



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

**BOARD OF EDUCATION  
REGULAR MEETING**

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

**WEDNESDAY, SEPTEMBER 25, 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, SEPTEMBER 25, 2024 – 5:00 P.M.**  
**BOARD OF EDUCATION OFFICE OR VIA ZOOM (HYBRID MEETING)**

**A G E N D A**

<b><i>CMSD82 Video Presentation: Orange Shirt Day – Truth and Reconciliation in Canada</i></b>			
<b>1. ACKNOWLEDGEMENT OF THE TERRITORIES &amp; CALL TO ORDER</b>			
<b>2. DECLARATION OF QUORUM</b>			
<b>3. APPROVAL OF AGENDA</b>	Motion		
<b>4. PRESENTATION</b>			
4.1 Proportionate First Nations Representation on the CMSD82 Board of Trustees presented by the Inter-Tribal Education Committee	Information	Attachment	Pages 2-13
<b>5. APPROVAL OF MINUTES OF PRIOR MEETING</b>			
5.1 Regular Board Meeting, June 19, 2024	Motion	Attachment	Pages 14-24
<b>6. RECEIPT OF RECORDS OF IN CAMERA MEETING</b>			
6.1 Summary of In Camera Meeting, June 19, 2024	Motion	Attachment	Pages 25-26
6.2 Summary of Special In Camera Meeting, June 26, 2024	Motion	Attachment	Pages 27-28
6.3 Summary of Special In Camera Meeting, August 6, 2024	Motion	Attachment	Pages 29-30
<b>7. BUSINESS ARISING FROM THE MINUTES</b>			
7.1 Follow-Up Trustee Mike Maxim Sanctions – Censured for Misconduct	Information	Verbal	
<b>8. CORRESPONDENCE</b>			
8.1 Stewart Community Connections Society Letter of Appreciation, July 17, 2024	Motion	Attachment	Pages 31-33
<b>9. SUPERINTENDENT OF SCHOOLS' MONTHLY REPORT – SEPTEMBER 2024</b>	Motion	Attachment	Pages 34-39
<b>10. INDIGENOUS EDUCATION REPORT – SEPTEMBER 2024</b>	Motion	Mtg. Handout	
<b>11. STANDING COMMITTEE REPORTS</b>			
11.1 <u>Business Committee Report</u> (Trustee Ed Harrison)			
11.1.1 Business Committee Meeting Minutes, September 18, 2024	Motion	Attachment	Pages 40-43
11.1.2 Draft 2023-2024 Audited Financial Statements	Motion	Attachment	Pages 44-80
11.1.3 2023-2024 Indigenous Education Targeted Fund Carry Forward	Motion	Attachment	Pages 81-82
11.1.4 Draft 2023-2024 School Year Financial Statement Discussion & Analysis Report	Motion	Attachment	Pages 83-97
11.2 <u>Education Committee Report</u> (Trustee Karen Jonkman)			
No report to present; the next virtual Education Committee Meeting will be held on October 9, 2024.			
<b>12. NEW BUSINESS</b>			
12.1 New Superintendent of Schools & CEO Announcement	Motion	Attachment	Pages 98-99
12.2 2024-2025 Annual Board Work Plan	Motion	Attachment	Pages 100-101
12.3 Amended Ministry Response to the Annual Five-Year Capital Plan Submission for 2024-2025 and Capital Bylaw No. 2024/25-CPSD82-02	Motion	Attachment	Pages 102-109
12.4 Appointment of Chief Election Officer – Kitimat School Trustee By-Election	Motion	Attachment	Page 110
12.5 BCSTA 2024 Provincial Election Advocacy for Boards of Education	Motion	Attachment	Pages 111-113
<b>13. TRUSTEE REPORTS</b>			
13.1 Board Chair Report – September 2024	Motion	Attachment	Pages 114-116
13.2 Trustee Reports	Information	Verbal	
<b>14. QUESTION PERIOD</b>			<b>1</b>
<b>15. ADJOURNMENT</b>			



**MEETING AGENDA ITEM #4.1**

Action:		Information:	X
Meeting:	Regular	Meeting Date:	September 25, 2024
Topic:	<b>Presentation: Proportionate First Nations Representation on the CMSD82 Board of Trustees presented by the Inter-Tribal Education Committee</b>		

**Background/Discussion:**

In accordance with the presentation protocol for the school district's Regular Board of Education Meetings, a request received in late July 2024 was granted to the Inter-Tribal Education Committee to present to the Board on the *Proportionate First Nations Representation on the Board of Trustees for Coast Mountains School District 82* (reference attached power point presentation to be presented to the Board ).

**Recommended Action:**

For information only.

Presented by: Board Chairperson

# Proportionate First Nations Representation on CMSD Board of Trustees

Photo: Haida Gwaii Canoe Adventure



Article 18 of the United Declaration on the Rights of Indigenous Peoples (UNDRIP) states:

"Indigenous peoples have the right to participate in decision-making in matters which would affect their rights, through representatives chosen by themselves in accordance with their own procedures, as well as to maintain and develop their own indigenous decision-making institutions. The Declaration on the Rights of Indigenous Peoples Act (DRIPA) was unanimously passed by the BC Legislative Assembly in November 2019 and subsequently, the Province published the DRIPA Action Plan as a follow up to DRIPA. The Action Plan states the UN Declaration is a "universal framework of minimum standards for the survival, dignity and well-being of the Indigenous Peoples of the world and it elaborates on existing human rights standard and fundamental freedoms as they apply to the specific situation of Indigenous Peoples.", and further states that the "provincial government is committed to upholding these human rights in it's institutions laws, policies and practices to advance reconciliation and address the legacy and harms of colonialism on Indigenous Peoples." Now is the time to put these words into action and we call upon you to work with the First Nations in School District 82 to make this happen, without reservation and without delay regarding the Call to Action and address the lack of indigenous representation on the Board of Trustees.

### **Disproportionate Representation on the SD82 Board of Trustees**

Under the current formula for electing School Board Trustees, which is based on total city/town population, the elected School Board has been predominantly non First Nations. While we were encouraged by the past School District Administration's good faith efforts to right these systemic wrongs, it cannot be overlooked that, ultimately, the District Administration reports to, and its goals are determined by, the Board of Trustees. ITEC has noted that this Board of Trustees consistently has a composition that does not reflect the demographics of the student population that are enrolled in our schools. The Board of Trustees are and have been directly responsible for the priorities of the district and the distribution of funds to our schools. Funding which is earmarked for tuition based on our indigenous students does not make it back to our schools to support Indigenous students with the greatest needs. This is the type of leadership that the Coast Mountain School Board of Trustees has consistently demonstrated, at the expense of our indigenous youth.

**Proposed Changes to the School District 82 Trustee Electoral Areas (TEAs):**

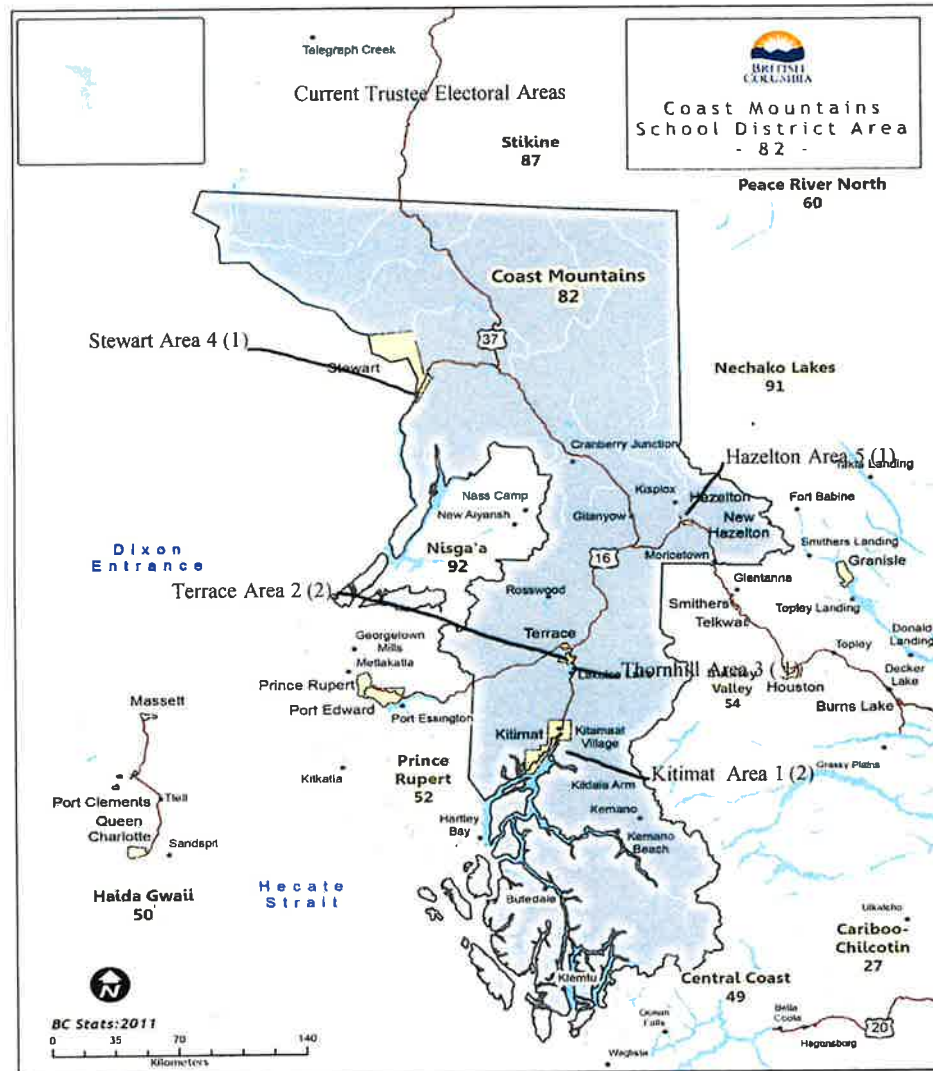
We have been working closely with every nation whose traditional territories School District 82's schools occupy and, working together as the Inter-Tribal Education Committee, our collective Nations have gathered relevant data and come up with a proposal to address the disparity in representation that is in line with the demographic proportions of the school populations. This proposal would change the election of trustees in the current zones from seven to nine of which four seats would be voted on by the members of the Nations that reside in those zones.

## Current Zones with Breakdown of School Population Demographics

Trustee Electoral Area (TEA)	School Pop Total	Total Non Indigenous	Total Indigenous
Trustee Electoral Area 1 (Kitimat)	973	685 (70%)	288 (30%)
Trustee Electoral Area 2 (Terrace)	2233	1280 (57%)	953 (43%)
Trustee Electoral Area 3 (Thornhill)	291	167 (57%)	124 (43%)
Trustee Electoral Area 4 (Stewart/Meziadin)	70	70	0 (0%)
Trustee Electoral Area 5 (Hazelton)	700	73 (10%)	627 (90%)
<b>Total</b>	<b>4267</b>	<b>2275 (53%)</b>	<b>1992 (47%)</b>



These are the current zones , the number in brackets is the number of trustees in each zone.



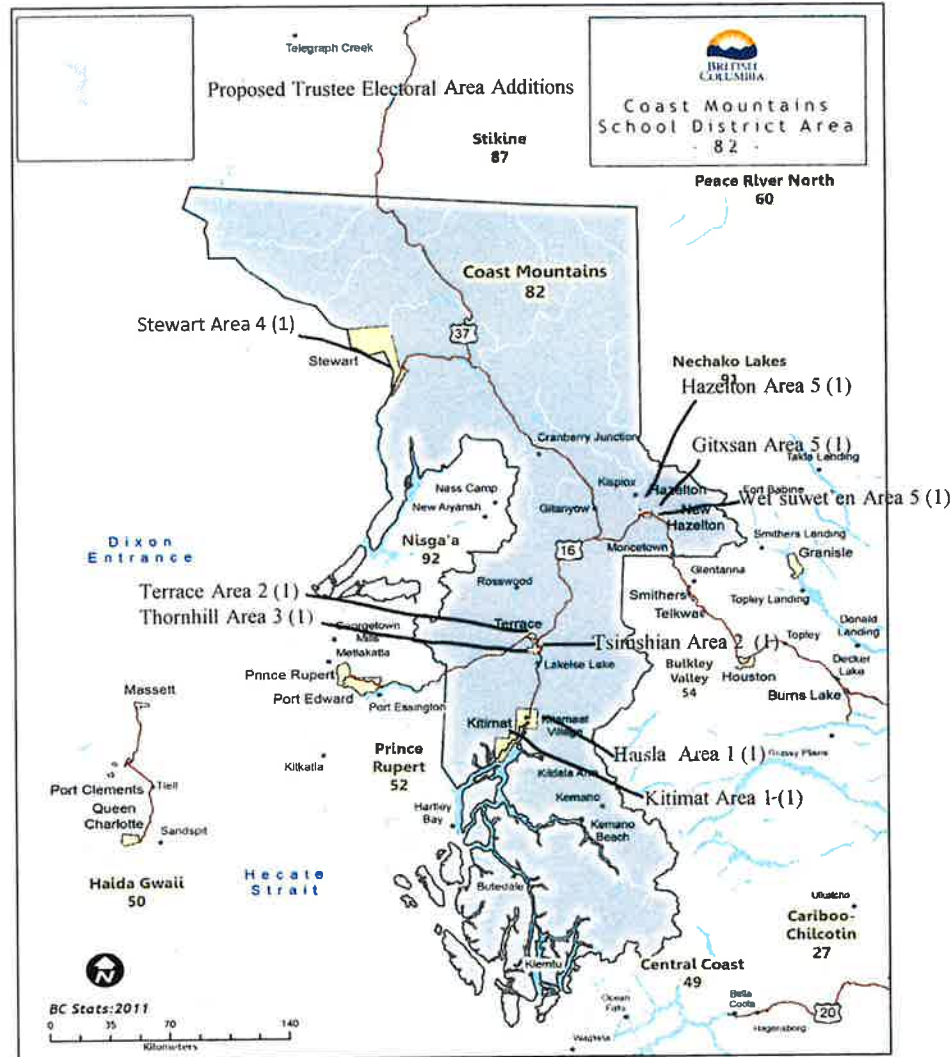
## Current Zones and Proposed Trustees

Trustees in the current Electoral Areas (TEA)	No. of Trustees
Trustee Electoral Area 1 (Kitimat)	One
Trustee Electoral Area 2 (Terrace)	One
Trustee Electoral Area 3 (Thornhill)	One
Trustee Electoral Area 4 (Stewart/Meziadin)	One
Trustee Electoral Area 5 (Hazelton)	One
<b>Total</b>	<b>Five</b>

**Current Zones based on Proportional Additional Representation**

Proposed Additional Trustees in the Electoral Areas (TEA)	No. of Trustees
Tsimshian Zone Area 2 (Kitselas & Kitsumkalum)	One
Haisla Zone Area 1	One
Gitxsan Zone Area 5	One
Wetsu'wet'en Zone Area 5 (Hagwilget)	One
<b>Total new trustees</b>	<b>Four</b>

The map shows the additions to the electoral areas, the number in brackets is the number of trustees.



With 4 new trustees, the total number of trustees will be 9 with 5 trustees voted on under the established protocol as is detailed on Policy 5065, plus 4 trustees voted on by Band Members in each of the zones. This would provide proportional representation (54% to 46%) roughly equivalent to the demographic breakdown of students in the Coast Mountain School District (53% to 47%).

Section 30(2) of the BC School Act states:

(2)A board consists of 3, 5, 7 or 9 trustees, as determined by order of the minister under this section.

In order to implement the above proposal, we request this section of the School Act be extended to allow for the maximum of 9 members.

We would like to thank you for the opportunity to give this presentation and hope that you will take the information into consideration in light of the new legislation and the Calls to Action.

Questions?

Photo: Ksan Village, Hazelton, BC





Coast Mountains Board of Education School District 82

**MEETING AGENDA ITEM #5.1**

Action:	X	Information:	
Meeting:	Regular	Meeting Date:	September 25, 2024
Topic:	<b>Minutes of the Regular Meeting of the Board, June 19, 2024</b>		

**Background/Discussion:**

Minutes as attached.

**Recommended Action:**

**THAT** the minutes of the Regular Meeting of the Board held June 19, 2024 be approved.

Presented by: Secretary Treasurer

**REGULAR MEETING OF THE BOARD OF EDUCATION  
OF SCHOOL DISTRICT 82 (COAST MOUNTAINS)  
WEDNESDAY, JUNE 19, 2024 – 5:00 P.M.  
VIRTUAL ZOOM MEETING**

---

**PRESENT WERE:**

Chair - M. Warcup  
- E. Harrison  
- W. Jones

Vice Chair - K. Jonkman  
- M. Maxim

**REGRETS:**

- S. Duncan-Green  
- J. Sundell

Superintendent of Schools  
Secretary Treasurer  
Recording Secretary

- A. Callaghan  
- G. Fuller  
- C. Gagnon

**DISTRICT STAFF PRESENT:**

Director of Human Resources  
Director of Instruction, Indigenous Education  
Director of Instruction, Graduation & Innovation  
Director of Instruction, Learner Support  
Director of Facility Services  
District Principal, Mentoring & Learner Engagement  
District Principal, Early Learning & French Immersion

- K. Bath  
- R. Clifton  
- G. Lawlor  
- J. Nieckarz  
- R. Schibli  
- P. Barron  
- T. McDonald

Board Chair Warcup acknowledged with respect the school district's business being conducted on the traditional and unceded territories of the Gitksan, Haisla, Nisga'a, Ts'msyen and Squamish, Musqueam and Tsleil-Wayuth Peoples noting she was attending the meeting virtually from Vancouver with Trustees Harrison, Jones, Jonkman and Maxim attending virtually from Kitimat, Terrace, Thornhill and Stewart. Superintendent Callaghan, Secretary Treasurer Fuller, Executive Assistant Gagnon, Directors Bath, Clifton, Lawlor, Nieckarz and Schibli, and District Principals Barron and McDonald attended virtually from the Terrace Board of Education Office.

We are honoured to work with their children and privileged to live on these lands.

A warm welcome was shared with staff and guests who joined the virtual meeting. Introductions followed by Trustees and District staff attending the meeting. The meeting was also livestreamed via the school district's YouTube Channel.



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

- June is Indigenous History Month, a time to celebrate the diverse cultures, achievements and resilience of First Nations, Metis and Inuit peoples. Let's continue to listen and learn from their stories and histories as we collectively embrace Reconciliation.
- June is Pride Month and Coast Mountains School District is bringing awareness to the LGBTQ2S+ community. During Pride Month we celebrate the diversity within gender identity, gender expression and sexual orientation as we strive to create safe, inclusive and welcoming space for all learners!

Board Chair Warcup shared as the school year winds down with **our last day** of school on June 25, the Board looks forward to congratulating our 2024 Graduating Classes including the School Celebrations, Employee Service Awards and Retirements to be held **throughout** the school **district**. We wish our staff and students a well-deserved enjoyable and safe **Summer Holidays!**

Prior to the start of the meeting, two CMSD82 **presentations** were **shared** with Trustees. Board Chair Warcup was pleased to welcome and introduce the **following** **respective** presenters to the meeting:

- A Student Voice presentation was **shared** by District **Principal** Phillip Barron joined by two high school students who participated in the **presentation**.
- An update on the school district's **International Student Program** was presented by Joe Dominguez, International Student Program Administrator with the **participation of** a Brazilian student completing his term with Caledonia **Secondary School**.

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

## 1. CALL TO ORDER

Board Chair Warcup called the meeting to order at 5:45 p.m.

## 2. DECLARATION OF QUORUM

A quorum was declared. Board Chair Warcup extended regrets on behalf of Trustees Duncan-Green and Sundell who were unable to attend the meeting.

### 3. APPROVAL OF AGENDA

Motion #8657

**THAT** the agenda be adopted as circulated.

Carried  
All in Favour

Trustee Maxim submitted a letter to the Board on June 13, 2024 and asked why it wasn't included in the meeting's agenda. Board Chair Warcup clarified that all Board members received his letter as presented at the In Camera Board Meeting, held this morning, and noted that personnel issues are not discussed at the Regular (Public) Board Meeting.

### 4. PRESENTATION

#### 4.1 Terrace Thornhill Parents for Music Society

Board Chair Warcup welcomed Amber Zanon, President and Miranda Leffler, Vice President who shared a presentation with the Board entitled, "State of the Arts" on behalf Terrace-Thornhill Parents for Music Society. The Society is made up of parents and community members in the Terrace area that have been working together to support music education in Terrace area schools since the 1990's.

Board Chair Warcup thanked Ms. Zanon and Ms. Leffler for presenting on behalf of the Terrace-Thornhill Parents for Music Society and for bringing forth their recommendations, concerns and submitted documentation.

### 5. APPROVAL OF MINUTES OF PRIOR MEETING

#### 5.1 Regular Board Meeting, May 22, 2024

Motion #8658

**THAT** the minutes of the Regular Meeting of the Board held May 22, 2024 be approved.

Carried  
In Favour 4 / Abstained 1 (Trustee Maxim)

**6. RECEIPT OF RECORDS OF IN CAMERA MEETING**

**6.1 Summary of In Camera Meeting, May 22, 2024**

Motion #8659

**THAT** the Summary of the In Camera Meeting of the Board held May 22, 2024 be approved.

Carried

In Favour 4 / Abstained 1 (Trustee Maxim)

**6.2 Summary of Special In Camera Meeting, May 27, 2024**

Motion #8660

**THAT** the Summary of the Special In Camera Meeting of the Board held May 27, 2024 be approved.

Carried

In Favour 4 / Abstained 1 (Trustee Maxim)

**6.3 Summary of Special In Camera Meeting, June 12, 2024**

Motion #8661

**THAT** the Summary of the Special In Camera Meeting of the Board held June 12, 2024 be approved.

Carried

In Favour 4 / Abstained 1 (Trustee Maxim)

**7. BUSINESS ARISING FROM THE MINUTES**

There was no business arising from the minutes to report.

**8. CORRESPONDENCE**

**8.1 Minister of Education and Child Care Letter re: Concerns of Anti-Semitism in BC Classrooms and Schools**

Motion #8662

**THAT** the Board receive the letter dated June 6, 2024 from the Minister of Education and Child Care Rachna Singh regarding areas of concern about anti-semitism in BC classrooms and schools.

Carried  
In Favour 4 / Against 1 (Trustee Maxim)

**9. SUPERINTENDENT OF SCHOOLS' MONTHLY REPORT – JUNE 2024**

Motion #8663

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

Carried  
All in Favour

**9.1 Strategic Plan Year-End Report – 2023-2024**

Motion #8664

**THAT** the Board receive for information the Year-End Update for the 2023-2024 Strategic Plan as presented by Superintendent Callaghan.

Carried  
All in Favour

**10. INDIGENOUS EDUCATION REPORT – JUNE 2024**

Motion #8665

**THAT** the Board receive for information the Indigenous Education Report for June 2024.

Carried  
All in Favour

11. STANDING COMMITTEE REPORTS

11.1 Business Committee Report (Trustee Ed Harrison)

11.1.1 Business Committee Meeting Minutes, June 12, 2024

Motion #8666

**THAT** the minutes of the Business Committee Meeting held June 12, 2024 be received for information.

Carried

In Favour 4 / Abstained 1 (Trustee Maxim)

11.1.2 2025-2026 Five-Year Plan Intake – Call for Projects

Motion #8667

**THAT** the Board approve the 2025-2026 Five-Year Capital Plan (Major and Minor Capital Projects) submission to the Ministry of Education's Capital Management Branch.

Carried

In Favour 4 / Abstained 1 (Trustee Maxim)

11.1.3 Draft Preliminary 2024-2025 Annual Budget Bylaw

Motion #8668

**THAT** the Board approve the transfer of \$114,947 from the Local Capital Reserves to the 2024-2025 Annual Operating Budget.

Carried

In Favour 4 / Abstained (Trustee Maxim)

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT 82 (COAST MOUNTAINS) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2024-2025 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. The Board has complied with the provisions of the *Act*, Ministerial Orders, and Ministry of Education and Child Care Policies respecting the Annual Budget adopted by this bylaw.

2. This bylaw may be cited as School District 82 (Coast Mountains) Annual Budget Bylaw for fiscal year 2024-2025.
3. The attached Statement 2 showing the estimated revenue and expense for the 2024-2025 fiscal year and the total budget bylaw amount of \$79,042,548 for the 2024-2025 fiscal year was prepared in accordance with the Act.
4. Statement 2, 4 and Schedules 2 to 4 are adopted as the Annual Budget of the Board for the fiscal year 2024-2025.

Motion #8669

**THAT** the 2024-2025 Annual Budget Bylaw (Version: 4214-3468-1485) be read a first time the 19th day of June, 2024.

Carried  
All in Favour

Motion #8670

**THAT** the 2024-2025 Annual Budget Bylaw (Version: 4214-3468-1485) be read a second time the 19th day of June, 2024.

Carried  
All in Favour

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

Motion #8671

**THAT** the 2024-2025 Annual Budget Bylaw (Version: 4214-3468-1485) be read a third time, passed and adopted the 19th day of June, 2024.

Carried  
All in Favour

Board Chair Warcup extended the Board's appreciation to the 2024-2025 Budget Working Committee for their time and efforts towards the development of the 2024-2025 Annual Budget.

**11.1.4 Revised Policy 1025: Student Code of Conduct (Housekeeping Revision)**

Motion #8672

**THAT** the revised Policy 1025: Student Code of Conduct be presented for information at the June 19, 2024 Regular Board Meeting.

Carried

In Favour 4 / Abstained 1 (Trustee Maxim)

**11.1.5 Revised Policy 1090: Bring Your Own Technology (Second & Final Reading)**

Motion #8673

**THAT** the revised Policy 1090: Bring Your Own Technology (BYOT) be presented for second and final reading at the June 19, 2024 Regular Board Meeting.

Carried

All in Favour

**11.1.6 Draft 2024-2025 Internal Administrative Calendar**

Motion #8674

**THAT** the Board accept the 2024-2025 Internal Administrative Calendar.

Carried

All in Favour

**11.2 Education Committee Report (Trustee Karen Jonkman)**

**11.2.1 Education Committee Meeting Minutes, June 5, 2024**

Motion #8675

**THAT** the minutes of the Education Committee Meeting held June 5, 2024 be received for information.

Carried

All in Favour

**12. NEW BUSINESS**

**12.1 School Trustee Censured for Misconduct**

Board Chair Warcup read for information the Coast Mountains School District news release issued on behalf of the Board on June 12, 2024 pertaining to School Trustee Mike Maxim censured for misconduct. The new release was included in the meeting's agenda package for reference.

The news release was shared on June 12, 2024 with all school district staff, the school district's partner groups, school community municipalities and regional districts including the Ministry of Education and Child Care.

**12.2 2024-2025 Annual Facilities Grant Expenditure Plan**

Motion #8676

**THAT** the Board receive for information the 2024-2025 Annual Facilities Grant (AFG) Ministry Expenditure Grant Allocation and the Project Summary List for Coast Mountains School District.

Carried  
All in Favour

**12.3 Parkside Secondary School Bus Purchase Proposal**

Motion #8677

**THAT** the Board approve the purchase of a 24-passenger bus using Local Capital Reserve Funds with funding to be repaid by Parkside Secondary School and other participating Terrace and Thornhill schools in the Land-Based Learning Program plus generated fees for the use of the bus by schools for other activities when the bus is available.

Carried  
All in Favour



**13. TRUSTEE REPORTS**

**13.1 Board Chair Report – June 2024**

Motion #8678

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

Carried  
In Favour 4 / Against 1 (Trustee Maxim)

**13.2 Trustee Reports**

Trustees reported on activities they have been involved in since the last Regular Board Meeting.

**14. QUESTION PERIOD**

There were no questions posed.

**15. ADJOURNMENT**

The next hybrid Regular Board of Education Meeting will be held on Wednesday, September 25, 2024 in Terrace at the Board of Education Office. The meeting was adjourned at 7:07 p.m.

---

Board of Education Chair

---

Secretary Treasurer





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

---

The Board of Education:

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





**SUMMARY OF PROCEEDINGS AND DECISIONS MADE AT THE  
SPECIAL IN CAMERA MEETING OF THE BOARD OF EDUCATION  
SCHOOL DISTRICT 82 (COAST MOUNTAINS)  
HELD JUNE 26, 2024  
PURSUANT TO SECTION 72(3) OF THE *SCHOOL ACT***

---

The Board of Education:

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





**SUMMARY OF PROCEEDINGS AND DECISIONS MADE AT THE  
SPECIAL IN CAMERA MEETING OF THE BOARD OF EDUCATION  
SCHOOL DISTRICT 82 (COAST MOUNTAINS)  
HELD AUGUST 6, 2024  
PURSUANT TO SECTION 72(3) OF THE *SCHOOL ACT***

---

The Board of Education:

1. Discussed a personnel issue.



**MEETING AGENDA ITEM #8.1**

Action:	X	Information:	
Meeting:	Regular	Meeting Date:	September 25, 2024
Topic:	<b>Stewart Community Connections Society Letter of Appreciation, July 17, 2024</b>		

**Background/Discussion:**

For the Board's information, the attached letter was received July 22, 2024 from Angela Brand Danuser, Executive Director with the Stewart Community Connections extending their heartfelt gratitude for CMSD82's generous donation of \$5,000 that will significantly enhance the resources available at The Stewart Food Bank and those in need.

Backgrounder for Trustees' information relating to CMSD82's donation:

- In March 2024, the Ministry of Education and Child Care provided all BC School Districts a Student and Family Affordability Fund to provide support directly to families within their school communities, and to support students, parents, and guardians with student necessities.
- CMSD82 chose to donate a portion of the Student Family and Affordability Fund to help support our learners over the course of the summer and for support on weekends during school.
- CMSD82 selected organizations that would best reach students and families who would benefit from added support due to increased costs for food and other necessities. These organizations included Food Banks, Food Share and Food Recovery & Redistribution programs in each area of the School District, Starfish Backpacks and local Indigenous Communities.
- The total amount donated by CMSD82 in June 2024 was \$84,000.00 to the following organizations:
  - Gitanmaax Band Council, Gitanyow Education Society, Gitsegukla Education Society, Gitwangak Education Society, Glen Vowell Band Council, Hagwilget Village Council, Kitselas Band Council, Kitsumkalum Band Council, Hazelton Food Bank, Kitimat Food Bank, Tamitik Status of Women, Ksan Society, Stewart Community Connections, Terrace Churches Food Bank, and Starfish Backpacks.

**Recommended Action:**

**THAT** the Board receive for information the Stewart Community Connections letter of appreciation for CMSD82's generous donation of \$5,000 that will significantly enhance the resources available at The Stewart Food Bank and those in need.

Presented by: Board Chair





# STEWART COMMUNITY CONNECTIONS

July 17, 2024

Coast Mountains Board of Education  
School District #82  
3211 Kenney Street  
Terrace, BC V8G 3E9

Dear Chair Warcup and Trustees;

On behalf of the Stewart Community Connections Society (SCCS), I would like to extend our heartfelt gratitude for your incredibly generous donation of \$5,000. Your support is truly invaluable to our efforts in providing essential services to our community.

Thanks to your donation, we will be able to enhance the resources available at The Stewart Food Bank significantly. With the rising costs of food and other necessities, many students and families in our community are facing increased challenges in meeting their basic needs. Your contribution will ensure that those who require added support have access to nutritious food and other essentials, helping to alleviate some of the burdens they are experiencing.

Your generosity not only helps to fill the immediate needs of our community members but also reinforces the spirit of unity and compassion that strengthens our collective resolve. Through the support of caring organizations like yours, we can continue to make a meaningful impact and bring hope to those who need it most.

We are deeply grateful for your partnership and commitment to our cause. Please know that your donation will be used to its fullest potential, making a real difference in the lives of many.

Once again, thank you for your generous support. We look forward to the possibility of collaborating with you in the future to benefit our community further.

Sincerely,



Angela Brand Danuser  
Executive Director



PO Box 433  
Stewart, BC

CELL 250-615-3803  
EMAIL [Execdirectorconnections.ca](mailto:Execdirectorconnections.ca)  
WEBSITE [www.stewartcommunityconnections.ca](http://www.stewartcommunityconnections.ca)

**OFFICIAL DONATION RECEIPT  
FOR INCOME TAX PURPOSES**



Receipt  
Issued: 07/17/2024

Receipt #: 20240004

Location  
Issued: **Stewart BC**

Charitable Registration #: 716657283 RR0001

**Donated By:** Coast Mountains Board of Education SD #82

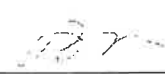
**Amount of Gift: \$5000.00**  
(Fair market value of cash or property)

**Address:** 3211 Kenny Street, Terrace, BC V8G 3E9

Eligible amount of Gift: **\$5000.00**

**Donation Received:** \$5000.00

**Authorized  
Signature:**

  
\_\_\_\_\_  
Canada Revenue Agency – [canada.ca/charities-giving](http://canada.ca/charities-giving)

**OFFICIAL DONATION RECEIPT  
FOR INCOME TAX PURPOSES**



Receipt  
Issued: 07/17/2024

Receipt #: 20240004

Location  
Issued: **Stewart BC**

Charitable Registration #: 716657283 RR0001

**Donated By:** Coast Mountains Board of Education SD #82

**Amount of Gift: \$5000.00**  
(Fair market value of cash or property)

**Address:** 3211 Kenny Street, Terrace, BC V8G 3E9

Eligible amount of Gift: **\$5000.00**

**Donation Received:** \$5000.00

**Authorized  
Signature:**

  
\_\_\_\_\_  
Canada Revenue Agency – [canada.ca/charities-giving](http://canada.ca/charities-giving)

**Thank You for supporting Stewart Community Connections Society**



**MEETING AGENDA ITEM #9.**

Action:	X	Information:	
Meeting:	Regular	Meeting Date:	September 25, 2024
Topic:	<b>Superintendent of Schools' Monthly Report – September 2024</b>		

**Background/Discussion:**

Attached for reference is the Superintendent of Schools' Monthly Report for presentation at the September 25, 2024 Regular Board Meeting as prepared by Interim Superintendent Janet Meyer.

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

**Recommended Action:**

**THAT** the Superintendent of Schools' Monthly Report to the Regular Board Meeting of September 25, 2024 be received as presented.

Presented by: Superintendent of Schools

# Superintendent's Report to the Board

## September 2024



## A Message from the Superintendent

Ama sah / Good day,

The 2024/2025 school year is off to a fine start in Coast Mountains School District. To date there are 4,356 students registered in schools across the district with learners welcomed back to schools at 19 sites on September 3, 2024. I'd like to acknowledge the work and effort that went into a successful school start-up. Over the summer months, the Maintenance, Information Technology, Custodial and Finance Departments carried much of the load while other employee groups were on a well-deserved break. We thank them for their efforts.

As we welcome students to school in the 2024-2025 school year, we do so with new structures in place to support the learning and well-being of students in schools. As you know, there is new legislation related to students' use of cell phones in schools. This legislation has been rolled out in schools through the School Code of Conduct. Not all schools are managing this legislation in the same manner. I would encourage all elders, parents, caregivers and rightsholders to familiarize themselves with their respective School Code of Conduct. I'd like to acknowledge parents and caregivers for their support in this matter.

Monday, September 30 is National Day for Truth and Reconciliation across Canada – a day set aside to actively honour the survivors of Canada's residential schools, as well as remember those children who did not return home. Many local events are planned throughout the Northwest, and I encourage you to participate if you are able. For more information about the ongoing impacts of the residential school system, visit the National Centre for Truth and Reconciliation at <https://nctr.ca>.

District Staff is finalizing the September 2024 "Enhancing Student Learning Report" which is a review of the Board of Education's Strategic Plan – "Engage, Ignite, Empower – 2022-2027." This report will be available on the district website in early October. As we enter the third year of implementation, our work is driven by the Board of Education's mission and values and guided by the First Peoples Principles of Learning. Goal #3 states, "We will facilitate well-being across the district." The Ministry of Education has revised and updated the "ERASE" website ([erases = expect respect & a safe education - Province of British Columbia \(gov.bc.ca\)](https://www2.gov.bc.ca/gov/content/education-training/erasing-barriers)). Erase helps students, adults and school staff build safe, caring and inclusive communities.

I am pleased and excited to announce that the Ministry of Education and Child Care is adding 89 new classrooms, which is equivalent to 2,185 new seats, to 10 school districts across the province. Suwilaawks Community School in Terrace will receive four-classroom prefabricated additions to the school which will increase the capacity by 95 students. The new classrooms are expected to be ready as early as next school year.

I would like to thank the Board of Education for the opportunity to work with them over the past several months as the district transitions to the new Superintendent, Ms. Tracey MacMillan. Tracey will join the CMSD82 team on October 1, 2024. I know that Ms. MacMillan is excited to get in the canoe with you and continue paddling in the same direction.

Welcome to the 2024/2025 school year.

Sincerely,



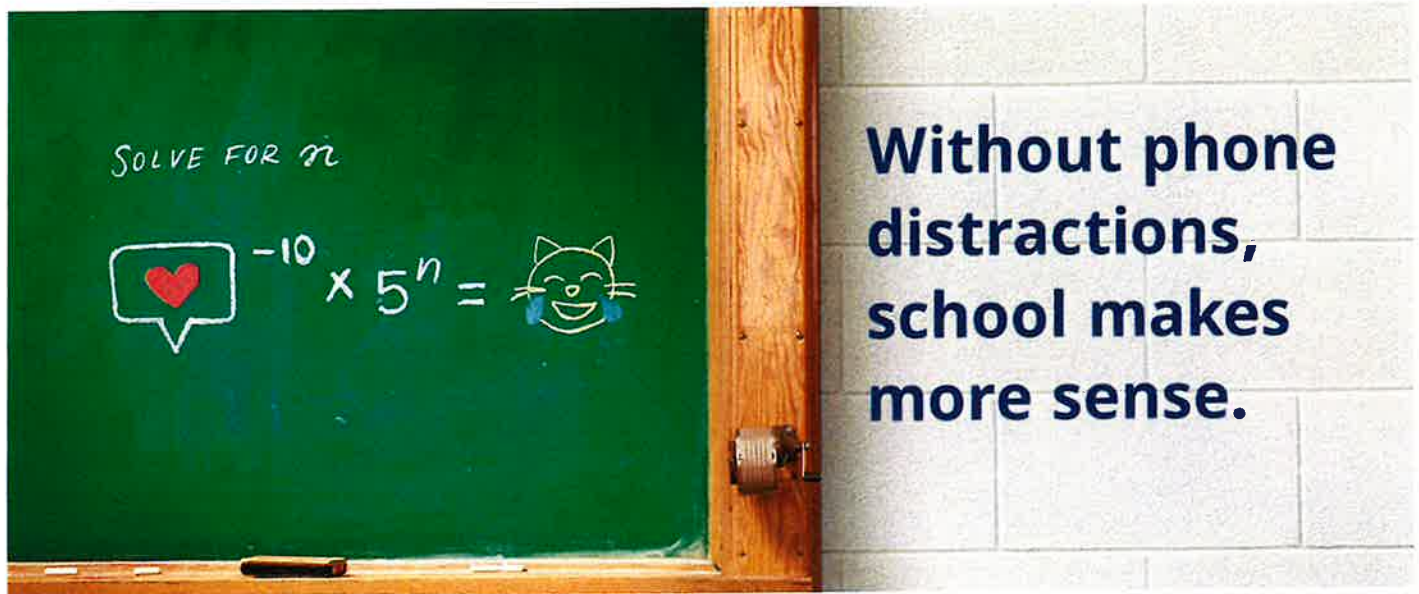
Janet Meyer  
Interim Superintendent

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

# Superintendent's Report to the Board September 2024



[Personal Digital Device \(Cell Phone\) Restrictions in Schools - Province of British Columbia \(gov.bc.ca\)](https://www.gov.bc.ca)

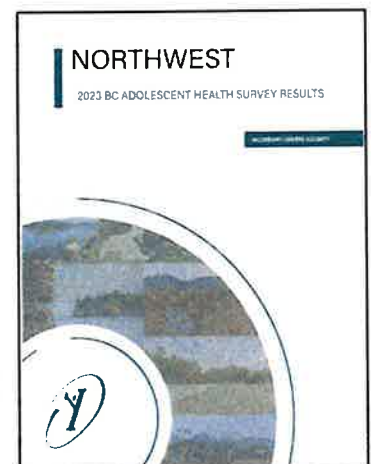


## Northwest BC Adolescent Health Survey Results

The McCreary Centre Society is a non-government, non-profit organization committed to improving the health of BC youth through research, evaluation, and community-based projects. Founded in 1977, their vision is that all youth are supported to be healthy and connected. The results of the 2023 Adolescent Health Survey results are available and they showed some encouraging trends with fewer youth aged 12–19 engaging in sexual activity and decreases in alcohol and other substance use.

However, it was not all good news for the region as McCreary Centre Society's Executive Director and co-author of the Northwest report, Dr. Annie Smith explained: "We know that economic well-being is a key component of adolescent health. So, it was concerning to see that students in the Northwest were not only more likely to be going to bed hungry because there wasn't enough money for food than youth across BC, but they were also more likely to be going to bed hungry than local students 5 years earlier."

Additionally, results showed that declines in mental health seen in the region before COVID-19 have continued. There was a decrease in the percentage of youth who rated their mental health as good or excellent (51% vs. 70% in 2018 vs. 78% in 2013), and an increase in those who had self-harmed and seriously considered suicide. There was also an increase in youth who missed out on accessing needed mental health services in the past year (23% vs. 18% in 2018 vs. 11% in 2013). Smith noted, "The decline in youth reporting positive mental health is something we are seeing across the province not just here. It shows us that we really need to focus on ensuring young people are getting access to the services and supports that they need; as well as to information which can help them to manage the stress in their lives."



# Superintendent's Report to the Board

## September 2024



## Northwest BC Adolescent Health Survey Results

(continued)

We can also support them to make healthy choices about things like sleep, time outdoors, and screen time which can all really impact mental health. Positive news for this region is that we do see most local youth are able to identify caring adults in their life, and have adults they can turn to when they have problems.”

The 2023 BC AHS was completed by around 38,500 young people aged 12–19 in 59 of BC’s 60 school districts, including all districts in the Northwest. This report is one of 16 regional reports of the 2023 BC AHS results. It shares data provided by students in Grades 7–12 in the Northwest Health Service Delivery Area (HSDA). Northwest HSDA is comprised of six school districts: Bulkley Valley, Coast Mountains, Haida Gwaii, Nisga’a, Prince Rupert, and Stikine. The HSDA also includes students in Conseil scolaire francophone de la Colombie-Britannique.

For more information, please visit: [2023\\_bcahs\\_northwest.pdf \(mcs.bc.ca\)](https://mcs.bc.ca/2023_bcahs_northwest.pdf)

### Parental monitoring

Youth were asked how much they felt their parents (or guardians) monitored what they were doing in their free time and online. Parents were more likely to know what youth were doing with their free time than their time online.

Youth were less likely than those 5 years earlier to feel their parents were monitoring their free time (64% vs. 71% in 2018) and their time online (38% vs. 43%) most or all of the time.

As might be expected, youth in higher grades were less likely to have their time online monitored by their parents compared to those in lower grades (e.g., 28% in Grade 12 vs. 47% in Grade 8 vs. 57% in Grade 7).

In the past 30 days, how much youth felt their parents knew what they were doing ...

	Never/ rarely	Sometimes	Most of the time/always
With their free time	18%	18%	64%
Online	43%	19%	38%

### SUMMARY OF NORTHWEST FINDINGS

- Youth were more likely to be living in multi-generational homes, and to have care taking responsibilities than those in previous years.
- They were less likely to report positive mental health, and were more likely to experience food insecurity and victimization than youth 5 years earlier.
- The percentage who had used alcohol and engaged in sexual activity decreased.
- Youth felt less connected to family, school and community than in previous years. They were more likely than youth across BC to feel connected to land and nature, and to have an adult in their community who cared about them.
- Youth who felt supported and connected reported better health and well-being.

# Superintendent's Report to the Board

## September 2024



## Acknowledging the Passing of Chief Don Roberts



Don Roberts, the long-standing elected Chief Councillor of the Kitsumkalum First Nation, passed away September 15, 2024 after a lengthy illness.

Roberts, whose hereditary title is Sm'oogyet 'Wiidildaldit Na'algyax Gaax, Waap Łagaax Gisbutwada, passed away with his wife Arlene at his side.

Re-elected just last year to his ninth two-year term as Chief Councillor, Don is credited with being the driving force behind treaty negotiations with the provincial and federal governments, which, this June, resulted in an initialing of a final agreement.

On behalf of Coast Mountains School District 82, we wish to extend our sincerest condolences to the Kitsumkalum First Nation and to Chief Robert's family.

Kitselas First Nation Chief Councillor Glenn Bennett remembers Chief Roberts:

*"He was a fierce representative of his community. He worked very tirelessly at the treaty table to ensure that his people's interests were at the forefront of the negotiations between Canada and B.C.," he said.*"

## NTETC Working with College on New ECE Program

CMSD82's Northwest Trades & Employment Training Centre (NTETC) is currently working with Coast Mountain College to offer Early Childhood Educator (ECE) as a dual credit option for Semester 2 of this school year.

Certification by the BC Ministry of Children and Family Development allows students to work with young children in an early childhood setting (ages birth to 5 years), under the supervision of a qualified Early Childhood Educator.



Following completion of one of the online courses, ECCE 104 Health, Safety or Nutrition & ECCE 167 Guiding Young Children, students may apply for the Early Childhood Education Assistant Certificate with the [Early Childhood Registry](#). This allows students to work within the childcare system while continuing to complete the BC ECE Basic Certificate Program or other program of study. The online courses provide the opportunity for Kitimat and Hazelton students to also participate.

The School District will cover all costs of the program, which includes tuition and textbooks. NTETC is also looking into a Work Experience Placement Program that will place students in local daycares to obtain two high school courses. Reference the program mapping shared on the following page which is subject to change as the process is developed.

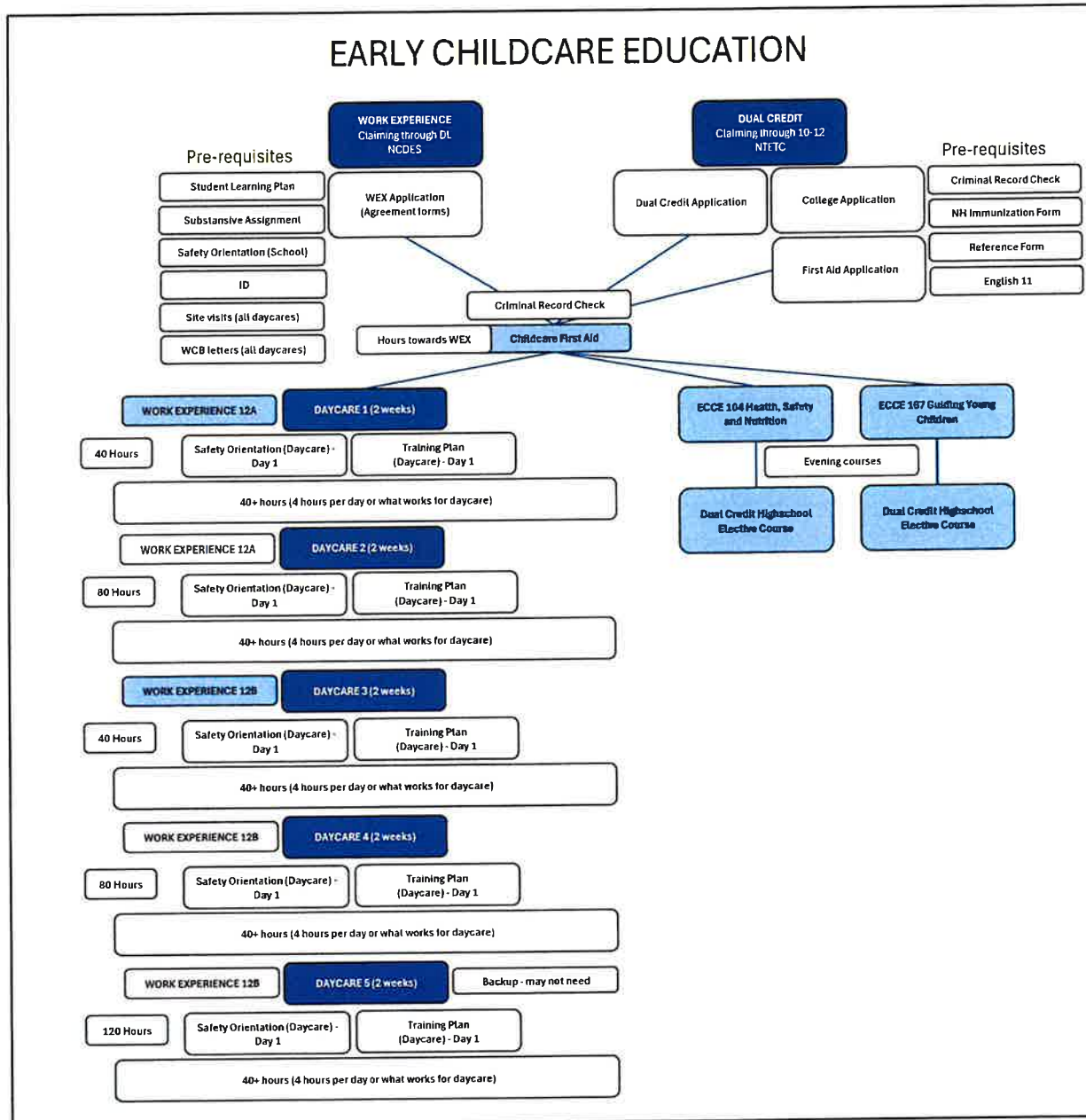
For more information about the new ECE Program and program planning, please reach out to Dan Hamel, NTETC Principal at [dan.hamel@cmsd.bc.ca](mailto:dan.hamel@cmsd.bc.ca).

# Superintendent's Report to the Board September 2024



## NTETC Working with College on New ECE Program

(continued)



### Upcoming Dates

- September 23-27 – National Week for Truth & Reconciliation
- September 25 – Hybrid Board Meeting (Terrace)
- September 27 – District In-Service Day (schools are not in session)
- September 30 - National Day for Truth & Reconciliation (schools are not in session)
- September 30 – Orange Shirt Day





**MEETING AGENDA ITEM #11.1.1**

Action:	X	Information:	
Meeting:	Regular	Meeting Date:	September 25, 2024
Topic:	<b>Minutes of the Business Committee Meeting, September 18, 2024</b>		

**Background/Discussion:**

Minutes as attached.

**Recommended Action:**

**THAT** the minutes of the Business Committee Meeting held September 18, 2024 be received for information.

Presented by: Secretary Treasurer



## BUSINESS COMMITTEE MEETING

Wednesday, September 18, 2024 – 10:30 a.m. to 12:00 p.m.  
Virtual via Zoom

**Committee Members:**

Trustee Ed Harrison (Chair)  
Janet Meyer, 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 10:30 a.m. Trustee Harrison acknowledged the school district's business being conducted on the traditional and unceded territories of the Gitksan, Haisla, Nisga'a, and Tsimshian, and the honour to work with their children and privilege to live on their land.</p>	
<p><b>1. Previous Meeting Minutes</b> - June 12, 2024</p>	<p>1. The minutes of the previous Business Committee Meeting held on June 12, 2024, were accepted as presented.</p>
<p><b>2. Human Resources</b> 2.1 Grievance Update – CMTF &amp; CUPE</p> <p><b>3. Facilities/Transportation/OH&amp;S</b> 3.1 Monthly Facilities Report, September 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 6 step 1, 11 step 2, and 1 step 3 grievances. <b>Information only; no action required.</b></p> <p>3.1 Director Schibli provided an update on Mount Elizabeth Secondary School, it was observed that there was substance in the classrooms located in the old wing. A site review was completed with a structural engineer and encountered significant rot in the supporting columns of the school. The decision was made to remove classrooms in the old wing, 4 classrooms have been moved. As of today's date, it is not under threat of collapsing however it will be when winter arrives. Director Schibli provided an update of recent work at school sites. The summer was a time to work on larger projects including the installation of a new playground at Thornhill Primary School. Maintenance installed a new commercial kitchen at Caledonia Secondary School and replaced primary electrical service including elimination of transformers. Kitwanga received major maintenance on domestic water and septic systems.</p>

<p>3.1 Monthly Facilities Report, September 2024 (Continuation)</p> <p>3.2 District Joint OH&amp;S Committee Meeting Minutes - June 12, 2024</p>	<p>Mount Elizabeth Secondary School received a major hydronic heating system and upgrades for the shop wing along with boiler room upgrades. Phase 3 of HVAC upgrade to Kitimat City High was completed and now fresh, filtered airflow throughout the entire facility. Director Schibli provided an update for school bussing transportation.</p> <p>A centralized and online bus rider registration has been implemented providing consistent data for routes and riders. Automated tracking systems have been installed on busses with RFID cards issued to all registered riders and can be accessed by Diversified Transportation "MyBusStop" mobile application.</p> <p>The Maintenance Department has lost leadership in Hazelton and Kitimat, currently Hazelton does have an acting Supervisor and are supplementing Kitimat with additional staff from Terrace. <b>Information only; no action required.</b></p> <p>Trustee Warcup addresses safety concerns with Director Schibli regarding Cassie Hall Elementary School parking lot and Terrace Child Development Centre, potential risk for students walking to and from school. <b>Action: A meeting will be arranged by the Board with the City of Terrace Councillor Liaison to the Board to discuss issues around school safety.</b></p> <p>3.2 Secretary Treasurer Fuller presented the June 12, 2024 District Joint OH&amp;S Committee Meeting minutes for information. <b>Information only; no action required.</b></p>
<p><b>4. Board Representations</b> 4.1 BCPSEA 4.2 BCSTA</p>	<p>4.1 No Report 4.2 No Report</p>
<p><b>5. Outstanding Items from Previous Meeting</b></p>	<p>5. There were no outstanding items from the previous meeting.</p>
<p><b>6. Finances</b> 6.1 Draft 2023-2024 Audited Financial Statements</p> <p>6.2 Summary of District Reserve as at June 2024</p> <p>6.3 2023-2024 Indigenous Education Fund Carry Forward</p>	<p>6.1 Secretary Treasurer Fuller spoke to the Draft 2023-2024 Audited Financial Statements, providing a detailed review. The lead auditor will present the final audited statements to the Board. Following Board approval, the Independent Auditor's Report will be presented for submission to the Ministry of Education and Child Care. <b>Action: Forward the Draft 2023-2024 Audited Financial Statements for approval to the next Regular Board Meeting on September 25, 2024.</b></p> <p>6.2 Secretary Treasurer Fuller spoke to the Summary of District Reserve as at June 2024, which forms part of the Financial Statements. <b>Information only; no action required.</b></p> <p>6.3 Secretary Treasurer Fuller spoke to the 2023-2024 Indigenous Education Fund Carry Forward and referenced an amount of \$571,684 from the Financial Statements to be carried forward. A letter will be addressed to the Honourable Rachna Singh Minister of Education and Child Care, requesting approval. <b>Action: Forward the 2023-2024 Indigenous Education Fund Carry Forward for approval to the next Regular Board Meeting on September 25, 2024.</b></p>



<p>6.4 2023-2024 School Year Financial Statement Discussion &amp; Analysis Report</p>	<p>6.4 Secretary Treasurer Fuller spoke to the 2023-2024 School Year Financial Statement Discussion &amp; Analysis Report providing a summary of the financial statements. <b>Action:</b> Forward for information only the 2023-2024 School Year Financial Statement Discussion &amp; Analysis Report to the next Regular Board Meeting on September 25, 2024.</p>
<p>7. Next Meeting</p>	<p>7. The next Business Committee Meeting is scheduled on Wednesday, October 9, 2024, from 10:30 a.m. to 12:00 p.m.  The meeting was adjourned at 11:23 a.m.</p>



**MEETING AGENDA ITEM #11.1.2**

Action:	X	Information:	
Meeting:	Regular	Meeting Date:	September 25, 2024
Topic:	<b>Draft 2023-2024 Audited Financial Statements</b>		

**Background/Discussion:**

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

The draft 2023-2024 Audited Financial Statements and accompanying Notes Version: 7355-6609-4627 are attached for reference.

Notation: Upon approval of the Financial Statements by the Board, the Independent Auditors' Report (pages 2-4) will be provided for inclusion in the Audited Financial Statements to the Ministry of Education and Child Care. The 2023-2024 appointed auditor, Steve Kietzmann of Vohora LLP (chartered professional accountants) will present a verbal report of the Financial Statements and accompanying Notes to the Board at the September 25, 2024 Regular Board Meeting.

The Business Committee reviewed the draft 2023-2024 Audited Financial Statements and Notes at its September 18, 2024 meeting and forwards to the Board with a recommendation for approval.

**Recommended Action:**

**THAT** the Board approve the 2023-2024 Audited Financial Statements and Notes Version: 7355-6609-4627 as presented.

Presented by: Secretary Treasurer

**DRAFT**

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

## Table of Contents

Management Report .....	1
Independent Auditors' Report .....	2-4
Statement of Financial Position - Statement 1 .....	5
Statement of Operations - Statement 2 .....	6
Statement of Changes in Net Debt - Statement 4 .....	7
Statement of Cash Flows - Statement 5 .....	8
Notes to the Financial Statements .....	9-23
Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1 .....	24
Schedule of Operating Operations - Schedule 2 .....	25
Schedule 2A - Schedule of Operating Revenue by Source .....	26
Schedule 2B - Schedule of Operating Expense by Object .....	27
Schedule 2C - Operating Expense by Function, Program and Object .....	28
Schedule of Special Purpose Operations - Schedule 3 .....	30
Schedule 3A - Changes in Special Purpose Funds and Expense by Object .....	31
Schedule of Capital Operations - Schedule 4 .....	34
Schedule 4A - Tangible Capital Assets .....	35
Schedule 4C - Deferred Capital Revenue .....	36
Schedule 4D - Changes in Unspent Deferred Capital Revenue .....	37

# 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)

---

Signature of the Chairperson of the Board of Education

Date Signed

---

Signature of the Superintendent

Date Signed

---

Signature of the Secretary Treasurer

Date Signed



# School District No. 82 (Coast Mountains)

Statement 1

## Statement of Financial Position

As at June 30, 2024

	2024	2023
	Actual	Actual
	\$	\$
<b>Financial Assets</b>		
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	2,891,667	1,837,757
Other (Note 3)	763,802	740,699
<b>Total Financial Assets</b>	<b>14,332,976</b>	<b>14,109,396</b>
<b>Liabilities</b>		
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
<b>Total Liabilities</b>	<b>73,966,400</b>	<b>72,667,309</b>
<b>Net Debt</b>	<b>(59,633,424)</b>	<b>(58,557,913)</b>
<b>Non-Financial Assets</b>		
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
<b>Total Non-Financial Assets</b>	<b>64,887,178</b>	<b>64,170,727</b>
<b>Accumulated Surplus (Deficit)</b>	<b>5,253,754</b>	<b>5,612,814</b>

Approved by the Board

\_\_\_\_\_  
Signature of the Chairperson of the Board of Education

\_\_\_\_\_  
Date Signed

\_\_\_\_\_  
Signature of the Superintendent

\_\_\_\_\_  
Date Signed

\_\_\_\_\_  
Signature of the Secretary Treasurer

\_\_\_\_\_  
Date Signed

# School District No. 82 (Coast Mountains)

Statement 2

Statement of Operations  
Year Ended June 30, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
<b>Revenues</b>			
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
<b>Total Revenue</b>	<b>76,295,405</b>	<b>77,216,791</b>	<b>69,943,767</b>
<b>Expenses</b>			
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
<b>Total Expense</b>	<b>78,110,810</b>	<b>77,575,851</b>	<b>70,739,354</b>
<b>Surplus (Deficit) for the year</b>	<b>(1,815,405)</b>	<b>(359,060)</b>	<b>(795,587)</b>
<b>Accumulated Surplus (Deficit) from Operations, beginning of year</b>		<b>5,612,814</b>	<b>6,408,401</b>
<b>Accumulated Surplus (Deficit) from Operations, end of year</b>		<b>5,253,754</b>	<b>5,612,814</b>

# School District No. 82 (Coast Mountains)

## Statement of Changes in Net Debt

Year Ended June 30, 2024

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

# School District No. 82 (Coast Mountains)

Statement 5

Statement of Cash Flows  
Year Ended June 30, 2024

	2024 Actual	2023 Actual
	\$	\$
<b>Operating Transactions</b>		
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)
<b>Total Operating Transactions</b>	<b>301,144</b>	<b>773,911</b>
<b>Capital Transactions</b>		
Tangible Capital Assets Purchased	(4,084,584)	(4,195,731)
<b>Total Capital Transactions</b>	<b>(4,084,584)</b>	<b>(4,195,731)</b>
<b>Financing Transactions</b>		
Capital Revenue Received	3,223,646	3,734,836
<b>Total Financing Transactions</b>	<b>3,223,646</b>	<b>3,734,836</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>(559,794)</b>	<b>313,016</b>
<b>Cash and Cash Equivalents, beginning of year</b>	<b>11,041,345</b>	<b>10,728,329</b>
<b>Cash and Cash Equivalents, end of year</b>	<b>10,481,551</b>	<b>11,041,345</b>
<b>Cash and Cash Equivalents, end of year, is made up of:</b>		
Cash	10,481,551	11,041,345
	<b>10,481,551</b>	<b>11,041,345</b>

**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
Oter 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
<b>Reconciliation of Accrued Benefit Obligation</b>		
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
<b>Reconciliation of Funded Status at End of Fiscal Year</b>		
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)
<b>Reconciliation of Change in Accrued Benefit Liability</b>		
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
<b>Components of Net Benefit Expense</b>		
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
<b>Total</b>	<b>\$64,443,006</b>	<b>\$63,624,748</b>

**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
<b>Total</b>	<b>\$173,623,565</b>	<b>\$4,084,584</b>	<b>\$746,763</b>	<b>\$176,961,386</b>

	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
<b>Total</b>	<b>\$109,998,817</b>	<b>\$3,266,326</b>	<b>\$746,763</b>	<b>\$112,518,380</b>

**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
<b>Total</b>	<b>\$170,121,464</b>	<b>\$4,195,731</b>	<b>\$693,630</b>	<b>\$173,623,565</b>

**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
<b>Total</b>	<b>\$107,459,259</b>	<b>\$3,233,188</b>	<b>\$693,630</b>	<b>\$109,998,817</b>

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

**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
	\$77,575,851	\$70,739,354

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

# School District No. 82 (Coast Mountains)

Schedule 2

Schedule of Operating Operations

Year Ended June 30, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
<b>Revenues</b>			
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
<b>Total Revenue</b>	<u>61,573,067</u>	<u>62,111,677</u>	<u>57,381,503</u>
<b>Expenses</b>			
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
<b>Total Expense</b>	<u>62,449,983</u>	<u>61,515,929</u>	<u>57,142,425</u>
<b>Operating Surplus (Deficit) for the year</b>	<u>(876,916)</u>	<u>595,748</u>	<u>239,078</u>
<b>Budgeted Appropriation (Retirement) of Surplus (Deficit)</b>	<u>999,378</u>		
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased		(397,948)	(351,407)
Local Capital	(122,462)	(77,295)	(103,293)
<b>Total Net Transfers</b>	<u>(122,462)</u>	<u>(475,243)</u>	<u>(454,700)</u>
<b>Total Operating Surplus (Deficit), for the year</b>	<u>-</u>	<u>120,505</u>	<u>(215,622)</u>
<b>Operating Surplus (Deficit), beginning of year</b>		999,378	1,215,000
<b>Operating Surplus (Deficit), end of year</b>		<u>1,119,883</u>	<u>999,378</u>
<b>Operating Surplus (Deficit), end of year</b>			
Internally Restricted (Note 18)		1,119,883	999,378
<b>Total Operating Surplus (Deficit), end of year</b>		<u>1,119,883</u>	<u>999,378</u>

# 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
	\$	\$	\$
<b>Provincial Grants - Ministry of Education and Child Care</b>			
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 Awards	6,000	6,000	
FEB Enroll Counts and SPED	430,354		
Equity Scan			85,881
<b>Total Provincial Grants - Ministry of Education and Child Care</b>	<b>53,608,930</b>	<b>54,029,218</b>	<b>50,608,725</b>
<b>Provincial Grants - Other</b>	<b>79,500</b>	<b>159,310</b>	<b>88,500</b>
<b>Federal Grants</b>		<b>218,987</b>	
<b>Tuition</b>			
International and Out of Province Students	161,000	166,608	19,500
<b>Total Tuition</b>	<b>161,000</b>	<b>166,608</b>	<b>19,500</b>
<b>Other Revenues</b>			
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
<b>Total Other Revenue</b>	<b>6,909,637</b>	<b>6,649,484</b>	<b>5,904,092</b>
<b>Rentals and Leases</b>	<b>640,000</b>	<b>693,333</b>	<b>626,684</b>
<b>Investment Income</b>	<b>174,000</b>	<b>194,737</b>	<b>134,002</b>
<b>Total Operating Revenue</b>	<b>61,573,067</b>	<b>62,111,677</b>	<b>57,381,503</b>

# School District No. 82 (Coast Mountains)

Schedule 2B

Schedule of Operating Expense by Object

Year Ended June 30, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
<b>Salaries</b>			
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
<b>Total Salaries</b>	<b>42,295,775</b>	<b>42,630,862</b>	<b>38,677,844</b>
<b>Employee Benefits</b>	9,627,276	9,752,408	8,954,390
<b>Total Salaries and Benefits</b>	<b>51,923,051</b>	<b>52,383,270</b>	<b>47,632,234</b>
<b>Services and Supplies</b>			
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
<b>Total Services and Supplies</b>	<b>10,526,932</b>	<b>9,132,659</b>	<b>9,510,191</b>
<b>Total Operating Expense</b>	<b>62,449,983</b>	<b>61,515,929</b>	<b>57,142,425</b>

# 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
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
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
<b>Total Function 1</b>	<b>22,668,630</b>	<b>3,711,760</b>	<b>5,218,147</b>	<b>1,806,172</b>	<b>875,838</b>	<b>1,983,757</b>	<b>36,264,304</b>
<b>4 District Administration</b>							
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
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>359,862</b>	<b>1,326,388</b>	<b>-</b>	<b>1,686,250</b>
<b>5 Operations and Maintenance</b>							
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							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,802,000</b>	<b>626,428</b>	<b>189,703</b>	<b>4,618,131</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration				12,156	14,464		26,620
7.70 Student Transportation				35,381		176	35,557
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>47,537</b>	<b>14,464</b>	<b>176</b>	<b>62,177</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>22,668,630</b>	<b>3,711,760</b>	<b>5,218,147</b>	<b>6,015,571</b>	<b>2,843,118</b>	<b>2,173,636</b>	<b>42,630,862</b>



# 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
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
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
<b>Total Function 1</b>	<b>36,264,304</b>	<b>8,330,565</b>	<b>44,594,869</b>	<b>2,299,843</b>	<b>46,894,712</b>	<b>46,705,210</b>	<b>42,924,683</b>
<b>4 District Administration</b>							
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
<b>Total Function 4</b>	<b>1,686,250</b>	<b>338,550</b>	<b>2,024,800</b>	<b>920,931</b>	<b>2,945,731</b>	<b>3,181,410</b>	<b>2,742,624</b>
<b>5 Operations and Maintenance</b>							
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
<b>Total Function 5</b>	<b>4,618,131</b>	<b>1,072,948</b>	<b>5,691,079</b>	<b>3,523,426</b>	<b>9,214,505</b>	<b>10,036,487</b>	<b>8,932,519</b>
<b>7 Transportation and Housing</b>							
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
<b>Total Function 7</b>	<b>62,177</b>	<b>10,345</b>	<b>72,522</b>	<b>2,388,459</b>	<b>2,460,981</b>	<b>2,526,876</b>	<b>2,542,599</b>
<b>9 Debt Services</b>							
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>42,630,862</b>	<b>9,752,408</b>	<b>52,383,270</b>	<b>9,132,659</b>	<b>61,515,929</b>	<b>62,449,983</b>	<b>57,142,425</b>

# School District No. 82 (Coast Mountains)

## Schedule of Special Purpose Operations

Year Ended June 30, 2024

	2024 Budget	2024 Actual	2023 Actual
	\$	\$	\$
<b>Revenues</b>			
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
<b>Total Revenue</b>	<u>12,458,889</u>	<u>12,824,758</u>	<u>10,370,740</u>
<b>Expenses</b>			
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
<b>Total Expense</b>	<u>12,422,889</u>	<u>12,793,596</u>	<u>10,363,741</u>
<b>Special Purpose Surplus (Deficit) for the year</b>	<u>36,000</u>	<u>31,162</u>	<u>6,999</u>
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	(36,000)	(31,162)	(6,999)
<b>Total Net Transfers</b>	<u>(36,000)</u>	<u>(31,162)</u>	<u>(6,999)</u>
<b>Total Special Purpose Surplus (Deficit) for the year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Special Purpose Surplus (Deficit), beginning of year</b>			
<b>Special Purpose Surplus (Deficit), end of year</b>		<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
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>		13,302	1,640,207			36,607		
<b>Add:</b> 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
<b>Less:</b> Allocated to Revenue	320,906	223,749	1,796,740	128,000	26,950	279,665	647,954	336,538
<b>Deferred Revenue, end of year</b>	-	-	1,723,785	-	-	39,498	-	-
<b>Revenues</b>								
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
<b>Expenses</b>								
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
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>								
Tangible Capital Assets Purchased	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-

# 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
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			237,050	56,653		15,495	182,074	
<b>Add:</b> 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
<b>Less:</b> Allocated to Revenue	6,693,649	261,600	97,910	75,814	6,750	70,895	266,074	25,000
<b>Deferred Revenue, end of year</b>	-	-	139,140	35,839	-	-	33,000	-
<b>Revenues</b>								
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
<b>Expenses</b>								
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
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	-	-	-	-	-
<b>Interfund Transfers</b>								
Tangible Capital Assets Purchased								
	-	-	-	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-

**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
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>		15,993		30,039	96,244			2,323,664
<b>Add:</b> 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
<b>Less:</b> Allocated to Revenue	19,000	190,993	473,271	65,312	6,080	811,908	-	12,824,758
<b>Deferred Revenue, end of year</b>	-	-	<b>109,283</b>	<b>10,533</b>	<b>100,557</b>	<b>154,176</b>	<b>50,000</b>	<b>2,395,811</b>
<b>Revenues</b>								
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
<b>Expenses</b>								
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
<b>Net Revenue (Expense) before Interfund Transfers</b>	-	-	-	31,162	-	-	-	31,162
<b>Interfund Transfers</b>								
Tangible Capital Assets Purchased				(31,162)				(31,162)
	-	-	-	(31,162)	-	-	-	(31,162)
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-

# 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	
	\$	\$	\$	\$	\$
<b>Revenues</b>					
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
<b>Total Revenue</b>	<u>2,263,449</u>	<u>2,185,592</u>	<u>94,764</u>	<u>2,280,356</u>	<u>2,191,524</u>
<b>Expenses</b>					
Amortization of Tangible Capital Assets					
Operations and Maintenance	3,237,938	3,266,326		3,266,326	3,233,188
<b>Total Expense</b>	<u>3,237,938</u>	<u>3,266,326</u>	<u>-</u>	<u>3,266,326</u>	<u>3,233,188</u>
<b>Capital Surplus (Deficit) for the year</b>	<u>(974,489)</u>	<u>(1,080,734)</u>	<u>94,764</u>	<u>(985,970)</u>	<u>(1,041,664)</u>
<b>Net Transfers (to) from other funds</b>					
Tangible Capital Assets Purchased	158,462	429,110		429,110	358,406
Local Capital			77,295	77,295	103,293
<b>Total Net Transfers</b>	<u>158,462</u>	<u>429,110</u>	<u>77,295</u>	<u>506,405</u>	<u>461,699</u>
<b>Other Adjustments to Fund Balances</b>					
Tangible Capital Assets Purchased from Local Capital		260,561	(260,561)	-	
<b>Total Other Adjustments to Fund Balances</b>		<u>260,561</u>	<u>(260,561)</u>	<u>-</u>	
<b>Total Capital Surplus (Deficit) for the year</b>	<u>(816,027)</u>	<u>(391,063)</u>	<u>(88,502)</u>	<u>(479,565)</u>	<u>(579,965)</u>
<b>Capital Surplus (Deficit), beginning of year</b>		1,803,370	2,810,066	4,613,436	5,193,401
<b>Capital Surplus (Deficit), end of year</b>		<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
	\$	\$	\$	\$	\$	\$	\$
<b>Cost, beginning of year</b>	6,560,756	161,857,500	2,589,298	2,005,522	153,282	457,207	173,623,565
<b>Changes for the Year</b>							
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
<b>Cost, end of year</b>	6,560,756	165,252,413	2,226,118	2,384,525	229,836	307,738	176,961,386
<b>Work in Progress, end of year</b>							-
<b>Cost and Work in Progress, end of year</b>	6,560,756	165,252,413	2,226,118	2,384,525	229,836	307,738	176,961,386
<b>Accumulated Amortization, beginning of year</b>		107,407,550	1,324,628	913,392	46,318	306,929	109,998,817
<b>Changes for the Year</b>							
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
<b>Accumulated Amortization, end of year</b>		110,098,797	1,090,861	1,035,701	79,740	213,281	112,518,380
<b>Tangible Capital Assets - Net</b>	<b>6,560,756</b>	<b>55,153,616</b>	<b>1,135,257</b>	<b>1,348,824</b>	<b>150,096</b>	<b>94,457</b>	<b>64,443,006</b>

# School District No. 82 (Coast Mountains)

Deferred Capital Revenue

Year Ended June 30, 2024

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
<b>Deferred Capital Revenue, beginning of year</b>	39,956,385	3,597,362		43,553,747
<b>Changes for the Year</b>				
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
<b>Net Changes for the Year</b>	1,326,055	(116,734)	-	1,209,321
<b>Deferred Capital Revenue, end of year</b>	41,282,440	3,480,628	-	44,763,068
<b>Work in Progress, beginning of year</b>				-
<b>Changes for the Year</b>				
<b>Net Changes for the Year</b>	-	-	-	-
<b>Work in Progress, end of year</b>	-	-	-	-
<b>Total Deferred Capital Revenue, end of year</b>	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
	\$	\$	\$	\$	\$	\$
<b>Balance, beginning of year</b>	325,086					325,086
<b>Changes for the Year</b>						
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
<b>Net Changes for the Year</b>	(171,267)	-	-	-	-	(171,267)
<b>Balance, end of year</b>	<b>153,819</b>	-	-	-	-	<b>153,819</b>



**MEETING AGENDA ITEM #11.1.3**

Action: X Information:  
Meeting: Regular Meeting Date: September 25, 2024  
Topic: **2023-2024 Indigenous Education Targeted Fund Carry Forward**

**Background/Discussion:**

As outlined in the attached draft letter addressed to the Minister of Education and Child Care, the school district is requesting approval to carry forward a surplus of \$571,684 in targeted Indigenous Education funds to the 2024-2025 fiscal year.

Pursuant to section 106.4(2) of the *School Act*, the Board is required to formally request approval for the Coast Mountains Board of Education to underspend its targeted Indigenous Education allocation for the 2023-2024 school year.

If the request for carry-forward is approved the unspent 2023-2024 surplus of \$571,684 will be brought forward and added to the 2024-2025 targeted Indigenous Education allocation and will be reflected in the 2024-2025 Amended Annual Budget.

The Business Committee reviewed this request at its September 18, 2024 meeting and forwards to the Board with a recommendation for approval.

**Recommended Action:**

**THAT** the Board approve the carry forward of \$571,684 surplus in Indigenous Education targeted funds to the 2024-2025 fiscal year.

Presented by: Secretary Treasurer



# Coast Mountains Board of Education School District 82

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

---

September 25, 2024

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

Dear Minister Singh:

In accordance with Section 106.4(2) of the *School Act*, Coast Mountains Board of Education School District 82 (CMSD82) formally requests approval to underspend the school district's 2023-2024 Indigenous Education Program Targeted Funds in the amount of \$571,684 as follows:

2023-2024 Ministry of Education & Child Care Funding Allocation	\$3,799,770
2023-2024 CMSD82 Indigenous Education Expenditures	<u>(\$3,228,086)</u>
<b>Carry Forward as of June 30, 2024</b>	<b><u>\$ 571,684</u></b>

During the 2024-2025 school year, meeting the needs of Indigenous students will continue to be a priority for the Indigenous Education Department. Students who identify as First Nations in Coast Mountains School District are not achieving nearly to the level of their non-First Nations peers. Enhancing opportunities for First Nations students to improve literacy and numeracy skills will be supported by the Indigenous Education Department. Students on reserve, in particular, have dramatically lower achievement in literacy and numeracy. These students will receive enhanced and targeted intervention.

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

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

The identified carry forward is anticipated to be fully utilized within the 2024-2025 school year.

Your consideration of this request is greatly appreciated.

Sincerely,

Margaret Warcup  
Board of Education Chairperson

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



**MEETING AGENDA ITEM #11.1.4**

Action:	X	Information:	
Meeting:	Regular	Meeting Date:	September 25, 2024
Topic:	<b>Draft 2023-2024 School Year Financial Statement Discussion &amp; Analysis Report</b>		

**Background/Discussion:**

Attached, please find the draft 2023-2024 School Year Financial Statement Discussion & Analysis Report for Coast Mountains School District 82. This document provides a discussion and analysis of the financial performance of School District 82 for the fiscal year ending June 30, 2024. The financial statement represents the consolidation of three separate funds: operating, special purpose, and capital.

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

This report should be read in conjunction with 2023-2024 Audited Financial Statements.

The Business Committee reviewed this report at its September 18, 2024 meeting and forwards to the Board for information.

**Recommended Action:**

**THAT** the Board receive the 2023-2024 School Year Financial Statement Discussion & Analysis Report for Coast Mountains School District 82 as presented.

Presented by: Secretary Treasurer

# Financial Statement Discussion & Analysis

---

FOR THE YEAR ENDED JUNE 30, 2024



Coast Mountains Board of Education School District 82

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

*Year ended June 30, 2024*

## Contents

Introduction.....	1
About BC School District Financial Statements.....	1
Composition of the Financial Statements .....	2
Statement of Financial Position (All funds).....	3
Statement of Operations (All funds) .....	6
Operating Fund.....	6
Special Purpose Funds .....	9
Capital Fund.....	11
Contacting Management.....	13

## Introduction

The following is a discussion and analysis of the School District’s financial performance for the fiscal year ended June 30, 2024. The report is a summary of the School District’s financial activities based on currently known facts, decisions, or conditions. The results of the current year are discussed in comparison with the prior year, with an emphasis placed on the current year. The financial statements illustrate, in financial terms, how resources have been allocated read in conjunction with the School District’s financial statements for the same period.

## About BC School District Financial Statements

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

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

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

## Composition of the Financial Statements

The two key statements are:

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

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

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

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

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

Schedule 1 (page 24) illustrates the sum of the funds.

Schedule 2 (page 25) provides detail on the **Operating Fund**.

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

Schedule 3 (page 30) provides detail on the **Special Purpose Funds**.

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

Schedule 4 (page 34) provides detail on the **Capital Fund**.

The capital fund accounts for:

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

## Statement of Financial Position (All funds)

### Cash and cash equivalents

At June 30, 2024, the District held \$ 10.4m in cash, deposited in financial institutions and the Province’s central deposit system. This cash balance offsets the liabilities of the District, and unspent funds restricted for use on specific projects.

### Accounts payable and accrued liabilities

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

	June 30, 2024	June 30, 2023
Trade and other amounts payable	\$ 2,256,106	\$ 1,760,738
Due to Provincial/Federal Government	1,507,390	1,288,475
Salaries and benefits payable	2,118,080	2,973,526
Accrued vacation pay	540,679	481,672
Other	1,306	1,191
<b>Total accounts payable and accrued liabilities</b>	<b>\$ 6,423,561</b>	<b>\$ 6,505,602</b>

### Deferred revenue

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

	June 30, 2023	June 30, 2022	Commentary
School generated funds – amounts raised by schools for specific projects, such as class trips and PAC financial contributions	\$ 1,640,207	\$ 1,640,207	This represents the unspent balance at year-end.
Student & Family Affordability Funds	33,000	182,074	
First Nation Transport	139,140	237,050	Underspent due to carry over from previous year
Mental Health	35,839	56,623	



Feeding Futures	109,283	0
WEX	50,000	0
LNG/RTA Donations	154,176	0
Other unspent targeted funds	150,588	207,710
<b>Total deferred revenue</b>	<b>\$2,395,811</b>	<b>\$ 2,323,664</b>

### Unearned revenue

Unearned revenue represents payment of tuition fees for international students in advance of the student commencing their studies at the District for 2024, as well as payments for rental/leasing fees received on facilities in advance. These fees were recognized as earned revenue when the program was provided to the student during the year. As at June 30, 2024, \$210,515 in tuition payments were received in advance for the international student fees for the 2024/2025 school year.

### Deferred capital revenue and tangible capital assets

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

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

After allowing for amortization, the District has \$64,443,006 of tangible capital assets. Of this, \$44,763,068 (being the deferred capital revenue balance) of assets were purchased with targeted grants. The remainder was funded through operating revenues and other non-targeted funding.

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

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

### Employee future benefits

The employee future benefits liability of \$1,512,873 accounts for amounts or benefits owed to current employees as a result of past service.

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

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

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

### Net financial assets (debt)

This is the total of the District's financial assets and liabilities. It implies that the District has a net debt of \$59,63m. This is heavily skewed by the deferred capital revenue liability of \$44.91m. As there is no future cash flow associated with the deferred capital revenue balance, a more meaningful measure of net financial assets, or debt, excludes that balance, giving a revised figure of net financial assets of \$64.89m.

This revised net financial assets balance is primarily comprised of the accumulated operating fund surplus of \$1,119,883 and local capital fund balance of \$2.72m. The use of these amounts is restricted, as outlined below.

### Accumulated surplus

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

	June 30, 2024	June 30, 2023
Operating fund	1,119,883	999,378
Special purpose funds	0	0
Capital fund – local capital (amounts available to spend on future capital asset purchases)	2,721,564	2,810,064
Capital fund – invested in tangible capital assets (being the cost of assets owned by the district, net of amortization and targeted grants)	1,412,307	1,803,372
<b>Total accumulated surplus</b>	<b>\$ 5,253,754</b>	<b>\$ 5,612,814</b>

## Statement of Operations (All funds)

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

Year to	June 30, 2024	June 30, 2023	Change
Total revenue	\$ 77,216,791	\$ 69,943,767	6,477,437
Total expense	77,575,851	70,739,354	6,836,497
Surplus (deficit) for the year	\$ (359,060)	\$ (795,587)	\$ (436,527)

Total Revenues generated increased from 2023 by \$6,477,437. During the 2022 -2023 fiscal year the District with support from BCPSEA completed collective bargain with both CMTF and CUPE. These labour settlements agreements resulted in salary increases across the District and these expenditures were supported through increased funding grants from the MECC. These variations are detailed in Statement 2 (page 6) and Schedule 2A (page 26).

Overall, the District's expenses exceeded its revenues by \$359,060. Broken down by fund, this variance arises as follows (after transfers between funds):

Fund	Surplus or deficit for the year	Commentary
Operating fund	120,505	See discussion and analysis in the Operating Fund section of this document.
Special purpose funds	\$0	The special purpose funds had no change this year.
Capital fund	\$(479,565)	The capital fund balance decreased by this amount during the year, indicating less of the assets purchased were funded by deferred capital revenue, and more was consumed by the aging of the District's capital assets.
<b>Total</b>	<b>\$(359,060)</b>	<b>Deficit</b>

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

## Operating Fund

### Overview

Operating fund transactions are reported in the following schedules in the financial statements. Columns with figures for the budget, year to June 30, 2024, and year to June 30, 2023 are shown.

Schedule	Page	Overview
----------	------	----------

<b>2</b>	25	Summarizes the revenues and expenses of the operating fund. Also indicates the amounts spent on capital assets and transferred to the Local Capital fund.
<b>2A</b>	26	Outlines in more detail the operating revenues earned by the District.
<b>2B</b>	27	Summarizes salaries by employee group and other operating costs.
<b>2C</b>	28	Provides the same information as in 2B, broken down in more detail to show each program the funds were spent on.

## Revenue

Schedule 2A on page 26 breaks down operating revenue by source.

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

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

## Operating expenditure

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

The table below summarizes total expense by category for the year to June 30, 2024. It compares the proportion of expenditure to the average of all school districts in the Province, for the year to June 30, 2023. The 2022/2023 school year is the most recent year for which other District’s financial information is publicly available.

Function	2023/2024 % of total	2022/2023 Prov. Av. % of total	Comments
<b>Instruction</b>	<b>74.80%</b>	82.60%	Expenditure on instruction is lower than the previous year’s Provincial average.
<b>District Administration</b>	<b>5.09%</b>	4.00%	Expenditure on district administration is higher than the previous year’s Provincial average.
<b>Operations and Maintenance</b>	<b>16.07%</b>	11.40%	Expenditure on operations and maintenance is higher than the previous year’s Provincial average due to the District’s wider geographic distribution of schools, climate and age of infrastructure.

<b>Transportation</b>	<b>4.04%</b>	2.00%	This expenditure is greater than the Provincial average, due to the District's wider geographic distribution of schools in the District.
<b>Total</b>	<b>100.0%</b>	100.0%	

**Staff**

85%, or \$52.38m, of the District's operating expenditure is spent on salaries and benefits. As would be expected for a school district, the majority of this staff cost is spent on Instruction salaries and benefits.

The average full-time teacher in the District receives compensation from the District of about \$116,598 per year, including benefits.

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

**Transfers to other funds**

\$397,948 of capital assets purchased during the year were from the operating fund. In addition, \$77,295 was transferred to the local capital fund during the year, and \$31,162 was transferred from special purchase funds to purchase capital assets. This is broken down in detail later in the Capital Fund section of this document.

**Operating surplus/deficit**

The operating surplus for the year to June 30, 2024 was \$120,505. This is calculated on Schedule 2, on page 23 of the financial statements. This surplus increased the operating fund balance from \$999,378 at the beginning of the year, to \$1,119,883 at June 30, 2024.

Note 17 in the financial statements, outlines the restrictions on the use of the accumulated surplus. The funds are restricted at the Board's discretion. The Board's approval of these restrictions is through approval of the financial statements.

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

At June 30	2024	2023	Increase / (decrease)	Purpose of restriction
School budget balances	\$173,232	\$170,409	\$ 2,823	These funds are internally restricted to fund school-level projects.
Specifically committed funds	0	63,121	(63,121)	Funds set aside for specifically identified, materials, programs and equipment.

At June 30	2024	2023	Increase / (decrease)	Purpose of restriction
Unspent Aboriginal Education targeted funds	570,156	415,680	154,476	The District receives targeted funding from the Province to enhance the education of Aboriginal students. The District is committed to spending the balance remaining in line with the terms of this funding.
Unspent ICYT (Integrated Child and Youth Team)	376,495	350,168	26,327	Targeted funds received June 2023 to be spent 2023/2024 school year
<b>Total</b>	<b>\$1,119,883</b>	<b>\$999,378</b>	<b>\$120,505</b>	

## Special Purpose Funds

### Overview

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

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

### School generated funds

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

### Community LINK

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

## **Classroom enhancement funds**

The grants from the classroom enhancement funds (three components) totalled \$6,693,649. These grants are intended to offset the additional costs associated with the restoration of historical collective agreement language, regarding class size and composition.

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

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

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

- TTOC coverage for sick, and other leaves, for the additional teachers;
- Supplies, furniture and computers for additional classes and teachers; and
- Additional support staff needed for the increased number of classes.

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

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

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

## Capital Fund

### Overview

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

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

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

Schedule	Page	Overview
4	34	Summarizes amortization, invested in tangible capital asset balances, local capital balances, and transfers to the capital fund from other funds.
4A	35	Outlines: <ul style="list-style-type: none"> <li>• The cost of assets acquired during the year.</li> <li>• The amortization of assets by asset class.</li> <li>• the original cost of assets owned by the District, by asset class</li> <li>• The total amortization of each asset class, the decrease in value.</li> <li>• The net book value of assets, being the cost less amortization.</li> </ul>
4C	36	Accounts for targeted funding spent on the acquisition of capital assets.
4D	37	Accounts for funding received which is targeted towards capital asset purchases and which has yet to be spent.

### Capital Assets

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

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

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

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



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

### **Asset additions compared to asset amortization**

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

### **Asset Retirement Obligations**

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

### **Deferred capital revenue**

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

Schedule 4D illustrates that \$3,223,646 of grants were received in the year to June 30, 2024 from the Ministry of Education in the form of bylaw capital. This includes the annual facilities capital grant.

The \$3,394,913 of bylaw capital that was spent on completed projects is then accounted for as deferred capital revenue on schedule 4C. Deferred capital revenue balances are accumulated over the years and amortized over the estimated lifespan of the assets acquired with the grant money. The deferred capital revenue balance was reduced by \$2,068,858 in the year to June 30, 2024 to reflect this amortization.

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

The deferred capital revenue balance at June 30, 2024 is \$44.76m, indicating 68% of the District's assets were purchased with targeted grant funding.

### **Local capital**

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

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

During the year to June 30, 2024, the District transferred \$429,110 from the operating fund and the special purpose funds for the purchase of capital assets.

To facilitate year-to-year capital planning, local capital budgets which are not spent at the year-end are carried forward to the following year. Local capital had a surplus remaining at June 30, 2024 of \$2,721,564, as shown on Schedule 4.

## **Contacting Management**

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



**MEETING AGENDA ITEM #12.1**

Action:	X	Information:	
Meeting:	Regular	Meeting Date:	September 25, 2024
Topic:	New Superintendent of Schools & CEO Announcement		

**Background/Discussion:**

Following a comprehensive search process, the Board was pleased to announce on August 30, 2024, the appointment of Ms. Tracey MacMillan to the position of Superintendent of Schools & CEO of Coast Mountains School District 82 effective October 7, 2024. The Board’s news release is attached for reference noting Ms. MacMillan will be joining the CMSD82 team on October 1, 2024.

Ms. MacMillan is eager to form relationships in the school district and looks forward to meeting students, families, district staff, community and district partners upon her arrival in early October. Her leadership will play a key role in ensuring a strong future for Coast Mountains’ learners and schools. Ms. MacMillan is both excited and grateful for the opportunity to serve the learners and families of School District 82 as Superintendent.

Sincere gratitude is extended by the Board to the Inter-Tribal Education Committee, staff, administrators and partner groups who contributed to the Superintendent Search process and participated in the interviews. The insights provided were very helpful and the Board wishes to thank each participant for their time and valuable input.

*The Board extends its congratulations to Ms. MacMillan on her new position and looks forward to welcoming her to Coast Mountains School District.*

**Recommended Action:**

**THAT** the Board acknowledge the completion of the comprehensive Superintendent Search Process and the appointment of Tracey MacMillan to the position of Superintendent of Schools & CEO effective October 1, 2024.

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 • www.cmsd.bc.ca

---

News Release  
August 30, 2024

### ANNOUNCEMENT

Following a comprehensive search process, the Board of Education is pleased to announce the appointment of Ms. Tracey MacMillan to the position of Superintendent of Schools & CEO of Coast Mountains School District 82 effective October 7, 2024.

Having recently held the position of Superintendent of Schools in School District No. 87 (Stikine) from July 2020 to July 2024, Tracey is looking forward to staying in Northwest B.C. in this new role. Tracey has worked at all levels of education in rural, remote, urban and Indigenous school settings over the past 24 plus years in vastly different school districts in the province of B.C. and in the Territory of Nunavut. Her career progression includes working as an Assistant Deputy Minister with the Department of Education in Iqaluit, Nunavut.



Passionate about education, innovation, learning success and inclusivity, Tracey brings great insight, leadership and commitment to her new role.

Tracey's academic background includes a Bachelor of Arts (Specialized Honours) from York University, a Bachelor of Education degree from University of British Columbia and a Master of Education in Administration and Supervision from University of Phoenix.

She is eager to form relationships in the school district and looks forward to meeting students, families, district staff, community and district partners upon her arrival in early October. Tracey's leadership will play a key role in ensuring a strong future for Coast Mountains' learners and schools.

Tracey shared, "I am both excited and grateful for the opportunity to serve the learners and families of School District 82 as Superintendent. Student success, well-being and inclusionary practices will continue to be at the forefront of our efforts as we implement the Board's Strategic Plan".

Margaret Warcup  
Chairperson, Board of Education



**MEETING AGENDA ITEM #12.2**

Action: X Information:  
Meeting: Regular Meeting Date: September 25, 2024  
Topic: **2024-2025 Annual Board Work Plan**

**Background/Discussion:**

For Trustees' reference in preparation for the 2024-2025 school year, the attached Annual Work Plan was developed on behalf of the Board to guide and prioritize their work for the coming school year.

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

Two changes were made to this year's plan in comparison to last year's plan. These changes include:

- September 2024 – Board Self-Evaluation Survey & Annual Full Board Evaluation
- December 2024 – *Public Interest Disclosure Act* report to the Board (CMSD82 Policy 2040)

**Recommended Action:**

**THAT** the Board approve the 2024-2025 Annual Board Work Plan as presented.

Presented by: Superintendent of Schools



## ANNUAL BOARD WORK PLAN 2024-2025

### **SEPTEMBER**

- Receive Board Annual Work Plan & Trustee Onboarding Plan
- Receive Strategic Plan Action Plan Commitments
- Approve Enhancing Student Learning Report
- Review Audit Findings Report
- Adopt Annual Financial Statements
- Attend Orange Shirt Day Assemblies
- Board Self-Evaluation Survey & Annual Full Board Evaluation
- Recognize National Day for Truth & Reconciliation
- Recognize Orange Shirt Day in Schools

### **OCTOBER**

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

### **NOVEMBER**

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

### **DECEMBER**

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

### **JANUARY**

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

### **OTHER ITEMS SCHEDULED AS NEEDED**

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

### **FEBRUARY**

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

### **MARCH**

- No Committee / Board Meetings Scheduled

### **APRIL**

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

### **MAY**

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

### **JUNE**

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

### **OTHER ITEMS SCHEDULED AS NEEDED (cont.)**

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



**MEETING AGENDA ITEM #12.3**

Action:	X	Information:	
Meeting:	Regular	Meeting Date:	September 25, 2024
Topic:	<b>Amended Ministry Response to the Annual Five-Year Capital Plan Submission for 2024-2025 and Capital Bylaw No. 2024/25-CPSD82-02</b>		

**Background/Discussion:**

Reference the attached *amended* Capital Plan Response Letter dated September 16, 2024 from the Ministry of Education and Child Care's Capital Management Branch, Resource Management Division that includes approval of prefabricated classrooms for Suwilaawks Community School. The new classrooms are expected to be ready as early as next school year.

This amendment is an addition to the Board's Annual Five-Year Capital Plan submission for 2024/25 Major and Minor Capital Programs reviewed and adopted at the June 14, 2023 Regular Board Meeting.

The Ministry instructed Boards of Education receiving an amended Capital Plan Response Letter, to adopt a single Capital Bylaw for its approved 2024/25 Five-Year Capital Plan (as attached), in accordance with Section 143 of the *School Act* to allow the school district to access the Ministry Capital Portion and to receive the Certificates of Approval.

This agenda item is being forwarded directly to the Board, noting it was not presented at the Business Committee Meeting on September 18, 2024, due to a Ministry requested media embargo on this project. The media embargo was lifted by the Ministry on September 18, 2024 (Government News media release attached) at which time the school district was instructed to proceed with the Capital Bylaw adoption by the Board.

**Recommended Action:**

**THAT** the Capital Bylaw No. 2024/25-CP-SD82-02 (Capital Plan 2024/25) be read a first time the 25th day of September 2024.

**THAT** the Capital Bylaw No. 2024/25-CP-SD82-02 (Capital Plan 2024/25) be read a second time the 25th day of September 2024.

*Unanimous consent is required to proceed to third reading.*

**THAT** the Capital Bylaw No. 2024/25-CP-SD82-02 (Capital Plan 2024/25) be read a third time, passed and adopted the 25th day of September 2024.



September 16, 2024

Ref: 301695

Ginger Fuller, Secretary-Treasurer  
School District No. 082 (Coast Mountains)  
**Email: [ginger.fuller@cmsd.bc.ca](mailto:ginger.fuller@cmsd.bc.ca)**

Dear Ginger Fuller,

Attached is an amended Capital Plan Response Letter (CPRL) that includes approval of prefabricated classrooms. As per the CPRL, a Capital Bylaw will be required.

Ministry staff will work with the District staff to finalize the Capital Project Funding Agreement. This agreement will lay out the obligations of the Board and Ministry to deliver the capital project within the established scope, schedule and budget. Until such time as the Ministry and school district have had an opportunity to coordinate publicly announcing the project, I would ask that you treat this approval as confidential.

If you have any questions or require further information, please contact your Regional Director, Alexander Angus at [Alexander.Angus@gov.bc.ca](mailto:Alexander.Angus@gov.bc.ca) or Planning Officer, Lewis Elliott at [Lewis.Elliott@gov.bc.ca](mailto:Lewis.Elliott@gov.bc.ca).

Sincerely,

Damien Crowell  
Executive Director, Capital Management Branch





September 16, 2024

Ref: 301695

To: Secretary-Treasurer and Superintendent  
School District No. 82 (Coast Mountains)

**Capital Plan Bylaw No. 2024/25-CPSD82-02**

Re: Ministry Response to the Annual Five-Year Capital Plan Submission for 2024/25

---

This letter is in response to your School District's 2024/25 Annual Five-Year Capital Plan submissions for Major Capital Programs and Minor Capital Programs and provides direction for advancing supported and approved capital projects. **Please see all bolded sections below for information.**

The Ministry has reviewed all 60 school districts' Annual Five-Year Capital Plan submissions for Major Capital Programs and Minor Capital Programs to determine priorities for available capital funding in the following programs:

- Seismic Mitigation Program (SMP)
- Expansion Program (EXP)
- Replacement Program (REP)
- Site Acquisition Program (SAP)
- Rural District Program (RDP)
- School Enhancement Program (SEP)
- Food Infrastructure Program (FIP)
- Carbon Neutral Capital Program (CNCP)
- Building Envelope Program (BEP)
- Playground Equipment Program (PEP)
- Bus Acquisition Program (BUS)

The following tables identify major capital projects that are supported to proceed to the next stage, if applicable, as well as minor capital projects that are approved for funding and can proceed to procurement.

**MAJOR CAPITAL PROJECTS (SMP, EXP, REP, SAP, RDP)**

**New Projects**

Project #	Project Name	Project Type	Comments
167825	Suwilaawks Community School	Addition	Project has been approved for a 4-classroom prefabricated addition. Your Regional Director will contact you regarding next steps.

Follow-up meetings will be scheduled by your respective Regional Director or Planning Officer regarding next steps. Also, note that Capital Project Funding Agreements (CPFA) are not issued for Major Capital Projects until after the Business Case and all other required supporting documentation is received, reviewed, and approved for funding by the Ministry.

NOTE: The Ministry encourages school districts to pursue simplified designs for new schools or expansion of existing schools. As projects proceed to Business Case, stakeholder engagement and design phases, please ensure simplified design parameters are considered as per the attached *Simplified Designs Guidelines*.

**MINOR CAPITAL PROJECTS (SEP, FIP, CNCP, BEP, PEP, BUS)**

Below are tables for the minor capital projects that are approved. The table identifies School Enhancement Program (SEP), Food Infrastructure Program (FIP), Carbon Neutral Capital Program (CNCP), Building Envelope Program (BEP), Playground Equipment Program (PEP), as well as the Bus Acquisition Program (BUS), if applicable.

**New projects for SEP, FIP, CNCP, BEP, PEP**

Facility Name	Program Project Description	Amount Funded by Ministry	Next Steps & Timing
Kitimat City High	SEP - HVAC Upgrades	\$1,742,000	Proceed to design, tender & construction. To be completed by March 31, 2025.
Uplands Elementary	CNCP - Exterior Wall Systems Upgrades	\$450,000	Proceed to design, tender & construction. To be completed by March 31, 2025.
Suwilaawks Community School	PEP - Accessible Playground Equipment	\$195,000	Proceed to design, tender & construction. To be completed by March 31, 2025.
Caledonia Secondary	FIP - Kitchen Equipment and Upgrade	\$100,000	Proceed to design, tender & construction. To be completed by March 31, 2025.

Caledonia Secondary	FIP - Kitchen Equipment and Upgrade	\$100,000	Proceed to design, tender & construction. To be completed by March 31, 2025.
---------------------	-------------------------------------	-----------	--

**An Annual Programs Funding Agreement (APFA) accompanies this Capital Plan Response Letter which outlines specific Ministry and Board related obligations associated with the approved Minor Capital Projects for the 2024/25 fiscal year as listed above.**

**In accordance with Section 143 of the *School Act*, Boards of Education are required to adopt a single Capital Bylaw (using the Capital Bylaw Number provided at the beginning of this document) for its approved 2024/25 Five-Year Capital Plan as identified in this Capital Plan Response Letter. For additional information, please visit the Capital Bylaw website at:**

**<https://www2.gov.bc.ca/gov/content/education-training/k-12/administration/capital/planning/capital-bylaws>**

**The Capital Bylaw and the APFA must be signed, dated, and emailed to the Ministry’s Capital Management Branch at [CMB@gov.bc.ca](mailto:CMB@gov.bc.ca) as soon as possible. Upon receipt the Ministry will issue Certificates of Approvals as defined in the APFA.**

As the 2024/25 Capital Plan process is now complete, the Capital Plan Instructions for the upcoming 2025/26 Annual Five-Year Capital Plan submission process (using the Ministry’s Capital Asset Planning System (CAPS) online platform) will be available on the Ministry’s Capital Planning webpage by April 1<sup>st</sup>, 2024.

School districts’ capital plan submission deadlines for the 2025/26 fiscal year, using the CAPS online platform, will be as follows:

- **June 30, 2024**
  - Major Capital Programs (SMP, EXP, REP, RDP, SAP)
- **July 1, 2024**
  - Major Capital Programs (BEP)
- **September 30, 2024**
  - Minor Capital Programs (SEP, CNCP, PEP, BUS)
- **October 1, 2024**
  - Minor Capital Programs (FIP)

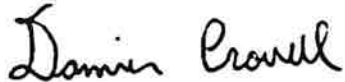
The staggered deadlines are intended to provide the Ministry with input required to initiate planning for the next budget cycle, while enabling school districts additional time and flexibility to plan over the summer.

Additionally, the Annual Facility Grant (AFG) project requests for the 2024/25 fiscal year are to be submitted using the CAPS online platform, on or before May 31, 2024.

NOTE: It is strongly encouraged that school districts discuss the draft versions of their intended capital projects and AFG project requests with Ministry staff well in advance of submission deadlines.

Please contact your respective Regional Director or Planning Officer as per the Capital Management Branch Contact List with any questions regarding this Capital Plan Response Letter or the Ministry's capital plan process.

Sincerely,

Handwritten signature of Damien Crowell in black ink.

Damien Crowell, Executive Director  
Capital Management Branch

pc: Geoff Croshaw, Director, Major Capital Projects, Capital Management Branch  
Michael Nyikes, Director, Minor Capital Projects, Programs and Finance, Capital Management Branch

## New student spaces coming quicker to B.C. communities

Ten communities will soon have more student spaces as part of the government's actions to expand schools quicker.

Through a \$133.5-million investment, the Ministry of Education and Child Care is adding 89 new classrooms, which is the equivalent of 2,185 new seats, to 10 school districts. Communities receiving the new additions include West Kelowna, Langley, Surrey, Delta, Richmond, Burnaby, Maple Ridge, Fort St. John, Nanaimo and Terrace.

The use of prefabricated construction means students will soon be learning in modern classrooms that look just like regular schools. With sustainable and energy-efficient designs, the additions also align with the Province's CleanBC targets and meets B.C.'s enhanced energy requirements. The new classrooms are expected to be ready as early as next school year.

Schools receiving new additions:

- Webber Elementary in the Central Okanagan School District will get an eight-classroom prefabricated addition, adding 190 new student seats to the school.
- Lynn Fripps Elementary in the Langley School District will get a six-classroom prefabricated addition, adding 150 new student seats to the school.
- George Greenaway Elementary in the Surrey School District will get a 14-classroom prefabricated addition, adding 335 new student seats to the school.
- Ladner Elementary in the Delta School District will get a six-classroom prefabricated addition, adding 150 new student seats to the school.
- FA Tomsett Elementary in the Richmond School District will get a nine-classroom prefabricated addition, adding 225 new student seats to the school.
- Alpha Secondary in the Burnaby School District will get a 12-classroom prefabricated addition, adding 300 new student seats to the school.
- Nelson Elementary in the Burnaby School District will get a four-classroom prefabricated addition, adding 100 new student seats to the school.
- Golden Ears Elementary in the Maple Ridge-Pitt Meadows School District will get an eight-classroom prefabricated addition, adding 195 new student seats to the school.
- Blue Mountain Elementary in the Maple Ridge-Pitt Meadows School District will get a five-classroom prefabricated addition, adding 120 new student seats to the school.
- Dr. Kearney Middle School in the Peace River North School District will get an eight-classroom prefabricated addition, adding 200 new student seats to the school.
- Chase River Elementary in the Nanaimo-Ladysmith School District will get a five-classroom prefabricated addition, adding 125 new student seats to the school.
- Suwilaawks Community School in the Coast Mountain School District will get a four-classroom prefabricated addition, adding 95 new student seats to the school.

Since September 2017, the B.C. government has approved almost \$6 billion for new and improved schools, and land purchases for schools in the province. This has resulted in more than 42,000 new student spaces and more than 38,000 seismically safe seats at B.C. schools.

**CAPITAL BYLAW NO. 2024/25-CPSD82-02  
CAPITAL PLAN 2024/25**

WHEREAS in accordance with section 142 of the *School Act*, the Board of Education of School District No. 82 (Coast Mountains) (hereinafter called the "Board") has submitted a capital plan to the Minister of Education and Child Care (hereinafter called the "Minister") and the Minister has approved the capital plan or has approved a capital plan with modifications,

NOW THEREFORE in accordance with section 143 of the *School Act*, the Board has prepared this Capital Bylaw and agrees to do the following:

- (a) Authorize the Secretary-Treasurer to execute a capital project funding agreement(s) related to the capital project(s) contemplated by the capital plan or the capital plan with modifications;
- (b) Upon ministerial approval to proceed, commence the capital project(s) and proceed diligently and use its best efforts to complete each capital project substantially as directed by the Minister;
- (c) Observe and comply with any order, regulation, or policy of the Minister as may be applicable to the Board or the capital project(s); and,
- (d) Maintain proper books of account, and other information and documents with respect to the affairs of the capital project(s), as may be prescribed by the Minister.

NOW THEREFORE the Board enacts as follows:

- 1. The Capital Bylaw of the Board for the 2024/25 Capital Plan as approved by the Minister, to include the supported capital project(s) specified in the letter addressed to the Secretary-Treasurer and Superintendent, dated September 16, 2024, is hereby adopted.
- 2. This Capital Bylaw may be cited as School District No. 82 (Coast Mountains) Capital Bylaw No. 2024/25-CPSD82-02.

READ A FIRST TIME THE 25TH DAY OF SEPTEMBER 2024;  
READ A SECOND TIME THE 25TH DAY OF SEPTEMBER 2024;  
READ A THIRD TIME, PASSED THE 25TH DAY OF SEPTEMBER 2024.

\_\_\_\_\_  
Board Chair

\_\_\_\_\_  
Secretary-Treasurer

I HEREBY CERTIFY this to be a true and original School District No. 82 (Coast Mountains) Capital Bylaw No. 2024/25-CPSD82-02 adopted by the Board the 25th day of September 2024.

\_\_\_\_\_  
Secretary-Treasurer



**MEETING AGENDA ITEM #12.4**

Action: X Information:  
Meeting: Regular Meeting Date: September 25, 2024  
Topic: **Appointment of Chief Election Officer  
– School Trustee By-Election, Kitimat Electoral Area**

**Background/Discussion:**

A School Trustee By-Election will be held to elect one School Trustee for Trustee Electoral Area 1 (Kitimat) for a term commencing January 2025 and ending in November 2026 as a result of the resignation of Trustee Sonny Duncan-Green tendered September 17, 2024.

The services of a Chief Election Officer for the School Trustee By-Election for Trustee Electoral Area 1 (Kitimat) are required by CMSD82 with the recommendation to appoint Ms. Cathy Jackson as Chief Election Officer effective September 18, 2024 for Coast Mountains School District 82.

**Recommended Action:**

**THAT** Ms. Cathy Jackson be appointed as Chief Election Officer effective September 18, 2024 for the School Trustee By-Election for Trustee Electoral Area 1 (Kitimat) for Coast Mountains School District 82 to be held mid-September 2024 to mid-December 2024 approximately.

Presented by: Secretary Treasurer



**MEETING AGENDA ITEM #12.5**

Action:	X	Information:	
Meeting:	Regular	Meeting Date:	September 25, 2024
Topic:	<b>BCSTA 2024 Provincial Election Advocacy for Boards of Education</b>		

**Background/Discussion:**

The British Columbia School Trustees Association (BCSTA) has taken significant steps in its advocacy plan leading up to the 2024 Provincial Election. This plan underscores BCSTA's commitment to improving public education across British Columbia through strategic advocacy on pivotal issues.

At BCSTA's 2024 Annual General Meeting, trustees from all 60 school boards across the province approved a series of resolutions aimed at addressing critical areas in public education. BCSTA has now formally communicated the following priorities to key government officials through detailed advocacy letters as identified by member Boards of Education across the province:

*Recruitment and Retention of Staff  
Capital and Deferred Maintenance Funding  
Inclusive Education and Student Success*

BCSTA through its advocacy initiatives encourages school boards province-wide in doing their part by sending Board of Education Advocacy Letters to MLA candidates in their electoral areas for 2024 Provincial Election.

A draft Advocacy Letter prepared by Board Chair Warcup on behalf of the CMSD82's Board of Education is attached for Trustees review, input and approval to send the letter to local candidates. The letter reflects edits made by Board Chair Warcup identifying areas of concern specific to our school district. The intention is to share this letter with MLA candidates within the school district's electoral areas following the September 25, 2024 Regular Board Meeting.

To see why Education Matters this provincial election and learn how you can be an advocate for public education visit BCSTA's Education Matters – Vote Public Education at <https://bcsta.org/2024-election/>.

**Recommended Action:**

For Trustees' review and discussion at the September 25, 2024 Regular Board Meeting.



## **RE: 2024 PROVINCIAL ELECTION – EDUCATION MATTERS**

### **DRAFT CMSD82 BOARD OF EDUCATION ADVOCACY LETTER**

### **PREPARED BY BOARD CHAIR MARGARET WARCUP FOR TRUSTEES REVIEW, INPUT AND APPROVAL TO SEND TO LOCAL MLA CANDIDATES IN THE 2024 ELECTION**

Dear [Recipient's Name],

I am writing to you, on behalf of the Board of Education and as the Chairperson of Coast Mountains School District 82. As we approach the 2024 election, we wish to highlight three critical areas of advocacy that are pivotal to enhancing the learning and working conditions for children and staff in our community. We respectfully request, that as you enter into the provincial election campaign, you commit to prioritizing and addressing the needs of our public education system. We have three priority issues and are looking for your support in addressing these areas.

#### **Recruitment and Retention of Staff**

BC's dedicated teachers and support staff are essential in delivering quality education to every learner. A well-supported workforce is vital for learners so they can realize success in their educational journey. An increased focus on recruitment and retention strategies, along with support for longer-term retention of staff, is needed to bridge the learning success gap between rural and urban public school student results. Of significant issue is the recruitment and retention of staff which is a fundamental challenge in the Skeena Electoral areas. To address this, the Board of Education for Coast Mountains School District calls for specific increased recruitment and retention support strategies for northern and rural districts. These strategies to include the elimination of barriers to hiring, targeted funding for education, recruitment and retention of Indigenous staff, the expansion of teacher training programs and addressing other barriers including access to housing. ...

The challenges faced by rural and remote districts in BC are significant and deserve particular attention. Rural and remote areas experience intensified recruitment pressures, with many districts relying on Letters of Permission (LOP) for staffing. Additionally in Coast Mountains School District over the next ten years, we will be facing significant retirement numbers of our dedicated teachers. The costs and effort associated with supporting LOP staff are substantial and often unrecognized. Addressing these challenges is crucial for improving educational outcomes for learners in these regions. The scarcity of affordable housing in rural and remote areas exacerbates the difficulties of recruiting and retaining teaching staff. Many potential educators are deterred by our limited housing options, or in some cases the cost, which undermines efforts to establish a stable and committed workforce in these communities. By prioritizing solutions to this housing challenge, we can better support our teachers and, in turn, improve educational outcomes in our most underserved regions. It is essential to continue pre-employment incentives beyond the 2024/25 school year and to address retention strategies such as establishing educational bursaries tied to teaching in rural, remote, and isolated districts for a minimum of three years.

... continued

### **Capital and Deferred Maintenance Funding**

Many of BC's schools are in urgent need of repairs, updates and seismic upgrades. To ensure that our learning environments are safe and reflect the needs of 21st century learning, adequate capital and deferred maintenance funding is needed. Rural and remote districts face infrastructure challenges, higher construction costs and can have limited availability of workers. There is a need for recognition of these challenges and implement adjustments to project timelines, funding formulas used for costing and budgeting for rural and remote districts. We urge you to advocate for the necessary investments to support the infrastructure of BC's public schools. It is also important to note in rural and remote communities, schools often have a duality of purpose by being a place where community events, meetings, clubs and athletics take place. Due to inadequate funding for school building repairs and updates, community use is limited and the lack of upgrades is significantly affecting the education and community space experiences.

### **Inclusive Education and Student Success**

Inclusive education ensures that every learner, irrespective of their background or ability, has the opportunity to reach their individual fullest potentials. All students must be provided opportunity for achieving academic success, social and emotional safety and culturally safe and responsive learning environments. Policies and adequate funding are required to support inclusive education in rural and remote communities. The access to specialized support services must be addressed.

Another issue to address for rural and remote areas is the significant barriers to experiential and land-based learning due to inadequate access to cost-effective transportation. Ensuring that learners in all regions have reliable transportation is crucial for student participation in and out of school activities. By improving transportation infrastructure, and the availability of drivers, we can ensure that all learners, regardless of their geographic location, have equal opportunities to engage fully in educational experiences.

In conclusion, the Coast Mountain School District is committed to public education being at the cornerstone of our democratic society and equipping learners with the knowledge and skills necessary to become informed and engaged citizens. As we approach the 2024 election, candidates need to prioritize addressing these essential public education issues.

The Board of Education for Coast Mountains School District calls for MLA candidates to commit to addressing the rural and remote area issues, to have increased advocacy efforts that push for needed changes.

Thank you for your attention and support on these vital matters.

Sincerely,

(Insert Name)



**MEETING AGENDA ITEM #13.1**

Action: X Information:  
Meeting: Regular Meeting Date: September 25, 2024  
Topic: **Board Chair Report – September 2024**

**Background/Discussion:**

Attached for Trustees' information is the Board Chair's Report for the month of September 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 Report for September 2024.

Presented by: Board Chair Warcup



**BOARD CHAIR REPORT**

**SEPTEMBER 2024 REGULAR BOARD OF EDUCATION MEETING**

*Welcome back to September and the beginning of a new school year!* Trustees are starting to now get the school newsletters sharing many things that are happening in our schools. Thank you for sharing these with us.

In the fall of each year the Board affirms or makes changes to committee appointments and school liaisons. This will be done over the next two months.

At this meeting we are accepting the Trustee resignation of Sonny Duncan-Green for the Kitimat Electoral Area. With his stepping away from being a Trustee, we have started the process of a by-election for the community of Kitimat. Many thanks to Sonny for his services. We are all feeling sad Sonny is leaving us, but we also wish him the very best on his busy other commitments.

We are welcoming our new Superintendent Tracey MacMillan to the position of Superintendent of Schools and CEO for Coast Mountains School District. She will begin with us October 1, 2024 and in the interim Janet Meyer is leading the start of this school year. There is much to do in September with the start of the school year and on behalf of the Board we thank Janet for being our Interim Superintendent.

On behalf of the Board, I welcome all employees returning from their summer break, thank you to those who worked over the summer months to have our schools maintained and for recruiting of staff. We share a warm welcome to all our new staff joining School District 82 this school year including 22 new hires and 21 employees on Letters of Permission assignments.

Recruitment and retention is a provincial area of focus including with the BC Public School Employers' Association (BCPSEA) and the BC School Trustees Association (BCSTA) addressing this ongoing need. As BCPSEA regional representative on the Provincial Board. I am participating in the Rural and Remote Network Committee. This BCSTA Committee is chaired by Helen Gilbert from Peace River North. The committee has reviewed a range of recruitment data and received input from recruiters, BC Teachers' Federation and others. Our current focus is advocacy for specifics of what might help Northern and Rural recruitment such as incentives, housing, access to continued education and mentorship/new employee support programs for new employees. Also being addressed is the effectiveness of marketing for rural and remote advertising. Discussion also included challenges addressing access to support services in rural remote areas. The committee has put forth advocacy questions to go to candidates in our current election. A very worrisome point identified in the data, reviewed by the committee, is the conclusion that recruiting and retention of personnel will be challenging for many years yet. Some conclude this is for the next ten years.

**BOARD CHAIR REPORT (continued)**  
**SEPTEMBER 2024 REGULAR BOARD OF EDUCATION MEETING**

---

There have been two Board Chair calls in September. The first call covered a welcome back to the school year by the Minister of Education and Child Care (MECC). After welcoming us back the Minister made comments on the steps to be taken to address incidents of hate and discrimination. She also emphasized a focus on capital projects and the need for safe modern settings. As a group we thanked departing Deputy Minister Christina Zacharuk. The Minister also shared the changes in regulations for safe zones around schools and referred to this being needed due to protests close to or on school grounds.

Cloe Nicholls, MECC Assistant Deputy Minister with the provided reports on both calls. The first call was a review of where the province is in implementing Bill 40. Step by step, we are all working in implementing this new legislation. The second call was on the Ministry's responsibility for requests regarding First Nations representation on Boards of Education.

Additionally, Kiersten Fisher, MECC Director presented a summation report on the requirement to submit to the Ministry school district's Trustee Code of Conduct policy. Our policy was submitted as requested. The review looked at whether Trustee Code of Conduct policies are in alignment with the provincial criteria. It is expected, but not yet received, we will receive a letter from the Minister of Education and Child Care with our review results. In the results from 52 school districts reviewed there were 12 school districts with exemplary policies. When we get our results, we will continue to review our Trustee Code of Conduct policy. The areas flagged in the Ministry review for ongoing Trustee Codes of Conduct improvements were:

- Provision for Trustee training and onboarding;
- Mechanisms for review and affirmation of the Trustee Code of Conduct;
- Breaches and sanctions policy.

The Advocacy Committee of BCSTA has developed a letter to be sent to all candidates in the upcoming Provincial Election. This letter is shared under New Business in the meeting package, reference Item 12.5 BCSTA 2024 Provincial Election Advocacy for Boards of Education. I have made edits to the letter identifying areas of concern specific to our school district. Trustees are asked to review this letter, provide input and approve the letter to be sent to our local candidates. It was also recommended that we can word the letter so parents or others can use the letter to also advocate for our needs.

Respectfully submitted by,



Trustee Margaret Warcup, Board Chair

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