New Westminster Schools	**BOARD OF EDUCATION** **SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)**

REGULAR OPEN MEETING OF THE BOARD

Tuesday, September 26, 2017

7:30 pm – School Board Office

Location: 811 Ontario Street, New Westminster
(corner of 8th Street and Royal Avenue)

The New Westminster School District recognizes and acknowledges the Qayqayt First Nations, as well as all Coast Salish peoples, on whose traditional and unceded territories we live, we learn, we play and we do our work.

AGENDA

1. ADOPTION OF THE AGENDA

2. APPROVAL OF THE MINUTES

a) Approval of Minutes from the June 27, 2017 Regular Meeting *Encl Pg 1*
b) Business Arising from the Minutes

3. COMMENT AND QUESTION PERIOD

4. CORRESPONDENCE FOR INFORMATION

a) Letter from Walkers' Caucus *Encl Pg 7*

5. BOARD COMMITTEE REPORTS

a) Education Policy & Planning Committee, September 12, 2017

i. Comments from the Committee Chair, Trustee Ewen

ii. Approval of the September 12, 2017 Education Policy and Planning Committee Minutes *Encl Pg 10*

Recommendation: THAT the Board of Education of School District No. 40 (New Westminster) approve the minutes from the September 12, 2017 Education Policy & Planning Committee meeting.

iii. Mission, Vision, Values Survey

Recommendation: THAT the Board of Education for School District No. 40 (New Westminster) approve the draft mission statement "To enable each student to learn in a safe, engaging and inclusive environment."

Recommendation: THAT the Board of Education for School District No. 40 (New Westminster) approve the draft vision statement "A place where students love to learn."

iv. Annual Board Work Plan *Encl Pg 12*

Recommendation: THAT the Board of Education of School District No. 40 (New Westminster) replace existing Appendix A in Policy 2 with Appendix A as amended.

b) Operations Policy and Planning Committee, September 19, 2017

i. Comments from the Committee Chair, Trustee Janzen

ii. Approval of the September 19, 2017 Operations Policy and Planning Committee Minutes *Encl Pg 16*

Recommendation: THAT the Board of Education of School District No. 40 (New Westminster) approve the minutes from the September 19, 2017 Operations Policy & Planning Committee meeting.

iii. Five Year Capital Plan *Encl Pg 18*

Recommendation: THAT the Board of Education for School District No. 40 (New Westminster) approve the 2017-2018 Five-Year Capital Plan as outlined on the attached summary for submission to the Ministry of Education.

iv. Financial Statement *Encl Pg 27*

Recommendation: THAT the Board of Education for School District No. 40 (New Westminster) approve the Consolidated Audited Financial Statements for the fiscal year endings June 30, 2017.

v. Orange Shirt Week

Recommendation: THAT the Board of Education for School District No. 40 (New Westminster) acknowledge Orange Shirt Week from September 25, 2017 - September 29, 2017 and encourages staff and student participation.

6. REPORTS SENIOR MANAGEMENT

a) Queensborough Busing Survey *Encl pg 63*
b) Appointment of Auditors 2017-18

Recommendation: THAT the Board of Education of School District No. 40 (New Westminster), as per the School Act, Division 8, Section 158(1), appoint KPMG LLP as Auditors for School District No. 40 (New Westminster) for the 2017-2018 fiscal year

7. TRUSTEE REPORTS

8. QUESTION PERIOD (15 minutes)

Questions to the Chair on matters that arose during the meeting.

9. NOTICE OF MEETINGS

Oct 3, 2017: Education Policy & Planning Committee, 7:30 pm – Ếcole Qayqayt Elementary
Oct 10, 2017: Operations Policy & Planning Committee, 6:30 pm – School Board Office
Oct 24, 2017: School Board Meeting, 6:30 pm – School Board Office

10. REPORTING OUT FROM IN-CAMERA MEETING

11. ADJOURNMENT

New Westminster Schools

MINUTES OF THE **REGULAR MEETING OF THE NEW WESTMINSTER BOARD OF EDUCATION**
HELD **TUESDAY, JUNE 27, 2017** AT 7:30 P.M.
SCHOOL BOARD OFFICE, 800 ONTARIO STREET

PRESENT:	Ms. J. Campbell, Trustee	Mr. P. Duncan, Superintendent of Schools
	Mr. M. Ewen, Trustee	Mr. K. Lorenz, Secretary Treasurer
	Mr. C. Cook, Trustee	Ms. J. Grant, Associate Superintendent
	Mr. M. Gifford, Vice Chair	Mr. C. Nicholson, Director of Instrustion
	Mr. J. Janzen, Trustee	Ms. M. Naser, Director of Instruction
	Ms. M. Lalji, Trustee	Ms. B. Basden, Recording Secretary
	Ms. K. Slade-Kerr, Chair	

Chair Slade-Kerr recognized and acknowledged the Qayqayt First Nations, as well as the Coast Salish peoples, on whose traditional and unceded territories we live, we learn, we play and we do our work.

1. ADOPTION OF THE AGENDA

Moved and Seconded: **2017-081**

THAT the Board of Education of School District No. 40 (New Westminster) adopt the agenda for the June 27, 2017 Regular School Board meeting as amended by adding 6a) Classroom Enhancement Funding letter

Carried Unanimously.

2. APPROVAL OF THE MINUTES

a) Board Meeting Minutes for Approval

Moved and Seconded: **2017-082**

THAT the Board of Education of School District No. 40 (New Westminster) approve the minutes from the May 30, 2017 School Board meeting and the June 13, 2017 Special School Board meeting as presented.

Carried Unanimously.

b) Business Arising from the Minutes

There was no business arising from the minutes.

3. STUDENT & STAFF RECOGNITION

a) Shoshawna Patel, Pastry Chef

John Tyler, NWSS Principal, introduced Karen Crosby, Career Programs Coordinator, and NWSS student Shoshawna Patel. Shoshawna was recognized for her outstanding achievement in winning gold in the Baking Category at the 2017 Skills Canada B.C. Competition.

b) Janet Grant, Retiring Associate Superintendent

The Board recognized Janet Grant who will be retiring at the end of the school year. Ms. Grant was thanked for her 36 years of dedication and committee to the District.

4. VISITORS

Visitors were welcomed and provided the opportunity to address the Board.

5. BOARD COMMITTEE REPORTS

a) *Education Policy & Planning Committee*

i. Acting Committee Chair, James Janzen, provided an update from the Education Policy and Planning Committee meeting held June 6, 2017.

ii. Approval of the June 6, 2017 Education Policy and Planning Committee Minutes.

Moved and Seconded: **2017-083**

THAT the Board of Education of School District No. 40 (New Westminster) approve the minutes from the June 6 , 2017 Education Policy and Planning Committee meeting as presented.

Carried Unanimously.

iii. Memorialization Advisory Committee

Moved and Seconded: **2017-084**

THAT the Board of Education of School District No. 40 (New Westminster) appoint Trustee Jonina Campbell and Trustee James Janzen to the Memorialization Advisory Committee.

Carried.
Trustees Cook and Lalji Opposed.

b) *Operations Policy & Planning Committee*

i. Committee Chair, James Janzen, provided an update from the Operations Policy and Planning Committee meeting held June 13, 2017

ii. Approval of the June 13, 2017 Operations Policy and Planning Committee Minutes.

Moved and Seconded: **2017-085**

THAT the Board of Education for School District No. 40 (New Westminster) approve the minutes from the Operations Policy and Planning Committee meeting held June 13, 2017.

Carried Unanimously.

iii. Queensborough Busing Survey

Moved and Seconded: **2017-086**

THAT the Board of Education for School District No. 40 (New Westminster) direct Senior Admin to revisit the survey related to transportation of students from Queensborough to NWSS; and that the survey be:

1) ***provided in multiple languages;***
2) ***made available at different locations, eg., schools and board office;***
3) ***made accessible online;***
4) ***based on overall interest in bus service.***

Chair Slade-Kerr stepped down as Chair.
Vice Chair Gifford stepped in as Acting Chair.

Moved and Seconded: **2017-087**

THAT the motion related to Queensborough busing survey be amended by deleting #2 "made available at different locations, eg, schools and board office".

Moved and Seconded: **2017-088**

THAT the motion to amend the Queensborough busing survey be amended to include #2 to as amended to read, "made available at Queensborough school sites and New Westminster Secondary School".

Carried.
Trustee Lalji and Cook Opposed.

Chair Slade-Kerr resumed as Chair.

Main motion as amended: **2017-089**

THAT the Board of Education for School District No. 40 (New Westminster) direct Senior Admin to revisit the survey related to transportation of students from Queensborough to NWSS; and that the survey be:

1) ***provided in multiple languages;***
2) ***made available at Queensborough schools and New Westminster Secondary School;***
3) ***made accessible online;***
4) ***based on overall interest in bus service.***

Carried
Trustees Ewen, Slade-Kerr Opposed.

iv. Gender and Sexual Diversity Inclusion Committee

Moved and Seconded: **2017-090**

THAT the Board of Education for School District No. 40 (New Westminster) approve the current Gender & Sexual Diversity Committee of the Board have its name changed to the Sexual Orientation and Gender Identity (SOGI) Committee in keeping with the current common terminology province-wide.

Carried Unanimously.

Moved and Seconded: **2017-091**

THAT the Board of Education for School District No. 40 (New Westminster) that the Gender & Sexual Diversity Inclusion Policy be renamed the Sexual Orientation and Gender Identity (SOGI) Policy in keeping with current terminology province-wide.

Carried Unanimously.

Moved and Seconded: **2017-092**

THAT the Board of Education for School District No. 40 (New Westminster) approve revised Policy No. 17 "Sexual Orientation and Gender Identity (SOGI") as amended uner 9.1 by deleting the reference to change rooms.

Moved and Seconded: **2017-093**

THAT the motion to amend Policy No. 17 "Sexual Orientation and Gender Identity (SOGI)" be amended by deleting clause 9.1 and amending clause 9.2 by adding "/change room" after the word washroom.

Carried Unanimously.

Main Motion as Amended: **2017-094**

THAT the Board of Education for School District No. 40 (New Westmisnter) approved revised Policy No. 17 "Sexual Orientation and Gender Identity (SOGI)" as amended by deleting clause 9.1 and amending clause 9.2 by adding "/change room" after the word washroom.

Carried Unanimously.

v. Food Security and Healthy Eating

Moved and Seconded: **2017-095**

THAT the Board of Education for School District No. 40 (New Westminster) direct the Superintendent to have temporary school specific plans to address food security at each school and if needed provide necessary funding and resources to ensure healthy food is available to students who are going hungry, by September 2017.

Carried Unanimously.

Moved and Seconded: **2017-096**

THAT the Board of Education for School District No. 40 (New Westmisnter) direct staff to provide a report on the steps to be taken and costs associated with a district-wide plan to address food security and healthy eating, that will make available food programs to all of our schools by January 2018 so that no student is hungry and every child eats healthy.

Moved and Seconded: **2017-097**

THAT the motion related to a report to address food security and healthy eating be amended to move January 2018 to immediately after the words, "provide a report…".

Carried.
Trustee Lalji and Slade-Kerr Opposed.

Moved and Seconded: **2017-098**

THAT the motion related to a report to address food security and healthy eating be amended by changing "and every child eats healthy" to "and that every child has access to healthy food".

Motion Failed.

Main Motion as Amended: **2017-099**

THAT the Board of Education for School District No. 40 (New Westminster) direct staff to provide a report by January 2018 on the steps to be taken and costs associated with a district-wide plan to address food security and healthy eating, that will make available food programs to all of our schools so that no child is hungry and every child eats healthy.

Carried Unanimously.

c) May Day Committee Membership

Trustee Ewen reported on the May Day Task Force and the process of filling vacant positions on the Task Force.

6. <u>REPORTS FROM SENIOR MANAGEMENT</u>

a) Classroom Enhancement Funding Letter

The Board discussed the letter from the Ministry of Education related to Classroom Enhancement Funds.

7. OTHER BUSINESS

a) Field Trip Request: NWSS Senior Band & Choir to Havana, Cuba

Chair Slade-Kerr declared conflict of interest, stepped down as Chair and left the meeting. Vice Chair Gifford stepped in as Acting Chair.

Moved and Seconded: **2017-100**

> ***THAT the Board of Education for School District No. 40 (New Westminster) approve the Field Trip Request for the NWSS Senior Band & Choir to travel to Havana, Cuba from May 17 – 24, 2018 for a cultural exchange in music, art and dance.***
>
> ***Carried Unanimously***

Chair Slade-Kerr returned to the meeting and resumed as Chair.

8. TRUSTEE REPORTS

Trustees spoke to the various meetings and events they attended over the past month.

9. QUESTION PERIOD

Members of the public were provided the opportunity to ask questions of the Board.

10. NOTICE OF MEETINGS

Sept 12, 2017: Education Policy & Planning Committee, 7:30 pm – Lord Tweedsmuir School
Sept 19, 2017: Operations Policy & Planning Committee, 7:30 pm – School Board Office
Sept 26, 2017: School Board Meeting, 7:30 pm – School Board Office

11. REPORTING OUT FROM IN-CAMERA MEETING

It was reported out that the Board approved the Superintendent's Evaluation.

12. ADJOURNMENT

The meeting be adjourned at 9:00.

____
Chairperson

____
Secretary Treasurer

Walkers' Caucus
www.walkerscaucus.ca
Twitter: @walkerscaucus
Facebook: NWWalkersCaucus

HUB (New Westminster)
www.bikehub.ca

10 July 2017

To Mayor and Council, School Board Trustees, and MLA Judy Darcy:

RE: NWSS REPLACEMENT AND ACTIVE TRANSPORTATION

The Walkers' Caucus and the New Westminster chapter of HUB are writing to you concerning replacement plans for New Westminster Secondary School (NWSS). We are local citizens' groups dedicated to improving walkability and cycling infrastructure, respectively, for all in the City of New Westminster.

Active transportation – that is, walking and cycling – is a key feature of healthy and sustainable communities, and we are delighted that both the City of New Westminster and the School District have shown a strong commitment to promoting active transportation. Key to supporting walkability is having infrastructure and built environments that are safe and accessible. As NWSS is a massive site encompassing the equivalent of four city blocks, it is essential that active transportation is considered in site design. Now is the time to establish the highest possible standard of pedestrian and cyclist accessibility to this new facility. Let's use this opportunity – the construction of a new school – to get things right. Considering New Westminster's increasing densification, and the urgency to mitigate and adapt to climate change, our city needs a model school designed to encourage students and staff to make healthy and responsible choices about the way they commute.

We understand that public consultation has been completed, with a summary report written in January 2017. From this report, it seems no specific feedback was either sought, or provided, on how citizens would access the site. We feel that this is an important area that has not received any public scrutiny to date. We hope that there will soon be a site plan that includes pedestrian, transit, and bicycling routes to the new school, and we hope that there will be an opportunity for the public to provide feedback on these routes. In particular, we would like to see access for pedestrians, cyclists, and transit users improved over the current situation.

We understand that the construction will start in the fall of 2017, and is expected to last some 18-24 months. After this, students will move to the new school, and the old building will be demolished and a park made in its place. This sequence of events leads naturally to three phases – **construction**, **demolition**, and **final** – each of which will have its own issues regarding access for site users.

While we do have some high-level ideas regarding access during the **demolition** phase, we feel that these are not as urgent, at present, as access during the **construction** phase. Many cities have developed formal guidelines regarding mitigation of pedestrian access during construction, and in the absence of such guidelines, our concerns during the construction phase, in point form, are as follows:

- 6th Street and 8th Avenue are main pedestrian, cycling, and transit routes (6th Street connects the new school to the Greenway). These streets see heavy pedestrian traffic; especially from high school students and Thornebridge residents, many of whom have mobility issues. Additionally, Massey Theatre and the Moody Park Arena attract many users. The Arena, in particular, has a regular group of sight-impaired users. To increase safety, minimize impeded access, and avoid any service disruptions, there should be no construction vehicles allowed on 8th Avenue or on 6th Street below the 823 house number (roughly across from the current skate park).
- We would prefer that all construction traffic access the site from the lane midway between 8th Street and 6th Street, from 10th Avenue. This lane (between Mercer Field and NWSS) will need to be modified to accommodate truck traffic, which should be separated from the users of the school site. (Students going to and from the bubble gym should not be endangered by construction traffic.)
- Parking for construction personnel should be arranged so that it does not negatively impact existing functions of the site. (That is, construction parking should not use up current staff/student/Arena/Theatre parking).
- No sidewalks should be removed from service at any time during construction. If sidewalk space is removed, it should be diverted into the traffic lane, which should be sacrificed. Nobody should have to switch sides of the road when walking around the block during construction. We note that the high school students frequently "run around the block" as part of their physical education classes.

In terms of the **final** design, Walkers' Caucus and HUB New Westminster would like to see that pedestrian access to the final, new school is improved over the current situation. In particular, we would like to see:

- Easy and direct access across the entire site in both north-south and east-west directions, linking up with existing routes (for example, Dublin/Edinburgh), so that it's possible to walk through the site rather than be forced around it.
- Wider sidewalks along 8th Avenue and 6th Street to better serve those with mobility issues.
- All transit stops equipped with shelters, along both 8th Avenue and 6th Street.
- Improvements to pedestrian access across 8th Avenue, at mid-block (at the Arena). Students will cross the street here to access the businesses along 6th Street (the "lunch rush"), and clients of the Theatre and Arena will use it as well.
- Excellent and safe connectivity to the 7th Avenue Greenway for cyclists and pedestrians – removal of sidewalk obstructions, faster response of street signals to non-motorized users for pedestrians, and a separated bike route from the Greenway to the school for cyclists.
- Separated bike lanes on all roads surrounding the school.
- Ample secure, visible, and covered bicycle parking facilities at the new school.

- Pay parking for students and staff, to encourage them to choose less polluting, street-congesting forms of transportation. This would be revenue-neutral, with revenue used to fund – for example – transit passes for students and staff, or school busses to more remote parts of our community (Queensborough).

Thank you for your attention. We look forward to being able to provide input to the NWSS site plan.

Reena Meijer Drees
Executive Member
Walkers' Caucus

Fulton Tom
Co-Chair
HUB New Westminster

cc: Moody Park Residents' Association
Debbie Clarke, Marketing Manager, Thornebridge Gardens residents
Ms. Cheryl Beaumont, Head of School, Urban Academy
Julie Duncan, Recreational Programmer, Moody Park Arena
Jessica Schneider, Exec. Director, Massey Theatre
Madhu Sharma, PAC, NWSS
Seniors' Advisory Committee
ACTBiPed
NTAC
Youth Advisory Committee

MINUTES OF THE **NEW WESTMINSTER BOARD OF EDUCATION EDUCATION POLICY & PLANNING COMMITTEE**
HELD **TUESDAY, SEPTEMBER 12, 2017** AT 7:30 P.M.
LORD TWEEDSMUIR ELEMENTARY, 1714 EIGHTH AVENUE, NEW WESTMINSTER

PRESENT:

Ms. J. Campbell, Trustee
Mr. C. Cook, Trustee
Mr. M. Ewen, Trustee
Mr. M. Gifford, Board Vice Chair
Mr. J. Janzen, Trustee
Ms. M. Lalji, Trustee
Ms. K. Slade-Kerr, Board Chair

Mr. P. Duncan, Superintendent
Mr. K. Hachlaf, Associate Superintendent
Mr. K. Lorenz, Secretary Treasurer
Ms. P. Samra, Recording Secretary

1. ADOPTION OF THE AGENDA

Moved and Seconded:

THAT the agenda for the September 12, 2017 Open Education Policy and Planning Committee meeting be adopted as presented.

Carried Unanimously.

2. PRESENTATION

a) Lord Tweedsmuir Outside Learning Space

Principal Sandra Cottingham and Vice-Principal Debbie Ramen presented on the Tweedsmuir Outdoor Learning Space.

3. REPORTS FROM SENIOR MANAGEMENT

a) Annual Board Work Plan

Superintendent Pat Duncan reviewed the changes to the Annual Board Work Plan.

Moved and Seconded:

THAT the Education Policy and Planning Committee recommend to the New Westminster Board of Education to replace existing Appendix A in Policy 2 with Appendix A as amended.

Carried.

b) Mission, Vision, Values Survey

Moved and Seconded:

THAT the Education Policy and Planning Committee of the New Westminster Board of Education recommend to the New Westminster Board of Education the draft mission statement "To enable each student to learn in a safe, engaging and inclusive environment."

Carried Unanimously.

Moved and Seconded:

THAT the Education Policy and Planning Committee of the New Westminster Board of Education amend the draft vision statement from "A Place to where students love to learn" to "Working together to create a place where students love to learn."

Motion Failed

Moved and Seconded:

THAT the Education Policy and Planning Committee of the New Westminster Board of Education approve the draft vision statement "A place where students love to learn."

Carried Unanimously

4. NEW BUSINESS

a) Approve Trustee School Liaison Assignments

Trustee School Liaison Assignments were reviewed for the school year 2017-2018

b) Committee Assignments

Trustee Committee Assignments were reviewed for the school year 2017-2018.

5. ADJOURNMENT

The meeting adjourned at 8:49 PM.

BOARD ANNUAL WORKPLAN

September

Regular Board Meeting Agenda Items

- Review audit report and management letter
- Approve the audited financial statements and review internal audit reports
- Approve appointment or reappointment of auditor
- Approve trustee school liaison assignments
- Approve proposed Trustee calendar for partner meetings and related functions
- Make Trustee appointments to committees and community liaison groups
- Approve Annual Board Work Plan
- Consider Motions to BCSTA
- Receive Executive Compensation reporting

Events

- Orange Shirt Day – September 30

October

Regular Board Meeting Agenda Items

- Review Student Enrollment and Staffing Report
- Approve Annual Executive Disclosure Report
- Review International Program Report
- Review Strategic Direction

Events

- Represent Board at BCPSEA Symposium
- Represent Board at BCSTA Provincial Council Meeting
- Recognize World Teachers' Day

November

Regular Board Meeting Agenda

- Review Career Programs Report
- Review Board Policy Handbook
- HR Report

Events

- Remembrance Day Ceremonies

December

Regular Board Meeting Agenda Items

- Elect Chair/Vice-Chair
- Chairs Annual Report
- Review Student Welfare Accountability Report-Assess Student Welfare-reference Policy 12.
- Approve Statement of Financial Information (SOFI) Report

Events

- BCSTA Trustee Academy

January

Regular Board Meeting Agenda Items

- Review Student Learning Accountability Report – reference Policy 12
- Review progress re Strategic Planning results
- Approve Budget Development Process and Timelines
- Provide direction through our Board representative to BCSTA Provincial Council Meeting regarding provincial policy matters
- Distributed Learning & Continuing Ed Report

Events

- Represent Board at BCPSEA AGM
- BCSTA Provincial Council

February

Regular Board Meeting Agenda Items

- Review Recommended 2 year District Calendar
- Approve Amended Operating Budget for Current Fiscal Year
- Review Budget Assumptions for the upcoming year's budget
- Review policy positions for submission to BCSTA Annual general Meeting
- Review Report on Aboriginal Education

Events

- BCSTA Provincial Council Meeting
- Pink Shirt Day

March

Regular Board Meeting Agenda Items

- Approve District Calendar
- Approve Calendar for Board and Committee meetings
- Review preliminary draft budget for the upcoming year

Events

April

Regular Board Meeting Agenda Items

- Approve school fees
- Approve Operating Budget for upcoming fiscal year

Events

- Attend and participate in BCSTA AGM

May

Regular Board Meeting Agenda Items

- Complete CEO evaluation and Board evaluation
- Approve terms of engagement with auditor and audit plan
- Review Sexual Orientation and Gender Identity (SOGI) Report
- Review Sanctuary Schools Report

Events

June

Regular Board Meeting Agenda Items

- Review Strategic Direction
- Approve 5 year Capital Plan
- Receive Internal Audit Summary

Events

- Host employee Retirement Dinner Ceremony

July/August

- Meetings to be scheduled as needed

As Required

- Attend trustee development/orientation sessions
- Attend school functions (as invited)
- Review the District Strategic Plan
- Hear appeals as needed
- Ratify memoranda of agreement with bargaining units
- Make disbursements from Capital Reserve Fund
- Approve tender selection for contracts
- Declare facilities surpluses to general school needs
- Approve disposition of real property (lands and buildings)
- Attend Board Liaison meetings as outlined in the Trustee calendar
- Advance Board Positions through BCPSEA
- Represent Board at BCSTA Metro Branch Meeting
- Meetings with elected officials

Monthly

- Student Withdrawal Report
- Operations update (capital projects, legal , contracted management services, financial variances, budget updates and significant tendering awards)

Legal Reference: Sections 65, 74, 74.1, 75, 75.1, 76.1, 76.3, 76.4, 77, 79.2, 82, 82.1, 84, 85, 86, 96, 112, 112.1, 113, 145, 147, 158 School Act

MINUTES OF THE **NEW WESTMINSTER BOARD OF EDUCATION**
OPERATIONS POLICY & PLANNING COMMITTEE
HELD **TUESDAY, SEPTEMBER 19, 2017** AT 7:30 PM
SCHOOL BOARD OFFICE, 811 ONTARIO STREET, NEW WESTMINSTER

PRESENT:

Ms. Jonina Campbell, Trustee
Mr. C. Cook, Trustee
Mr. M. Ewen, Trustee
Mr. M. Gifford, Board Vice Chair
Mr. J. Janzen, Committee Chair
Ms. M. Lalji, Trustee
Ms. K. Slade-Kerr, Board Chair

Mr. P. Duncan, Superintendent of Schools
Mr. K. Lorenz, Secretary Treasurer
Mr. K. Hachlaf, Associate Superintendent
Ms. P. Samra, Recording Secretary

Chair Janzen recognized and acknowledged the Qayqayt First Nations, as well as all Coast Salish peoples, on whose traditional and unceded territories we live, we learn, we play and we do our work.

1. ADOPTION OF THE AGENDA

Moved and Seconded:

THAT the agenda for the September 19, 2017 Open Operations Policy and Planning Committee meeting be adopted as amended by adding 3a) Orange Shirt Day.

Carried Unanimously.

2. REPORTS FROM SENIOR MANAGEMENT

a) Financial Statement

Secretary Treasurer Lorenz presented the monthly operations update. Summary for the month ending June 30, 2017.

Moved and Seconded:

THAT the Operations Policy and Planning Committee refer the Consolidated Audited Financial Statements for the fiscal year ending June 30, 2017 to the Board of Education with a recommendation for acceptance.

Carried Unanimously.

b) 5 Year Capital Plan

Secretary Treasurer Lorenz presented the 5 Year Capital Plan for the fiscal year ending June 30, 2018.

Moved and Seconded:

THAT the Operations Policy and Planning Committee refer the 5 Year Capital Plan for the fiscal year ending June 30, 2018 to the Board of Education with a recommendation for acceptance

Carried Unanimously.

3. GENERAL ANNOUNCEMENTS

a) Orange Shirt Day

THAT the Operations Policy and Planning Committee recommend that the Board of Education for School District No. 40 (New Westminster) acknowledge Orange Shirt Week from September 25, 2017-September 29, 2017 and encourages staff and student participation.

Carried Unanimously

4. NEW BUSINESS

a) Motions for BCSTA

Chair Slade-Kerr asked the Board if they had any motions to present at BCSTA. No motions were presented.

6. ADJOURNMENT

The meeting adjourned at 8:16 p.m.

Ministry of Education - Capital Division

Submission Date (yyyy-mm-dd)

SEISMIC MITIGATION PROGRAM Projects - 2018/19 Call for Projects (Five-Year Capital Plan Submission)

	Name	Phone	Email
Primary Contact	**Dino Stiglich**	604-517-6314	dstiglich@sd40.bc.ca

	Is it Completed?	Date Completed (mm-yyyy)	Date Updated (mm-yyyy)
Long Range Facilities Plan	**Yes**	**2016-Sept**	**Jun-17**

SCHOOL DISTRICT		PROJECT INFORMATION									PROJECT FUNDING					
SD #	SD Name	Project Priority	Identifier – Ministry Facility Code	Facility Name	Long Range Facilities Plan	Project Code	Seismic Risk Rating	Project Description	Supporting Documents	Previously supported by MEd	2018/19	2019/20	2020/21	2021/22	2022/23	Total
						SMP										$ -
40	New Westminster	1		RICHARD MCBRIDE ELEMENTARY (H2)	Over 20 Years	SMP	H2	SEISMIC UPGRADE - RICHARD MCBRIDE ELEMENTARY	PIR Update	Yes	$ 18,000,000					$ 18,000,000
40	New Westminster	2		LORD TWEEDSMUIR ELEMENTARY (H2)	Over 20 Years	SMP	H2	SEISMIC UPGRADE - LORD TWEEDSMUIR ELEMENTARY	PIR Update	No	$ 3,001,128	$ 2,776,589				$ 5,777,717
						SMP										$ -
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						SMP										$ -
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Total											**$ 21,001,128**	**$ 2,776,589**	**$ -**	**$ -**	**$ -**	**$ 23,777,717**

Ministry of Education - Capital Division

Submission Date (yyyy-mm-dd)

EXPANSION Projects - 2018/19 Call for Projects (Five-Year Capital Plan Submission)

	Name	Phone	Email
Primary Contact	**Dino Stiglich**	604-517-6314	dstiglich@sd40.bc.ca

	Is it Completed?	Date Completed (mm-yyyy)	Date Updated (mm-yyyy)
Long Range Facilities Plan	**Yes**	**2016-Sept**	**Jun-17**

SCHOOL DISTRICT		PROJECT INFORMATION								PROJECT FUNDING					
SD #	SD Name	Project Priority	Identifier – Ministry Facility Code	Facility Name	Long Range Facilities Plan	Project Code	Project Description	Supporting Documents	Previously supported by MEd	2018/19	2019/20	2020/21	2021/22	2022/23	Total
40	New Westminster	1		QUEEN ELIZABETH ELEMENTARY	Over 20 Years	ADD	QUEEN ELIZABETH ELEMENTARY ADDITION	PRFS		$ -	$ -	$ 4,000,000	$ -		$ 4,000,000
40	New Westminster	2		HUME PARK SCHOOL	Over 20 Years	SITEEXP	SITE EXPANSION HUME PARK ELEMENTARY	N/A		$ -	$ -	$ 4,000,000	$ -		$ 4,000,000
40	New Westminster	3		LORD KELVIN ELEMENTARY	Over 20 Years	SITEEXP	SITE EXPANSION OF UNDERSIZED SCHOOL SITE	N/A		$ -	$ -	$ -	$ 2,000,000		$ 2,000,000
40	New Westminster	4		CONNAUGHT HEIGHTS ELEMENTARY	Over 20 Years	SITEEXP	SITE EXPANSION OF UNDERSIZED SCHOOL SITE.	N/A		$ -	$ -	$ -	$ 1,500,000		$ 1,500,000
40	New Westminster	5		RICHARD MCBRIDE ELEMENTARY	Over 20 Years	SITEEXP	SITE EXPANSION RICHARD MCBRIDE ELELEMTARY	N/A		$ -	$ -	$ 2,000,000	$ -		$ 2,000,000
40	New Westminster	6		HERBERT SPENCER ELEMENTARY	Over 20 Years	SITEEXP	SITE EXPANSION OF UNDERSIZED SCHOOL SITE.	N/A		$ -	$ 2,000,000	$ -	$ -		$ 2,000,000
40	New Westminster	7		WEST SIDE MIDDLE SCHOOL	Over 20 Years	SITEEXP	FRASER RIVER SITE EXPANSION OF UNDERSIZED SCHOOL SITE	N/A		$ -	$ -	$ -	$ 2,000,000		$ 2,000,000
40	New Westminster	8		QUEENSBOROUGH MIDDLE SCHOOL	Over 20 Years	SITEEXP	EXPANSION OF UNDERSIZED JUNIOR MIDDLE SCHOOL SITE	N/A		$ -	$ -	$ -	$ 2,000,000		$ 2,000,000
															$ -
															$ -
															$ -
															$ -
															$ -
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															$ -
															$ -
															$ -
Total										**$ -**	**$ 2,000,000**	**$ 10,000,000**	**$ 7,500,000**	**$ -**	**$ 19,500,000**

Ministry of Education - Capital Division

Submission Date (yyyy-mm-dd)

SCHOOL REPLACEMENT Projects - 2018/19 Call for Projects (Five-Year Capital Plan Submission)

	Name	Phone	Email
Primary Contact	**Dino Stiglich**	604-517-6314	dstiglich@sd40.bc.ca

	Is it Completed?	Date Completed (mm-yyyy)	Date Updated (mm-yyyy)
Long Range Facilities Plan	**Yes**	**Sep-16**	**Jun-17**

SCHOOL DISTRICT		PROJECT INFORMATION								PROJECT FUNDING					
SD #	SD Name	Project Priority	Identifier – Ministry Facility Code	Facility Name	Long Range Facilities Plan	Project Code	Project Description	Supporting Documents	Previously supported by MEd	2018/19	2019/20	2020/21	2021/22	2022/23	Total
40	New Westminster	1		RICHARD MCBRIDE ELEMENTARY (H2)	Over 20 Years	REPL	School Replacement	PDR		$ 2,600,000	$ 7,000,000	$ 8,216,314	$ 2,451,060		$ 20,267,374
						REPL									$ -
						REPL									$ -
						REPL									$ -
						REPL									$ -
						REPL									$ -
						REPL									$ -
						REPL									$ -
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						REPL									$ -
						REPL									$ -
Total										**$ 2,600,000**	**$ 7,000,000**	**$ 8,216,314**	**$ 2,451,060**	**$ -**	**$ 20,267,374**

Ministry of Education - Capital Division

Submission Date (yyyy-mm-dd)

Carbon Neutral Capital Program (CNCP) - 2018/19 Call for Projects

Primary Contact

Name	Phone	Email
Dino Stiglich	604-517-6314	dstiglich@sd40.bc.ca

SCHOOL DISTRICT		PROJECT IDENTIFICATION							CAMS DATABASE (VFA)				
SD#	SD Name	Identifier - Ministry Facility Code	Facility Name	Project Priority	Project Type	Project Description	Project Benefits	Additional Comments (input N/A if none)	VFA Requirement - ID #	New or Replacement	% of System Replaced (0-100)	New System Quantity	CNCP Funding
40	New Westminster	4040013	Glenbrook Elementary	1	Boiler	Replacement of Boilers	cost savings and reduse cabon offset	NA	REQ-114172	Replacement	100	4	$ 250,000
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -
													$ -

PROJECT COST			PROJECT SCHEDULE			ENERGY COST SAVINGS			ENERGY AND EMISSION RE					
SD Contribution	Other Funding	Total Project Cost	Start Date (e.g., Dec-2017)	End Date (e.g., Dec-2017)	Current Phase	Annual Fuel Cost Savings	Annual Electricity Cost Savings	Total Cost Savings	2016 Smart Tool Emissions (TCO2e)	Fuel Type	Annual Fuel Usage Reduction (GJ)	Annual Avoided Emissions (TCO2e)	Electricity Supplier	Annual Electricity Usage Reduction (kWh)
$ 75,000	$ -	$ 325,000	Jun-18	Sep-18	Tender Ready	$ 3,800	$ -	$ 3,800	76.5	05. Natural Gas	379	19	03. BC Hydro	0
$ -	$ -	$ -				$ -	$ -	$ -				-		
$ -	$ -	$ -				$ -	$ -	$ -				-		
$ -	$ -	$ -				$ -	$ -	$ -				-		
$ -	$ -	$ -				$ -	$ -	$ -				-		
$ -	$ -	$ -				$ -	$ -	$ -				-		
$ -	$ -	$ -				$ -	$ -	$ -				-		
$ -	$ -	$ -				$ -	$ -	$ -				-		
$ -	$ -	$ -				$ -	$ -	$ -				-		
$ -	$ -	$ -				$ -	$ -	$ -				-		
$ -	$ -	$ -				$ -	$ -	$ -				-		

DUCTIONS					SUPPLEMENTAL INFORMATION					
Annual Avoided Emissions (TCO2e)	Total Annual Avoided Emissions (TCO2e)	Annual Emissions Reduction from 2016	Annual Avoided Carbon Offsets	Payback Period (years)	Energy Study Attached	Energy Study Date (yyyy-mm-dd)	Mechanical Study Attached	Mechanical Study Date (yyyy-mm-dd)	Technology Industry Proven	Technology Previously Used by SD
-	19	25%	$ 471.39	76	No		Yes	01/01/2016	Yes	Yes
-	-	0%	$ -	0						
-	-	0%	$ -	0						
-	-	0%	$ -	0						
-	-	0%	$ -	0						
-	-	0%	$ -	0						
-	-	0%	$ -	0						
-	-	0%	$ -	0						
-	-	0%	$ -	0						
-	-	0%	$ -	0						
-	-	0%	$ -	0						

Ministry of Education - Capital Division

Submission Date (yyyy-mm-dd)

School Enhancement Program (SEP) - 2018/19 Call for Projects

ICON DESCRIPTION

:Complete

:Incomplete

Primary Contact

Name	Phone	Email
Dino Stiglich	604-517-6314	dstiglich@sd40.bc.ca

SCHOOL DISTRICT		PROJECT IDENTIFICATION																PROJECT SCHEDULE		
SD #	**SD Name**	**Identifier - Ministry Facility Code**	**Facility Name**	**Project Priority**	**Is this a Grouped Project?**	**Group Project Identifier**	**Community**	**Project Type**	**Project Description**	**Other Comments (N/A if none)**	**Project Benefits**	**Primary Driver**	**Previously funded from 2017/18 SEP (YES/NO)**	**Current Annual Operational/Maintenance Costs ($)**	**Estimated Annual Operational/Maintenance Costs ($)**	**Estimated Annual Savings ($)**	**Savings Rationale**	**Start Date (e.g., Dec-2017)**	**End Date (e.g., Dec-2017)**	**Current Project Phase**
40	New Westminster	4040012	Queen Elizabeth Elementary	2	No	N/A	NW	Energy Upgrades	Complete lighting upgrade	NA	Cost saving in Hydro	Energy Savings	NO	$ 20,279	$ 17,200	$ 3,079	fe cycle of equipmer	Jun-18	Sep-18	Tender-Ready
														$ -	$ -	$ -				
40	New Westminster	404004	Tweedsmuir Elementary	1	Yes	B	NW	Mechanical Upgrades	Phase 2 Complete Mechanical upgrade	NA	Cost saving in hydro & gas	Energy Savings	YES	$ 36,214	$ 28,314	$ 7,900	life cycle of equipme	Jul-05	Sep-18	Tender-Ready
														$ -	$ -	$ -				
40	New Westminster	404004	Tweedsmuir Elementary	3	No	N/A	NW	Flooring Upgrades	Replacement of old tile flooring and Gym flooring	NA	Cost saving in custodial time	System Renewal	NO	$ -	$ -	$ -	life cycle of equipme	Jun-18	Aug-18	Tender-Ready
														$ -	$ -	$ -				
														$ -	$ -	$ -				
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														$ -	$ -	$ -				

PROJECT COST				SUPPLEMENTAL INFORI	CAMS DATABASE (VFA)				
School Enhancement Funding	SD Contributions	Other Funding	Total Project Cost	Current Consultant Report	VFA Requirement - ID#	New or Replacement	% of system replaced (0-100)	New System Quantity	Icon2
$ 150,000	$ -	$ -	$ 150,000	Yes	REQ-103700	Replacement	100	3	✔
$ -	$ -	$ -	$ -						✘
$ 650,000	$ -	$ -	$ 650,000	Yes	REQ-103338	Replacement	100	20	✔
$ -	$ -	$ -	$ -						✘
$ 200,000	$ 75,000	$ -	$ 275,000	No	REQ-103338	Replacement	100	1	✔
$ -	$ -	$ -	$ -						✘
$ -	$ -	$ -	$ -						✘
$ -	$ -	$ -	$ -						✘
$ -	$ -	$ -	$ -						✘
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$ -	$ -	$ -	$ -						✘

Ministry of Education - Capital Division

Submission Date (yyyy-mm-dd)

BUILDING ENVELOPE PROGRAM Projects - 2018/19 Call for Projects (Five-Year Capital Plan Submission)

	Name	Phone	Email
Primary Contact	**Dino Stiglich**	604-517-6314	stiglich@sd40.bc.ca

	Is it Completed?	Date Completed (mm-yyyy)	Date Updated (mm-yyyy)
Long Range Facilities Plan	**Yes**	**2016-sept**	**Jun-17**

SCHOOL DISTRICT		PROJECT INFORMATION							PROJECT FUNDING					
SD #	**SD Name**	**Project Priority**	**Identifier – Ministry Facility**	**Facility Name**	**Long Range Facilities Plan**	**Project Code**	**Project Description**	**Previously supported by MEd**	**2018/19**	**2019/20**	**2020/21**	**2021/22**	**2022/23**	**Total**
40	New Westminster	1		RICHARD MCBRIDE ELEMENTARY	Over 20 Years	BEP	MCBRIDE BUILDING ENVELOPE	Yes	$ 3,463,359	$ -	$ -	$ -		$ 3,463,359
						BEP								$ -
						BEP								$ -
						BEP								$ -
						BEP								$ -
						BEP								$ -
						BEP								$ -
						BEP								$ -
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						BEP								$ -
						BEP								$ -
						BEP								$ -
						BEP								$ -
						BEP								$ -
Total									**$ 3,463,359**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,463,359**

Consolidated Audited Financial Statements of

School District No. 40 (New Westminster)

June 30, 2017

School District No. 40 (New Westminster)
June 30, 2017

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School District No. 40 (New Westminster)

MANAGEMENT REPORT

DRAFT

Management's Responsibility for the Consolidated Financial Statements.

The accompanying consolidated financial statements of School District No. 40 (New Westminster) 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 consolidated financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the consolidated 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. 40 (New Westminster) (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 consolidated financial statements on a monthly basis and externally audited consolidated financial statements yearly.

The external auditors, KPMG LLP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the consolidated financial statements. The external auditors have full and free access to financial management of School District No. 40 (New Westminster) 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. 40 (New Westminster)

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Signature of the Secretary Treasurer Date Signed

School District No. 40 (New Westminster)

Consolidated Statement of Financial Position
As at June 30, 2017

	2017 Actual	2016 Actual
	$	$
Financial Assets		
Cash and Cash Equivalents	**23,682,781**	22,214,212
Accounts Receivable		
Due from Province - Ministry of Education (Note 3)	**164,763**	44,773
Other	**434,569**	450,286
Total Financial Assets	**24,282,113**	22,709,271
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	**4,847,523**	5,572,477
Unearned Revenue (Note 5)	**4,255,577**	4,389,112
Deferred Revenue (Note 6)	**2,253,947**	2,007,797
Deferred Capital Revenue (Note 7)	**78,653,140**	70,563,404
Employee Future Benefits (Note 8)	**3,183,430**	3,070,171
Total Liabilities	**93,193,617**	85,602,961
Net Financial Assets (Debt)	**(68,911,504)**	(62,893,690)
Non-Financial Assets		
Tangible Capital Assets (Note 9)	**92,837,659**	84,699,820
Prepaid Expenses	**55,603**	156,268
Total Non-Financial Assets	**92,893,262**	84,856,088
Accumulated Surplus (Deficit)	**23,981,758**	21,962,398

Contractual Obligations and Contingencies (Note 13)

Approved by the Board

Signatu... the Chai... of the ...d of Educ... ...e Signed

Signatu... the Superin... ...nt ...e Signed

Signatu... ...etary Treasurer ...ate Signed

School District No. 40 (New Westminster)

Consolidated Statement of Operations
Year Ended June 30, 2017

	2017 Budget	2017 Actual	2016 Actual
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	62,961,466	**64,138,256**	62,224,847
Other		**136,782**	95,400
Federal Grants	13,605		
Tuition	5,311,824	**5,365,530**	5,709,907
Other Revenue	1,914,500	**2,110,879**	2,267,236
Rentals and Leases	165,000	**309,671**	224,601
Investment Income	202,000	**221,949**	192,258
Amortization of Deferred Capital Revenue	1,632,389	**1,633,389**	1,607,317
Total Revenue	72,200,784	**73,916,456**	72,321,566
Expenses			
Instruction	60,353,281	**60,093,302**	59,302,272
District Administration	3,371,655	**3,038,945**	2,536,741
Operations and Maintenance	8,628,338	**8,532,229**	8,255,261
Transportation and Housing	235,467	**232,620**	218,025
Total Expense	72,588,741	**71,897,096**	70,312,299
Surplus (Deficit) for the year	(387,957)	**2,019,360**	2,009,267
Accumulated Surplus (Deficit) from Operations, beginning of year		**21,962,398**	19,953,131
Accumulated Surplus (Deficit) from Operations, end of year		**23,981,758**	21,962,398

The accompanying notes are an integral part of these financial statements.

School District No. 40 (New Westminster)

Consolidated Statement of Changes in Net Financial Assets (Debt)
Year Ended June 30, 2017

	2017 Budget	2017 Actual	2016 Actual
	$	$	$
Surplus (Deficit) for the year	(387,957)	**2,019,360**	2,009,267
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets (Note 9)	(7,745,716)	**(10,167,414)**	(9,809,804)
Amortization of Tangible Capital Assets (Note 9)	2,029,575	**2,029,575**	1,834,947
Total Effect of change in Tangible Capital Assets	(5,716,141)	**(8,137,839)**	(7,974,857)
Acquisition of Prepaid Expenses		**(55,603)**	(156,268)
Use of Prepaid Expenses		**156,268**	207,757
Total Effect of change in Other Non-Financial Assets	-	**100,665**	51,489
(Increase) Decrease in Net Financial Assets (Debt), before Net Remeasurement Gains (Losses)	(6,104,098)	**(6,017,814)**	(5,914,101)
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Financial Assets (Debt)		**(6,017,814)**	(5,914,101)
Net Financial Assets (Debt), beginning of year		**(62,893,690)**	(56,979,589)
Net Financial Assets (Debt), end of year		**(68,911,504)**	(62,893,690)

School District No. 40 (New Westminster)

Consolidated Statement of Cash Flows
Year Ended June 30, 2017

	2017 Actual	2016 Actual
	$	$
Operating Transactions		
Surplus (Deficit) for the year	**2,019,360**	2,009,267
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	**(104,273)**	103,032
Prepaid Expenses	**100,665**	51,489
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	**(724,954)**	(145,240)
Unearned Revenue	**(133,535)**	(369,140)
Deferred Revenue	**246,150**	633,577
Employee Future Benefits	**113,259**	(21,514)
Amortization of Tangible Capital Assets	**2,029,575**	1,834,947
Amortization of Deferred Capital Revenue	**(1,633,389)**	(1,607,317)
Total Operating Transactions	**1,912,858**	2,489,101
Capital Transactions		
Tangible Capital Assets Purchased (Note 9)	**(2,524,255)**	(2,093,121)
Tangible Capital Assets -WIP Purchased (Note 9)	**(7,643,159)**	(7,716,683)
Total Capital Transactions	**(10,167,414)**	(9,809,804)
Financing Transactions		
Capital Revenue Received	**9,723,125**	9,286,978
Total Financing Transactions	**9,723,125**	9,286,978
Net Increase (Decrease) in Cash and Cash Equivalents	**1,468,569**	1,966,275
Cash and Cash Equivalents, beginning of year	**22,214,212**	20,247,937
Cash and Cash Equivalents, end of year	**23,682,781**	22,214,212
Cash and Cash Equivalents, end of year, is made up of:		
Cash	**23,682,781**	22,214,212
	23,682,781	22,214,212

Supplementary Cash Flow Information

NOTE 1 AUTHORITY AND PURPOSE

The School District, established on April 12, 1946 operates under authority of the *School Act* of British Columbia as a corporation under the name of "The Board of Education of School District No.40 (New Westminster)", and operates as "School District No.40 (New Westminster)". A board of education ("Board") elected for a four-year term governs the School District. The School District provides educational programs to students enrolled in schools in the district, and is principally funded by the Province of British Columbia through the Ministry of Education. The School District is a registered charity under the Income Tax Act and is exempt from federal and provincial corporate income taxes.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Basis of Accounting

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

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

As noted in Notes 2(f) and 2(m), Section 23.1 of the *Budget Transparency and Accountability Act* and its related regulations require the School District to recognize government transfers for the acquisition of capital assets into revenue on the same basis as the related amortization expense. As these transfers do not contain stipulations that create a liability, Canadian public sector accounting standards would require these grants to be fully recognized into revenue.

b) Basis of Consolidation

These consolidated financial statements reflect the assets, liabilities, revenues, and expenses of the reporting entity, which includes all controlled entities of the School District. The New Westminster School District No. 40 Business Company and Open School of British Columbia Ltd are wholly owned by the School District. All inter-organizational transactions and balances are eliminated upon consolidation. As of June 30, 2015 these companies have ceased operations and any surplus or deficit has been transferred to the School Districts Operating fund.

c) Cash and cash equivalents

Cash and cash equivalents include cash and 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) Unearned Revenue

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

f) 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 (m).

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 Consolidated 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.

g) Employee Future Benefits

The School District provides certain post-employment benefits including vested and non-vested benefits for certain employees pursuant to certain contracts and union agreements.

The School District accrues its obligations and related costs including non-vested benefits under employee future benefit plans. Benefits include accumulating non-vested sick leave, early retirement, retirement/severance, vacation and death benefits. The benefits cost is actuarially determined using the projected unit credit method pro-rated on service and using management's best estimate of expected salary escalation, termination rates, retirement rates and mortality. The discount rate used to measure obligations is based on the cost of borrowing.

The cumulative unrecognized actuarial gains and losses are amortized over the expected average remaining service lifetime (EARSL) of active employees covered under the plan.

The most recent valuation of the obligation was performed at March 31, 2016 and projected to March 31, 2019. The next valuation will be performed for use at June 30, 2020. For the purposes of determining the financial position of the plans and the employee future benefit costs, a measurement date of March 31 was adopted for all periods subsequent to July 1, 2004.

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

h) Asset Retirement Obligations

Liabilities are recognized for statutory, contractual or legal obligations associated with the retirement of tangible capital assets when those obligations result from the acquisition, construction, development or normal operation of the assets. The obligations are measured initially at fair value, determined using present value methodology, and the resulting costs capitalized into the carrying amount of the related tangible capital asset. In subsequent periods, the liability is adjusted for accretion and any changes in the amount or timing of the underlying future cash flows. The capitalized asset retirement cost is amortized on the same basis as the related asset and accretion expense is included in the Consolidated Statement of Operations.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

i) 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.

j) 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.
- Donated tangible capital assets are recorded at their fair 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 a transfer 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 Consolidated Statement of Operations.
- Buildings that are demolished or destroyed are written-off.
- Work of art, historic assets and other intangible assets are not recoded as assets in these consolidated financial statements.
- The cost, less residual value, of tangible capital assets (excluding sites), is amortized on a straight-line basis over the estimated useful life of the asset. It is management's responsibility to determine the appropriate useful lives for tangible capital assets. These useful lives are reviewed on a regular basis or if significant events initiate the need to revise. Estimated useful life is as follows:

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

k) Prepaid Expenses

Amounts for insurance and other services are included as a prepaid expense and stated at acquisition cost and are charged to expense over the periods expected to benefit from it.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

l) 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.

m) Revenue recognition

Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable.

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

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

- Non-capital contributions for specific purposes are recorded as deferred revenue and recognized as revenue in the year related expenses are incurred,
- Contributions restricted for site acquisitions are recorded as revenue when the sites are purchased, and
- Contributions restricted for tangible capital assets acquisitions other than sites are recorded as deferred capital revenue and amortized over the useful life of the related assets.

Donated tangible capital assets other than sites are recorded at fair market value and amortized over the useful life of the assets. Donated sites are recorded as revenue at fair market value when received or receivable.

The accounting treatment for restricted contributions is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met unless the transfer is recognized as revenue over the period that the liability is extinguished.

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.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

n) Expenses

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

Allocation of Costs

- Operating expenses are reported by function, program, and object. Whenever possible, allocations of expenses to functions are determined by actual identification. Additional costs pertaining to specific instructional programs, such as special and aboriginal 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.

o) 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, accounts payable, and other current liabilities.

All financial assets and liabilities are recorded at cost or amortized cost and the associated transaction costs are added to the carrying value of these investments upon initial recognition. Transaction costs are incremental costs directly attributable to the acquisition or issue of a financial asset or a financial liability.

All financial assets except derivatives are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the Consolidated 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.

p) Measurement Uncertainty

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

NOTE 3 ACCOUNTS RECEIVABLE

	2017	2016
Due from Province		
Ministry of Education (OLEP French)	$ **44,773**	$ 44,773
Ministry of Education (Annual Facility Grant)	**119,990**	-
	$ **164,763**	$ 44,473

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2017	2016
Accounts Payable and Accrued Liabilities:		
Accounts Payable Other		
Trade payables	$ **2,362,793**	$ 3,268,596
Employee Vacation Payable	**455,878**	289,355
Salaries and Benefits Payable	**2,028,852**	2,014,526
	$ **4,847,523**	$ 5,572,477

NOTE 5 UNEARNED REVENUE

	2017	2016
Balance, beginning of year	$ **4,389,112**	$ 4,758,252
Changes for the year:		
Increase:		
Tuition fees collected	**4,255,577**	4,389,112
	8,644,689	9,147,364
Decrease:		
Tuition fee revenue recognized	**4,389,112**	4,758,252
Balance, end of year	$ **4,255,577**	$ 4,389,112

NOTE 6 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.

	2017	2016
Balance, beginning of year	**$ 2,007,797**	$ 1,374,220
Increases:		
Provincial Grant - Ministry of Education	**3,855,551**	3,203,338
Other Revenue	**1,755,409**	1,885,449
Donation from Royal City Education Foundation Society	**-**	476,735
	5,610,960	5,565,522
Decreases:		
Allocated to Revenue	**5,364,810**	4,931,945
Net Change for the year	**246,150**	633,577
Balance, end of year	**$ 2,253,947**	$ 2,007,797

NOTE 7 DEFERRED CAPITAL REVENUE

Deferred capital revenue includes grants and contributions received that are restricted by the contributor for the acquisition of tangible capital assets that meet the description of a restricted contribution in the Restricted Contributions Regulation 198/2011 issued by Treasury Board. Once spent, the contributions are amortized into revenue over the life of the asset acquired.

	2017	2016
Deferred Capital Revenue		
Balance, beginning of year	**$ 70,563,404**	$ 62,883,743
Increases:		
Provincial Grant - Ministry of Education	**8,914,960**	8,404,259
Provincial Grants – Other	**123,856**	-
Other Revenue	**643,393**	861,955
Investment Income	**40,916**	20,764
	9,723,125	9,286,978
Decreases:		
Amortization	**1,633,389**	1,607,317
	1,633,389	1,607,317
Net Change for the year	**8,089,736**	7,679,661
Balance, end of year	**$ 78,653,140**	$ 70,563,404

NOTE 8 EMPLOYEE FUTURE BENEFITS

Benefits include accumulating non-vested sick leave, early retirement, retirement/severance, vacation and death benefits. Funding is provided when the benefits are paid and accordingly, there are no plan assets.

	2017	2016
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	**$ 2,893,269**	$ 3,307,636
Service Cost	**229,313**	271,814
Interest Cost	**75,037**	78,527
Benefit Payments	**(296,057)**	(190,095)
Actuarial Gain	**(10,529)**	(574,613)
Accrued Benefit Obligation – March 31	**$ 2,891,033**	$ 2,893,269
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation – March 31	**$ 2,891,033**	$ 2,893,269
Market Value of Plan Assets – March 31	**-**	-
Funded Status – (Deficit)	**2,891,033)**	2,893,269)
Employer Contribution After Measurement Date	**(85,698)**	(216,956)
Employer Expense After Measurement Date	**77,578**	76,087
Unamortized Net Actuarial (Gain) Loss	**300,517**	317,771
Accrued Benefit Obligation – June 30	**$ 3,183,430**	$ 3,070,171)
Accrued Benefit Liability -July 1		
Accrued Benefit Liability - July 1	**3,070,171**	3,091,685
Net expense for Fiscal Year	**278,058**	361,911
Employer Payments	**(164,799)**	(383,425)
Accrued Benefit Obligation – June 30	**$ 3,183,430**	$ 3,070,171
Components of Net Benefit Expense		
Service Cost	**$ 228,882**	$ 261.189
Interest Cost	**76,960**	77,654
Amortization of Net Actuarial Gain	**(27,784)**	23,068
Net Benefit Expense	**$ 278,058**	$ 361,911
Assumptions		
Discount Rate – April 1	2.50%	2.25%
Discount Rate – March 31	2.75%	2.50%
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	11.3	11.3

NOTE 9 TANGIBLE CAPITAL ASSETS

Net Book Value:

	Net Book Value 2017	Net Book Value 2016
Sites	**$ 13,308,712**	$ 13,308,712
Buildings	**67,885,809**	47,735,140
Buildings – work in progress	**9,060,494**	22,266,476
Furniture & Equipment	**983,861**	493,752
Vehicles	**76,146**	78,440
Computer Software	**8,071**	17,212
Computer Hardware	**1,514,566**	800,088
Total	**$ 92,837,659**	$ 84,699,820

June 30, 2017

Cost:	Opening balance	Additions	Disposals	Transfers (WIP)	**Ending balance**
Sites	$ 13,308,712	$ -	$ -	$ -	**$ 13,308,712**
Buildings	80,234,394	1,185,222	-	20,726,876	**102,146,492**
Buildings–work in progress	22,266,476	7,520,894	-	(20,726,876)	**9,060,494**
Furniture & Equipment	611,138	428,958	-	122,265	**1,162,361**
Furniture & Equipment - WIP	-	122,265	-	(122,265)	-
Vehicles	167,771	14,483	-	-	**182,254**
Computer Software	45,707	-	(18,717)	-	**26,990**
Computer Hardware	905,571	895,592	(64,632)	-	**1,736,531**
Total	$ 117,539,769	$ 10,167,414	$ (83,349)	$ -	**$ 127,623,834**

Accumulated Amortization:	Opening balance	Additions	Disposals	Transfers (WIP)	**Ending balance**
Buildings	$ 32,499,254	$ 1,761,429	$ -	$ -	**$ 34,260,683**
Furniture & Equipment	117,386	61,114	-	-	**178,500**
Vehicles	89,331	16,777	-	-	**106,108**
Computer Software	28,495	9,141	(18,717)	-	**18,919**
Computer Hardware	105,483	181,114	(64,632)	-	**221,965**
Total	$ 32,839,949	$ 2,029,575	$ (83,349)	$ -	**$ 34,786,175**

NOTE 9 TANGIBLE CAPITAL ASSETS (Continued)

June 30, 2016

Cost:	Opening balance	Additions	Disposals	Transfers (WIP)	**Ending balance**
Sites	$ 13,308,712	$ -	$ -	$ -	**$ 13,308,712**
Buildings	76,896,773	1,168,136	-	2,169,485	**80,234,394**
Buildings–work in progress	16,719,278	7,716,683	-	(2,169,485)	**22,266,476**
Furniture & Equipment	283,892	327,246	-	-	**611,138**
Vehicles	167,771	-	-	-	**167,771**
Computer Software	103,370	-	(57,663)	-	**45,707**
Computer Hardware	414,851	597,739	(107,019)	-	**905,571**
	$107,894,647	$ 9,809,804	$ (164,682)	$ -	$ 117,539,769

Accumulated Amortization:	Opening balance	Additions	Disposals	Transfers (WIP)	**Ending balance**
Buildings	$ 30,813,117	$ 1,686,137	$ -	$ -	**$ 32,499,254**
Furniture & Equipment	88,997	28,389	-	-	**117,386**
Vehicles	72,554	16,777	-	-	**89,331**
Computer Software	65,484	20,674	(57,663)	-	**28,495**
Computer Hardware	129,532	82,970	(107,019)	-	**105,483**
	$ 31,169,684	$ 1,834,947	$ (164,682)	$ -	**$ 32,839,949**

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 these plans represents plan members and employers and is responsible for the management of the pension plan including investment of the assets and administration of benefits. The pension plans are multi-employer contributory pension plans. Basic pension benefits provided are based on a formula. As at December 31, 2015, the Teachers' Pension Plan has about 45,000 active members from school districts, and approximately 36,000 retired members from school districts. As of December 31, 2015, the Municipal Pension Plan has about 189,000 active members, of which approximately 24,000 are from school districts.

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. The rate is then adjusted to the extent there is amortization of any funding deficit.

The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2014 indicated a $449 million surplus for basic pension benefits on a going concern basis.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2015 indicated a $2,224 million funding surplus for basic pension benefits on a going concern basis.

The next valuation for the Teachers' Pension Plan will be as at December 31, 2017, with results available in 2018. The next valuation for the Municipal Pension Plan will be as at December 31, 2018, with results available in 2019.

Employers participating in these plans record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plans record accrued liabilities and accrued assets in aggregate resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plans.

The School District paid $5,942,646 (2016: $6,372,795) for employer contributions to these plans in the year ended June 30, 2017.

NOTE 11 RELATED PARTY TRANSACTIONS

The School District is related through common control to all Province of British Columbia ministries, agencies, school districts, health authorities, colleges, universities, and crown corporations. Transactions with these entities, unless disclosed separately, are considered to be in the normal course of operations and are recorded at the exchange amount.

NOTE 12 BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board through the adoption of an Amended Annual Budget on February 28, 2017. The table below presents the Amended Annual Budget and the initial Annual Budget as submitted to the Ministry in June 2016.

	2017 Amended Annual Budget	Adjustments	2017 Annual Budget
Ministry Operating grant Funded FTE's			
School-Age	6,537.688	(168.688)	6,369.000
Adult	506.750	(19.750)	487.000
Other	-		
Total Ministry Operating Grant Funded FTE's	7,044.438	(188.438)	6,856.000
Revenues			
Provincial Grants			
Ministry of Education	$ 62,961,466	$ (1,527,117)	$ 61,434,349
Other	0	0	0
Federal Grants	13,605	-13,605	0
Tuition	5,311,824	108,176	5,420,000
Other Revenues	1,914,500	-200,306	1,714,194
Rentals and Leases	165,000	-5,000	160,000
Investment Income	202,000	-65,000	137,000
Amortization of Deferred Capital Revenue	1,632,389	-398,117	1,234,272
Total Revenue	$ 72,200,784	$ (2,100,969)	$ 70,099,815
Expenses			
Instructional	60,353,281	(1,735,312)	58,617,969
District Administration	3,311,421	(138,486)	3,172,935
Operations and Maintenance	8,688,572	(390,335)	8,298,237
Transportation and Housing	235,467	20,000	255,467
Total Expense	72,588,741	(2,244,133)	70,344,608
Net Revenue (Expense)	(387,957)	143,164	(244,793)
Budget Allocation (Retirement) of Surplus (Deficit)	1,038,487	787,667	250,820
Budget Surplus Defict for the Year	650,530	644,503	6,027
Budgeted Surplus (Deficit), for the year comprised of			
Operating Fund Surplus (Deficit)	-	-	-
Capital Fund Surplus (Deficit)	650,530	644,503	6,027
Budget Surplus (Deficit), for the year	$ 650,530	$ 644,503	$ 6,027

NOTE 13 CONTRACTUAL OBLIGATIONS

The School District has entered into a number of multi-year contracts for the delivery of services. These contractual obligations will become liabilities in the future when the goods and services are received. The following information relates to the unperformed portion of the contracts.

	2018	2019
Columbia Square Plaza	218,490	225,366
Photocopier Leases	140,740	140,740
Totals	$ 359,230	$ 366,106

NOTE 14 ASSET RETIREMENT OBLIGATIONS

Legal liabilities may exist for the removal or disposal of asbestos in schools that will undergo major renovations or demolition. The fair value of the liability for asbestos removal or disposal will be recognized in the period in which it can be reasonably estimated. As at June 30, 2017, the liability is not reasonably determinable and therefore has not been accrued.

NOTE 15 EXPENSE BY OBJECT

	2017	2016
Salaries and benefits	**$ 61,069,640**	$ 59,834,628
Services and supplies	**8,797,881**	8,642,724
Amortization	**2,029,575**	1,834,947
Totals	**$ 71,897,096**	$ 70,312,299

NOTE 16 ACCUMULATED SURPLUS

	2017	2016
Local Capital	**$ 250,572**	$ 402,926
Invested in Tangible Capital Assets	**$ 19,696,283**	$ 18,401,688
Internally restricted:		
School Surplus	**156,530**	330,969
Playground Equipment	**-**	150,000
Surplus applied to 2017-2018 Budget	**488,469**	-
Fraser River Middle School Furniture and Fixtures	**-**	200,000
Commitments Outstanding	**1,270,347**	611,795
Board Internally Restricted	**500,000**	500,000
Total Internally Restricted	**2,415,346**	1,792.764
Unrestricted Operating Surplus	**1,619,557**	1,365,020
Total Accumulated Surplus, end of year	**$ 23,981,758**	$ 21,962,398

NOTE 17 ECONOMIC DEPENDENCE

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

NOTE 18 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, cash equivalents and amounts receivable.

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 are collectible.

It is management's opinion that the School District is not exposed to significant credit risk associated with its cash and cash equivalents as they are placed in recognized British Columbia institutions and the School District invests solely in placement of funds with institutions that have achieved the highest creditworthiness in the marketplace and earned a public reputation as a good credit risk.

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 cash equivalents. It is management's opinion that the School District is not exposed to significant interest rate risk as they invest solely in investments that are considered liquid (e.g. term deposits) that have a maturity date of no more than 3 years.

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 19 COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform to the current year's financial statement presentation.

School District No. 40 (New Westminster)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2017

	Operating Fund	Special Purpose Fund	Capital Fund	2017 Actual	2016 Actual
	$	$	$	$	$
Accumulated Surplus (Deficit), beginning of year	3,157,784		18,804,614	**21,962,398**	19,953,131
Changes for the year					
Surplus (Deficit) for the year	2,216,152	195,716	(392,508)	**2,019,360**	2,009,267
Interfund Transfers					
Tangible Capital Assets Purchased	(1,339,033)	(195,716)	1,534,749	-	
Net Changes for the year	**877,119**	-	**1,142,241**	**2,019,360**	**2,009,267**
Accumulated Surplus (Deficit), end of year - Statement 2	**4,034,903**	-	**19,946,855**	**23,981,758**	21,962,398

School District No. 40 (New Westminster)

Schedule of Operating Operations
Year Ended June 30, 2017

	2017 Budget	2017 Actual	2016 Actual
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	59,657,146	**60,494,341**	59,124,582
Other		**136,782**	95,400
Tuition	5,311,824	**5,365,530**	5,709,907
Other Revenue	355,500	**389,984**	435,556
Rentals and Leases	165,000	**309,671**	224,601
Investment Income	200,000	**218,271**	181,359
Total Revenue	65,689,470	**66,914,579**	65,771,405
Expenses			
Instruction	55,732,306	**54,984,442**	54,626,277
District Administration	3,311,421	**2,978,711**	2,280,791
Operations and Maintenance	6,615,540	**6,519,431**	6,437,091
Transportation and Housing	218,690	**215,843**	201,248
Total Expense	65,877,957	**64,698,427**	63,545,407
Operating Surplus (Deficit) for the year	(188,487)	**2,216,152**	2,225,998
Budgeted Appropriation (Retirement) of Surplus (Deficit)	1,038,487		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(850,000)	**(1,339,033)**	(924,985)
Total Net Transfers	(850,000)	**(1,339,033)**	(924,985)
Total Operating Surplus (Deficit), for the year	-	**877,119**	1,301,013
Operating Surplus (Deficit), beginning of year		**3,157,784**	1,856,771
Operating Surplus (Deficit), end of year		**4,034,903**	3,157,784
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 16)		**2,415,346**	1,792,764
Unrestricted		**1,619,557**	1,365,020
Total Operating Surplus (Deficit), end of year		**4,034,903**	3,157,784

School District No. 40 (New Westminster)

Schedule of Operating Revenue by Source
Year Ended June 30, 2017

	2017 Budget	2017 Actual	2016 Actual
	$	$	$
Provincial Grants - Ministry of Education			
Operating Grant, Ministry of Education	58,594,287	**59,118,829**	58,456,261
Other Ministry of Education Grants			
Pay Equity	521,853	**521,853**	521,853
Funding for Graduated Adults	33,096	**56,497**	63,918
Transportation Supplement	6,073	**6,073**	
Economic Stability Dividend	154,163	**34,998**	48,306
Return of Administrative Savings	295,560	**295,560**	
Carbon Tax Grant	43,927	**88,722**	-
Student Learning Grant		**352,222**	
FSA Exam Marking	8,187	**8,187**	8,696
My Education BC	-	**500**	998
Curriculum Implementation	-		10,500
Refugee Count	-		14,050
Other Miscellaneous		**10,900**	-
Total Provincial Grants - Ministry of Education	59,657,146	**60,494,341**	59,124,582
Provincial Grants - Other	-	**136,782**	95,400
Federal Grants	-		
Tuition			
Summer School Fees	121,824	**121,824**	114,628
Continuing Education	240,000	**275,628**	250,324
International and Out of Province Students	4,950,000	**4,968,078**	5,344,955
Total Tuition	5,311,824	**5,365,530**	5,709,907
Other Revenues			
Miscellaneous			
Instructional Cafeteria Revenue	130,000	**134,448**	128,538
Apprenticeship Program	45,500	**7,500**	26,335
Miscellaneous	180,000	**248,036**	280,683
Total Other Revenue	355,500	**389,984**	435,556
Rentals and Leases	165,000	**309,671**	224,601
Investment Income	200,000	**218,271**	181,359
Total Operating Revenue	65,689,470	**66,914,579**	65,771,405

School District No. 40 (New Westminster)

Schedule of Operating Expense by Object
Year Ended June 30, 2017

	2017 Budget	2017 Actual	2016 Actual
	$	$	$
Salaries			
Teachers	29,971,793	**28,730,204**	28,791,055
Principals and Vice Principals	3,236,519	**3,335,229**	2,741,111
Educational Assistants	4,483,021	**4,930,457**	5,235,966
Support Staff	5,313,144	**5,284,660**	5,175,796
Other Professionals	2,143,082	**2,347,146**	1,982,898
Substitutes	1,717,118	**1,755,604**	1,321,710
Total Salaries	46,864,677	**46,383,300**	45,248,536
Employee Benefits	12,273,839	**11,504,076**	11,838,492
Total Salaries and Benefits	59,138,516	**57,887,376**	57,087,028
Services and Supplies			
Services	2,049,880	**2,120,640**	1,968,327
Student Transportation	100,000	**112,820**	114,509
Professional Development and Travel	471,400	**508,202**	466,003
Rentals and Leases	260,000	**218,904**	735,591
Dues and Fees	129,000	**121,391**	88,338
Insurance	111,000	**151,882**	118,966
Supplies	2,501,961	**2,516,362**	2,065,265
Utilities	1,116,200	**1,060,850**	895,047
Bad Debt			6,333
Total Services and Supplies	6,739,441	**6,811,051**	6,458,379
Total Operating Expense	65,877,957	**64,698,427**	63,545,407

School District No. 40 (New Westminster)

Operating Expense by Function, Program and Object

Year Ended June 30, 2017

	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	24,438,420	751,177		196,804	122,109	1,192,995	26,701,505
1.03 Career Programs	605,833			127,186		14,698	747,717
1.07 Library Services	407,482			38,607		12,291	458,380
1.08 Counselling	667,328			43,065	47,800		758,193
1.10 Special Education	2,384,432	128,198	4,883,541			484,302	7,880,473
1.30 English Language Learning							-
1.31 Aboriginal Education	92,105		46,916	210,819		1,118	350,958
1.41 School Administration	10,911	2,330,129		1,467,972		16,136	3,825,148
1.60 Summer School	123,693	12,500		4,739			140,932
1.62 International and Out of Province Students				49,805	378,689	591	429,085
Total Function 1	**28,730,204**	**3,222,004**	**4,930,457**	**2,138,997**	**548,598**	**1,722,131**	**41,292,391**
4 District Administration							
4.11 Educational Administration		113,225		59,360	445,243		617,828
4.40 School District Governance					158,605		158,605
4.41 Business Administration				446,149	803,354	6,163	1,255,666
Total Function 4	**-**	**113,225**	**-**	**505,509**	**1,407,202**	**6,163**	**2,032,099**
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				94,071	278,706		372,777
5.50 Maintenance Operations				2,204,067	112,640	24,603	2,341,310
5.52 Maintenance of Grounds				227,343			227,343
5.56 Utilities							-
Total Function 5	**-**	**-**	**-**	**2,525,481**	**391,346**	**24,603**	**2,941,430**
7 Transportation and Housing							
7.70 Student Transportation				114,673		2,707	117,380
Total Function 7	**-**	**-**	**-**	**114,673**	**-**	**2,707**	**117,380**
9 Debt Services							
Total Function 9	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Functions 1 - 9	**28,730,204**	**3,335,229**	**4,930,457**	**5,284,660**	**2,347,146**	**1,755,604**	**46,383,300**

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School District No. 40 (New Westminster)

Operating Expense by Function, Program and Object

Year Ended June 30, 2017

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2017 Actual	2017 Budget	2016 Actual
	$	$	$	$	$	$	$
1 Instruction							
1.02 Regular Instruction	26,701,505	6,685,556	33,387,061	2,710,419	36,097,480	38,395,858	34,400,150
1.03 Career Programs	747,717	183,982	931,699	56,997	988,696	210,260	1,430,294
1.07 Library Services	458,380	111,409	569,789	34,683	604,472	349,983	621,406
1.08 Counselling	758,193	180,087	938,280	8,540	946,820	924,224	1,074,409
1.10 Special Education	7,880,473	2,040,785	9,921,258	64,393	9,985,651	9,518,309	9,937,633
1.30 English Language Learning	-		-	2,863	2,863	3,000	32,731
1.31 Aboriginal Education	350,958	87,873	438,831	12,859	451,690	370,556	495,087
1.41 School Administration	3,825,148	880,897	4,706,045	33,075	4,739,120	4,867,905	5,394,850
1.60 Summer School	140,932	26,725	167,657	14,985	182,642	-	159,327
1.62 International and Out of Province Students	429,085	97,969	527,054	457,954	985,008	1,092,211	1,080,390
Total Function 1	41,292,391	10,295,283	51,587,674	3,396,768	54,984,442	55,732,306	54,626,277
4 District Administration							
4.11 Educational Administration	617,828	132,681	750,509	115,339	865,848	944,445	678,537
4.40 School District Governance	158,605	3,471	162,076	93,494	255,570	253,057	283,711
4.41 Business Administration	1,255,666	250,962	1,506,628	350,665	1,857,293	2,113,919	1,318,543
Total Function 4	2,032,099	387,114	2,419,213	559,498	2,978,711	3,311,421	2,280,791
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	372,777	81,748	454,525	118,664	573,189	607,993	464,867
5.50 Maintenance Operations	2,341,310	655,399	2,996,709	1,569,982	4,566,691	4,613,442	4,802,827
5.52 Maintenance of Grounds	227,343	76,249	303,592	57,324	360,916	277,905	328,386
5.56 Utilities	-		-	1,018,635	1,018,635	1,116,200	841,011
Total Function 5	2,941,430	813,396	3,754,826	2,764,605	6,519,431	6,615,540	6,437,091
7 Transportation and Housing							
7.70 Student Transportation	117,380	8,283	125,663	90,180	215,843	218,690	201,248
Total Function 7	117,380	8,283	125,663	90,180	215,843	218,690	201,248
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	46,383,300	11,504,076	57,887,376	6,811,051	64,698,427	65,877,957	63,545,407

School District No. 40 (New Westminster)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations
Year Ended June 30, 2017

	2017 Budget	**2017 Actual**	2016 Actual
	$	$	$
Revenues			
Provincial Grants			
Ministry of Education	3,304,320	**3,643,915**	3,100,265
Federal Grants	13,605		-
Other Revenue	1,559,000	**1,720,895**	1,831,680
Total Revenue	4,876,925	**5,364,810**	4,931,945
Expenses			
Instruction	4,620,975	**5,108,860**	4,675,995
District Administration	60,234	**60,234**	255,950
Total Expense	4,681,209	**5,169,094**	4,931,945
Special Purpose Surplus (Deficit) for the year	195,716	**195,716**	-
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(195,716)	**(195,716)**	
Total Net Transfers	(195,716)	**(195,716)**	-
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. 40 (New Westminster)
Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2017

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	Service Delivery Transformation	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP
	$	$	$	$	$	$	$	$	$
Deferred Revenue, beginning of year	-	-	35,017	444,054	40,515	1,295,293	-	5,914	18,026
Add: Restricted Grants									
Provincial Grants - Ministry of Education	255,950	1,182,250					96,736	19,600	151,244
Other				132,885		1,433,333			
	255,950	1,182,250	-	132,885	-	1,433,333	96,736	19,600	151,244
Less: Allocated to Revenue	255,950	1,182,250	8,827	129,324	40,515	1,472,609	96,736	17,434	144,038
Deferred Revenue, end of year	-	-	**26,190**	**447,615**	-	**1,256,017**	-	**8,080**	**25,232**
Revenues									
Provincial Grants - Ministry of Education	255,950	1,182,250	8,827		40,515		96,736	17,434	144,038
Other Revenue				129,324		1,472,609			
	255,950	1,182,250	8,827	129,324	40,515	1,472,609	96,736	17,434	144,038
Expenses									
Salaries									
Teachers		722,895						200	55,954
Educational Assistants		224,096							
Support Staff							69,024	154	
Other Professionals									
Substitutes		21,372						3,688	5,734
	-	968,363	-	-	-	-	69,024	4,042	61,688
Employee Benefits		213,887					26,485	719	19,735
Services and Supplies	60,234		8,827	129,324	40,515	1,472,609	1,227	12,673	62,615
	60,234	1,182,250	8,827	129,324	40,515	1,472,609	96,736	17,434	144,038
Net Revenue (Expense) before Interfund Transfers	195,716	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(195,716)								
	(195,716)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 40 (New Westminster)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2017

	CommunityLINK	Coding and Curriculum Implementation	Priority Measures	Arts in Education	INAC	Textile Recycling	United Way	TOTAL
	$	$	$	$	$	$	$	$
Deferred Revenue, beginning of year	109,209			-	13,605	19,275	26,889	2,007,797
Add: Restricted Grants								
Provincial Grants - Ministry of Education	1,490,005	63,756	596,010					3,855,551
Other	75,187			4,650		8,888	100,466	1,755,409
	1,565,192	63,756	596,010	4,650	-	8,888	100,466	5,610,960
Less: Allocated to Revenue	1,507,295	1,658	375,607	3,065	13,605	13,718	102,179	5,364,810
Deferred Revenue, end of year	167,106	62,098	220,403	1,585	-	14,445	25,176	2,253,947
Revenues								
Provincial Grants - Ministry of Education	1,507,295	1,658	375,607		13,605			3,643,915
Other Revenue				3,065		13,718	102,179	1,720,895
	1,507,295	1,658	375,607	3,065	13,605	13,718	102,179	5,364,810
Expenses								
Salaries								
Teachers	513,127		294,828					1,587,004
Educational Assistants	437,912				10,972			672,980
Support Staff	78,160							147,338
Other Professionals	36,237						60,713	96,950
Substitutes	3,126		6,613					40,533
	1,068,562	-	301,441	-	10,972	-	60,713	2,544,805
Employee Benefits	282,888		74,166		2,633		16,946	637,459
Services and Supplies	155,845	1,658		3,065		13,718	24,520	1,986,830
	1,507,295	1,658	375,607	3,065	13,605	13,718	102,179	5,169,094
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	195,716
Interfund Transfers								
Tangible Capital Assets Purchased								(195,716)
	-	-	-	-	-	-	-	(195,716)
Net Revenue (Expense)	-	-	-	-	-	-	-	-

School District No. 40 (New Westminster)

Schedule of Capital Operations
Year Ended June 30, 2017

	2017 Budget	2017 Actual: Invested in Tangible Capital Assets	2017 Actual: Local Capital	2017 Actual: Fund Balance	2016 Actual
	$	$	$	$	$
Revenues					
Investment Income	2,000		**3,678**	**3,678**	10,899
Amortization of Deferred Capital Revenue	1,632,389	**1,633,389**		**1,633,389**	1,607,317
Total Revenue	1,634,389	**1,633,389**	**3,678**	**1,637,067**	1,618,216
Expenses					
Amortization of Tangible Capital Assets					
Operations and Maintenance	2,012,798	**2,012,798**		**2,012,798**	1,818,170
Transportation and Housing	16,777	**16,777**		**16,777**	16,777
Total Expense	2,029,575	**2,029,575**	**-**	**2,029,575**	1,834,947
Capital Surplus (Deficit) for the year	(395,186)	**(396,186)**	**3,678**	**(392,508)**	(216,731)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	1,045,716	**1,534,749**		**1,534,749**	924,985
Total Net Transfers	1,045,716	**1,534,749**	**-**	**1,534,749**	924,985
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		**156,032**	**(156,032)**	**-**	
Total Other Adjustments to Fund Balances		**156,032**	**(156,032)**	**-**	
Total Capital Surplus (Deficit) for the year	650,530	**1,294,595**	**(152,354)**	**1,142,241**	708,254
Capital Surplus (Deficit), beginning of year		**18,401,688**	**402,926**	**18,804,614**	18,096,360
Capital Surplus (Deficit), end of year		**19,696,283**	**250,572**	**19,946,855**	18,804,614

School District No. 40 (New Westminster)

Tangible Capital Assets
Year Ended June 30, 2017

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	$	$	$	$	$	$	$
Cost, beginning of year	13,308,712	80,234,394	611,138	167,771	45,707	905,571	**95,273,293**
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		744,724					**744,724**
Deferred Capital Revenue - Other		88,750					**88,750**
Operating Fund			428,958	14,483		895,592	**1,339,033**
Special Purpose Funds		195,716					**195,716**
Local Capital		156,032					**156,032**
Transferred from Work in Progress		20,726,876	122,265				**20,849,141**
	-	21,912,098	551,223	14,483	-	895,592	**23,373,396**
Decrease:							
Deemed Disposals					18,717	64,632	**83,349**
	-	-	-	-	18,717	64,632	**83,349**
Cost, end of year	13,308,712	102,146,492	1,162,361	182,254	26,990	1,736,531	**118,563,340**
Work in Progress, end of year		9,060,494					**9,060,494**
Cost and Work in Progress, end of year	13,308,712	111,206,986	1,162,361	182,254	26,990	1,736,531	**127,623,834**
Accumulated Amortization, beginning of year		32,499,254	117,386	89,331	28,495	105,483	**32,839,949**
Changes for the Year							
Increase: Amortization for the Year		1,761,429	61,114	16,777	9,141	181,114	**2,029,575**
Decrease:							
Deemed Disposals					18,717	64,632	**83,349**
		-	-	-	18,717	64,632	**83,349**
Accumulated Amortization, end of year		34,260,683	178,500	106,108	18,919	221,965	**34,786,175**
Tangible Capital Assets - Net	**13,308,712**	**76,946,303**	**983,861**	**76,146**	**8,071**	**1,514,566**	**92,837,659**

School District No. 40 (New Westminster)

Tangible Capital Assets - Work in Progress
Year Ended June 30, 2017

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	$	$	$	$	$
Work in Progress, beginning of year	22,266,476				**22,266,476**
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	7,520,894	122,265			**7,643,159**
	7,520,894	122,265	-	-	**7,643,159**
Decrease:					
Transferred to Tangible Capital Assets	20,726,876	122,265			**20,849,141**
	20,726,876	122,265	-	-	**20,849,141**
Net Changes for the Year	(13,205,982)	-	-	-	**(13,205,982)**
Work in Progress, end of year	**9,060,494**	-	-	-	**9,060,494**

School District No. 40 (New Westminster)

Deferred Capital Revenue
Year Ended June 30, 2017

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	$	$	$	$
Deferred Capital Revenue, beginning of year	43,991,829		46,225	**44,038,054**
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	744,724		88,750	**833,474**
Transferred from Work in Progress	20,849,141			**20,849,141**
	21,593,865	-	88,750	**21,682,615**
Decrease:				
Amortization of Deferred Capital Revenue	1,632,109		1,280	**1,633,389**
	1,632,109	-	1,280	**1,633,389**
Net Changes for the Year	19,961,756	-	87,470	**20,049,226**
Deferred Capital Revenue, end of year	63,953,585	-	133,695	**64,087,280**
Work in Progress, beginning of year	20,258,424	2,008,047		**22,266,471**
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	7,643,159			**7,643,159**
	7,643,159	-	-	**7,643,159**
Decrease				
Transferred to Deferred Capital Revenue	20,849,141			**20,849,141**
	20,849,141	-	-	**20,849,141**
Net Changes for the Year	(13,205,982)	-	-	**(13,205,982)**
Work in Progress, end of year	7,052,442	2,008,047	-	**9,060,489**
Total Deferred Capital Revenue, end of year	**71,006,027**	**2,008,047**	**133,695**	**73,147,769**

School District No. 40 (New Westminster)

Changes in Unspent Deferred Capital Revenue
Year Ended June 30, 2017

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	$	$	$	$	$	$
Balance, beginning of year	1,540,933			2,717,946		**4,258,879**
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	8,914,960					**8,914,960**
Provincial Grants - Other			123,856			**123,856**
Other				554,643	88,750	**643,393**
Investment Income				40,916		**40,916**
Transfer project surplus to MEd Restricted (from) Bylaw	(2,173)	2,173				**-**
	8,912,787	2,173	123,856	595,559	88,750	**9,723,125**
Decrease:						
Transferred to DCR - Capital Additions	744,724				88,750	**833,474**
Transferred to DCR - Work in Progress	7,643,159					**7,643,159**
	8,387,883	-	-	-	88,750	**8,476,633**
Net Changes for the Year	524,904	2,173	123,856	595,559	-	**1,246,492**
Balance, end of year	**2,065,837**	**2,173**	**123,856**	**3,313,505**	-	**5,505,371**

Queensborough Transportation Survey

Dear Parent/Guardian,

The New Westminster Board of Education is seeking information on modes of transportation for students who reside in Queensborough and attend New Westminster Secondary School. Parents in the Queensborough area are asked to complete and return the survey to their local school office by October 28th, 2017. These results of this survey will be shared with TransLink and the city of New Westminster's transportation committee. Thank you.

Section 1:

1) _____ Number of children who live in my household who attend NWSS in 2017/2018 (grades 9-12)
2) My children travel to NWSS by (please √):
   a. ☐ TransLink
      i. ☐ am only
      ii. ☐ pm only – directly after school
      iii. ☐ am/pm – directly after school
      iv. ☐ other, please specify ____________________
   b. ☐ car – parent/adult driver
   c. ☐ car – student driver
   d. ☐ carpool
   e. ☐ walk/bike
   f. ☐ other, please specify ____________________

Section 2: If you are interested in a bus service from Queesborough to the High School for 2018-2019 school year, please fill out the section below:

1. How many children in your family would require this service? _________________

Section 3:
Are you interested in an organized ride share in which parents share driving students to NWSS?

☐ Yes ☐ No

Section 4:
If your child currently uses public transit, please share with us any concerns (examples of missed, delayed, or full busses). If you are interested in further information around the results of this survey please include your name and contact information

____

____

____

Name (please print):____

Phone: ________________________ Email: ________________________

- This form is also available in Punjabi at: www.__________________
- This form is also available in Tagalog at: www.__________________
- This form is also available in Chinese at: www.__________________