BOARD OF EDUCATION
REGULAR PUBLIC MEETING AGENDA

School District No. 43 (Coquitlam)
Education Learning Centre

September 23, 2025
7:00 p.m.

Our mission is to ensure quality learning opportunities for all students of all ages

ACKNOWLEDGEMENT OF TERRITORY Trustee Brodie

Today we acknowledge we are on the ancestral unceded territory of the kʷikʷəƛəm (Kwikwetlem First Nation). We thank the kʷikʷəƛəˀm who continue to live on these lands and care for them, along with the waters, and all that is above and below. We acknowledge, with gratitude, this beautiful place where we live, work, play, and learn. All My Relations

STATEMENT ON TRUTH AND RECONCILIATION DAY – BOARD CHAIR

A. ACCEPTANCE OF AGENDA

B. INTRODUCTIONS

a) Partner Groups: CTA, CPVPA, CUPE, DPAC, SLC
b) District Leadership Team

C. DELEGATIONS / PRESENTATIONS

a) World Teacher's Day Proclamation
Presenter: Ken Christensen, President, CTA

b) Wesbild Presentation
Presenter: Ivano Cecchini, Executive Director Facilities & Planning Services

c) New Childcare Spaces
Presenter: Michael Thomas, Board Chair

D. EDUCATION

E. APPROVAL OF CONSENT AGENDA (7:30 pm)

a) Approval of June 17, 2025 Regular Board Meeting Minutes
b) Trustee Calendar Planning Report for Information *(Pages 3-5)*
c) Trustee Reports for Information *(Pages 6-7)*
d) Administrative Procedures Review Update *(Page 8)*

F. RESPONSE TO PREVIOUS DELEGATIONS

G. DISTRICT STAFF REPORTS (7:35 pm)

a) Superintendent

i) Superintendent's Update — Nadine Tambellini
(Verbal) — *(10 minutes)*

ii) Summer Learning Report — Stephen Whiffin/Michael McGlenen
(Pages 9-20) — *(10 minutes)*

iii) International Education Summer Learning Report — Heidi Upton/Geoff Johnston
(Pages 21-35) — *(10 minutes)*

iv) Framework for Enhancing Student Learning and Actions Plans for Learning — Jeremy Clarke/Glen Conley
(Pages 36-99) — *(Presentation: 15 minutes / Questions: 10 minutes)*

H. UNFINISHED BUSINESS

I. QUESTION PERIOD (8:30pm) — *(10 minutes)*
(for questions that relate to agenda items only)

a) Trustees
b) Gallery

J. NEW BUSINESS (8:40 pm)

a) Financial Statements Discussion & Analysis and Audited Financial Statements 2024-2025 — Patricia Bigonzi
(Pages 100-207) — (Presentation: 15 minutes/ Questions: *15 minutes)*

K. NOTICES OF MOTION

L. ITEMS OF TRUSTEE BUSINESS

M. QUESTION PERIOD (9:10 pm) — *(10 minutes)*
(for questions that relate to agenda items only)

a) Trustees
b) Gallery

N. ADJOURNMENT (9:20 pm)

ANNOUNCEMENT

Next Public Board Meeting: October 21, 2025 – 7:00 p.m.
Location: Education Learning Centre, 1080 Winslow Street, Coquitlam, BC

Contacts regarding agenda items: Michael Thomas, Chair – 604-939-9201
Nita Mikl, Secretary-Treasurer/CFO – 604-939-9201
Jennifer Toderas, Executive Assistant – 604-939-9201

BOARD OF EDUCATION

Calendar Planning

September 23, 2025

SEPTEMBER 2025			
23	Board Meeting	ELC, Board Room	7:00pm
OCTOBER 2025			
14	Finance and Audit Committee Meeting	ELC, Board Room	4:00pm
21	Board Meeting	ELC, Board Room	7:00pm
24	BCSTA Provincial Council	Online	9:00am
NOVEMBER 2025			
6-7	BCPSEA Fall Symposium	Online	9:00am
18	Finance and Audit Committee Meeting	ELC, Board Room	4:00pm
25	Board Meeting	ELC, Board Room	7:00pm
27-29	BCSTA Trustee Academy	Westin Bayshore, Vancouver	All Day
DECEMBER 2025			
4	Long Term Recognition Event	ELC, Board Room	4:00pm
December 22-January 2 – Winter Break			
JANUARY 2026			
13	Board Meeting	ELC, Board Room	7:00pm
TBD	BCPSEA AGM		
FEBRUARY 2026			
3	Finance and Audit Committee Meeting	ELC, Board Room	4:00pm
10	Board Meeting	ELC, Board Room	7:00pm
17	Board Meeting (Special)	ELC, Board Room	6:30pm
20	Provincial Council	Online	All Day
MARCH 2026			
TBD	BCSTA Meeting of Board Chairs	TBD	TBD
10	Board Meeting	ELC, Board Room	7:00pm
16-27	Spring Break		

APRIL 2026			
7	Finance and Audit Committee Meeting	ELC, Board Room	4:00pm
9-11	BCSTA AGM	Hyatt Regency Vancouver	All Day
14	Board Meeting	ELC, Board Room	7:00pm
21	Board Meeting (Special)	ELC, Board Room	6:30pm
28	Board Meeting	ELC, Board Room	7:00pm
MAY 2026			
5	Finance and Audit Committee Meeting	ELC, Board Room	4:00pm
12	Board Meeting	ELC, Board Room	7:00pm
JUNE 2026			
4	District Retirement Event	ELC, Board Room	5:30pm
9	Finance and Audit Committee Meeting	ELC, Board Room	4:00pm
16	Board Meeting	ELC, Board Room	7:00pm

SCHOOL DISTRICT NO. 43 (COQUITLAM)

Office of the Secretary-Treasurer

MEMORANDUM

TO: Board of Education

FROM: Nita Mikl, Secretary-Treasurer/CFO

DATE: September 23, 2025

SUBJECT: Record of In Camera Meetings

As per Section 72(3) of the *School Act*, the Board of Education reports that the following items were addressed at in camera meetings:

Special In Camera meeting held on June 17, 2025:

1. Other Matter

In Camera meeting held on Jun 17, 2025:

1. Personnel Matter
2. Land Matters
3. Financial Matters
4. Other Matter

Special In Camera Meeting held August 20, 2025:

1. Land Matter
2. Personnel Matter

Special In Camera Meeting held September 16, 2025:

1. Land Matter

BOARD OF EDUCATION

TRUSTEE REPORT

September 23, 2025

Trustee Manhas participated in the following activities, events and meetings:

- April 8, 2025 – Finance and Audit Committee Meeting
- April 15, 2025 – In Camera Meeting
- April 15, 2025 – In Service Meeting
- April 15, 2025 – Public Board Meeting
- April 16, 2025 – Coquitlam Foundation Grants Committee Review Session 1
- April 17, 2025 – Port Coquitlam Council/Board of Education Liaison Meeting
- April 17, 2025 – Coquitlam Foundation Grants Committee Review Session 2
- April 22, 2025 – In Service Meeting A
- April 22, 2025 – In Camera Meeting
- April 22, 2025 – In Service Meeting B
- April 22, 2025 – Special Public Board Meeting
- April 24-26, 2025 – BCSTA AGM
- April 29, 2025 – In Service Meeting A
- April 29, 2025 – In Camera Meeting
- April 29, 2025 – In Service Meeting B
- April 29, 2025 – Public Board Meeting
- May 3, 2025 – Coquitlam Public Library's Science Expo
- May 6, 2025 – Finance and Audit Committee Meeting
- May 6, 2025 – In Camera Meeting
- May 8, 2025 – Meeting with Minister Beare & SD43
- May 21, 2025 – Coquitlam Council/Board of Education Liaison Meeting
- May 25, 2025 – Crossroads Hike For Hospice
- May 27, 2025 – Port Moody Council/Board of Education Liaison Meeting
- May 28, 2025 – DPAC Elections Chair Person
- May 29, 2025 – Parkland Elementary Mic'd Up Event
- May 30, 2025 – Relentless Pursuit of Excellence Breakfast at PMSS
- June 1, 2025 – Air Cadets Squadron 754 Phoenix Annual Review Ceremony
- June 2, 2025 – Indigenous Grade 12 Honouring Ceremony
- June 4, 2025 – Coquitlam Foundation Awards Night
- June 5, 2025 – SD43 District Retirement Event
- June 7, 2025 – Air Cadets Squadron 808 Annual Review Ceremony
- June 9, 2025 – SD43 Year End Appreciation Event
- June 10, 2025 – Finance and Audit Committee Meeting
- June 10, 2025 – Directions 2030 Planning Session

- June 11, 2025 – Coquitlam Foundation Board Meeting
- June 16, 2025 – Retirement Party for Secretary Treasurer Randy Manhas
- June 17, 2025 – In Service Meeting A
- June 17, 2025 – In Camera Meeting
- June 17, 2025 – In Service Meeting B
- June 17, 2025 – Public Board Meeting
- June 19, 2025 – Continuing Education Commencement Ceremony
- June 20, 2025 – Inquiry Hub School Visit
- June 20, 2025 – CABE Commencement Ceremony
- June 21, 2025 – Coquitlam Crunch Challenge
- June 23, 2025 – Inquiry Hub Commencement Ceremony
- July 1, 2025 – Canada Day Celebration
- Aug 4, 2025 – Celebrate BC Day
- Aug 9, 2025 – BC Dumpling Festival
- Aug 14, 2025 – NaloxHome Gala
- Aug 20, 2025 – Learning Without Boundaries SD43 Welcome Back
- Aug 20, 2025 – In Camera Meeting
- Sept 1, 2025 – NWLDC Labour Day Event
- Sept 1, 2025 – Westwood Plateau Block Party
- Sept 6, 2025 – Ranch Park Block Party,
- Sept 14, 2025 – Coquitlam Terry Fox Run
- Sept 14, 2025 – Anmore Ma Murray Event
- Sept 16, 2025 – In Camera Meeting
- Sept 16, 2025 – Finance and Audit Committee Meeting
- Sept 18, 2025 – CTA Retirement Reception
- Sept 18, 2025 – Mayor's BBQ
- Sept 20, 2025 – TriCity Transitions 50th Celebration
- Sept 22, 2025 – Ecole Coquitlam River Elementary School Visit

School District No. 43 (Coquitlam)

M E M O R A N D U M

TO: Nadine Tambellini, Superintendent

FROM: Ken Hoff, Asst. Director, Communications and Community Relations

DATE: September 23, 2025

RE: Update to the Administrative Procedures Review

For the Board's Information

Below is an update of the ongoing Administrative Procedures (AP) review. The APs below, and supporting forms if applicable, have been reviewed and subject to their review status, they remain unchanged, deleted, revised, rewritten or are new.

AP 111	Parent's Advisory Councils	Revisions and updates	Revised
AP 131	School Year and Day	Updated	Updated
AP 120	Policy and Procedures Dissemination	Revisions and updates	Revised
AP 121	Development and Revision of APs	Revisions and updates	Revised
AP 131	School Year and Day	Revisions and updates	Revised
AP 132	Closure of Schools for Extreme Weather Conditions	Reviewed	No changes
AP 206	Conduct Related to Secular and Non-Sectarian Principles	Revisions and updates	Revised
AP 209	Mandarin Bilingual Programs	Reviewed	No changes
AP 210	French Language Programs	Revisions and updates	Revised
AP 380	Resolution of Student or Parent School Concerns	Revisions and updates	Revised
AP 381	Office of the Ombudsperson Referral	Revisions and updates	Revised

School District No. 43 (Coquitlam)

M E M O R A N D U M

TO: Nadine Tambellini, Superintendent of Schools

FROM: Stephen Whiffin, Assistant Superintendent
Michael McGlenen, District Principal
Kim Cuellar, Principal, Summer Learning

DATE: September 23, 2025

RE: **Summer Learning Report**

Recommendation: The following is being presented for information.

Background: Staff will provide the Board with a report on Summer Learning activities from this past summer. This year, there were over 6400 Summer Learning registrations. District Principal Michael McGlenen and Principal of Summer Learning Kim Cuellar will provide an overview of the programs offered, support innovations to make programs accessible to all students and other successes from this year's program.

SUMMER LEARNING 2025 REPORT

September 23, 2025

COQUITLAM Summer LEARNING

1

PROGRAM GOALS

Engagement and Growth

The program aims to provide students with additional learning opportunities providing academic support through a diverse curriculum alongside creative, engaging, hands-on, and experiential learning opportunities.

Supportive Environment

Experienced principals, certified teachers, education assistants, and volunteers collaborate to create a supportive and inclusive learning environment.

Measure Success

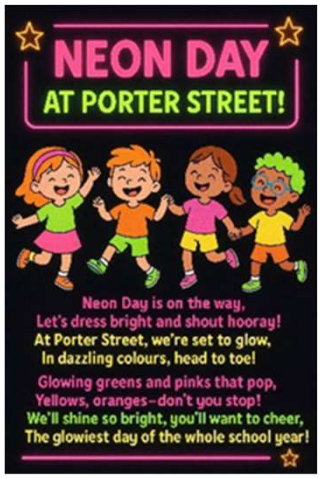
Monitor progress with assessments, attendance tracking, and feedback to show academic and social improvements.

2

PROGRAM OVERVIEW

3

INTRODUCTION TO SUMMER LEARNING PROGRAM



Program Overview

The Summer Learning Program offers 3-week skill building and 6-week high school credit courses for grades 1- 12 students during the summer months.

Flexible Course Structure

The 6-week high school credit program offers both in-class courses and online blended learning options.

Inclusive Educational Commitment

The program reflects commitment to inclusive education. We incorporate systems and strategies to identify students with specialized needs to help all learners thrive and reach goals.

Creating a Learning Community

Principals work with staff to incorporate school-wide activities, like Fun Fridays, so students and staff feel connected as a learning community.

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PROGRAM STRUCTURE AND LOCATIONS

PROGRAM	NUMBER OF CLASSES	STUDENT ENROLMENTS
Skill Building	175	4339
High School Credit	83	2077
Total	258	6416

Program Locations

13 locations including elementary, middle, and high schools for broad accessibility across the district.

Skill Building Program

The 3-week program offers 175 academic and specialty classes for K-12 students to enhance skills.

High School Credit Program

The 6-week program offers 83 classes to help grades 9-12 students earn graduation credits.

Program Enrollment

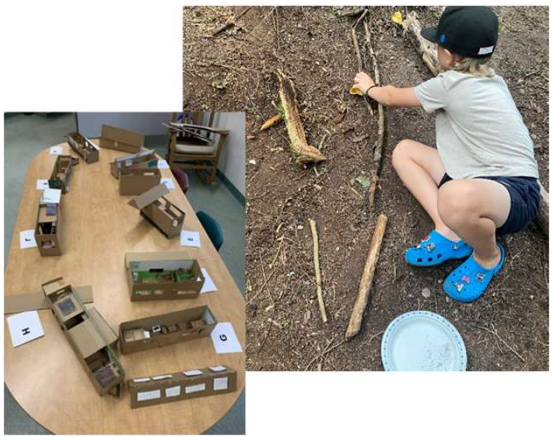
The program enrolled 6,416 students, showing its extensive reach and positive impact in the district.

5

SKILL BUILDING PROGRAMS (NON-CREDIT)

6

ACADEMIC AND SPECIALTY COURSES



Core Academic Courses

The program offers foundational skill building courses in English Language Arts, EAL, French Immersion, and Mathematics to build essential skills.

Specialty courses offering experiential, hands-on learning:

- 2D Computer Animation
- Digital Photography
- Financial Literacy
- Fitness
- Home Economics: Culinary Arts
- Integrated STEAM classes including Coding, Computational Thinking, Design Thinking with Minecraft and Robotics
- Kindergarten to Grade 1 Transition
- Leadership
- Music: Band, Jazz, Guitar
- Science (Outdoor Focus)
- Visual and Performing Arts
- Woodworking

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HIGH SCHOOL CREDIT PROGRAMS

8

COURSE OFFERINGS AND STUDENT GOALS



Program Structure

A six-week program offering in-class and blended online courses for grades 9 to 12 students.

Student Enrollment Reasons

The High School Credit Summer Learning Program is designed to support students in achieving their academic and post-secondary goals. Students enroll for a variety of reasons, including:

- **Upgrading marks** to meet post-secondary admission requirements
- **Retaking courses** they did not successfully complete during the regular school year
- **Accessing courses** that are unavailable at their home school due to scheduling conflicts or limited offerings
- **Exploring electives** that align with personal interests or future career pathways

Program Goals

Support students to earn credits needed for graduation and prepare for post-secondary education in a flexible and inclusive learning environment.

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INCLUSIVE EDUCATION AND EAL SUPPORT

10

SUPPORT FOR DESIGNATED STUDENTS



Individualized Learning Plans

Students with designations receive tailored summer learning plans created in consultation with the district's Learning Support Team. This year, we **supported 255 students with a variety of designations**.

Education Assistant Support

Education assistants are assigned to schools to provide support based on student needs. Students receive similar support to the regular school year. This year, we hired 65 education assistants.

Specialty Referral Classes

Specialty classes in Literacy/Numeracy and Digital Literacy are offered by school referral to support students' specific learning needs in a smaller class environment.

Dedicated Support Staff

Each school employs a student support teacher and multiple assistants, demonstrating commitment to inclusive education. Each school is assigned at least 1 learning support teacher.

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SUPPORT FOR EAL LEARNERS, NEWCOMERS AND INDIGENOUS LEARNERS

Targeted EAL Support

The program provides specialized support for EAL learners and teachers. This summer we supported over 950 students with targeted EAL support.

Partnership with S.W.I.S.

Collaboration with Settlement Workers in Schools helps identify families needing registration assistance.

Inclusive Educational Access

Specialized outreach ensures that we can support students in accessing summer learning opportunities regardless of language or background.

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ENROLMENT

13

ENROLLMENT STATISTICS



Total Enrollment

The Summer Learning Program enrolled a total of **6,416** students, demonstrating strong community engagement.

Skill Building Program

Skill Building program hosted **175 classes with 4,339 student** enrollments, highlighting its popularity.

High School Credit Program

The High School Credit program offered **83 classes with 2,077 enrollments**, supporting students' graduation goals. Over 95% of funded students successfully complete the course.

Program Impact

High participation rates underline the program's role in enhancing academic success and personal growth.

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SUPPORT AND PARTNERSHIPS

15

DISTRICT AND COMMUNITY SUPPORT "IT TAKES A TEAM"



Leadership and Strategic Direction

District leaders and key individuals provide strategic direction and leadership for program success.

Facilities and Site Coordination

Caretaking ensures there are extra staff to support the summer learning sites and facilities teams coordinate sites to support smooth program operations.

Human Resources and Payroll

Human Resources manages contracts and payroll, ensuring proper staffing and compensation.

Learning Support Department

Learning support teachers ensure we are meeting the needs of our students with designations, and the district Education Assistant Manager ensures we hire and place adequate education assistants to support our students.

Community

Coordination with city planning departments regarding traffic and construction projects that affect summer learning sites. Clerical teams contribute behind the scenes to support program success. Including the ordering and distribution of all required learning materials. supporting student registration and responding to parent inquiries.

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FEEDBACK

17

STAFF FEEDBACK

- "I really enjoyed getting to know the students and seeing them improve. It was rewarding to watch their confidence grow."
  – Teacher
- "I enjoyed working with smaller groups of students in a more focused environment. It's rewarding to help students succeed—especially those who may have struggled during the regular school year."
  – Science Teacher
- "Great communication, teamwork, and such a great atmosphere at our Centennial site. It's so important to feel part of a team. I look forward to Summer Learning every year."
  – Returning Staff Member

STUDENT/PARENT REFLECTIONS



Student Personal Growth

Students developed leadership skills and enjoyed engaging activities, fostering personal growth and enthusiasm.

Parental Appreciation

Parents expressed strong appreciation for their children's academic, social growth, and meaningful friendships made during the program.

Practical Life Skills

The curriculum included practical courses like cooking, teaching valuable life skills and hands-on learning opportunities.

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NEXT YEAR?

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LOOKING TO NEXT YEAR!



Indigenous Students

Connect early with Indigenous Education Youth Workers to identify students who may be interested in participating and support the registration process.

Increase hands-on, experiential learning opportunities:

More classes with a focus on Outdoor Science, STEAM and Visual and Performing Arts.

Registration

Increase the number of registration dates to support lower registration loads. For example, elementary could have 3-4 registration dates.

Staff Recruitment

Focus on early recruitment to ensure adequate staffing particularly in areas of high demand.

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Created by Sean Della Vedova – Summer Learning Principal at Miller Park Elementary



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School District No. 43 (Coquitlam)

M E M O R A N D U M

TO: Nadine Tambellini, Superintendent of Schools

FROM: Carey Chute, Assistant Superintendent
Geoffrey Johnston, Principal, International Education
Heidi Upton, Vice Principal, International Education

DATE: September 23, 2025

RE: **International Education 2025 Summer Program**

Recommendation: The following is being presented for information.

Background: The International Education Department would like to update the Board of Education regarding the 2025 International Summer Program hosted at Pinetree Secondary:

- Programs offered this summer.
- Numbers of students, staff, volunteers
- Revenue from summer program
- August Orientation for incoming elementary/middle and secondary students

GLOBAL TIES, LOCAL IMPACT

COQUITLAM SCHOOL DISTRICT
INTERNATIONAL EDUCATION

1

Long Term Program – Stats 2025/2026

As of Sept 4, 2025

Head count: 1245

FTE: 990

31 countries represented

School grants estimate: $385,000

Multicultural grants 2024/2025: $24,801

- Supported high school grads
- Multicultural events at schools
- Supported purchase of books and gardens in elementary/middle schools

Top 10 countries by FTE

People's Republic of China	308
Republic of Korea (South)	208.3
Germany	141.2
Japan	91.6
Taiwan ROC	38.9
Italy	32.5
Hong Kong	29
Brazil	25.4
Spain	22.9
Mexico	22.9



Terry Fox: Indigenous drums



Miller Park: Slavic festival

COQUITLAM SCHOOL DISTRICT
INTERNATIONAL EDUCATION

2

Agent Seminars: Hanoi, Vietnam





COQUITLAM SCHOOL DISTRICT INTERNATIONAL EDUCATION

3

Agent Seminars: Ho Chi Minh City









COQUITLAM SCHOOL DISTRICT INTERNATIONAL EDUCATION

4

Agent Seminars: Seoul









COQUITLAM SCHOOL DISTRICT INTERNATIONAL EDUCATION

5

Agent Seminars: China



Master agent/business partner – China – March 2025



New Oriental – TV Interview – China – April 2025

COQUITLAM SCHOOL DISTRICT INTERNATIONAL EDUCATION

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Educational Fair: Frankfurt/London



Agent partner from Italy



Coquitlam IE swag



Alphe London – Agent partner from Germany

COQUITLAM SCHOOL DISTRICT INTERNATIONAL EDUCATION

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Top IE Student Awards

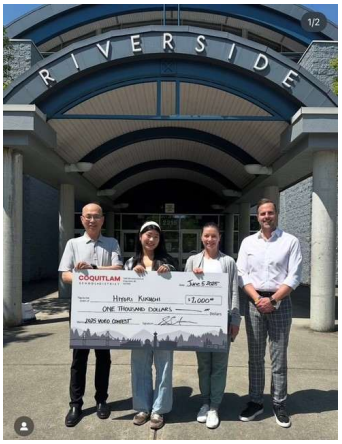


One top IE student from each secondary school
Students received lunch, ceremony and certificate

COQUITLAM SCHOOL DISTRICT INTERNATIONAL EDUCATION

8

Video Contest



IE Riverside student –
Hiyori Kikuchi from Japan



IE Pinetree student –
Titaree Neawkul from Thailand

COQUITLAM SCHOOL DISTRICT INTERNATIONAL EDUCATION

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August Orientations – Elementary/Middle





COQUITLAM SCHOOL DISTRICT INTERNATIONAL EDUCATION

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August Orientations – Secondary



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Summer Programs 2025

COQUITLAM
SCHOOL DISTRICT
INTERNATIONAL EDUCATION

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COQUITLAM SCHOOL DISTRICT

13

Programs Offered

High School Credit

- **Pinetree Secondary** with a total of **243** students enrolled in **367** class seats
- **Sino Canada Offshore School** returned with **34** students
- **New Taipei City** returned with 9 students to the credit program
- **CINEC BC Offshore School** returned with **15** students for a credit classes: Statistics 12 and Geography 12
- **SD43 students** had a **96%** overall success rate

COQUITLAM SCHOOL DISTRICT INTERNATIONAL EDUCATION

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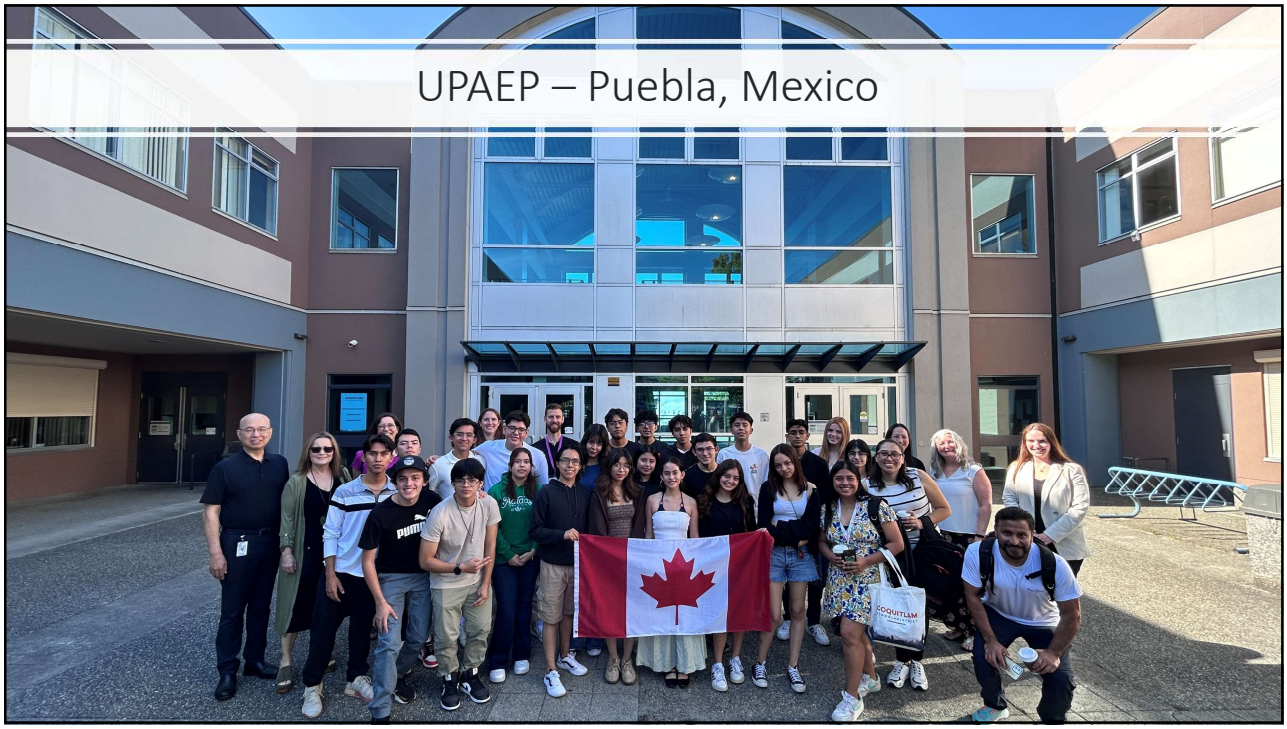
Programs Offered

Summer ESL & Cultural Groups

- ❖ Located at Pinetree Secondary, 290 students in 15 groups from China, South Korea, and Mexico attended our summer groups program.
- ❖ 29 independent students participated in our summer camps, including students from Brazil, Chile, Czechia, Germany, Hong Kong, Iran, Japan, China, Korea, and Taiwan
- ❖Launched a new group program – STEAM.

COQUITLAM SCHOOL DISTRICT INTERNATIONAL EDUCATION

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中国·加拿大中小学生友好交流访问团
China · Canada Student Exchange Program
2025· China· Canada

17


New Taipei City Credit Group- Arrival

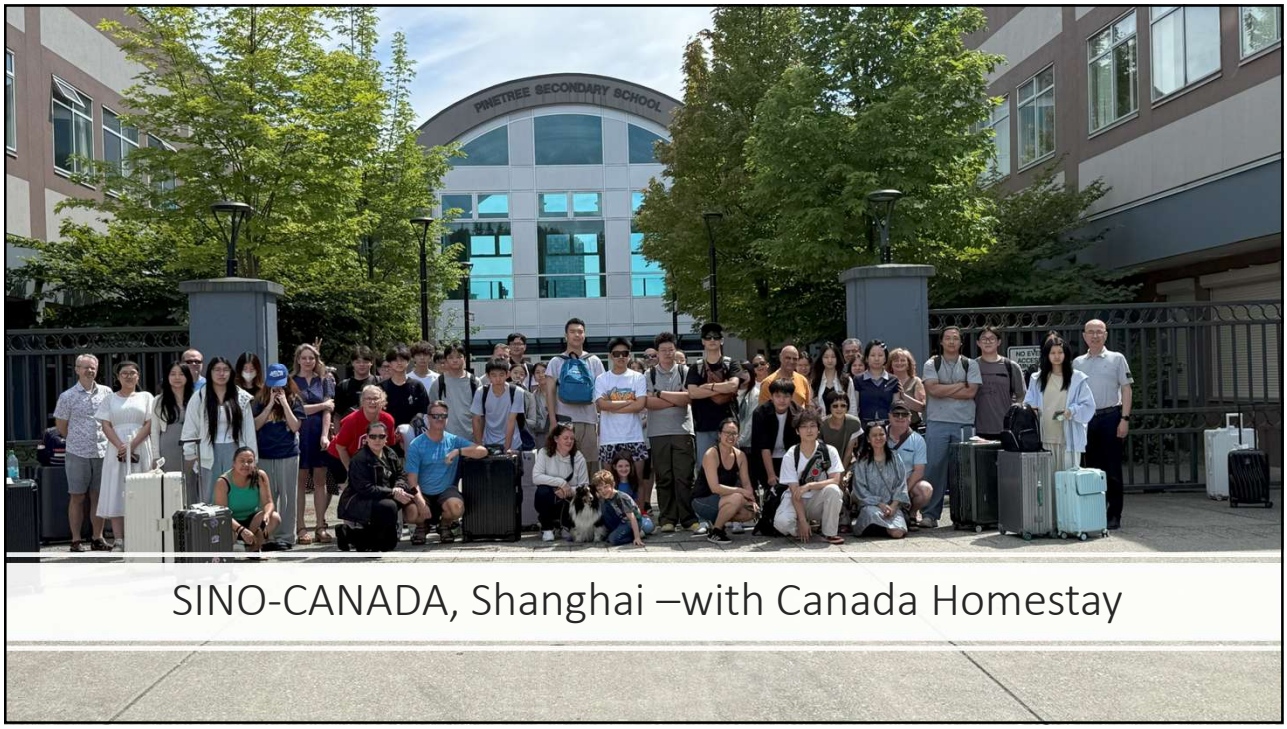
18

Local Homestay

❖ Over 95% of our students stay with local families through our homestay partners

COQUITLAM SCHOOL DISTRICT INTERNATIONAL EDUCATION

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SINO-CANADA, Shanghai –with Canada Homestay

20

Summer School Accomplishments

- 35 high school credit teachers (6 week program)
- 38 EAL/summer camp teachers (2-3 week programs)
- 7 assistant activity coordinators (past SD43 graduates)
- 3 administrators
- 20 SD43 secondary student volunteers
- Integration with **MyEd**

- Over **$1.3 million** in revenue

COQUITLAM SCHOOL DISTRICT INTERNATIONAL EDUCATION

21





22



Indigenous Cultural Materials

23



Visits to local Universities

24

Cardboard Structures



Rockets



Spaghetti Towers



New – STEAM Program

25



Paju (Coquitlam's sister city), South Korea
Visit to City Hall

26









Visiting Teachers and Administrators

COQUITLAM SCHOOL DISTRICT INTERNATIONAL EDUCATION

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School District No. 43 (Coquitlam)

M E M O R A N D U M

TO: Nadine Tambellini, Superintendent/CEO

FROM: Jeremy Clarke, Assistant Superintendent
Glen Conley, District Principal of School Services and Special Projects

DATE: September 23, 2025

RE: **Framework for Enhancing Student Learning Report and School Plans**

Recommendation: That the Board of Education approve the Framework for Enhancing Student Learning Report and the School Plans (Action Plans for Learning).

Background: The attached Framework for Enhancing Student Learning Report and Results Review will be presented by Jeremy Clarke, Assistant Superintendent and Glen Conley, District Principal of School Services and Special Projects. This report uses the Ministry template, incorporates feedback from the Ministry and meets the requirements of Ministerial Order M302/20.

The Framework for Enhancing Student Learning Report reflects the School District's performance in the areas of Intellectual Development, Human and Social Development and Career Education.

The Student Achievement Advisory Committee was consulted throughout the development of this report. They reviewed data and provided feedback that was incorporated into the report.

The requirements for Action Plans for Learning (APL) are determined by Section 8.3 of the School Act and Administrative Procedure 100 – Framework for Enhancing Student Learning. Each principal must submit their school APL to the Superintendent by July 4. Each Action Plan for Learning has been reviewed and signed by an assistant superintendent before it is put forward for Board approval. Each school's APL is published on the school's website.

We are seeking two motions for approval at the conclusion of this presentation.

1. A motion to approve the Framework for Enhancing Student Learning Report is requested.
2. A motion to approve the Action Plans for Learning for all schools is requested.

Coquitlam
SD043

Enhancing Student Learning Report September 2025

Part 1: Review Data and Evidence

Pre-Populated Provincial Template

In Review of Year 5 of ***Directions 2025***

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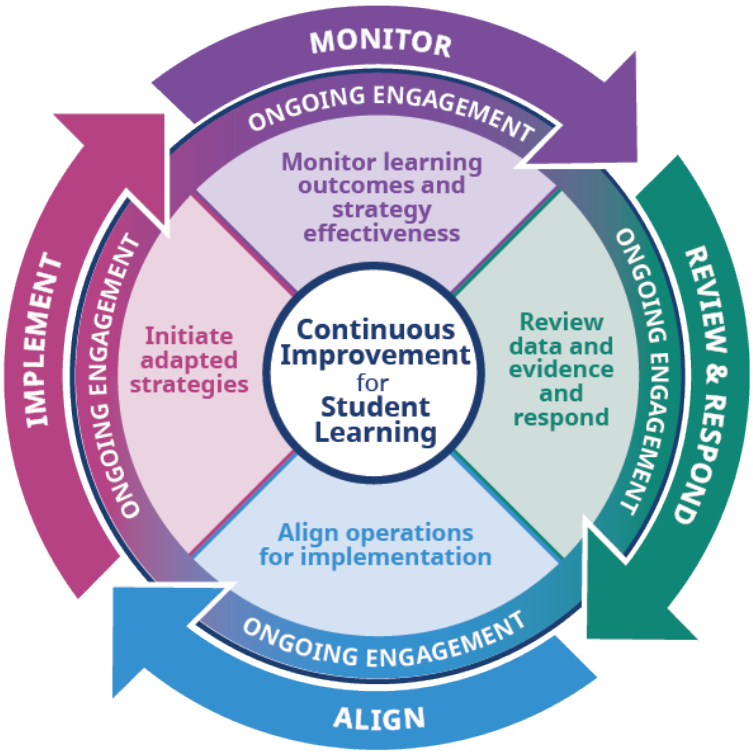
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Educational Outcome 3: Feel Welcome, Safe, and Connected 22
Career Development 32
Educational Outcome 4: Graduation 32
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Enhancing Student Learning Report:

Ministry Note

Each school district in British Columbia submits the Enhancing Student Learning Report annually, as required by the Enhancing Student Learning Reporting Order. The Report provides a progress update on the district's work to continuously improve learning outcomes, with a particular focus on equity of outcomes. It also summarizes the results of the district's ongoing review of student learning data and evidence. To expedite and standardize reporting, parts of this report are structured using a ministry-provided template.

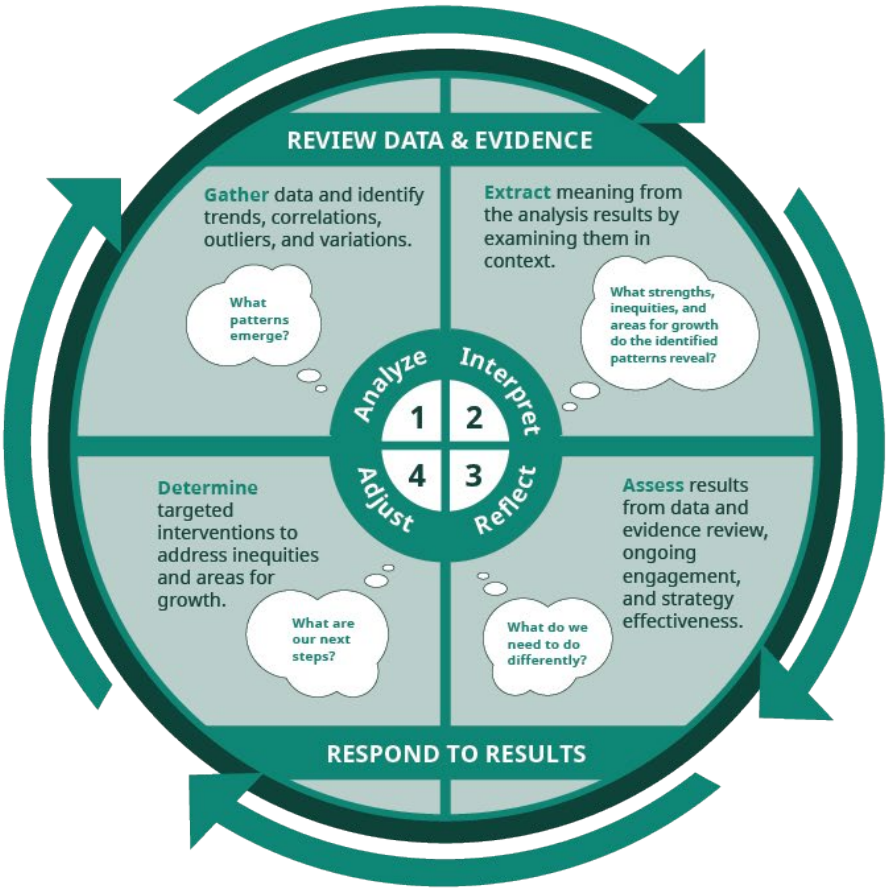
The Report provides information on the district's continuous improvement processes, with a focus on processes included within the Continuous Improvement Cycle:



A **continuous improvement cycle** is a critical element of the ongoing commitment to raising system performance. District Continuous improvement cycles are developed by the senior team and ensure a focus on the educational success of every student and effective and efficient district operations. The continuous improvement cycle is actioned annually by the district team and allows them to implement, monitor, review and respond, and align targeted strategies and resources to improve student learning outcomes.

District teams must evaluate and adjust strategies to meet objectives to best target areas for growth and improve learning outcomes for all students. Adjustments are based on evidence-informed decisions uncovered in the analysis and interpretation of provincial- and district-level data and evidence. Districts must evaluate data and evidence and adjust strategies based on the results of this review. This "Review and Respond Cycle" is actioned within the "Review and Respond" portion of the Continuous Improvement Cycle and the outcomes are summarized and reported out on in the annual Enhancing Student Learning Report.

Review and Respond Cycle:



For the purpose of this document, please note:

The use of Local First Nation(s) refers to a First Nation, a Treaty First Nation or the Nisga'a Nation in whose traditional territory the board operates.

"Indigenous students, children and youth in care, and students with disabilities or diverse abilities" are referred to as the priority populations identified in the Framework for Enhancing Student Learning Policy.

The plan created by superintendents to operationalize the board's Strategic Plan within the district is referred to as an "implementation plan". The name of this plan may vary between districts, with other names such as an operational plan or action plan.

Review Data and Evidence

Part 1



Review Data and Evidence Provides:

- **Visuals** of the provincial data required by the Enhancing Student Learning Reporting Order
- **A summary** of the district team's:
  1. **Analysis** (What patterns emerge?)
  2. **Interpretation** (What strengths, inequities, and areas for growth do the identified patterns reveal?)

A note on provincial data provided in this template:

The ministry has provided visual representations for the required provincial measures set out in the Enhancing Student Learning Reporting Order. These are grouped into three categories:

- Intellectual Development (literacy & numeracy proficiency);
- Human and Social Development (student feelings of welcomeness, safety, and belonging); and
- Career Development (graduation and post-secondary transition rates).

Please note: As per the Protection of Personal Information when Reporting on Small Populations policy, this report **does not** display data points that:

- reflect groups of 9 students or fewer, or
- pose a risk of individual student identification through the mosaic effect.

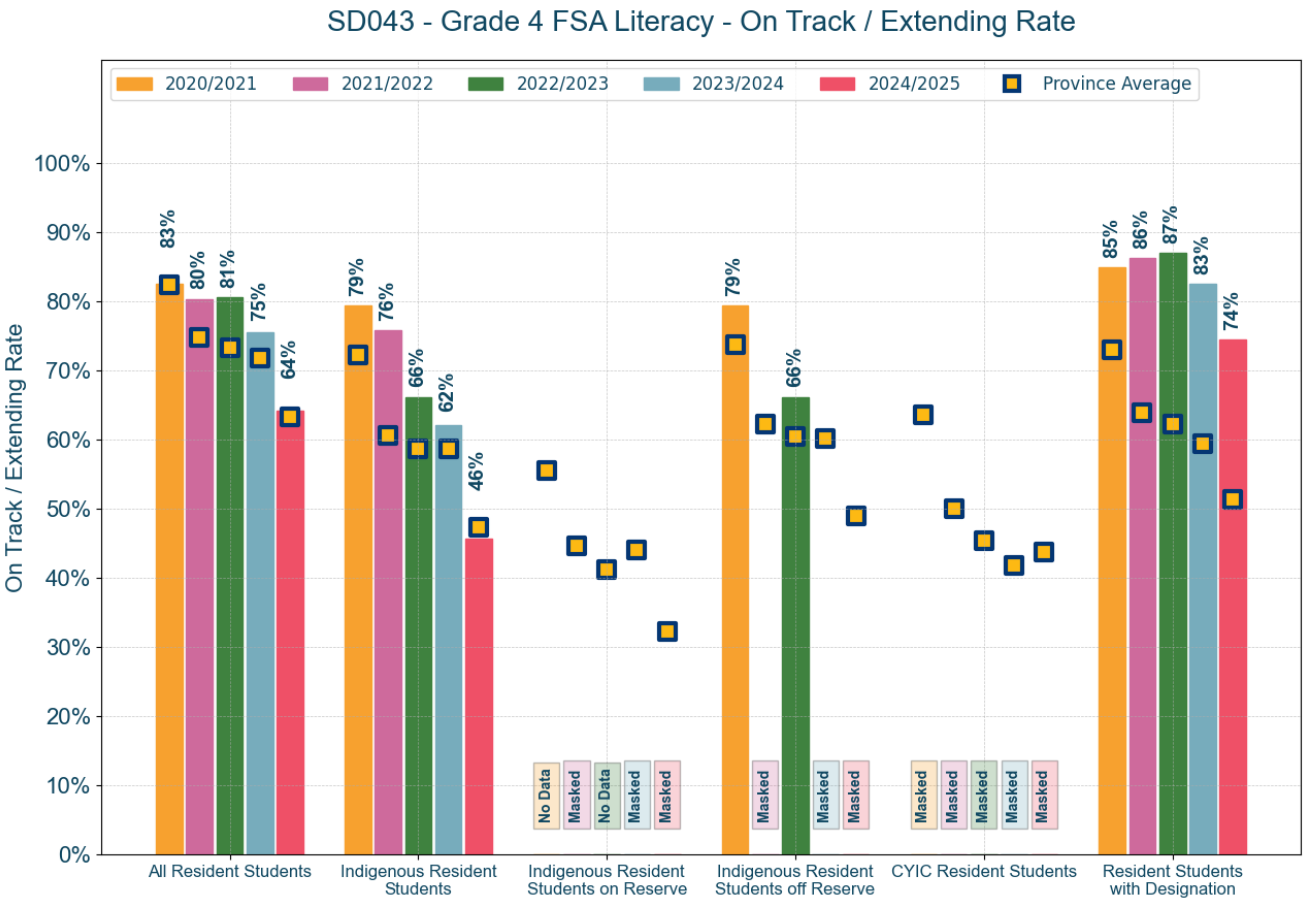
Intellectual Development

Educational Outcome 1: Literacy

Measure 1.1: Grade 4 & Grade 7 Literacy Expectations

SD043 - Grade 4 FSA Literacy - Expected Count | Participation Rate

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	2198 | 69%	2247 | 76%	2179 | 74%	2390 | 74%	2472 | 88%
Indigenous Resident Students	125 | 50%	97 | 64%	117 | 61%	99 | 59%	98 | 83%
Indigenous Resident Students on Reserve	Masked	Masked	0	Masked	Masked
Indigenous Resident Students off Reserve	Masked	Masked	117 | 61%	Masked	Masked
CYIC Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	391 | 56%	403 | 63%	364 | 57%	417 | 60%	503 | 74%



SD043 - Grade 7 FSA Literacy - Expected Count | Participation Rate

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	2420 | 64%	2506 | 68%	2358 | 69%	2364 | 74%	2530 | 88%
Indigenous Resident Students	120 | 53%	116 | 58%	105 | 53%	119 | 65%	91 | 77%
Indigenous Resident Students on Reserve	Masked	Masked	Masked	0	0
Indigenous Resident Students off Reserve	Masked	Masked	Masked	119 | 65%	91 | 77%
CYIC Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	533 | 53%	538 | 59%	593 | 60%	521 | 68%	532 | 80%

SD043 - Grade 7 FSA Literacy - On Track / Extending Rate

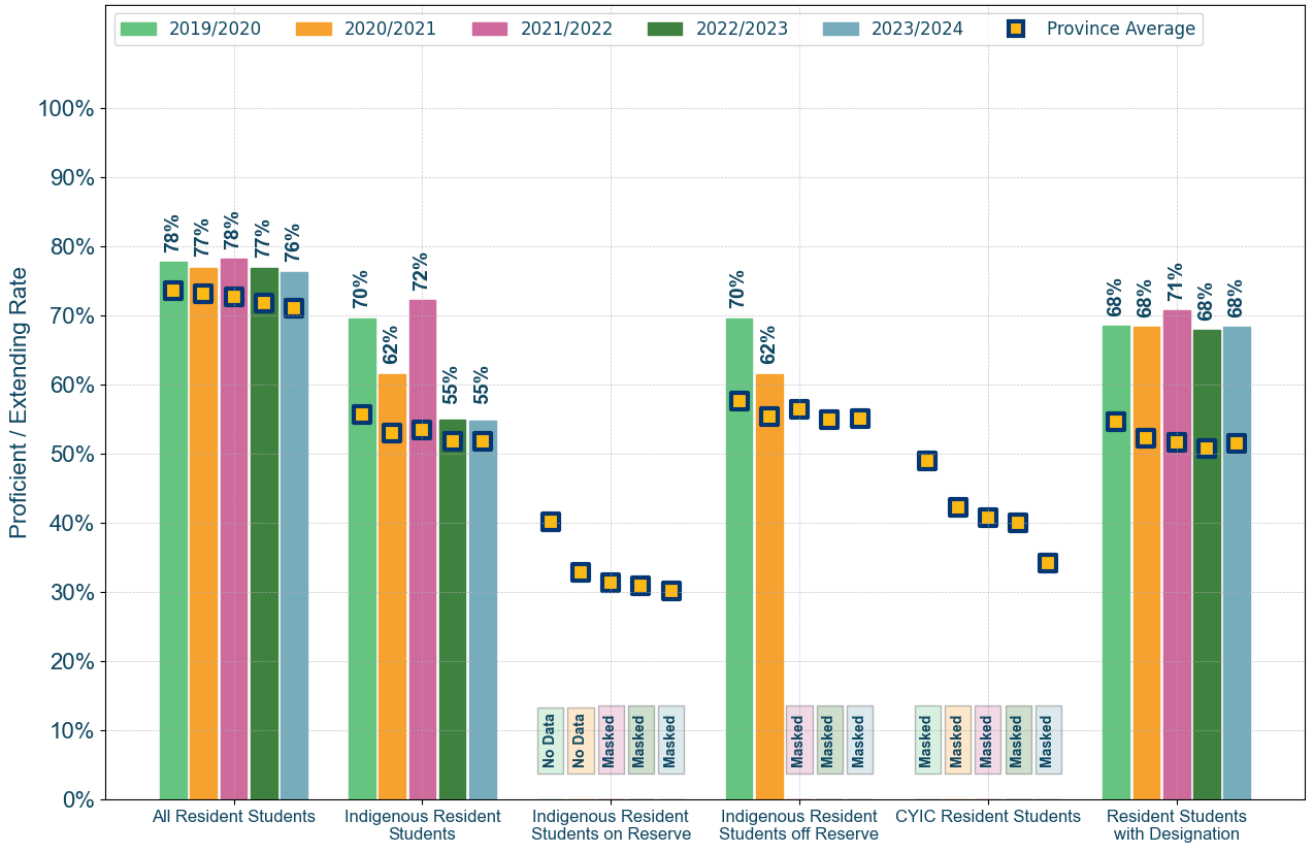


Measure 1.2: Grade 10 Literacy Expectations

SD043 - Grade 10 Graduation Assessment Literacy - Expected Count | Participation Rate

	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
All Resident Students	2547 | 80%	2432 | 87%	2348 | 91%	2709 | 91%	2600 | 92%
Indigenous Resident Students	132 | 60%	128 | 67%	107 | 79%	118 | 77%	112 | 79%
Indigenous Resident Students on Reserve	0	Masked	0	Masked	Masked
Indigenous Resident Students off Reserve	132 | 60%	Masked	107 | 79%	Masked	Masked
CYIC Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	608 | 74%	552 | 81%	540 | 84%	630 | 84%	555 | 87%

SD043 - Grade 10 Graduation Assessment Literacy - Proficient / Extending Rate



Analysis:

Outcome 1 - Literacy

Analyze 1

Grade 4, 7, and 10 Literacy Expectations

Analysis was done by the **Student Achievement Advisory Committee** (SAAC) in October 2024, February 2025 and May 2025 using 2023-2024 FSA data supplied by the Ministry of Analytics and Outreach Team. The district values a collaborative culture with the partner groups. To honour the analysis and interpretation work of the SAAC, we will provide analysis of 2024-2025 data in next year's report. The 2024/2025 FSA results were released in June and the SAAC was not able to convene to provide analysis before the summer break.

All Students (Grade 4 Literacy)

- 1766 of 2360 students (74%) completed the literacy component of the Foundation Skills Assessment (FSA). The provincial average participate rate was 77%.
- 75% of those students' performance was on-track or extending. Although there is a drop from the previous year (81%), it remains higher than the provincial rate (72%). The performance rate was consistently over 80% over the past three years.
- Learning Update data for Grade 4 shows 62% of students in the proficient to extending range in Language Arts. The Grade 4 report card marks are lower than the FSA performance range. The learning update data shows marks for all Grade 4 students. The FSA is not written by all students due to exclusions by parents or the school.

All Students (Grade 7 Literacy)

- 1742 of 2364 students (74%) participated in the literacy component of the FSAs. This is slightly lower than the provincial participation rate of 77%.
- 73% of the students were on-track or extending. This performance rate is higher than the provincial average (71%).
- The participation rate has continued to improve from previous years (68% in 2021/2022; 69% for 2022-2023; and 74% in the recent year). An early look at FSA participation rate shows a jump in participation rate to 89% in 2024-2025.
- The three-year trend of student performance shows a rebound in the recent year. 78% in 2021/2022; 71% in 2022/2023 and 73% in the recent year. This pattern mirrors the provincial trend.
- Grade 7 second term report card data show that 66% of students were proficient or extending in English Language Arts.

Indigenous Students Living On Reserve (Grade 4 Literacy)

- There were no students in this population who participated in the Grade 4 FSA this year.

Indigenous Students Living On Reserve (Grade 7 Literacy)

- There were no students in this population who participated in the Grade 7 FSA this year.

Indigenous Students Living Off Reserve (Grade 4 Literacy)

The pre-populated report has masked the data for this population. However, the data provided by the Ministry Analytics and Outreach Team does provide data that was analyzed by the Student Achievement Advisory Committee.

- Although the true number of students is masked, we can report that 60% participated in this component of the FSAs. 64% of the students were on-track or extending. The participation level was below the provincial average (76%). Early data for 2024-2025 shows a sharp increase in participation to 83%. Further analysis will be done in a subsequent report.
- The performance rate was higher than the provincial average (60%). When compared to the All Students population (75%), the Indigenous Students Living Off Reserve performance rate is not as high (64%).
- The three year trend shows a decrease from 74% (2021-2022), 66% (2022-2023) and the recent year, 64% (2023-2024).
- Grade 4 learning update data from Spring 2024 show that 39% of Indigenous students were proficient or extending in the area of literacy. This data represents all Grade 4 Indigenous students marks whereas the FSA results only represent 60% of students.

Indigenous Students Living Off Reserve (Grade 7 Literacy)

- 73 of 112 (65%) students participated in the literacy component of the FSAs. The provincial average for participation is 76%.
- 68% of the students were on-track or extending. The provincial average performance rate was 58%.
- The three-year trend shows a rebound in performance from 75% in 2021/2022; 59% in 2022/2023 and 67% in this recent year.
- The performance gap appears to be closing between the All Resident population (73%) and the Students with Disabilities or Diverse Abilities population (70%).
- The Grade 7 report card data shows that Indigenous students (47%) were on-track or extending. This rate is below the All Students population (66%).

Students with Disabilities or Diverse Abilities (Grade 4 Literacy)

- 252 of 417 students (60%) participated in the FSA reading component. The is higher than the provincial participation rate (53%).
- 83% of the students' performance was on-track or extending. This is significantly higher than the provincial rate (59%). The three-year trend has an average of 86%.
- When compared to the All Students population (75%), the Students with Disabilities or Diverse Abilities population performance is higher at (87%).

Students with Disabilities or Diverse Abilities (Grade 7 Literacy)

- 341 of 521 students (68%) participated in the FSA reading component. This is higher than the provincial (60%) participation rate.
- 70% of the Coquitlam District students' performance was on-track or extending. This is significantly higher than the provincial (50%) performance rate. The three-year trend in similar past responses shows consistency in both participation and performance for the district.
- The Students with Disabilities or Diverse Abilities performance rate is similar to the All Students population (73%).

Children and Youth in Care (Grade 4 Literacy)

- The number of students is fewer than 10, therefore there is no report on this population. However, the data that we were able to view shows good improvement from the previous two years. The Student Achievement Advisory Committee noted this growth as a promising trend.

Children and Youth in Care (Grade 7 Literacy)

- The number of students is fewer than 10, therefore there is no report on this population.

All Students (Grade 10 Literacy)

- 2040 of 2673 (76%) of students who wrote the Literacy 10 assessment were either proficient or extending. This rate is higher than the provincial performance rate of 71%. Participation rates remain high with 92% of Grade 10s completing the assessment compared to the provincial rate of 86%.
- There is a slight downward trend in performance results from 78% (proficient or extending) in 2021-2022 to this year’s rate of 76%. This trend is also seen in the provincial results from 73% to 71%.

Indigenous Students Living On Reserve (Grade 10 Literacy)

- The number of students living on reserve is too small to report on. The data that is viewable does show steady results for the students that participated in the Literacy 10 assessment. Participation rates for this year are also promising.

Indigenous Students Living Off Reserve (Grade 10 Literacy)

The pre-populated report has masked the data for this population. However, the data provided by the Ministry Analytics and Outreach Team does provide data that was analyzed by the Student Achievement Advisory Committee.

- 55% of the students' performance was proficient or extending. This is similar to last year's results. The three-year trend showed a decrease in 2021-2022 (72%) to 55% in the current year. This remains higher than the provincial performance rate (52%).
- When compared to the All Students performance rate (76%), the Indigenous Students Living Off Reserve data is lower (55%).
- Grade 12 Literacy assessment data was also considered. 60% (56 of 93) of the students' performance was proficient or extending. 80% (1964 of 2440) students) in the All Students population were proficient or extending.

Students with Disabilities or Diverse Abilities (Grade 10 Literacy)

- 408 of 592 (68%) of students were proficient or extending in the Grade 10 Literacy assessment. The three-year trend is very stable at with a performance rate average of 69%.
- The participation rate of this population (87%) is higher than the provincial rate (73%). Participation has steadily increased over the last five years from 73% to 87%.
- When compared to the All Students performance rate (76%), the performance rate for Students with Disabilities or Diverse Abilities is lower (69%).

Children and Youth in Care (Grade 10 Literacy)

- The data from population who are proficient or extending is fewer than 10 so we cannot report on the progress. However, data that we can see shows the population requires monitoring.

Interpretation:

Outcome 1 - Literacy

Grade 4, 7, and 10 Literacy Expectations

Data sources for literacy include the required provincial assessments (FSA and Graduation Assessments), report card marks (Spring 2023), and How Are We Doing? 2023/2024 report. Analysis was provided by the Student Achievement Advisory Committee.

The Student Achievement Advisory Committee examined data and acknowledged the strength of the Students with Disabilities and Diverse Abilities population. The district has made significant strides in improving the articulation process between school levels, with a particular focus on neuro-diverse and Ministry-identified students. The belief in inclusion is yielding positive results, and transitions between middle and secondary schools have been enhanced with dedicated roles and programs like the Connections class at Port Moody Secondary.

SD43 Indigenous students consistently perform above the provincial average. The district generally performs well above the provincial average, with Grade 4 literacy and Grade 7 literacy and numeracy scores higher than the provincial average. The addition of Indigenous Youth Workers and advocacy teachers has helped improve connectivity and support for Indigenous students. The district has managed to maintain higher percentages than the province during challenging times like COVID-19.

Despite the negative impact of layoffs on newer learning services teachers, the district has maintained continuity in learning services, ensuring consistent support for students. The increase in ELL students raises questions about the impact on graduation rates, while early identification and more frequent School Based Team meetings have been beneficial. Specialty programs such as Talons, FRIM, elementary challenge centres, and MACC are in place, and data analysis shows that even without gifted students, graduation rates remain above the provincial average.

The district continues to innovate with initiatives like Grade 2 Literacy Centres and has established Learning Support Teacher (LST) department head teachers at each school to support onboarding. Over the past five years, assessments have become more readily available, including private assessments. The district's six-year graduation rate and the impact of the COVID years on these rates are also areas of interest.

Moving the FSAs to the fall has led to issues with identifying students requiring accommodations. There is a notable decline in Grade 4 literacy from 2022-2023 to 2023-2024, and Grade 4 Numeracy Off Reserve dropped below 50%. Report card marks do not always match FSA results, and there is a general decline in Indigenous students' marks as they progress through grades.

The impact of removing gifted students from the data raises questions about overall performance. Indigenous students living off-reserve perform better in literacy than numeracy. The district's focus on helping students feel connected is crucial, yet the numbers could be higher. The recovery of students with lower FSA scores by Term 3 is notable. The difference in Grade 4 and 8 literacy scores and the fluctuating performance of off-reserve Grade 7 students are also noteworthy.

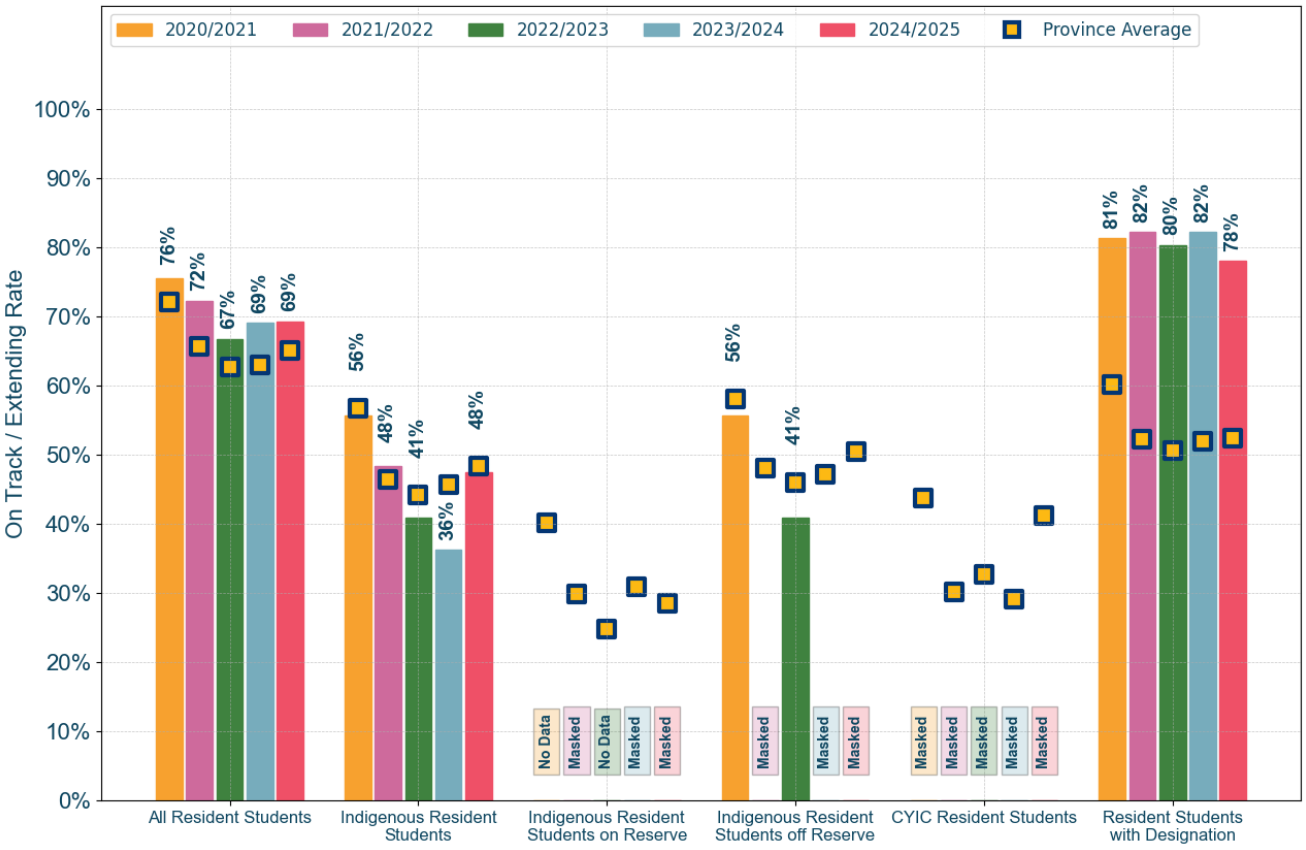
Educational Outcome 2: Numeracy

Measure 2.1: Grade 4 & Grade 7 Numeracy Expectations

SD043 - Grade 4 FSA Numeracy - Expected Count | Participation Rate

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	2198 | 69%	2247 | 76%	2179 | 74%	2390 | 74%	2472 | 89%
Indigenous Resident Students	125 | 49%	97 | 62%	117 | 61%	99 | 59%	98 | 82%
Indigenous Resident Students on Reserve	Masked	Masked	0	Masked	Masked
Indigenous Resident Students off Reserve	Masked	Masked	117 | 61%	Masked	Masked
CYIC Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	391 | 55%	403 | 63%	364 | 56%	417 | 61%	503 | 74%

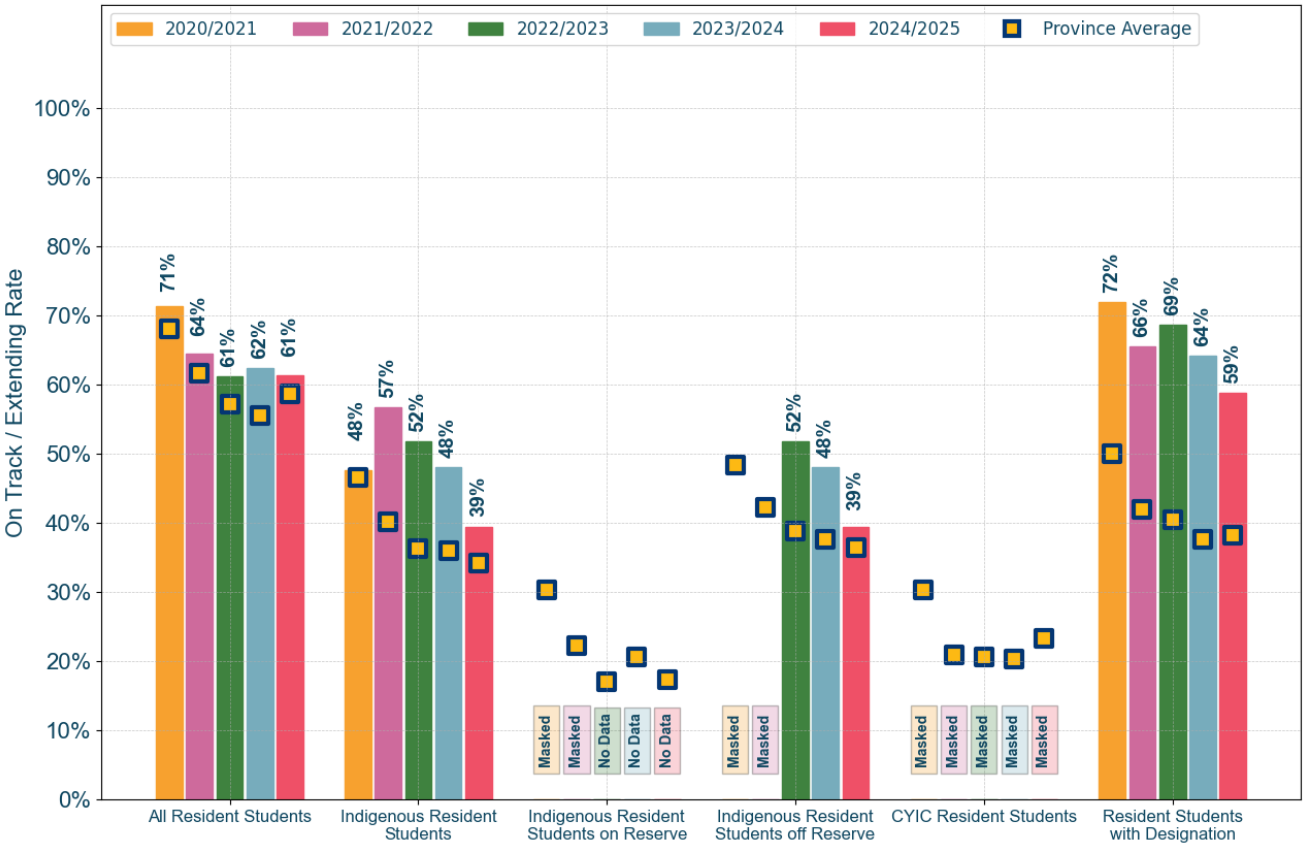
SD043 - Grade 4 FSA Numeracy - On Track / Extending Rate



SD043 - Grade 7 FSA Numeracy - Expected Count | Participation Rate

	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
All Resident Students	2420 | 64%	2506 | 67%	2358 | 69%	2364 | 74%	2530 | 89%
Indigenous Resident Students	120 | 51%	116 | 58%	105 | 53%	119 | 63%	91 | 78%
Indigenous Resident Students on Reserve	Masked	Masked	Masked	0	0
Indigenous Resident Students off Reserve	Masked	Masked	Masked	119 | 63%	91 | 78%
CYIC Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	533 | 53%	538 | 59%	593 | 60%	521 | 69%	532 | 81%

SD043 - Grade 7 FSA Numeracy - On Track / Extending Rate

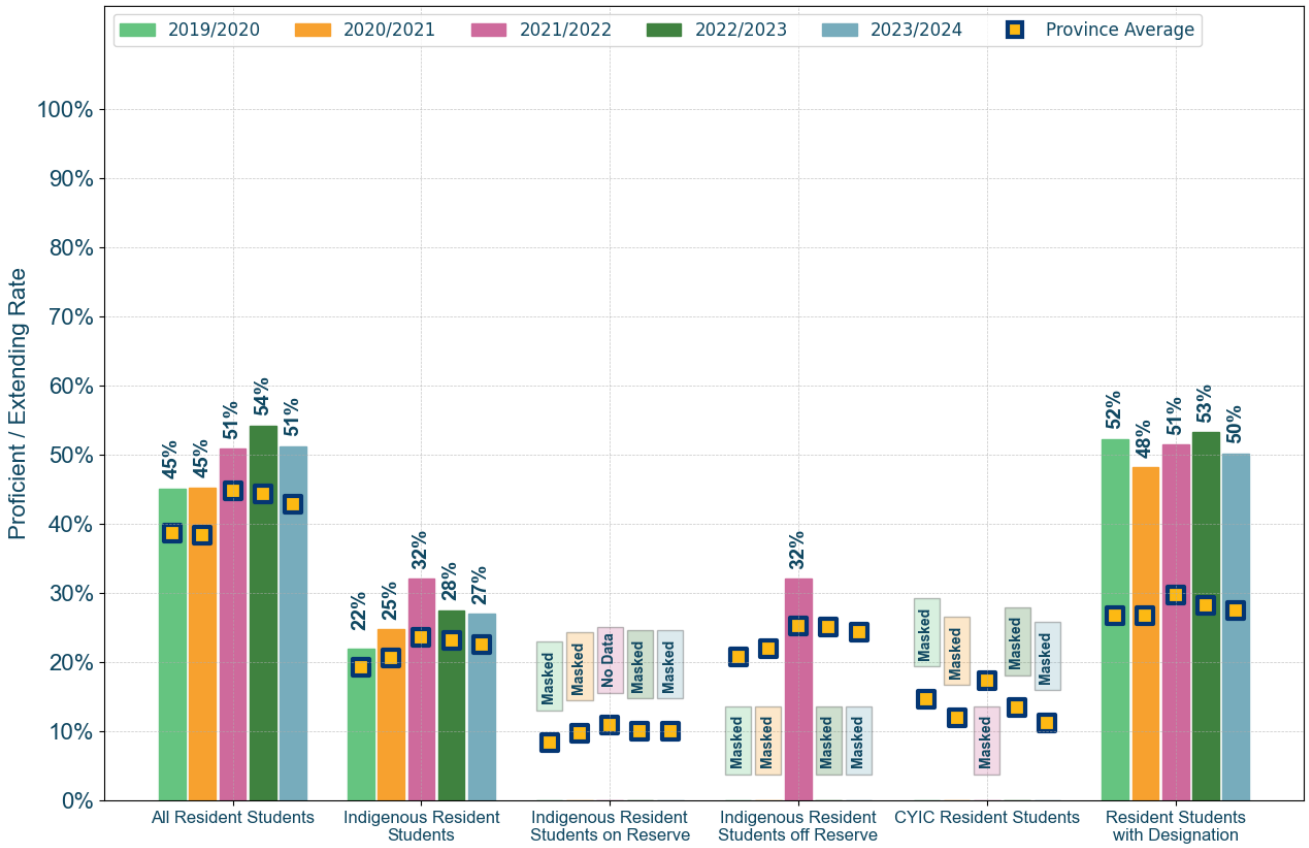


Measure 2.2: Grade 10 Numeracy Expectations

SD043 - Grade 10 Graduation Assessment Numeracy - Expected Count | Participation Rate

	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
All Resident Students	2470 | 76%	2407 | 87%	2329 | 92%	2701 | 92%	2583 | 91%
Indigenous Resident Students	130 | 56%	126 | 67%	109 | 75%	119 | 77%	111 | 79%
Indigenous Resident Students on Reserve	0	Masked	0	Masked	Masked
Indigenous Resident Students off Reserve	130 | 56%	Masked	109 | 75%	Masked	Masked
CYIC Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	593 | 70%	543 | 78%	538 | 83%	633 | 85%	548 | 85%

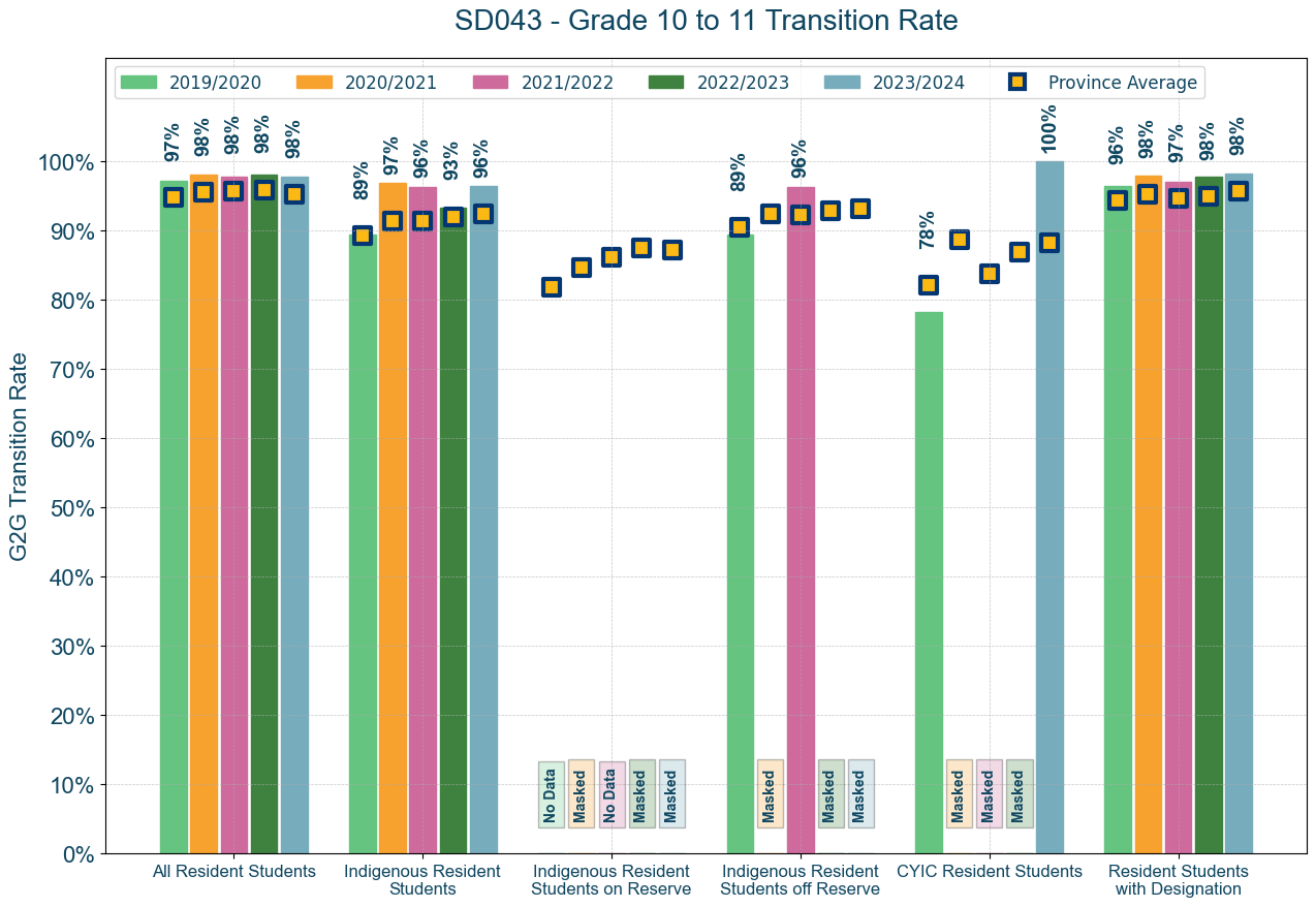
SD043 - Grade 10 Graduation Assessment Numeracy - Proficient / Extending Rate



Measure 2.3: Grade-to-Grade Transitions

SD043 - Grade 10 to 11 Transition - Cohort Count

	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
All Resident Students	2548	2438	2361	2720	2610
Indigenous Resident Students	132	127	110	119	111
Indigenous Resident Students on Reserve	0	Masked	0	Masked	Masked
Indigenous Resident Students off Reserve	132	Masked	110	Masked	Masked
CYIC Resident Students	23	Masked	Masked	Masked	10
Resident Students with Designation	608	552	544	636	555



SD043 - Grade 11 to 12 Transition - Cohort Count

	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
All Resident Students	2383	2527	2466	2495	2840
Indigenous Resident Students	98	108	123	104	117
Indigenous Resident Students on Reserve	Masked	0	Masked	0	0
Indigenous Resident Students off Reserve	Masked	108	Masked	104	117
CYIC Resident Students	Masked	Masked	13	Masked	13
Resident Students with Designation	546	576	559	556	654

SD043 - Grade 11 to 12 Transition Rate



Analysis:

Outcome 2 - Numeracy

Analyze 1

Grade 4, 7, and 10 Numeracy Expectations and Grade-to-Grade Transitions

The Grade 4 Indigenous Numeracy FSA data raised the attention of our district. This is the only measure where student performance is below the provincial average for a second year. Our Framework for Enhancing Student Learning report outlines our response to this population.

All Students (Grade 4 Numeracy)

- 1763 of 2387 students (74%) participated in the 2023-2024 Numeracy component of the FSA. 69% of the students were on-track or extending.
- The participation rate is lower than the provincial (78%) average. An early look at participation rate for 2024/2025 shows a significant district increase to 89%.
- The SD43 performance data continues to be above the provincial average of 63%. The three-year trend shows a slight increase from the previous year. 72% in 2021/2022, 67% in 2022/23 and 69% in the recent year.
- Learning Update data from Spring 2023 show that 74% of the Grade 4s were proficient or extending in numeracy. The Grade 4 report card marks are higher than the FSA results.

All Students (Grade 7 Numeracy)

- 1746 of 2364 students (74%) participated in the recent numeracy assessment. SD43 participation rate (74%) grew slightly from the previous year (69%) and slightly lower than the provincial rate of 77%.
- 61% of the students' performance was on-track or extending. This remains higher than the provincial average (56%).
- The three-year trend for performance shows a slight decrease from 2021/2022, 64% to the recent year of 61%. This decrease is also seen in the provincial data (62% in 2021/2022 to 56% in 2023-2024).
- 66% of Grade 7s were in the proficient or extending range on their Spring 2023 Learning Update. This number is higher than their FSA results (62% on-track/extending).

Indigenous Students Living On Reserve (Grade 4 and 7 Numeracy)

- The number of Grade 4 and 7 students participating in the Numeracy FSAs is too small to report on. However, an early look at the 2024-2025 FSA Numeracy data shows very positive growth.

Indigenous Students Living Off Reserve (Grade 4 Numeracy)

The pre-populated report has masked the data for this population. However, the data provided by the Ministry Analytics and Outreach Team does provide data that was analyzed by the Student Achievement Advisory Committee.

- 59% students participated in the 2023-2024 Numeracy component of the FSA. This is a slight decrease from the previous year (61%) and remains lower than the provincial participation average of 76%.
- The student's performance rate, on-track or extending, is 38% which is notably lower than the provincial average of 48%. The three-year trend, like many measures in this report, show a slight decrease from 51% in 2021/2022 to 38% in this recent year. There is a slight increase in the provincial rate from 47% to 48%.
- When compared to the All Students population performance rate (69%), the Indigenous Students Living Off Reserve rate is lower at 38%.
- Numeracy data from the Learning Updates show 41% of Indigenous students either proficient or extending range. This is a similar rate to the FSA results (38% on-track/extending).
-

Indigenous Students Living Off Reserve (Grade 7 Numeracy)

- 63% of students participated in the Numeracy component of the FSA. This is a notable improvement from the previous year (54%). However, when compared to the province, the participation rates (63%) remains lower than the provincial rate (75%). An early look at participation rates for 2024-2025 show a remarkable improvement (78%).

- 48% of those students' performance were on-track or extending. The performance rate is higher than the provincial counterparts (38%). When compared to the All Students population performance rate (62%), the Indigenous Students Living Off Reserve rate is lower at 48%.
- The three-year trend for performance shows a slight decline from 60% in 2021/2022 to 48% in the current year.
- Grade 7 third term report card data show that 46% of students were proficient or extending in numeracy. The report card marks are lower than the All Students (66%).
-

Students with Disabilities or Diverse Abilities (Grade 4 Numeracy)

- 253 of 417 students (61%) in this population participated in the FSA Numeracy component. Participation is higher than the provincial rate (53%).
- The performance rate for this population is 82% students on-track or extending. This is significantly higher than the provincial rate (52%). The three-year trend average is 81%.
- When compared to the All Students population performance rate (69%), the Students with Disabilities or Diverse Abilities rate is higher at 82%.
- The Grade 4 report card marks are lower than the “All Students” population with 38% of students in the proficient or extending range.

Students with Disabilities or Diverse Abilities (Grade 7 Numeracy)

- 357 of 521 students (69%) participated in the Numeracy FSA component. The participation rate is higher than the provincial rate of 60%.
- The performance rate was 64% of students on-track or extending. This is higher than the provincial performance rate (38%). The average achievement over three years is 66%.
- When compared to the All Students population performance rate (62%), the Students with Disabilities or Diverse Abilities rate is higher at 64%.
- The Grade 7 report card marks for this population are lower than the “All Students” group with 73% of the students in the proficient or extending range.

Children and Youth in Care (Grade 4 Numeracy)

- The number of students participating in the Grade 4 FSA Numeracy component is fewer than 10. We cannot report on this measure. However, based on the data that we can see, we do note some improvement from previous years.
- The Student Achievement Advisory Committee noted this population as having promising growth based on the viewable data.

Children and Youth in Care (Grade 7 Numeracy)

- It is not possible to report on this measure because the number of students is fewer than 10.

All Students (Grade 10 Numeracy)

- 51% of the students' performance was proficient or extending. This rate is higher than the provincial performance rate of 43%. There was a slight decline from the previous year (54%).
- 91% of Grade 10 students wrote the Numeracy assessment. This is higher than the provincial average of 82%.

Indigenous Students Living On Reserve (Grade 10 Numeracy)

- No data due to the small population size. There are fewer than 10 students in this population.

Indigenous Students Living Off Reserve (Grade 10 Numeracy)

The pre-populated report has masked the data for this population. However, the data provided by the Ministry Analytics and Outreach Team does provide data that was analyzed by the Student Achievement Advisory Committee.

- 29% of the students' performance was proficient or extending. This is higher than the provincial average of 22%. The three-year trend has an average of 29%.
- The district's participation rate (79%) is higher than the provincial rate 66%.
- The Indigenous Students Living Off Reserve performance rate (29%) is notably lower than the All Students population (51%).

Students with Disabilities or Diverse Abilities (Grade 10 Numeracy)

- 51% of the students' performance was proficient or extending. This is significantly above the provincial average performance rates (29%). The three-year trend for Coquitlam has an average of 52%. The performance rate matches the All Resident Student performance rate (51%). It is also higher than the provincial all student rate (43%).
- The participation rate is 85% and higher than the provincial rate of 68%.

Children and Youth in Care (Grade 10 Numeracy)

- The population for this measure was too small to report on. However, there does seem to be a trend of improvement based on the data viewed by the Student Achievement Advisory Committee.

All Resident Students (Grade-to-Grade Transitions)

The average Grade to Grade transition rate:

- All Resident Students Grade 10 to 11 rate is 98%. The Grade 11 to 12 rate is 96%. The data for both grades have been consistently higher than the provincial average for the past three years.

Indigenous Students Living On Reserve (Grade-to-Grade Transitions)

- The data is masked but viewable data shows the students in this population doing very well. The Student Achievement Advisory Committee is encouraged by this positive trend.

Indigenous Students Living Off Reserve (Grade-to-Grade Transitions)

- Grade to Grade transition population in the Grade 11 to Grade 12 transition year is 91%. This is a drop from the previous year of 96%, but remains higher than the provincial cohort. The transition rate is below the All Resident Student rate (96%).

Students with Disabilities or Diverse Abilities (Grade-to-Grade Transitions)

- Transition data for this population remains higher than the provincial counterparts. Grade 10 to Grade 11 Students with Disabilities or Diverse Abilities is 98% and students in Grade 11 going to Grade 12 is 96%

Children and Youth in Care (Grade-to-Grade Transitions)

- We are able to report on Children and Youth in Care data. Performance from this population exceeded the provincial cohort. Grade 10-11, 100%. Grade 11 to 12, 85%. Previous years data was masked due to the small population size.

Interpretation:

Outcome 2 - Numeracy

Grade 4, 7, and 10 Numeracy Expectations and Grade-to-Grade Transitions

As described in Section B, the Grade 4 Indigenous Numeracy FSA data has raised concerns within the district, as it is the only measure where student performance has been below the provincial average for two consecutive years. The district's Framework for Enhancing Student Learning report outlines a response to this issue. For Grade 4 students, 74% participated in the 2023-2024 Numeracy FSA, with 69% on-track or extending, although participation was lower than the provincial average. However, the district's performance data remains above the provincial average, showing a slight increase over three years. Grade 7 students also showed strong participation and performance, with 74% participating and 62% on-track or extending, despite a slight decrease in performance over three years. Indigenous students living on reserve had too few participants to report, but early data for 2024-2025 shows positive growth.

Indigenous students living off reserve in Grade 4 had a participation rate of 59%, lower than the provincial average, and a performance rate of 38%, significantly below the provincial average. The three-year trend shows a decline in performance. Grade 7 Indigenous students living off reserve showed improvement in participation rates but still lagged behind the provincial average. Their performance rate was higher than provincial counterparts but lower than the all-students population. Students with disabilities or diverse abilities showed higher participation and performance rates compared to provincial averages and the all-students population. Children and youth in care had too few participants to report, but there were noted performance improvements. Grade 10 assessments showed higher participation and performance rates for all students, with Indigenous students living off reserve and students with disabilities or diverse abilities performing above provincial averages.

The acceptance of support for Indigenous students at the secondary level and the implementation of targeted instructional strategies in numeracy are areas of interest.

The committee checked Numeracy Learning Update results. The committee noted that direct comparisons between FSA results and learning update marks do not produce reliable results considering the breadth of numeracy curriculum and the narrow focus of the FSAs. However one trend that did appear is that Indigenous students who wrote the FSAs last year, had higher occurrences of “Emerging” compared to the All Resident population. The students, now in Grade 5, show higher occurrences of “Developing”. An early look at 2024-2025 FSA results shows a rebound in results as the test was written by a different group of Indigenous students. It will be interesting to track the results between the 2023-2024 Grade 4 Indigenous students and when they write the FSAs again in Grade 7 (2026/2027).

At the Student Achievement Advisory Committee meeting on May 12, 2025, the committee discussed a possible strategy of a foundations summer math camp for Indigenous students. This may be a strategy to address the achievement gap.

The Indigenous Students Living On Reserve population is too small to report on by grade, but the overall data (14 students) show all Indigenous Students Living On Reserve successfully transitioned to their next grade between the 2023-2024 year to the 2024-2025 year. This is a very encouraging results compared to other populations.
The effect of migration was also discussed by the Student Achievement Advisory Committee. Migration may explain some of the changes between grades.

Human and Social Development

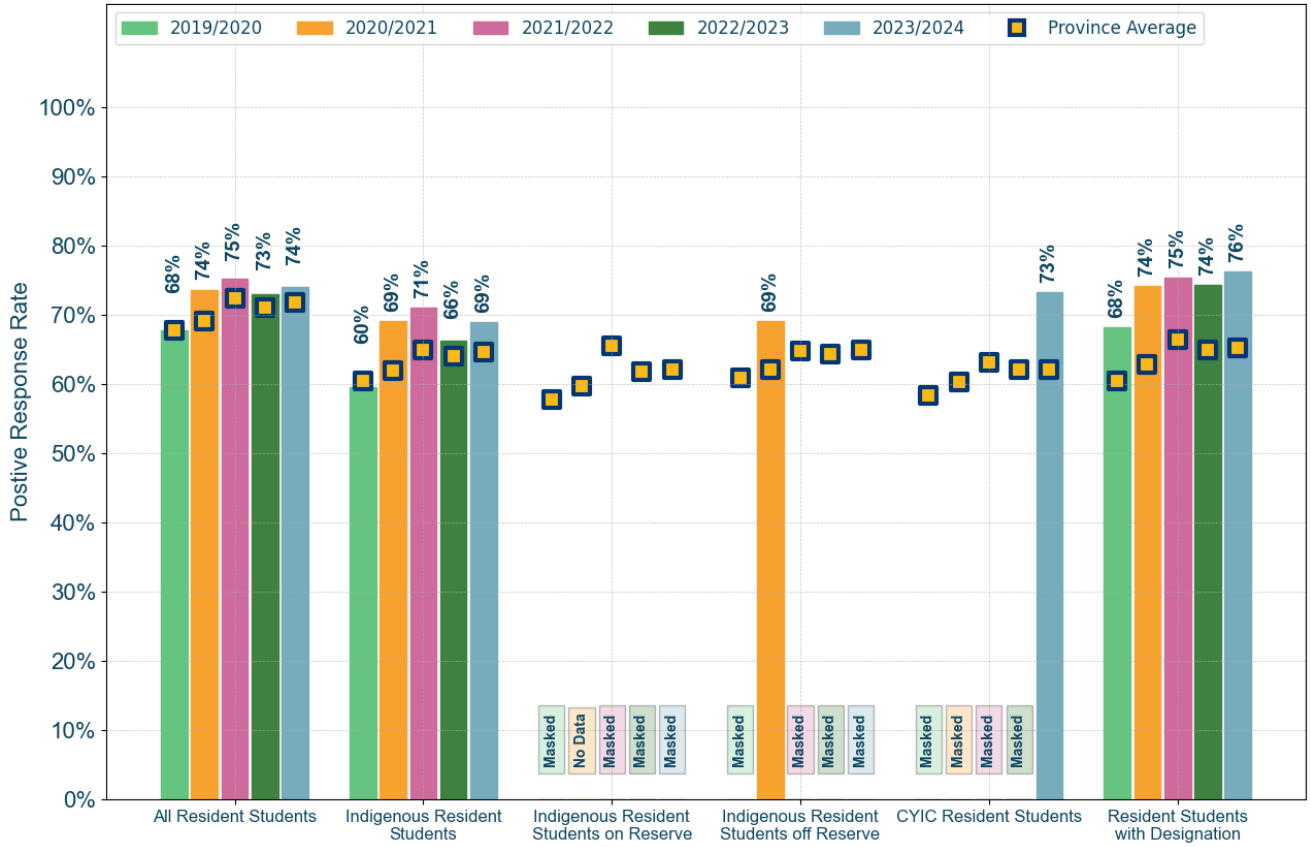
Educational Outcome 3: Feel Welcome, Safe, and Connected

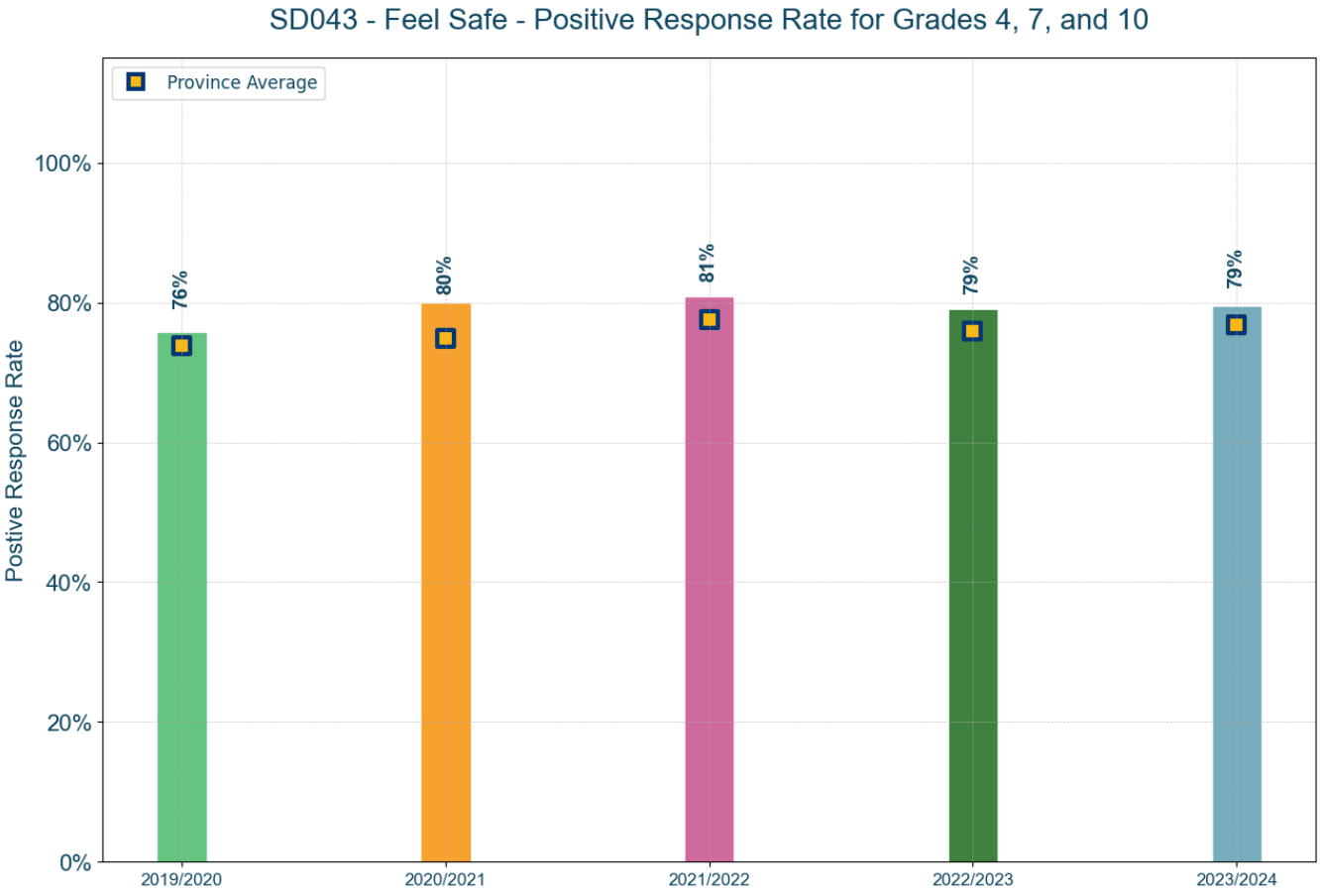
Measure 3.1: Students Feel Welcome and Safe, and Have a Sense of Belonging at School

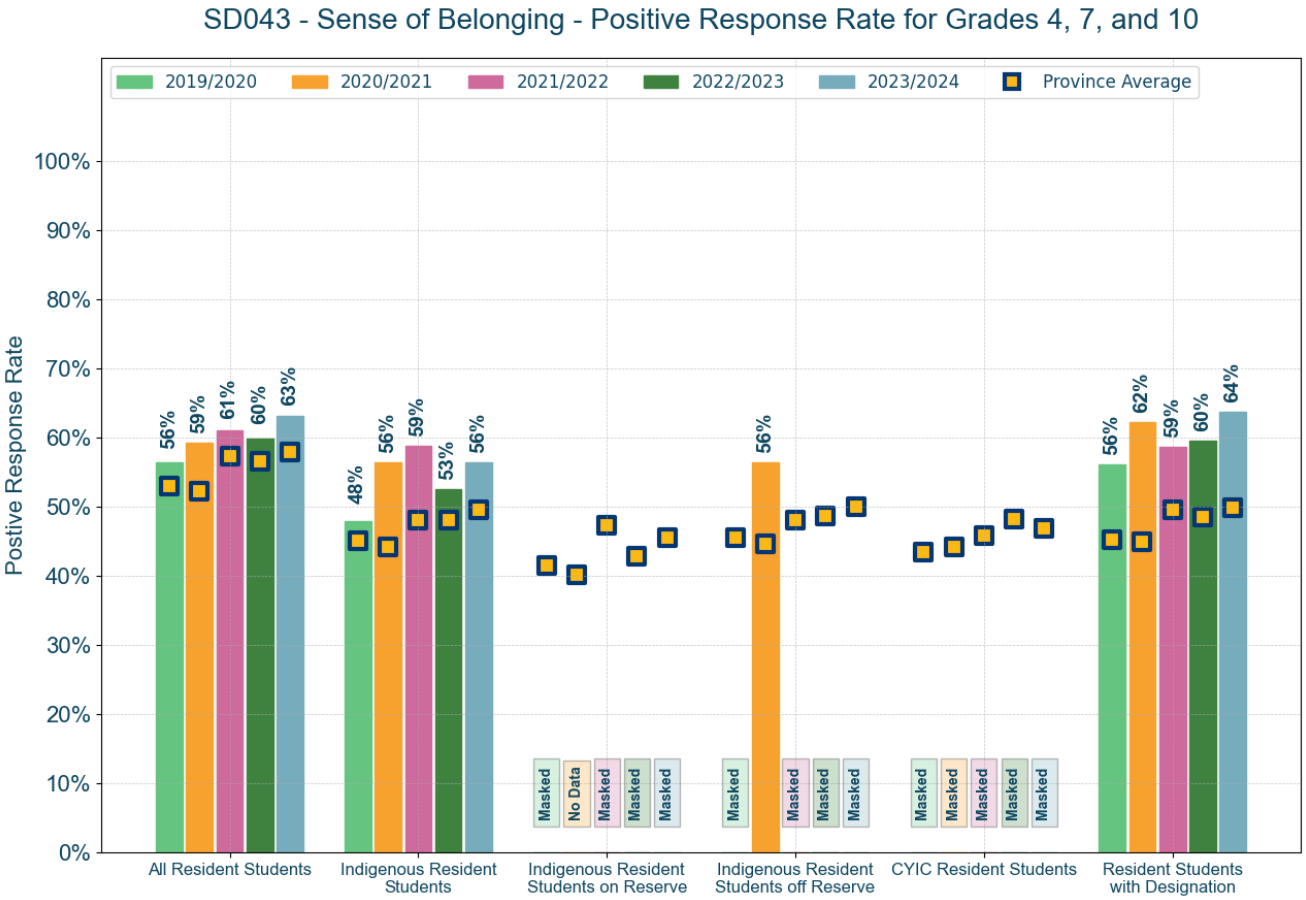
SD043 - Student Learning Survey - Expected Count | Participation Rate for Grades 4, 7, and 10

	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
All Resident Students	7238 | 45%	6942 | 72%	7063 | 77%	7217 | 79%	7319 | 77%
Indigenous Resident Students	401 | 36%	360 | 57%	320 | 67%	338 | 69%	325 | 65%
Indigenous Resident Students on Reserve	Masked	Masked	Masked	Masked	Masked
Indigenous Resident Students off Reserve	Masked	Masked	Masked	Masked	Masked
CYIC Resident Students	Masked	30 | 43%	Masked	22 | 45%	27 | 56%
Resident Students with Designation	1628 | 39%	1278 | 64%	1475 | 71%	1585 | 72%	1488 | 71%

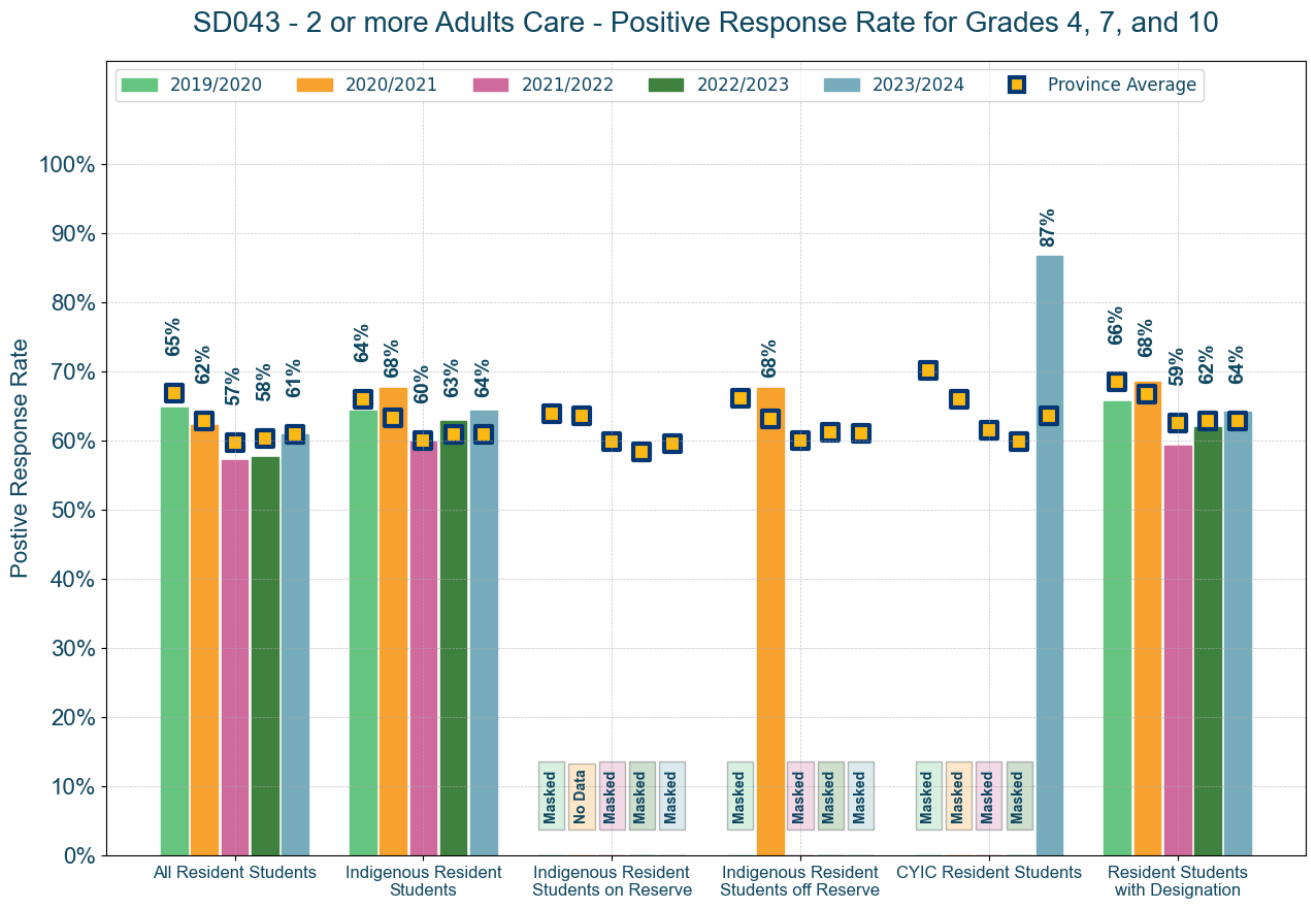
SD043 - Feel Welcome - Positive Response Rate for Grades 4, 7, and 10




SD043 - Feel Safe - Positive Response Rate for Grades 4, 7, and 10
Province Average
Postive Response Rate
100%
80%
60%
40%
20%
0%
76%
80%
81%
79%
79%
2019/2020
2020/2021
2021/2022
2022/2023
2023/2024


SD043 - Sense of Belonging - Positive Response Rate for Grades 4, 7, and 10
2019/2020
2020/2021
2021/2022
2022/2023
2023/2024
Province Average
Postive Response Rate
100%
90%
80%
70%
60%
50%
40%
30%
20%
10%
0%
56%
59%
61%
60%
63%
48%
56%
59%
53%
56%
Masked
No Data
Masked
Masked
Masked
Masked
56%
Masked
Masked
Masked
Masked
Masked
Masked
Masked
Masked
Masked
56%
62%
59%
60%
64%
All Resident Students
Indigenous Resident Students
Indigenous Resident Students on Reserve
Indigenous Resident Students off Reserve
CYIC Resident Students
Resident Students with Designation

Measure 3.2: Students Feel that Adults Care About Them at School



Analysis:

Outcome 3 - Feel Welcome, Safe, and Connected

Analyze 1

Feel Welcome, Feel Safe, Sense of Belonging

Feeling Safe

- Students' sense of safety is higher than that of their provincial counterparts with 79% compared to 76% on the Student Learning Survey. The data is similar to the responses on the Youth Development Instrument (YDI). 70% of Grade 11 students responded positively on the YDI to the statement "I feel safe at my school."

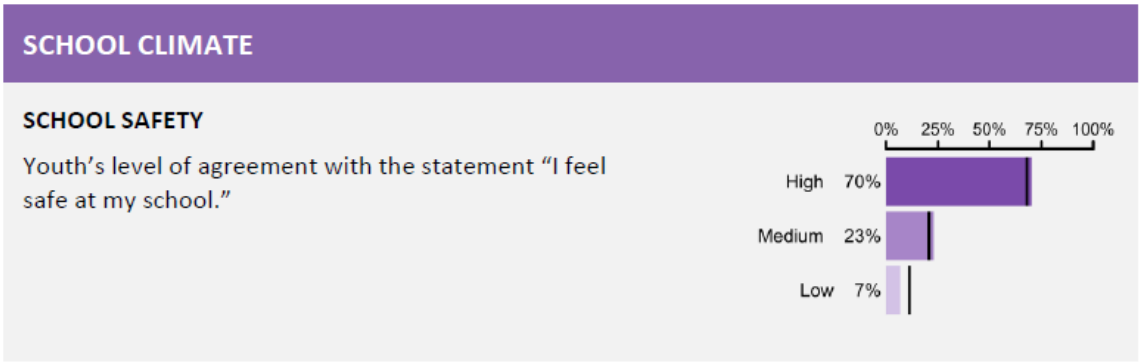


Figure 1 YDI 2023-2024eling Welcome and a Sense of Belonging on the Student Learning Survey

- The All Resident students' sense of feeling welcome is higher than the provincial counterparts (74% compared to 72%).
- The pre-populated report has masked the data for this population. However, the data provided by the Ministry Analytics and Outreach Team does provide data that was analyzed by the Student Achievement Advisory Committee.
- Indigenous Students Living Off Reserve show an improvement in their positive responses. 69% compared to 66% from the previous year. The positive response rate is higher than their provincial counterparts (65%). This data is still lower than the All Resident students' rate.
- Students with Disabilities or Diverse Abilities responses were slightly higher than the All Resident Student population (76% compared to 74%).
- The Indigenous Students Living On Reserve and Children and Youth in Care populations are masked due to their small population size.

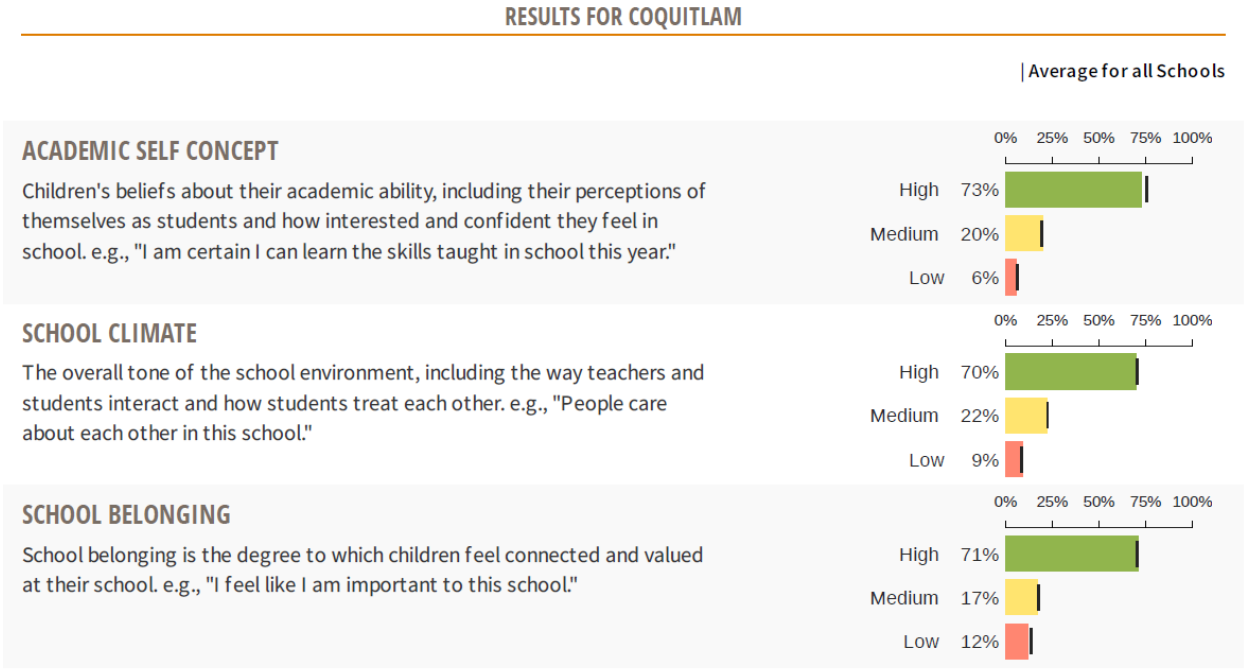


Figure 2 Grade 4 MDI 2023-2024

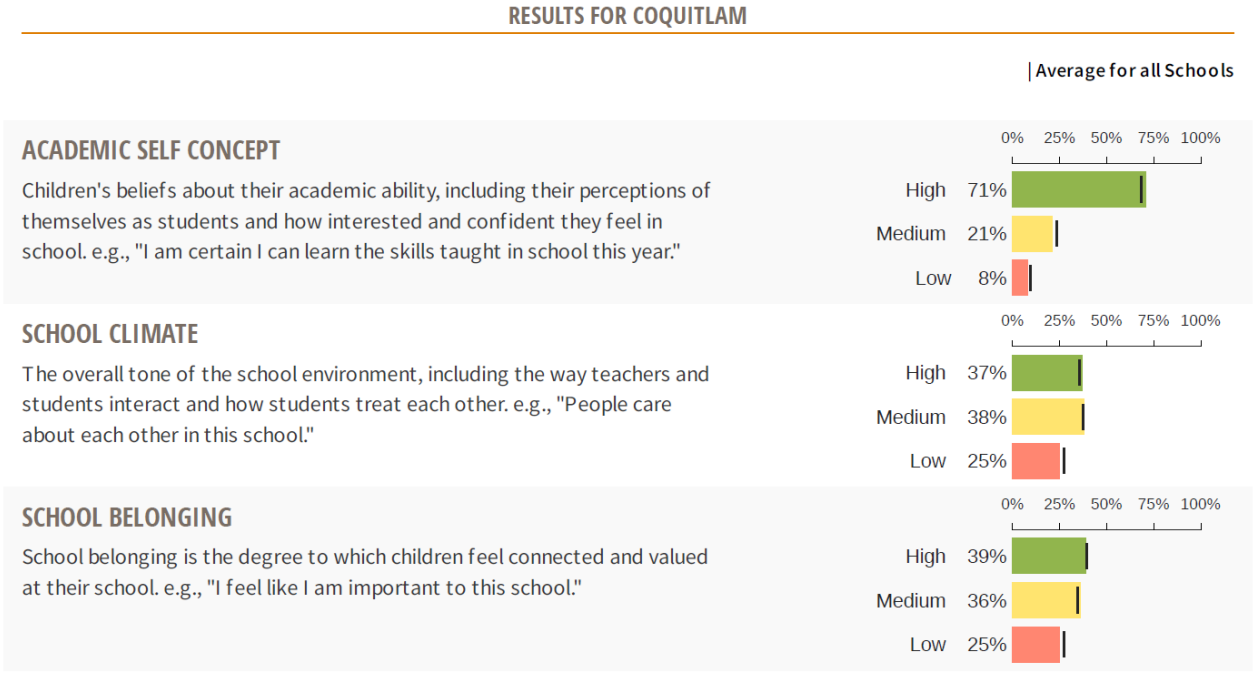


Figure 3 Grade 8 MDI 2023-2024

Two or More Adults that Care measure has been a focus for the district since 2021 because the data had been lower than the provincial average.

All Resident Students

Data from the Student Learning Survey show the positive responses now match the provincial rate (61%). This is a steady improvement over the last three years. (57%, 2021/2022; 58%, 2022/2023 to 61% in the recent year).

The data showing improvement is also seen in the Middle Years Development Instrument where positive responses are now higher than other districts. (See Figures 4, 5 and 6).

Indigenous Students Living On Reserve

The data is masked due to the small size of the population.

Indigenous Students Living Off Reserve

The pre-populated report has masked the data for this population. However, the data provided by the Ministry Analytics and Outreach Team does provide data that was analyzed by the Student Achievement Advisory Committee. There has been notable improvement with the student positive responses steady climbing over the last three years. The positive responses are now higher than their provincial responses. (60%, 2021/2022; 62%, 2022/2023 to 65% in the recent year).

Students with Disabilities or Diverse Abilities

There is notable improvement in with improvements that mirror the Indigenous Students Living Off Reserve population. The positive responses are now higher than the provincial rate. (60%, 2021/2022; 63%, 2022/2023 to 65% in the recent year).

Children and Youth in Care

There is remarkable data for 2023/2024 with 87% of students providing positive responses. This data is significantly higher than other populations within the district and their provincial counterparts.

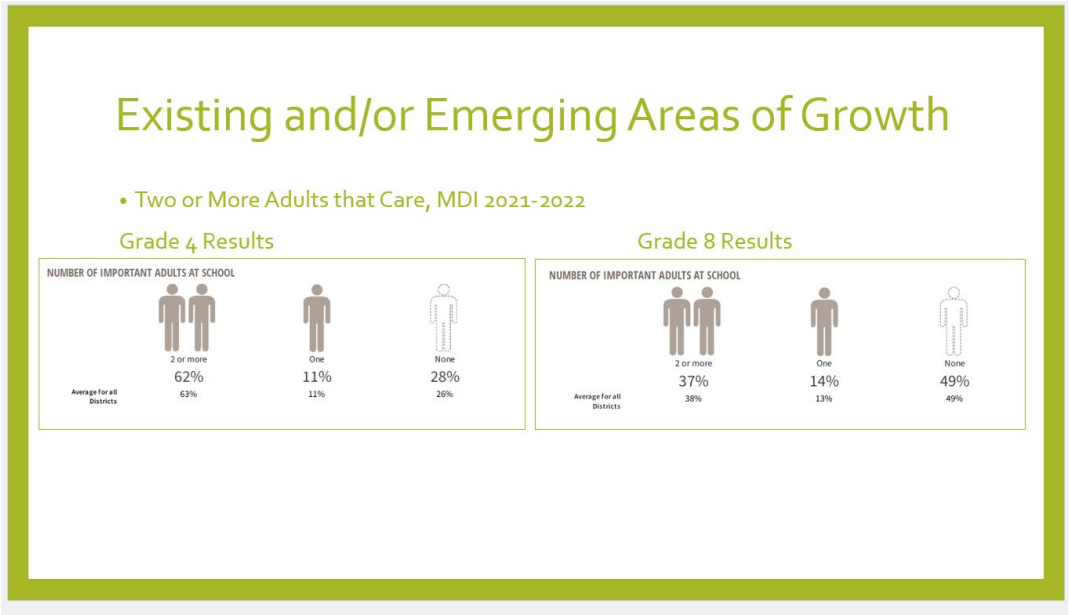


Figure 4 MDI responses 2021-2022

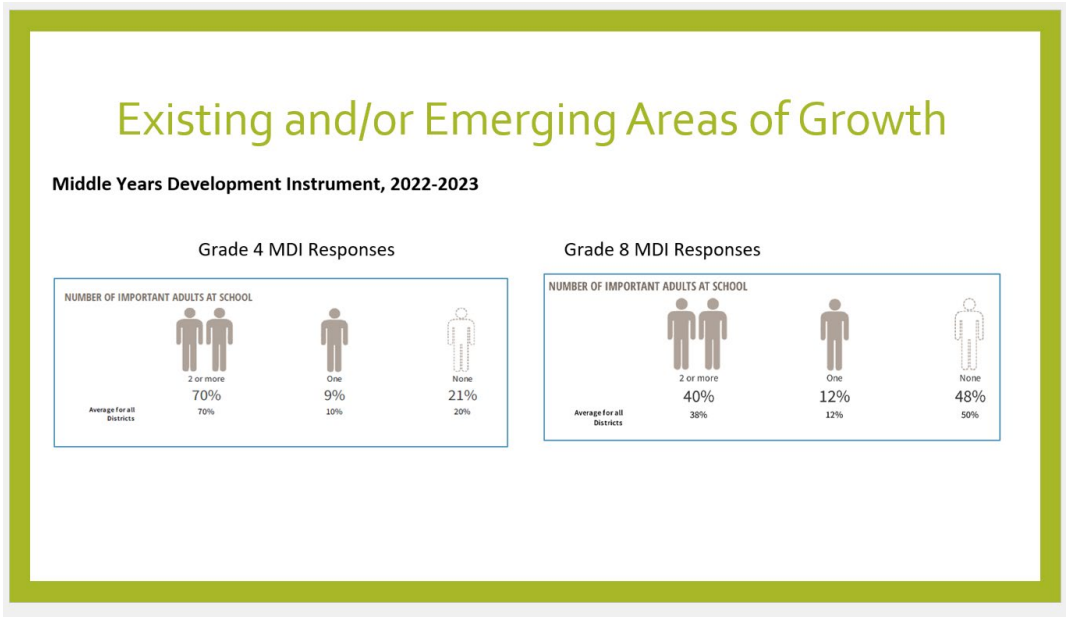


Figure 5 MDI Responses 2022-2023

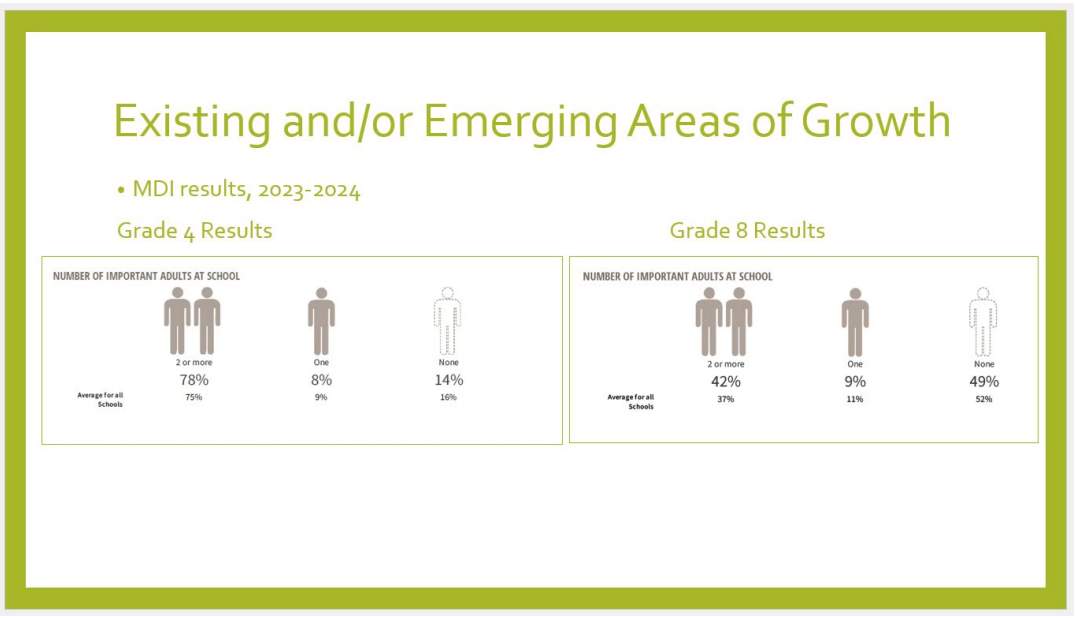


Figure 6 MDI Responses 2023-2024

Interpretation:

Outcome 3 - Feel Welcome, Safe, and Connected

Feel Welcome, Feel Safe, Sense of Belonging

Indigenous students living off reserve have shown a positive increase in their sense of belonging, with a 3% improvement from the previous year. However, their overall sense of belonging still trails behind that of the general student population. This highlights an opportunity for growth through the implementation of culturally responsive practices, mentorship programs, and stronger community engagement. These strategies can help bridge the gap and ensure Indigenous students feel more welcomed and supported in their school environments.

While overall student safety ratings are strong, with 80% reporting feeling safe, 30% of Grade 11 students did not respond positively to the same sentiment on the Youth Development Instrument. The district will engage in the YDI in 2025-2026 to check this data again, and then identify possible strategies to support students. Additionally, the disparity in belonging across different student groups points to the importance of inclusive practices. Engaging students directly through focus groups and surveys can help co-create strategies that foster a stronger sense of belonging for all, especially underrepresented groups.

In regards to Measure 3.2 (Two or More Adults that Care), the district responded to the lower than expected data in 2021 by aligning the school plan that included a Human and Social Development focus. The result over the last four years have shown a positive increase in all measures. School staff have responded by being intentional in developing positive connections between students and staff. Qualitative data gathered by schools indicated a discrepancy between how teachers and students perceived the adult connections. Schools have made a concerted effort to build the connection with students and defining what caring adult means. An examination of MDI data showed a high number of Grade 8 students indicating they had no important adults. As described in Section B, Superintendent Tambellini has been talking to Grade 8 students as she has been visited middle schools to learn more about their perception. The students are reporting to her that they do have adults they can go to if needed, but the wording of “caring” or “important” seems to confuse the students when completing the survey. The Student Leadership Council also provided additional wording or phrases that might help students understand the intent of the question.

Positive Responses to Two or More Adults that Care		
Grade	**Indigenous**	**Non- Indigenous**
4	79%	68%
7	60%	56%
10	52%	58%
12	81%	70%

The *How We Are Doing?* report was referenced in our detailed examination of results for “2 or More Adults that Care.” In **Grade 4**, Indigenous students report significantly higher positive responses (79%) than Non-Indigenous students (68%), suggesting strong early connections with adults in school. This trend reappears in **Grade 12**, where 81% of Indigenous students feel supported, compared to 70% of their Non-Indigenous peers. These results indicate that Indigenous students may experience stronger adult-student relationships at the beginning and end of their K–12 journey.

However, a notable dip occurs in **Grade 10**, where only 52% of Indigenous students report feeling supported by two or more adults, compared to 58% of Non-Indigenous students. This drop suggests a potential vulnerability during the middle-to-senior transition years. Targeted support during this period—such as mentorship programs, culturally relevant engagement, and consistent adult presence—could help bridge this gap and ensure more consistent support throughout students' educational experiences.

Positive Responses to Two or More Adults that Care		
Grade	Students with Disabilities or Diverse Abilities	Students without Disabilities or Diverse Abilities
4	67%	69%
7	62%	55%
10	65%	56%
12	75%	69%

Across all grades, **students with disabilities or diverse abilities consistently report higher positive responses** than their peers without disabilities. For example, in Grade 7, 62% of students with disabilities reported positively, compared to only 55% of students without disabilities. This trend continues through Grade 12, where 75% of students with disabilities felt supported by multiple adults, compared to 69% of their peers. This suggests that support systems for students with disabilities may be more visible or accessible, possibly due to targeted programs or individualized support plans.

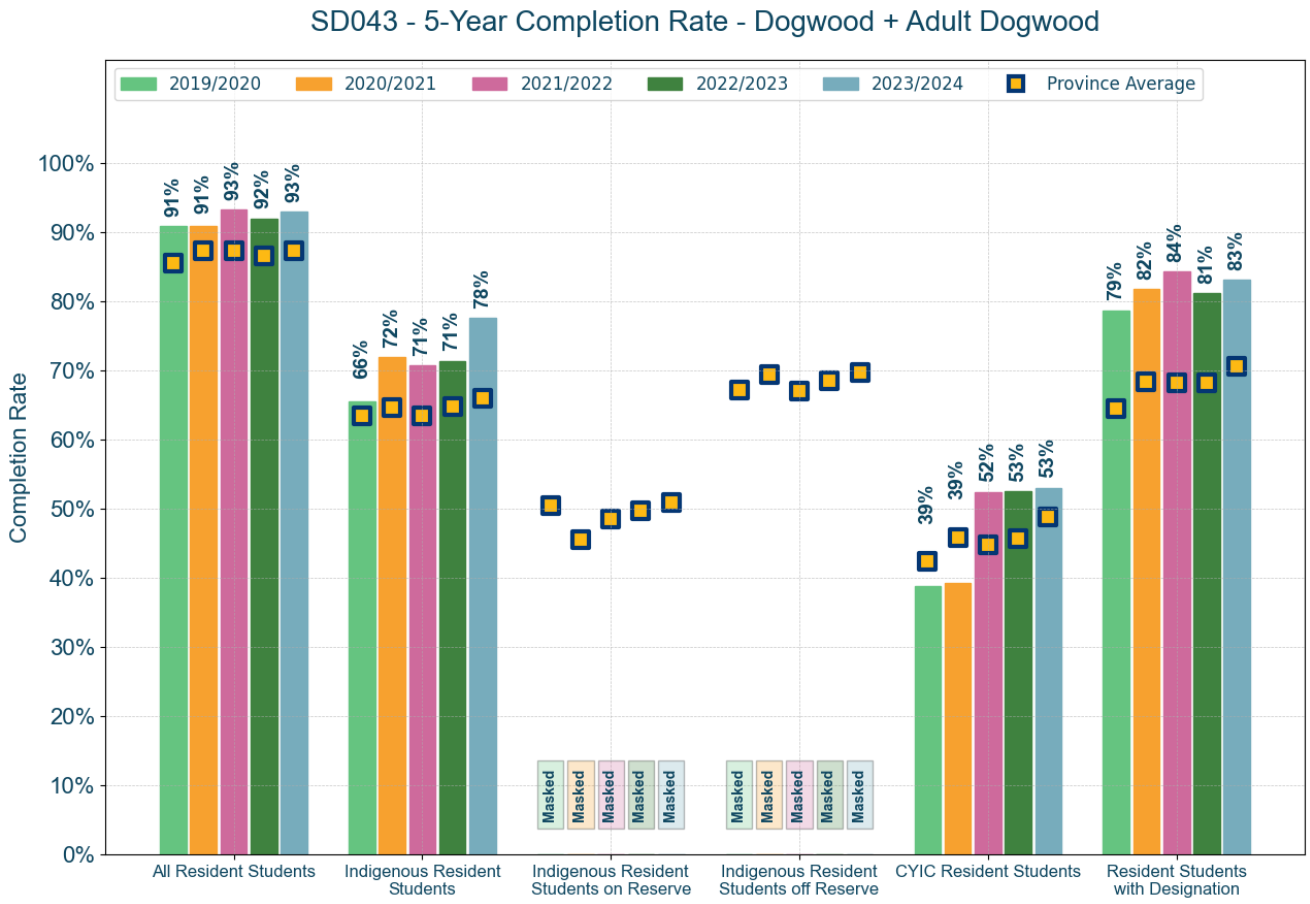
The **Children and Youth in Care (CYIC) population showed remarkable growth in this measure**. Due to the small population size, this cohort has traditionally not been reported on in the Framework for Enhancing Student Learning. This year, the results (87% positive responses) are very encouraging. The improvement in data may be the result of two factors: Improved data that increased awareness of CYIC students at the school level and the alignment of school plans to include a Human and Social Development focus.

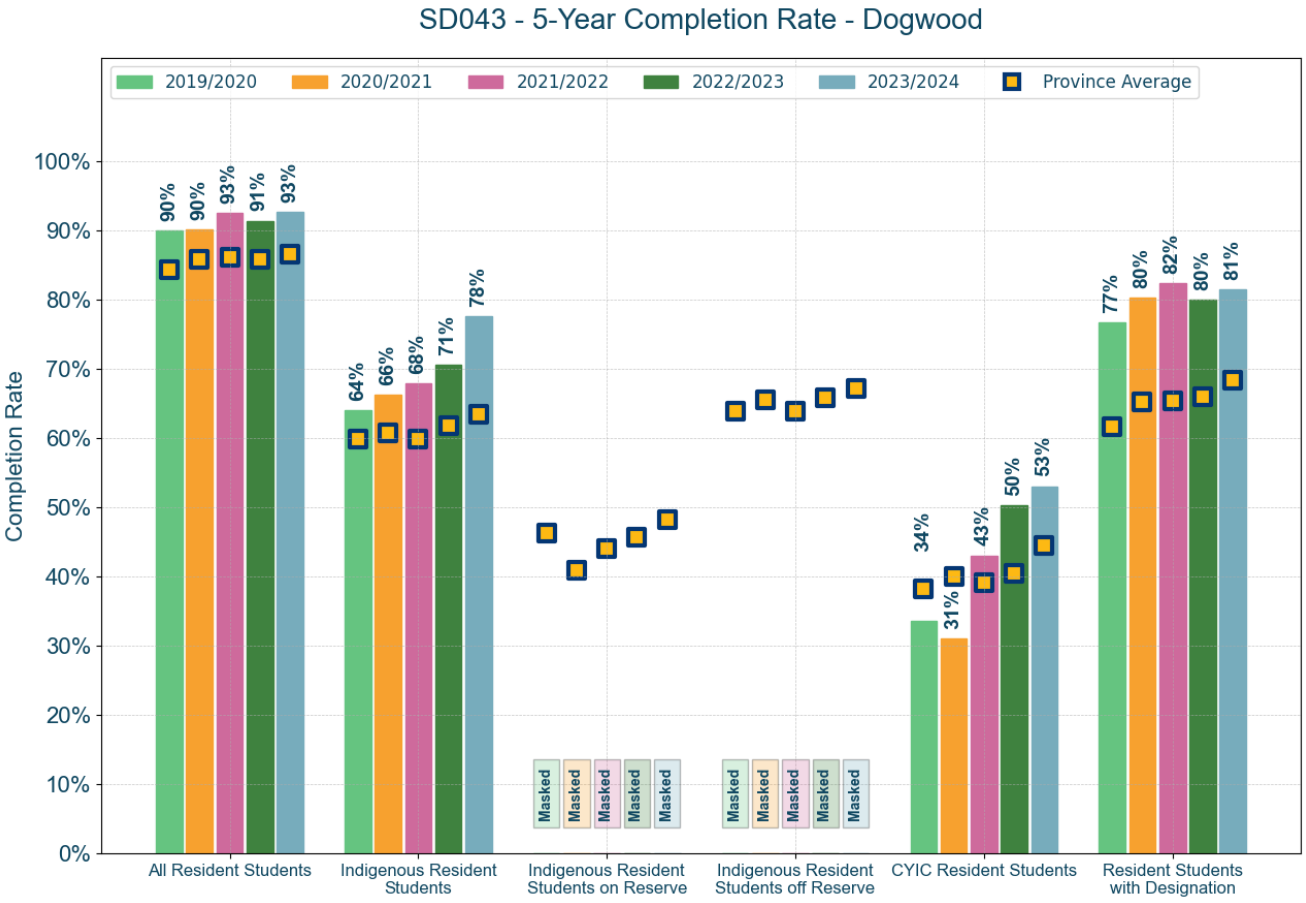
Educational Outcome 4: Graduation

Measure 4.1: Achieved Dogwood within 5 Years

SD043 - Completion Rate - Cohort Count | Outmigration Estimation

	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
All Resident Students	2618 | 183	2562 | 183	2617 | 222	2638 | 225	2663 | 227
Indigenous Resident Students	137 | 9	114 | 8	117 | 10	136 | 11	111 | 9
Indigenous Resident Students on Reserve	Masked	Masked	Masked	Masked	Masked
Indigenous Resident Students off Reserve	Masked	Masked	Masked	Masked	Masked
CYIC Resident Students	42 | 3	53 | 5	46 | 4	48 | 4	43 | 3
Resident Students with Designation	697 | 43	655 | 43	653 | 51	655 | 51	657 | 49




SD043 - 5-Year Completion Rate - Dogwood
2019/2020
2020/2021
2021/2022
2022/2023
2023/2024
Province Average
Completion Rate
100%
90%
80%
70%
60%
50%
40%
30%
20%
10%
0%
90%
90%
93%
91%
93%
64%
66%
68%
71%
78%
Masked
Masked
Masked
Masked
Masked
Masked
Masked
Masked
Masked
Masked
34%
31%
43%
50%
53%
77%
80%
82%
80%
81%
All Resident Students
Indigenous Resident Students
Indigenous Resident Students on Reserve
Indigenous Resident Students off Reserve
CYIC Resident Students
Resident Students with Designation

Analysis:

Outcome 4 - Graduation

Analyze 1

Achieved Dogwood Within 5 Years

All Resident Students (5 Year Completion Rate)

- The 5-year graduation rate for all resident students is above the provincial average. In 2023-2024, 2220 of 2638 (92%) eligible Grade 12 students graduated in Coquitlam. This is higher than the provincial average of 87%.
- The three-year trend average is 93%.
- The 6-year completion rate for resident students is 96% compared to the provincial rate of 91%.

Indigenous Students Living On Reserve (5 Year Completion Rate)

- No data to report on due to the small size of the population.

Indigenous Students Living Off Reserve (5 Year Completion Rate)

The pre-populated report has masked the data for this population. However, the data provided by the Ministry Analytics and Outreach Team does provide data that was analyzed by the Student Achievement Advisory Committee.

- 73% of this population graduated within five years. This is higher than the provincial average of 69%. The three-year trend has an average of 72% completion rate.
- When compared to the All Students graduation rate (92%), the Indigenous Students Living Off Reserve population graduation rate is lower at 73% but the gap appears to be closing. Attendance may be a factor in the graduation rates of the Indigenous students. The 6-year completion rate is 80%, compared to the province (78%).

Disabilities or Diverse Abilities (5 Year Completion Rate)

- 490 of 655 students (83%) in this population graduated in 2023-2024. This rate is similar to the previous year (82%). The three-year average is 82% completion rate.
- When compared to the All-Students population graduation rate (93%), the Students with Disabilities or Diverse Abilities population graduation rate is lower at 83% but the gap appears to be closing.
- The 6-year completion rate is 87%, compared to the province (78%).

Children and Youth in Care (5 Year Completion Rate)

- The number of students graduating is too small to report on due to population size being smaller than ten. We see improvement in the 6 year completion rate, which is similar to the provincial rate.

Interpretation:

Outcome 4 - Graduation

Achieved Dogwood Within 5 Years

Completion rates remain higher than the provincial counterparts for all populations. Data for the Indigenous Students Living On Reserve is masked due to the small populations. The Student Achievement Advisory Committee analyzed the data on February 10, 2025.

The overall graduation rate for resident students is 92%, showing a gradual increase over time. Indigenous students have a graduation rate of 73%, which is an improvement from previous years and higher than the provincial rate. Students with disabilities or diverse abilities have a graduation rate of 81%, significantly higher than the provincial rate of 68%. Several factors have influenced these trends, including the impact of learning from home during the COVID-19 recovery period (2019-2020), changes in the curriculum in 2016, and the removal of certain provincial assessments in 2014.

The redesigned curriculum has likely made learning more engaging and relevant, helping students stay motivated. Targeted programs and support services for Indigenous students, as well as enhanced support and resources for students with disabilities, have contributed to their higher graduation rates. Initiatives to support students during and after the COVID-19 pandemic, such as remote learning adaptations and mental health support, have helped students continue their education. The elimination of certain provincial assessments may have reduced stress and barriers, allowing students to focus more on their coursework. These strategies, combined with a focus on individualized support and early intervention, have likely contributed to the positive trends in graduation rates.

The district has implemented a comprehensive and culturally responsive strategy to support Indigenous student success, leading to improved graduation rates. Key initiatives include the establishment of the Indigenous Education Council, the implementation of Indigenous Support Blocks in all secondary schools, and the development of the Indigenous Student Learning Profile (SLP). These efforts are designed to provide personalized academic and emotional support, foster a sense of belonging, and ensure that Indigenous students have access to culturally relevant learning experiences. Programs like the Indigenous Youth Summit and the Middle Years Indigenous Student Leadership group empower students by amplifying their voices and promoting leadership.

Additionally, the district has strengthened pathways to post-secondary education and careers through initiatives like the Indigenous Trade Sampler and BCIT Indigenous Youth Day. These programs, along with increased collaboration with the kʷikʷəƛ̓əm Nation and community partners, have contributed to a rise in post-secondary transitions. The district's use of student feedback, data-informed planning, and annual reviews of school action plans ensures that supports remain effective and responsive. As a result, graduation rates for Indigenous students have steadily increased, with 73% graduating in 2023–2024, up from 71% the previous year, and more students reporting a stronger sense of safety and connection at school.

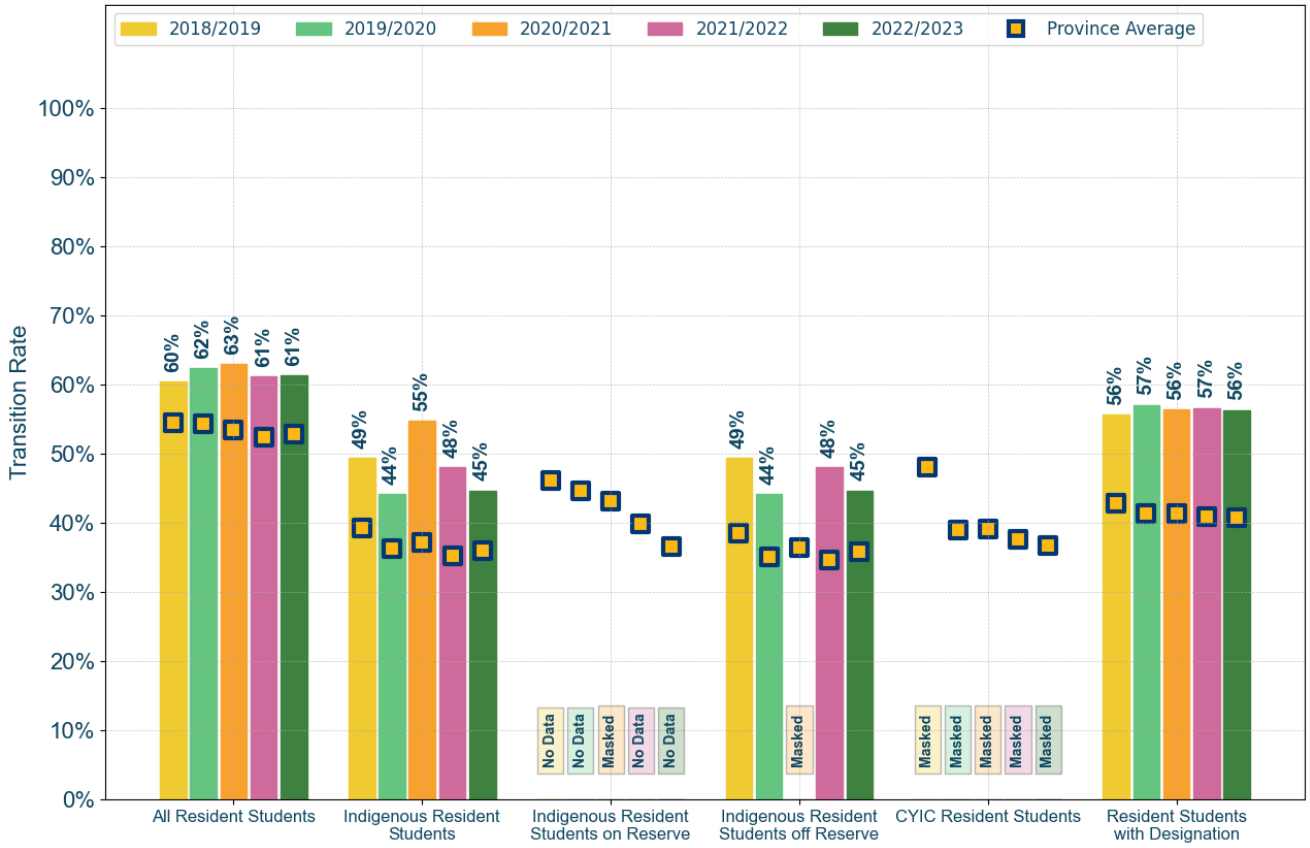
Educational Outcome 5: Life and Career Core Competencies

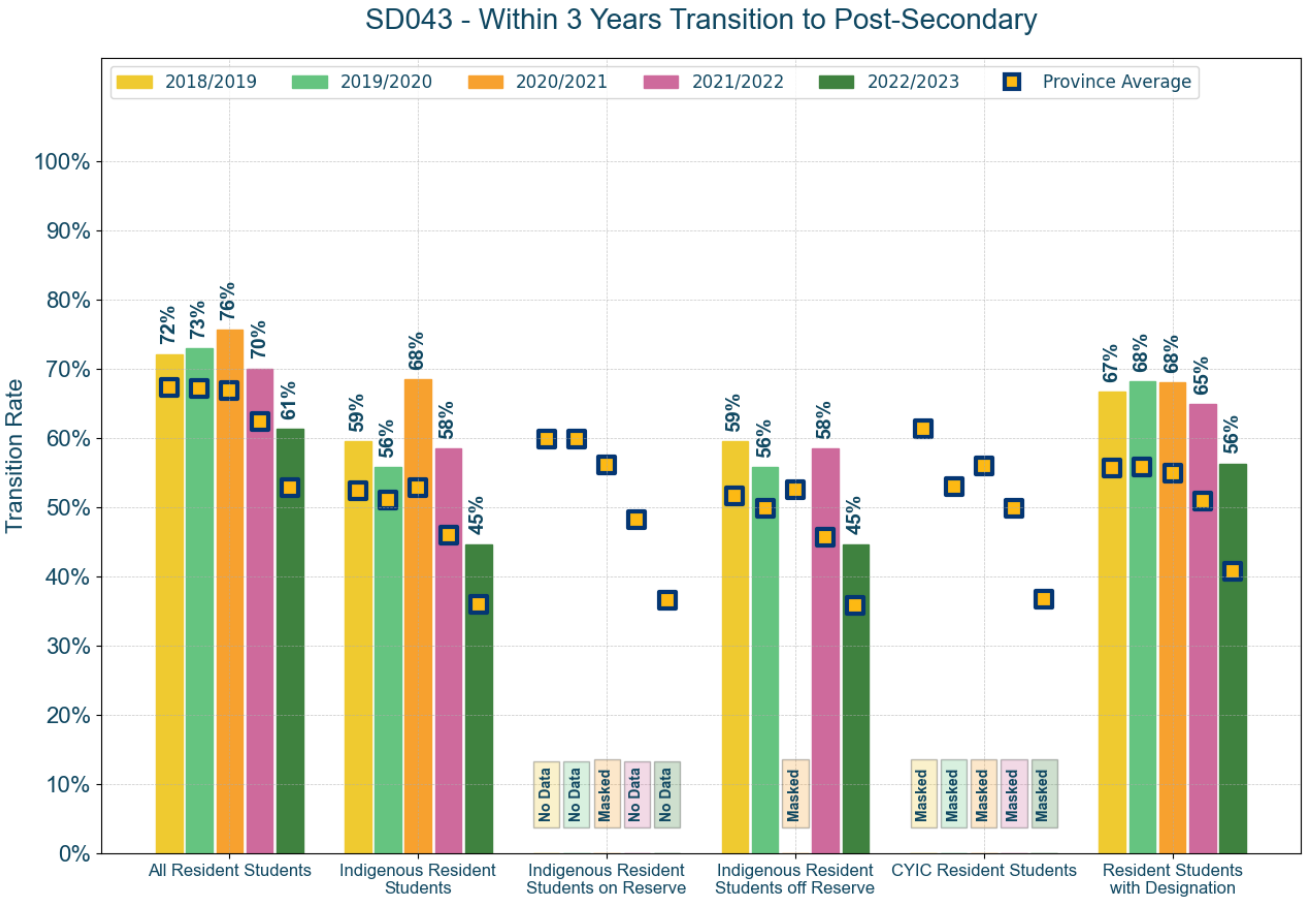
Measure 5.1: Post-Secondary Transitions

SD043 - Transition to Post-Secondary - Cohort Count

	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023
All Resident Students	2276	2238	2194	2278	2265
Indigenous Resident Students	79	86	73	77	94
Indigenous Resident Students on Reserve	0	0	Masked	0	0
Indigenous Resident Students off Reserve	79	86	Masked	77	94
CYIC Resident Students	Masked	Masked	Masked	Masked	Masked
Resident Students with Designation	465	466	445	459	444

SD043 - Immediate Transition to Post-Secondary




SD043 - Within 3 Years Transition to Post-Secondary
2018/2019
2019/2020
2020/2021
2021/2022
2022/2023
Province Average
Transition Rate
100%
90%
80%
70%
60%
50%
40%
30%
20%
10%
0%
72%
73%
76%
70%
61%
59%
56%
68%
58%
45%
No Data
No Data
Masked
No Data
No Data
59%
56%
Masked
58%
45%
Masked
Masked
Masked
Masked
Masked
67%
68%
68%
65%
56%
All Resident Students
Indigenous Resident Students
Indigenous Resident Students on Reserve
Indigenous Resident Students off Reserve
CYIC Resident Students
Resident Students with Designation

Analysis:

Outcome 5 - Life and Career Core Competencies

Analyze 1

Post-Secondary Transitions

The data provided for this report only shows British Columbia post-secondary institutions at this time. Many of graduates of the school district attend universities outside of British Columbia, either across Canada, in the United States, or around the world. This is not reflected in the data for this report.

All Resident Students

- **Immediate Transition to Post-Secondary**
  - The most recent data available at the time of this report, 2022-2023, shows that 61% of Dogwood graduates transferred immediately to post-secondary institutions. This is higher than the provincial rate of 52%
  - The three year trend shows an average transfer rate of 62%.
- **Within 3 Years Transition to Post-Secondary**
  - The transferring within 3 year rate is 61%

Indigenous Students Living On Reserve

- **Immediate Transition to Post-Secondary**
  - There is no data available for this population.
- **Within 3 Years Transition to Post-Secondary**
  - There is no data available for this population.

Indigenous Students Living Off Reserve

- **Immediate Transition to Post-Secondary**
  - Data shows 45% of Indigenous students transferred to post-secondary immediately after graduation. This rate is higher than the provincial rate of 35%.
  - Parents and guardians of Indigenous students were asked on the Equity Scan if they felt school was preparing their children for their future after Grade 12.
  - 91 of 159 (57%) parents and guardians agreed or strongly agreed with the statement.
  - 51 (32%) of the parents neither agreed nor disagreed.
  - 17 parents (10%) disagreed with the statement.
- **Within 3 Years Transition to Post-Secondary**
  - 45% of Indigenous students transferred within three years of graduation. This is a decrease from the previous year (58%). This number is higher than the provincial average but lower than the All Resident population. The provincial average also showed a similar drop.

Students with Disabilities or Diverse Abilities

- **Immediate Transition to Post-Secondary**
  - In the recent data from 2022-2023, 56% of students transferred to a post-secondary institution within one year of graduation. This is higher than the provincial transfer rate (35%).

    - The one-year transition rate (56%) is close to the All Resident Student rate (61%), and higher than the Indigenous Student Living Off Reserve rate (45%)

- **Within 3 Years Transition to Post-Secondary**

    - 56% of students transferred within 3 years. This is a decrease from the previous year (65%). This decrease is also mirrored in the provincial rate.

Children and Youth in Care

- **Immediate Transition to Post-Secondary**
    - There is no data available for this population.

- **Within 3 Years Transition to Post-Secondary**

    - There is no data available for this population.

Interpretation:

Outcome 5 - Life and Career Core Competencies

Interpret 2

Post-Secondary Transitions

The report focuses on post-secondary transfer rates for various student groups within British Columbia, noting that many graduates attend universities outside the province, which is not reflected in the data. For all students, the most recent data from 2022-2023 shows that 61% of Dogwood graduates transferred immediately to post-secondary institutions, higher than the provincial rate of 52%. The three-year trend indicates an average transfer rate of 62%. Indigenous students living off reserve had a transfer rate of 48%, surpassing the provincial rate of 35%. Additionally, 57% of parents and guardians of Indigenous students felt that schools were preparing their children well for life after Grade 12.

Students with disabilities or diverse abilities had a one-year transition rate of 57%, which is higher than the provincial rate of 35% and close to the rate for all resident students. There is no data available for Indigenous students living on reserve or for children and youth in care due to the small number of students in these groups. Overall, the report highlights higher post-secondary transfer rates for Dogwood graduates compared to provincial averages, with notable differences among specific student populations.

Transfer to post-secondary data only reports on institutions within British Columbia. The data does not report on students who attend elite universities outside of British Columbia.

Data for Indigenous students from both Ministry sources and the Equity Scan is promising. One possible factor for the strong results is the District Train in Trades program led by a District Vice-Principal. There is a focus on supporting Indigenous students through the Indigenous Peoples in Trades Training Program which helps SD43 students interested in pursuing a Career, Education or Training in Trades.

School District No. 43 and the Career and Trades Programs provide equal access and opportunity for Indigenous students interested in trades. There are several programs and resources available for those interested in exploring or entering trades. In partnership with Skilled Trades BC, ACCESS Futures, SkilledTradesBC, WORK BC, and other agencies, the district can support students with:

- Tuition-free Trades Training Programs
- Financial support for equipment and other supplies
- Transportation and Housing Allowances
- Access to child care
- Mentorship Programs
- Free tutoring and learning support
- Free upgrading programs

The Indigenous Education Department supported a Trade Sampler event to introduce Indigenous students to possible trades. Kory Wilson and Tami Pierce from the British Columbia Institute of Technology (BCIT), were the facilitators for the Indigenous Youth Summit in November 2022. One of the outcomes was a working relationship between SD43 and BCIT. BCIT offered an Indigenous Focus Day to Indigenous students of SD43. This was a day for sixty students to learn about all the different programs and options available at BCIT. Currently the District Principal of Indigenous Education and District Vice-Principal of Career and Trades are examining how many students who attended these events signed up for Careers Programs. In addition, Indigenous youth attended post-secondary exploration days at Simon Fraser University, University of British Columbia and Kwantlen Polytechnic University.

The Indigenous Support blocks at each secondary school is intended to support Indigenous students in their graduation rates. This structure is now in place at all secondary schools. It is hoped that this structure will improve completion rates so it closes the gap with non-Indigenous students.

District Principals examined the transfer to Post Secondary Within Three Years data and noted the decrease among all populations. These decreases were also mirrored in the provincial rates. The decrease appears to have affected the entire province. Two theories have emerged in discussion: Affordability and the impact of Covid-19 pandemic. This data will continue to be monitored with interest.

Coquitlam School District

SD#43

Enhancing Student Learning Report September 2025

Part 2a: Respond to Results

In Review of Year 5 of *Directions 2025*



SD43 Indigenous Grade 12 canoe journey in Delta. May 2025

Approved by Board on September 23, 2025

Enhancing Student Learning Report
Respond to Results

Part 2a

Please reference the district team's analysis and interpretation summaries provided in **Review Data and Evidence (Part 1)** to complete **Respond to Results (Part 2a)**.

Respond to Results Provides:

- **Continuous improvement information.** As per the Framework Policy and the Enhancing Student Learning Reporting Order, the Report must include information on the board's approach to continuous improvement of student achievement and equity of outcomes for all learners.

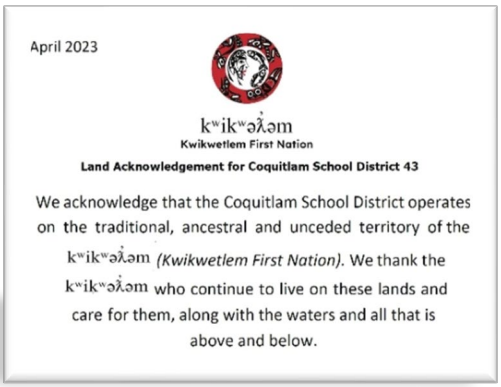
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District Context for Continuous Improvement

1 Territorial Acknowledgement and relevant district context

School District #43 (Coquitlam) operates on the traditional, ancestral and unceded territory of the **kʷikʷəƛ̓əm** (**Kwikwetlem First Nation**). Coquitlam School District serves the communities of Coquitlam, Port Coquitlam, Port Moody, Anmore, Belcarra and the kʷikʷəƛ̓əm First Nation (KFN).


April 2023

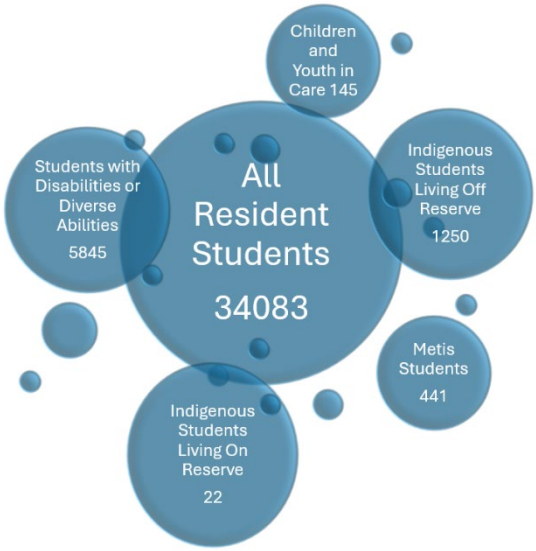
kʷikʷəƛ̓əm
Kwikwetlem First Nation

Land Acknowledgement for Coquitlam School District 43

We acknowledge that the Coquitlam School District operates on the traditional, ancestral and unceded territory of the kʷikʷəƛ̓əm *(Kwikwetlem First Nation)*. We thank the kʷikʷəƛ̓əm who continue to live on these lands and care for them, along with the waters and all that is above and below.

Background Information

- 34083 students attend the district.
- Schools hosted 1200 International Education students.
- 6761 English Language Learners attended this school year.
- Coquitlam serves a diverse student population: 50% of families identified English as the language spoken at home. Other languages include Mandarin (9%); Farsi (7%); Korean (6%); Spanish (4%); and Russian (2%).
- Seventy brick-and-mortar schools (**47 elementary, 14 middle and 9 secondary schools**) serve the students, along with a Provincial On-Line Learning opportunity.
- Distributed learning programs are offered through APEX and COL 10-12.
- Alternate programs are provided by Suwa'lkh and Coquitlam Alternate Balanced Education (CABE).
- A new secondary school, **Burke Mountain Secondary**, is currently under construction.



Like other school districts, Coquitlam School District continues to face **workforce challenges** with shortages of Teachers Teaching On Call and casual support staff. The District Leadership Team and Human Resources Team continue to work on hiring and retention processes to address the issue. Last year's Framework for Enhancing Student Learning report can be viewed here: https://www.sd43.bc.ca/FESL/Pages/default.aspx#/=

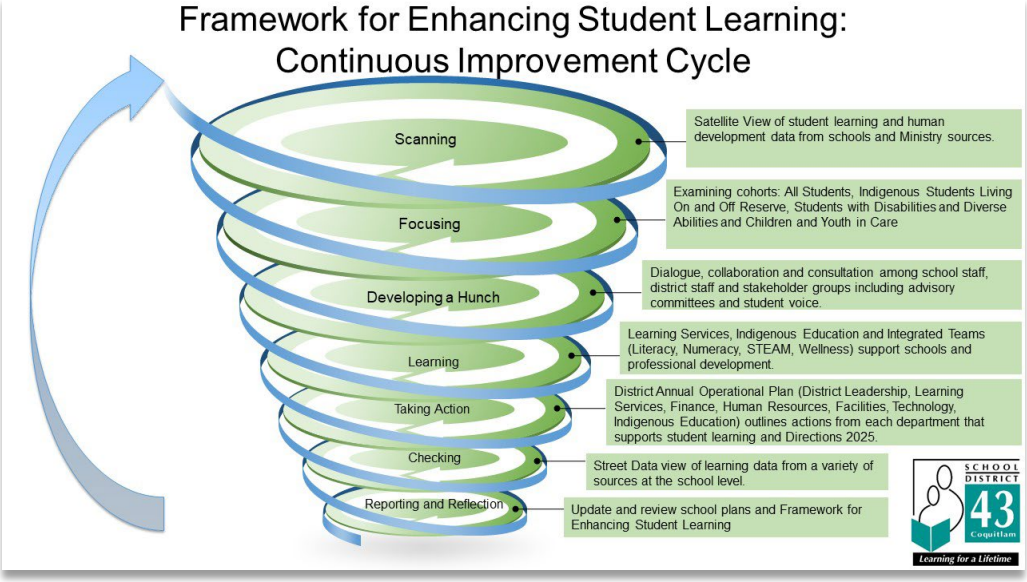
2 Summary of the Board of Education current strategic plan priorities

Coquitlam School District is currently in **Year Five** of **Directions 2025**. **A new strategic plan, Directions 2030, is being developed**. Our current plan outlines three strategic goals. These goals will be considered throughout the Framework for Enhancing Student Learning Report. The strategic plan is currently being updated. Directions 2025 can be viewed at **https://www.sd43.bc.ca/Board/Vision/Documents/Directions2025.pdf**

Strategic Goal #1: Intellectual Development/Achieve Student Success	*Strategic Goal #2*: Human and Social Development/Develop the Educated Citizen	*Strategic Goal #3*: Organizational Capacity/Foster a Sustainable Educational Organization
• Developing students as numerate citizens. • Fostering life-long learning behaviors through the promotion of literacy and the core competencies. • Equipping students for a world that requires practical scientific, technical and innovation skills through STEAM and Career Education. • Instill understanding of First Peoples Principles of Learning and Indigenous History.	• Supporting vulnerable learners through early identification and strategies to reduce barriers to success. • Cultivate social emotional well-being through personal and social awareness and responsibility, empathy, and resilience. • Emphasize success, well-being, and equitable opportunities for Indigenous Learners. • Ensure success for all learners through the development of inclusive learning environments.	• Modeling of a professional and leadership culture. • Create innovative and sustainable facilities that support emerging learning needs. • Support continuous improvement and operational efficiencies throughout the organization. • Implement strategies to ensure international education programs maintain their leadership position. • Ensure a financially stable organization through progressive practices and multi-year financial planning.

3 Review of the district's continuous improvement cycle approach

- **Directions 2025** identifies the district approach of continuous improvement through the lens of **Spirals of Inquiry** (Scanning, Focusing, Developing a Hunch, New Professional Learning, Taking Action, Checking for Impact).
- These actions involve regular and meaningful communication, reflection, and feedback with **rights holders.**
- Shane Safir worked with the district to support the continuous improvement cycle with the principles of *Street Data*. The Spiral of Inquiry encourages collective professional agency within schools or across clusters.
- It also links to the seven principles of learning, emphasizing innovation, creativity, and sustainability. By integrating the Spiral of Inquiry into the continuous improvement cycle, educators create positive change and enhance educational outcomes for all learners. **This work supports the development of the Educated Citizen.**



4 Overview of the district's process/cycle for ongoing engagement specific to student learning

The district derives its strength and integrity from mutually supportive student, parent, staff, and community relationships that ensure quality learning opportunities for students of all ages. In previous reports, the **Student Achievement Advisory** and **Indigenous Advisory Committees** have been highlighted for their contributions to enhancing student learning. There are six other advisory committees that also contributed to the review and promotion of programs that support the goals and objectives of Directions 2025. As outlined in **Administrative Procedure 112**, the district maintains a robust set of advisory committees that provides advice to the Superintendent. It is expected that significant weight is placed on the advice. These committees meet regularly throughout the year.

Advisory Committees

- The **Student Achievement Advisory Committee** met on October 10th, February 10th, and May 12th to examine data used in this report. Members of Student Leadership Council, Coquitlam Teachers' Association, Coquitlam Principal and Vice-Principal Association and District Parent Advisory Committee met to analyze data and provide feedback. The committee also viewed the first draft of this report and shared feedback. One of the committee's accomplishments was recommending strategies that improved the connection between students and adults at school.
- **The Indigenous Education Council will replace the Indigenous Advisory Committee** due to recent legislation. The past advisory committee structure provided feedback on new and ongoing initiatives with representatives from the kʷikʷəƛ̓əm Nation, Coquitlam Teachers Association, CUPE 561, Indigenous families, students, members of community and district staff. In the past, the Indigenous Advisory Committee **strongly advocated** for the implementation of the **Indigenous support blocks** at secondary schools.
- **Anti-Racism Advisory Committee,** composed of partner group members including teachers, parents and students, met to develop a survey that will be used to gather the experiences of members of the school district. The survey will be implemented in the 2025-2026 school year.
- **Student Wellness and Safety Advisory Committee** reviewed and made recommendations regarding the **equitable distribution** of **Feeding Futures** and **Student and Family Affordability Funds.**
- **Education Technology Advisory Committee** most recent action item was recommending the implementation of a new district and school websites. The new platform will make information more accessible for parents and students. The other topic of implementation included the revised internal SharePoint site to improve collaboration among staff. Other topics of discussion include managing artificial intelligence and cell phone policies.
- **Learning Services Advisory Committee** includes community partners such as Dyslexia BC, Kinsight Autism Tri-Cities and Gifted Children's Association of BC. The committee was presented with professional development updates that support all learners. The most recent meeting shared the plans for the focus day theme of connection through learning, teaching, and sharing. Committee members also provided feedback on the initiative to have the literacy centres rotate through designated schools.
- **Accessibility Advisory Committee** is formed with half of the members having a disability or who represents a disability serving organization. This year, the committee was developing a field trip recipe to aid teachers in planning trips that ensure accessibility for all students and staff.
- Two advisory committees support programs of choice, **French** and **Montessori**. Both committees are made up of teachers and parents and discuss matters related to programming. This year, both committees reaffirmed the entrance application process that promotes equity by using the random lottery draw.

kʷikʷəƛ̓əm Nation (KFN)

- The district is working with the kʷikʷəƛ̓əm Nation on the establishment of the **Indigenous Education Council**. The terms of reference are in draft form. Invitation to Metis Nation BC and Urban First Nations have been sent out.
- Members of the Kwikwetlem Nation reached out to SD43 staff in the fall of 2024 with hopes of **co-creating an outdoor environmental Board Authority Authorized course**. The District Principal of Indigenous Education, along with the Indigenous Education teachers began the collaboration process this year. The goal is to have this ready for 2026 school year. **This collaboration inspired our school district to communicate with other districts that have created a similar course.**
- The KFN and Indigenous Education and Careers and Trades staff are **collaborating to create a WEX credit for the Junior Guardian Program** run by the Nation at Spring Break. The goal is to have this in place in the 2026-2027 school year.
- The kʷikʷəƛ̓əm Nation hosted two sessions on the February 28, 2025, Professional Day for teachers to learn about the Nation history and lands. The sessions were hosted on the Nation, and **sixty teachers attended the session with the Chief and Council and Cultural Facilitators**.
- The **Pacific Northwest Coast Minecraft** game, designed in collaboration between the SD43 STEAM Team, Indigenous Education Department and the kʷikʷəƛ̓əm Nation, launched part two this year. The first version of the program was launched in 2023. An updated version will be released in 2025-2026 school year.

Indigenous Families and the kʷikʷəƛ̓əm First Nation

- The **kʷikʷəƛ̓əm First Nation** and School District recently signed a **Local Enhancement Agreement** in March 2023. The three-year agreement reflects the reciprocal and trusting relationship between the Nation and School District 43.
- Indigenous families were invited to two events **Harvest Moon Festival** (November) and the **Winter Feast** (January). The Harvest Moon Festival was co-planned with Spirit of the Children. Families are brought together to share stories, food, and culture. The event was hosted by the Indigenous Education Department.
- **Qualitative data gathered from the students at the Indigenous Youth Summit**, especially their experiences with racism, was used in this report. Student responses were also shared back with school principals at the Learning Without Boundaries session on January 9, 2025.

Teaching Staff and Indigenous Learning

- **Teachers:** Keynote Leona Prince welcomed all SD43 teachers on the Indigenous Focused Professional Day on April 25, 2025, at Terry Fox Secondary School. All secondary school staff attended the morning session. Elementary and Middle school staff attended in the afternoon. The theme, **"Indigenous Brilliance and Student Voice"** was intended to inspire educators to appreciate the students they work with. The Indigenous Education staff prepared a discussion guide that facilitate ongoing conversation and collaboration.
- **School Psychologists:** District Principal of Indigenous Education facilitated two training session (November and December) with Dr. Melanie Nelson and all school psychologists on the process of providing services in a culturally relevant way to Indigenous families.
- **School Principals:** Principals were offered an opportunity to virtually connect with Associate Superintendent of Indigenous Education Brad Baker and Assistant Superintendent Leona Prince (April 2025) to discuss supporting Indigenous learners. The first two **Coffee and Conversation sessions** will lead into the theme of Indigenous Brilliance and Indigenous Student Voice, which is the theme of the April Indigenous Professional Day. Sessions will continue in 2025-2026.
    - Associate Superintendent of Indigenous Education Brad Baker provided the keynote for district staff on the February 3rd Professional Focus Day. **The theme was Building Connections Through Teaching, Learning and Sharing.**
    - **Learning Without Boundaries** are bi-weekly meetings with the District Leadership Team and School Principals/Vice-Principals. Topics include the goals and objectives of Directions 2025; school planning and Reconciliation, Decolonization, Anti-Racism, Indigenous Ways of Knowing, and Building Reciprocal Relationships.
    - **Qualitative data from the November Indigenous Youth Summit** was shared with all secondary principals on January 9, 2025. These meetings support the vertical alignment of schools and the district plans. Horizontal alignment is supported through presentations from learning services, finance, facilities, and human resources.

Student Voice

- The **Student Leadership Council (SLC)** has been actively supporting middle and secondary learners through monthly meetings focused on building leadership skills. The main priorities for the middle school members planned community-based projects where they determine a way to uplift their local communities. The secondary general members are planning elementary leadership events at a couple of different elementary schools to foster a **legacy of leadership in our younger learners**. SLC has also organized a fundraiser for a local charity and **hosted a student summit** featuring a panel and breakout sessions where discussions of anti-racism, sustainability, and district leadership took place. Additionally, executive members have been enhancing their own leadership toolboxes by completing the Personify Leadership program, facilitated by a trained facilitator. Members of the SLC also participate on the Accessibility, Student Achievement, Student Wellness and Safety and Anti-Racism Advisory Committees.
- A **Middle Years Indigenous Student Leadership** group was established last year. The Middle Years Indigenous Student Leadership group will complement the advocacy work of the current Student Leadership Council through collaboration. A Secondary Indigenous Student Leadership Council was established this year.

- **Indigenous Youth Summit** was identified as a promising practice by the Ministry of Education and Childcare; the district continues to host the bi-annual Indigenous Youth Summit. Indigenous students from the secondary schools attended the first summit of the school year on November 14, 2024. kʷikʷəƛ̓əm Councillor John Peters welcomed the students. Dr. Dustin Louie followed with a keynote about Indigenous identity and witnessing. The focus of the day was Indigenous identity as contemporary urban Indigenous youth. Dr. Louie connected student experience with equity and racism to be an urban Indigenous student. The students made medicine bags as part of the cultural activities. **Staff from the Delta and Burnaby school districts attended to see how our district runs an Indigenous Youth Summit**. In place of a second summit, the students attended the **Soaring Indigenous Youth Empowerment Gathering** on April 8th and 9th, 2025.

Community and Parent Partnerships

- The **District Parent Advisory Council** is regularly updated on important district matters at each meeting by Superintendent Nadine Tambellini.
- Community partners including SHARE, Child and Youth Mental Health, Indigenous Child and Youth Mental Health, Fraser Health, Ministry of Children and Family Development, and presented their services to principals at a Learning Without Boundaries session on November 7, 2024.
- The district participates in regular **Child and Family at Risk Support Table (CFAST)** meetings to discuss vulnerable youth. Participating agencies include the Ministry of Child and Family Development and RCMP.
- **The Welcome Centre** opened at the new annex at Centennial Secondary School. The Welcome Centre will host the English Language Learning (ELL) department, along with the Settlement Workers in Schools (SWIS) team. The centre will be able to greet families in different languages with the intention of engaging more directly with newly arrived families. The centre will also offer a range of workshops for newcomer families and **provide targeted and timely support**. Workshops will include:
    - Navigating SD43 systems; and preparing for the school experience
    - Living in the Tri-Cities; and community connections

Reflect and Adjust



1 What existing areas for growth for specific cohorts of learners has the district prioritized?

- **All Resident Students:** Performance in intellectual and career development measures and positive responses to human and social development measures remain **consistently higher** than the provincial counterparts.
- **Indigenous Students Living on Reserve:** The number of students attending schools is small and, in most cases, we have not been able to report on their progress. However, these students are a priority for the district. **Data that is viewable shows promising growth in all measures.**
- **Indigenous Students Living Off Reserve:** As reported in the *How Are We Doing Report*, **Indigenous students have reported feeling safer and more connected at schools over the past five years**. Indigenous students continue to **graduate at higher rates** than previous years and transfer to post-secondary institutions.
- **Students with Disabilities or Diverse Abilities: The** achievement of students in this population is notable. This population has **consistently maintained higher performance rates** than their provincial counterparts over the past five years. In some measures, the rates are higher than the All-Resident population.
- **Children and Youth in Care:** Much of the data for this population has been masked. These students remain a **priority** for our district.

2 What targeted strategies are currently in place to address each of the prioritized areas for growth?

Indigenous Students Living On Reserve

Indigenous Student Learning Profile (SLP) pilot and implementation:

- The SLP is now implemented at all secondary schools.
- The Learning Services department and Indigenous Education department collaborated on design of the Student Learning Profile (SLP). This action supports the most recent LEA.
- All principals have been introduced to the SLP at a district meeting for school administrators.
- Teachers supporting the Indigenous support block receive professional development on the SLP.

Indigenous Trade Sampler

- To support the transition after graduation, the **Careers and Trades department hosted an Indigenous Trade Sampler for Indigenous Youth in partnership with Access**. This was a three-day event in which students had the opportunity to learn about different trades. Sixty-four registered for British Columbia Institute of Technology (BCIT) Indigenous Youth Day on March 6, 2025. The students explored the different

post-secondary opportunities that BCIT offers. **There continues to be a sharp increase in the number of Indigenous students transferring to post-secondary with this initiative.**

Children and Youth in Care

The Children and Youth in Care (CYIC) population is small with much of the data used in this report is masked. **Children and Youth in Care (112 of 145 students, 77%)** are also represented in the **"**Indigenous" or "Students with Disabilities or Diverse Abilities" populations. 55 (37%) of those students are represented in all three categories. At the district level, the Indigenous Education department and Learning Services department provide **on-going support to the priority learners**. These supports may include youth workers or individual education plans. At the school level, students are included in regular school-based team meetings to monitor their well-being.

Schools with concentrated populations of Children and Youth in Care (CYIC) students shared a variety of comprehensive and compassionate initiatives:

1. **Trauma-Informed Education**: Several schools are actively engaging with the Neurosequential Model of Education by Dr. Bruce Perry, which focuses on supporting children who have experienced trauma.
2. **Regulation Spaces**: Schools provide several specialized spaces for students to regulate their emotions and behaviors. One elementary school uses spaces to support CYIC:
    - Raven Room: A space to connect, take time for oneself, or work away from others.
    - The Nest: Equipped with bean bag chairs, this space is for students to go to when they are feeling angry.
    - The Beehive: Filled with toys, this space allows students to engage in play.
    - Self-Reg Room: This room follows district self-regulation protocols to help students manage their emotions.
3. **Social-Emotional Learning (SEL)**: Students develop emotional intelligence and resilience such as the Kimochis program for SEL instruction.
4. **Communication and Collaboration**: Schools maintain group emails with foster parents, teachers, and social workers to ensure everyone is aware of any issues that arise for the students. This helps create a supportive network around each child.
5. **Basic Needs and Support:**
    - **Food** Programs: Schools offer a breakfast club and include these students in daily lunch coupons.
    - **School Supplies and Personal Care**: Student receives a backpack with school supplies and personal care items.
    - **Financial** Support: Schools provide gift cards when necessary and waive fees for graduation events, student activities, and athletics. For secondary schools also support graduation wear (suits and dresses) when needed.
6. **Liaison and Advocacy:** Schools work closely with the Ministry of Children and Family Development (MCFD), group home staff, youth workers, and other relevant parties to ensure comprehensive support. This includes transportation, food, and regular check-ins on their living conditions.
7. **Special Programs and Connections:**
    - **Connections Program:** This program has been a huge benefit to students, helping them find supportive connections, achieve success, and complete classes.
    - **Musical Theatre Program:** One student has a strong connection to this program, which helps keep him engaged in school and positively connected to his teacher.
    - **Counsellor Check-Ins:** Regular check-ins with counsellors help maintain positive connections and provide ongoing support.
    - **Wrap Around Support:** Multiple supports, including Speech-Language Pathologists (SLP) and student-level resources, have also been beneficial.

Through these efforts, the district strives to create a nurturing and supportive environment for Children and Youth in Care (CYIC), addressing their academic, emotional, and practical needs. The 2023/2024 Student Learning Survey shows CYIC positive responses (87%) to 2 or more caring adults surpassing all other populations.

Students with Disabilities or Diverse Abilities

- Students with Disabilities or Diverse Abilities performance data have been consistently higher than the provincial counterpart rates.
- Gifted students can attend one of **two elementary District Challenge Centres** (Birchland Elementary and Mundy Road Elementary). **Gifted programs** are also **offered** at three middle schools (Citadel, Hillcrest and Kwayhquitlum Middle Schools) known as **Middle Age Cluster Class (MACC)**. **The Academy of Learning for Outstanding, Notable Students (TALONS)** is **offered for secondary students** at Gleneagle Secondary School.

How does the district support students who struggle with literacy in the early years?

Schools complete a Classroom Based Assessment for every learner. Levels of tiered support are established based on the assessments.

- **Tier 1:** Classroom based assessment for all elementary and middle school students using the **District Assessment of Reading Team (DART)** or **Early Primary Reading Assessment (EPRA)**. The data informs the teacher of instructional needs of students.

- **Tier 2:** Students require some assistance. Support may be given by teachers within the classroom by adapting strategies and materials and may require additional support from another teacher. **Predictive Assessment of Reading (PAR)** or **Fountas & Pinnell** assessments are completed to gather additional data to support the learner and the teachers.
- **Tier 3: The** District Learning Centres now rotate among priority schools. In the past, students traveled to one of two District Learning Centres. This year, the district made the learning centres mobile. This provides intensive, immediate service to students requiring direct service. This also reduces travel time for families.

The District Learning Services Department provides **ongoing support for teachers with regular workshops**. This capacity building included the redesign of the Learning Services internal SharePoint site. This work involved the Information Technology department and Learning Services staff.

The District Leadership Team continues to fund a Learning Services Department Head at each school. The Department Heads support district-wide practices and programming at their schools. This intensive work to support Students with Disabilities or Diverse Abilities is reflected in consistently higher provincial assessment results. The Department Head also communicates district-supported practices and systemic language at their school site.

3 Based on results from the data and evidence review and feedback from ongoing engagement, how effectively are the current strategies addressing the areas for growth?

- An increase was noted in Grade 4, 7 and 10 Indigenous students' positive responses to "Do you like school?" in the Student Learning Survey and data from the **How Are We Doing?** report.
- Grade 4, 7 and 12 Indigenous student responses to "2 or More Adults" on the Student Learning Survey were stronger than non-Indigenous student responses.
- Terry Fox Secondary and Centennial Secondary piloted the Indigenous Support Blocks in previous years. There was an increase in graduation rates for Indigenous students at both schools. In 2023-2024, 88 of 132 (73%) of Indigenous students graduated compared to 71% in the previous year.
- Higher numbers of Indigenous students transferred to post-secondary institutions in the recent data.
- **School Based Indigenous Support Teachers** will be working in collaboration with the Indigenous Youth Worker to provide wrap around supports at school.
    - Their assignment includes the completion of the Indigenous Student Learning Plan. Additional responsibilities are outlined in the **Local Education Agreement.**
    - The alignment of district resources and procedure to put these blocks in place are explained in the "Alignment for Successful Implementation" section of this report.
- In summary, **school planning and action have resulted in measurable growth over the last five years**. The district performance in intellectual and human and social development measures remain higher than the provincial averages with one exception, Grade 4 Indigenous Students Living Off Reserve in numeracy. Data from 2021 showed students not responding as positively as we hoped to questions about two or more caring adults. As we leave the final year of Directions 2025, we see the responses from the five population groups are no longer below the provincial rates.

4 What new areas for growth for specific cohorts of learners emerged through the analysis and interpretation process?

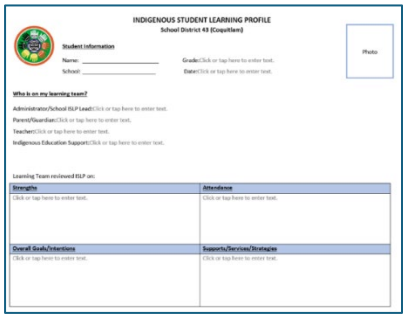
School District #43 uses an **evidence-based approach** to determine areas in need of growth. Data unveiled in the continuous improvement cycle revealed two areas in need of attention: Supporting Indigenous learners and addressing the gap.

- Indigenous student performance in Numeracy, specifically Grade 4, is an emerging area in need of growth.
- Indigenous Completion Rates continues to be monitored.

5 Based on the effectiveness of as determined above, which current strategies will the district team:

Continue

The **Indigenous Youth Summits** is in its third year and will be held again in 2025-2026. They include cultural activities such as hide tanning. The summits will be collaboratively planned by the Indigenous Education department and a secondary school staff. **The Youth Summits have been identified as a promising practice through networks with other districts.**


INDIGENOUS STUDENT LEARNING PROFILE
School District 43 (Coquitlam)

Student Information

Name: _____ Grade: Click or tap here to enter text.

School: _____ Date: Click or tap here to enter text.

Photo

Who is on my learning team?

Administrator/School ISLP Lead: Click or tap here to enter text.

Parent/Guardian: Click or tap here to enter text.

Teacher: Click or tap here to enter text.

Indigenous Education Support: Click or tap here to enter text.

Learning Team reviewed ISLP on:

Strengths	Attendance
Click or tap here to enter text.	Click or tap here to enter text.
Overall Goals/Intentions	**Supports/Services/Strategies**
Click or tap here to enter text.	Click or tap here to enter text.

Indigenous Student Learning Profile

- The **Indigenous Student Learning Profile** is part of the recent **Local Enhancement Agreement** (3.1g). The learning profile was developed jointly between the Indigenous Education and Learning Services Department. The profiles were initially piloted for students who belong to the KFN. The profile is now being introduced to Indigenous students at all schools. The LEA states:
  "A special focus and holistic comprehensive plan is developed and implemented to place an emphasis on the areas of vulnerability for KFN students with appropriate resources to address issues of literacy, numeracy, and social/communication skills. Further, as a matter of practice, there will be a Student Learning Plan (SLP) created for each KFN student. Additionally, to ensure goals which are set out in the SLP are measurable, achievable, and tied to necessary supports and to make certain these goals are met;

a. *These SLP plans will be developed jointly by the KFN and the Board*
b. *A student's IEP (Individual Education Plan) will be considered the students SLP if appropriate."*

- The Indigenous Student Learning Profiles have been done for Grade 9 and 10 students as part of the Indigenous Support Blocks at each secondary school.
- One elementary school will pilot the Learning Profiles for all Indigenous students in 2025-2026.
- An **Indigenous Support Block** was provided to each secondary school beginning in the 2023-2024 school year. The blocks are funded by the district and are not considered part of Targeted Funding. **The role is to support Indigenous students in their school experience, to build relationships, sense of belonging and opportunities for success and graduation**. **The Indigenous support blocks was identified as a promising practice through networking with other districts.**

Discontinue

- The district will maintain its current actions despite **improvements in the Human and Social Development measure of caring adults**. Middle school data shows 49% of students still report having no important adults. Superintendent Nadine Tambellini visited four middle schools and spoke to 200 Grade 8 students about their perception of caring adults. Students reported having at least one adult they could count on but were confused by the definition of "care" or "important." There are ongoing questions about MDI results related to Grade 8 students feeling they have two or more important adults. Students indicated they have trusted adults at school but view "caring" or "important" adults more as friends rather than trusted staff relationships. The district will continue to focus on Measure 3.2 (2 or More Adults that Care).

Adapt

- **Board Authority Authorized (BAA) Course Review**
  - On January 22, 2025, the teachers who wrote a BAA course were brought together, along with Indigenous Resource Teachers, to revise their BAAs by authentically embedding the First People's Principles of Learning throughout their course. Forty-eight courses were revised by the teachers.
  - **Indigenous Resource Teachers**
    This year, four Indigenous Resource Teachers support Strategic Goals #1 and #2. The teachers **work collaboratively with school staffs** to support Indigenous learners but also to support curriculum, school goals, and the First People's Principles of Learning (FPPL). On January 22, 2025, Indigenous teachers and course authors collaborated to revise and authentically embed the FPPL into Board Authority Authorized courses.

6 Based on results from the data and evidence review and feedback from ongoing engagement, what new targeted strategies does the district team plan to implement to address existing and/or emerging areas for growth or specific cohorts of learners?

- SD43 is committed to promising practices and positive impacts that narrow the gap between Indigenous and Non-Indigenous students. A review of data (Section A) reveals good progress of Indigenous students in the areas of Grade 7 FSA Literacy, 5-Year Completion Rate and the Immediate Transfer to Post-Secondary Institutions. Although performance is higher than the provincial population, the achievement gap was noted in provincial numeracy assessments.
  - The Indigenous Youth Workers shared their ideas regarding numeracy instruction. They facilitated the student numeracy surveys (described on page 12) and were then **inspired to share their personal experiences with numeracy** instruction and ways to improve instruction for Indigenous students.

Reflect and Adjust Chart (Optional)



Directions 2025 Priority: Strategic Goal #2: Human and Social Development/Develop the Educated Citizen.

Emphasize success, well-being, and equitable opportunities for Indigenous Learners.

Strategy	Area for Growth	Strategy Effectiveness	Adjustments and Adaptions
What targeted actions are being taken?	**What gap or problem of practice does this strategy aim to address for a specific cohort of students? Why was this particular strategy chosen?**	**Based on the review of data and evidence and feedback from engagement, how effectively has this strategy addressed the identified gap or problem of practice to improve student learning outcomes?**	**Based on their effectiveness, which strategies will the district team:** • **Continue?** • **Discontinue?** • **Adapt?** • **Introduce and implement?**
Establishment of support blocks at all secondary schools to support Indigenous students. This program was piloted in two schools in 2019 and now included at all secondary schools. Completion rates were examined in 2018 and found that Indigenous student completion rate (58%) was lower than the provincial rate (60%). It was also significantly lower than the district's Non-Indigenous completion rate (91%).	Completion rates were examined in 2018 and found that the Indigenous student completion rate (58%) was lower than the provincial rate (60%). It was also significantly lower than the district's Non-Indigenous completion rate (91%). Establishment of support blocks at all secondary schools to support Indigenous students. This program was piloted in two schools in 2019 and is now part of all secondary schools as of 2023. The intent of the support blocks is to support Indigenous students in their school experience, to build relationships, sense of belonging and opportunities for success and graduation. The Indigenous support blocks was identified as a promising practice through networking with other districts. Data from 2018 in Human and Social Development showed Indigenous students feeling less connected to their schools. The addition of a support block would provide another positive adult connection for Indigenous students.	Completion rates have steadily grown. The recent three-year trend for Indigenous student completion rate has an average of 71%. This is now higher than the provincial three-year trend (64%). Indigenous students in Grade 12 are responding more positively to the Student Learning Survey question of Two or More Adults that Care (81% compared to Non-Indigenous student responses (70%). In 2018, Indigenous student responses (64%) were lower than the provincial counterparts (66%)	With support from the Board of Education, the Indigenous support blocks will **continue** to be funded at all secondary schools. Despite the positive growth, the completion rate gap between Indigenous and Non-Indigenous students remains.

Create Alignment to Enhancing Student Learning

1 How has the district team aligned school plans to meet the district's strategic priorities for enhancing student learning and to ensure successful implementation in schools of recent operational plan adjustments?

1. **Action Plans for Learning**
    - Each **school plan** (Action Plans for Learning) has a **dedicated page to supporting Indigenous Learners** or Indigenous Ways of Learning. Introduced in 2021, each school must describe how they support Indigenous learners or worldviews at their site.
    - The Assistant Superintendent of each zone and Indigenous Education department annually review each school's plan and provide feedback to the school.

- Principals and Vice-Principals support the implementation of numerous research and data gathering activities including the **MDI, EDI, CHEQ, PAR and McCreary surveys.** The YDI was not offered this year. The data is used to inform practice at the school and district level.
- The district established a **District Principal of Anti-Racism and Diversity** in 2023-2024 school year. The work of the District Principal **has permeated all operational levels of the district including presentations to students and staff.** The District Principal collaborates with other districts at the Coast Metro Anti-Racism meetings.

All school and operational areas are aligned to the goals and objectives of Directions 2025, the district Strategic Plan. The District Operational Plan aligns the practices of Human Resources, Technology, Learning Services, Finance and Facilities to foster a sustainable organization. School District 43 is examining its practice, data and responding to the community's needs.

- All schools have an **Action Plan for Learning** that aligns with the strategic plan. School goals are based on data generated at the school, district, or provincial level.
    - Each school must report on **Intellectual Development (Literacy, Numeracy, STEAM or Career Education), Indigenous Learners and Indigenous Ways of Learning** and **Human and Social Development**. Over the course of the year, schools refine their practice in these areas based on data from a variety of quantitative and qualitative data.
    - Action Plans for Learning are supported by the Indigenous Education Department staff. Secondary schools use data from the Youth Summit to guide their work with Indigenous students.
    - Each year, an Assistant Superintendent and the District Integrated team review the Action Plans for Learning.



Figure 1 Action Plan for Learning for Ecole Montgomery Middle School. Each school posts their Action Plans for Learning on their websites.

School plans can be found on each individual school website: https://www.sd43.bc.ca/Schools/SchoolSites/Pages/default.aspx#/=

2 How has the district team aligned operational plans (i.e., IT plans, HR plans, financial plans) to successfully implement new and adapted strategies?

1. **Strategic Engagement and the Continuous Improvement Cycle:**
   - Strategic engagement takes place at all levels of our Continuous Improvement Cycle, but most prominently in the "Developing a Hunch" phase. (See Continuous Improvement Cycle graph on page 2).
   - The budget planning process is aligned with *Directions 2025*. SD43 is committed to a model of transparent budget planning and **resource allocation that is directly aligned with the strategic plan**. The budget input process is a consultative model that coordinates budget planning and resource allocation activities with inclusive partner group consultation and feedback based on the vision, goals and objectives identified in *Directions 2025*. The model includes:
     - providing timely and accurate budget information.
     - receiving budget input and feedback.
     - prioritizing budget requests for the upcoming budget year.
     - allocating available resources to best meet requests that align with the vision, goals, and objectives; and
     - communicating the outcomes effectively for transparent accountability.
     - The model will ensure that budget input and resource allocations are connected to and aligned with *Directions 2025*. This model is an integral part of the SD43's operating culture.

Alignment of the District Operational Plan and the Continuous Improvement Cycle

Grade 4 Numeracy Investigation: Alignment of the District Operational Plan and the Continuous Improvement Cycle

Scanning: The Student Achievement Advisory Committee examined the 2024-2025 Grade 4 Indigenous FSA Numeracy data. Data showed the performance was lower than their provincial counterparts and the district non-Indigenous student rate.

Focusing: A deeper dive into the data reveal that Indigenous students' numeracy learning update marks were also not as high as non-Indigenous student rate. The committee identified that there were higher rates of Indigenous students not writing the FSA.

Developing a Hunch: Data was presented to principals at a Learning Without Boundaries and to the Numeracy Integrated Team. The Numeracy Integrated Team developed questions to ask the students about their experience with numeracy. The Indigenous Youth Workers suggested that the gap may be due to a lack of foundational math skills.

Learning: With parent permission, the Indigenous Youth Workers interviewed Indigenous student who wrote the FSAs in 2024.

Taking Action: One of the recommended actions from the Student Achievement Advisory Committee was establishing a summer math camp to support Indigenous students with foundational math skills and improved experiences with math. At the time of this writing, this is at the conceptual phase. The implications of establishing a summer math camp will affect other departments in the organization such as Finance, Facilities, Maintenance and Human Resources departments. The Numeracy Integrated Team would also be involved in the development of a camp. The Indigenous Education Council would also be involved.

Checking: FSA and Learning Update results for 2025-2026 will be checked.

District Integrated teams support the school goals that align with Directions 2025. The Wellness, STEAM, Numeracy and Literacy teams consist of a teacher coordinator, mentor teachers, Indigenous resource teacher, a principal, and an Assistant Superintendent.

Leadership development continues to be a focus of the District Leadership Team. The district sponsors two series: Building Leadership Capacity (BLC) for teachers and Intentionally Growing Leaders (IGL) for administrators.

- BLC took a theme of storytelling to share experiences of principals and District Leadership Team members.
- The IGL series offered six different series for principals:
  - Transition to Administration
  - Developing and Sustaining a Collaborative Community
  - Women in Leadership
  - "It's Elementary 101"
  - Principals Mentoring Vice-Principals
  - Data Literacy: Using MyEducation and Excel to gather and analyze student learning data.
- **These series are continually reviewed in response to the changing demands and expectations placed on school administrators and teacher leaders**.

- The professional growth plans for administrators are aligned with the Action Plan for Learning and the School District 43 Leadership Framework.
- Increasing economic pressures on families has pressed schools to find creative ways to support them. **Directions 2025** focuses on creating equitable opportunities for all learners. Under this guidance, the district worked to support families with rising costs.
    - As shared in a previous report, one school used the **Feeding Futures and Student and Family Affordability Funds** to set up a central store within the school. Families were able to select their own food items twice a month at no cost to them. The items included fresh meat, fruits and vegetables which were in high demand in the community.

Technology is a cross-cutting theme of Directions 2025. The district ensures that students and schools have **equitable access** to technology. Opportunities to procure technology at reduced prices for schools is a mandate of the Information Technology (IT) department. The IT department offers annual subsidy and trade-in process for schools to keep devices for students and staff up to date.

- In addition to supporting all schools, the **STEAM Integrated Team regularly collaborates with the Indigenous Education department**. The STEAM team has supported the Indigenous Youth Summit by providing activities for the students.
    - At the March 4, 2025, Board of Education Meeting, the STEAM Integrated Team presented the impact of their support at an elementary school regarding robotics and the impact of increased engagement of students.

Human Resources

- **District Principal of Indigenous Education hosted a session for the Human Resources department (25 staff including directors, managers, and clerical staff)** to describe the relationship between schools and Indigenous families and learners. Topics included **bias**, the history of residential schools and the significance of the land acknowledgment.
- In July 2025, the District Principal of Indigenous Education will do a similar presentation for the **Maintenance department staff**.

Youth Workers

- There are 17 permanent and 2 temporary Youth Workers that support Indigenous students in the district in the 2024-2025 school year. As shared in the Equity Scan, School District 43 has applied and received Special Program Exemptions to **restrict hiring of Indigenous Youth Workers** to those who self-identify as First Nations, Metis, or Inuit.
- The second part of the exemption states that: Experiences and employment history that relates to the role should an applicant not have a post-secondary education or diploma due to the barriers created by colonization. The following will be accepted as equivalent to a two-year diploma in child/youth care for applicants applying to Indigenous Youth Worker positions.
    - Self-identification of Indigenous ancestry (First Nations, Metis, or Inuit).
    - 2+ years experience working with children and youth (preferably Indigenous children and youth).
    - Experience working with Indigenous communities on a reserve and/or within an urban setting, with a focus on working with children and youth (preferably Indigenous children and youth).
    - Experience recognizing and providing culturally sensitive services in an educational setting to children and youth.
- As part of the reapplication last spring, SD43 submitted a request to include **recognition of lived experience and/or work experience with Indigenous Youth** as being equal to a diploma in Youth Work.
- The new CUPE contract effective July 1, 2023, also now includes **two cultural days** to be used by staff to attend cultural events. There are 2 permanent Indigenous Cultural Facilitators and a temporary posting for the 2024-2025 school year.

Acknowledgements

Student Achievement Advisory Committee
Tyson Mattu, Student Leadership Council
Kashvi Kothiyal, Student Leadership Council
Ariya Ghag, Student Leadership Council
Rosey Manhas, District Parent Advisory Council
Amy Jaeggle, District Parent Advisory Council
Angie Lundin, Teacher, Roy Stibbs Elementary
Tara Olchowy, Teacher, Centennial Secondary
Lori Sherle, Teacher, Hazel Trembath
Taryn Lalani, Teacher, Scott Creek Middle
Marina Mehai, Vice-Principal, Pinetree Secondary
Jill Reid, Principal, Minnekhada Middle
Daren Fridge, Principal, Harbour View Elementary
Manjit Rai, Principal, Centennial Secondary
Stephanie Maki, District Principal of Indigenous Education
Craig Mah, District Principal of School Services & Special Projects
Jeremy Clarke, Assistant Superintendent

Board Approval

Signature: _____
Michael Thomas, Board Chair

Date: _____

Signature:_____
Nadine Tambellini, Superintendent

Date: _____

September 2025

Framework for Enhancing Student Learning

Coquitlam School District
SD#43

Enhancing Student Learning Report September 2025
Part 2a: Respond to Results

In Review of Year 5 of *Directions 2025*



SD43 Indigenous Grade 12 canoe journey in Delta. May 2025

1

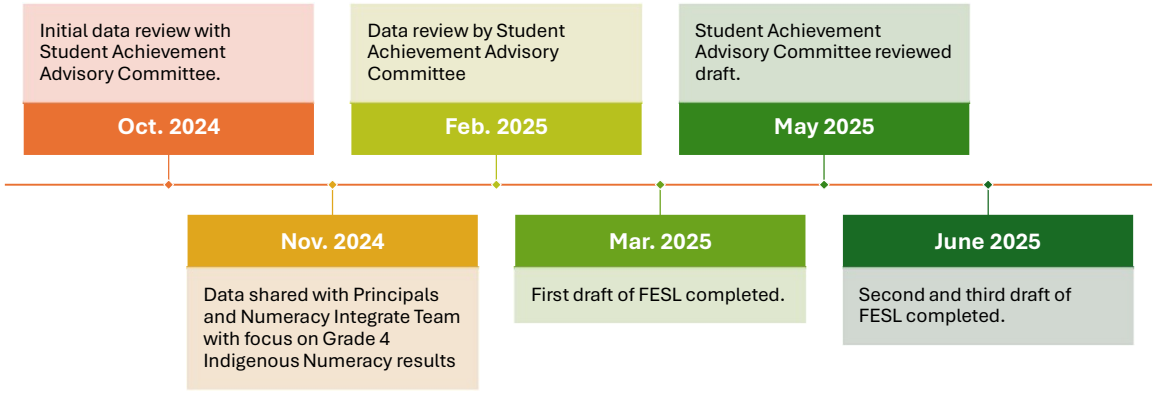
Acknowledgements

Student Achievement Advisory Committee

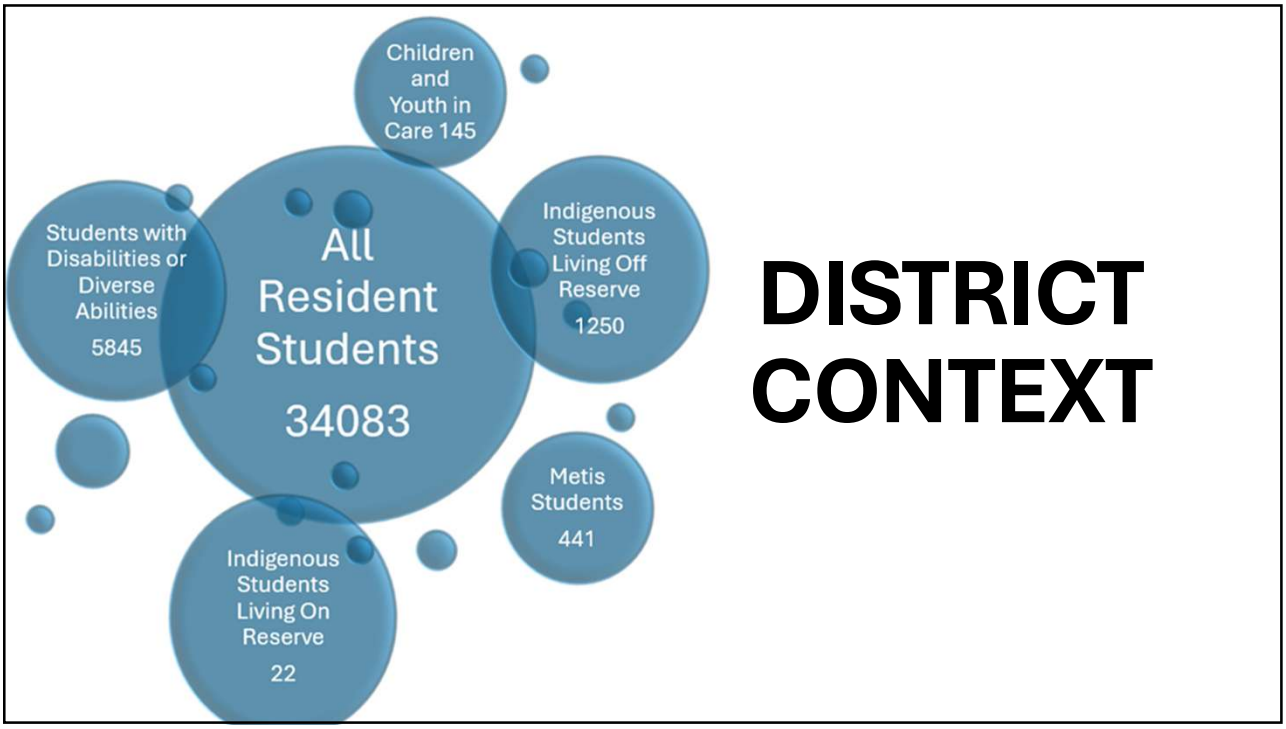
Mason Mattu	**Student Leadership Council**
Kashvi Kothiyal	**Student Leadership Council**
Ariya Ghag	**Student Leadership Council**
Amy Jaeggle	**District Parent Advisory Council**
Angie Lundin	**Teacher, Roy Stibbs Elementary**
Tara Olchowy	**Teacher, Centennial Secondary**
Lori Sherle	**Teacher, Hazel Trembath Elementary**
Taryn Lalani	**Teacher, Scott Creek Middle**
Marina Mehai	**Vice-Principal, Pinetree Secondary**
Jill Reid	**Principal, Minnekhada Middle**
Daren Fridge	**Principal, Harbour View Elementary**
Manjit Rai	**Principal, Centennial Secondary**
Stephanie Maki	**District Principal of Indigenous Education**
Glen Conley	**District Principal**
Jeremy Clarke	**Assistant Superintendent**

2

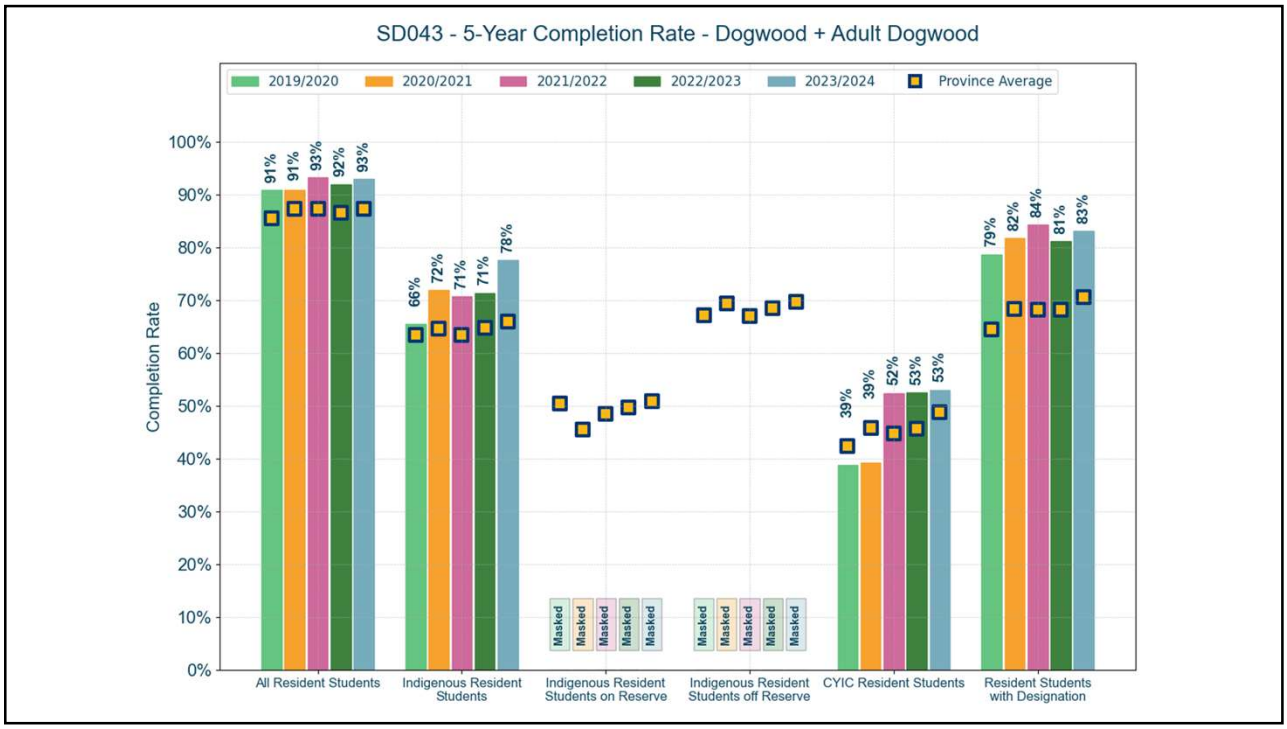
Timeline


Initial data review with Student Achievement Advisory Committee.
Oct. 2024
Data review by Student Achievement Advisory Committee
Feb. 2025
Student Achievement Advisory Committee reviewed draft.
May 2025
Nov. 2024
Data shared with Principals and Numeracy Integrate Team with focus on Grade 4 Indigenous Numeracy results
Mar. 2025
First draft of FESL completed.
June 2025
Second and third draft of FESL completed.

3


Children and Youth in Care 145
Students with Disabilities or Diverse Abilities 5845
All Resident Students 34083
Indigenous Students Living Off Reserve 1250
Metis Students 441
Indigenous Students Living On Reserve 22
DISTRICT CONTEXT

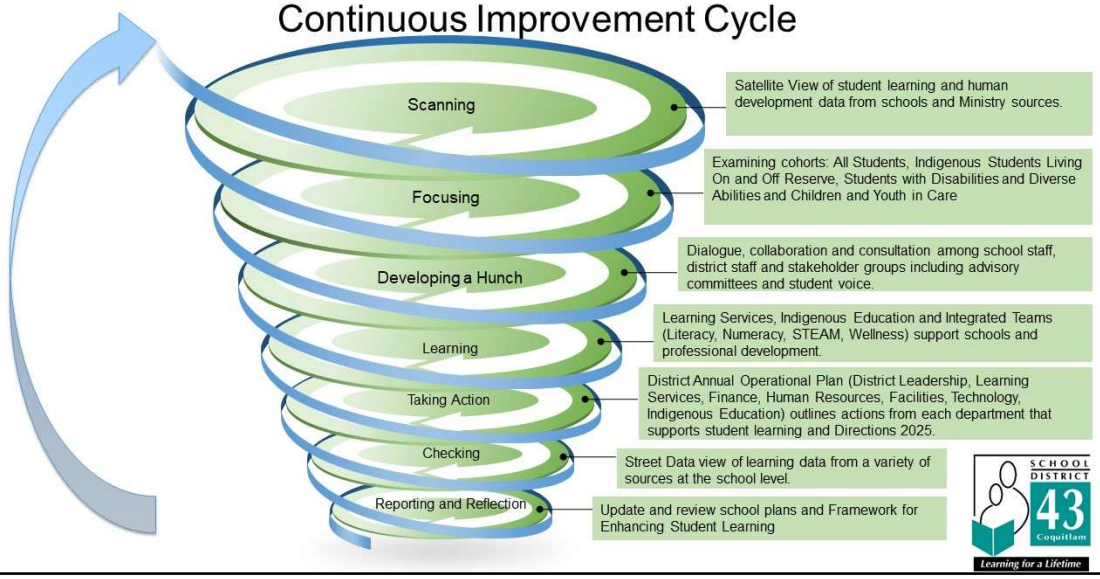
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5

District Context for Continuous Improvement

Framework for Enhancing Student Learning: Continuous Improvement Cycle



6

District Context for Continuous Improvement

- **Advisory Committees**
  - Student Achievement, Wellness, Accessibility, Anti-Racism, Education Technology, Learning Services, Accessibility, French and Montessori.
- **kʷikʷəƛəm First Nation**
  - Establishment of the Indigenous Education Council
- **Teaching Staff and Indigenous Learning**
  - School psychologists and Dr. Melanie Nelson
- **Student Voice**
  - Student Leadership Council
  - Indigenous Youth Summit
  - Middle School Indigenous Student Leadership Committee
  - Secondary School Indigenous Student Leadership Committee
- **Community and Parent Partnerships**
  - District Parent Advisory Committee

7

Reflect and Adjust

01

Continue: Indigenous Student Learning Profile and Indigenous Support Blocks

02

Discontinue: Despite encouraging growth in "2 or More Adults that Care", we find that many Grade 8s are reporting they have no important adults on the MDI.

03

Adapt: We modernized all Board Authority Authorized courses to authentically incorporate First People's Principles of Learning.

8

Create Alignment to Enhance Student Learning

Action Plans for Learning were aligned with Directions 2025 to include a Human and Social Development and Indigenous Ways of Learning focus.

Leadership Development is continually modified to meet today's challenges.

9



10

DIRECTIONS 2025: ACTION PLAN FOR LEARNING

Riverside Secondary School

2024-2025

Intellectual Development

Goal: Continue to showcase STEAM as a school wide emphasis

Rationale:

Already a leading digital school, we are well positioned to continue to develop cross-curricular integrated learning opportunities, in order to support a culture of innovation through design thinking.

Planned Actions:

-Raise profile of STEAM as the pre-eminent focus of cross-curricular integration and inquiry-based learning at Riverside;
-Include design thinking approaches to innovation and problem solving -- through our Makerspace in the Library Learning Commons.
-Establish exemplars and use as basis for creating surveys to understand needs and actual participation

Indicators of Success:

Surveys - for all the groups; Technology questions; Cross-curricular questions
Critical thinking / design thinking / and application questions
Documenting chosen Gr 12 Capstone topics and evidence of STEAM Competency
Edublog as the platform to demonstrate our focus in the school
Field trips tied to STEAM - such as Orlando
Feedback from Tech "open house" highlighting maker Space and associated STEAM offerings
Other schools in the District visiting our site to see what we do

School Community Engagement Process:

- Continue with Edublog 'tags' to help students experience one anothers' Steam based exemplars
- Share with outside community including parents via Newsletters, website and other communications that link back to Edublog
- Development of STEAM related courses- Dungeons and Dragons, Fishing&Environment, Rock Band...



DIRECTIONS 2025: ACTION PLAN FOR LEARNING
STRATEGIC GOAL #1

School: Riverside Secondary School

Increasing Success in Life for All

DIRECTIONS 2025: ACTION PLAN FOR LEARNING

Human and Social Development

Area of focus:

Develop a culture and climate of connection through inclusive practice focused on student wellbeing

Planned Actions:

- STREAM - multi-grade classes that promote activities connecting teachers to students and students to students
- Mental Health support programs through counsellors, Youth workers, outside supports, implementation of Teen Mental Health Program
- Connecting leadership students to ELL and International students
- Outdoor Education
- Growing our Connections and Learning Services Program
- Continue to build community outside the classroom through a variety of clubs and sports

Indicators of Success:

- Good participation in Youth Worker groups
- Connections Program growing with new goals and strategies being implemented
- Feedback from STREAM teachers and students
- Anecdotal feedback from staff at staff meetings
- Polling data from Satisfaction Survey and Stream surveys
- Continued strong presence at Unified Soccer and Unified Basketball
- Continued promotion and active student participation in the Indigenous Youth Summit and Black History Month

School Community Engagement Process:

- Frequent check-ins with students, staff, PAC with respect to our level of service and awareness about connectedness in the school.
- Maintain open-ended pathways for feedback



DIRECTIONS 2025: ACTION PLAN FOR LEARNING
STRATEGIC GOAL #2

School: Riverside Secondary School

Increasing Success in Life for All

11

DIRECTIONS 2025: ACTION PLAN FOR LEARNING

Indigenous Learners and Indigenous Ways of Learning

Area of focus:

Implement First Peoples Principles Of Learning & establish concerted actions to acknowledge truth and reconciliation, in order to create a more welcoming and inclusive school, for indigenous learners and all learners

Planned Actions:

- School-wide curricular emphasis on knowledge about Orange Shirt day and Truth and Reconciliation Commission calls to action.
- Departmental discussions on a regular basis about inclusion of First Peoples principles of learning in instruction
- Maintaining the welcoming physical environment of our school

Indicators of Success:

- Qualitative analysis methods (eg. Surveys, informal interviews, feedback through STREAM classes); establishment of Indigenous historical wisdom
- Feelings of positive cultural identities (both individual and group based) that permeate through class and school activities
- a feeling of cultural safety in the school community

School Community Engagement Process:

- Continue with matched funding to indigenous focused support blocks
- Red Dress Day; Indigenous Day - expansive installation outside of the school and along the perimeter of the property
- Liaise with our Indigenous Youth Worker, District Staff and Indigenous Support Block Teacher
- Ongoing dialogue to develop and tweak programming in the school that appropriately reflects our focus on Indigenous Ways of Learning
- Special Indigenous naming ceremony to take place in September regarding two new rooms in our Library Learning Commons -



DIRECTIONS 2025: ACTION PLAN FOR LEARNING
STRATEGIC GOALS #1 & 2

School: Riverside Secondary School

Increasing Success in Life for All

DIRECTIONS 2025: ACTION PLAN FOR LEARNING

Riverside Secondary School

Reflection

Riverside has a wonderful culture of care and compassion for one another. That culture fosters a climate of innovation where trying new approaches, learning new things, and feeling safe are key elements.

Our Human/Social goals revolve around that social piece, where members of the Riverside school community come together to build a network of support, care for students and also each other.

With the Indigenous Learners goal, we are continuing to represent and acknowledge the Indigenous Ways of Learning in the school as a whole, in departments, in classrooms, and in the hearts and minds of our students. We do this through purposeful choices of lessons, visual representations in our school that reflect the importance of this goal, and more opportunities for circle discussions. At our last Professional Development Day, staff learned about Standard 9 and we will continue to build upon this work.

These goals are not entirely new for Riverside. They are logical transitions from previous goals: ones which have served the school well. The difference is that we are able to represent and measure them in new and innovative ways, and also take pride in what we are doing at a high level.

Signatures

Title	Name	Signature	Date
Principal	Jon Bruneau	Jon Bruneau Digitally signed by Jon Bruneau Date: 2022.06.30 10:42:22 -07'00'	June 28, 2024
Assistant Superintendent	Rob Zambrano		June 28 2024

DIRECTIONS 2025: ACTION PLAN FOR LEARNING

School: Riverside Secondary School

Increasing Success in Life for All

12

Action Plans for Learning

Aligned Action Plans for Learning Themes 2024-2025 with Directions 2025						
	Intellectual Development (Strategic Goal #1)				Human and Social Development (Strategic Goal #2 and Cross Cutting Theme)	Indigenous Learners and Ways of Learning (Strategic Goals #1 & #2)
School Level	Literacy	Numeracy	STEAM	Career Education		
Elementary	34	10	3	-	47	47
Middle	8	6	-	-	14	14
Secondary	3	-	2	3	8	8
Alternate	-	-	3	1	4	4

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Schools with a Literacy Goal

Aligned Action Plans for Learning Themes 2024-2025 with Directions 2025			
	Schools with a Literacy Goal		
School Level	Reading	Writing	Reading and Writing
Elementary	14	10	10
Middle	5	-	3
Secondary	1	2	-

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Questions and Motion to Approve

- Framework for Enhancing Student Learning
- Action Plans for Learning for 2025-2026



15

SCHOOL DISTRICT NO. 43 (COQUITLAM)

Office of the Secretary-Treasurer

MEMORANDUM

TO:	Board of Education
FROM:	Nita Mikl, Secretary-Treasurer/CFO Patricia Bigonzi, Assistant Secretary-Treasurer
DATE:	September 23, 2025
SUBJECT:	**Final Year End Report & Audited Financial Statements**
COPIED TO:	District Leadership Team

Recommended Action: That the Board of Education motion to approve the Audited Financial Statements for the year ended June 30, 2025, for filing with the Ministry of Education by September 30, 2025.

Background:
Per Division 8, Subsection 157 – Financial Statements - of the School Act, the Board of Education and the Secretary-Treasurer must approve and forward a copy of the signed annual audited financial statements to the Minister of Education and Child Care by September 30th of each year. The Audited Financial Statements for the year ended June 30, 2025, have been prepared in the form required by the Minister and are attached.

Also attached is the Financial Statement Discussion and Analysis (FSD&A). This document has been developed in accordance with the Ministry's Financial Governance and Accountability Report to offer context and additional information to explain the financial statements more fully. It is intended to supplement the statements by providing management's analysis of the financial results, a summary of financial activities and a comparison with prior year results.

A summary of the key highlights from the Audited Financial Statements will be provided during the Public Board meeting.

Audited Financial Statements of

School District No. 43 (Coquitlam)

And Independent Auditors' Report thereon

June 30, 2025

School District No. 43 (Coquitlam)

June 30, 2025

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School District No. 43 (Coquitlam)

MANAGEMENT REPORT

DRAFT

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 43 (Coquitlam) 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. 43 (Coquitlam) (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 quarterly basis and externally audited financial statements yearly.

The external auditors, KPGM 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. 43 (Coquitlam) 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. 43 (Coquitlam)

DRAFT

Signature of the Chairperson of the Board of Education — Date Signed

Signature of the Superintendent — Date Signed

Signature of the Secretary Treasurer — Date Signed

INDEPENDENT AUDITOR'S REPORT

To the Board of Education of School District No. 43 (Coquitlam),
To the Minister of Education and Child Care, Province of British Columbia

Opinion

We have audited the financial statements of School District No. 43 (Coquitlam) (the "Entity"), which comprise:

- the statement of financial position as at June 30, 2025
- the statement of operations for the year then ended
- the statement of changes in net debt for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies (hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements as at and for the year ended June 30, 2025 of the Entity are prepared, in all material respects, in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "***Auditor's Responsibilities for the Audit of the Financial Statements***" section of our auditor's report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Financial Reporting Framework

We draw attention to Note 2 to the financial statements which describes the applicable financial reporting framework and the significant differences between the financial reporting framework and Canadian public sector accounting standards.

Our opinion is not modified in respect of this matter.

DRAFT

Other Information

Management is responsible for the other information. Other information comprises:

- Unaudited Schedules 1-4 attached to the audited financial statements; and
- Information, other than the financial statements and the auditor's report thereon, included in the Financial Statement Discussion and Analysis document.

Our opinion on the financial statements does not cover the other information and we do not and will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

We obtained the other information, other than the financial statements and the auditor's report thereon, included in the Financial Statement Discussion and Analysis document and Unaudited Schedules 1 to 4 attached to the audited financial statements as at the date of this auditor's report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in the auditor's report.

We have nothing to report in this regard.

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

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

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We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

  The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor’s report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor’s report. However, future events or conditions may cause the Entity to cease to continue as a going concern.

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

Chartered Professional Accountants

Vancouver, Canada
September 23, 2025

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School District No. 43 (Coquitlam)

Statement of Financial Position

As at June 30, 2025

	2025 Actual	2024 Actual (Recast - Note 25)
	$	$
Financial Assets		
Cash and Cash Equivalents	**169,266,635**	139,078,299
Accounts Receivable		
Due from Province - Ministry of Education and Child Care	**12,264,690**	7,902,787
Other (Note 3)	**11,746,872**	18,869,855
Portfolio Investments (Note 4)	**70,000,000**	85,000,000
Total Financial Assets	**263,278,197**	250,850,941
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 5)	**62,089,450**	55,974,561
Unearned Revenue (Note 6)	**18,828,409**	21,857,606
Deferred Revenue (Note 7)	**9,287,233**	11,610,728
Deferred Capital Revenue (Note 8)	**605,222,825**	542,973,993
Employee Future Benefits (Note 9)	**46,197,976**	47,568,885
Asset Retirement Obligation (Note 24)	**9,967,934**	10,123,875
Capital Lease Obligations (Note 11)	**166,729**	199,496
Other Liabilities (Note 5)	**8,965,784**	8,124,679
Total Liabilities	**760,726,340**	698,433,823
Net Debt	**(497,448,143)**	(447,582,882)
Non-Financial Assets		
Tangible Capital Assets (Note 12)	**777,020,270**	711,552,415
Prepaid Expenses	**562,422**	590,154
Total Non-Financial Assets	**777,582,692**	712,142,569
Accumulated Surplus (Deficit)	**280,134,549**	264,559,687

Unrecognized Assets (Note 15)

Contractual Obligations (Note 16)

Contractual Rights (Note 17)

Contingent Liabilities (Note 18)

Approved by the Board

DRAFT

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. 43 (Coquitlam)

Statement of Operations

Year Ended June 30, 2025

	2025 Budget (Note 19)	**2025 Actual**	2024 Actual (Recast - Note 25)
	$	**$**	$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	443,188,322	**444,821,183**	422,470,683
Other	37,869	**30,858**	19,145
Federal Grants	3,756,692	**4,186,678**	3,756,170
Tuition	22,383,846	**24,600,151**	24,838,508
Other Revenue	15,183,051	**17,590,160**	18,568,015
Rentals and Leases	2,601,196	**3,204,097**	2,940,468
Investment Income	5,116,000	**8,422,434**	8,253,658
Amortization of Deferred Capital Revenue	19,000,000	**17,791,887**	17,660,899
Total Revenue	511,266,976	**520,647,448**	498,507,546
Expenses			
Instruction	420,852,199	**416,554,312**	395,439,584
District Administration	21,290,284	**18,247,142**	17,281,219
Operations and Maintenance	73,889,656	**69,583,762**	63,789,744
Transportation and Housing	819,837	**671,670**	805,501
Debt Services	16,000	**15,700**	7,340
Total Expense	516,867,976	**505,072,586**	477,323,388
Surplus (Deficit) for the year	(5,601,000)	**15,574,862**	21,184,158
Accumulated Surplus (Deficit) from Operations, beginning of year		**264,559,687**	243,375,529
Accumulated Surplus (Deficit) from Operations, end of year		**280,134,549**	264,559,687

School District No. 43 (Coquitlam)

Statement of Changes in Net Debt
Year Ended June 30, 2025

	2025 Budget (Note 19)	**2025 Actual**	2024 Actual (Recast - Note 25)
	$	**$**	$
Surplus (Deficit) for the year	(5,601,000)	**15,574,862**	21,184,158
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(46,201,000)	**(91,316,638)**	(80,229,262)
Amortization of Tangible Capital Assets	25,835,000	**25,848,783**	21,051,007
Total Effect of change in Tangible Capital Assets	(20,366,000)	**(65,467,855)**	(59,178,255)
Acquisition of Prepaid Expenses		**(562,422)**	(590,154)
Use of Prepaid Expenses		**590,154**	795,458
Total Effect of change in Other Non-Financial Assets	-	**27,732**	205,304
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	(25,967,000)	**(49,865,261)**	(37,788,793)
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		**(49,865,261)**	(37,788,793)
Net Debt, beginning of year		**(447,582,882)**	(409,794,089)
Net Debt, end of year		**(497,448,143)**	(447,582,882)

School District No. 43 (Coquitlam)

Statement of Cash Flows

Year Ended June 30, 2025

	2025 Actual	2024 Actual (Recast - Note 25)
	$	$
Operating Transactions		
Surplus (Deficit) for the year	**15,574,862**	21,184,158
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	**2,761,080**	(17,186,012)
Prepaid Expenses	**27,732**	205,304
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	**6,114,889**	15,069,251
Unearned Revenue	**(3,029,197)**	(25,389)
Deferred Revenue	**(2,323,495)**	1,536,252
Employee Future Benefits	**(1,370,909)**	479,176
Asset Retirement Obligations	**(155,941)**	(188,692)
Other Liabilities	**841,105**	688,389
Amortization of Tangible Capital Assets	**25,848,783**	21,051,007
Amortization of Deferred Capital Revenue	**(17,791,887)**	(17,660,899)
Recognition of Deferred Revenue - Other	**(316,423)**	(100,000)
Total Operating Transactions	**26,180,599**	25,052,545
Capital Transactions		
Tangible Capital Assets Purchased	**(12,016,825)**	(12,935,876)
Tangible Capital Assets -WIP Purchased	**(79,299,813)**	(67,076,996)
Total Capital Transactions	**(91,316,638)**	(80,012,872)
Financing Transactions		
Capital Revenue Received	**80,357,142**	68,751,721
Capital Lease Additions (Repayments)	**(32,767)**	(16,894)
Total Financing Transactions	**80,324,375**	68,734,827
Investing Transactions		
Investments in Portfolio Investments	**15,000,000**	10,000,000
Total Investing Transactions	**15,000,000**	10,000,000
Net Increase (Decrease) in Cash and Cash Equivalents	**30,188,336**	23,774,500
Cash and Cash Equivalents, beginning of year	**139,078,299**	115,303,799
Cash and Cash Equivalents, end of year	**169,266,635**	139,078,299
Cash and Cash Equivalents, end of year, is made up of:		
Cash	**169,266,635**	139,078,299
	169,266,635	139,078,299

NOTE 1 AUTHORITY AND PURPOSE

The School District, established on July 1, 1946, operates under the authority of the *School Act of British Columbia* as a corporation under the name of "The Board of Education of School District No. 43 (Coquitlam)", and operates as "School District No. 43 (Coquitlam)". A board of education ("Board") which is 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. 43 (Coquitlam) 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* supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board. The Budget Transparency and Accountability Act requires that the financial statements be prepared in accordance with the set of standards and guidelines that comprise generally accepted accounting principles for senior governments in Canada, or if the Treasury Board makes a regulation, the set of standards and guidelines that comprise generally accepted accounting principles for senior governments in Canada as modified by the alternate standard or guideline or part thereof adopted in the regulation.

Regulation 257/2010 requires all taxpayer supported organizations in the Schools, Universities, Colleges and Hospitals sectors to adopt Canadian public sector accounting standards without any PS4200 elections effective their first fiscal year commencing after January 1, 2012.

Regulation 198/2011 requires that restricted contributions received or receivable for acquiring or developing a depreciable tangible capital asset or contributions in the form of a depreciable tangible capital asset are to be deferred and recognized in revenue at the same rate that amortization of the related tangible capital asset is recorded.

For British Columbia taxpayer supported organizations, these contributions include government transfers and externally restricted contributions.

The accounting policy requirements under Regulation 198/2011 are significantly different from the requirements of Canadian public sector accounting standards which requires 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.

As a result, revenue recognized in the statement of operations and certain related deferred capital revenue would be recorded differently under Canadian Public Sector Accounting Standards.

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

b) Basis of Consolidation

These financial statements reflect the assets, liabilities, revenues, and expenses of the reporting entity, which is comprised of all controlled entities. Inter-departmental balances and organizational transactions have been eliminated.

The School District does not control any significant external entities and accordingly no entities have been consolidated with the financial statements.

The School District does not administer any trust activities on behalf of external parties.

c) Cash and Cash Equivalents

Cash and cash equivalents include cash and highly liquid securities 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.

d) Accounts Receivable

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

e) Portfolio Investments

The School District has investments in GIC's that have a maturity of greater than 3 months at the time of acquisition. Investments not quoted in an active market are reported at amortized cost less impairment, if applicable.

Impairment is defined as a loss in value of a portfolio investment that is other than a temporary decline and is included in the Statement of Operations.

f) 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 services or products are provided.

g) 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(o).

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.

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

h) Employee Future Benefits

i. Post-employment benefits

The School District provides certain post-employment benefits including accumulated sick leave, accumulated vacation pay, overtime, death benefits, early retirement, and severance/retirement allowances 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. The future 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 and 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 (EARSL) of active employees covered under the plan.

The most recent actuarial valuation of the obligation was performed at March 31, 2025 and projected to March 31, 2028. The next valuation will be performed at March 31, 2028 for use at June 30, 2028. For the purposes of determining the financial position of the plans and the employee future benefit costs, a measurement date of March 31 was adopted for all periods subsequent to July 1, 2004.

The School District provides employees retired under the legacy Non-Teaching Pension Plan, health and dental benefits under a cost sharing arrangement. The plan was closed to new enrollees effective December 31, 2017. An actuarial valuation is conducted every three years. The most recent valuation of the obligation was performed at March 31, 2024 and projected for use at June 30, 2025.

ii. Pension Plans

The School District and its employees make contributions to the Teachers' Pension Plan and Municipal Pension Plan. The plans are multi-employer plan where assets and obligations are not separated. The costs are expensed as incurred.

i) 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 School District's asset retirement obligations include the removal of asbestos and other hazardous material in several of the buildings owned by the School District. The estimate of the asset retirement obligations include costs directly attributable to the asset retirement activities. The estimated costs have been recorded as a liability and capitalized into the carrying amount of tangible capital assets, which is being amortized in accordance with the amortization accounting policy outlined in Note 2(k). The obligation was measured at current cost as the timing of future cash flows cannot be reasonably determined. The carrying value of the liability is reviewed at each financial reporting date with changes to the timing or amount of the original estimate of cash flows recorded as an adjustment to the liability and related tangible capital asset.

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

j) Liability for Contaminated Sites

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when a site is not in productive use and all the following criteria are met:

- an environmental standard exists;
- contamination exceeds the environmental standard;
- the School District:
    - is directly responsible; or
    - accepts responsibility;
- it is expected that future economic benefits will be given up; and
- a reasonable estimate of the amount can be made.

The liability is recognized as management's estimate of the cost of post-remediation including operation, maintenance and monitoring that are an integral part of the remediation strategy for a contaminated site.

k) Tangible Capital Assets

The following criteria apply:

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

  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.

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

k) Tangible Capital Assets (continued)

Estimated useful life is as follows:

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

l) Capital Leases

Leases that, from the point of view of the lessee, transfer substantially all the benefits and risks incident to ownership of the property to the School District are considered capital leases. These are accounted for as an asset and an obligation. Capital lease obligations are recorded at the present value of the minimum lease payments excluding executor costs, e.g., insurance, maintenance costs, etc. The discount rate used to determine the present value of the lease payments is the lower of the School District's rate for incremental borrowing or the interest rate implicit in the lease. All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

m) Prepaid Expenses

Materials, supplies and services held for use by the School District in the following fiscal year are included as a prepaid expense and stated at acquisition cost. Such items are charged to expense over the periods expected to benefit from it.

n) 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 13 – Interfund Transfers and Note 21 – Internally Restricted Funds).

o) Revenue Recognition

Revenues are recognized 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:

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

o) Revenue Recognition (continued)

- 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.

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

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

(a) has the authority to claim or retain an inflow of economic resources; and

(b) identifies a past transaction or event that gives rise to an asset.

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

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.

p) Expenditures

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

Categories of Salaries

- Principals, Vice-Principals, and Directors of Instruction employed under an administrative officer contract are categorized as Principals and Vice-Principals.
- Superintendents, Assistant Superintendents, Secretary-Treasurers, Trustees and other employees excluded from union contracts are categorized as Other Professionals.

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

p) Expenditures (continued)

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.

q) 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, and accounts payable and accrued liabilities.

Except for portfolio investments in equity instruments quoted in an active market that are recorded at fair value, all financial assets and liabilities are recorded at cost or amortized cost and the associated transactions costs are added to the carrying value of these investments upon initial recognition. Transactions costs are incremental costs directly attributable to the acquisition or issue of a financial asset or a financial liability.

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

q) Financial Instruments (continued)

Unrealized gains and losses from changes in the fair value of financial instruments are recorded at fair value and recognized in the statement of remeasurement gains and losses. Upon settlement, the cumulative gain or loss is reclassified from the statement of remeasurement gains and losses and recognized in the statement of operations. There are no unrealized gains or losses as at June 30, 2025. As a result, the School District does not have a statement of remeasurement gains and losses. Interest and dividends attributable to financial instruments are reported in the statement of operations.

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.

r) Measurement Uncertainty

Preparation of financial statements in accordance with the basis of accounting described in note 2 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. Areas requiring the use of management estimates relate to the potential impairment of assets, liability for asset retirement obligations, rates for amortization and estimated employee future benefits. Actual results could differ from those estimates.

NOTE 3 ACCOUNTS RECEIVABLE – OTHER

	2025	2024
Benefit deposit allowances	$2,626,827	$2,877,528
Federal grants	1,296,391	1,175,764
Due from municipality	700,000	3,350,574
GST Input Tax Credit	955,810	1,535,996
Interest Income	2,574,488	3,722,988
Other Receivables	3,658,356	6,272,005
Allowance for doubtful accounts	(65,000)	(65,000)
Total Other Receivables	$11,746,872	$18,869,855

NOTE 4 PORTFOLIO INVESTMENTS

	2025	2024
Guaranteed investment certificates (GIC's)	$70,000,000	$85,000,000
Total Portfolio Investments	$70,000,000	$85,000,000

$25,000,000 matures in F2026 with annual yields between 5.25% and 6.00%. $45,000,000 matures between F2027 and F2032 with annual yields between 5.00% and 7.00%.

NOTE 5 ACCOUNTS PAYABLE, ACCRUED AND OTHER LIABILITIES

	2025	2024
Trade Payables	$26,121,703	$23,187,681
Salary & Benefits Payable	35,967,747	32,786,880
Balance - Accounts Payable & Accrued Liabilities	$62,089,450	$55,974,561
Accrued Vacation Pay	8,269,139	7,689,450
Other	696,645	435,229
Balance - Total Other Liabilities	$ 8,965,784	$ 8,124,679

NOTE 6 UNEARNED REVENUE

	2025	2024
Balance, beginning of year	$21,857,606	$21,882,995
Tuition fees received	20,327,731	23,210,237
Tuition fees recognized	(23,356,928)	(23,235,626)
Balance, end of year	$18,828,409	$21,857,606

Unearned revenue includes tuition collected from international students for school terms beginning after June 30, 2025.

NOTE 7 DEFERRED REVENUE

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

	2025	2024 (recast Note 25)
Balance, beginning of year	$11,610,728	$10,074,476
Increases:		
Provincial grants	63,919,912	61,223,081
Other	18,512,315	19,258,900
Investment income	10,878	150,462
	82,443,105	80,632,443
Decreases:		
Revenue recognized	84,766,600	79,096,191
Balance, end of year	$9,287,233	$11,610,728

NOTE 8 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.

	2025	2024
Deferred capital revenue subject to amortization		
Balance, beginning of year	$460,316,418	$436,814,650
Prior period adjustment	-	(28,288,897)
Adjusted balance, beginning of year	$460,316,418	$408,525,753
Increases:		
Capital additions	6,465,794	6,445,817
Transfer from work in progress	25,020,870	63,005,747
	31,486,664	69,451,564
Decreases:		
Amortization	17,791,887	17,660,899
Net change for the year	13,694,777	51,790,665
Balance, end of year	$474,011,195	$460,316,418

NOTE 8 DEFERRED CAPITAL REVENUE *(continued)*

Deferred capital revenue - Work in Progress		
Balance, beginning of year	$53,493,809	$32,041,914
Prior period adjustment	-	28,288,897
Adjusted balance, beginning of year	$53,493,809	$60,330,811
Increases: Transfers from deferred revenue	72,903,185	56,168,745
Decreases: Transfers to deferred capital revenue	25,020,870	63,005,747
Net change for the year	47,882,315	(6,837,002)
Balance, end of year	$101,376,124	$53,493,809
Unspent deferred capital revenue	$29,835,506	$29,163,766
Total deferred capital revenue balance, end of year	$605,222,825	$542,973,993

NOTE 9 EMPLOYEE FUTURE BENEFITS

Employee future benefit plan obligations consist of two plans as summarized.

		2025	2024
Employee future benefit plans	(a)	$38,903,976	$39,841,885
Non-Teaching retirement benefit plan	(b)	$7,294,000	7,727,000
Total Employee Future Benefits		$46,197,976	$47,568,885

NOTE 9 EMPLOYEE FUTURE BENEFITS *(continued)*

a) Employee Future Benefit Plans

Benefits include vested sick leave, early retirement incentive, 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.

	2025	2024
Reconciliation of accrued benefit obligation:		
Accrued benefit obligation – April 1	$32,488,868	$31,965,441
Service cost	2,213,526	2,254,795
Interest cost	1,419,298	1,320,429
Benefits payments	(3,323,404)	(1,501,679)
Actuarial (gain) / loss	1,531,865	(1,550,118)
Accrued benefit obligation – March 31	$34,330,153	$32,488,868
Reconciliation of funded status at end of fiscal year:		
Accrued benefit obligation – March 31	$34,330,153	$32,488,868
Funded status – surplus / (deficit)	$(34,330,153)	$(32,488,868)
Employer contributions after measurement date	1,836,479	1,395,219
Benefit expense after measurement date	(983,603)	(908,206)
Unamortized net actuarial (gain) / loss	(5,426,699)	(7,840,030)
Accrued benefit asset / (liability) – June 30	$(38,903,976)	$(39,841,885)
Reconciliation of change in accrued benefit liability:		
Accrued benefit liability – July 1	$39,841,885	$39,025,709
Net expense for the year	2,826,755	3,039,199
Employer contributions	(3,764,664)	(2,223,023)
Accrued benefit liability – June 30	$38,903,976	$39,841,885
Components of net benefit expense:		
Service Cost	$2,292,161	$2,244,478
Interest Cost	1,416,060	1,345,146
Amortization of net actuarial loss	(881,466)	(550,425)
Net benefit expense	$2,826,755	$3,039,199

The impact of changes in assumptions between the March 31, 2025 measurement date and the June 30, 2025 reporting date have been considered and are not considered to be material. The significant actuarial assumptions adopted for measuring the School District's accrued benefit obligations other than in respect of certain post-retirement benefits for non-teaching employees are:

	2025		2024	
Discount rate – April 1	4.25%		4.00%	
Discount rate – March 31	4.00%		4.25%	
Long term salary growth – April 1	2.50%	+ seniority	2.50%	+ seniority
Long term salary growth – March 31	2.50%	+ seniority	2.50%	+ seniority
EARSL – March 31	11.4	years	11.0	years

NOTE 9 EMPLOYEE FUTURE BENEFITS *(continued)*

b) Post-Retirement Health and Dental Benefits (Non-Pension Benefits)

The Post Retirement Group Benefit Plan represents the benefit obligation related to the Board's share of premiums payable in respect of retirees of the Non-Teaching Pension Plan for extended health benefits and dental benefits. Effective December 31, 2017, the Post Retirement Group Benefit plan was closed to new enrollees. The Board has also announced its intention to end the dental subsidy at December 31, 2032, the end of the agreement period. As at June 30, 2025 no funds have been internally designated to fund this liability.

	2025	2024
Reconciliation of accrued benefit obligation:		
Accrued benefit obligation – April 1	$3,621,000	$4,213,000
Interest Cost	146,000	161,000
Benefit payments	(376,000)	(386,000)
Actuarial (gains)/losses	63,000	(367,000)
Accrued benefit obligation – March 31	$3,454,000	$3,621,000
Reconciliation of funded status at end of fiscal year:		
Accrued benefit obligation – March 31	$(3,454,000)	$(3,621,000)
Funded status – surplus / (deficit)	$(3,454,000)	$(3,621,000)
Funded status – surplus / (deficit)	$(3,454,000)	$(3,621,000)
Net change in 2nd quarter expenses	56,000	51,000
Unamortized net actuarial (gain) / loss	(3,896,000)	(4,157,000)
Accrued benefit asset / (liability) – June 30	$(7,294,000)	$(7,727,000)
Current service cost – net of employee's contributions	$(3,000)	$1,000
Interest cost	146,000	161,000
Amortize actuarial (gains) / losses	(198,000)	(120,000)
Defined benefit costs recognized	$(55,000)	$42,000

	2025	2024
Discount Rate	Beginning of the year: 4.25% End of the year: 4.00%	Beginning of the year:4.00% End of the year: 4.25%
Dental	Based on CIA McMaster Model	Based on CIA McMaster Model
Extended Health	Based on CIA McMaster Model	Based on CIA McMaster Model
Estimated annual claim cost		
Extended Health – couple	$1,684	$1,684
Extended Health - single	$842	$842
Dental – couple	$1,416	$1,416
Dental – single	$708	$708
EARSL	14.1 years	14.1 years

NOTE 10 EMPLOYEE PENSION PLANS

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trusteed pension plans). The board of trustees for this plan representing plan members and employers are responsible for administering the pension plan including investing assets and administrating benefits. These plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2024, the Teachers' Pension Plan has about 52,000 active members and approximately 43,000 retired members. As at December 31, 2023, the Municipal Pension Plan has about 256,000 active members and approximately 128,000 retired members.

Every three years, an actuarial valuation is performed to assess the financial position of the plans and the 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, 2023 indicated a $4,572 million funding 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 $34,765,655 for employer contributions to these two plans in the year ended June 30, 2025. (2024 - $32,648,222).

The Teachers' Pension Plan is determined on a formula based on a contribution rate of 11.30% of salary for 2025 (2024: 11.3%). The Municipal Pension Plan is determined on a formula based on a contribution rate of 9.31% of salary for 2025 (2024: 9.31%).

The next valuation for the Teachers' Pension Plan will be as at December 31, 2026 with results available in the last quarter of 2027. The next valuation for the Municipal Pension Plan will be as at December 31, 2024 with results available in late 2025.

Employers participating in the plan 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 the 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 CAPITAL LEASE OBLIGATIONS

The School District leases assets under a capital lease. The current lease will expire August 31, 2029. The capital lease provides for a transfer of ownership of the assets to the School District through a bargain purchase option. The interest rate implicit in the lease is 8.50%. The School District has certain other leasing agreements with third parties; assets under these other agreements and respective liabilities are not material.

NOTE 11 CAPITAL LEASE OBLIGATIONS *(continued)*

Total future minimum lease payments are as follows:	
2026	$48,467
2027	48,467
Thereafter	100,985
Total minimum lease payments	$197,919
Less interest at the average implicit interest rate of 8.5%	$31,190
Net present value of lease obligations	$166,729

Total interest on leases for 2025 was $15,700 (2024 – $7,340).

NOTE 12 TANGIBLE CAPITAL ASSETS

Net Book Value:	Net Book Value 2025	Net Book Value 2024
Sites	$112,496,185	$112,496,185
Buildings	642,158,244	577,268,753
Furniture & Equipment	9,101,753	8,871,994
Vehicles	2,071,363	2,003,660
Computer Hardware	11,192,725	10,911,823
	$777,020,270	$711,552,415

June 30, 2025

Costs:	Balance at June 30, 2024	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2025
Sites	$112,496,185	$ -	$ -	$ -	$112,496,185
Buildings	855,330,899	6,119,615	-	24,227,793	885,678,307
Furniture & Equipment	13,542,740	1,110,382	948,378	507,107	14,211,851
Vehicles	2,820,094	356,070	228,910	-	2,947,254
Computer Hardware	20,470,687	4,430,758	3,873,570	-	21,027,875
	$1,004,660,605	$12,016,825	$5,050,858	$24,734,900	$1,036,361,472
Work in progress	65,562,141	79,299,813	-	(24,734,900)	120,127,054
	$1,070,222,746	$91,316,638	$5,050,858	$-	$1,156,488,526

Accumulated Amortization:	Balance at June 30, 2024	Additions	Disposals	Balance at June 30, 2025
Buildings	$343,624,287	$20,022,830	$ -	$363,647,117
Furniture & Equipment	4,670,746	1,387,730	948,378	5,110,098
Vehicles	816,434	288,367	228,910	875,891
Computer Hardware	9,558,864	4,149,856	3,873,570	9,873,570
	$358,670,331	$25,848,783	$5,050,858	$379,468,256

NOTE 12 TANGIBLE CAPITAL ASSETS *(continued)*

June 30, 2024

Costs:	Balance at June 30, 2023	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2024
Sites	$112,496,185	$ -	$ -	$ -	$112,496,185
Buildings	778,754,246	6,581,527	-	69,995,126	855,330,899
Furniture & Equipment	12,947,414	396,517	294,313	493,122	13,542,740
Vehicles	1,554,227	1,292,046	26,179	-	2,820,094
Computer Hardware	18,852,489	4,882,176	3,263,978	-	20,470,687
	$924,604,561	$13,152,266	$3,584,470	$70,488,248	$1,004,660,605
Work in progress	68,973,393	67,076,996	-	(70,488,248)	65,562,141
	$993,577,954	$80,229,262	$3,584,470	$-	$1,070,222,746

Accumulated Amortization:	Balance at June 30, 2023	Additions	Disposals	Balance at June 30, 2024
Buildings	$326,624,129	$17,000,158	$ -	$343,624,287
Furniture & Equipment	4,550,147	414,912	294,313	4,670,746
Vehicles	743,227	99,386	26,179	816,434
Computer Hardware	9,286,291	3,536,551	3,263,978	9,558,864
	$341,203,794	$21,051,007	$3,584,470	$358,670,331

NOTE 13 INTERFUND TRANSFERS

Interfund transfers between the operating and capital funds for the year ended June 30, 2025 were $8,521,658 (2024 - $9,161,150). Of this transfer, $5,021,691 pertains to capital assets purchased (2024 - $6,138,682), and $3,451,500 pertains to restricted funds set aside for future local capital projects (2024 - $2,998,235).

NOTE 14 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.

In fiscal year 2020 the School District sponsored the establishment of the SD43 Education Foundation, a separate and independent legally established entity under the British Columbia Societies Act. The Foundation has a Board separate from the School District. There were no significant transactions between the two entities.

NOTE 15 UNRECOGNIZED ASSETS

The School District owns two land parcels obtained through crown grants that have been registered at the land title office with nil value. These assets have been identified as a) Parcel 029-541-875 (Sheffield/Partington Creek) and b) Parcel 29-267-781 (Marigold Elementary).

NOTE 16 CONTRACTUAL OBLIGATIONS

a) The School District has committed to capital expenditures to construct new facilities and upgrade current facilities. The outstanding capital commitments as at June 30, 2025 are $166,724,293 (2024 - $164,817,900). 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.

Funding approval for these committed projects is as follows:

Contractual Obligations	2026	2027	2028	2029	Total
Ministry Funded:					
Burke Mountain	$55,060,842	$20,000,000	$5,000,000	-	$80,060,842
Coast Salish	2,063,284	-	-	-	2,063,284
Dr. Charles Best	12,000,000	2,291,774	-	-	14,291,774
Ioco – Day Care	9,000,000	4,790,730	-	-	13,790,730
Montgomery Middle	20,000,000	20,000,000	4,866,246	-	44,866,246
Moody Elementary	8,500,000	1,651,417	-	-	10,151,417
School District Funded:					
Education Learning Centre	-	1,500,000	-	-	1,500,000
Total:	$106,624,126	$50,233,921	$9,866,246	-	$166,724,293

b) The School District has no significant operating leases.

c) The collective agreement between the School District and the Coquitlam Teachers' Association allows teachers to elect to be paid over 12 months. As at June 30, 2025 the amount held by the School District and included in cash and accounts payable was $10,911,393 (2024 - $10,408,277).

NOTE 17 CONTRACTUAL RIGHTS

Contractual rights are rights to economic resources arising from contracts or agreements that will result in revenues and assets in the future. The School District's contractual rights arise because of contracts entered into for the lease of closed schools. The following table summarizes the contractual rights of the School District for future assets:

	2026	2027	2028	Thereafter	Total
Cedarbrook	$134,805	141,546	148,623	-	$424,974
Burquitlam	271,850	271,850	271,850	-	815,550
Future Lease Revenue	$406,655	413,396	420,473	-	$1,240,524

NOTE 18 CONTINGENT LIABILITIES

In the ordinary course of operations, the School District has legal proceedings brought against it and provisions have been included in liabilities where the outcome is likely and the amount is determinable. It is the opinion of management that final determination of these claims will not have a material effect on the financial position or operations of the School District.

NOTE 19 BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board through the adoption of an amended annual budget bylaw on February 11, 2025 and reflect more current estimates on student enrolment, revenues and expenditures.

	Original Budget	Amended Budget	Change
Revenue			
Provincial Grants			
Ministry of Education	$ 431,073,776	$ 443,188,322	$12,114,546
Other	12,768	37,869	25,101
Federal Grants	3,756,692	3,756,692	-
Tuition	22,383,846	22,383,846	-
Other Revenue	12,828,857	15,183,051	2,354,194
Rentals and Leases	2,511,196	2,601,196	90,000
Investment Income	4,900,000	5,116,000	216,000
Amortization of Deferred Capital Revenue	19,000,000	19,000,000	-
Total Revenue	$ 496,467,135	$ 511,266,976	$14,799,841
Expenses			
Instruction	409,116,027	420,852,199	11,736,172
District Administration	20,261,160	21,290,284	1,029,124
Operation and Maintenance	71,424,838	73,889,656	2,464,818
Transportation and Housing	815,110	819,837	4,727
Debt Service	16,000	16,000	-
Total Expense	$ 501,633,135	$ 516,867,976	$15,234,841
Surplus (Deficit) for the year	($5,166,000)	($5,601,000)	($435,000)
Prior Year Surplus Appropriation	$3,750,000	$3,750,000	$-
Budgeted Surplus (Deficit) for the year	($1,416,000)	($1,851,000)	($ 435,000)
Capital Fund Surplus (Deficit)	($1,416,000)	($1,851,000)	($ 435,000)
Budgeted Surplus (Deficit) for the year	($1,416,000)	($1,851,000)	($ 435,000)

NOTE 20 EXPENSE BY OBJECT

	2025	2024
Salaries and benefits	$425,066,365	$403,011,825
Services and supplies	54,157,438	53,260,556
Amortization	25,848,783	21,051,007
Total	$505,072,586	$477,323,388

NOTE 21 INTERNALLY RESTRICTED FUNDS

a) Operating Fund

The School District attributes a portion of the accumulated surplus to an internal operating fund and internally restricts a portion of the balance. The detail of the restricted operating surplus is as follows:

	2025	2024 (restated Note 25)
Internally restricted due to nature of constraints on the funds:		
School carryforward surpluses	$3,208,158	$2,814,366
ESA contingency reserve	1,000,000	1,000,000
Facility & maintenance initiatives	2,055,625	2,055,625
Technology initiatives	1,225,000	1,225,000
Education stabilization reserve	4,000,014	4,000,014
Teacher mentorship funds	620,600	634,996
Business system initiative	4,165,007	4,165,007
Staffing stabilization reserve	6,000,000	1,000,000
Contingency for benefits	5,000,000	2,000,000
School-based capital initiatives	11,683,309	7,317,305
Joint Use Agreements	3,497,260	3,199,594
Internally restricted for operations spanning multiple years		
2024/2025 – Operating budget	-	3,750,000
2025/2026 – Operating budget	3,750,000	3,750,000
2026/2027 – Operating budget	3,750,000	2,500,000
2027/2028 - Operating budget	2,500,000	1,250,000
2028/2029 – Operating budget	1,250,000	-
Total internally restricted operating fund surplus	$53,704,973	$40,661,907
Unrestricted operating surplus (deficit)	-	-
Total operating fund surplus (deficit)	$53,704,973	$40,661,907

b) Capital Fund

The School District internally restricts a portion of its capital surplus in the local capital reserve account for future capital requirements including facility additions, capital improvements, and other capital infrastructure requirements. As at June 30, 2025 $33,324,600 has been restricted (2024 - $34,872,276).

NOTE 22 ECONOMIC DEPENDENCE

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

NOTE 23 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 borrower. This risk is mitigated as most amounts receivable are due from the Province and therefore, are collectible.

It is management's opinion that the School District is not exposed to significant credit risk associated with its cash deposits and portfolio investments as they are placed in recognized British Columbia institutions. The School District is currently invested solely in guaranteed investment certificates. Cash and cash equivalents currently consist of deposits held with a chartered bank and the Provincial Central Deposit Program.

(b) Market risk:
Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk is comprised of currency risk and interest rate risk.

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the foreign exchange rates. It is management's opinion that the School District is not exposed to significant currency risk, as amounts held, and purchases made in foreign currency are insignificant.

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. The School District is exposed to interest rate risk through its investments. The School District is exposed to fair value risk related to its investments in GIC's which bear a fixed rate of interest.

The School District is monitoring the potential impacts and options to mitigate risks arising from tariffs and cross border trade.

NOTE 23 RISK MANAGEMENT *(continued)*

(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.

NOTE 24 ASSET RETIREMENT OBLIGATION

Legal obligations exist for the removal and disposal of asbestos and other hazardous materials within some district owned buildings that will undergo major renovations or demolition in the future.

	2025	2024
Asset Retirement Obligation, opening balance	$10,123,875	$10,312,567
Settlements during the year	155,942	188,692
Asset Retirement Obligation, closing balance	$9,967,933	$10,123,875

NOTE 25 RECAST OF DEFERRED REVENUE

During the fiscal year ending June 30, 2025 the District undertook a reallocation of funds previously held in Special Purpose Funds (Deferred Revenue) to the Operating Surplus. It was determined that the contributions received for Contractual Reserves (Joint Use Agreements) did not meet the description of a restricted contribution and therefore an amount of $3,199,594 was transferred, with the impact of decreasing Deferred Revenue and increasing beginning and end of year Accumulated Surplus as at June 30, 2024 by $3,199,594.

School District No. 43 (Coquitlam)

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

	Operating Fund	Special Purpose Fund	Capital Fund	2025 Actual	2024 Actual (Recast - Note 25)
	$	$	$	$	$
Accumulated Surplus (Deficit), beginning of year	40,661,907		223,897,780	**264,559,687**	240,175,935
Prior Period Adjustments					3,199,594
Accumulated Surplus (Deficit), beginning of year, as restated	**40,661,907**	**-**	**223,897,780**	**264,559,687**	243,375,529
Changes for the year					
Surplus (Deficit) for the year	21,564,724		(5,989,862)	**15,574,862**	21,184,158
Interfund Transfers					
Tangible Capital Assets Purchased	(5,021,691)		5,021,691	-	
Local Capital	(3,451,500)		3,451,500	-	
Other	(48,467)		48,467	-	
Net Changes for the year	**13,043,066**	**-**	**2,531,796**	**15,574,862**	**21,184,158**
Accumulated Surplus (Deficit), end of year - Statement 2	**53,704,973**	**-**	**226,429,576**	**280,134,549**	264,559,687

School District No. 43 (Coquitlam)

Schedule of Operating Operations

Year Ended June 30, 2025

	2025 Budget (Note 19)	**2025 Actual**	2024 Actual (Recast - Note 25)
	$	**$**	$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	377,799,144	**379,893,075**	361,690,961
Other		**2,128**	12,768
Tuition	22,383,846	**24,600,151**	24,838,508
Other Revenue	776,032	**889,170**	524,504
Rentals and Leases	2,201,196	**2,803,860**	2,540,231
Investment Income	4,116,000	**7,223,396**	6,266,349
Total Revenue	407,276,218	**415,411,780**	395,873,321
Expenses			
Instruction	339,942,922	**333,867,985**	317,995,704
District Administration	20,418,618	**17,375,476**	17,281,219
Operations and Maintenance	46,764,819	**42,000,695**	41,030,563
Transportation and Housing	749,859	**602,900**	739,301
Total Expense	407,876,218	**393,847,056**	377,046,787
Operating Surplus (Deficit) for the year	(600,000)	**21,564,724**	18,826,534
Budgeted Appropriation (Retirement) of Surplus (Deficit)	3,750,000		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(2,451,000)	**(5,021,691)**	(6,138,682)
Local Capital	(650,000)	**(3,451,500)**	(2,998,235)
Other	(49,000)	**(48,467)**	(24,233)
Total Net Transfers	(3,150,000)	**(8,521,658)**	(9,161,150)
Total Operating Surplus (Deficit), for the year	-	**13,043,066**	9,665,384
Operating Surplus (Deficit), beginning of year		**40,661,907**	27,796,929
Prior Period Adjustments			
Reclassify Contractual Reserves to Operating Surplus			3,199,594
Operating Surplus (Deficit), beginning of year, as restated		**40,661,907**	30,996,523
Operating Surplus (Deficit), end of year		**53,704,973**	40,661,907
Operating Surplus (Deficit), end of year			
Internally Restricted		**53,704,973**	40,661,907
Total Operating Surplus (Deficit), end of year		**53,704,973**	40,661,907

School District No. 43 (Coquitlam)

Schedule of Operating Revenue by Source

Year Ended June 30, 2025

	2025 Budget (Note 19)	**2025 Actual**	2024 Actual (Recast - Note 25)
	$	**$**	$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	371,510,916	**372,624,682**	352,609,641
Other Ministry of Education and Child Care Grants			
Pay Equity	706,353	**706,353**	706,353
Funding for Graduated Adults	1,577,367	**2,149,545**	2,072,452
Student Transportation Fund	81,641	**81,641**	81,641
FSA Scorer Grant	28,656	**30,156**	28,656
Labour Settlement Funding	3,710,865	**4,147,766**	5,993,872
NGN Self-Provisioned Site Grant	144,131	**152,932**	144,131
DELF	39,215	**-**	39,215
Anti-Racism Action Plan	-	**-**	15,000
Total Provincial Grants - Ministry of Education and Child Care	377,799,144	**379,893,075**	361,690,961
Provincial Grants - Other	-	**2,128**	12,768
Tuition			
Continuing Education	266,346	**473,807**	433,970
International and Out of Province Students	22,117,500	**23,356,928**	23,235,626
Miscellaneous International Education Revenue	-	**769,416**	1,168,912
Total Tuition	22,383,846	**24,600,151**	24,838,508
Other Revenues			
Miscellaneous			
Miscellaneous	776,032	**889,170**	524,504
Total Other Revenue	776,032	**889,170**	524,504
Rentals and Leases	2,201,196	**2,803,860**	2,540,231
Investment Income	4,116,000	**7,223,396**	6,266,349
Total Operating Revenue	407,276,218	**415,411,780**	395,873,321

School District No. 43 (Coquitlam)

Schedule of Operating Expense by Object
Year Ended June 30, 2025

	2025 Budget (Note 19)	**2025 Actual**	2024 Actual (Recast - Note 25)
	$	**$**	$
Salaries			
Teachers	179,179,684	**178,033,921**	170,516,634
Principals and Vice Principals	20,526,747	**20,172,187**	19,245,925
Educational Assistants	29,572,510	**28,755,243**	26,294,723
Support Staff	33,177,752	**30,611,425**	29,368,966
Other Professionals	9,012,538	**8,994,348**	8,995,147
Substitutes	17,594,048	**16,884,550**	16,503,567
Total Salaries	289,063,279	**283,451,674**	270,924,962
Employee Benefits	80,866,121	**78,958,233**	73,376,995
Total Salaries and Benefits	369,929,400	**362,409,907**	344,301,957
Services and Supplies			
Services	10,339,647	**9,193,746**	9,019,276
Student Transportation	694,200	**544,172**	681,898
Professional Development and Travel	2,463,511	**2,231,731**	2,154,077
Rentals and Leases	532,398	**435,435**	255,250
Dues and Fees	1,746,288	**1,888,467**	1,733,941
Insurance	1,900,149	**1,819,558**	1,754,921
Supplies	13,534,835	**9,834,701**	11,360,464
Utilities	6,735,790	**5,489,339**	5,785,003
Total Services and Supplies	37,946,818	**31,437,149**	32,744,830
Total Operating Expense	407,876,218	**393,847,056**	377,046,787

School District No. 43 (Coquitlam)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2025

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	$	$	$	$	$	$	$
1 Instruction							
1.02 Regular Instruction	133,438,318	1,225,868	47,845	1,080,029	-	8,449,210	**144,241,270**
1.03 Career Programs	-	-	482,657	-	-	-	**482,657**
1.07 Library Services	-	-	443,477	-	-	21,758	**465,235**
1.08 Counselling	5,655,538	-	-	-	-	333,890	**5,989,428**
1.10 Inclusive Education	20,732,562	173,385	26,421,353	126,130	100,326	4,093,440	**51,647,196**
1.30 English Language Learning	6,724,181	-	-	-	-	396,980	**7,121,161**
1.31 Indigenous Education	402,383	171,613	1,062,300	51,862	-	9,219	**1,697,377**
1.41 School Administration	-	16,873,118	-	6,916,521	-	1,194,968	**24,984,607**
1.60 Summer School	1,172,711	239,068	114,691	70,020	-	16,074	**1,612,564**
1.61 Continuing Education	2,294,137	221,950	-	841,492	100,326	85,935	**3,543,840**
1.62 International and Out of Province Students	7,614,091	318,209	182,920	321,263	394,239	415,300	**9,246,022**
1.64 Other	-	-	-	-	-	-	**-**
Total Function 1	**178,033,921**	**19,223,211**	**28,755,243**	**9,407,317**	**594,891**	**15,016,774**	**251,031,357**
4 District Administration							
4.11 Educational Administration	-	790,453	-	116,076	1,793,096	-	**2,699,625**
4.40 School District Governance	-	-	-	-	534,559	-	**534,559**
4.41 Business Administration	-	-	-	2,169,226	4,135,619	25,246	**6,330,091**
Total Function 4	**-**	**790,453**	**-**	**2,285,302**	**6,463,274**	**25,246**	**9,564,275**
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	-	158,523	-	184,433	1,360,475	14,253	**1,717,684**
5.50 Maintenance Operations	-	-	-	17,324,784	346,305	1,830,512	**19,501,601**
5.52 Maintenance of Grounds	-	-	-	1,395,860	-	(2,235)	**1,393,625**
5.56 Utilities	-	-	-	-	196,459	-	**196,459**
Total Function 5	**-**	**158,523**	**-**	**18,905,077**	**1,903,239**	**1,842,530**	**22,809,369**
7 Transportation and Housing							
7.41 Transportation and Housing Administration	-	-	-	13,729	32,944	-	**46,673**
7.70 Student Transportation	-	-	-	-	-	-	**-**
Total Function 7	**-**	**-**	**-**	**13,729**	**32,944**	**-**	**46,673**
9 Debt Services							
Total Function 9	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Functions 1 - 9	**178,033,921**	**20,172,187**	**28,755,243**	**30,611,425**	**8,994,348**	**16,884,550**	**283,451,674**

School District No. 43 (Coquitlam)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2025

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2025 Actual	2025 Budget (Note 19)	2024 Actual (Recast - Note 25)
	$	$	$	$	$	$	$
1 Instruction							
1.02 Regular Instruction	**144,241,270**	40,246,505	**184,487,775**	5,357,446	**189,845,221**	194,246,121	181,958,741
1.03 Career Programs	**482,657**	159,350	**642,007**	220,372	**862,379**	856,181	877,904
1.07 Library Services	**465,235**	146,415	**611,650**	387,007	**998,657**	1,046,101	1,148,888
1.08 Counselling	**5,989,428**	1,643,055	**7,632,483**	1,278	**7,633,761**	7,788,456	7,086,791
1.10 Inclusive Education	**51,647,196**	14,903,854	**66,551,050**	848,104	**67,399,154**	68,063,061	63,541,632
1.30 English Language Learning	**7,121,161**	1,953,519	**9,074,680**	38,111	**9,112,791**	9,266,484	8,384,634
1.31 Indigenous Education	**1,697,377**	468,444	**2,165,821**	182,998	**2,348,819**	2,711,828	2,229,200
1.41 School Administration	**24,984,607**	6,356,062	**31,340,669**	349,781	**31,690,450**	32,022,675	29,925,671
1.60 Summer School	**1,612,564**	300,959	**1,913,523**	12,444	**1,925,967**	1,914,366	1,790,392
1.61 Continuing Education	**3,543,840**	794,519	**4,338,359**	842,894	**5,181,253**	4,846,711	4,958,989
1.62 International and Out of Province Students	**9,246,022**	2,532,683	**11,778,705**	4,812,085	**16,590,790**	16,749,238	15,730,555
1.64 Other	**-**	-	**-**	278,743	**278,743**	431,700	362,307
Total Function 1	**251,031,357**	**69,505,365**	**320,536,722**	**13,331,263**	**333,867,985**	339,942,922	317,995,704
4 District Administration							
4.11 Educational Administration	**2,699,625**	678,203	**3,377,828**	1,664,834	**5,042,662**	5,493,067	4,728,430
4.40 School District Governance	**534,559**	135,649	**670,208**	140,970	**811,178**	948,574	830,380
4.41 Business Administration	**6,330,091**	1,784,794	**8,114,885**	3,406,751	**11,521,636**	13,976,977	11,722,409
Total Function 4	**9,564,275**	**2,598,646**	**12,162,921**	**5,212,555**	**17,375,476**	20,418,618	17,281,219
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	**1,717,684**	412,506	**2,130,190**	919,516	**3,049,706**	2,943,268	3,082,309
5.50 Maintenance Operations	**19,501,601**	5,918,125	**25,419,726**	5,304,277	**30,724,003**	34,160,629	29,737,474
5.52 Maintenance of Grounds	**1,393,625**	460,846	**1,854,471**	800,849	**2,655,320**	2,831,115	2,389,836
5.56 Utilities	**196,459**	49,853	**246,312**	5,325,354	**5,571,666**	6,829,807	5,820,944
Total Function 5	**22,809,369**	**6,841,330**	**29,650,699**	**12,349,996**	**42,000,695**	46,764,819	41,030,563
7 Transportation and Housing							
7.41 Transportation and Housing Administration	**46,673**	12,892	**59,565**	-	**59,565**	63,159	57,403
7.70 Student Transportation	**-**	-	**-**	543,335	**543,335**	686,700	681,898
Total Function 7	**46,673**	**12,892**	**59,565**	**543,335**	**602,900**	749,859	739,301
9 Debt Services							
Total Function 9	**-**	**-**	**-**	**-**	**-**	-	-
Total Functions 1 - 9	**283,451,674**	**78,958,233**	**362,409,907**	**31,437,149**	**393,847,056**	407,876,218	377,046,787

School District No. 43 (Coquitlam)

Schedule of Special Purpose Operations

Year Ended June 30, 2025

	2025 Budget (Note 19)	**2025 Actual**	2024 Actual (Recast - Note 25)
	$	**$**	$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	65,389,178	**64,928,108**	60,779,722
Other	37,869	**28,730**	6,377
Federal Grants	3,756,692	**4,186,678**	3,756,170
Other Revenue	13,807,019	**15,623,084**	14,553,922
Total Revenue	82,990,758	**84,766,600**	79,096,191
Expenses			
Instruction	80,909,277	**82,686,327**	77,443,880
District Administration	871,666	**871,666**	-
Operations and Maintenance	1,139,837	**1,139,837**	1,586,111
Transportation and Housing	69,978	**68,770**	66,200
Total Expense	82,990,758	**84,766,600**	79,096,191
Special Purpose Surplus (Deficit) for the year	-	**-**	-
Total Special Purpose Surplus (Deficit) for the year	-	**-**	-
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		**-**	-

School District No. 43 (Coquitlam)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2025

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	$	$	$	$	$	$	$	$	$
Deferred Revenue, beginning of year	-	-	57,371	8,175,779	-	2,994	287,600	205,274	-
Reclassify Contractual Reserve to Operating Surplus	-	-	-	-	-	-	-	-	-
Deferred Revenue, beginning of year, as restated	-	-	57,371	8,175,779	-	2,994	287,600	205,274	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	1,139,837	1,310,012	-	-	320,000	117,600	507,992	1,735,490	2,503,050
Federal Grants	-	-	-	-	-	-		-	-
Other	-	-	-	13,894,335	-	-	-	-	-
Investment Income	-	-	-	-	-	-	-	-	-
District Entered									
	1,139,837	1,310,012	-	13,894,335	320,000	117,600	507,992	1,735,490	2,503,050
Less: Allocated to Revenue	1,139,837	1,310,012	57,371	14,325,081	320,000	109,101	795,592	1,758,377	2,503,050
Deferred Revenue, end of year	**-**	**-**	**-**	**7,745,033**	**-**	**11,493**	**-**	**182,387**	**-**
Revenues									
Provincial Grants - Ministry of Education and Child Care	1,139,837	1,310,012	-	-	320,000	109,101	795,592	1,758,377	2,503,050
Provincial Grants - Other	-	-	-	-	-	-	-	-	-
Federal Grants	-	-	-	-	-	-		-	-
Other Revenue	-	-	57,371	14,325,081	-	-	-	-	-
	1,139,837	1,310,012	57,371	14,325,081	320,000	109,101	795,592	1,758,377	2,503,050
Expenses									
Salaries									
Teachers	-	-	-	-	-	63,315	188,294	-	-
Principals and Vice Principals	-	-	-	-	-	-	-	-	340,000
Educational Assistants	-	1,069,587	-	-	-	-	-	978,981	1,443,426
Support Staff	-	-	-	-	222,040	-	-	222,367	-
Other Professionals	-	-	-	-	-	-	-	-	-
Substitutes	-	-	-	-	9,801	-	7,342	-	100,000
	-	1,069,587	-	-	231,841	63,315	195,636	1,201,348	1,883,426
Employee Benefits	-	240,425	-	-	81,814	15,979	24,916	310,504	609,624
Services and Supplies	1,139,837	-	57,371	14,325,081	6,345	29,807	575,040	246,525	10,000
	1,139,837	1,310,012	57,371	14,325,081	320,000	109,101	795,592	1,758,377	2,503,050
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 43 (Coquitlam)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2025

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Student & Family Affordability	SEY2KT (Early Years to Kindergarten)	ECL (Early Care & Learning)	Feeding Futures Fund
	$	$	$	$	$	$	$	$	$
Deferred Revenue, beginning of year	-	-	2,259	27,399	-	849,249	26,388	28,034	270,143
Reclassify Contractual Reserve to Operating Surplus	-	-	-	-	-	-	-	-	-
Deferred Revenue, beginning of year, as restated	-	-	2,259	27,399	-	849,249	26,388	28,034	270,143
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	47,495,789	4,493,131	67,719	47,000	6,750	-	19,000	175,000	3,576,667
Federal Grants	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Investment Income	-	-	-	-	-	-	-	-	-
District Entered						-	-	-	-
	47,495,789	4,493,131	67,719	47,000	6,750	-	19,000	175,000	3,576,667
Less: Allocated to Revenue	47,495,789	4,364,883	68,770	58,003	6,750	849,249	7,464	168,681	3,790,026
Deferred Revenue, end of year	**-**	**128,248**	**1,208**	**16,396**	**-**	**-**	**37,924**	**34,353**	**56,784**
Revenues									
Provincial Grants - Ministry of Education and Child Care	47,495,789	4,364,883	68,770	58,003	6,750	849,249	7,464	168,681	3,790,026
Provincial Grants - Other	-	-	-	-	-	-	-	-	-
Federal Grants	-	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	-	-
	47,495,789	4,364,883	68,770	58,003	6,750	849,249	7,464	168,681	3,790,026
Expenses									
Salaries									
Teachers	34,462,940	3,997,095	-	-	-	-	-	125,207	339,180
Principals and Vice Principals	-	-	-	-	-	-	-	-	-
Educational Assistants	-	-	-	-	-	-	-	-	-
Support Staff	-	-	-	-	-	-	-	-	481,905
Other Professionals	-	-	-	-	-	-	-	-	-
Substitutes	1,575,110	14,086	-	-	-	-	-	-	44,745
	36,038,050	4,011,181	-	-	-	-	-	125,207	865,830
Employee Benefits	11,457,739	353,702	-	-	-	-	-	40,124	205,404
Services and Supplies	-	-	68,770	58,003	6,750	849,249	7,464	3,350	2,718,792
	47,495,789	4,364,883	68,770	58,003	6,750	849,249	7,464	168,681	3,790,026
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 43 (Coquitlam)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2025

	Professional Learning Grant	Day Treatment	Sundry Programs	Staff Development	Sick Leave Benefit Plan	Contractual Reserves	Apprenticeship Programs	Settement Workers (Prov)	ELSA/LINC Entered
	$	$	$	$	$	$	$	$	$
Deferred Revenue, beginning of year	-	-	44,323	59,900	272,181	3,199,594	521,605	37,869	-
Reclassify Contractual Reserve to Operating Surplus			-	-	-	(3,199,594)	-	-	-
Deferred Revenue, beginning of year, as restated	-	-	44,323	59,900	272,181	-	521,605	37,869	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	204,125	182,524	-	-	-	-	-	-	-
Federal Grants	-	-	-	-	-	-	-	-	3,341,962
Other	-	-	6,550	57,817	-	-	252,350	-	-
Investment Income	-	-	-	-	10,878	-	-	-	-
District Entered	-	-	-	-	-	-	-	-	-
	204,125	182,524	6,550	57,817	10,878	-	252,350	-	3,341,962
Less: Allocated to Revenue	-	182,524	12,706	66,887	4,487	-	360,064	28,730	3,341,962
Deferred Revenue, end of year	**204,125**	**-**	**38,167**	**50,830**	**278,572**	**-**	**413,891**	**9,139**	**-**
Revenues									
Provincial Grants - Ministry of Education and Child Care	-	182,524	-	-	-	-	-	-	-
Provincial Grants - Other	-	-	-	-	-	-	-	28,730	-
Federal Grants	-	-	-	-	-	-	-	-	3,341,962
Other Revenue	-	-	12,706	66,887	4,487	-	360,064	-	-
	-	182,524	12,706	66,887	4,487	-	360,064	28,730	3,341,962
Expenses									
Salaries									
Teachers	-	102,010	-	-	-	-	154,068	-	1,434,098
Principals and Vice Principals	-	-	-	-	-	-	23,043	-	102,185
Educational Assistants	-	21,870	-	-	-	-	-	-	-
Support Staff	-	-	-	-	-	-	-	-	357,064
Other Professionals	-	-	-	-	-	-	-	-	4,008
Substitutes	-	-	-	-	-	-	-	-	-
	-	123,880	-	-	-	-	177,111	-	1,897,355
Employee Benefits	-	42,669	-	-	4,487	-	62,926	-	539,614
Services and Supplies	-	15,975	12,706	66,887	-	-	120,027	28,730	904,993
	-	182,524	12,706	66,887	4,487	-	360,064	28,730	3,341,962
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 43 (Coquitlam)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2025

	Settlement Workers (Fed)	Retiree Ext Hlth Fund	Community Connections	National Food Program	TOTAL
	$	$	$	$	$
Deferred Revenue, beginning of year	-	659,166	83,194	-	14,810,322
Reclassify Contractual Reserve to Operating Surplus	-	-	-	-	(3,199,594)
Deferred Revenue, beginning of year, as restated	-	659,166	83,194	-	11,610,728
Add: Restricted Grants					
Provincial Grants - Ministry of Education and Child Care	-	-	-	18,226	63,919,912
Federal Grants	844,716	-	-	-	4,186,678
Other	-	-	114,585	-	14,325,637
Investment Income	-	-	-	-	10,878
District Entered	-	-	-	-	-
	844,716	-	114,585	18,226	82,443,105
Less: Allocated to Revenue	844,716	659,166	137,322	-	84,766,600
Deferred Revenue, end of year	**-**	**-**	**60,457**	**18,226**	**9,287,233**
Revenues					
Provincial Grants - Ministry of Education and Child Care	-	-	-	-	64,928,108
Provincial Grants - Other	-	-	-	-	28,730
Federal Grants	844,716	-	-	-	4,186,678
Other Revenue	-	659,166	137,322	-	15,623,084
	844,716	659,166	137,322	-	84,766,600
Expenses					
Salaries					
Teachers	-	-	-	-	40,866,207
Principals and Vice Principals	47,073	-	-	-	512,301
Educational Assistants	-	-	-	-	3,513,864
Support Staff	545,562	-	-	-	1,828,938
Other Professionals	-	-	-	-	4,008
Substitutes	-	-	-	-	1,751,084
	592,635	-	-	-	48,476,402
Employee Benefits	194,616	-	-	-	14,184,543
Services and Supplies	57,465	659,166	137,322	-	22,105,655
	844,716	659,166	137,322	-	84,766,600
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-
Interfund Transfers					
	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-

School District No. 43 (Coquitlam)

Schedule of Capital Operations

Year Ended June 30, 2025

	2025 Budget (Note 19)	2025 Actual			2024 Actual (Recast - Note 25)
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	$	$	$	$	$
Revenues					
Other Revenue	600,000	**316,423**	**761,483**	**1,077,906**	3,489,589
Rentals and Leases	400,000		**400,237**	**400,237**	400,237
Investment Income	1,000,000		**1,199,038**	**1,199,038**	1,987,309
Amortization of Deferred Capital Revenue	19,000,000	**17,791,887**		**17,791,887**	17,660,899
Total Revenue	21,000,000	**18,108,310**	**2,360,758**	**20,469,068**	23,538,034
Expenses					
Operations and Maintenance	150,000	**316,423**	**278,024**	**594,447**	122,063
Amortization of Tangible Capital Assets					
Operations and Maintenance	25,835,000	**25,848,783**		**25,848,783**	21,051,007
Debt Services					
Capital Lease Interest	16,000		**15,700**	**15,700**	7,340
Total Expense	26,001,000	**26,165,206**	**293,724**	**26,458,930**	21,180,410
Capital Surplus (Deficit) for the year	(5,001,000)	**(8,056,896)**	**2,067,034**	**(5,989,862)**	2,357,624
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	2,451,000	**5,021,691**		**5,021,691**	6,138,682
Local Capital	650,000		**3,451,500**	**3,451,500**	2,998,235
Capital Lease Payment	49,000		**48,467**	**48,467**	24,233
Total Net Transfers	3,150,000	**5,021,691**	**3,499,967**	**8,521,658**	9,161,150
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		**529,340**	**(529,340)**	-	
Tangible Capital Assets WIP Purchased from Local Capital		**6,396,628**	**(6,396,628)**	-	
Principal Payment					
Capital Lease		**32,767**	**(32,767)**	-	
Settlement of Asset Retirement Obligation from Local Capital		**155,942**	**(155,942)**	-	
Total Other Adjustments to Fund Balances		**7,114,677**	**(7,114,677)**	-	
Total Capital Surplus (Deficit) for the year	(1,851,000)	**4,079,472**	**(1,547,676)**	**2,531,796**	11,518,774
Capital Surplus (Deficit), beginning of year		**189,025,504**	**34,872,276**	**223,897,780**	212,379,006
Capital Surplus (Deficit), end of year		**193,104,976**	**33,324,600**	**226,429,576**	223,897,780

School District No. 43 (Coquitlam)

Schedule 4A (Unaudited)

Tangible Capital Assets

Year Ended June 30, 2025

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	$	$	$	$	$	$	$
Cost, beginning of year	112,496,185	855,330,899	13,542,740	2,820,094	-	20,470,687	**1,004,660,605**
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw	-	6,119,615	-	-	-	-	**6,119,615**
Deferred Capital Revenue - Other	-	-	346,179	-	-	-	**346,179**
Operating Fund	-	-	590,933	-	-	4,430,758	**5,021,691**
Local Capital	-	-	173,270	356,070	-	-	**529,340**
Transferred from Work in Progress		24,227,793	507,107				**24,734,900**
	-	30,347,408	1,617,489	356,070	-	4,430,758	**36,751,725**
Decrease:							
Deemed Disposals			948,378	228,910	-	3,873,570	**5,050,858**
	-	-	948,378	228,910	-	3,873,570	**5,050,858**
Cost, end of year	112,496,185	885,678,307	14,211,851	2,947,254	-	21,027,875	**1,036,361,472**
Work in Progress, end of year		120,127,054					**120,127,054**
Cost and Work in Progress, end of year	112,496,185	1,005,805,361	14,211,851	2,947,254	-	21,027,875	**1,156,488,526**
Accumulated Amortization, beginning of year		343,624,287	4,670,746	816,434	-	9,558,864	**358,670,331**
Changes for the Year							
Increase: Amortization for the Year		20,022,830	1,387,730	288,367	-	4,149,856	**25,848,783**
Decrease:							
Deemed Disposals			948,378	228,910	-	3,873,570	**5,050,858**
		-	948,378	228,910	-	3,873,570	**5,050,858**
Accumulated Amortization, end of year		363,647,117	5,110,098	875,891	-	9,835,150	**379,468,256**
Tangible Capital Assets - Net	**112,496,185**	**642,158,244**	**9,101,753**	**2,071,363**	**-**	**11,192,725**	**777,020,270**

School District No. 43 (Coquitlam)

Tangible Capital Assets - Work in Progress
Year Ended June 30, 2025

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	$	$	$	$	$
Work in Progress, beginning of year	65,562,141	-	-	-	**65,562,141**
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	69,805,818	507,107	-	-	**70,312,925**
Deferred Capital Revenue - Other	2,590,260	-	-	-	**2,590,260**
Local Capital	6,396,628	-	-	-	**6,396,628**
	78,792,706	507,107	-	-	**79,299,813**
Decrease:					
Transferred to Tangible Capital Assets	24,227,793	507,107	-	-	**24,734,900**
	24,227,793	507,107	-	-	**24,734,900**
Net Changes for the Year	54,564,913	-	-	-	**54,564,913**
Work in Progress, end of year	**120,127,054**	**-**	**-**	**-**	**120,127,054**

School District No. 43 (Coquitlam)

Schedule 4C (Unaudited)

Deferred Capital Revenue
Year Ended June 30, 2025

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	$	$	$	$
Deferred Capital Revenue, beginning of year	433,093,210	11,224,125	15,999,083	**460,316,418**
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	6,119,615	-	346,179	**6,465,794**
Transferred from Work in Progress	22,920,987	2,099,883		**25,020,870**
	29,040,602	2,099,883	346,179	**31,486,664**
Decrease:				
Amortization of Deferred Capital Revenue	16,741,605	291,274	759,008	**17,791,887**
	16,741,605	291,274	759,008	**17,791,887**
Net Changes for the Year	12,298,997	1,808,609	(412,829)	**13,694,777**
Deferred Capital Revenue, end of year	445,392,207	13,032,734	15,586,254	**474,011,195**
Work in Progress, beginning of year	47,079,079	6,221,021	193,709	**53,493,809**
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	70,312,925	2,590,247	13	**72,903,185**
	70,312,925	2,590,247	13	**72,903,185**
Decrease				
Transferred to Deferred Capital Revenue	22,920,987	2,099,883	-	**25,020,870**
	22,920,987	2,099,883	-	**25,020,870**
Net Changes for the Year	47,391,938	490,364	13	**47,882,315**
Work in Progress, end of year	94,471,017	6,711,385	193,722	**101,376,124**
Total Deferred Capital Revenue, end of year	**539,863,224**	**19,744,119**	**15,779,976**	**575,387,319**

School District No. 43 (Coquitlam)

Changes in Unspent Deferred Capital Revenue
Year Ended June 30, 2025

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	$	$	$	$	$	$
Balance, beginning of year	6,548,388	3,605,931	2,160,845	16,008,848	839,754	**29,163,766**
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	69,995,356		6,930,971			**76,926,327**
Provincial Grants - Other			-			**-**
Other				2,283,736	362,410	**2,646,146**
Investment Income	-	138,048	-	646,621	-	**784,669**
Transfer project surplus to MECC Restricted (from) Bylaw	(111,204)	111,204				**-**
	69,884,152	249,252	6,930,971	2,930,357	362,410	**80,357,142**
Decrease:						
Transferred to DCR - Capital Additions	6,119,615	-	-		346,179	**6,465,794**
Transferred to DCR - Work in Progress	70,312,925	-	2,590,247		13	**72,903,185**
Transferred to Revenue - Capital Repairs	-	-	216,423	-	100,000	**316,423**
District Entered	-	-		-	-	**-**
	76,432,540	-	2,806,670	-	446,192	**79,685,402**
Net Changes for the Year	(6,548,388)	249,252	4,124,301	2,930,357	(83,782)	**671,740**
Balance, end of year	**-**	**3,855,183**	**6,285,146**	**18,939,205**	**755,972**	**29,835,506**

For the Year Ended June 30, 2025

FINANCIAL STATEMENT DISCUSSION & ANALYSIS

Learning for a Lifetime



SCHOOL DISTRICT 43 Coquitlam

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INTRODUCTION

INTRODUCTION

This Financial Statement Discussion and Analysis document should be read in conjunction with the audited financial statements and accompanying notes for School District 43, Coquitlam for the year ended June 30, 2025.

The purpose of this report is to highlight information and provide explanations to enhance the reader's understanding of the school district's audited financial statements and the significant events and factors that influenced the financial results presented in these statements.

This report consists of the following sections:



A separate document, *'Guide to Financial Statements'*, has been developed to assist users of school district financial statements with their understanding of the information provided.

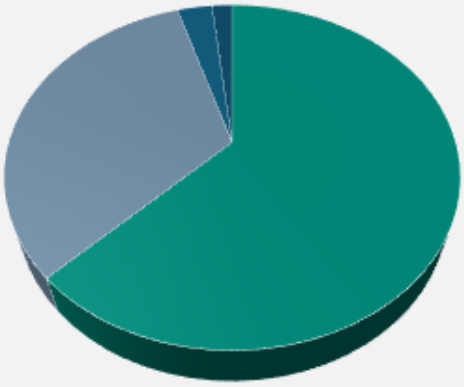
SD43 COQUITLAM

2024/25 DISTRICT OVERVIEW

34,527 ENROLMENT (FULL-TIME EQUIVALENT)

32,593	940	730	264
SCHOOL AGE K-12	CONTINUING EDUCATION	ONLINE LEARNING	ALTERNATE LEARNING

4,355 STAFF HEADCOUNT (FULL-TIME/PART-TIME/TEMPORARY)



- 2,654 TEACHERS
- 1,495 ED ASSISTANTS & SUPPORT STAFF
- 130 PRINCIPALS & VICE-PRINCIPALS
- 76 OTHER PROFESSIONALS

75 SCHOOLS

- 47 ELEMENTARY
- 14 MIDDLE
- 9 SECONDARY (Includes iHUB)
- 5 ALTERNATE (CABE, CLC, Encompass, Suwa'lkh, Take a Hike)

3rd LARGEST DISTRICT in BC

ANMORE
BELCARRA
COQUITLAM
PORT COQUITLAM
PORT MOODY

SPECIALIZED EDUCATION PROGRAMS & SERVICES

ALTERNATE EDUCATION
CAREER & TRADE PROGRAMS
COMMUNITY HUBS & SCHOOLS
CONTINUING EDUCATION
ENGLISH FOR ADULT LEARNERS
FRENCH PROGRAMS
GIFTED PROGRAMS
HOSPITAL HOME BOUND
INDIGENOUS EDUCATION
INTERNATIONAL BACCALAUREATE
INTERNATIONAL EDUCATION
MANDARIN BILINGUAL
MONTESSORI
ONLINE LEARNING
READY SET LEARN
STEAM
STRONG START
SUMMER LEARNING



VISION

Increasing Success in Life for All

MISSION

Our mission is to ensure quality learning opportunities for all students of all ages.

PURPOSE

The Board of Education accepts its responsibility to provide a quality and equitable public education for the success of all learners, within the limits and resources available.

CORE BELIEFS AND PRINCIPLES

The Board of Education believes in:

- Public Education and the need to advocate on its behalf;
- Instilling a passion for learning;
- Learners as the most important focus;
- High quality and equitable learning opportunities;
- Innovation, creativity, problem solving, critical thinking and sustainability;
- The essential value of District/Community/Global Partnerships;
- Safe, inclusive and socially responsible learning communities.

The Board of Education is committed to:

- Creating a culture of care and shared responsibility where every learner matters;
- Engaging and empowering lifelong learners;
- Providing flexible, integrated, diverse, and active learning environments;
- Developing shared leadership through innovative, sustainable professional learning.

DIRECTIONS 2025

Strategic Goals and Objectives



INTELLECTUAL DEVELOPMENT

Achieve Student Success

Our core work and common goal is educational excellence.

HUMAN AND SOCIAL DEVELOPMENT

Develop the Educated Citizen

Enhance development of self-worth, personal identity, and social responsibility while valuing the diversity of all learners.

CROSS CUTTING THEMES

TECHNOLOGY

Quality information; Equitable access; Human capacity

SOCIAL ENGAGEMENT

Global and Digital Citizenship; Environmental Stewardship; Community Relationships

ORGANIZATIONAL CAPACITY

Foster a Sustainable Educational Organization

Ensure that our human, financial and physical resources are sustainable.

For more information regarding the *Directions 2025* Strategic Plan, click here.

Aligning Budget Planning & Resource Allocation with Directions 2025

The district is committed to a model of transparent budget planning and resource allocation that is directly aligned with our strategic vision and goals outlined in *Directions 2025*, as established by the Board.

This consultative model ensures that budget process is inclusive, data informed, and responsive to stakeholder input. It integrates meaningful engagement with partner groups and staff throughout the process. Key components of the model include:

- Articulating the Boards strategic plan as outlined in *Directions 2025*
- Providing timely, accurate and accessible budget information
- Receiving budget input and feedback from all interested parties
- Evaluating and prioritizing budget requests against board and district priorities
- Allocating available resources to best support initiatives aligned with strategic priorities
- Communicating decisions and outcomes to ensure transparency and accountability

This model ensures that all budget decisions and resource allocations are directly connected to the Directions 2025 framework and serve to guide the district's operational plan for the year.

BUDGET TIMELINES

The *School Act* (Sec 113) requires that school districts submit a balanced budget to the Ministry of Education and Child Care by June 30 each year. The district starts the budget process in early January with a formal consultation engagement and completes the process by the end of April with the approval of the preliminary budget. Finalizing the budget by the end of April is essential for two main reasons:

1. Staffing allocations: schools need to confirm staffing levels to ensure they are organized and staffed most effectively and efficiently for the upcoming school year
2. Collective Agreement Requirements: both the teacher and support staff collective agreements include specific timelines for certain staffing notifications to be met.

BUDGET IMPLEMENTATION, MONITORING, AND REPORTING

Once the preliminary budget is approved, it is regularly updated to reflect changes in enrolment and related grant funding, other revenues and changes in expenditures that may impact the district's financial operations. These updates are incorporated into the amended budget, which must be approved by the Board and submitted to the Ministry of Education and Child Care by February 28th of the fiscal year.

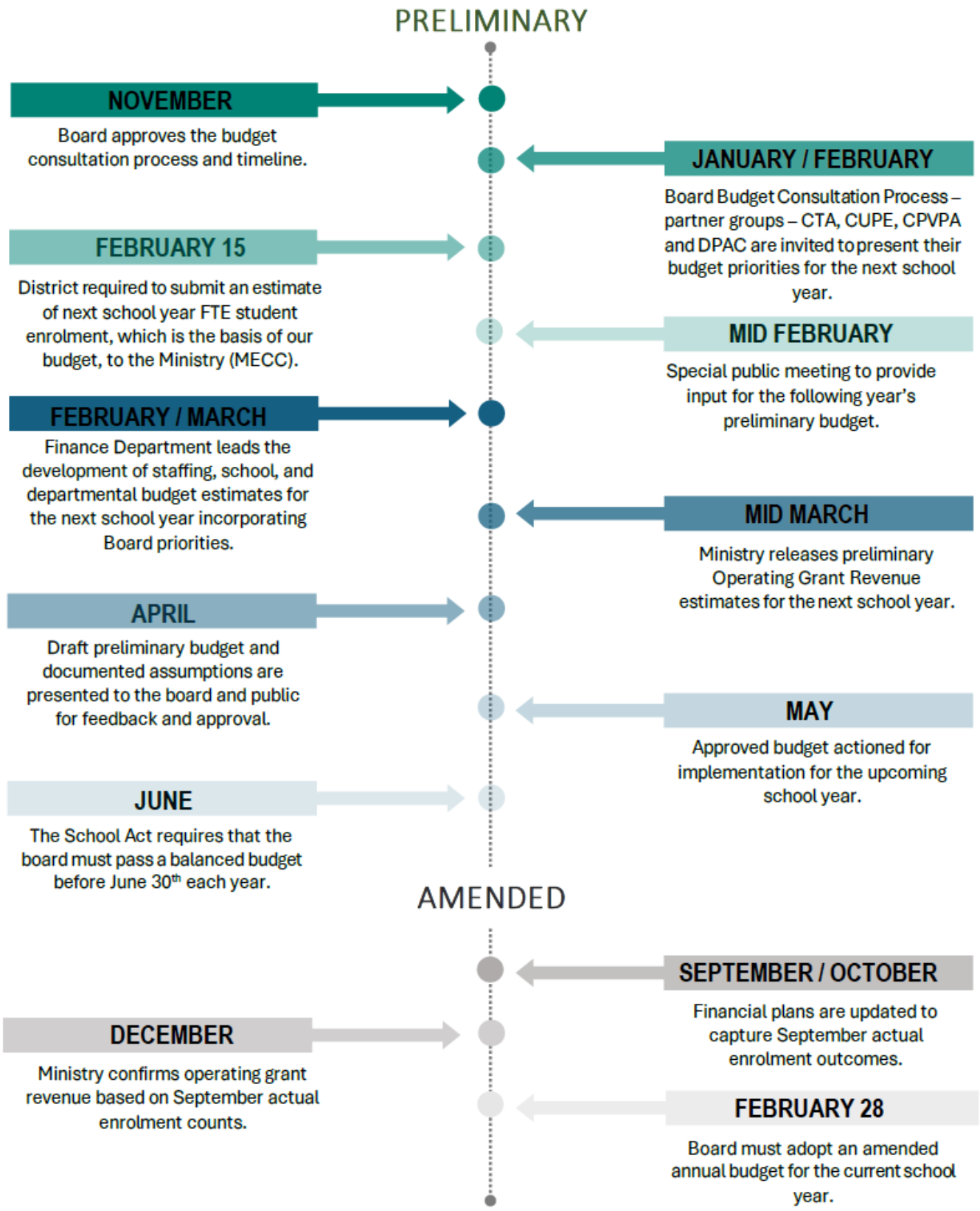
The district follows established administrative procedures and financial controls based on best practices to guide budget implementation and reporting. Within this framework the Board grants management the flexibility to make necessary financial adjustments to address unforeseen operational needs and to optimize the use of available resources.

To ensure transparency and accountability, financial updates are presented to the board at least quarterly. These updates include:

- A high-level summary of the budget and actuals-to-date, including significant financial variances,
- Staffing changes,
- Financial risk elements,
- Other relevant information to support the Board's governance responsibilities

At the end of the fiscal year (June 30), management prepares a Financial Statement Discussion and Analysis (FSD&A) report in conjunction to the annual financial statements. The FSD&A provides detailed explanations on variances between the approved budget and actual financial results.

Budget Planning Cycle



HIGHLIGHTS

2024/25 FINANCIAL HIGHLIGHTS

DISTRICT FUNDS OVERVIEW

DISTRICT OPERATIONS INCLUDE 3 FUNDS

OPERATING FUND

SUPPORTS THE DAY-TO-DAY OPERATIONS OF THE SCHOOL DISTRICT



SPECIAL PURPOSE FUND

USED FOR SPECIFIC PROGRAMS OR ACTIVITIES WITH RESTRICTED FUNDING



CAPITAL FUND

LONG-TERM INVESTMENTS IN BUILDINGS, VEHICLES & MAJOR EQUIPMENT



MAJOR REVENUE SOURCES BY FUND

OPERATING $415.4M

SPECIAL PURPOSE $84.8M

CAPITAL $20.5M

$520.7M

Ministry Operating Grants	Ministry Provincial Grants	Ministry Bylaw Capital Recognized
International Education	School Generated Funds	Other Revenue & Rebates
Investment Income	Federal Grants	Investment Income
Rentals & Other Revenue	Other Misc Funding	Closed School Rentals

MAJOR EXPENDITURES BY FUND

OPERATING $393.8M

SPECIAL PURPOSE $84.8M

CAPITAL $26.5M

$505.1M

Staffing & Benefits	Classroom Supports	Amortization of Capital Assets
Services & Supplies	Vulnerable Students Supports	Capital Lease Interest
Transportation, Utilities & Leases	Specialty Programs	Minor Capital Expenditures
Pro D,Fees & Insurance	Early Education Programs	

2024/25 FINANCIAL HIGHLIGHTS

ENROLMENT & STAFFING

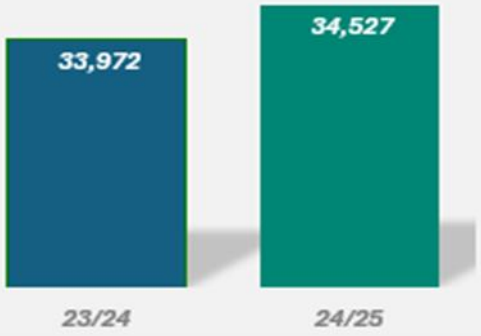
MINISTRY OPERATING GRANT DRIVERS

FTE = FULL-TIME EQUIVALENT

ENROLMENT-BASED

Average Full Year Funding per Student

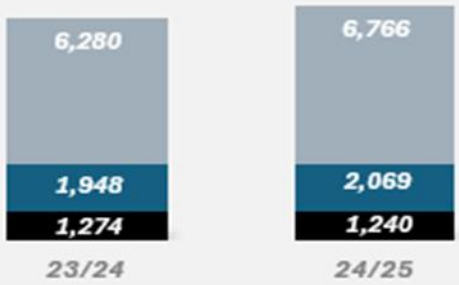
$8,915



SUPPLEMENTAL-BASED

UNIQUE LEARNERS

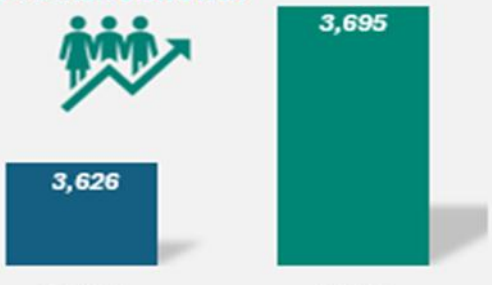
- English Language Learners
- Inclusive Learners Levels 1-3
- Indigenous Education Learners



MAJORITY OF EXPENDITURES ARE STAFFING RELATED

EMPLOYEE FTE COMPARABLES

Staffing Increase
97% Instructional



EMPLOYEE FTE BY CATEGORY

Teachers	2,145
Ed Assistants	775
Principals & VPs	130
INSTRUCTIONAL 82%	**3,050**
Support	569
Other Professionals	76
NON-INSTRUCTIONAL 18%	**645**
TOTAL	**3,695**

ED ASSISTANTS CATEGORY

EAs
(Ed Assistants, Audiology Assistants, Transcribers, Visual Languages)
LEARNING INCLUSION SUPPORT WORKERS
CAREER ADVISORS
COORDINATORS
LIBRARIANS
SETTLEMENT WORKERS
YOUTH WORKERS

SUPPORT STAFF CATEGORY

CLERICAL
(Accounting, HR, Payroll, Purchasing, Receptionists, Secretaries)
CARETAKING
INFORMATION TECHNOLOGY
MAINTENANCE
(Carpenters, Electicians, Grounds, HVAC, Painters)
MEAL COORDINATORS & COOKS
NOON HOUR

2024/25 FINANCIAL HIGHLIGHTS

OPERATING FUND

REVENUE SOURCES

$379.9M Ministry & Other Grants + $24.6M International & CE Tuition + $10.9M Investments, Rentals & Other = **$415.4M**

EXPENDITURES

$283.5M Salaries + $78.9M Benefits + $31.4M Services & Supplies = **$393.8M**

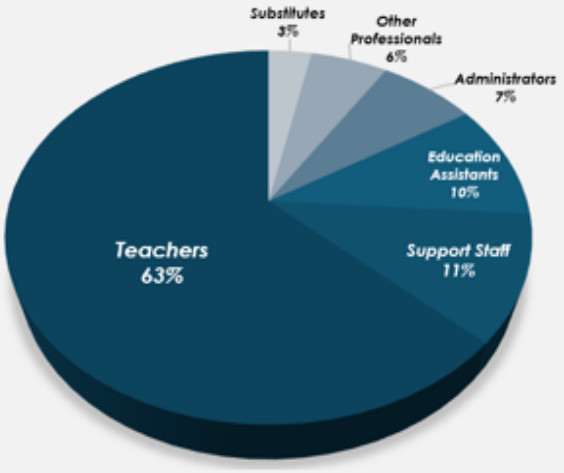
SURPLUS FOR THE YEAR

$415.4M Total Revenues - $393.8M Total Expenditures - $8.5M Transfers from Operating to Capital = **$13.1M**

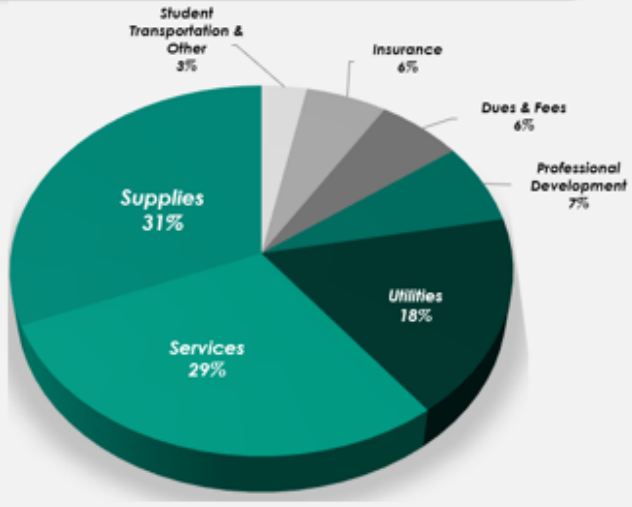
OPERATING SURPLUS ALLOCATION

$5.0M Staffing Contingency + $4.4M School Capital Initiatives + $3.0M Benefits Contingency + $0.7M School Budget Carryforwards & Other = **$13.1M**

SALARIES $283.5M



SERVICES & SUPPLIES $31.4M



2024/25 FINANCIAL HIGHLIGHTS

SPECIAL PURPOSE FUNDS

MAJOR REVENUE CATEGORIES $84.8M

$65.0M	+	$14.3M	+	$4.2M	+	$1.3M
MINISTRY & OTHER PROVINCIAL GRANTS		SCHOOL GENERATED FUNDS		FEDERAL GRANTS		OTHER MISCELLANEOUS

MAJOR EXPENSE CATEGORIES $84.8M

CLASSROOM, EDUCATION & OTHER $71.8M

- School Generated Funds $14.3M
- Official Languages Education in French $796k
- Learning Improvement Fund $1.31M
- Staff Dev, ProD & Other $967k
- CLASSROOM ENHANCEMENT FUND $54.4M



TEACHERS $47.5M | ED ASSISTANTS $2.0M | REMEDY COSTS $4.4M | OTHER COSTS $0.5M

VULNERABLE LEARNERS $6.7M

- Community LINK $1.76M
- Provincial Resource Program $183k
- Student & Family Affordability Fund $849k
- Mental Health in Schools $58k
- FEEDING FUTURES FOOD PROGRAM $3.8M



LUNCH PROGRAM $1.6M | SCHOOL ALLOCATIONS $1.2M | FOOD PARTNERS $0.8M | OTHER COSTS $0.2M

SPECIALIZED PROGRAMS $5.7M

- Language Instruction for Newcomers $3.34M
- Annual Facilities Grant $1.14M
- Settlement Workers in Schools $845k
- Apprenticeship Program $360k
- First Nations Student Transportation Fund $69k

EARLY EDUCATION $0.6M

- Strong Start $320k
- Early Care and Learning $169k
- Ready Set Learn $109k
- Strengthening Early Years to K Transitions $7k
- Changing Results for Young Children $7k

2024/25 FINANCIAL HIGHLIGHTS

CAPITAL UPDATE

CAPITAL PROJECT ACTIVITY

MAJOR PROJECTS COMPLETED, ONGOING, OR ACTIVE PLANNING

CHILDCARE SPACES

- Alderson Elementary
- Blakeburn Elementary
- Glen Elementary
- Kilmer Elementary

CLASSROOM ADDITIONS

- Scott Creek Middle (10 classrooms)
- Charles Best Secondary (12 classrooms)

ENVELOPE REPLACEMENTS

- Bramblewood Elementary
- Mountain Meadows Elementary
- Pinetree Way Elementary
- Roy Stibbs Elementary

NEW SCHOOL

- Burke Mountain Middle/Secondary

SEISMIC REPLACEMENTS

- Montgomery Middle
- Moody Elementary

OTHER

- Annual Facility Grant Projects
- Coast Salish Elementary (NLC Space)
- Hazel Trembath Elementary (Fire Loss Claim)

TANGIBLE CAPITAL ASSETS $777.0M (NET OF DEPRECIATION)

$642.1M	+	$112.5M	+	$11.2M	+	$9.1M	+	$2.1M
Buildings & WIP		Sites		Computer Hardware		Furniture & Equipment		Vehicles

OTHER CAPITAL INVESTMENTS

TRANSFERS FROM OPERATING TO LOCAL CAPITAL $8.5M

$6.2M	$1.9M	$0.4M
Computers, Vehicles & Equipment	Portable Purchases, Transport & Refurbishment	Burke Mountain School Start Up Costs

ENROLMENT & STAFFING

ENROLMENT AND STAFFING

School district operations are primarily funded through the Operating Grant provided by the Ministry of Education and Child Care. This grant is based on student enrolment and includes additional funding for areas such as Unique Student needs, English language learning, Indigenous education, newcomer refugees, and other demographic and geographic considerations.

Enrolment projections are initially submitted to the Ministry in February, which serve as the foundation for the Preliminary Budget and guides initial staffing decisions for the upcoming school year. The official enrolment count is conducted in September, and once confirmed by the Ministry, usually in December, the operating grant is adjusted accordingly. This updated funding forms the Amended Budget, which reflects the district's revised financial plan for the school year. Additional enrolment counts in February and May are used to update funding for online learning, continuing education, students with special needs, and newcomer refugees.

Enrolment

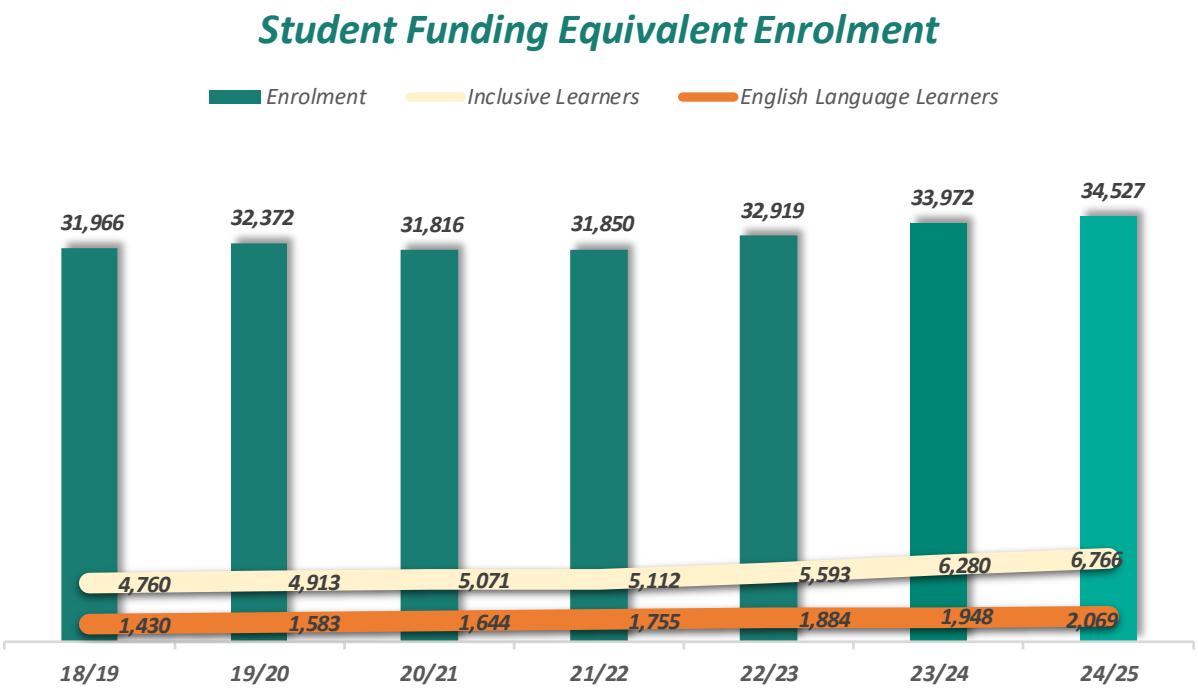
The table below outlines actual enrolment figures compared to the prior year and the Amended Budget, with further analysis provided in the sections that follow.

ENROLMENT COUNT	Prior Year	Amended	Actual	Actual to Prior Year	Actual to Amended
				Higher/(Lower)	
September Enrolment Count:					
K-12 Standard Reg Schools (School-Age)	32,035	32,592	32,592	557	0
Continuing Education (School-Age)	5	3	3	(2)	0
Alternate Schools (School-Age)	288	264	264	(24)	0
Online Learning (School-Age)	228	265	265	37	0
Adult Education (Non-Graduates only)	66	66	66	0	0
Total September School-Age & Adult	**32,622**	**33,190**	**33,190**	**568**	**0**
July Summer Learning	661	684	684	23	(0)
February School-Age & Adult	569	438	532	(37)	94
May School-Age & Adult	120	107	121	1	14
Total School-Age & Adult	**33,972**	**34,419**	**34,527**	**555**	**108**
Unique Students					
Level 1 Inclusive Education	23	19	21	(2)	2
Level 2 Inclusive Education	1,594	1,681	1,706	112	25
Level 3 Inclusive Education	331	323	342	11	19
Sub-total Inclusive Education	**1,948**	**2,023**	**2,069**	**121**	**46**
English Language Learning	6,280	6,744	6,766	486	22
Indigenous Education	1,274	1,240	1,240	(34)	0

Enrolment for the 2024/25 school year increased by a total of 555 full-time equivalents (FTE) compared to the previous year. This was the third consecutive year where the district saw higher-than-average increases, with much of this growth attributed to elevated immigration levels and a rise in international students who qualify for funding. However, this trend is expected to taper off in the coming years as the Federal government introduces limits on study permit issuance and caps on immigration levels.

The number of inclusive learners increased by 121 FTE compared to the prior year, largely driven by an increase in students with Level 2 designations. The number of English language learners also increased significantly, by 486 FTE, mirroring the rise in international students who qualify for education funding. In contrast, enrolment levels for Indigenous Education declined by 34 FTE.

Further details on student enrolment and associated Ministry of Education and Child Care (MECC) funding can be found in Appendix B. The accompanying chart illustrates the district's annual full-time equivalent enrolment from the 2018/19 to 2024/25 fiscal years.



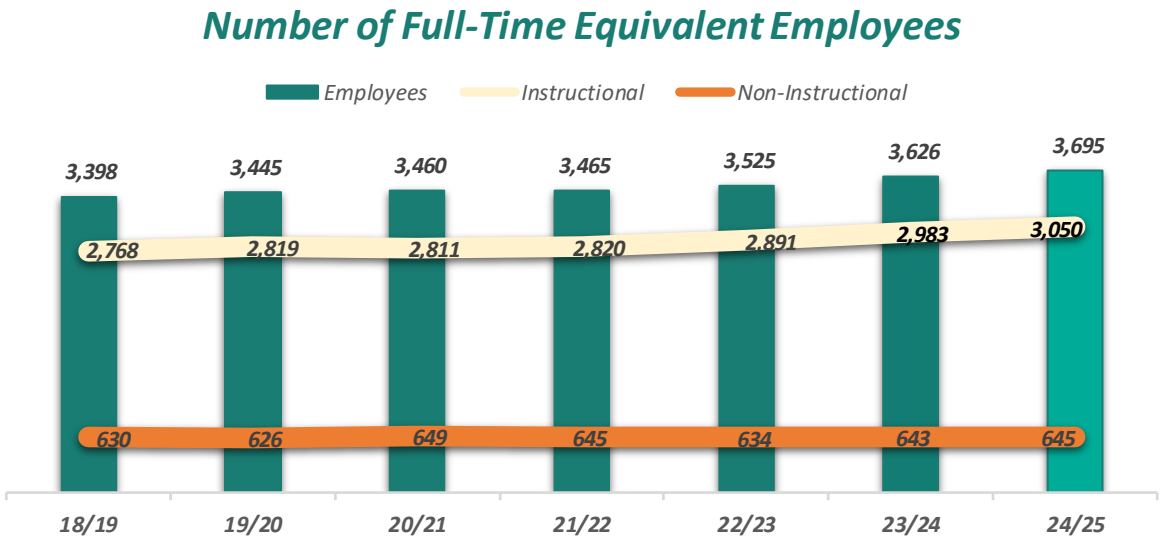
Staffing

Student enrolment is not only the key factor in determining grant funding, but it also plays a central role in driving staffing levels for teachers and educational assistants. Staffing represents the largest portion of the school district's operating expenses. The district currently has 3,695 full-time equivalent (FTE) employment positions, although actual headcount is higher at 4,355 employees, reflecting the inclusion of part-time roles that account for less than 1.0 FTE each.

STAFFING GROUPS *(in Staff Full-Time Equivalent-FTE)*	Prior Year	Prelim	Actual	Actual to Prior Year	Actual to Prelim
				Higher/(Lower)	
Teachers	2,102	2,127	2,130	28	3
Educational Assistants	736	754	775	39	21
Administrators	130	130	130	0	0
Substitutes	15	15	15	0	0
Total Instructional Staff	**2,983**	**3,025**	**3,050**	**67**	**24**
Support	567	568	569	2	1
Other Professionals	76	76	76	0	0
Total Non-Instructional Staff	**643**	**644**	**645**	**2**	**1**
Total Staff	**3,626**	**3,670**	**3,695**	**69**	**25**

The district's workforce is classified into 6 distinct staffing groups. Each group plays an essential role to support student success and maintain effective operations. Instructional roles, including Teachers, Educational Assistants, Administrators and Substitutes make up 82% of the district's overall staff. These positions have the most direct interaction and impact on student learning and achievement, and the district places strong emphasis on staffing these in an adequate and effective manner. The remaining 18% of staff fall into the non-instructional roles, including Support and Other Professionals. These positions also provide essential services that keep schools and district facilities running smoothly, enabling a safe and productive learning environment for students and staff. The district is committed to staffing all employee groups appropriately to advance its strategic priorities: promoting student achievement, supporting success for all learners, and maintaining long-term financial sustainability.

As shown in the chart below, staffing levels have steadily increased since the 2018/19 fiscal year. This upward trend closely mirrors the growth in full-time equivalent (FTE) student enrolment over the same period.

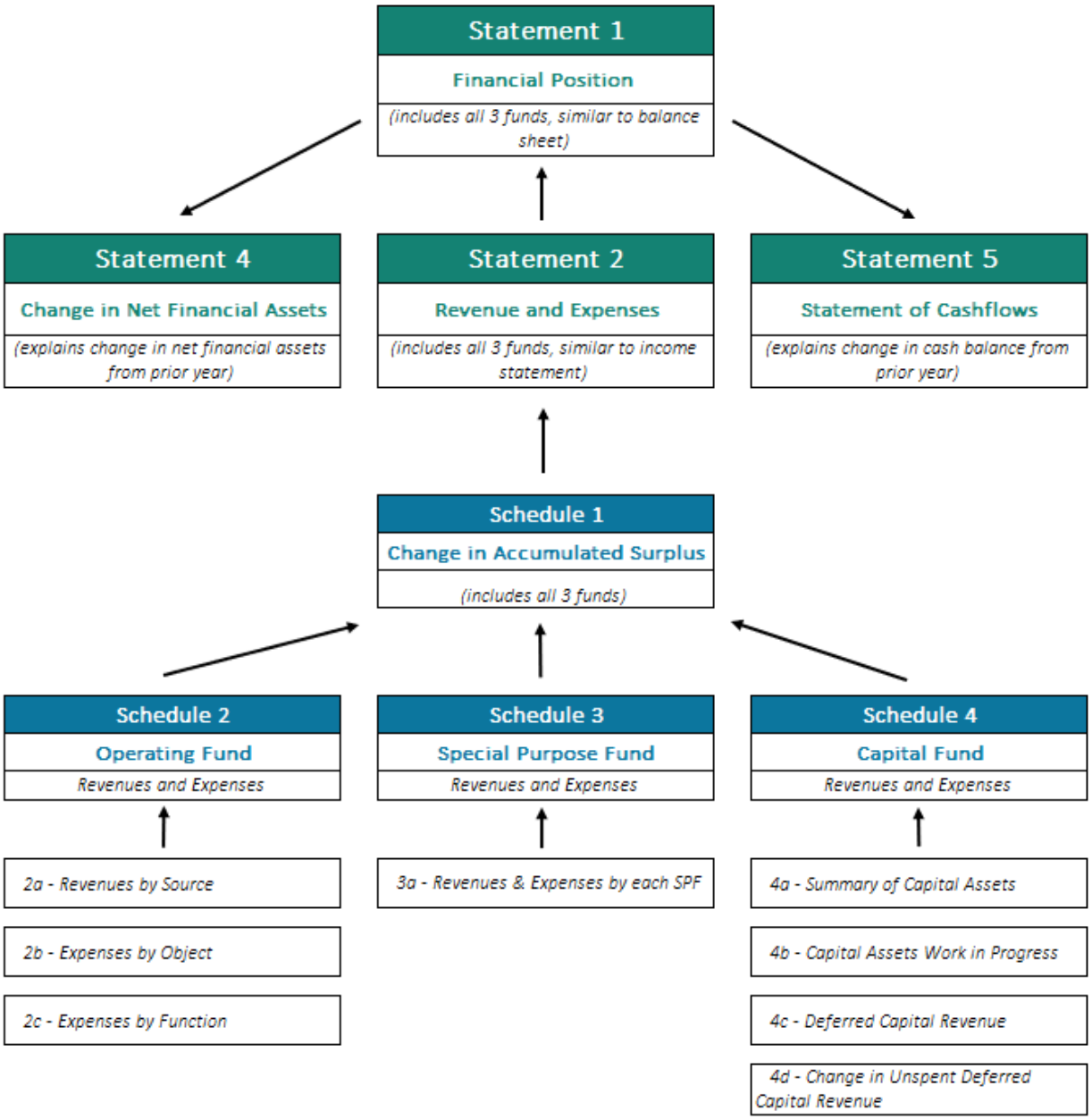


FINANCIALS

FINANCIAL STATEMENT REPORTING

As a government organization, school districts across the province must prepare their financial statements under the Canadian Public Sector Accounting Standards (PSAS) framework. The financial statements have been prepared by management in accordance with 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.

The financial statements are comprised of multiple statements and notes to the financial statements (including a summary of significant accounting policies) which are audited each year. It also includes several unaudited schedules which support the information presented in the audited statements. The diagram below provides an overview of how the schedules flow into the statements that comprise the annual audited financial statements.



Note: Statement 3 "Remeasurement Gains and Losses" shows the unrealized change in the value of financial instruments. This statement is not applicable to the District at this time.

The school district's financial statements include current year results along with comparatives to budget and prior year amounts. This document, referred to as the Financial Statement Discussion and Analysis (FSD&A) is intended to provide additional context to the information contained in the financial statements. It explains key financial outcomes and highlights of significant variances from the budget and previous year. This report is submitted to the Ministry along with our financial statements. Given the magnitude of information included within the financial statements, the FSD&A focuses on the most significant and noteworthy variances.

Readers are encouraged to review this report in conjunction with the Audited Financial Statements for the year ended June 30, 2025 to gain a comprehensive view of the district's financial performance.

STATEMENT OF FINANCIAL POSITION: STATEMENT 1

The following table compares the school district's net financial position for the fiscal years ended June 30, 2025, and June 30, 2024, with the more significant year over year changes discussed below.

Statement 1	June 30, 2024 Balance	June 30, 2025 Balance	$ Variance	% Variance
	(in thousands of dollars)		Higher/ (Lower)	
Financial Assets				
Cash and Cash Equivalents	$139,078	$169,267	$30,188	21.7%
Accounts Receivable due from Ministry	$7,903	$12,265	$4,362	55.2%
Accounts Receivable Other	$18,870	$11,747	($7,123)	(37.7%)
Portfolio Investments	$85,000	$70,000	($15,000)	(17.6%)
Total Financial Assets	**$250,851**	**$263,278**	**$12,427**	**5.0%**
Liabilities				
Accounts Payable & Accrued Liabilities	$55,975	$62,089	$6,115	10.9%
Unearned Revenue	$21,858	$18,828	($3,029)	(13.9%)
Deferred Revenue	$11,611	$9,287	($2,323)	(20.0%)
Deferred Capital Revenue	$542,974	$605,223	$62,249	11.5%
Employee Future Benefits (EFB)	$47,569	$46,198	($1,371)	(2.9%)
Asset Retirement Obligations	$10,124	$9,968	($156)	(1.5%)
Capital Lease Obligations	$199	$167	($33)	(16.6%)
Other Liabilities	$8,125	$8,966	$841	10.4%
Total Liabilities	**$698,434**	**$760,726**	**$62,293**	**8.9%**
Net Financial Assets (Debt)	**($447,583)**	**($497,448)**	**($49,865)**	**(11.1%)**
Non-Financial Assets				
Tangible Capital Assets	$711,552	$777,020	$65,468	9.2%
Prepaid Expenses	$590	$562	($28)	(4.7%)
Total Non-Financial Assets	**$712,143**	**$777,583**	**$65,440**	**9.2%**
Accumulated Surplus - Capital	$223,898	$226,430	$2,532	1.1%
Accumulated Surplus - Operations	$40,662	$53,705	$13,043	32.1%
Total Accumulated Surplus (Deficit)	**$264,560**	**$280,135**	**$15,575**	**5.9%**

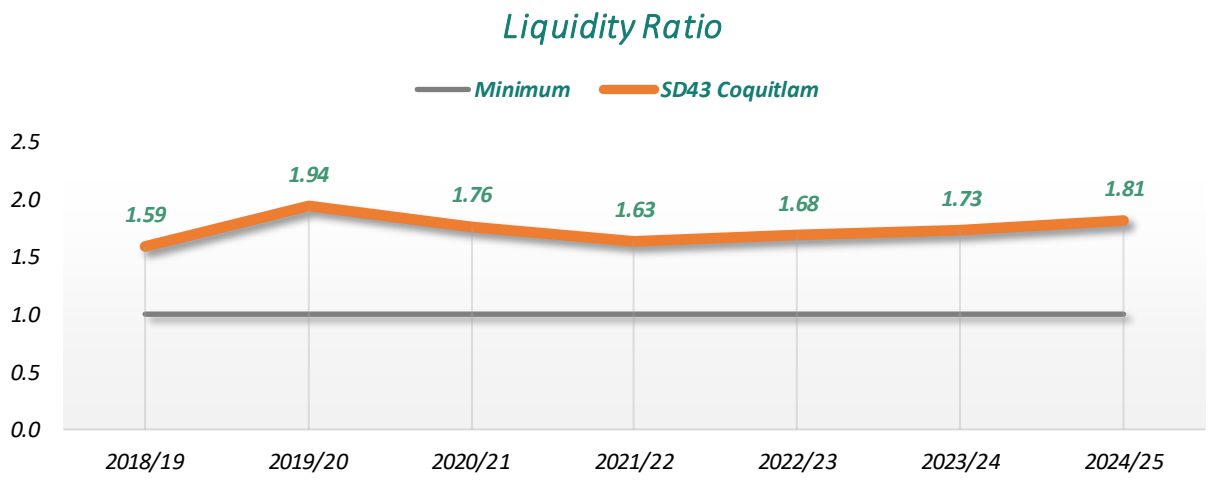
Cash which includes cash held in Bank Deposits and the Central Deposit Program (CDP) increased by a net of $30.2 million compared to prior year. The increase was primarily due to short-term investments maturing and returned into cash investments and as well as cash generated from collecting larger outstanding accounts receivable balances. The district holds cash balances within its operating and high-interest savings accounts and earns interest at tiered rates based on cash balances and also holds funds within the Central Deposit Program; managed by the Ministry of Finance and earns an interest of bank prime rate minus 2.0%.

Portfolio Investments which include investments in secure, low risk interest earning financial instruments such as GIC's, decreased by a total of $15.0 million as some investments matured and were converted to cash investments. The district has built a conservative portfolio of investments to increase investment revenues. The annual rate of return for 2024/25 was 5.25% to 6.00% for short term and 5.00% to 7.00% for long term financial instruments respectively.

Total Cash and portfolio investments held by the district totaled $239.3 million as at June 30, 2025, which is an increase of $15.2 million from prior year. The table below shows a breakdown of the district's cash assets between the various categories.

Cash Assets	June 30, 2024 Balance	June 30, 2025 Balance	$ Variance	% Variance
	(in thousands of dollars)		Higher/ (Lower)	
Cash: Bank Deposits	$65,000	$109,166	$44,166	67.9%
Cash Equivalents: CDP Investments	$74,078	$60,100	($13,978)	(18.9%)
Portfolio Investments: Short Term	$55,000	$25,000	($30,000)	(54.5%)
Portfolio Investments: Long Term	$30,000	$45,000	$15,000	50.0%
Total Cash Assets	**$224,078**	**$239,266**	**$15,188**	**6.8%**

Cash assets are essential for managing payment obligations and maintaining fiscal stability and its strength is measured by the district's liquidity ratio, calculated by taking financial assets over liabilities, excluding deferred capital revenue, capital lease obligations, and asset retirement obligations. This ratio measures the ability to pay off its short-term liabilities when they become due. A liquidity ratio of 1.0, means that the district has the ability to pay its current liabilities. A liquidity ratio higher than 1.0, means the district has the ability to pay its current liabilities and can better respond to changing circumstances. For the fiscal year ended June 30, 2025, the district had a liquidity ratio of 1.81. The graph below provides the historical trend since 2018/19.



Accounts Receivable - due from MECC are funds receivable from the Ministry of Education and Child Care (MECC). The receivable increased by $4.4 million from prior year due to an increase in Certificate of Approval (COA) draws relating to capital projects such as the 12-classroom addition at Charles Best Secondary, seismic replacement of Moody Elementary, and for the new Middle/Secondary school under construction on Burke Mountain.

Accounts Receivable - Other are funds receivable from accrued interest income earned on cash and investment holdings and other outstanding receivables to be collected. Accounts receivable - other decreased by a total of $7.1 million from last year. $1.2 million of this was due to lower interest receivable as some GIC's matured during the year and were paid out and converted to cash deposit investments held with the bank. Another $2.7 million decrease was from collecting a deposit fee with the municipality designated for capital projects. The remaining decrease includes $0.6 million related to GST input tax credits, and $2.6 million collected from the City of Coquitlam, primarily for a joint "Earthworks" initiative undertaken at Burke Mountain Middle/Secondary School.

Accounts Payable and Accrued Liabilities represents amounts the district owes to suppliers and employees, and this increased by $6.1 million compared to the previous year. This increase includes $3.2 million related to salary accruals to June 30th, timing of benefits payments accrued, and increase in teacher salary accrual for those on a twelve-month pay cycle. The remaining increase of $2.9 million relates primarily to additional construction-related invoices and holdbacks for projects such as Burke Mountain Middle/Secondary, Charles Best Secondary, and Moody Elementary schools that are well under way.

Unearned Revenue represents International Education Tuition Fees collected in advance for the 2025/26 school year. This will be recognized and recorded as revenue over the course of the next fiscal year. As of June 30, 2025, the unearned revenue declined by $3.0 million from prior year, primarily due to lower enrolment of international students compared to the same time period last year, largely due to changes in Canadian immigration policies.

Deferred Revenue represents unspent special purpose fund balances remaining at the end of the year, including unspent school generated funds that are held by each individual school. Deferred revenue is recognized as revenue as expenses are incurred. The deferred revenue balance decreased by $2.3 million from prior year primarily due to a decrease in Contractual reserves balance of $3.1 million (these funds were transferred to the operating fund and reclassified as restricted surplus), other various combined decreases of $0.4 million, and offset by an increase in school generated funds of $1.2 million.

Deferred Capital Revenue relates to funding received and spent on capital projects. As required by Treasury Board regulations, funding for capital projects is recognized as revenues over the expected useful life (amortization) of the asset purchased. Deferred capital revenue increases by grant funding received and is reduced by the annual recognition of capital revenue over the life of the capital project. Deferred Capital revenue increased by $62.2 million because of many new and ongoing capital projects (primarily related to schools that are under construction).

Employee Future Benefits Liability represents estimated future cost to the district to provide employees benefits such as vested sick leave, retirement/severance, vacation, overtime, death benefits, and remaining NTPP post-retirement health and dental benefits. Employee Future Benefits decreased by total of $1.4 million primarily due to higher cash cost recognized for post employment retirement obligations. Employee future benefit liability decreased by a net of $0.94 million and the Post Retirement Group Benefit plan obligation for NTPP retirees decreased by $0.43 million.

Asset Retirement Obligations (ARO) represents the liability for the legal obligation associated with the retirement of a tangible capital asset primarily associated with the removal and disposal of deemed hazardous materials, such as asbestos and lead containing paints. The ARO obligation decreased by $0.2 million based on removal of these materials when conducting minor capital work in buildings containing these hazardous materials.

Capital Lease Obligations correspond to assets purchased under a lease that depreciate and incur interest over their useful life. At the end of the lease term, the district will have the option to purchase these assets for below fair market value (a "bargain" purchase). The capital lease obligation balance decreased by $33k representing interest charged at an average implicit interest rate of 8.5%.

Other Liabilities is comprised of vacation liability obligation of $8.3 million and $0.7 million of various other liabilities. Other liabilities increased by $0.84 million due to an increase in the accrued vacation payable related to higher unused vacation days held by employees as of June 30th and slightly higher wages.

Tangible Capital Assets represents the net balance of tangible capital assets less accumulated amortization. The district carries out various capital projects and purchases capital assets throughout the year including upgrades, additions, building of new schools and replacing old schools. Current year additions include the preliminary capitalization of the Roy Stibbs Elementary school building envelope replacement, Scott Creek Middle 10-classroom addition, and the final capitalization of Centennial NLC space and Education Learning Centre (ELC). Also included in the additions are computer hardware, furniture and equipment, vehicles and other minor capital projects and purchases. Funds spent on these are capitalized as Tangible Capital Assets.

Net Tangible Capital Assets increased by $65.5 million which is reflected in the deferred capital revenue balance. The cost of these assets is recognized over their expected useful lives through the recording of amortization expense.

The Net Tangible Capital assets amount of $777 million, as reported on *Statement 1* of the financial statements, is made up of six different asset classes as summarized below. The largest tangible capital asset category is buildings, including work in progress (WIP), totalling $642.16 million or 82.6%. The balance of the tangible capital assets includes sites, computer hardware, furniture and equipment, and vehicles.

Tangible Capital Assets	Sites	Building	Building WIP	Furniture & Equipment	Vehicles	Computer Hardware	Total
	(in millions of dollars)						
Cost:							
Beginning of Year	$112.50	$855.33	$65.56	$13.54	$2.82	$20.47	$1,070.22
Additions	$0.00	$6.12	$79.31	$1.11	$0.36	$4.43	$91.32
Disposals	$0.00	$0.00	$0.00	($0.95)	($0.23)	($3.87)	($5.05)
Transfer from/(to) WIP	$0.00	$24.23	($24.73)	$0.51	$0.00	$0.00	($0.00)
Cost, Ending	**$112.50**	**$885.68**	**$120.13**	**$14.22**	**$2.94**	**$21.03**	**$1,156.49**
Accumulated Amortization:							
Beginning of Year	$0.00	$343.62	$0.00	$4.67	$0.82	$9.56	$358.67
Additions	$0.00	$20.02	$0.00	$1.39	$0.29	$4.15	$25.85
Disposals	$0.00	$0.00	$0.00	($0.95)	($0.23)	($3.87)	($5.05)
Accumulated Amort, Ending	**$0.00**	**$363.65**	**$0.00**	**$5.11**	**$0.87**	**$9.85**	**$379.47**
24/25 Net Tangible Capital Assets	**$112.50**	**$522.03**	**$120.13**	**$9.11**	**$2.07**	**$11.18**	**$777.02**
23/24 Net Tangible Capital Assets	$112.50	$511.71	$65.56	$8.87	$2.00	$10.91	$711.56
Variance from Prior Year	**$0.00**	**$10.32**	**$54.57**	**$0.24**	**$0.07**	**$0.26**	**$65.47**

STATEMENT OF OPERATIONS: STATEMENT 2

As required by Public Sector Accounting Standards (PSAS) and the Ministry of Education and Child Care, the school district reports revenues and expenses under three separate funds: the **operating fund**, the **special purpose fund**, and the **capital fund**. The consolidated revenues and expenses from these three funds are captured in Statement 2 (Statement of Operations), of the audited financial statements. As an outcome, the districts financial performance can only be fully understood by reviewing each fund separately. An overview of each fund is provided in the subsequent pages along with significant events and factors that influence each fund's financial results.

The table below summarizes the financial results of each of these three funds along with the combined total.

Statement 2	Operating	Special Purpose	Capital	Total
	(in thousands of dollars)			
Revenue:				
Provincial Grants	$379,895	$64,957	$0	$444,852
Federal Grants	$0	$4,187	$0	$4,187
Tuition	$24,600	$0	$0	$24,600
Other Revenue	$889	$15,623	$1,078	$17,590
Rentals and Leases	$2,804	$0	$400	$3,204
Investment Income	$7,223	$0	$1,199	$8,422
Amortization of Deferred Capital	$0	$0	$17,792	$17,792
Total Revenue	**$415,412**	**$84,767**	**$20,469**	**$520,647**
Expenses:				
Instruction	$333,868	$83,558	$0	$417,426
District Administration	$17,375	$0	$0	$17,375
Operations and Maintenance	$42,001	$1,140	$594	$43,735
Amortization Tangible Capital Assets	$0	$0	$25,849	$25,849
Transportation and Housing	$603	$69	$0	$672
Debt Services	$0	$0	$16	$16
Total Expenses	**$393,847**	**$84,767**	**$26,459**	**$505,073**
Surplus/(Deficit) for the Year	**$21,565**	**$0**	**($5,990)**	**$15,575**
Fund Transfers to/(from)	**($8,522)**	**$0**	**$8,522**	**$0**
Surplus/(Deficit), Net of Transfers	**$13,043**	**$0**	**$2,532**	**$15,575**

All school districts operate under the provincial government, and as such, the largest portion of the school district's revenues comes through provincial grants from the Ministry of Education and Child Care (MECC). For the 2024/25 fiscal year, the district received $444.9 million in provincial grant funding making up 85% of its total revenue. Conversely, the largest expense category is Instruction of Students totaling $417.4 million or 83% of the overall expenses.

OPERATING FUND: SCHEDULE 2

This schedule represents the Operating Fund and reflects the day-to-day operations of the district. The operating fund includes Ministry grants and other revenues used to fund instructional programs, school and district administration, facilities operations, maintenance, and transportation. For the 2024/25 fiscal year, the Operating fund had a surplus of $13.0 million. The following schedule compares the results for the period ending June 30, 2025, to the amended budget and the prior year results.

Schedule 2	Prior Year	Amended	Actual	Actual vs Prior Year	Actual vs Amended
	(in thousands of dollars)			Higher/(Lower)	
REVENUE:					
Ministry & Other Grants	$361,704	$377,799	$379,895	$18,191	$2,096
Other Revenue	$34,170	$29,477	$35,517	$1,347	$6,040
Total Operating Revenue	**$395,873**	**$407,276**	**$415,412**	**$19,538**	**$8,136**
EXPENSES:					
Salaries	$270,925	$289,063	$283,452	$12,527	($5,612)
Benefits	$73,377	$80,866	$78,958	$5,581	($1,908)
Services & Supplies	$32,745	$37,947	$31,437	($1,308)	($6,510)
Total Operating Expenses	**$377,047**	**$407,876**	**$393,847**	**$16,800**	**($14,029)**
NET REVENUE (EXPENSE)	**$18,827**	**($600)**	**$21,565**	**$2,738**	**$22,165**
Budgeted Surplus Usage	$0	$3,750	$0	$0	($3,750)
Net Transfers (to)/from other funds:					
Capital Assets Purchased	($6,139)	($2,500)	($5,070)	$1,069	($2,570)
Local Capital	($3,022)	($650)	($3,452)	($429)	($2,802)
Net Transfers to/(from) other funds	**($9,161)**	**($3,150)**	**($8,522)**	**$639**	**($5,372)**
Surplus (Deficit) Including Net Transfers	**$9,665**	**$0**	**$13,043**	**$3,378**	**$13,043**

Factors that contributed to the surplus are as follows:

- *Higher Grant Funding:* Due to higher February enrolment count, graduated adult course enrolment funding, and additional targeted funding received for teachers' professional development mandated by Article F.1 of the collective agreement
- *Strong International Education Revenues:* Resulting from higher second semester enrolment and increased enrolment in summer school program
- *Growth in Rental Revenue:* Generated through increase in community group bookings, growth in facility rentals for new before and after school programs, combined with rental rates increases necessary to offset inflationary factors
- *Higher Investment Returns:* Earned by optimizing available cash to low risk, value driven investments such as multi-year Guaranteed Investment Certificates (GICs), while continuing to deposit surplus funds into the Ministry's centralized cash pooling
- *Lower Staffing Costs:* Resulting from typical staff turnover, time lag in filling vacancies, specialty positions taking longer to fill and savings resulting from unpaid leaves primarily in the Support Staff, Education Assistants, and specialized Teachers categories
- *Lower Operational Expenses:* Spending on services and supplies by schools and departments was below anticipated levels

Revenues – Schedule 2A

The Operating Revenues are reflected in Schedule 2A of the financial statements and are comprised of several revenue streams including Provincial Ministry Grants, Tuition based revenue, Rentals revenue, Investment Income and other miscellaneous revenues.

Provincial Grant Revenues

Provincial Ministry grants is the largest revenue stream for the district and forms 91.5% of the total operating revenues. The following table provides a summary of the various categories of Ministry Grants for the prior year, amended budget and current year. Details of these grant revenues are discussed below.

GRANT REVENUES	Prior Year	Amended	Actual	Actual vs Prior Year	Actual vs Amended
	(in thousands of dollars)			Higher/(Lower)	
REVENUE:					
Ministry Operating Grant	$352,610	$371,511	$372,625	$20,015	$1,114
Labour Settlement Funding	$5,994	$3,711	$4,148	($1,846)	$437
Net Operating Grant	**$358,604**	**$375,222**	**$376,772**	**$18,169**	**$1,551**
Other Ministry Grants:					
Graduated Adult Funding	$2,072	$1,577	$2,150	$77	$572
Pay Equity	$706	$706	$706	$0	$0
Other Ministry & Provincial	$321	$294	$267	($55)	($27)
Total Other Ministry Grants	**$3,100**	**$2,577**	**$3,123**	**$23**	**$545**
Total Ministry & Other Grants	**$361,704**	**$377,799**	**$379,895**	**$18,191**	**$2,096**

Grant revenues were $20.0 million higher than last year. $12.0 million of this was due to the increase in base per student funding to include the COLA adjustments from the prior year and negotiated wage increments applicable for the current year. The remaining $8.0 million increase was due to an increase in enrolment from the prior year. Labour Settlement Funding decreased by $1.8 million due to a lower COLA adjustment than the prior year. Graduated adult funding increased by $77k over prior year due to higher enrolment while other grants decreased by $55k related to the DELF grant funding which the district is no longer running.

Grant revenues were $1.1 million higher than amended budget due to higher February enrolment count of $1.06 million and May enrolment-based funding of $51k. Labour Settlement Funding was $437k higher than amended budget due funding received for article F.1 Teachers Professional Development. Graduated adult course funding came in $572k higher than budgeted due to higher enrolment. See Appendix B for complete enrolment and operating grant details.

Other Revenues

The district has five other revenue sources in addition to Ministry Grant Revenues: Continuing Education, International Tuition Fees, Miscellaneous, Rentals and Leases, and Investment Income. The following table provides a summary of Other Revenue with each revenue source is discussed in more detail below.

OTHER REVENUE	Prior Year	Amended	Actual	Actual vs Prior Year	Actual vs Amended
	(in thousands of dollars)			Higher/(Lower)	
REVENUE:					
Continuing Education	$434	$266	$474	$40	$207
International Tuition Fees	$24,405	$22,118	$24,126	($278)	$2,009
Miscellaneous	$525	$776	$889	$365	$113
Rentals and Leases	$2,540	$2,201	$2,804	$264	$603
Investment Income	$6,266	$4,116	$7,223	$957	$3,107
Total Other Revenue	**$34,170**	**$29,477**	**$35,517**	**$1,347**	**$6,040**

Continuing Education

Continuing Education revenues were $40k higher than prior year and $207k above amended budget resulting from increased enrolment in the business careers and job skills program and summer tuition-based credit programs from international students.

International Education Revenues

International Education revenues declined by $278K compared to the previous year, driven primarily by a decline in enrolment of 85 FTE students. This decrease in enrolment stems from recent shifts in Canadian immigration policies, with the decline in student numbers resulting in lower tuition revenue, along with associated processing and application fees. However, these impacts were partially offset by an increase in the tuition fee rate, which rose from $16,500 to $17,500 per student in the current year.

International Education revenues exceeded the budget by $2.01 million, largely due to conservative forecasting of second semester enrolment, which typically remains unconfirmed until February, after the amended budget is finalized. Final enrolment in the regular program reached 1,206 FTE students, surpassing the budgeted projection of 1,150 FTE. Additional contributors to the revenue increase included higher summer school enrolment, elevated activity fees, and increased income from cancellation and course deferral fees, as well as administrative and processing charges.

Miscellaneous Revenues

Other miscellaneous revenues exceeded the prior year by $365k, primarily due to contractual reserve contributions of $265k that were previously reported under special purpose funds. Other revenues also surpassed the amended budget by $113k. These variances stem from the distinct nature of the transactions involved. Included in this category are energy grants from BC Hydro and Fortis, as well as administrative recoveries from federally funded programs.

Rentals and Leases

Facility rentals, including childcare space rentals and other related revenues exceeded expectations and finished $264k above prior year and $603k above the amended budget. This growth is primarily attributed to increased bookings from community users, expanded usage of school facilities for before- and after-school programs and one-time revenues generated from the Provincial election in the fall and the Federal election in late spring. Additionally, rental rate adjustments implemented during the fiscal year helped mitigate the impact of inflationary pressures.

Investment Income

Investment income increased by $957k compared to the previous year, largely driven by a greater amount of available cash and higher interest earned on investments, despite a decline in the bank prime rate from 6.70% at the beginning of the fiscal year to 4.95% by the end of the fiscal year. To optimize returns, funds were strategically allocated across high-interest bank accounts leveraging tiered interest rate structures, the Central Deposit Portal (CDP), and GIC investments. Notably, the CDP rate also experienced a downward trend during the year, decreasing from 4.95% on July 1, 2024, to 2.95% by June 30, 2025.

Furthermore, actual investment income surpassed the amended budget by $3.1 million, reflecting both a conservative budgeting approach and a revised investment strategy, shifting a portion of the funds from the CDP to higher-yielding GIC investments.

Salaries and Benefits Expenses – Schedule 2B

The largest component of the district's operating expenses is associated with salaries and benefits. This makes up 92.0% of total operating expenses. The table below provides a summary of salary expense by each salary group for the prior year, amended budget and current year. This information is derived from *Schedule 2B* of the financial statements. Overall, the district spent $12.5 million more on salaries this year than the prior year, and $5.6 million less than was budgeted. Each salary category is discussed in more detail below.

SALARIES	Prior Year	Amended	Actual	Actual vs Prior Year	Actual vs Amended
	(in thousands of dollars)			Higher/(Lower)	
Salaries:					
Teachers	$170,517	$179,180	$178,034	$7,517	($1,146)
Administrators	$19,246	$20,527	$20,172	$926	($355)
Educational Assistants	$26,295	$29,573	$28,755	$2,461	($817)
Support Staff	$29,369	$33,178	$30,611	$1,242	($2,566)
Other Professionals	$8,995	$9,013	$8,994	($1)	($18)
Substitutes	$16,504	$17,594	$16,885	$381	($709)
Total Salaries	**$270,925**	**$289,063**	**$283,452**	**$12,527**	**($5,612)**

Teachers

Teacher salary expenses were $7.5 million higher than last year due to a combination of contractual wage increase of 2.0% and cost of living allowance (COLA) of 1.0% effective July 1, 2024, combined with the following FTE additions:

- 17.4 Teachers related to increased enrolment levels
- 1.0 Teacher related to "Take A Hike" alternate education program

Teacher salary expense was $1.1 million below budget due to timing of hiring teachers required at the beginning of the school year, unpaid leaves taken by staff during the year, and challenges in hiring for specialized teacher positions within student services such as Psychologist, Vision, and Speech Language Pathologists.

Principals and Vice Principals

Principal and Vice Principal salaries were $926k higher than last year primarily due to budgeted wage and step increases, along with the following FTE addition that was transferred from the capital budget to operating budget:

- 1.0 District Principal of Facilities & Initiatives

Actual expenses were $355k lower than budget due to the timing of filling positions, unexpected unpaid leaves, and lower step movements within the grid than budgeted.

Education Assistants

Actual expenses were $2.5 million higher than last year due to a 2.0% contractual wage increase and 1.0% cost of living allowance (COLA) adjustment effective July 1, 2024, and the following FTE additions:

- 38.5 Education Assistant permanent positions
- 1.0 Youth Worker permanent position for Hazel Trembath Elementary
- 1.0 Indigenous Ed Cultural Facilitator and 2.0 Indigenous Ed Youth Worker temporary positions
- 14.0 Education Assistant temporary positions funded through in-year salary savings

Salaries came in $0.82 million under budget primarily due to slippage created by unpaid leave days taken, unpaid sick days, and lag time between assignments.

Support Staff

Actual expenses were $1.2 million higher than last year due to a 2.0% contractual wage increase and 1.0% cost of living allowance (COLA) adjustment effective July 1, 2024, and the following FTE additions:

- 1.0 Secretary permanent position split between Lord Baden-Powel and Pinetree Way Elementary
- 0.25 Caretaker permanent position for Lord Baden-Powel Elementary additional portables
- 2.0 Caretaker temporary positions and 0.43 Noon Hours funded through in-year salary savings

Support Staff salaries finished $2.6 million under budget primarily due to unfilled vacancies (mainly in maintenance positions, HVAC, carpentry, IT), temporary vacancies occurring from staffing changes and turnover, and unpaid leaves. Additionally, wage recoveries exceeded the budget, driven by increased custodial wage recoveries from facility rentals and higher maintenance wage recoveries from AFG projects.

Other Professionals

Actual expenses remained consistent with the prior year, with salary increases and step increments offset by a decrease in the allocation of capital project manager salaries.

Overall, actual costs were $18k under budget, primarily due to vacancy related savings in the Finance and HR departments. These savings were partially offset by the reallocation of capital project manager salaries to the operating fund that were not budgeted for but were required due to insufficient funding in the capital budget.

Substitutes

Actual expenses were $381k higher than the prior year due to increased staff absenteeism for illness, unpaid leave coverage, temporary coverage during staff turnover, and contractual wage increments applicable for TTOCs and support staff.

Substitute salaries came in $709k lower than budget due to savings from permanent TTOC positions that were temporarily assigned to fill vacant teacher positions, some unintended savings resulting from unfilled absences in the Teacher and Support categories, offset by higher illness related absences compared to previous years.

Benefits

Benefit costs are comprised of statutory and contractual (collective agreement) costs. Statutory benefits include costs such as CPP, EI, Employer Health Tax, and WorkSafeBC which are variable based on earnings and specific rates. Non-statutory benefit costs that are contractual in nature include pension and employer paid premiums for extended health, dental, Employee Assistance Program (EAP) and post-employment benefits that are based on number of employees enrolled in the group plans or years of service.

Benefit costs are the second largest expense category after salaries and account for over 20% of total operating expenditures. Overall, the district spent $5.6 million more on benefits this year than prior year, and $1.9 million less than was budgeted. The table below provides a further breakdown of the benefit expenses.

BENEFITS	Prior Year	Amended	Actual	Actual vs Prior Year	Actual vs Amended
	(in thousands of dollars)			Higher/(Lower)	
Statutory:					
Canada Pension Plan	$11,004	$11,723	$11,759	$755	$36
Employment Insurance	$3,939	$4,215	$4,182	$243	($33)
Employer Health Tax	$4,953	$5,235	$5,231	$278	($4)
WorkSafeBC	$3,535	$4,227	$3,729	$194	($498)
Total Statutory	**$23,431**	**$25,400**	**$24,901**	**$1,470**	**($499)**
Extended Health & Dental:					
Extended Heath	$9,956	$12,225	$11,913	$1,957	($312)
Dental	$7,844	$8,668	$8,348	$504	($320)
Total Extended Health & Dental	**$17,800**	**$20,893**	**$20,261**	**$2,461**	**($632)**
Pension:					
Teacher Pension Plan	$19,747	$20,783	$20,821	$1,074	$38
Municipal Pension Plan	$6,921	$7,528	$7,282	$361	($246)
Total Pension	**$26,668**	**$28,311**	**$28,103**	**$1,435**	**($208)**
Other - Benefit Service & Interest Costs	$3,200	$3,358	$2,771	($429)	($587)
Other - Various	$2,278	$2,904	$2,922	$644	$18
Total Other	**$5,478**	**$6,262**	**$5,693**	**$215**	**($569)**
Total Benefits	**$73,377**	**$80,866**	**$78,958**	**$5,581**	**($1,908)**

Benefits costs increased by $5.6 million from prior year primarily driven by rising extended health and dental premiums, which accounted for $2.5 million of the increase. Pension contributions rose by $1.4 million, while higher CPP and EI contributions added another $1.0 million. Additional increases included $0.5 million in WorkSafe premiums and employer health taxes, and $0.2 million in other benefit related costs. Many of these increases were a direct result of contractual wage adjustments, premium rate increases and higher staffing levels.

Despite these year-over-year increases, actual benefit costs came in $1.9 million below budget. This variance was mainly attributable to lower than budgeted extended health and dental premiums of $0.6 million, lower than expected WorkSafe premiums of $0.5 million, and lower benefit service and interest costs related to employee future benefits of $0.6 million. Minor savings across other benefit categories netted additional savings of $0.2 million.

Services and Supplies – Schedule 2B

The remaining balance of 8.0% of the districts operating expenditures is spent on supplies and services. The table below provides a summary of the services and supplies costs by each expense category for the prior year, amended budget and current year. This information is derived from *Schedule 2B* of the financial statements. Overall, the district spent $1.3 million less this year than the prior year and $6.5 million less than budget.

Each expense category is discussed in more detail below.

SERVICES & SUPPLIES	Prior Year	Amended	Actual	Actual vs Prior Year	Actual vs Amended
	(in thousands of dollars)			Higher/(Lower)	
Services & Supplies					
Services	$9,019	$10,340	$9,194	$174	($1,146)
Student Transportation	$682	$694	$544	($138)	($150)
Professional Development	$2,154	$2,464	$2,232	$78	($232)
Rentals & Leases	$255	$532	$435	$180	($97)
Dues & Fees	$1,734	$1,746	$1,888	$155	$142
Insurance	$1,755	$1,900	$1,820	$65	($81)
Supplies	$11,360	$13,535	$9,835	($1,526)	($3,700)
Utilities	$5,785	$6,736	$5,489	($296)	($1,246)
Total Services & Supplies	**$32,745**	**$37,947**	**$31,437**	**($1,308)**	**($6,510)**

Services

Service-related expenses increased by $174k compared to the previous year, driven by inflationary pressures in professional and contracting services within the Information Services and Maintenance departments. These increases were partially offset by lower snow removal expenses due to less snowfall amounts.

Despite the year-over-year increase, actual expenditure for services was $1.15 million lower than budget. This was primarily due to cost savings in specialized professional services, including occupational therapy, physiotherapy, and student assessments, stemming from staffing challenges. Other professional services such as legal, professional consulting, advertising and snow removal were also lower than expected.

Student transportation

Student transportation expenses came in $138k lower than previous year and $150k below budget. This was primarily due to a $132k cost recovery from the capital budget, related to Coast Salish school's delayed opening. While awaiting completion of the new school, students were temporarily transported to another location and these interim transportation costs were offset by capital funding.

Professional development

Professional development expenses increased by $78K compared to the prior year, primarily due to a $332K payment to the Coquitlam Teachers Association for professional development costs per Article F.1 of the collective agreement. This was funded through the labour settlement funding recorded under Ministry grant revenues. These costs were offset by lower travel and training, implementation, and other professional development costs.

Despite the unbudgeted increase in teacher professional development costs, actual expenditures were $232K below budget, due to greater than anticipated savings in travel and training, school based implementation budgets, and other professional development initiatives.

Rentals and Leases

Rental and lease expenses increased by $180k compared to the previous year, primarily due to the reclassification of $219k in rent for the Coquitlam Learning Opportunity Centre (CLOC) which had previously been recorded under the services category. This increase was partially offset by $39k in savings, largely attributed to a reduction in the number of leased vehicles in the district's fleet.

Actual rentals and lease expenses came in $97k below budget due to a reduction in the number of leased vehicles in the district's fleet as replacement vehicles were facilitated using local capital resources and minimizing leasing requirements. These savings were partially offset by the annual lease rate increase for the building rentals for the CLOC program.

Dues and Fees

Expenses for dues and fees exceeded prior year by $155K and budget by $142K. This was primarily driven by increased homestay fees for the summer international education program and offset by lower commission payments to agencies responsible for enrolling international students in our district. These commissions typically represent 10–15% of a student's tuition and are issued only after the student has attended for a minimum of 30 days.

Insurance

Insurance expenses increased by $65k from last year primarily driven by higher property premiums under the School Protection Program of $122k. This increase was partially offset by a reduction in Medical Services Premiums for students in the international education program and vehicle fleet insurance totaling $57k.

Despite higher property premiums, total insurance costs came in $81k below budget, largely due to lower international student insurance expenses and lower vehicle insurance costs.

Supplies

Supplies expense was $1.5 million lower than the previous year. This was due to combination of $0.3 million lower spending by schools on general supplies, furniture and fixtures, and computer replacements and $0.9 million in one time allocation provided to schools last year to address school level initiatives. The remaining $0.3 million was a result of reduced spending on maintenance and custodial purchases and offset by lower interfund transfers from operating to capital for tangible capital assets acquired through supplies.

Supplies expense was $3.7 million lower than budget due to a combination of $292k of unused board contingency budget, $625k of unused facilities capital maintenance budget and $2.5 million in additional interfund transfers from operating to capital for tangible capital assets purchased through supplies. Further contributing to the savings were reduced expenditures by schools and other departments on items such as general school supplies, building maintenance materials, and custodial supplies.

Utilities

Utilities expenses decreased by $296k compared to last year, mainly driven by reduced electricity consumption and lower carbon tax charges. Spending was also $1.25 million below budget, largely due to savings in both electricity and gas usage resulting from a milder winter than originally projected, and lower carbon tax charges.

ACCUMULATED SURPLUS – OPERATING FUND

The school board established an Accumulated Operating Surplus policy (*Policy #23 – Accumulated Operating Surplus*) as part of its multi-year financial approach to create and maintain a stable and sustainable organization. This policy is reviewed by the Board on an annual basis and is designed to provide financial stability for future years while reducing volatility by smoothing peak surplus years. The policy also provides reserves to cover any unusual or unexpected expenses in a given fiscal year, support for one-time initiatives, and a source of capital funding primarily associated with technology, educational initiatives, deferred maintenance of facilities and other unfunded capital needs. The surplus is also restricted for any unspent targeted funds and unspent school allocated budgets to allow for expenses spanning multiple years. The current year operating surplus summary is shown below including the budgeted usage of prior year reserves.

Current Year Surplus Summary	Amount *(in thousands of dollars)*
Total Operating Surplus (Deficit), for the year - per Schedule 2	$13,043
Adjust for Budgeted Reserve Usage	$3,750
Adjust for Other Surplus Usage	$110
2024/25 Adjusted Surplus	**$16,903**

Surplus Continuity Summary

The table below details the net increase in the accumulated surplus balance by showing the changes between the beginning and ending balances as reflected in Schedule 2. The closing balance shows the intended future use of the operating surplus and will be approved by the Board through the approval of the financial statements.

Schedule of Accumulated Surplus	2023-24	2024-25		
	Opening	Prior Year (Usage)	Reserved / (Usage)	Closing
	(in thousands of dollars)			
Internally Restricted Due to the Nature of Constraints on the Funds:				
Carryforward Surpluses	$2,814	$0	$394	$3,208
ESA Contingency Reserve	$1,000	$0	$0	$1,000
Facility & Maintenance Initiatives	$2,056	$0	$0	$2,056
Technology Initiatives	$1,225	$0	$0	$1,225
Education Sustainability Reserve	$4,000	$0	$0	$4,000
Teacher Mentorship Funds	$635	($14)	$0	$621
Business Systems Initiative	$4,165	$0	$0	$4,165
Staffing Stabilization Reserve	$1,000	$0	$5,000	$6,000
Contingency for Benefits	$2,000	$0	$3,000	$5,000
School Based Capital Initiatives	$7,317	($95)	$4,461	$11,683
Contractual Reserves (Prior Year Adjustment)	$3,200	$0	$298	$3,497
Subtotal Balance	**$29,412**	**($110)**	**$13,153**	**$42,455**
Internally Restricted for Operations Spanning Multiple School Years:				
2024/25 - Staffing Stabilization Provision	$3,750	($3,750)	$0	$0
2025/26 - Staffing Stabilization Provision	$3,750	$0	$0	$3,750
2026/27 - Staffing Stabilization Provision	$2,500	$0	$1,250	$3,750
2027/28 - Staffing Stabilization Provision	$1,250	$0	$1,250	$2,500
2028/29 - Staffing Stabilization Provision	$0	$0	$1,250	$1,250
Subtotal Balance	**$11,250**	**($3,750)**	**$3,750**	**$11,250**
Total Internally Restricted Operating Fund Surplus	**$40,662**	**($3,860)**	**$16,903**	**$53,705**

SPECIAL PURPOSE FUND (SPF): SCHEDULE 3

Special Purpose Funds consist of targeted funding allocated to school districts for a specific purpose. The annual funding received varies from year to year and is confirmed throughout the year. SPF revenues are recognized in conjunction with expenses incurred. SPF's account for approximately 16.78% of the district's total expenses and are made up approximately 25 different funds as summarized below. A full description of each of the Special Purpose Funds has been provided in Appendix A.

Special Purpose Funds	Prior Year	Amended	Actual
	(in thousands of dollars)		
Deferred Revenue, beginning of year	$13,274	$11,611	$11,611
Add: Contributions Received	$80,632	$79,822	$82,443
Less: Expenses	($79,096)	($82,991)	($84,767)
Less: Prior Year Adjustment Contractual Reserves	($3,200)	$0	$0
Deferred Revenue, end of year	**$11,611**	**$8,442**	**$9,287**

Pursuant to Sections 156(4) and (5) of the School Act, each special purpose fund must be accounted for in accordance with the terms of that special purpose fund. The table below captures the expenses incurred in fiscal 2024/25 for each of the special purpose funds.

Special Purpose Funds	Prior Year		Actual	
	FTE	*in $000's*	FTE	in $000's
Provincial Grant Funded:				
Annual Facilities Operating Grant	-	$1,250	-	$1,140
Changing Results for Young Children	-	$6	-	$7
Classroom Enhancement Fund	373.5	$51,085	383.2	$54,364
Community LINK	17.0	$1,487	18.0	$1,758
Early Care and Learning	1.1	$163	1.1	$169
Feeding Futures School Food Program	9.1	$3,263	10.1	$3,790
First Nation Student Transportation Fund	-	$66	-	$69
Learning Improvement Fund	24.2	$1,295	24.2	$1,310
Mental Health in Schools	-	$44	-	$58
Official Languages Education in French Programs	0.8	$578	0.8	$796
Provincial Resource Program (Day Treatment)	1.5	$177	1.5	$183
Ready Set Learn	0.5	$117	0.5	$109
Strengthening Early Years to K Transitions	-	$7	-	$7
Strong Start	6.5	$428	5.0	$320
Student and Family Affordability Fund	-	$706	-	$849
Sub-total	**434.2**	**$60,671**	**444.4**	**$64,928**
School Generated Funds:				
School Generated Funds	**-**	**$13,479**	**-**	**$14,325**
Sub-total	**-**	**$13,479**	**-**	**$14,325**
Federal Grant Funded:				
Language Instruction for Newcomers	13.5	$2,818	13.5	$3,342
Settlement Workers in Schools	10.5	$938	10.5	$845
Sub-total	**24.0**	**$3,756**	**24.0**	**$4,187**
Other:				
Apprenticeship Program	1.6	$312	1.7	$360
Others (Staff Dev, Community Connections, etc.)	-	$878	-	$967
Sub-total	**1.6**	**$1,190**	**1.7**	**$1,327**
Total	**459.7**	**$79,096**	**470.2**	**$84,767**

Classroom Enhancement Fund

The Classroom Enhancement Fund was established in 2017 following a Memorandum of Agreement, between the Ministry of Education and Child Care, The BC Teachers Federation (BCTF) and BC Public School Employers' Association, resolving all matters related to the implementation of the 2016 Supreme Court of Canada decision on class size and composition. The fund supports school districts in hiring additional teachers and covering related overhead costs to meet restored collective agreement provisions.

CEF funding is made of three separate components: Teacher Staffing, Overhead Costs and Remedy. The diagram below provides comparative figures from prior year.

Classroom Enhancement Fund	Prior Year		Actual		Higher/(Lower)	
	FTE	*in $000's*	FTE	*in $000's*	*FTE*	*in $000's*
Staffing:						
Teachers	339.5	$42,495	349.2	$45,594	9.8	$3,099
TTOC's		$1,800		$1,902	-	$102
Total Staffing	**339.5**	**$44,295**	**349.2**	**$47,496**	**9.8**	**$3,201**
Overhead:						
Educational Assistants	33.0	$1,880	33.0	$1,955	-	$75
Administrators	1.0	$412	1.0	$438	-	$27
Other Expenses		$110		$110		$0
Total Overhead	**34.0**	**$2,402**	**34.0**	**$2,503**	**0.0**	**$101**
Remedy Costs		**$4,388**		**$4,365**		**($23)**
Total	**373.5**	**$51,085**	**383.2**	**$54,364**	**9.8**	**$3,279**

The school district received $47.5 million in teacher staffing funding which provided staffing of 349.2 FTE teachers. Staffing increased over the prior year because of planned classroom additions, non-enrolling student to staffing ratio requirements and the usage of the flex factor.

The district received $2.5 million in overhead funding which provided staffing of 33.0 Educational Assistants, 1.0 District Principal, mentoring cost of new teachers, some administrative cost of remedy tracking and costs related to relief time for teachers to do Individual Education Plans (IEP's).

Initial remedy funding was based on extrapolation of actual October 2024 remedies incurred. Actual Remedy costs came in higher than the prior year and slightly below amended budget. Since funding for remedy was based on estimates, the difference has been set up as a payable and will be settled with the Ministry in the following year.

School Generated Funds

School Generate Funds is the second largest component of the Special Purpose funds and represents the total accumulated funds held at the school level. These funds are held within each school's own bank account and is comprised of monies raised through fundraising, fees, cafeteria revenue, school store revenue, donations from Parent Advisory Councils, and various other activities.

Feeding Futures School Food Program

In April 2023, the Ministry of Education and Child Care announced a multi-year (2023/24 – 2025/26) Feeding Futures School Food Program, targeted to help school districts increase food security for students by expanding or creating food programs.

For the 2024/25 fiscal year, our district received an allocation of $3.58 million, along with a carryforward of $270k from 2023/24. A portion of these funds was distributed directly to schools and food support partners, including Share Society, BC Agriculture in the Classroom, Starfish, Access Youth, and Fresh Roots. The balance of the funds were held at the district level to support and expand existing lunch programs, provide staffing and other supplies required to run programs and address overall community needs. The majority of the funding was utilized, with a remaining balance of $57k to be carried forward into the 2025/26 fiscal year.

Feeding Futures Food Program	Prior Year		Actual		Higher/(Lower)	
	FTE	*in $000's*	FTE	*in $000's*	*FTE*	*in $000's*
Funds Allocated:						
Direct to Schools		$1,038		$1,123		$84
Direct to Food Partners		$651		$749		$97
Total Funds Allocated	**0.0**	**$1,690**	**0.0**	**$1,871**	**0.0**	**$182**
Funds Held at Board Level:						
Lunch Program Food		$585		$764		$179
Staffing	9.1	$694	10.1	$806	1.0	$112
Teacher DH Allowances		$260		$265		$5
Other: Equip, Supplies, Mileage		$35		$84		$49
Total Funds Held at Board Level	**9.1**	**$1,574**	**10.1**	**$1,919**	**1.0**	**$345**
Total	**9.1**	**$3,263**	**10.1**	**$3,790**	**1.0**	**$527**

**Note - 2024/25 Actuals include usage of 2023/24 Carryforward Balance of $270k*

Student Family and Affordability Fund

The Student & Family Affordability Fund, introduced in August 2022 by the Ministry of Education and Child Care, was designed as a one-time initiative to support families by improving students' access to nutritious food and reducing financial barriers to full participation in school life. The fund aimed to help offset costs associated with field trips, school fees, extracurricular activities, and essential school supplies, ensuring that all K–12 students could engage meaningfully in their education regardless of financial circumstances.

In March 2024, the Ministry announced a one-year extension of the program, providing an additional $861k to our school district. Due to the timing of the funding, $849k was carried forward for use in the 2024/25 fiscal year. These funds were directly allocated to schools, allowing them to assist families with school-related expenses in a way that was responsive to local needs. The funding was fully utilized, reflecting the ongoing demand and importance of affordability supports for students and families.

It is important to note that no further funding will be provided under the Student & Family Affordability Fund beyond this extension. However, the Ministry has since introduced a new initiative, Feeding Futures, which now serves as the replacement for the fund's food support component.

CAPITAL FUND: SCHEDULE 4

Capital fund revenues and expenses reflect the capital activities of the school district. Capital activities include such things as construction of schools, facility upgrades, purchase of vehicles, furniture and equipment, purchase and placement of portables as well as various other infrastructure related activities. The capital operations are captured under Investments in Tangible Capital Assets or Local Capital transactions depending on the source and nature of the transaction.

The table below is a summary of the Schedule of Capital operations – see *Schedule 4* of the financials.

Capital Operations	Previous Year	Invested in Tangible Capital Assets	Local Capital	Total Actual
	(in thousands of dollars)			
Revenues	$23,538	$18,108	$2,361	$20,469
Expenses	$21,180	$26,165	$294	$26,459
Capital Surplus (Deficit) for the year	**$2,358**	**($8,057)**	**$2,067**	**($5,990)**
Fund Transfers	$9,161	$5,022	$3,500	$8,522
Other Adjustments	$0	$7,115	($7,115)	$0
Total Capital Surplus (Deficit) for the year	**$11,519**	**$4,079**	**($1,548)**	**$2,532**
Opening Accumulated Surplus	$212,379	$189,026	$34,872	$223,898
Closing Accumulated Surplus	**$223,898**	**$193,105**	**$33,325**	**$226,430**

Revenues are comprised of funding received from the Ministry for larger projects such as school buildings and District generated revenues such as lease income from closed school sites, investment income and other miscellaneous revenues. Ministry funded projects are generally recorded as revenue over the life of the asset, at the same rate as the amortization of the asset, and this is recorded under Investments in Tangible Capital Assets. District generated revenues on the other hand are recorded revenues in the year received under local capital. For the current year, the district recognized a total of $20.5 million in revenues including $18.1 million in deferred capital revenues from the Ministry and $2.4 million in district generated capital revenues.

Expenses are comprised of amortization of tangible capital assets, interest on capital leases and expenses for minor capital repairs and maintenance that are too small to capitalize. For the current year, the district recorded $26.2 million in amortization of assets and renovations at four elementary schools to support before and after school care and an additional $0.3 million in minor capital initiatives funded by the district through local capital funds.

Fund Transfers are comprised of funds transferred from the Operating Fund required to capitalize the purchase of assets such as computers, vehicles, furniture and equipment and to support other capital infrastructure-related initiatives. During the year, $5.0 million was transferred from the Operating Fund for capital items purchased during the year and an additional $3.5 million was transferred to local capital for asset purchases in progress, funds required for portables, and costs related to the startup of Burke Mountain Middle/Secondary.

Note: Funds designated for portables have been allocated to support the acquisition of three used portables including associated transportation and refurbishment costs, relocate five portables from Scott Creek Middle, including one at the former Moody Elementary site to serve interim needs until the new school facility is completed and four portables to Minnekhada Middle in preparation for the start of the 2025/26 school year.

Other Adjustments are comprised of transfers from local capital to tangible capital assets to reflect the purchases of capital assets funded from local capital including the annual $5.0 million (of the $25.0 million total) required contribution toward the construction of the new Burke Mountain Middle Secondary.

The table below summarizes the school district's various capital fund balances, which have specific restrictions or have been set aside for specific use.

Capital Funds	June 30, 2024	June 30, 2025	Variance
	(in thousands of dollars)		
MECC Restricted Capital	$3,606	$3,855	$249
SSAC Capital	$16,009	$18,939	$2,930
Other Provincial Capital	$2,161	$6,285	$4,124
Other Capital	$840	$756	($84)
Bylaw Capital	$6,548	$0	($6,548)
Total Deferred Capital Revenue	**$29,164**	**$29,836**	**$672**

Ministry of Education and Child Care (MECC) Restricted Capital: These are funds held on behalf of the Ministry of Education and Child Care and may include their portion of proceeds on the disposal of land and buildings, and any surpluses from completed MECC funded capital projects. The balance in this fund increased by $249k of which $138k is from interest earned; $111k were transfers from completed COA funded capital projects that came under budget (Centennial NLC space).

School Site Acquisition Charge (SSAC) Capital: These funds represent amounts collected by the district from the municipalities and villages (as part of the school site acquisition charge) which will be used for future school site land purchases identified in the capital plan. This fund increased by $2.9 million which includes $647k in interest earned and school site acquisition charges remitted to the district of $2.3 million. The current available balance as of June 30, 2025, is $18.9 million.

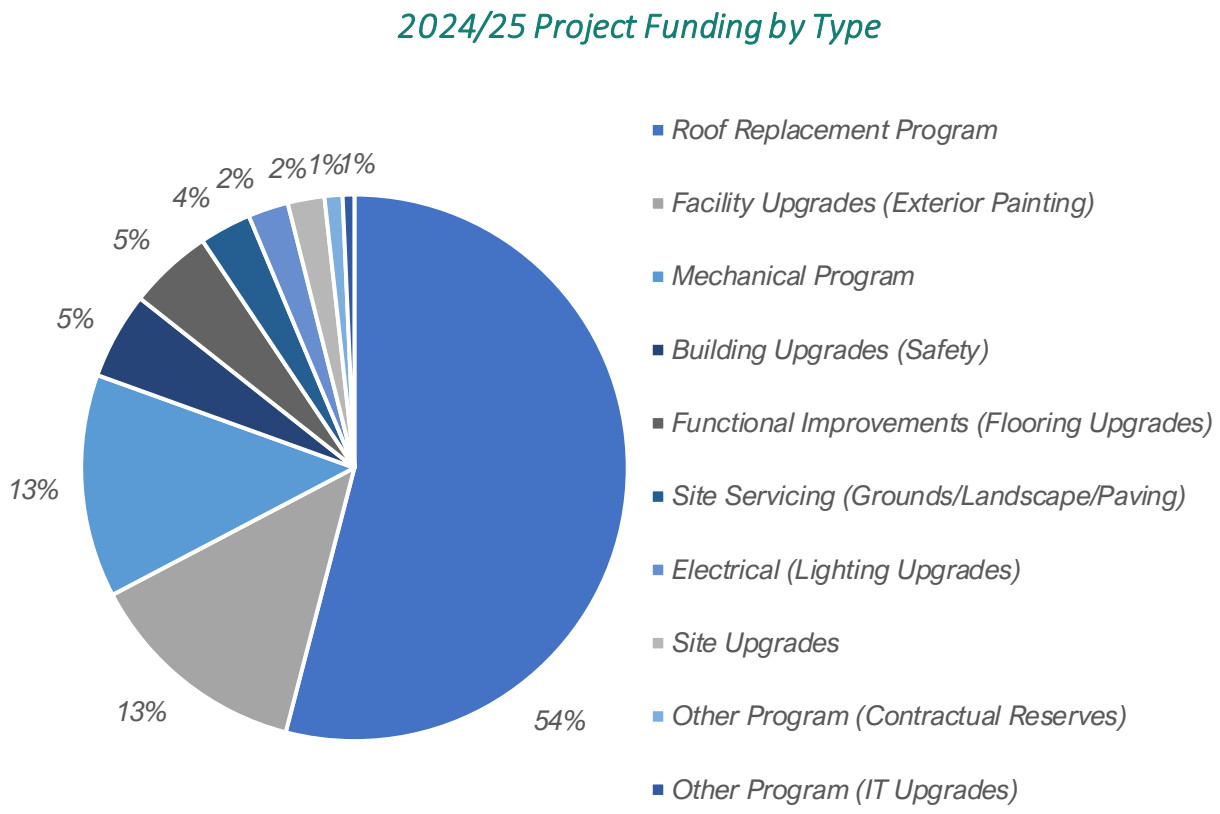
Other Provincial Capital: These funds represent amounts received from the Ministry of Children and Family Development under their Childcare BC New Spaces initiative. The district received $6.9 million in funding under this initiative to add childcare spaces at the new Coast Salish Elementary school, the new Moody Elementary school, and for before and after school spaces at Alderson, Blakeburn, Kilmer and Glen Elementary sites. This was offset by $2.6 million in corresponding construction costs related to the above noted sites.

Other Capital: These funds represent proceeds held back from the Glen Elementary land sale with the City of Coquitlam to provide annual maintenance to the artificial turf fields at Centennial Secondary. The decrease in this fund is due to recognizing the current fiscal's maintenance costs. The remaining balance represents the value of the maintenance costs for future years along with other miscellaneous contributions received.

Bylaw Capital: The prior year balance represents funds received from the Ministry for the installation of prefabricated classrooms for Scott Creek Middle school. The district received a total of $10 million dollars of which $3.5 million was spent in the prior year and the remaining $6.5 million was spent in the current year and transferred to deferred capital revenue for amortization.

Annual Facility Grant (AFG)

The Annual Facility Grant is provided by the Ministry for designated school capital or maintenance upgrades. $7.16 million was provided by the Ministry for the 2024/25 school year and was expensed on the following projects as illustrated below:



The district completed 75 AFG funded projects last year, detailed in the table below. These projects are in addition to work financed by SD43 operating funds.

Project Type	Number of Projects	Spend on Projects
	#	*(in thousands of dollars)*
Roof Replacement Program	6	$3,871.06
Facility Upgrades (Exterior Painting)	9	$949.66
Mechanical Program	14	$945.82
Building Upgrades (Safety)	12	$367.89
Functional Improvements (Flooring Upgrades)	23	$355.73
Site Servicing (Grounds/Landscape/Paving)	4	$219.70
Electrical (Lighting Upgrades)	3	$171.21
Site Upgrades	2	$155.53
Other Program (Contractual Reserves)	1	$76.16
Other Program (IT Upgrades)	1	$49.70
Total	**75**	**$7,162.45**

Capital Projects

The district has been working on various capital projects throughout the year. The following is a summary of some of the projects that were completed during the year, in-progress or being actively planned.

Irvine Elementary (seismic replacement)

The final stages of Irvine Elementary construction including landscaping and field completion occurred during the summer of 2024. This replacement school, increased capacity from 390 to 505 students including a Neighborhood Learning Centre to support school and community needs.

Centennial Secondary (NLC Building Space Phase 2)

The final stages of construction on the NLC building were completed and ready for occupancy in fall of 2024. The new NLC space includes a GYM and classrooms for Centennial students and a welcome center for the Settlement Workers in School program.

Scott Creek Middle (10 classroom addition)

This 10-classroom prefabricated addition was completed and ready for occupancy in February 2025. The addition increased capacity of the existing school by an additional 250 students.

Burke Mountain School Middle/Secondary (new school)

This new school located in the growing community of Burke Mountain will provide space for 1000 students. The facility will open initially as both a middle school and a secondary school and as enrolment increases, will transform to on a secondary school. This project is expected to cost $160 million with the Ministry contributing $135 million and the school district contributing the balance of $25 million. The construction is well underway with occupancy targeted for fall of 2026.

Moody Elementary (seismic replacement)

This new school is being built on the same site as Moody Middle and will include space for an additional 115 students to meet expected growth in the neighborhood. Construction is well under way with occupancy targeted for late fall of 2025.

Charles Best Secondary (12 classroom addition)

This 12 classrooms addition, being built as a prefabricated addition, will increase capacity for an additional 300 students and is expected to be ready for occupancy by spring of 2026.

Hazel Trembath Elementary (replacement)

This school was destroyed as a result of a fire in October of 2023. Since that time the students have been relocated to the Winslow site, located adjacent to Como Lake Middle School. In the most recent Capital plan response letter, the Ministry identified Hazel Trembath as a replacement project. The district staff are working with the ministry on next steps including design plans.

Major Capital Projects Summary:



Capital Plan Funding Requests

SD43's capital plan requests, submitted to the Ministry of Education and Child Care annually in June, consists of the following highest priority projects.

New School Expansion Projects

- NE Coquitlam Middle
- Marigold Elementary

School Additions

- Ecole Banting Middle
- Maple Creek Middle

School Replacements

- Maple Creek Middle
- Nestor Elementary

Seismic Mitigation

- Dr. Charles Best Secondary
- Cedar Drive Elementary

Site Acquisition

- Fraser Mills Elementary

RISK & UNCERTAINTY

FINANCIAL STABILITY, RISKS, AND OTHER SIGNIFICANT ITEMS

In 2017 an enterprise risk assessment was completed which identified 29 areas of risk. The Risk Registry is updated on an annual basis and presented to the Board. While the operationalization of the accumulated surplus policy helps to soften or reduce some of these risk exposures, the following risks have been identified to have the greatest impact on school district operations.

Cyber Security and Infrastructure

In today's digital world, the threat of cyber-attacks is a constant and evolving risk. As the district's technology systems and infrastructure age, vulnerabilities increase, making it essential to maintain up-to-date systems to safeguard against cyber threats and ensure operational efficiency. Proactive monitoring, ongoing staff and student education, and responsible use of emerging technologies such as artificial intelligence are critical to protecting sensitive data and maintaining system integrity.

Additionally, the district's legacy Enterprise Resource Planning (ERP) system is also aging and lacks the modern functionality and robust security features required to support current operational demands. Its limitations pose a risk of service disruptions and hinder effective decision making. Replacing the legacy ERP system and keeping pace with rapid technological advancements will require significant investment in technical expertise and financial resources that will increase budgetary pressures.

Grant Revenue - Underfunding of Wage Settlement, Benefits, and Inflation

The operating grant is the single largest source of funding for the school district's operating expenses. The Ministry of Education and Child Care provides funding based on student enrolment, unique student needs as well as some other supplemental funds. While the funding increases mostly covers the negotiated salary and wage increases, it does not adequately cover teacher step increments or wage increases for administrators (principals and vice-principals) or other professionals.

Funding has also not kept up with the increasing costs of statutory and contractual benefits. Canada Pension Plan contributions have increased sharply over the past five years and the new second tier costs that began in 2024 adds a further 4% to CPP costs on a larger salary base. WorkSafe premiums have also substantially increased as the mandate scope has been expanded. The provision to provide sick leave days for substitute staff without a funding source also detracts from educational resources.

Inflation is also not funded by the Ministry resulting in reduced services to schools in all facets of school district operations and having to do more with less financial resources. This risk is even more prevalent in recent years due to elevated inflation levels.

This level of underfunding is not sustainable and cannot be absorbed by the district without reductions elsewhere. The district already spends less than 10% of its operating expenses on services and supplies and has little ability for further reductions in this area. This potentially translates into reduced staffing levels.

Facilities – Maintenance

Many of the schools in the district are aging and need to be replaced or require major maintenance. However, due to limited provincial capital funding, the district is often forced to invest in costly repairs and maintenance. While the Ministry provides allocations under the Annual Facilities Grant to address maintenance related costs, rising inflation and escalating costs are outpacing available funding. The funding gap is leading to further deterioration of school buildings, creating sub-optimal learning environments for students and staff, and compounding future capital costs. School districts are often having to find other sources to pay for replacement and maintenance of school equipment and facilities; thus, unintentionally taking funds away from classroom needs.

Capital Requirements and Interfund Transfer Requirements

For the past few years, the district has gone through a growth phase creating pressures for increased classroom space, especially in the northeast sector of the district and municipal urban core. Additionally, the requirement to comply with collective agreement restored language related to class size and composition has placed an added burden and demand for classroom space. The district has addressed this need by placing portables on school sites or by converting extra space in schools into classrooms. These additions and conversions are generally not funded by the ministry and often requires transfers out of the operating fund and into local capital to pay, thus effectively redirecting funds out of the classroom to meet capital needs.

The Facilities department completes an intensive forward-looking capital plan based on the district's capital needs for new schools, additions and replacements through its 5-year capital plan. This plan is submitted to the Ministry for approval as required by the *School Act* and Ministry policy; the most recent plan can be found on SD43's website **here**.

Staff Recruitment

Staffing recruitment challenges resulting from the cost of living in the lower mainland and unprecedented increases in student enrolment for all Metro Vancouver school districts makes hiring staff even more competitive in an already tight market. Additional operational challenges are highlighted by Provincial funding inadequacies and greater demand for staffing in specialized positions. While this is certainly critical in speciality subject matter (STEAM), language arts, and supporting students with unique needs, including education assistants, it is also difficult to recruit professionals in the finance, human resources, payroll, procurement, facilities project management, and qualified trades staffing in our information technology, and maintenance departments.

Federal Immigration Policy Changes

Recent changes in federal immigration policy have introduced significant uncertainty in student enrolment projections, making it increasingly difficult for the district to plan effectively for staffing and resource allocation. Fluctuations in newcomer populations can lead to sudden shifts in enrolment, which directly impact operating grant funding that is tied to student headcount. This unpredictability poses a risk to the district's financial stability and its ability to staff classrooms in the most efficient and effective manner.

Classroom Enhancement Fund (CEF)

Classroom Enhancement Funding resulted from the restoration of collective agreement language associated with class size and class composition. In 2024/25 the total CEF budget, totaled $54.5M including $4.5M in remedy costs. At the March grant funding announcement, the Ministry confirmed it will provide 100% of this amount for budget planning purposes. However, additional funding requirements for staffing and remedies will not be confirmed until December 2025, well after staffing contracts have been confirmed and classroom organization completed which can pose a challenge to the district. This poses a significant financial risk to the school district

APPENDIX A - Special Purpose Funds Descriptions

Annual Facility Grant (AFG)

The Annual Facility Grant was established to account for Ministry of Education and Child Care grants and expenditures relating to annual facility maintenance projects. The AFG allocation is comprised of both a special purpose fund allocation and a bylaw capital allocation.

AFG funds may be spent for the purpose of:

- Upgrading or replacing existing facility components throughout the expected economic life of an existing capital asset
- Enhancing the service potential of an existing capital asset or a component of an existing capital asset by correcting deficiencies in design or construction and unsafe conditions
- Significantly lowering the associated operating costs of an existing capital asset
- Extending the life of an existing capital asset or a component of an existing capital asset beyond its original life expectancy

SD43 must provide the Ministry with the AFG project spending plan prior to April 30th of each year. The plan includes a list of the AFG projects and expenditures the district will undertake between April 1st and March 31st.

Apprenticeship Programs

Work in Trades program provides students with an opportunity to begin an apprenticeship in various trades while still in school. The program combines paid work-based training and a provincial curriculum that allows students to earn up to 16 graduation credits and 480 work-based training hours required for provincially and nationally recognized industry trades credentials. The school district works closely with Post Secondary Institutions and receives funding from the Industrial Training Authority to support these programs.

Changing Results for Young Children (CR4YC)

This fund is a partnership with approximately 47 school districts and the United Way of the Lower Mainland to implement on-going collaborative professional learning among early learning educators across school and communities to support social, emotional, and learning outcomes for children in the early learning years (birth through age eight).

Classroom Enhancement Fund (CEF)

This fund was originally established in 2017 as an outcome of the restored teacher collective agreement pertaining to the class size and composition language. The funding is provided through a Ministry of Education and Child Care grant to cover related staffing, overhead and remedy costs.

CommunityLINK (CLINK)

Learning Includes Nutrition and Knowledge (Community LINK) funding from the Ministry of Education and Child Care is designed to support the academic achievement and social functioning of vulnerable students. Programs and services can include breakfast, lunch and snack programs, academic supports, counseling, youth workers and after-school programs. Additional funding is provided through public donations.

Early Care and Learning (ELCC)

This project-based funding is to help districts gather information about existing early learning and childcare offered on school grounds and use this information to support a planned, integrated approach to increase access to affordable, quality childcare by strengthening relationships with the community and existing providers.

Feeding Futures School Fund Program (FFSFP)

In April 2023, the Ministry of Education and Child Care announced a multi-year Feeding Futures School Food Program, targeted to help school districts increase food security for students by expanding or creating food programs. The funding is a commitment to ensure students are properly fed for learning to enhance positive academic and healthy outcomes.

First Nation Student Transportation

This grant is provided as part of the BC Tripartite Education Agreement (BCTEA) supporting First Nation Student Success, to assist with the cost of transportation for on-reserve students attending public schools.

Language Instruction for Newcomers to Canada (LINC)

This program is designed to assist parents of newcomers and refugee children to improve their English skills; learn about Canadian society; laws and health care; the job market; and other valuable information to support successful life in Canada. LINC enables our district to help parents connect with the local community, find volunteer work and network with other new Canadians. The program provides three free childminding centres for two to five-year old's to be cared for while their parents are participating in LINC classes.

Learning Improvement Fund (LIF)

The Learning Improvement Fund was established by the province for the purpose of providing additional resources, specifically targeted to support complex classes that present challenging learning conditions. Districts are required to submit a spending plan to the Ministry of Education and Child Care by October of each year for approval. To develop the spending plans, district staff work collaboratively with CUPE. In the past these funds have been utilized to create additional education assistant (EA) positions and provide additional hours of support to all EA's.

Mental Health in Schools

This fund is to support the development of new/enhanced evidence-based inclusive mental health and well-being activities, either universal or targeted in support of students, families and/or educators. It also enables our district to design action plans to capture how funding is spent and what outcomes are achieved.

National School Food Program

In March 2025, an agreement between the B.C. Government and the Government of Canada was announced, enabling B.C. to access National School Food Program Funds. This funding will complement Feeding Futures and will provide an additional $39.4 million over three years for B.C. schools and districts to expand and enhance school food programs.

Official Language Education Program (OLEP)

The Ministry of Education and Child Care administers federal funding intended to support incremental costs resulting from offering French as a second official-language instruction in BC. All French funding is to be spent by June 30th of each year. An annual report outlining how the funds were spent and what benefits were derived is required at the end of the fiscal year.

Professional Learning Grant

The Ministry of Education and Child Care provided funds to support professional learning for teachers and support staff in the area of evidence-based approaches to literacy development, and literacy information/resources for parents and caregivers.

Provincial Resource Program - Day Treatment (PRP)

This fund represents educational programming services offered to youth receiving intensive structured psychiatric care through the Fraser Health Authority.

Ready Set Learn (RSL)

The Ready Set Learn funding is provided by the Ministry of Education and Child Care that allows the district to facilitate community events targeted towards 3-year-old children. The events are about providing good information on how to support a young child's early learning and development, and how to help develop positive connections between families, the school system and local community agencies.

Retiree Extended Health Fund

The Retiree Extended Health Fund is a Benefit Premium Stabilization account for retirees of the Non-Teaching Pension Plan or NTPP, who are in receipt of the benefits under the Post Retirement Group Benefit Plan. In F'2025, these funds were transferred to the Extended Health Provider to keep on deposit under the Retiree group policy.

School Generated Funds (SGF)

This fund represents the accumulated funds held by individual schools. Each school has its own bank account and records the funds received and disbursed throughout the year. These funds are raised at the school level through fundraising, cafeteria revenue, school store revenue, and various other activities. The school generated funds are intended to be used to fund activities that directly benefit the students in the school.

Settlement Workers (SWIS)

The SWIS program is a school–based service for new immigrant families to meet their immediate and ongoing settlement needs. Families who have children in the district are connected to schools and community and government organizations. SWIS services include settlement support, culturally sensitive services, workshops, and links to various resources.

Sick Leave Benefit Plan (SLBP)

This fund represents contributions received from support staff workers and matched by the board, to provide short term disability benefits to CUPE members who are disabled from employment resulting from illness or injury. The Trust pays for health and dental benefits and NTPP pension payments for these individuals. This plan has ceased effective February 2022. The purpose of the remaining balance is to support pre-existing obligations that have already been approved prior to the agreement's date of execution.

Strengthening Early Years to Kindergarten Transitions (SEY2KT)

This project partners with districts/community sites and is focused on developing guidelines, models, and district/site partnerships to ensure children and their families experience coherent transitions from community based early learning experience to kindergarten in schools/districts.

StrongStart (SS)

The Ministry of Education and Child Care funded StrongStart program allows parents to participate with their young children (aged birth to five) in play-based early learning activities, including story time, music, and art. This early learning drop-in program helps prepare children for success in kindergarten and is provided at no cost to the families.

Student Family and Affordability Funds (SFAF)

The Student & Family Affordability Funding was introduced in August 2022 as a one-time fund to improve students' access to nutritional food/meals before, during and after the school day and help to offset costs to parents, guardians, and students for the cost of field trips, fees, extracurricular fees, and school supplies. In March 2024, the Ministry of Education and Child Care announced a one-year extension and additional funding for the program through to 2023/24 fiscal year.

Other - Scholarships and Bursaries

Scholarships and bursaries are established and awarded through the generosity of individuals and corporations in our community. The scholarships and bursaries administered by the school district range from memorials to honour the passing of a loved one, to corporations and individuals wanting to give back to the community. The school district administers over 55 different scholarships and bursaries. A significant amount of the scholarships and bursaries have been moved to the SD43 Education Foundation, however there are still funds that remain under this program.

Other - Staff Development

This grouping of funds consists of a variety of smaller grants to enhance teaching staff development. This includes the ART Starts grant, (resources for teachers and art leadership) and Decoda Literacy programs (resources, training to support community-based literacy and learning).

APPENDIX B – Ministry Operating Grant

Final Operating Grants Overview - 2024/25 School Year

School District 43 (Coquitlam)

September 2024 Enrolment Count	School-Age Enrolment	Funding Level	Funding	Total Supplement
Standard (Regular) Schools	32,592.5000	$8,915	$290,562,138	
Continuing Education	2.9375	$8,915	$26,188	
Alternate Schools	264.0000	$8,915	$2,353,560	
Online Learning	264.7500	$7,200	$1,906,200	
Home Schooling	52	$250	$13,000	
Course Challenges	210	$279	$58,590	
Total Enrolment-Based Funding (September)	**33,124.1875**			**$294,919,676**
	Total Enrol. Change	**Funding Level**	**Funding**	**Total Supplement**
1% to 4% Enrolment Decline	568.3750	$4,458	$0	
4%+ Enrolment Decline		$6,686	$0	
Significant Cumulative Decline (7%+)	1,408.4375	$4,458	$0	
Supplement for Enrolment Decline				**$0**
	Enrolment	**Funding Level**	**Funding**	**Total Supplement**
Level 1 Inclusive Education	19	$50,730	$963,870	
Level 2 Inclusive Education	1,671	$24,070	$40,220,970	
Level 3 Inclusive Education	323	$12,160	$3,927,680	
English Language Learning	6,734	$1,795	$12,087,530	
Indigenous Education	1,240	$1,770	$2,194,800	
Adult Education	66.0625	$5,690	$375,896	
Equity of Opportunity Supplement			$1,096,340	
Supplement for Unique Student Needs				**$60,867,086**
			Funding	
Variance from Provincial Average	$282			
Estimated Number of Educators	1,843.903		$519,981	
	Enrolment	**Funding Level**	**Funding**	**Total Supplement**
FTE Distribution	33,190.2500	$180.33	$5,985,198	
Supplement for Salary Differential				**$6,505,179**
Supplement for Unique Geographic Factors				**$2,789,309**
Funding Protection				**$0**
Curriculum and Learning Support Fund				**$293,002**
September 2024 Enrolment Count, Total				**$365,374,252**

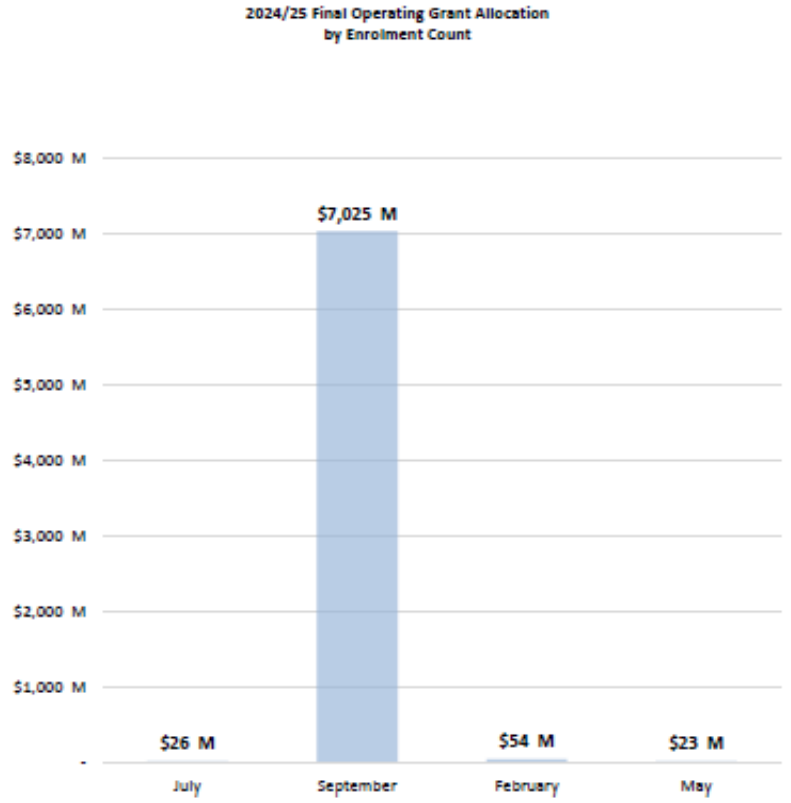
July 2024 Enrolment Count	Enrolment	Funding Level	Funding	Total Supplement
Summer Learning Grade 1-7	3,483	$255	$888,165	
Summer Learning Grade 8-9	607	$255	$154,785	
Summer Learning Grade 10-12	1,385	$505	$699,425	
Supplemental Summer Learning Funding			$403,886	
Cross-Enrolment, Grade 8 and 9	0	$505	$0	
Summer Learning, Total				**$2,146,261**

February 2025 Enrolment Count	Enrolment	Funding Level	Funding	Total Supplement
School-Age FTE - Continuing Education	3.0000	$8,915	$26,745	
Adult FTE - Continuing Education	80.2512	$5,690	$456,629	
K-Gr 9 School-Age FTE - Online Learning	6.0000	$3,600	$21,600	
Gr 10-12 School-Age FTE - Online Learning	399.4375	$7,200	$2,875,950	
Adult FTE - Online Learning	0.6250	$5,690	$3,556	
Level 1 Inclusive Education Enrolment Growth	2	$25,365	$50,730	
Level 2 Inclusive Education Enrolment Growth	35	$12,035	$421,225	
Level 3 Inclusive Education Enrolment Growth	19	$6,080	$115,520	
Newcomer Refugees	35.7500	$4,458	$159,374	
ELL Supplement - Newcomer Refugees	32	$898	$28,736	
Youth Train in Trades	6.8750	$8,915	$61,291	
Health Careers Dual Credit	0.0000	$8,915	$0	
February 2025 Enrolment Count, Total				**$4,221,356**

May 2025 Enrolment Count	Enrolment	Funding Level	Funding	Total Supplement
School-Age FTE - Continuing Education	1.7500	$8,915	$15,601	
Adult FTE - Continuing Education	59.5627	$5,690	$338,912	
K-Gr 9 School-Age FTE - Online Learning	3.0000	$2,400	$7,200	
Gr 10-12 School-Age FTE - Online Learning	56.4375	$7,200	$406,350	
Adult FTE - Online Learning	0.0000	$5,690	$0	
May 2025 Enrolment Count, Total				**$768,063**
Indigenous Education Councils				**$114,760**

2024/25 Full-Year Final Total	$372,624,682
Estimated 2024/25 Operating Grant from Indigenous Services Canada	$0
Estimated 2024/25 Operating Grant from Ministry of Education and Child Care	$372,624,682

Overview of the 2024/25 Operating Grant Allocation Formula



75% allocated through the Basic Allocation	**Basic Allocation** Common per student amount for every FTE student enrolled by school type.	
	Standard School	$8,915 per school age FTE
	Alternate School	$8,915 per school age FTE
	Continuing Education	$8,915 per school age FTE
	Online Learning	$7,200 per school age FTE
18% allocated to recognize unique student enrolment	**Unique Student** Additional per student funding to address uniqueness of district enrolment and support additional programming. Includes Equity of Opportunity Supplement for children and youth in care and students with mental health challenges.	
	Level 1 Inclusive Education	$50,730 per student
	Level 2 Inclusive Education	$24,070 per student
	Level 3 Inclusive Education	$12,160 per student
	English/French Language Learning	$1,795 per student
	Indigenous Education	$1,770 per student
	Adult Education	$5,690 per FTE
7% allocated to recognize unique district factors	**Unique District** Additional funding to address uniqueness of district factors.	
	Small Community	For small schools located a distance away from the next nearest school
	Low Enrolment	For districts with low total enrolment
	Rural Factor	Located some distance from Vancouver and the nearest large regional population centre
	Climate Factor	Operate schools in colder/warmer climates; additional heating or cooling requirements
	Sparseness Factor	Operate schools that are spread over a wide geographic area
	Student Location Factor	Based on population density of school communities
	Supplemental Student Location Factor	Level 1 and 2 inclusive education enrolment
	Salary Differential	Funding to districts that have higher average educator salaries
0.1% allocated to buffer the effects of declining enrolment	**Funding Protection / Enrolment Decline**	
	Funding Protection	Funding to ensure that no district experiences a decline in operating grants greater than 1.5% when compared to the previous September
	Enrolment Decline	Funding to districts experiencing enrolment decline of at least 1% when compared to the previous year
	CSF Supplement District receives a 15% funding premium on allocated funding.	

All funding information updated following the February 2025 enrolment count for the 2024/25 School Year



Contacting Management

This financial report is designed to provide the school district's stakeholders with a general but more detailed overview of the school district's finances and to demonstrate increased accountability for the public funds received by the school district.

If you have questions about this financial report, please contact the Office of the Secretary–Treasurer/Chief Financial Officer at 604-939-9201.

You are encouraged to also review the Board's strategic vision and plan *Directions 2025*.

School District No. 43 (Coquitlam)

1080 Winslow Avenue
Coquitlam, BC V3J 0M6

www.sd43.bc.ca



SCHOOL DISTRICT 43 Coquitlam

2024-2025 Audited Financial Statements

Final Year End Report

Presented to the Board
September 23, 2025

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Agenda

- Transparency and Accountability Reporting
- Financial Highlights:
  - Operating Fund
  - Special Purpose Fund
  - Capital Fund
- Action Required

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Transparency & Accountability Reporting

- Enhanced transparency and accountability reporting provided through two additional documents
  - Financial Statement Discussion and Analysis (FSD&A)
  - Guide to Financial Statements



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Operating Surplus

REVENUE SOURCES				
	$379.90M Ministry & Other Grants	+	$35.51M International, Investments & Other	= $415.41M
LESS: EXPENDITURES				
	$362.41M Salaries & Benefits	+	$31.44M Services & Supplies	= $393.85M
LESS: TRANSFERS				
	$5.02M Transfers for Tangible Capital Assets Purchased	+	$3.50M Tranfers to Local Capital	= $8.52M
OPERATING SURPLUS, NET OF TRANSFERS				= $13.04M

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Operating Fund Highlights

In broad terms, the operating surplus is a result of:

↑ REVENUES	↓ SALARIES & BENEFITS	↓ SERVICES & SUPPLIES	↑ INTERFUND TRANSFERS
• Feb Enrolment • Teacher ProD • Graduated Adult Course Enrolment • International Ed Tuition • Rentals & Investment Income	• Typical staff turnover • Time lag filling vacancies • Specialized positions taking longer to fill • Unpaid leaves	• Increased expenses that were capital in nature • Savings in utilities and snow removal • Schools and departments underspent	• Increased investment in tangible capital assets • Additional local capital transfers

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Adjusted Operating Surplus

(adjusted for usage of prior year reserves)

OPERATING SURPLUS *As reflected in Schedule 2 of the Financial Statements*	=	$13.04M
ADD: PRIOR YEAR BUDGETED RESERVE USAGE *Refer to Surplus Continuity Summary*	+	$3.75M
OPERATING SURPLUS, SUB-TOTAL	=	$16.79M
ADD: PRIOR YEAR RESTRICTED FUNDS USAGE *Refer to Surplus Continuity Summary*	+	$0.11M
ADJUSTED OPERATING SURPLUS 2024/25 *Internally Restricted per Financial Reserves Policy 23*	=	$16.90M

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Restriction of Adjusted Surplus

Surplus Allocation to Future Budgets — $3.75M

- Allocated equally over subsequent three fiscal years (excluding the immediately following year), supporting student success

Surplus Allocation for Carryforwards — $0.69M

- $390k School and other carryforward increases
- $300k Contractual Reserve contributions

Surplus Allocation per Board Approved Memo — $12.46M

- $5.0M Reserved for extenuating staffing circumstances
- $4.46M School Based Capital Initiatives
- $3.0M Contingency to mitigate future benefit cost uncertainties

TOTAL **$16.90M**

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Special Purpose Fund Highlights

- All Special Purpose Funds were within Amended Budget levels
- Highlights:

CLASSROOM ENHANCEMENT FUND $54.4M	FEEDING FUTURES FOOD PROGRAM $3.85M	STUDENT & FAMILY AFFORDABILITY FUND $849K
• Class size and class composition • 349.3 FTE Teachers and related TTOC • 33 FTE Ed Assistants • 1 FTE Administrator • Overhead costs • Remedy costs	• Multi-year F24-F26 • Student food security • Bagged lunches • Grab & go breakfast • Fruit & veggie • Total spend $3.79M • Carryforward $57k	• K-12 students with affordability concerns • One-time additional funding • Support for school supplies & fees (camps, trips, etc) • Total spend $849k

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Capital Fund Highlights

- Funding sources:
  - Ministry of Education and Child Care (primary)
  - Locally generated capital funds (incremental)
- Major projects under construction during the year:

New School Expansion Project
- Burke Mountain Middle/Secondary (2026)

Classroom Additions
- Scott Creek Middle 10 Classroom (completed 2025)
- Charles Best Secondary 12 Classroom (2026)

Seismic Replacement
- Moody Elementary (2025)
- Montgomery Middle (2028)

Envelope Replacements
- Bramblewood Elementary
- Mountain Meadows Elementary
- Pinetree Way Elementary
- Roy Stibbs Elementary

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Capital Fund Highlights

- Various Other Capital Projects:

Portable Additions
- 3 Used portables
- Including relocation and refurbishment costs

Portable Relocations
- 4 Portables from Scott Creek Middle to Minnekhada Middle
- 1 Portable from Scott Creek Middle to former Moody Elementary site

Before & After School Spaces
- Alderson Elementary
- Blakeburn Elementary
- Glen Elementary
- Kilmer Elementary

Annual Facilities Grant
- 75 projects completed
- Upgrades and programs (mechanical, roof replacement, flooring, lighting, painting, etc)

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Action Required

- It is recommended that:
  - The Board motion to approve the Audited Financial Statements for the fiscal year ended June 30, 2025, for filing with the Ministry of Education and Child Care by September 30, 2025.

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Thank You



Questions?

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