTRATIVE OFFIC	146,679.94	993.44
McCreery, Melissa	Teachers (Terrace)	109,141.69	
McDicken, Daryl	Teachers (Terrace)	103,702.20	
McDonald, Tina	EXCLUDED STAFF	162,397.87	15,271.76
McInnis, Sheila	Teachers (Terrace)	112,948.75	322.56
McKay, Tina	Teachers (Terrace)	102,662.04	
Meeds, Jacqueline A	Teachers (Kitimat)	112,948.75	
Metzmeier, Eric	Teachers (Terrace)	112,948.75	
Meyer, Kimberly	Teachers (Kitimat)	92,055.87	
Millar, Melanie	Teachers (Terrace)	115,904.21	
Mills, Ernest	ADMINISTRATIVE OFFIC	146,679.94	3,618.80
Moore, Meagan	Teachers (Terrace)	81,301.16	
Morrison, Pamela	Teachers (Terrace)	75,510.14	
Muldoe, Stephanie	Teachers (Terrace)	110,720.56	94.21
Murrell, Taylor	Teachers (Terrace),	113,427.49	4,072.36
Nameth, Kassia	ADMINISTRATIVE OFFIC	106,964.82	4,326.97
Newbery, Mark	ADMINISTRATIVE OFFIC	147,567.84	3,017.78
Nieckarz, Julia	EXCLUDED STAFF	168,732.80	8,033.31

NAME	POSITION	REMUNERATION	EXPENSE
Norton, Lynn	Teachers (Terrace)	91,760.37	
Nutma, Andrew	EXCLUDED STAFF	139,037.81	926.88
O'Neill, Claire	Teachers (Terrace)	85,541.47	
Oldershaw, Robert	Teachers (Terrace)	106,558.53	
Olson, Ann-Jeannette	Teachers (Terrace)	106,559.24	
Olson, Lothlan	Teachers (Terrace),	75,942.59	
Olynick, Fenella	Teachers (Terrace)	123,035.50	
Ormerod, Louise	ADMINISTRATIVE OFFIC	158,065.09	3,065.88
Ott, Linda	Teachers (Terrace)	103,702.20	
Paquette, Alain	Teachers (Terrace)	105,465.17	
Patterson-Mooth, Amanda	Teachers (Terrace)	106,530.07	
Pesik, Richard	Teachers (Terrace)	115,132.18	283.52
Peters, Lance	Teachers (Terrace)	109,892.01	
Pienaar, Amy	Teachers (Terrace),	88,619.21	
Pires, Ana	Teachers (Terrace)	113,927.13	375.04
Plewak, Lori-Anne	Teachers (Terrace),	79,121.53	184.32
Porter, Greg	EXCLUDED STAFF	109,316.49	5,010.24
Preyser, Courtney	Teachers (Terrace)	103,702.20	
Purita, Cara	Teachers (Terrace)	91,350.47	
Pushong, Lisa	Teachers (Terrace)	112,948.75	
Redl, Cory	Teachers (Terrace)	89,018.68	195.00
Rego, Anna	Teachers (Kitimat),	76,034.51	
Reid, Megan	Teachers (Terrace)	113,440.03	
Reniero, Giuliana	Teachers (Terrace)	93,021.47	
Rigoni, Monica	Teachers (Terrace)	98,562.92	80.64
Robertson, Fiona	Teachers (Terrace)	86,260.12	650.00
Robinson, Heather	Teachers (Terrace),	113,845.34	
Rodrigues, David	Teachers (Terrace)	103,636.42	
Rodrigues, Stacey	ADMINISTRATIVE OFFIC	135,982.02	937.50
Rypma, Maryka	Teachers (Terrace)	112,948.75	250.88
Sambo, John	CUPE 2052 12 MONTH (	78,712.22	356.20
Samson, Ryan	Teachers (Terrace)	83,517.39	1,024.41
Santos, Genni	Teachers (Terrace)	88,464.14	
Schibli, Robert	EXCLUDED STAFF	138,281.00	1,058.01
Scott, Kelly	Teachers (Terrace)	103,702.20	
Scott, Terri Lynn	Teachers (Terrace)	113,763.32	780.00
Segovia, Michelle	Teachers (Terrace)	104,829.14	
Seymour, Sheena	Teachers (Terrace),	109,874.48	
Seymour, Teressa	Teachers (Terrace)	110,206.96	
Sharples, Christine	Teachers (Terrace)	103,702.20	
Shaw, Beverley	Teachers (Kitimat)	105,290.03	
Shinde, Danika	Teachers (Terrace)	112,948.75	
Shore, Amanda	Teachers (Terrace)	89,769.26	
Sidey, Ronald	Teachers (Terrace),	92,041.28	
Siebring, Nelvia	Teachers (Terrace),	103,663.49	
Sims, Tyler	CUPE 2052 12 MONTH (	81,721.73	401.61
Sluyter, Nicholas G.	Teachers (Kitimat)	97,878.09	
Smith, Jenna	Teachers (Terrace)	75,590.88	1,560.00
Soicher, Samantha	Teachers (Terrace),	104,373.80	
Sorenson, John	Teachers (Kitimat)	115,048.59	
Sort, Trygve	Teachers (Terrace)	104,077.76	780.00
Spooner, Kristin	Teachers (Terrace)	80,353.20	1,041.68
Squires, Jill	Teachers (Terrace),	90,666.27	

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School District No. 82
SCHEDULE OF REMUNERATION AND EXPENSE
YEAR ENDED JUNE 30, 2024

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NAME	POSITION	REMUNERATION	EXPENSE
Stannus, Elisabeth	Teachers (Terrace)	122,175.70	161.28
Stephens, Cole	Teachers (Terrace)	101,452.14	
Stewart, Collette	Teachers (Terrace)	113,938.13	
Stewart, Duncan	Teachers (Terrace)	110,544.89	
Stoney, Tamara	Teachers (Terrace)	93,035.49	
Striker, Shelly	Teachers (Terrace)	103,703.65	
Stuart Fraser, Kerry	Teachers (Terrace)	105,930.47	
Sutherland, Michele	Teachers (Kitimat)	113,521.21	
Tavenor, Paula	Teachers (Terrace)	96,359.07	
Tetreau, Jody	Teachers (Terrace)	105,881.77	
Thom, Samantha	Teachers (Terrace)	112,948.75	
Thorburn, Jan	ADMINISTRATIVE OFFIC	137,933.80	4,721.28
Ting, Karen Gay Yin	Teachers (Terrace)	103,702.20	
Toews, Emily	Teachers (Terrace)	95,567.38	390.00
Toor, Gorsharn	Teachers (Terrace)	94,528.16	
Tormene, Nancy	ADMINISTRATIVE OFFIC	150,321.79	5,568.16
Van Barneveld, Linda	Teachers (Terrace)	80,544.86	
Van Tunen, Jenelle	Teachers (Terrace)	93,320.74	618.64
Vargas, Wyatt	Teachers (Terrace)	84,862.11	80.63
Vossen, Stepheny	Teachers (Terrace)	98,606.41	715.00
Waite, Shari Lissa	Teachers (Terrace)	110,544.89	
Wallace, Steven	ADMINISTRATIVE OFFIC	140,832.10	584.04
Wells, Jaclyn	ADMINISTRATIVE OFFIC	140,336.64	4,908.38
Whitaker, Trevor	CUPE 2052 12 MONTH (	78,276.00	264.37
Whitmell, Robert	Teachers (Terrace)	111,250.62	
Wilkinson, Kimberly	Teachers (Terrace)	112,775.02	585.00
Wilkinson, Thomas	Teachers (Terrace)	113,248.90	161.28
Willan, Sarah	Teachers (Terrace)	110,752.62	836.82
Wilson, Robin	Teachers (Terrace),	103,700.53	
Wojdak, Graham	Teachers (Terrace)	113,927.21	
Wolfe, Meredith	Teachers (Terrace)	112,948.75	
Wraight, Teresa	Teachers (Terrace),	105,967.84	935.25
TOTAL DETAILED EMPLOYEES > 75,000.00		29,897,345.14	313,972.63
TOTAL EMPLOYEES <= 75,000.00		21,753,163.74	188,896.66
TOTAL		51,760,292.56	538,811.33
TOTAL EMPLOYER PREMIUM FOR CPP/EI			3,152,023.93

VENDOR NAME

EXPENSE

DETAILED VENDORS > 25,000.00 :

A & J ROOFING LTD.	1,046,981.77
AINSWORTH INC.	40,138.88
ALL-WEST GLASS PRINCE GEORGE LTD	73,987.94
ALL-WEST GLASS TERRACE LTD	62,420.34
AMAZON	199,766.00
ANDREW SHERET	163,099.92
APPLE CANADA INC.	164,100.26
BC AGRICULTURE IN THE CLASSROOM	97,530.00
BC HYDRO	672,358.09
BC TEACHERS' FEDERATION	46,823.63
BC TEACHERS' FEDERATION	53,289.97
BCSTA	39,128.68
BEST BUY FOR BUSINESS	30,459.11
BRYANT ELECTRIC	134,085.33
BULKLEY VALLEY WHOLESALE LTD	36,100.18
CALIBER SPORT SYSTEMS INC.	76,910.40
CAMERON M. MACKAY	31,900.00
CANADIAN RECREATION SOLUTIONS INC.	131,600.00
CANADIAN TIRE	45,666.00
CDW CANADA INC	635,098.67
CHRISTIE LITES SALES (ONTARIO)	32,953.23
CIMS LIMITED PARTNERSHIP	303,898.35
CITY OF TERRACE	42,820.23
CLIMACHANGE SOLUTIONS INC.	36,405.60
COAST MOUNTAIN COLLEGE	119,974.20
COAST MOUNTAINS TEACHERS FEDERATION	86,480.00
COMPASS CLINIC	32,507.33
COMTEK SECURITY SOLUTIONS LTD.	207,556.16
DDL DOORS AND HARDWARE LTD.	27,985.44
DESJARDINS SECURITE FINANCIERE, CIE	33,616.17
DISTRICT OF KITIMAT	48,581.03
DIVERSIFIED BC OPERATIONS	2,835,700.07
DJ & J ENTERPRISES	25,620.00
DMAC AUTO GLASS LTD.	32,492.64
EB HORSMAN & SON	114,777.21
ELITE FLOOD & FIRE RESTORATION LTD.	61,053.68
EMCO CORPORATION	114,498.35
FALCON ENGINEERING LTD.	67,944.77
FAMILY SERVICE OF GREATER VANCOUVER	57,211.38
FOLLETT CONTENT SOLUTIONS, LLC	25,493.48
FOUNTAIN TIRE	72,061.76
FRASER VALLEY BUILDING SUPPLIES INC	151,116.81
GEIER WASTE SERVICES	77,654.03
GITANYOW INDEPENDENT SCHOOL	64,261.20
HABITAT SYSTEMS INCORPORATED	41,319.04
HARRIS & COMPANY	66,210.26
HARRIS COMPUTER SYSTEMS	117,380.45
IDEAL OFFICE SOLUTIONS (MAIN)	195,398.33
IMPERIAL DADE CANADA, INC.	43,263.06
J & F DISTRIBUTORS LTD	71,213.30
JEPSON PETROLEUM LTD DBA NORTHWESTF	127,078.44

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School District No. 82
SCHEDULE OF PAYMENTS FOR GOODS AND SERVICE
YEAR ENDED JUNE 30, 2024

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VENDOR NAME

EXPENSE

VENDOR NAME	EXPENSE
JHW CONSTRUCTION LTD	40,720.02
JONATHAN MORGAN & COMPANY	36,662.42
KLEANZA CONSTRUCTION	27,294.75
KYLES NO-FRILLS	26,661.00
LENKZ SERVICES INC.	89,762.46
LIGHTFOOT SPEECH AND LANGUAGE	79,843.80
MAUREEN CARRADICE	31,807.01
MIDWAY PURNEL	62,818.49
MILLS OFFICE PRODUCTIVITY	41,647.64
MINISTRY OF FINANCE (EHT)	943,662.70
MUNICIPAL PENSION PLAN	1,014,499.63
NORTHERN FOOD EQUIPMENT	70,343.17
NORTHERN THERAPY SERVICES	39,240.00
NORTHWEST CHILD DEVELOPMENT CENTRE	33,000.00
PACIFIC BLUE CROSS	1,530,757.13
PACIFIC NORTHERN GAS LTD	640,817.38
PAN SUPPORT	39,083.67
POWERSCHOOL CANADA ULC	31,668.03
PREMIER PACIFIC SEEDS LTD.	25,084.05
PRO-SAW VENTURES LTD	36,142.45
PUBLIC CONSULTING GROUP	25,497.50
PUBLIC EDUCATION BENEFITS TRUST	560,504.67
PYRAMID OFFICE SUPPLIES INC	68,860.63
REAL CANADIAN WHOLESALE CLUB	105,117.00
ROCKY POINT ENGINEERING LTD	28,576.87
ROTARY CLUB OF TERRACE SKEENAVALLEY	50,000.00
RUBICON PUBLISHING INC	28,362.25
SAFEWAY	42,431.00
SAVE ON #983	27,067.00
SAVE ON ONLINE	64,893.00
SCHOOL SPECIALTY CANADA LTD	39,533.79
SILVER FOX HOTSHOT SERVICES INC.	26,663.40
SINCLAIR SUPPLY LTD	37,932.10
SOFTCHOICE CORPORATION	33,561.52
STAPLES	65,068.00
STEEL RIDGE CONTRACTING LTD	44,076.03
SUPERIOR PROPANE INC	247,616.97
TEACHER PENSION PLAN	3,395,159.20
TECHNICON INDUSTRIES	268,346.92
TELUS COMMUNICATIONS INC	48,360.83
TERRACE BUILDERS/RONA	55,089.00
TERRACE TOTEM FORD	96,481.69
THE GLOBALEYES NETWORK	31,563.79
TOPSIDE CONSULTING (2004) LTD.	81,060.00
TQ INSULATORS LTD	51,688.47
TRI-CITY REFRIGERATION INC	69,747.59
VENTURE ELEVATOR INC.	92,046.81
VILLAGE OF HAZELTON	56,891.14
W.W.CONTRACTING	35,376.85
WALMART	73,616.00
WEST COAST MACHINERY INC.	178,864.00
WESTERN SAFETY SURFACING INC.	74,919.01
WILLOWBROOK MOTORS LTD	73,351.20

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School District No. 82
SCHEDULE OF PAYMENTS FOR GOODS AND SERVICE
YEAR ENDED JUNE 30, 2024

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VENDOR NAME	EXPENSE
WOOD WYANT	83,831.82
WOODRIDGE FORD LINCOLN LTD	71,675.80
TOTAL DETAILED VENDORS > 25,000.00	20,291,318.82
TOTAL VENDORS <= 25,000.00	3,413,238.66
TOTAL PAYMENTS FOR THE GOODS AND SERVICES	23,704,557.48

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School District No. 82
PAYMENT TO FINANCIAL STATEMENT RECONCILIATION
YEAR ENDED JUNE 30, 2024

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SCHEDULED PAYMENTS

REMUNERATION	51,760,292.56
EMPLOYEE EXPENSES	538,811.33
EMPLOYER CPP/EI	3,152,023.93
PAYMENTS FOR GOODS AND SERVICES	23,704,557.48
TOTAL SCHEDULED PAYMENTS	<u>79,155,685.30</u>

RECONCILIATION ITEMS

NONCASH ITEMS:	
ACCOUNTS PAYABLE ACCRUALS	307,026.20-
PAYROLL ACCRUALS	214,099.20
INVENTORIES AND PREPAIDS	101,807.00
PAYMENTS INCLUDED:	
TAXABLE BENEFITS	182,247.99-
OTHER:	
THIRD PARTY RECOVERIES	678,489.00-
GST/HST REBATE	439,879.35-
RECOVERIES OF EXPENSES	913,959.00-
MISCELLANEOUS	625,224.04
TOTAL RECONCILIATION ITEMS	<u>1,580,471.30-</u>

FINANCIAL STATEMENT EXPENDITURES

OPERATING FUND	61,515,292.00
TRUST FUND	12,793,596.00
CAPITAL FUND	3,266,326.00
TOTAL FINANCIAL STATEMENT EXPENDITURES	<u>77,575,214.00</u>

BALANCE

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0.00



MEETING AGENDA ITEM #10.2.1

Action: X

Information:

Meeting: Regular

Meeting Date: December 18, 2024

Topic: **Minutes of the Education Committee Meeting, December 11, 2024**

Background/Discussion:

Minutes as attached.

Recommended Action:

THAT the minutes of the Education Committee Meeting held December 11, 2024 be received for information.

Presented by: Superintendent of Schools



EDUCATION COMMITTEE MEETING

Wednesday, December 11, 2024 – 4:00 p.m. to 5:30 p.m.
Zoom Virtual Meeting

Committee Members:

- Trustee Karen Jonkman (Chairperson)
- Phillip Barron, Director of Instruction, Learning Services
- Anya Carrel, Teacher, Skeena Middle School (CMTF representative)
- Jocelynn Drew, Principal, Bear Valley School (CMAA representative)
- Tracey MacMillan, Superintendent of Schools
- Angie Maitland, Director of Education, Haisla Nation (First Nations representative)
- Annette McAlpine, Principal, Uplands Elementary School (CMAA representative)
- Troy Peters, Chairperson, District Parent Advisory Council (DPAC representative)
- Stacey Rodriguez, Vice Principal, Mount Elizabeth Middle-Secondary School (CMAA representative)
- Trustee Julia Sundell
- Michelle Sutherland, Teacher, Mount Elizabeth Middle/Secondary School (CMTF representative)

Regrets:

- Beverly Azak, District Vice Principal, Indigenous Education
- Monica Brady, President, CUPE Local 2052 (CUPE representative)
- Krista Jay, Treasurer, District Parent Advisory Council (DPAC representative)
- Trustee Wayne Jones
- Julia Nieckarz, Director of Instruction, Learner Support

Guests:

- Tina McDonald, District Principal, Early Learning & French Immersion
- Andrew Nutma, Manager of Technology

Recording Secretary:

- Carole Gagnon, Executive Assistant

MEETING MINUTES

Items	Action
The virtual meeting was called to order at 4:03 p.m. chaired by Trustee Karen Jonkman, 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 and unceded territories of the Gitksan, Haisla, Nisga'a and Ts'mysen Peoples. We are honoured to work with their children and privileged to live, learn, work, and play on these lands.</p> <p>A warm welcome was extended to all for joining the virtual Education Committee Meeting followed by introductions and meeting regrets.</p> <p>Chairperson Jonkman 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 6, 2024</p>	<p>The meeting minutes of the previous Education Committee Meeting held November 6, 2024 were received. Information only; no action required.</p>
<p>3. Generative Artificial Intelligence (AI) Presentation</p>	<p>Superintendent MacMillan introduced Andrew Nutma, CMSD Manager of Information Technology to present on Generative Artificial Intelligence (AI). Andrew shared the attached slide presentation generated by AI using ChatGPT, an AI chatbot capable of human-like conversations, answering questions, and assisting with tasks like writing and coding. Andrew has been using AI daily, particularly for coding, over the past year and observes that AI improves with increased use and training.</p> <p>Andrew noted NVidia is supercharging AI with GPU power, and Apple is working on its first server chip designed to handle AI applications. As for current and future impacts, Andrew indicated the main takeaway is AI is here, and its prevalent use is on your computer and personal device, and you can ask natural questions. There are even certain forms of AI that can have personal relationships with people, i.e. AI counsellors which is a work in progress, and they are continually working on more safeguards for example recognizing when somebody is having suicidal conversations.</p> <p>Andrew shared the next big thing, in the sense that the country who controls AI, the country with the best AI, will be the next economic power of the world. If you look at the U.S. and China, they are putting huge amounts of time and money into the development of AI which expedites the concept of an idea to the completion. Google has signed a deal to build 11 small nuclear reactors to generate energy for its artificial intelligence (AI) data centres. Microsoft is restarting three-mile reactor to power its AI data center.</p> <p>A question was asked of Andrew whether students should be using ChatGPT and at what age should students use AI. Andrew noted that he was not an educator, however, he personally feels that kids shouldn't use technology until they are in Grade 4. They need to develop their minds before they get swamped with digital content. Older kids will use AI as it will not go away. Students need to learn how to interact with AI so they can ask the right questions in order to get the results they need. We need to know how to use AI for education. It is an important tool, and we must learn how to use it responsibly.</p> <p>Superintendent MacMillan seconded what Andrew shared as well noting it will not go away. Our job in the very near future, now, is to ensure that we have safeguards in place to ensure kids use it safely, ethically, etc. There are some students using Generative AI built into their assignments. Three school districts have formed a Working Group as we learned at the recent Superintendents Meeting. The Working Group will share information as it becomes available. Information only; no action required.</p>
<p>4. Recruitment & Retention Update</p>	<p>Superintendent MacMillan spoke to the concerns with staff recruitment and retention for Coast Mountains School District and the increased resources needed to address northern recruitment and retention which includes funding support and housing availability in our school communities. She noted the continued increased costs of recruiting new staff is impacting our school district. Of further concern for our school district is the succession planning, as we have a significant number of anticipated retirements forthcoming.</p>



4. Recruitment & Retention Update (cont'd)

Superintendent MacMillan shared information on the number of new teachers recruited and individuals on Letters of Permission for this school year and last school year. She elaborated on the incentives for the new teachers which included the district's mentorship program, moving allowance, pre-employment hiring incentives, rental of a few teacherages, access to a compiled listing of landlords willing to rent to teachers (teacher coordinates directly with the landlord), the available for the annual Professional Improvement Bonus to a maxim of \$780 per school year.

Superintendent MacMillan noted at this time recruitment planning is well underway for the 2025-2026 school year. Our school district team is actively recruiting for K-12 teachers for September and will be participating in upcoming Career and Education Job Fairs starting in mid-January through to September at several universities across the country, including virtual job fairs.

The school district's recruitment video was shared with Committee members for their information and viewing.

Superintendent MacMillan invited Committee members to participate in break-out rooms for their feedback on recruitment and retention.

Breakout room questions included the following:

- How can we leverage local media and social networks to highlight the benefits and opportunities of teaching in our community?
- How can we create a more collaborative environment between schools and the community to address the unique challenges of teaching in northern Terrace (northern BC).
- What initiatives can we implement to make our community more attractive to potential teachers and their families?
- What partnerships can we form with local colleges and universities to create a pipeline of future educators for our schools?
- How can we involve students and parents in the recruitment and retention process to ensure a supportive and inclusive school environment? Specifically, what can students and parents do to help retain teachers in a district?
- How can we engage local First Nations communities in the recruitment process to ensure we are attracting and retaining educators (both indigenous and non-indigenous)?

Superintendent MacMillan thanked Committee members for their valued feedback noting a written summary of feedback responses will be shared during the next Education Committee Meeting as well as with our Human Resources Department and actionable items will be utilized for the upcoming recruitment year.

Information only; no action required.

**5. Follow-Up - Education Committee
Mandate & Meetings, Proposed Agenda
2024-2025**

Superintendent MacMillan revisited the Education Committee's mandate, which is an advisory Standing Committee of the Board, in accordance with CMSD82 Policy 5030: Committee Structure which reads as follows:

To meet with the Superintendent of Schools, the Director of Instruction, and other appropriate staff to review and recommend to the Board, policies and actions pertaining to:

- *Achievement Accountability*
- *Educational Programs*
- *Student Services*
- *Schools*
- *Other matters referred by the Board*

Superintendent MacMillan indicated it is not the mandate that needs changing, it is the process of the meeting, based on informal conversations she has had with various Committee members, which is why we placed the Recruitment & Retention discussion prior to this agenda item. The Committee wants to engage in new initiatives, challenging areas as the Committee generated today with the Recruitment & Retention discussion. Through discussion we received great ideas, real ideas and tangible ideas that we can action and add to our plans. She noted in January we require the Committee's feedback on the K-12 Mental health Plan which we will share out. We want to be actionable, take today's information, revisit again before anything is moved to the Board. We seek the Committee's feedback, as we did today. She asked Committee members whether we are on the right track based on the feedback over the past couple of months. Trustee Sundell shared she enjoyed the breakout rooms, which were more interactive. Superintendent MacMillan indicated we want meetings to be more interactive, we want there to be purpose for this meeting. Troy Peters shared the breakout rooms allow for building relationships instead of just sitting and listening.

Superintendent MacMillan asked the Committee if they want to try this type of format moving forward, not just sharing of information, focused topics, not just one-time items, items can be brought for several sessions, i.e. the Mental Health Plan noting there might be times to take the information away and bringing information so it can be inputted in the district plan.

Chairperson Jonkman replied it sounds like a plan, there are many people on the Committee who have knowledge and experience. If we share, we can do great things. She appreciated the comments brought forth regarding the Committee so we can contribute in a positive way.

Information only; no action required.

6. Next Meeting & Adjournment

Chairperson Jonkman thanked everyone for participating in the meeting. The next Education Committee Meeting will be held virtually on Wednesday, January 15, 2025 from 4:00 p.m. to 5:30 p.m. by Zoom.

Chairperson Jonkman extended best wishes to all for a relaxing Holiday Season and a Happy New Year! She noted it is a tough time of year for many people and asked that everyone be kind during this time.

The meeting was adjourned at 5:09 p.m.

Introduction to AI

- - Language model powered by Generative AI.
- - It uses advanced machine learning to generate human-like text based on the input it receives.
- - Applications include answering questions, drafting emails, writing stories, and even coding.
- Key Features:
 - - Natural language understanding.
 - - Context-aware responses.
 - - Flexible and adaptive communication.





Understanding Generative AI

- What is Generative AI?
- - A branch of artificial intelligence focused on creating content such as text, images, or music.
- - Works by learning patterns in data and generating outputs that resemble the input data.

- How Does It Work?
- 1. Training: AI models are trained on massive datasets.
- 2. Learning Patterns: The model identifies structures and relationships in data.
- 3. Generating Output: Based on user input, the model generates relevant, coherent results.

- Example of Generative AI:
- - ChatGPT producing a paragraph explaining complex topics in simple terms.



The Cost of Intelligence

Generative AI models like ChatGPT require significant computational resources and large-scale human-generated data.

Key Energy and Data Consumers:

1. Training:

1. Training large AI models takes weeks on supercomputers, requiring vast amounts of labeled and unlabeled data for model optimization.

2. Inference:

1. Serving millions of queries daily also consumes energy and relies on ongoing data refinement to improve model accuracy.

Environmental and Data Footprint:

• Energy Impact:

- The carbon footprint of training large models can be comparable to several years of individual electricity usage.
- Efforts are ongoing to improve energy efficiency and use renewable energy sources.

• Data Impact:

- Massive datasets are curated from diverse sources, raising concerns about data privacy, bias, and ethical sourcing.
- The need for ever-growing datasets drives advancements in synthetic data and federated learning to mitigate risks.



AI in Education

Benefits:

1. Personalized Learning:
Tailored explanations and
study materials for each
student.

2. Instant Assistance:
Answering questions or
helping with assignments in
real-time.

3. Creative Writing Support:
Aiding in brainstorming and
developing ideas for essays
and projects.

Use Case Example:

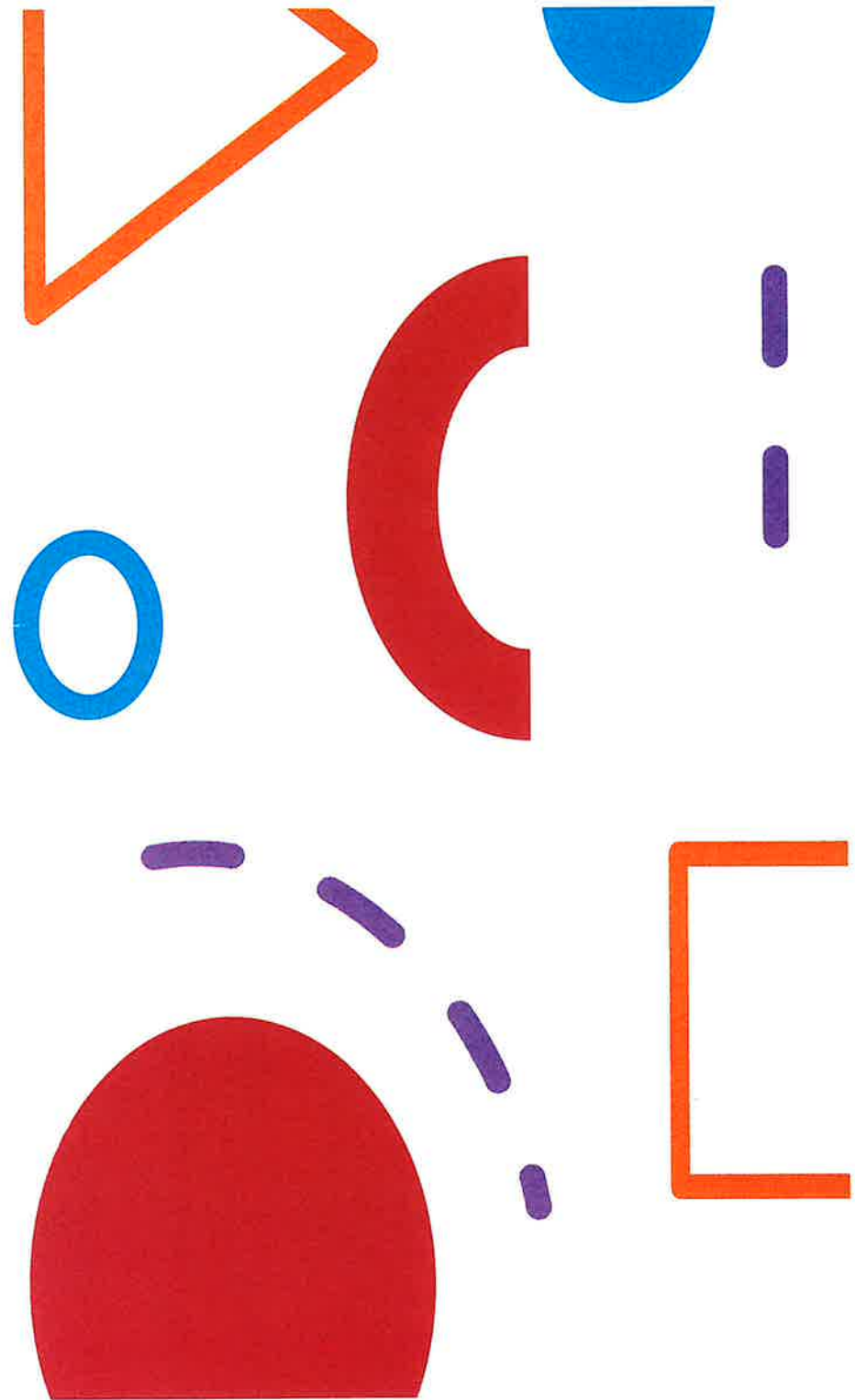
Scenario: A student asks
ChatGPT for help
understanding
photosynthesis.

- Input: 'Explain
photosynthesis in simple
terms.'

- Output: 'Photosynthesis is
the process where plants use
sunlight, water, and carbon
dioxide to make their food
and release oxygen.'

Example of AI

- Accessible AI-powered assistance to users worldwide.
- Revolutionizes industries including education, healthcare, and customer service.
- Live Example:
- Input: 'Write a short poem about the sun.'
- Output:
- 'The sun climbs high in the sky,
- Its golden rays light up and fly.
- A beacon of warmth, a daily delight,
- Chasing away the shadows of night.'





MEETING AGENDA ITEM #11.1

Action:		Information:	X
Meeting:	Regular	Meeting Date:	December 18, 2024
Topic:	Board Standing Committee Trustee Appointments & Trustee School Liaisons		

Background/Discussion:

The attached Board Standing Committee Trustee Appointments & School Trustee Liaisons proposal effective January 1, 2025 is respectfully submitted by Board Chair Warcup for consideration and discussion with Trustees at the Regular Board Meeting on December 18, 2024.

Recommended Action:

For discussion.

Presented by: Board Chair



BOARD STANDING COMMITTEE TRUSTEE APPOINTMENTS
& TRUSTEE SCHOOL LIAISONS

The Governance Bylaw provides for the organization and operation of the Board and allows for the formation of Board Committees. The work of committees is valued by the Board and considered to be a key element in a decision-making process, which considers the input of all partner groups.

There are two Standing Committees of the Board, the Education Committee and Business Committee, which are based on an advisory model. An Advisory Committee is responsible for offering advice and making recommendations. Although an Advisory Committee is not a decision-making group, there is an expectation that significant weight is placed on the advice and recommendations provided to the Board by such a committee.

The Board Chair appoints Trustee members to the two Standing Committees (the Education Committee and the Business Committee) typically following the Board Elections which are held annually in November. The Board Chair is a member ex-officio of the Standing Committees.

The Board Standing Committee Trustee appointments are:

Education Committee:

Trustee Karen Jonkman (Committee Chair)
Trustee Wayne Jones
Trustee Julia Sundell

Business Committee:

Trustee Ed Harrison (Committee Chair)
Trustee Angie Maitland
Trustee Margaret Warcup (Ex-officio)

Board Chairs throughout the province took part in discussion forum facilitated by BC School Trustees Association (BCSTA) on the role of Trustee School Liaisons as there are different interpretations amongst school districts. One school district that participated the BCSTA discussion forum provides a full Board tour of their schools with the Director of Facilities. This provides Trustees with first-hand information about infrastructure needs and new or upgraded facilities. Considering this input, the following is put forth by the Board Chair for discussion regarding Trustee School Liaisons effective January 1, 2025:

- Trustees must sign the acknowledgment of the amended Trustee School Liaison – Rationale, Purpose & Parameters prior to being assigned Trustee School Liaison responsibility and we follow the established protocol of being invited to the schools.
- Trustee Margaret Warcup and Trustee Harrison will share the Terrace and Thornhill schools with the exception of the Northwest Trades & Employment Training Centre which Trustee Jonkman will continue to be the liaison.

-
- Trustee Jonkman and Trustee Maitland will share the Kitimat schools. In the past, Trustees worked out who was available to attend and sometimes attended events/PAC meetings together.
 - Trustee Wayne Jones will be the liaison for Stewart.
 - For Hazelton and Kitwanga Schools, if Trustee Julia Sundell signs amended Trustee School Liaison – Rationale, Purpose & Parameters, she will be the liaison. If not, other Trustees are asked to share visits to Hazelton. Board Chair Warcup was able to visit a month ago when travelling through Hazelton. If a Trustee is not assigned, the Board could consider when the Regular Board Meeting is held in Hazelton to visit schools.
 - Trustee Maxim is ineligible to be appointed to the Board Standing Committees or assigned Trustee School Liaison responsibility as he is presently censured for misconduct.

Respectfully submitted by,



Trustee Margaret Warcup
Board Chairperson

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



MEETING AGENDA ITEM #12.1

Action:	X	Information:	
Meeting:	Regular	Meeting Date:	December 18, 2024
Topic:	Board Chair Report – December 2024		

Background/Discussion:

Attached for Trustees' information is the Board Chair's Report for the month of December 2024 respectfully submitted by Board Chair Margaret Warcup.

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

Recommended Action:

THAT the Board receive for information the Board Chair's Report for December 2024.

Presented by: Board Chair



BOARD CHAIRPERSON REPORT

DECEMBER 18, 2024 REGULAR BOARD OF EDUCATION MEETING

Reflecting on how we are, now four months into our 2024-2025 school year, it has been a busy fall for Coast Mountains School District (CMSD). We welcomed our new Superintendent Tracey MacMillan and changes in the administrative leadership team. Assisting the Board with this, I would like to thank our past Superintendent Janet Meyer for interrupting her retirement and coming back to assist the district. The support and dedicated leadership for our district is greatly appreciated. Now as her assignment comes to an end effective December 13, 2024, we wish Janet much joy, health and great retirement times.

Following the last Regular Board Meeting, Trustees, Superintendent MacMillan and Secretary Treasurer Fuller attended the annual BCSTA Trustee Academy in Vancouver. The Academy provided many learnings. A new focus area is the use of AI and the impact on education. The question of how to use AI constructively for learning at the same time as addressing the ethical use of AI was presented. This will be an ongoing area of discussion and potential frameworks for use of AI in the provision of public education.

With a new government now getting established provincially, Board Chairpersons have had individual phone calls with the Minister of Education and Child Care, the Honourable Minister Beare, and the Minister of Infrastructure, the Honourable Minister Ma. Letters on behalf of the Board shared with the Ministers confirming my discussions on the calls are included in the Regular Board Meeting agenda package. Both Ministers have also been invited to visit Coast Mountains School District providing an opportunity to advocate and work together.

I would like to conclude this report by expressing great appreciation for CMSD staff who work with community partners to provide services and supports in our schools. Specifically, what led me to expressing this appreciation was a report I received on the Starfish Pack program in Terrace. However, I know there are also many other ways our staff work together with community services to support our students. At this time in Terrace, the Starfish Pack program is supplying 144 food bags per week. Provincially, there was a call with 12 of the Starfish Pack locations in BC with eleven of these locations reporting there is the provision of 1,848 bags per week to students and some school districts reported having a waitlist, while some have had to decrease the amount of food per pack to keep them affordable. This volume of need raises the issue of food security, and I appreciate what we are doing in this area. On the call, all participants shared having good relationships with school districts. Thank you to our staff for all you do for our students.

Respectfully submitted by,

Trustee Margaret Warcup
Board Chairperson

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