



**BOARD OF EDUCATION
SD NO. 40 (NEW WESTMINSTER)
Operations Policy and Planning Committee
AGENDA**

Tuesday, February 12, 2019

7:30 pm

School Board Office

811 Ontario Street, New Westminster

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.

	Pages
1. <u>Approval of Agenda</u> - 7:30pm	
Recommendation: THAT the agenda for the February 12, 2019 Open Operations Policy and Planning Committee meeting be adopted as distributed.	
2. <u>Correspondence</u> - 7:32pm	
3. <u>Reports from Senior Management</u>	
a. Capital Projects Update	
1. New Westminster Secondary School (D. Crowe / G. Lachmuth) - 7:35pm	4
2. Lord Tweedsmuir Elementary School (K. Morris) - 7:45pm	
b. December 31, 2018 Financial Update (K. Morris) - 7:50pm	11

c. Operations Update

1. 2018-2019 Amended Budget (K. Morris) - 8:00pm

Recommendation:

THAT the Operations Policy and Planning Committee recommend to the Board of Education of School District No. 40 (New Westminster) adoption of three readings of the Amended Budget Bylaw for fiscal year 2018/2019.

Recommendation:

THAT the Operations Policy and Planning Committee recommend to the Board of Education of School District No. 40 (New Westminster) approval of first and second reading of the Amended Budget Bylaw for fiscal year 2018/2019.

Recommendation:

THAT the Operations Policy and Planning Committee recommend to the Board of Education of School District No. 40 (New Westminster) approval of the third reading, reconsideration and final adoption of the Amended Budget Bylaw for fiscal year 2018/2019.

2. 2019-2020 Preliminary Budget - 8:30pm

1. Public Consultation Results (K. Hachlaf)

33

2. Detail Category Review (K. Morris)

d. Child Care Proposal (K. Morris) - 8:50pm

e. Trustee Remuneration (K. Morris) - 9:00pm

41

Recommendation:

THAT the Operations Policy and Planning Committee recommend to the Board of Education of School District No. 40 (New Westminster) that, in recognition of the January 1, 2019 taxation change to the treatment of Trustee stipends, Trustee stipends be increased by eleven (11) percent;

AND FURTHER, that the increase be a one-time adjustment;

AND FURTHER, that the increase be effective January 1, 2019.

- f. Live Streaming Public Meetings (K. Morris) - 9:10pm

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Recommendation:

THAT the Operations Policy and Planning Committee recommend to the Board of Education of School District No. 40 (New Westminster) that, staff be directed to implement the live streaming solution as presented;

AND FURTHER, that a review of the project be undertaken 4 months after implementation.

- g. Menstrual Initiative Update (K. Morris) - 9:20pm

48

1. Advocacy to BCSTA-Free-Vending & Ongoing Supply of Hygiene Products in BC Girls' & universal Bathrooms (D. Connelly) - 9:30pm

50

Recommendation:

THAT the Operations Policy and Planning Committee recommend the Board of Education of School District No. 40 (New Westminster) submit a substantive motion to the 2019 British Columbia School Trustees Association AGM, asking BCSTA to request that the Ministry of Education and the Ministry of Finance provide funding to all districts to purchase, install and supply free tampon and pad dispensers in girls' and universal bathrooms in every school in the Province.

4. General Announcements - 9:40pm

5. New Business - 9:45pm

6. Adjournment - 9:50pm

1. Project Summary

The existing school facility is approximately 69 years old and it has reached the end of its useful life as well as being classified as H1 high seismic risk. The existing school facility is built on an area that has history of burial usage.

The project consists of design and construction of a 19,837m² replacement facility on the existing SD owned property, decommissioning of the existing school, and restoration of the site with appropriate memorialization.

2. Project Structure

The Project Team are identified in Appendix 1.

3. Scope

The new school will accommodate more than 1,900 students with 76 teaching units and an allowable school area of 16,390m², plus Neighbourhood Learning Centre (NLC) space of 2,802m², and a SD Maintenance/IT facility of 645m², for a total gross area of 19,837m² per the CPFA.

There may be sufficient site area to accommodate two playfields and the Maintenance/IT facility is proposed as a stand-alone facility separate from the new school building.

4. Schedule

The following Table 1 sets out target milestone dates.

Table 1 – Tentative Timetable for Key Milestones

Milestone/Deliverable	Target Dates	Revised
RFQ issued	November 24, 2016	-/-
RFP issued	Early March 2017	Late March 2017
Technical submissions	July 2017	September 25, 2017
Financial submissions	August 2017	November 1, 2017
Contract award	September 2017	December 2017
Occupancy	September 2019	September 2020
Demo + Memorialization	September 2020	-/-

5. Budget

Contract expenditures to date total to an aggregate value of \$26,100,000 – On Budget

6. Communications

a) General

- Teachers and Department Heads have been consulted on classroom requirements.
- Community consultation – Phase 2 Community Consultation – Complete.
- Ongoing communications with adjacent stakeholders (one-on-one) and surrounding community by door-to-door flyers (as required) and web updates, as and when required.

7. Procurement

- Completed

8. Work Completed or Underway

Over the course of January,

- **Civil works:**
 - New service lines (electrical, water, sewer) installed in the foundation of the East wing nearest to Sixth Street.
 - New water line (upsizing from 150 – 200 mm) installed with new fire hydrant – transition to new water line (including to existing school) was completed along 7th Street.
 - No archeological/environmental issues.
- **Foundation/Seismic Readiness** work has been completed with the drilling and installation of the last 4 Soil Anchors.
- **Gymnasium** area in the north wing has all service lines installed and is prepped for concrete slab-on-grade floor. Kitchen area is being prepped for concrete floor as well.
- **Footings** - Graham Design-Builders, has been making steady progress with concrete footings throughout the North and East wings. East and North wings are now completed.
- **Above Ground** - Moving above ground, the elevator shaft and Shear Walls are completed. (**Shear Wall** is a structural member used to resist lateral forces. Shear walls provide large strength and stiffness to buildings, which significantly reduces lateral sway of the building).
- **Structural Steel Construction** – underway on East Wing of school.
- **Structural Back-fill** (sands and gravel) in progress.
- Project Team reviewing **100% Design Submission** from Graham Design-Builders

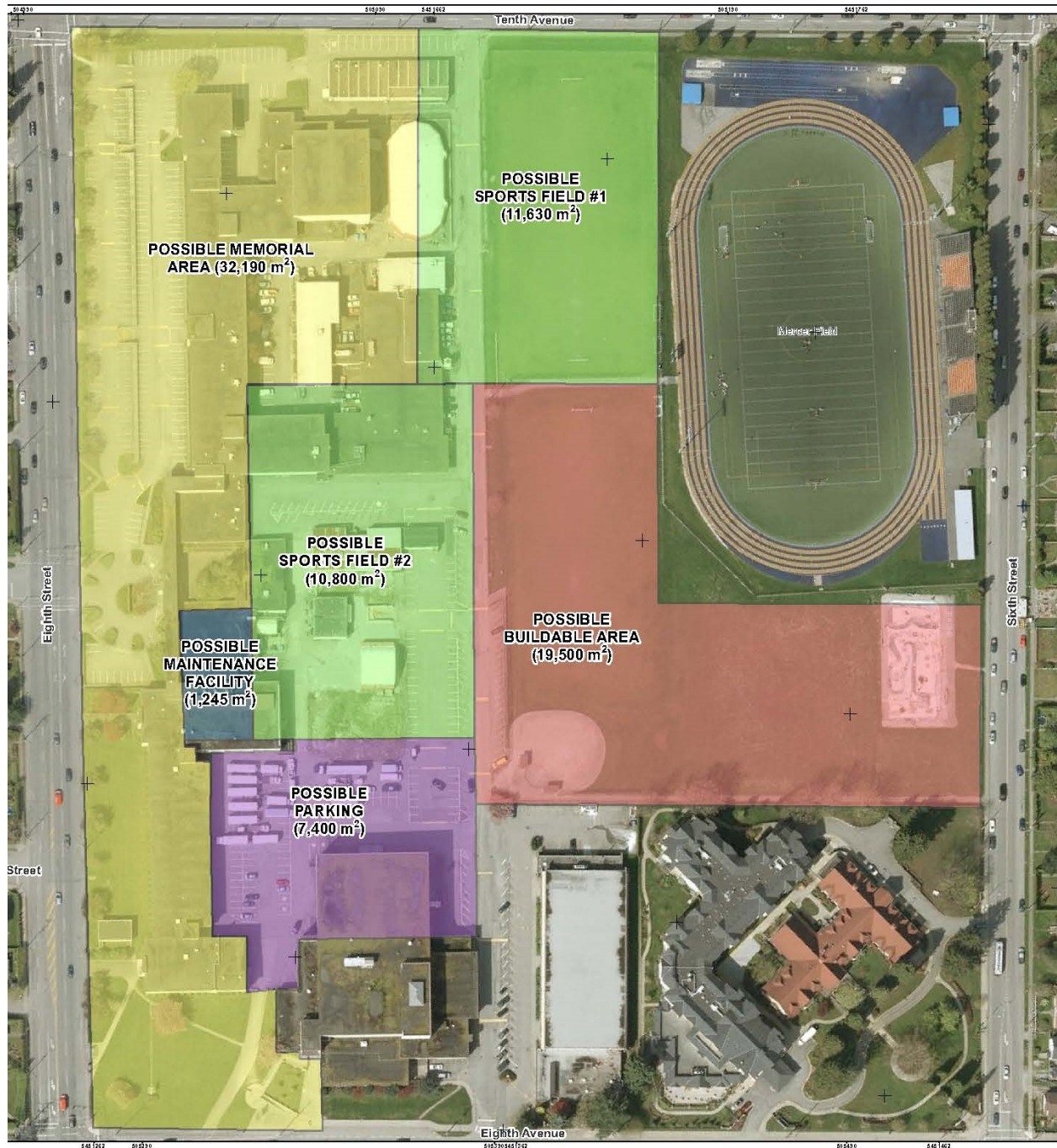
Looking into February/March:

- Running/installing the under-slab **service mains** – ongoing.
- Concrete slab-on-grade **floors to be poured** in Gym and Kitchen areas.
- Installing temporary **access roads** for materials delivery.
- Rehabilitation and Base Strengthening of portions of 7th Street.
- Erecting the **structural steel** - ongoing. Building taking shape! (**Pictures attached – pages 5-7**)
- Placement of “Hollow Core” concrete floor panels.
- **100% Design submission** –do not anticipate any significant changes/revisions at this stage.

Notes:

- **On-time...On budget.**
- **No changes to “Risk Summary”** – all items are “Low Risk”.
- **Work hours for Graham Design-Builders** - Monday to Friday from 7:00 a.m. to 5 p.m.
- **Traffic/Pedestrian/Cycling movements** through and around worksite on Municipal streets are operating effectively and safely.

Figure 1 – Anticipated Location of Major Site Uses (January 2017)



Appendix 1 – Project Team

- **School District #40**
 - o Karim Hachlaf, Superintendent
 - o Kim Morris, Secretary-Treasurer
 - o John Tyler, NWSS Principal
 - o Dave Crowe, Director, Capital Projects
 - o Grant Lachmuth (Black Wolf Consulting Inc.), Project Officer

New Westminster Secondary School Replacement Project SD 40 Board Report #21



As of February 4, 2019



View from Project Cam



Progress on structural steel

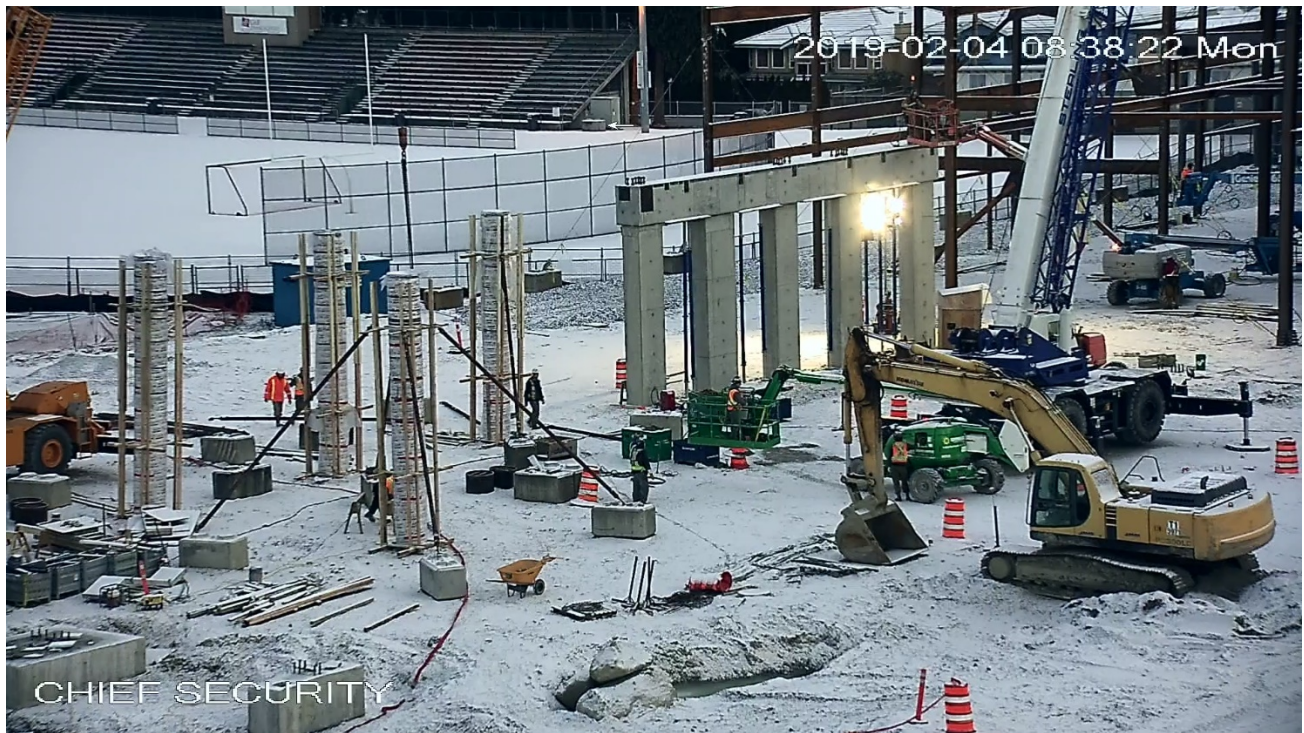


Concrete Hollow-Core Floor Panels

New Westminster Secondary School Replacement Project SD 40 Board Report #21



View from 6th Street



Winter at the project site

Operating Fund - Year to Date Revenue to Budget Summary

G.L. Period Range: 201801 End Date: JULY 31, 2017 To 201906 End Date: DECEMBER 31, 2018

	Description	Revenues	Original Budget	Revised Budget	Bud Remain \$	Bud Remain %	2018 Ytd Exp	2018 Annual Budget	Bud Remain \$	2018 % Remaining
619	OTHER FEDERAL GRANTS	-1,735	0	0	1,735	0.00	0	0	0	0.00
621	OPERATING GRANT MINISTRY OF EDUCAT	-25,188,645	-61,585,932	-61,585,932	-36,397,287	59.10	-24,794,657	-60,471,507	-35,676,850	59.00
629	OTHER MINISTRY OF EDUCATION GRANTS	-119,005	-616,113	-616,113	-497,108	80.68	-261,886	-960,567	-698,681	72.74
641	PROVINCIAL GRANTS OTHER	-61,000	0	0	61,000	0.00	-64,100	-100,000	-35,900	35.90
643	SUMMER SCHOOL FEES	-90,827	-120,000	-120,000	-29,173	24.31	-140,561	-140,562	-1	0.00
644	CONTINUING EDUCATION	-56,546	-200,000	-200,000	-143,454	71.73	-101,463	-240,000	-138,537	57.72
645	INSTRUCTIONAL CAFETERIA REVENUE	-52,795	-130,000	-130,000	-77,205	59.39	-53,158	-130,000	-76,842	59.11
647	OFFSHORE TUITION FEES	-2,157,024	-3,584,000	-3,584,000	-1,426,976	39.82	-4,871,829	-4,880,000	-8,171	0.17
649	MISCELLANEOUS REVENUE	-65,379	-230,000	-230,000	-164,621	71.57	-58,743	-230,000	-171,257	74.68
651	COMMUNITY USE OF FACILITIES	-123,985	-200,000	-200,000	-76,015	38.01	-135,618	-250,000	-114,382	45.75
661	INTEREST ON SHORT TERM INVESTMENT	-243,405	-100,000	-100,000	143,405	-143.41	-165,361	-200,000	-34,639	17.32
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	Grand Total	-28,160,346	-66,766,045	-66,766,045	-38,605,699	57.82	-30,647,376	-67,602,636	-36,955,260	54.67

Operating Fund - Year to Date Expense to Budget Summary

G.L. Period Range: 201801 End Date: JULY 31, 2017 To 201906 End Date: DECEMBER 31, 2018

	Description	YTD Exp	YTD Com	YTD Exp + Com	Budget	Bud Remain \$	Bud Remain %	2018 YTD Exp	2018 Ytd Comm	2018 Total Exp.	2018 Final Budget	2018 Bud Remaining	2018 Bud %
105	PRINCIPALS & VP SALARIES	1,820,196	0	1,820,196	3,404,592	1,584,396	46.54	1,710,506	0	1,710,506	3,477,995	1,767,489	50.82
110	TEACHERS SALARIES	11,766,104	0	11,766,104	30,092,833	18,326,729	60.90	11,384,301	0	11,384,301	30,799,642	19,415,341	63.04
120	SUPPORT STAFF SALARIES	2,549,252	0	2,549,252	5,639,086	3,089,834	54.79	2,542,972	0	2,542,972	5,561,961	3,018,989	54.28
123	EDUCATIONAL ASSISTANTS SALARIES	2,013,065	0	2,013,065	4,722,864	2,709,799	57.38	1,794,188	0	1,794,188	4,636,047	2,841,859	61.30
130	OTHER PROFESSIONAL SALARIES	1,205,536	0	1,205,536	2,589,109	1,383,573	53.44	1,206,613	0	1,206,613	2,344,201	1,137,588	48.53
140	SUBSTITUTE SALARIES	791,230	0	791,230	1,438,967	647,737	45.01	746,641	0	746,641	1,372,706	626,065	45.61
200	EMPLOYEE BENEFITS	4,539,595	0	4,539,595	12,400,181	7,860,586	63.39	4,630,451	0	4,630,451	12,079,069	7,448,618	61.67
310	SERVICES	975,334	134,154	1,109,488	2,127,890	1,018,402	47.86	916,882	219,422	1,136,304	1,660,930	524,626	31.59
312	LEGAL COSTS	21,745	0	21,745	30,000	8,255	27.52	3,473	0	3,473	30,000	26,527	88.42
330	STUDENT TRANSPORTATION	58,077	118,487	176,564	165,880	-10,684	-6.44	42,496	21,720	64,216	157,800	93,584	59.31
340	PROFESSIONAL DEVELOPMENT & TRAVEL	445,005	2,715	447,720	559,000	111,280	19.91	408,959	4,659	413,618	498,300	84,682	16.99
360	RENTALS & LEASES	157,355	33,586	190,941	278,500	87,559	31.44	124,840	35,094	159,934	260,000	100,066	38.49
370	DUES & FEES	105,303	0	105,303	135,800	30,497	22.46	90,989	13	91,002	130,800	39,798	30.43
390	INSURANCE	21,541	0	21,541	131,000	109,459	83.56	83,738	0	83,738	131,000	47,262	36.08
510	SUPPLIES	905,676	487,803	1,393,479	2,486,244	1,092,765	43.95	885,136	642,383	1,527,519	2,549,135	1,021,616	40.08
540	UTILITIES	187,486	6,700	194,186	443,800	249,614	56.24	194,544	5,237	199,781	443,800	244,019	54.98
551	GAS - HEAT	73,915	0	73,915	278,500	204,585	73.46	51,456	0	51,456	278,500	227,044	81.52
555	CARBON TAX EXP	0	0	0	50,000	50,000	100.00	0	0	0	50,000	50,000	100.00
560	WATER & SEWAGE	96,435	0	96,435	270,900	174,465	64.40	94,920	0	94,920	270,900	175,980	64.96
570	GARBAGE & RECYCLE	32,309	13,846	46,155	89,000	42,845	48.14	33,751	9,097	42,848	73,000	30,152	41.30
580	FURNITURE & EQUIPMENT REPLACEMENT	39,877	16,400	56,277	93,900	37,623	40.07	50,617	11,305	61,922	286,150	224,228	78.36
590	COMPUTER & EQUIPMENT REPLACEMENT	306,110	70,415	376,525	1,105,922	729,397	65.95	568,547	166,718	735,265	1,005,550	270,285	26.88
591	TANGIBLE CAPITAL ASSETS PURCHASED	0	0	0	0	0	0.00	51,496	24,167	75,663	0	-75,663	0.00
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	Grand Total	28,111,146	884,106	28,995,252	68,533,968	39,538,716	57.69	27,617,516	1,139,815	28,757,331	68,097,486	39,340,155	57.77

School District No. 40 (New Westminster)

Statement 1

Statement of Financial Position

As at December 31, 2018

	2018 Actual \$	2017 Actual \$
Financial Assets		
Cash and Cash Equivalents	24,869,530	21,039,151
Accounts Receivable		
Due from Province - Ministry of Education	-	-
Due from Province - Other		
Due from LEA/Direct Funding		
Other	1,025,663	1,417,167
Investments in Government Business Enterprises		
Portfolio Investments		
Inventories for Resale		
District Entered		
Total Financial Assets	25,895,193	22,456,318
Liabilities		
Bank Overdraft		
Accounts Payable and Accrued Liabilities		
Due to Province - Ministry of Education		
Due to Province - Other		
Other	6,603,384	3,565,914
Unearned Revenue	2,305,004	445,958
Deferred Revenue	3,549,360	3,138,470
Deferred Capital Revenue	100,783,922	90,268,207
Employee Future Benefits	3,238,352	3,204,317
Debt		
Capital Lease Obligations		
Other Liabilities		
District Entered		
Total Liabilities	116,480,022	100,622,866
Net Financial Assets (Debt)	(90,584,829)	(78,166,548)
Non-Financial Assets		
Tangible Capital Assets	116,823,862	95,179,475
Restricted Assets (Endowments)		
Prepaid Expenses	1,679	11,327
Supplies Inventory		
Other Assets		1,454,822
Total Non-Financial Assets	116,825,541	96,645,624
Accumulated Surplus (Deficit)	26,240,712	18,479,076
Accumulated Surplus (Deficit) is comprised of:		
Accumulated Surplus (Deficit) from Operations	27,695,534	27,592,215
Accumulated Remeasurement Gains (Losses)	27,695,534	27,592,215

School District No. 40 (New Westminster)

Statement 2

Statement of Operations
Year Ended December 31, 2018

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	68,591,552	28,391,519	27,959,526
Other	163,310	61,000	168,138
Municipal Grants Spent on Sites			
Federal Grants		1,735	
Tuition	3,904,000	2,304,397	5,113,854
Other Revenue	1,970,650	152,423	189,275
Rentals and Leases	200,000	123,985	135,618
Investment Income	101,000	243,833	165,361
Income (Loss) from Investments in Government Business Enterprises			
Gain (Loss) on Disposal of Tangible Capital Assets			
Amortization of Deferred Capital Revenue	2,176,523	1,157,575	1,088,262
District Entered			
Total Revenue	77,107,035	32,436,467	34,820,034
Expenses			
Instruction	64,995,543	26,073,566	25,015,097
District Administration	3,761,356	1,732,487	1,645,011
Operations and Maintenance	10,142,805	4,315,991	4,474,325
Transportation and Housing	310,107	93,581	75,144
Debt Services			
Write-off/down of Buildings and Sites			
District Entered			
Total Expense	79,209,811	32,215,625	31,209,577
Surplus (Deficit) for the year, before endowment contributions	(2,102,776)	220,842	3,610,457
Endowment Contributions			
Surplus (Deficit) for the year	(2,102,776)	220,842	3,610,457
Accumulated Surplus (Deficit) from Operations, beginning of year		27,474,692	23,981,758
Accumulated Surplus (Deficit) from Operations, end of year		27,695,534	27,592,215

School District No. 40 (New Westminster)

Statement 4

Statement of Changes in Net Financial Assets (Debt)

Year Ended December 31, 2018

	2018 Budget \$	2018 Actual \$	2017 Actual \$
Surplus (Deficit) for the year	(2,102,776)	220,842	3,610,457
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets		(12,839,218)	(3,735,941)
Amortization of Tangible Capital Assets		1,548,140	1,394,125
Net carrying value of Tangible Capital Assets disposed of			
Write-down carrying value of Tangible Capital Assets			
District Entered			
District Entered			
Total Effect of change in Tangible Capital Assets	-	(11,291,078)	(2,341,816)
Acquisition of Prepaid Expenses		(1,679)	(11,327)
Use of Prepaid Expenses		200,734	55,603
Acquisition of Supplies Inventory			
Use of Supplies Inventory			
Acquisition of Other Assets			
Use of Other Assets			
Endowment Contributions			
District Entered			
District Entered			
Total Effect of change in Other Non-Financial Assets	-	199,055	44,276
(Increase) Decrease in Net Financial Assets (Debt), before Net Remeasurement Gains (Losses)	(2,102,776)	(10,871,181)	1,312,917
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Financial Assets (Debt)		(10,871,181)	1,312,917
Net Financial Assets (Debt), beginning of year		(67,598,587)	(68,911,504)
Net Financial Assets (Debt), end of year		(78,469,768)	(67,598,587)

School District No. 40 (New Westminster)

Statement 5

Statement of Cash Flows

Year Ended December 31, 2018

	2018 Actual \$	2017 Actual \$
Operating Transactions		
Surplus (Deficit) for the year	220,842	3,610,457
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	3,461	(104,273)
Inventories for Resale		
Supplies Inventories		
Prepaid Expenses	199,055	100,665
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	(41,765)	(724,954)
Unearned Revenue	(1,170,970)	(133,535)
Deferred Revenue	410,890	246,150
Employee Future Benefits	(33,783)	113,259
Other Liabilities		
Loss (Gain) on Disposal of Tangible Capital Assets		
Amortization of Tangible Capital Assets	1,548,140	1,394,125
Amortization of Deferred Capital Revenue	(1,157,575)	(1,088,262)
Recognition of Deferred Capital Revenue Spent on Sites		
Write-Off/down of Buildings and Sites		
District Entered		
District Entered		
Total Operating Transactions	(21,705)	3,413,632
Capital Transactions		
Tangible Capital Assets Purchased	(1,080,284)	(2,524,255)
Tangible Capital Assets -WIP Purchased	(11,758,934)	(7,643,159)
District Portion of Proceeds on Disposal		
District Entered		
District Entered		
Total Capital Transactions	(12,839,218)	(10,167,414)
Financing Transactions		
Loan Proceeds		
Loan Payments		
Capital Revenue Received	11,673,290	9,723,125
District Entered		
District Entered		
Total Financing Transactions	11,673,290	9,723,125
Investing Transactions		
Decrease (Increase) in Mortgage Receivable		
Proceeds on Disposal of Portfolio Investments		
Investments in Portfolio Investments		
Decrease (Increase) in Investments in Government Business Enterprises		
District Entered		
District Entered		
Total Investing Transactions	-	-
Net Increase (Decrease) in Cash and Cash Equivalents	(1,187,633)	2,969,343
Cash and Cash Equivalents, beginning of year	25,183,555	22,214,212
Cash and Cash Equivalents, end of year	23,995,922	25,183,555
Cash and Cash Equivalents, end of year, is made up of:		
Cash	24,869,530	23,682,781
Cash Equivalents		
Bank Overdraft		
	24,869,530	23,682,781

School District No. 40 (New Westminster)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended December 31, 2018

	Operating Fund	Special Purpose Fund	Capital Fund	2018 Actual	2017 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	7,064,767		20,409,925	27,474,692	23,981,758
Prior Period Adjustments					
Accumulated Surplus (Deficit), beginning of year, as restated	7,064,767	-	20,409,925	27,474,692	23,981,758
Changes for the year					
Surplus (Deficit) for the year	395,185	215,794	(390,137)	220,842	3,610,457
Interfund Transfers					
Tangible Capital Assets Purchased	(345,986)	(215,794)	561,780	-	
Tangible Capital Assets - Work in Progress				-	
Local Capital				-	
Other				-	
Net Changes for the year	49,199	-	171,643	220,842	3,610,457
Accumulated Surplus (Deficit), end of year - Statement 2	7,113,966	-	20,581,568	27,695,534	27,592,215
Accumulated Remeasurement Gains (Losses) - Statement 3				-	
	7,113,966	-	20,581,568	27,695,534	27,592,215

School District No. 40 (New Westminster)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended December 31, 2018

	2018 Budget \$	2018 Actual \$	2017 Actual \$
Revenues			
Provincial Grants			
Ministry of Education	62,172,045	25,307,650	25,056,543
Other		61,000	64,100
Federal Grants		1,735	
Tuition	3,904,000	2,304,397	5,113,854
Other Revenue	360,000	118,174	111,901
Rentals and Leases	200,000	123,985	135,618
Investment Income	100,000	243,405	165,361
Total Revenue	66,736,045	28,160,346	30,647,377
Expenses			
Instruction	57,201,258	23,191,320	22,270,612
District Administration	3,761,356	1,732,487	1,645,011
Operations and Maintenance	6,893,116	2,756,886	2,965,197
Transportation and Housing	291,882	84,468	66,031
Debt Services			
Total Expense	68,147,612	27,765,161	26,946,851
Operating Surplus (Deficit) for the year	(1,411,567)	395,185	3,700,526
Budgeted Appropriation (Retirement) of Surplus (Deficit)	1,461,567		
Budgeted Reduction of Unfunded Accrued Employee Future Benefits			
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(50,000)	(345,986)	(670,662)
Tangible Capital Assets - Work in Progress			
Local Capital			
Other			
Total Net Transfers	(50,000)	(345,986)	(670,662)
Total Operating Surplus (Deficit), for the year	-	49,199	3,029,864
Operating Surplus (Deficit), beginning of year		7,064,767	4,034,903
Prior Period Adjustments			
District Entered			
District Entered			
Operating Surplus (Deficit), beginning of year, as restated		7,064,767	4,034,903
Operating Surplus (Deficit), end of year		7,113,966	7,064,767
Operating Surplus (Deficit), end of year			
Internally Restricted		2,448,746	5,564,797
Unrestricted		4,665,220	1,500,000
Unfunded Accrued Employee Future Benefits			
Total Operating Surplus (Deficit), end of year		7,113,966	7,064,797

School District No. 40 (New Westminster)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended December 31, 2018

	2018 Budget \$	2018 Actual \$	2017 Actual \$
Provincial Grants - Ministry of Education			
Operating Grant, Ministry of Education	61,585,932	25,188,645	24,794,657
DISC/LEA Recovery			
Other Ministry of Education Grants			
Pay Equity	521,853	46,704	208,741
Funding for Graduated Adults			
Transportation Supplement	6,073	4,251	4,251
Economic Stability Dividend	-		
Return of Administrative Savings			
Carbon Tax Grant	50,000		
Student Learning Grant			
FSA Exam Marking	8,187		
My Education BC			
Shoulder Tappers			6,600
Support Staff Standardization Plan		68,050	42,294
District Entered			
Total Provincial Grants - Ministry of Education	62,172,045	25,307,650	25,056,543
Provincial Grants - Other		61,000	64,100
Federal Grants		1,735	
Tuition			
Summer School Fees	120,000	90,827	140,562
Continuing Education	200,000	56,546	101,463
International and Out of Province Students	3,584,000	2,157,024	4,871,829
District Entered			
Total Tuition	3,904,000	2,304,397	5,113,854
Other Revenues			
School Referendum Taxes			
Other School District/Education Authorities			
LEA/Direct Funding from First Nations			
Miscellaneous			
Instructional Cafeteria Revenue	130,000	52,795	53,158
Apprenticeship Program	50,000		-
Miscellaneous	180,000	65,379	58,743
District Entered			
District Entered			
District Entered			
District Entered			
Total Other Revenue	360,000	118,174	111,901
Rentals and Leases	200,000	123,985	135,618
Investment Income	100,000	243,405	165,361
Total Operating Revenue	66,736,045	28,160,346	30,647,377

School District No. 40 (New Westminster)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended December 31, 2018

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
Salaries			
Teachers	30,089,734	11,766,105	11,384,300
Principals and Vice Principals	3,404,592	1,820,195	1,710,506
Educational Assistants	4,722,864	2,013,065	1,794,188
Support Staff	5,629,562	2,549,253	2,545,662
Other Professionals	2,589,109	1,205,536	1,206,613
Substitutes	1,349,817	791,229	743,950
Total Salaries	47,785,678	20,145,383	19,385,219
Employee Benefits	12,388,969	4,539,594	4,630,450
Total Salaries and Benefits	60,174,647	24,684,977	24,015,669
Services and Supplies			
Services	2,025,668	997,078	920,352
Student Transportation	157,000	58,077	42,496
Professional Development and Travel	496,400	445,005	408,960
Rentals and Leases	260,000	157,355	124,840
Dues and Fees	130,800	105,304	90,990
Insurance	131,000	21,541	83,738
Interest			
Supplies	3,655,897	905,680	885,136
Utilities	1,116,200	390,144	374,670
Bad Debt	-		
Total Services and Supplies	7,972,965	3,080,184	2,931,182
Total Operating Expense	68,147,612	27,765,161	26,946,851

School District No. 40 (New Westminster)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object
Year Ended December 31, 2018

	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	9,754,709	545,200		29,827	4,200	442,218	10,776,154
1.03 Career Programs	34,852			49,745		1,364	85,961
1.07 Library Services	56,223			15,694		5,089	77,006
1.08 Counselling	168,562				24,995	119	193,676
1.10 Special Education	683,246		2,013,065	639	53,999	224,736	2,975,685
1.30 English Language Learning	434,193					1,271	435,464
1.31 Aboriginal Education	59,425			79,212		103	138,740
1.41 School Administration		1,197,596		747,193	12,562	41,553	1,998,904
1.60 Summer School	108,933	19,959		683			129,575
1.61 Continuing Education							-
1.62 International and Out of Province Students	465,962	57,440		24,634	149,452	13,990	711,478
1.64 Other							-
Total Function 1	11,766,105	1,820,195	2,013,065	947,627	245,208	730,443	17,522,643
4 District Administration							
4.11 Educational Administration				38,755	204,808	1,281	244,844
4.40 School District Governance					114,740		114,740
4.41 Business Administration				255,360	437,586	11,087	704,033
Total Function 4	-	-	-	294,115	757,134	12,368	1,063,617
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				2,556	145,815		148,371
5.50 Maintenance Operations				1,099,312	57,379	46,292	1,202,983
5.52 Maintenance of Grounds				158,560			158,560
5.56 Utilities							-
Total Function 5	-	-	-	1,260,428	203,194	46,292	1,509,914
7 Transportation and Housing							
7.41 Transportation and Housing Administration							-
7.70 Student Transportation				47,083		2,126	49,209
7.73 Housing							-
Total Function 7	-	-	-	47,083	-	2,126	49,209
9 Debt Services							
9.92 Interest on Bank Loans							-
9.94 Interest on Temporary Borrowing							-
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	11,766,105	1,820,195	2,013,065	2,549,253	1,205,536	791,229	20,145,383

School District No. 40 (New Westminster)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object
Year Ended December 31, 2018

	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2018 Actual	2018 Budget	2017 Actual
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	2,488,403	13,264,557	1,244,070	14,508,627	37,893,734	14,734,610
1.03 Career Programs	23,164	109,125	5,304	114,429	188,851	202,814
1.07 Library Services	17,402	94,408	10,826	105,234	157,837	76,444
1.08 Counselling	49,057	242,733	9,433	252,166	758,969	302,636
1.10 Special Education	774,950	3,750,635	43,206	3,793,841	10,071,312	3,604,085
1.30 English Language Learning	91,224	526,688	278	526,966	103,220	275,744
1.31 Aboriginal Education	32,986	171,726	2,852	174,578	421,739	214,122
1.41 School Administration	395,639	2,394,543	47,608	2,442,151	5,117,382	2,166,157
1.60 Summer School	22,059	151,634	9,391	161,025		171,152
1.61 Continuing Education		-	-	-		
1.62 International and Out of Province Students	135,029	846,507	265,796	1,112,303	2,488,214	522,848
1.64 Other		-		-		
Total Function 1	4,029,913	21,552,556	1,638,764	23,191,320	57,201,258	22,270,612
4 District Administration						
4.11 Educational Administration	47,218	292,062	98,233	390,295	938,845	418,440
4.40 School District Governance	7,831	122,571	58,707	181,278	348,257	128,592
4.41 Business Administration	126,897	830,930	329,984	1,160,914	2,474,254	1,097,979
Total Function 4	181,946	1,245,563	486,924	1,732,487	3,761,356	1,645,011
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	23,854	172,225	12,085	184,310	628,287	334,473
5.50 Maintenance Operations	259,408	1,462,391	517,512	1,979,903	4,899,924	2,009,118
5.52 Maintenance of Grounds	39,346	197,906	4,623	202,529	248,705	246,936
5.56 Utilities		-	390,144	390,144	1,116,200	374,670
Total Function 5	322,608	1,832,522	924,364	2,756,886	6,893,116	2,965,197
7 Transportation and Housing						
7.41 Transportation and Housing Administration		-		-		
7.70 Student Transportation	5,127	54,336	30,132	84,468	241,882	66,031
7.73 Housing		-		-	50,000	
Total Function 7	5,127	54,336	30,132	84,468	291,882	66,031
9 Debt Services						
9.92 Interest on Bank Loans		-		-		
9.94 Interest on Temporary Borrowing		-		-		
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	4,539,594	24,684,977	3,080,184	27,765,161	68,147,612	26,946,851

School District No. 40 (New Westminster)

Schedule of Special Purpose Operations

Year Ended December 31, 2018

Schedule 3 (Unaudited)

	2018 Budget \$	2018 Actual \$	2017 Actual \$
Revenues			
Provincial Grants			
Ministry of Education	6,419,507	3,083,869	2,902,983
Other			
Federal Grants			
Other Revenue	1,610,650	34,249	77,374
Rentals and Leases			
Investment Income			
Income (Loss) from Investments in Government Business Enterprises			
District Entered			
Total Revenue	8,030,157	3,118,118	2,980,357
Expenses			
Instruction	7,794,285	2,882,246	2,744,485
District Administration			
Operations and Maintenance	20,078	20,078	20,078
Transportation and Housing			
Debt Services			
District Entered			
Total Expense	7,814,363	2,902,324	2,764,563
Special Purpose Surplus (Deficit) for the year, before endowment contributions	215,794	215,794	215,794
Endowment Contributions			
Special Purpose Surplus (Deficit) for the year	215,794	215,794	215,794
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(215,794)	(215,794)	(215,794)
Tangible Capital Assets - Work in Progress			
Other			
Total Net Transfers	(215,794)	(215,794)	(215,794)
Total Special Purpose Surplus (Deficit) for the year	-	-	-
Special Purpose Surplus (Deficit), beginning of year			
Prior Period Adjustments			
District Entered			
District Entered			
Special Purpose Surplus (Deficit), beginning of year, as restated		-	-
Special Purpose Surplus (Deficit), end of year		-	-
Special Purpose Surplus (Deficit), end of year			
Related Entities			
Endowment Contributions			
Total Special Purpose Surplus (Deficit), end of year		-	-

School District No. 40 (New Westminster)

Changes in Special Purpose Funds and Expense by Object
Year Ended December 31, 2018

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	Scholarships and Bursaries	Service Delivery Transformation	Special Education Technology	School Generated Funds	Related Entities	Strong Start
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-		26,190	436,738			1,160,739		-
District Entered										
Deferred Revenue, beginning of year, as restated	-	-	-	26,190	436,738	-	-	1,160,739	-	-
Add: Restricted Grants										
Provincial Grants - Ministry of Education	235,872	95,476								67,200
Provincial Grants - Other										
Federal Grants										
Other										
Investment Income										
District Entered										
	235,872	95,476	-	-	-	-	-	-	-	67,200
Less: Allocated to Revenue	235,872	112,439	-	-	-	-	-	-		41,708
Recovered										
District Entered										
Deferred Revenue, end of year	-	(16,963)	-	26,190	436,738	-	-	1,160,739	-	25,492
Revenues										
Provincial Grants - Ministry of Education	235,872	112,439								41,708
Provincial Grants - Other										
Federal Grants										
Other Revenue										
Rentals and Leases										
Investment Income										
Income (Loss) from Investments in Government Business Enterprises										
District Entered										
	235,872	112,439	-	-	-	-	-	-	-	41,708
Expenses										
Salaries										
Teachers										
Principals and Vice Principals										
Educational Assistants		84,504								
Support Staff										28,671
Other Professionals										
Substitutes		4,245								
	-	88,749	-	-	-	-	-	-	-	28,671
Employee Benefits		23,690								11,240
Services and Supplies	20,078									1,797
District Entered										
	20,078	112,439	-	-	-	-	-	-	-	41,708
Net Revenue (Expense) before Interfund Transfers	215,794	-	-	-	-	-	-	-	-	-
Interfund Transfers										
Tangible Capital Assets Purchased	(215,794)									
Tangible Capital Assets - Work in Progress										
Other										
	(215,794)	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund										

School District No. 40 (New Westminster)

Changes in Special Purpose Funds and Expense by Object
Year Ended December 31, 2018

							NEW	NEW		
	Ready, Set, Learn	OLEP	CommunityLINK	Rural Education Enhancement Fund	Coding and Curriculum Implementation	Priority Measures	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Arts in Education	Textile Recycling
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	9,485	18,058	482,258		57,622	-	-	903,055	-	24,054
District Entered										
Deferred Revenue, beginning of year, as restated	9,485	18,058	482,258	-	57,622	-	-	903,055	-	24,054
Add: Restricted Grants										
Provincial Grants - Ministry of Education	13,720	74,622	604,895				167,400	2,195,301		
Provincial Grants - Other										
Federal Grants										
Other			38,736							7,813
Investment Income										
District Entered										
	13,720	74,622	643,631	-	-	-	167,400	2,195,301	-	7,813
Less: Allocated to Revenue	8	41,429	575,055	-	10,082	-	16,004	2,051,272	645	-
Recovered		9,527								
District Entered										
Deferred Revenue, end of year	23,197	41,724	550,834	-	47,540	-	151,396	1,047,084	(645)	31,867
Revenues										
Provincial Grants - Ministry of Education	8	41,429	575,055		10,082		16,004	2,051,272		
Provincial Grants - Other										
Federal Grants										
Other Revenue									645	
Rentals and Leases										
Investment Income										
Income (Loss) from Investments in Government Business Enterprises										
District Entered										
	8	41,429	575,055	-	10,082	-	16,004	2,051,272	645	-
Expenses										
Salaries										
Teachers		14,901	177,602					1,652,010		
Principals and Vice Principals										
Educational Assistants			50,150							
Support Staff			126,450							
Other Professionals			21,045							
Substitutes	7	1,266	1,160		2,127			49,776		
	7	16,167	376,407	-	2,127	-	-	1,701,786	-	-
Employee Benefits	1	4,964	94,243		230			347,971		
Services and Supplies		20,298	104,405		7,725		16,004	1,515	645	
District Entered										
	8	41,429	575,055	-	10,082	-	16,004	2,051,272	645	-
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-	-
Interfund Transfers										
Tangible Capital Assets Purchased										
Tangible Capital Assets - Work in Progress										
Other	-	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund										

School District No. 40 (New Westminster)

Changes in Special Purpose Funds and Expense by Object
Year Ended December 31, 2018

	Firefighters Donation	United Way	District Entered	District Entered	District Entered	District Entered	District Entered	District Entered	District Entered	District Entered
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	2,500	17,771								
District Entered										
Deferred Revenue, beginning of year, as restated	2,500	17,771	-	-	-	-	-	-	-	-
Add: Restricted Grants										
Provincial Grants - Ministry of Education										
Provincial Grants - Other										
Federal Grants										
Other		37,500								
Investment Income										
District Entered										
	-	37,500	-	-	-	-	-	-	-	-
Less: Allocated to Revenue	-	33,604	-	-	-	-	-	-	-	-
Recovered										
District Entered										
Deferred Revenue, end of year	2,500	21,667	-	-	-	-	-	-	-	-
Revenues										
Provincial Grants - Ministry of Education										
Provincial Grants - Other										
Federal Grants										
Other Revenue		33,604								
Rentals and Leases										
Investment Income										
Income (Loss) from Investments in Government Business Enterprises										
District Entered										
	-	33,604	-	-	-	-	-	-	-	-
Expenses										
Salaries										
Teachers										
Principals and Vice Principals										
Educational Assistants										
Support Staff										
Other Professionals		27,621								
Substitutes										
	-	27,621	-	-	-	-	-	-	-	-
Employee Benefits		5,983								
Services and Supplies										
District Entered										
	-	33,604	-	-	-	-	-	-	-	-
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-	-
Interfund Transfers										
Tangible Capital Assets Purchased										
Tangible Capital Assets - Work in Progress										
Other										
	-	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund										

School District No. 40 (New Westminster)

Changes in Special Purpose Funds and Expense by Object
Year Ended December 31, 2018

	District Entered	District Entered	District Entered	TOTAL
	\$	\$	\$	\$
Deferred Revenue, beginning of year				3,138,470
District Entered				-
Deferred Revenue, beginning of year, as restated	-	-	-	3,138,470
Add: Restricted Grants				
Provincial Grants - Ministry of Education				3,454,486
Provincial Grants - Other				-
Federal Grants				-
Other				84,049
Investment Income				-
District Entered				-
	-	-	-	3,538,535
Less: Allocated to Revenue	-	-	-	3,118,118
Recovered				9,527
District Entered				-
Deferred Revenue, end of year	-	-	-	3,549,360
Revenues				
Provincial Grants - Ministry of Education				3,083,869
Provincial Grants - Other				-
Federal Grants				-
Other Revenue				34,249
Rentals and Leases				-
Investment Income				-
Income (Loss) from Investments in Government Business Enterprises				-
District Entered				-
	-	-	-	3,118,118
Expenses				
Salaries				
Teachers				1,844,513
Principals and Vice Principals				-
Educational Assistants				134,654
Support Staff				155,121
Other Professionals				48,666
Substitutes				58,581
	-	-	-	2,241,535
Employee Benefits				488,322
Services and Supplies				172,467
District Entered				-
	-	-	-	2,902,324
Net Revenue (Expense) before Interfund Transfers	-	-	-	215,794
Interfund Transfers				
Tangible Capital Assets Purchased				(215,794)
Tangible Capital Assets - Work in Progress				-
Other				-
	-	-	-	(215,794)
Net Revenue (Expense)	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund				-

School District No. 40 (New Westminster)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended December 31, 2018

	2018 Budget	2018 Actual			2017 Actual
	\$	Invested in Tangible Capital Assets	Local Capital	Fund Balance	\$
Revenues					
Provincial Grants					
Ministry of Education				-	
Other	163,310			-	104,038
Municipal Grants Spent on Sites				-	
Federal Grants				-	
Other Revenue				-	
Rentals and Leases				-	
Investment Income	1,000		428	428	-
Gain (Loss) on Disposal of Tangible Capital Assets				-	
Amortization of Deferred Capital Revenue	2,176,523	1,157,575		1,157,575	1,088,262
District Entered				-	
Total Revenue	2,340,833	1,157,575	428	1,158,003	1,192,300
Expenses					
Operations and Maintenance	163,310			-	104,038
Transportation and Housing				-	
Amortization of Tangible Capital Assets					
Operations and Maintenance	3,066,301	1,539,027		1,539,027	1,385,012
Transportation and Housing	18,225	9,113		9,113	9,113
Write-off/down of Buildings and Sites				-	
Debt Services					
Capital Lease Interest				-	
Capital Loan Interest				-	
District Entered				-	
Total Expense	3,247,836	1,548,140	-	1,548,140	1,498,163
Capital Surplus (Deficit) for the year	(907,003)	(390,565)	428	(390,137)	(305,863)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	265,794	561,780		561,780	886,456
Tangible Capital Assets - Work in Progress				-	
Local Capital				-	
Capital Lease Payment				-	
Capital Loan Payment				-	
District Entered				-	
Total Net Transfers	265,794	561,780	-	561,780	886,456
Other Adjustments to Fund Balances					
District Portion of Proceeds on Disposal				-	
Tangible Capital Assets Purchased from Local Capital		27,229	(27,229)	-	
Tangible Capital Assets WIP Purchased from Local Capital				-	
Principal Payment					
Capital Lease				-	
Capital Loan				-	
District Entered				-	
District Entered				-	
Total Other Adjustments to Fund Balances		27,229	(27,229)	-	
Total Capital Surplus (Deficit) for the year	(641,209)	198,444	(26,801)	171,643	580,593
Capital Surplus (Deficit), beginning of year		20,319,227	90,698	20,409,925	19,946,855
Prior Period Adjustments					
District Entered					
District Entered					
Capital Surplus (Deficit), beginning of year, as restated		20,319,227	90,698	20,409,925	19,946,855
Capital Surplus (Deficit), end of year		20,517,671	63,897	20,581,568	20,527,448

School District No. 40 (New Westminster)

Schedule 4A (Unaudited)

Tangible Capital Assets

Year Ended December 31, 2018

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	13,308,712	107,797,418	1,408,251	182,254	13,364	2,501,746	125,211,745
Prior Period Adjustments							
District Entered							-
District Entered							-
Cost, beginning of year, as restated	13,308,712	107,797,418	1,408,251	182,254	13,364	2,501,746	125,211,745
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		489,561					489,561
Deferred Capital Revenue - Other			1,714				1,714
Operating Fund			39,877			306,109	345,986
Special Purpose Funds		215,794					215,794
Local Capital		27,229					27,229
District Entered							-
District Entered							-
Transferred from Work in Progress							-
	-	732,584	41,591	-	-	306,109	1,080,284
Decrease:							
Disposed of							-
Deemed Disposals					6,682	7,455	14,137
Written-off/down During Year							-
District Entered							-
	-	-	-	-	6,682	7,455	14,137
Cost, end of year	13,308,712	108,530,002	1,449,842	182,254	6,682	2,800,400	126,277,892
Work in Progress, end of year		29,635,388					29,635,388
Cost and Work in Progress, end of year	13,308,712	138,165,390	1,449,842	182,254	6,682	2,800,400	155,913,280
Accumulated Amortization, beginning of year		36,561,767	294,736	124,333	10,691	563,888	37,555,415
Prior Period Adjustments							
District Entered							-
Accumulated Amortization, beginning of year, as restated		36,561,767	294,736	124,333	10,691	563,888	37,555,415
Changes for the Year							
Increase: Amortization for the Year		1,217,103	70,413	9,112	1,337	250,175	1,548,140
Decrease:							
Disposed of							-
Deemed Disposals					6,682	7,455	14,137
Written-off During Year							-
District Entered							-
		-	-	-	6,682	7,455	14,137
Accumulated Amortization, end of year		37,778,870	365,149	133,445	5,346	806,608	39,089,418
Tangible Capital Assets - Net	13,308,712	100,386,520	1,084,693	48,809	1,336	1,993,792	116,823,862

School District No. 40 (New Westminster)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress
Year Ended December 31, 2018

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	17,876,454				17,876,454
Prior Period Adjustments					
District Entered					-
District Entered					-
Work in Progress, beginning of year, as restated	17,876,454	-	-	-	17,876,454
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	11,758,934				11,758,934
Deferred Capital Revenue - Other					-
Operating Fund					-
Special Purpose Funds					-
Local Capital					-
District Entered					-
	11,758,934	-	-	-	11,758,934
Decrease:					
Transferred to Tangible Capital Assets					-
District Entered					-
	-	-	-	-	-
Net Changes for the Year	11,758,934	-	-	-	11,758,934
Work in Progress, end of year	29,635,388	-	-	-	29,635,388

School District No. 40 (New Westminster)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended December 31, 2018

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	67,067,229	146,075	130,197	67,343,501
Prior Period Adjustments				
District Entered				-
Deferred Capital Revenue, beginning of year, as restated	67,067,229	146,075	130,197	67,343,501
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	489,561	1,714		491,275
Transferred from Work in Progress				-
District Entered				-
District Entered				-
	489,561	1,714	-	491,275
Decrease:				
Amortization of Deferred Capital Revenue	1,148,522	7,304	1,749	1,157,575
Revenue Recognized on Disposal of Buildings				-
Revenue Recognized on Write-off/down of Buildings				-
District Entered				-
District Entered				-
	1,148,522	7,304	1,749	1,157,575
Net Changes for the Year	(658,961)	(5,590)	(1,749)	(666,300)
Deferred Capital Revenue, end of year	66,408,268	140,485	128,448	66,677,201
Work in Progress, beginning of year	15,868,402	2,008,047		17,876,449
Prior Period Adjustments				
District Entered				-
Work in Progress, beginning of year, as restated	15,868,402	2,008,047	-	17,876,449
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	11,758,934			11,758,934
District Entered				-
	11,758,934	-	-	11,758,934
Decrease				
Transferred to Deferred Capital Revenue				-
District Entered				-
	-	-	-	-
Net Changes for the Year	11,758,934	-	-	11,758,934
Work in Progress, end of year	27,627,336	2,008,047	-	29,635,383
Total Deferred Capital Revenue, end of year	94,035,604	2,148,532	128,448	96,312,584

School District No. 40 (New Westminster)

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue

Year Ended December 31, 2018

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	1,376,238	2,173	3,934	3,665,912	-	5,048,257
Prior Period Adjustments						
District Entered						-
District Entered						-
Balance, beginning of year, as restated	1,376,238	2,173	3,934	3,665,912	-	5,048,257
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	11,460,823					11,460,823
Provincial Grants - Other						-
Other				174,224		174,224
Investment Income	14,399			23,844		38,243
MEd Restricted Portion of Proceeds on Disposal						-
Transfer project surplus to MEd Restricted (from) Bylaw						-
District Entered						-
District Entered						-
District Entered						-
	11,475,222	-	-	198,068	-	11,673,290
Decrease:						
Transferred to DCR - Capital Additions	489,561		1,714			491,275
Transferred to DCR - Work in Progress	11,758,934					11,758,934
Transferred to Revenue - Site Purchases						-
District Entered						-
District Entered						-
	12,248,495	-	1,714	-	-	12,250,209
Net Changes for the Year	(773,273)	-	(1,714)	198,068	-	(576,919)
Balance, end of year	602,965	2,173	2,220	3,863,980	-	4,471,338

Supplement to: Operations Policy & Planning Committee of the Whole**Date:** February 12, 2019**Submitted by:** Karim Hachlaf, Superintendent**Item:** **Requiring Action** Yes ☐ No ☒ **For Information** ☒**Subject:** Public Consultation Results**Background:**

At the December 4, 2018 Combined Education and Operations Policy & Planning Committee meeting, representatives from Thought Exchange attended the meeting to show how this engagement tool could be used to:

- Increase Meaningful Participation
- Actionable Feedback & Accountability
- Strengthen Community Confidence & Trust

The online survey was launched in January and provided respondents an opportunity to weigh-in on various topics. Following is a brief overview of these initial results.

Recommendation:

For information only.

Thoughtexchange

Resource Allocation 2019–20 for Student Success



New
Westminster
Schools

What are the most important things we can do to meaningfully support student learning opportunities for all students at New Westminster Schools?

Participation

 1
Exchange

 1332
Participants

 1562
Thoughts

 85925
Ratings

EXCHANGE

All

What are the most important things we can do to meaningfully support student learning opportunities for all students at New Westminster Schools?

 1332
Participants

 1562
Thoughts

 85925
Ratings



639

Participants shared
thoughts



818

Participants rated
thoughts



946

Participants explored
thoughts



Demographics



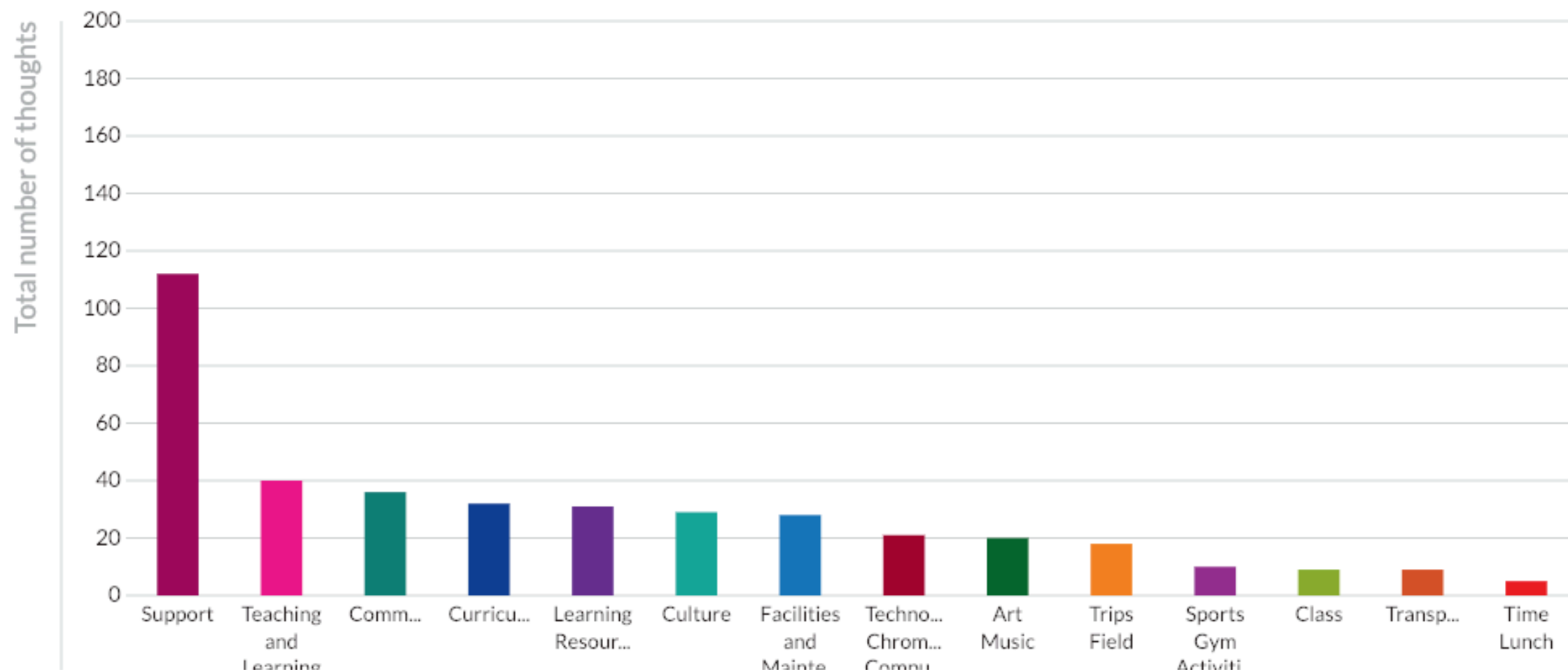
%		
42%	(507)	Parent/Guardian
25%	(309)	Staff
27%	(325)	Student
4%	(46)	Community Member
2%	(28)	Other
0%	(6)	Other - not available

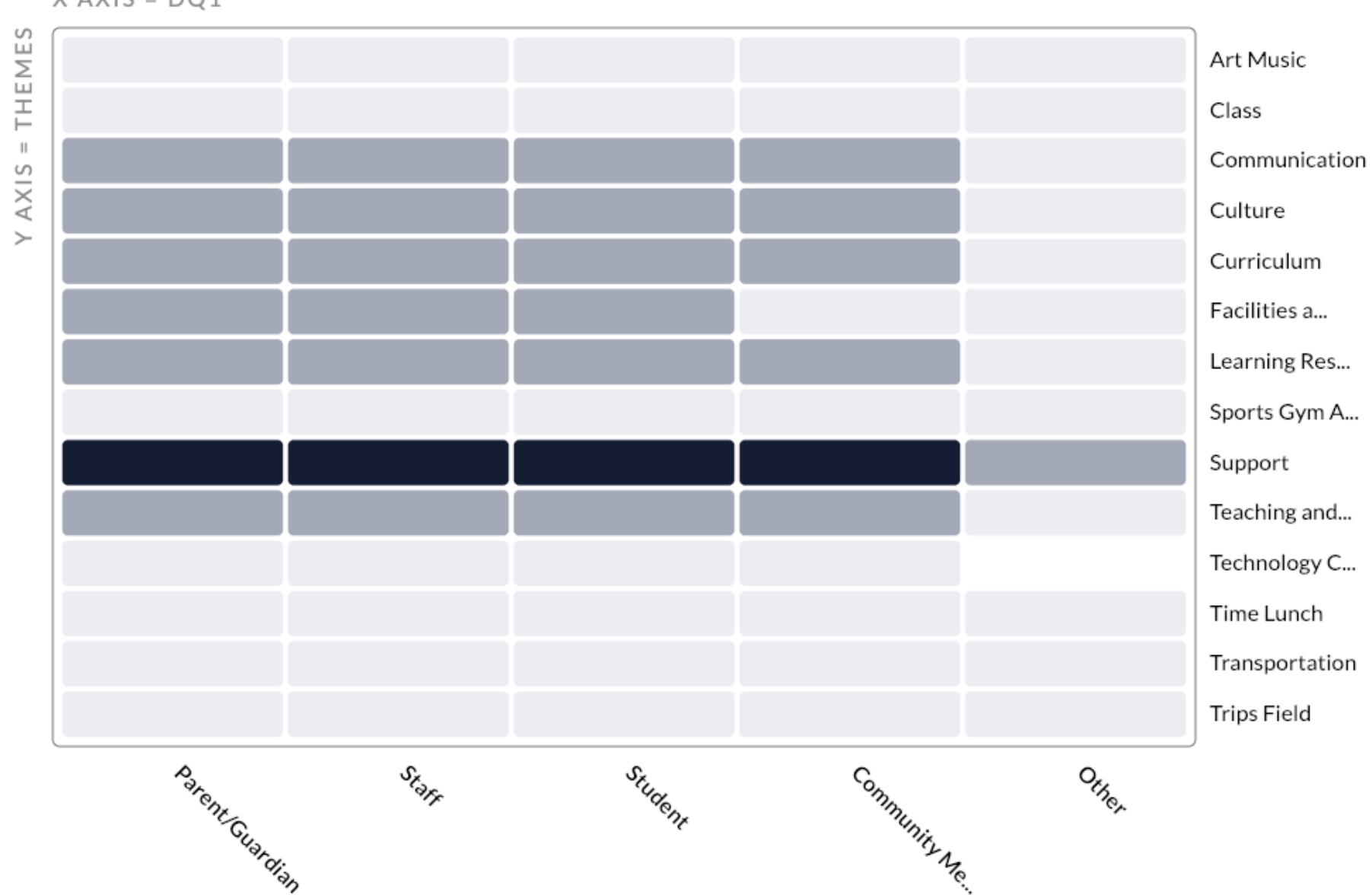
School Breakdown

%		
7%	(83)	I am not associated with a school
4%	(54)	Connaught Heights Elementary School
7%	(81)	École Qayqayt Elementary School
2%	(21)	F.W. Howay Elementary School
9%	(106)	École Herbert Spencer Elementary School
6%	(70)	Lord Kelvin Elementary School
12%	(146)	École Lord Tweedsmuir Elementary School
5%	(66)	Queen Elizabeth Elementary School

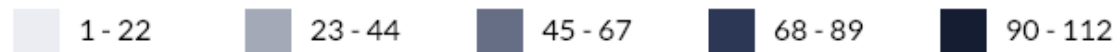
5%	(65)	Richard McBride Elementary School
11%	(132)	École Glenbrook Middle School
9%	(113)	Queensborough Middle School
4%	(44)	Fraser River Middle School
14%	(164)	New Westminster Secondary School
1%	(7)	SIGMA
1%	(16)	POWER Alternate Secondary School
0%	(3)	Royal City Alternate Program
1%	(17)	New West Adult & Online Learning
1%	(18)	Home Learners Program
1%	(6)	Other - not available

Themes





LEGEND



Supplement to: Operations Policy & Planning Committee of the Whole

Date: February 12, 2019

Submitted by: Kim Morris, Secretary-Treasurer

Item: **Requiring Action** Yes ☒ No ☐ **For Information** ☐

Subject: Trustee Remuneration 2019 Taxation Change

Background:

In 2017, the Government of Canada announced a change to the taxation of trustees', and other elected officials' remuneration:

1. Up to December 31, 2018:
Stipend **67% taxable** and 33% tax-free (intended to recognize expenses incurred personally by a trustee)
2. January 1, 2019 and subsequent:
Stipend **100% taxable** and Trustees able to claim some expenses (office, travel, communication, child care)

The impact of the change results in trustees having less "take-home pay". The actual dollar figure is impacted by an individual trustee's household income, sources of other income, allowable deductions, and corresponding tax bracket.

The simple impact (School District No. 40 (SD40) income only) of the change for SD40 trustees ranges from \$154 to \$185 per month or \$1,848 to \$2,220 per year, and represents an 11% decrease in take home pay. This impact does not take in to account the variable factors above (i.e. second income from career).

In order to research options for mitigating the taxation change, the following question was posed to 60 BC School Districts:

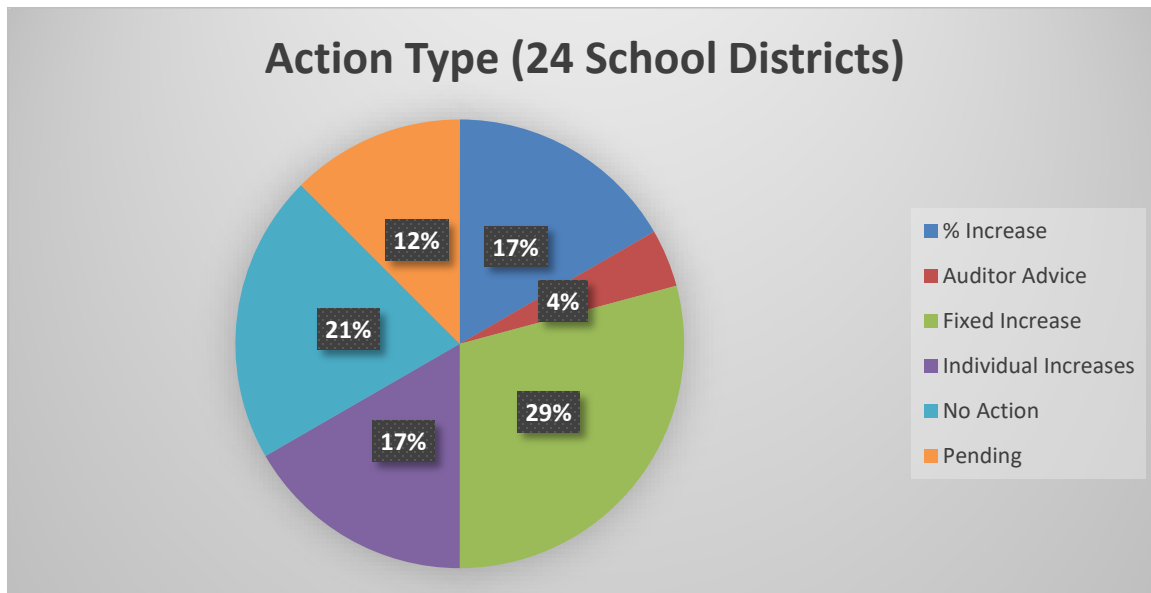
What, if any, action or remedy did your board take to make trustees "whole" in terms of take home pay to address the January 1, 2019 taxation changes?

24 out of 60 districts responded. Results are as follows:

District	Action Taken	Value	Notes
A	% Increase	7.0%	
B	% Increase	8.4%	
C	% Increase	14.0%	
D	% Increase	13.1%	
E	Auditor Advice	\$0	No pay adjustment. Offered our Auditors to come in and review tax rules with Trustees around setting up a home office and what they can claim as deductions for tax purposes.
F	Fixed Increase	\$1,500 Per Trustee & Ability to Claim Expenses	
G	Fixed Increase	\$1,750 each per Annum	
H	Fixed Increase	\$500 each per annum	
I	Fixed Increase	\$13,000 Total Governance Budget Increase Annually	Approx. 20% across the board
J	Fixed Increase	\$870 per year per trustee	They averaged the difference for someone with is claiming the basic exemptions versus someone who isn't able to as they work a second job
K	Fixed Increase	\$1,168	
L	Fixed Increase	\$1000 each per annum	
M	Individual Increases	\$1800 Chair, \$1548 Vice-Chair, \$1464 Trustee = \$11,000 annually (assuming 7 trustees)	"That the Trustee Stipend rate be adjusted to reflect new Canada Revenue Agency regulations".
N	Individual Increases	Varies	To maintain net take home pay before changes
O	Individual Increases	Varies	To maintain net take home pay before changes
P	Individual Increases	Unknown	To maintain net take home pay before changes
Q	None		to not adjust "yet" but wait a year or possibly two to see what other districts do and then review and make a decision
R	None	o	Policy already states every two years increase to provincial average so will be taken care of in bi-annual review
S	None	o	
T	None		Deferred to 2020
U	None		Deferred to April 2019
V	Pending		Board is contemplating; no decision to date
W	Pending		In Process
X	Pending		In Process

63% of respondents took some action to increase stipends, 13% of respondents have pending action and 25% of respondents are taking no action.

Of school districts that did take action, 29% provided a fixed annual increase, 17% provided a percentage increases and 17% provided individual increases.



If the Board were to make trustees “whole” in order to provide equal take home pay to the pre-taxation change, and based solely in terms of their SD40 income alone, it would require an 11%, one-time increase as follows, resulting in a total annual cost of \$17,699:

Position	Current Stipend	Stipend with 11% Increase
Chair	25,432	28,230
Vice-Chair	23,876	26,502
Trustee	22,320	24,775

Recommendation:

THAT the Operations Policy & Planning Committee of the Whole recommend to the Board of Education of School District No. 40 (New Westminister) that, in recognition of the January 1, 2019 taxation change to the treatment of Trustee stipends, Trustee stipends be increased by eleven (11) percent;

AND FURTHER, that the increase be a one-time adjustment;

AND FURTHER, that the increase be effective January 1, 2019.

Supplement to: Operations Policy & Planning Committee of the Whole**Date:** February 12, 2019**Submitted by:** Kim Morris, Secretary-Treasurer**Item:** **Requiring Action** Yes ☒ No ☐ **For Information** ☐**Subject:** Live Streaming Public Meetings

Background:

At its December 11, 2018 Regular Open Board meeting, the Board carried the following resolution:

THAT the Board of Education of School District No.40 (New Westminister), as part of its commitment to transparency, accountability and accessibility, direct staff to create a business case regarding options and recommendations of live streaming public meetings and bring back the findings to the January 15, 2019 Operations Policy & Planning Committee meeting.

In order to research options for live streaming public meetings, the following questions were posed to 60 BC School Districts:

- 1) Does your Board stream or broadcast in some way, its board and committee meetings?
- 2) If yes, what hardware/software solution do you use to stream/broadcast?

Sixteen Districts responded as follows:

District	Y/N	Hardware/Software	Looking to in Future	Notes
A	Y	Bosch Decentis	N/A	
B	Y	ipad & 2 mics	N/A	Not live streaming; record and post to web following day
C	Y	Skype for Business & existing boardroom camera and sound system (purch 8 yrs ago)	N/A	Board meetings only; not committee meetings
D	Y	Skype for Business	N/A	
E	Y	Wirecast by Telestream & YouTube	N/A	
F	Y		N	Not live streaming; record audio and post to web following day
G	N		N	
H	N		N	
I	N		N	
J	N		Y	
K	N		Y	Starting to develop: Debut (Free) Software & Webcam & Existing sound system
L	N		N	
M	N		Y	
N	N		Y	
O	N		N	
P	N		N	

Six respondent schools districts provide a record, other than written, of open meetings to the public: Two districts by audio the day following the meeting and four live streaming during the meeting. Costs provided by the districts ranged from less than \$500 to greater than \$50,000.

The Director of Information Technology, the Communications Coordinator and the Secretary-Treasurer met and propose the following, in order for School District No. 40 (SD40) to embark on live streaming its public meetings:

Requirement	Tool	Cost
Software	Youtube	-
Platform	Google Education	-
Hardware	External camera and tri-pod	900
Hardware	Mic	1,200
Hardware	Interface HDMI Capture Card	800
Total		2,900

Advantages of the proposed solution are:

Cost

An inexpensive solution is proposed as the first iteration of the Board's live streaming initiative to test:

- interest (viewers);
- placement of hardware;
- quality of sound and video; and
- ease of use for staff and public.

recognizing that if successful public uptake warrants, a more robust solution can be implemented in the future.

Simplicity

Using SD40's Google Education account, staff simply place the camera, click record/go live and create a title to begin the meeting. At the end of the meeting, staff stop recording and click go public to end the stream. Members of the public, simply join the SD40 YouTube channel (i.e. board@sd40.bc.ca) via subscription and view the meeting.

Redeployment of Equipment

Should the solution not be satisfactory to the Board, all of the hardware can be reused by schools for instructional purposes, or the District Communications Department, making the investment very low risk.

Archiving

In addition to live streaming, the solution provides for archiving of meeting recordings as well.

Security

Because the solution utilizes the existing Google Education account, pop-ups and advertising will not appear during live streaming.

Multi-Use

The solution can be used for various remote collaboration purposes: interviewing potential employees or consultants, collaboration between partners and SD40 staff and board, among others.

An example of Nanaimo Ladysmith School District live streaming via YouTube can be found below:

<https://youtu.be/2suYWPrF8Eg>

Disadvantages of the solution may be quality of sound and video, given the static nature of the camera and mic.

The solution recommended in this report allows the Board to begin live streaming in an inexpensive and simple manner.

If approved and implemented, the solution should be reviewed after a period of time to determine:

- uptake by the public;
- feedback from the public relative to the experience;
- if desired outcomes have been achieved: transparency, accountability and accessibility;
- the value of the project in terms of public engagement; and
- the next iteration, if required or, the continuation of live streaming in SD40.

A plan to communicate the availability of the service to the public should be established, along with a simple mechanism for users to provide feedback so that quality and accessibility concerns can be monitored.

Recommendation:

THAT the Operations Policy & Planning Committee of the Whole recommend to the Board of Education of School District No. 40 (New Westminster) that, Staff be directed to implement the live streaming solution, as presented;

AND FURTHER, that a review of the project be undertaken 4 months after implementation.

Supplement to: Operations Policy & Planning Committee of the Whole

Date: February 12, 2019

Submitted by: Kim Morris, Secretary-Treasurer

Item: **Requiring Action** Yes ☐ No ☒ **For Information** ☒

Subject: Menstrual Initiative Update

Background:

At its January 29, 2019 Regular Open Board meeting, the Board carried the following resolution:

*To enhance the ability of students to manage menstruation without undue delay, embarrassment, financial burden, or shame, be it therefore resolved THAT the Education Policy & Planning Committee recommend to the Board of Education of School District No. 40 (New Westminister), to direct staff to report back at the February 12, 2019 Operations Policy & Planning Committee meeting with **information regarding the installation of coin-free tampon and pad dispensers in all girls and universal restrooms in elementary and secondary schools.***

Manager of Operations & Transportation Mark Layzell researched implementation and estimates the number of equipment units and supply units required for start-up as follows:

SCHOOL	# of WASHROOMS	UNIVERSAL	1 Per FLOOR	TAMPONS	NAPKINS
CONNAUGHT	3		1	50	50
FRASER MIDDLE	3	1	3	500	250
GLENBROOK	3		3	500	250
HOMELEARNERS	1		1	50	50
HOWAY	1		1	50	50
KELVIN	5		2	100	100
McBRIDE	2		2	100	100
NWSS	8	2	5	1000	500
QAYQAYT	2		2	100	100
QUEEN ELIZABETH	3		1	50	50
QUEENSBOROUGH	2		2	100	100
SPENCER	2		2	100	100
TWEEDS	3		2	100	100
TOTAL =	38	3	27	2800	1800

One-time cost of implementation is as follows:

Description	Unit Cost	Units	Cost
Dispensers	\$235.08	30	7,899
Tampons 500 per case	\$110.06	6	660
Napkins 250 per case	\$59.36	8	475
Labour	\$25.00	30	750
TOTAL=			9,784

The estimate for on-going annual cost of supply is \$7,000.

Units can be removed and moved to new schools as construction permits, if the initiative is implemented.

Recommendation:

For information only.

Supplement to: Operations Policy & Planning Committee of the Whole

Date: February 12, 2019

Submitted by: Trustee Danielle Connelly

Item: **Requiring Action** Yes ☒ No ☐ **For Information** ☐

Subject: Advocacy to BCSTA to support Provincial funding for free Tampon and Pad Dispensers and ongoing supply of product in BC girls' and universal School Bathrooms

Background:

Further to review of research and advocacy by Selina Tribe, PhD, and the United Way of the Lower Mainland's Period Promise Initiative, and in consideration of February 12, 2019 staff report on costs and considerations to purchase, install and supply free tampon and pad dispensers in girls' and universal bathrooms in all our schools, the New Westminster Board of Education – SD40 should call on BCSTA to request Ministry of Education and Ministry of Finance to provide necessary start-up and ongoing funding.

WHEREAS:

It is acknowledged that people who menstruate may be absent from school, gym or other activities during their period because they cannot afford the pads and tampons needed;

It is acknowledged that boy's bathrooms contain all the plumbing and single-use paper products needed for their normal bodily functions; however, girls' and universal bathrooms are not so equipped lacking dispensers of tampons and pads, requiring coins to purchase them, or requiring students to seek out the school nurse or administrator to obtain supplies;

A free-vending tampon and pad dispensers initiative would equalize the support given to the genders in managing their bodily functions, would normalize menstruation, and reduce period shaming;

A free-vending tampon and pad dispensers initiative will increase the health, welfare and dignity of all menstruating students in British Columbia, and signal that institutions welcome menstruating bodies.

Recommendation:

THAT the Operations Policy and Planning Committee recommend the Board of Education of School District No. 40 (New Westminster) submit a substantive motion to the 2019 British Columbia School Trustees Association AGM, asking BCSTA to request that the Ministry of Education and the Ministry of Finance provide funding to all districts to purchase, install and supply free tampon and pad dispensers in girls' and universal bathrooms in every school in the Province.



Title

Funding to Install and Supply Free Tampon and Pad Dispensers in BC Schools

Sponsor

Board of Education of SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)

Authorization

To be completed by the Board Chair, BCSTA Branch Association President, BCSTA Committee Chair or BCSTA President:

- ☒ *This motion has been passed in final wording by a majority vote of the Board/Branch/Committee and that vote is recorded in the official proceedings of the Board/Branch/Committee
- ☒ * Mark Gifford is authorized by the Board to discuss and, if necessary, edit the motion. The Authorized Contact Person's can be reached at mgifford@sd40.bc.ca [REDACTED]
- ☒ *I confirm that I have read the BCSTA Motion Guide

BCSTA Bylaws, Policies and Foundational Statements

Please indicate if the proposed motion relates to an existing Foundational Statement or Policy Statement in [BCSTA's Policies](#). You must check one or more boxes.

- ☐ Relates to Foundational Statement No. [#]
- ☐ Relates to Policy Statement No. [#]
- ☐ Propose to make this motion a new policy statement.
- ☒ This is an action motion and does not change or contradict any existing Foundational Statement or Policy Statement.

Motion

Please clarify who the recipient of the motion is/who should do the work associated with the motion. (e.g. Ministry of Education, Ministry of Finance, etc.)

That BCSTA request that the Ministry of Education and the Ministry of Finance provide funding to all districts to purchase, install and supply free tampon and pad dispensers in girls' and universal bathrooms in every school in the Province.

Rationale

Provide a **succinct** description of why this motion is needed, plus any relevant background information.

The motion is needed to support the ability of School Districts to support the basic hygiene requirements of menstruating students by purchasing, installing and maintaining tampon and pad dispensers in girls' and universal bathrooms in every school in the Province. In doing so, it will ensure fair, equitable access of all genders to basic toiletries and hygienic products required to support normal bodily functions; remove stigma and cost barriers that impede the ability of menstruating students to fully participate in school activities; and help all students feel their bodies are valued, dignified, and normal.

Optional References

Provide links to additional background material (e.g., legislation, websites, etc.)

[Period Promise](#)
[Menstrual Initiative](#)
[SD40 Staff Report](#)

REMINDERS:

***PLEASE ENSURE YOU HAVE COMPLETED THE ENTIRE FORM**

*Please send a **Word version** of the completed motion submission form to motions@bcsta.org.

*Visit the [BCSTA HUB](#) to see the [BCSTA Motion Checklist](#) and other resources regarding preparing motions for BCSTA's AGM and Provincial Council.

Types of BCSTA Motions

Categories	Description	Example	Which BCSTA body can enact	Process to enact
Bylaws	The rules which govern the organization.	The President, the Vice-President, the Directors and the immediate past President shall form the board of Directors. The chief Executive officer shall be a nonvoting member of the Board. (Bylaw 3)	BCSTA member boards at General meetings	Extraordinary motion: 2/3 ballot vote
Foundational Statements	The core beliefs and values of the Association. Intended to guide future policy and action motions. Meant to be long-term/long standing.	BCSTA believes that educational programs should address literacy, critical thinking and problem-solving, communication, collaboration, and creativity and innovation, as well as aesthetic, cultural, numerical, scientific, and technological literacies. (5.1FS Educational Programs Objectives)	BCSTA member boards at General Meetings	Extraordinary motion: 2/3 ballot vote
Policy motions	Motions that support and expand Foundational Statements. Reflect context and guide the advocacy of the Association.	BCSTA adopts as policy the following principle: BCSTA supports the use of a variety of instructional strategies for addressing student differences, including...	BCSTA member boards at General Meetings Provincial Council (on interim basis)	Substantive (ordinary) motion: simple majority
*Action motions	Define an action that the Association will take, usually on a specific issue. (*Note: Action motions make up the majority of motions currently passed at AGM and Provincial Council.*)	That BCSTA urge the Ministry of Education to review the transportation funding formula....	BCSTA member boards at General Meetings Provincial Council	Substantive (ordinary) motion: simple majority