



**BOARD OF EDUCATION  
SD NO. 40 (NEW WESTMINSTER)  
REGULAR OPEN MEETING OF THE BOARD  
AGENDA**

**Tuesday, September 24, 2019**

**7:30 pm**

**School Board Office**

**811 Ontario Street, New Westminister**

The New Westminister 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>ADOPTION OF THE AGENDA</u>                                                                                                                                                               | 7:30 PM |
| <div>Recommendation:<br/>THAT the Board of Education of School District No. 40 (New Westminister) adopt the agenda for the September 24, 2019 Regular School Board meeting.</div>              |         |
| 2. <u>APPROVAL OF THE MINUTES</u>                                                                                                                                                              | 7:35 PM |
| a. Minutes from the Open Meetings held:                                                                                                                                                        |         |
| June 25, 2019 Regular Meeting                                                                                                                                                                  |         |
| <div>Recommendation:<br/>THAT the Board of Education of School District No. 40 (New Westminister) approve the minutes as distributed for the June 25, 2019 Regular School Board meeting.</div> |         |
| b. Business Arising from the Minutes                                                                                                                                                           |         |
| 3. <u>PRESENTATIONS</u>                                                                                                                                                                        |         |
| a. Orange Shirt Day (B. Lansdowne & Students)                                                                                                                                                  | 7:40 PM |
| b. Burnaby Association for South East Side (BASES) (Dale Owen, President; Emily Bolton; Sharon Domaas; Laurie Molstad)                                                                         | 7:50 PM |

|    |                                                                                                                                                                                                             |         |    |
|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|----|
| c. | 2018-19 Audit Findings Report (A. Bordignon & T. Holloway, KPMG / J. Pocher, Assistant Secretary-Treasurer)                                                                                                 | 8:00 PM | 14 |
| 4. | <b><u>COMMENT &amp; QUESTION PERIOD FROM VISITORS</u></b>                                                                                                                                                   | 8:10 PM |    |
| 5. | <b><u>CORRESPONDENCE</u></b>                                                                                                                                                                                | 8:20 PM |    |
| a. | City of New Westminster - 837-841 Twelfth St. - June 18, 2019                                                                                                                                               |         | 37 |
| b. | 2019-2020 Annual Budget Submission for SD40 Cover Letter - June 27, 2019                                                                                                                                    |         | 39 |
| c. | City of New Westminster Mayor's Office - Response to Final Report of National Inquiry into Missing and Murdered Indigenous Women and Girls - July 10, 2019                                                  |         | 40 |
| d. | Letter from the Honourable Katrine Conroy and the Honourable Katrina Chen - BC New Spaces Childcare Funding - July 15, 2019                                                                                 |         | 43 |
| e. | City of New Westminster - 1105-1113 Sixth Ave. - August 20, 2019                                                                                                                                            |         | 48 |
| f. | City of New Westminster - 515 Fourth Street - September 17, 2019                                                                                                                                            |         | 50 |
| g. | City of New Westminster - 515 Fourth Street - Cancellation of Meeting - September 13, 2019                                                                                                                  |         | 52 |
| 6. | <b><u>BOARD COMMITTEE REPORTS</u></b>                                                                                                                                                                       |         |    |
| a. | Education Policy & Planning Committee, September 10, 2019                                                                                                                                                   | 8:35 PM |    |
|    | i. Comments from the Committee Chair, Trustee Dhaliwal                                                                                                                                                      |         |    |
|    | ii. Approval of the September 10, 2019 Education Policy and Planning Committee Minutes                                                                                                                      |         | 54 |
|    | <b>Recommendation:</b><br><b>THAT the Board of Education of School District No. 40 (New Westminster) approve the minutes from the September 10, 2019 Education Policy &amp; Planning Committee meeting.</b> |         |    |

**Recommendation:**

**THAT the Board of Education of School District No.40 (New Westminster) endorse the #AllOnBoard Campaign; and in doing so, write a letter to the TransLink Mayors' Council on Regional Transportation, the Board of Directors of TransLink, the Ministry of Municipal Affairs and Housing, the Ministry of Social Development and Poverty Reduction, and the Ministry of Finance, asking TransLink to work with the provincial government to finalize and secure funding, and develop a plan that will provide free public transit for minors (aged 0-18), and reduced price transit based on a sliding scale for all low-income people regardless of their demographic profile as soon as possible in the Metro Vancouver TransLink region and all transit systems in BC to ensure our most at-risk youth can attend school.**

**AND FURTHER THAT the Board write a separate letter to the Mayors' Council on Regional Transportation asking them to:**

- 1. require TransLink adopt a poverty reduction/equity mandate in order to address the outstanding issue of lack of affordability measures to ensure those who need public transit the most can access the essential service, and**
- 2. to request the Mayors' Council on Regional Transportation and TransLink immediately and without delay amend existing by-laws and cease ticketing all minors for fare evasion as the first step towards the full implementation of free transit for children and youth 0-18, unlink ICBC from fare evasion for youth and adults, allow low-income adults to access community service as an alternative to the financial penalty of a fare evasion ticket; and implement free transit for youth without delay.**

**Recommendation:**

**THAT the Board of Education of School District No.40 (New Westminster) write a letter to the Minister of Health, the Minister of Education and the Secretary for Gender Equity requesting that the HPV9 vaccine be provided free of charge for all males age 9 - 26, making it equal to what is currently available for females age 9 - 26.**

**Recommendation:**

**THAT the Board of Education of School District No. 40 (New Westminster) adopt new Board Policy 22 - Provision of Menstrual Products to Students; AND FURTHER that the Board Policy Manual be updated accordingly.**

**Recommendation:**

**THAT the Board of Education of School District No. 40 (New Westminster) adopt the School District No. 40 (New Westminster) revised Board Policy 2 - Appendix A: Board Annual Work Plan for 2019/2020.**

- b. Operations Policy & Planning Committee, September 17, 2019 8:40 PM

i. Comments from the Committee Chair, Trustee Connelly

ii. Approval of the September 17, 2019 Operations Policy and Planning Committee Minutes

**Recommendation:**

**THAT the Board of Education of School District No. 40 (New Westminster) approve the minutes from the September 17, 2019 Operations Policy & Planning Committee meeting.**

**Recommendation:**

**THAT the Board of Education of School District No. 40 (New Westminster) endorse HUB New Westminster's request for separated bicycle lanes to and around the new NWSS, and that the Board communicate its support for this request directly to New Westminster's Mayor and Council.**

**Recommendation:**

**THAT the Board of Education of School District No. 40 (New Westminster) approve the revised fees for the International Education Program as follows: \$15,000 annual fee plus medical \$1,000 and monthly homestay \$950, effective July 2020 for new students.**

**Recommendation:**

**THAT the Board of Education of School District No. 40 (New Westminster) support students in New Westminster to work with others across British Columbia, Canada and around the world, who have called on adults and peers to mobilize an International Climate Strike on September 27, 2019.**

**In solidarity with student efforts to amplify climate concerns, and in recognition of the unique importance of the Climate Strike scheduled to take place in Vancouver on Friday, September 27, the New Westminster Board of Education will:**

**a) excuse attendance of any high school student that presents a permission slip, signed by their parent or guardian;**

**b) excuse attendance of any elementary or middle-school student, if accompanied by their parent, guardian or authorized adult;**

**c) not penalize any student who chooses to miss classes on September 27 in order to participate in lawful Climate Strike activities.**

**Furthermore, staff are encouraged to incorporate relevant climate strike information into educational programming, as appropriate, during week of September 23rd.**

**7. REPORTS SENIOR MANAGEMENT**

a. Superintendent Update (K. Hachlaf) 8:45 PM

b. 2018-19 Audited Financial Statements (K. Morris) 8:55 PM

83

**Recommendation:**

**THAT the Board of Education of School District No. 40 (New Westminster) approve the Audited Financial Statements for the fiscal year ending June 30, 2019.**

c. School Nourishment Program Update (Q. Gamblen) 9:05 PM

124

d. Student Withdrawal & New Registration Report (M. Naser) 9:15 PM

127

- e. Executive Compensation Disclosure Statement (R. Weston) 9:25 PM

**Recommendation:**

**THAT the Board of Education of School District No. 40 (New Westminster) approve the 2018-2019 Annual Executive Compensation Disclosure Statement as presented.**

8. TRUSTEE REPORTS 9:35 PM

9. QUESTION PERIOD (15 Minutes) 9:45 PM

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

10. NOTICE OF MEETINGS 10:00 PM

Tuesday, October 8, 2019: Education Policy & Planning Committee, 6:30pm -  
F.W. Howay Elementary, 91 Courtney Crescent

Tuesday, October 15, 2019: Operations Policy & Planning Committee, 7:30pm -  
School Board Office

Tuesday, October 29, 2019: School Board Meeting, 7:30pm - School Board  
Office

Reminders:

September 30: Orange Shirt Day

October 5: World Teachers' Day

11. REPORTING OUT FROM IN-CAMERA BOARD MEETING 10:05 PM

- a. Record of June 25, 2019 In-Camera Board Meeting

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12. ADJOURNMENT 10:10 PM

**MINUTES OF THE REGULAR OPEN MEETING  
OF THE NEW WESTMINSTER BOARD OF EDUCATION**

**Tuesday, June 25, 2019, 7:30 PM  
School Board Office  
811 Ontario Street, New Westminster**

|                |                            |                                                    |
|----------------|----------------------------|----------------------------------------------------|
| <b>PRESENT</b> | Anita Ansari, Vice Chair   | Karim Hachlaf, Superintendent                      |
|                | Dee Beattie, Trustee       | Kim Morris, Secretary-Treasurer                    |
|                | Danielle Connelly, Trustee | Maryam Naser, Associate Superintendent             |
|                | Gurveen Dhaliwal, Trustee  | Robert Weston, Executive Director, Human Resources |
|                | Mark Gifford, Chair        | Caroline Manders, Recording Secretary              |
|                | Maya Russell, Trustee      |                                                    |
| <b>REGRETS</b> | Mary Lalji, Trustee        |                                                    |

*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.*

**1. ADOPTION OF THE AGENDA**

The meeting was called to order by the Board Chair at 7:30pm.

Item Added: New Business 8b. Special Education Advisory Committee Appointments

Item Moved: Reports from Senior Management 7e. Child Care BC New Spaces Fund moved to 7a.

**2019-078**

**Moved and Seconded**

***THAT the Board of Education of School District No. 40 (New Westminster) adopt the agenda as amended for the June 25, 2019 Regular School Board meeting.***

**CARRIED UNANIMOUSLY**

**2. APPROVAL OF THE MINUTES**

a. Approval of Minutes from the May 28, 2019 Regular Meeting

b. Approval of Minutes from the June 18, 2019 Special Open Board Meeting

Minutes of the May 28, 2019 and June 18, 2019 meetings were approved.

**2019-079**

**Moved and Seconded**

***THAT the Board of Education of School District No. 40 (New Westminster) approve the minutes as distributed for the May 28, 2019 Regular School Board meeting and the June 18, 2019 Special Open School Board meeting.***

**CARRIED UNANIMOUSLY**

c. Business Arising from the Minutes

Nil.



**3. PRESENTATION**

a. National Inclusive Education Awards

Chair Gifford introduced and congratulated Jenine Grass, Ann Negrin and Sarah Negrin, NWSS Education Assistants, who were recognized with the 2019 National Inclusive Education Awards, Inclusive Support category.

**4. COMMENT & QUESTION PERIOD FROM VISITORS**

Students and adults addressed the Board regarding May Day. Superintendent Hachlaf provided a May Day update in Item #7b.

Chair Gifford thanked all those who came to the meeting to speak to May Day and their connection with the event. Chair Gifford indicated that there would be an update on May Day in early Fall 2019 (September/October).

Bernadette Gourlay and Laura Rannaletta addressed the Board about child care needs at Queen Elizabeth Elementary School and specifically Queensborough.

Chair Gifford thanked the Queensborough parents who wrote such thoughtful and impactful letters regarding the child care concerns. The Board has recognized that the expansion of Queen Elizabeth Elementary is of the utmost importance. The District is also working with the City of New Westminster to identify possible solutions to the child care concerns in Queensborough.

**5. CORRESPONDENCE**

Correspondence was received.

**6. BOARD COMMITTEE REPORTS**

a. Education Policy & Planning Committee, June 4, 2019

i. Comments from the Committee Chair, Trustee Dhaliwal  
No remarks.

ii. Approval of the June 4, 2019 Education Policy & Planning Committee Minutes  
**2019-080**  
**Moved and Seconded**

***THAT the Board of Education of School District No. 40 (New Westminster) approve the minutes from the June 4, 2019 Education Policy & Planning Committee meeting.***

**CARRIED UNANIMOUSLY**

iii. BC Universal Child Care  
**2019-081**  
**Moved and Seconded**

***THAT the Board of Education of School District No. 40 (New Westminster) endorse the \$10aDay Child Care Plan proposed by the Coalition of Child Care Advocates of BC and the Early Childhood Educators of BC.***

**CARRIED UNANIMOUSLY**

- b. Operations Policy & Planning Committee, June 11, 2019
- i. Comments from the Committee Chair, Trustee Connelly  
Trustee Connelly was not able to attend the June 11 meeting.
- ii. Approval of the June 11, 2019 Operations Policy & Planning Committee Minutes  
**2019-082**  
**Moved and Seconded**  
***THAT the Board of Education of School District No. 40 (New Westminster) approve the minutes from the June 11, 2019 Operations Policy & Planning Committee meeting.***  
**CARRIED UNANIMOUSLY**
- iii. 2020-2021 Five-Year Capital Plan  
**2019-083**  
**Moved and Seconded**  
***THAT the Board of Education of School District No. 40 (New Westminster) approve the 2020-2021 Five-Year Capital Plan as presented.***  
**CARRIED UNANIMOUSLY**
- iv. 2019-2020 Annual Facilities Grant Spending Plan  
**2019-084**  
**Moved and Seconded**  
***THAT the Board of Education of School District No. 40 (New Westminster) approve the 2019-2020 Annual Facilities Grant Spending Plan in the amount of \$1,139,382 as presented.***  
**CARRIED UNANIMOUSLY**
- v. Orange Shirt Week  
To provide all District students, teachers and parents/guardians with an opportunity to participate in Orange Shirt Week, Superintendent Hachlaf was asked to look into the possibility of making the t-shirts available for purchase via School Cash Online.  
**2019-085**  
**Moved and Seconded**  
***THAT the Board of Education of School District No. 40 (New Westminster) acknowledge Orange Shirt Week from September 30 – October 4, 2019 and encourages staff and student participation.***  
**CARRIED UNANIMOUSLY**

**7. REPORTS FROM SENIOR MANAGEMENT**

- a. Child Care BC New Spaces Fund  
Associate Superintendent Naser provided an update regarding the status of the applications for the Child Care BC New Spaces Fund. There may be a positive change on the horizon therefore the District is holding back the application for the child care spaces at Richard McBride Elementary, pending an announcement.  
In Queensborough, there are ongoing conversations with the City of New Westminster and the Ministry of Education to find immediate solutions, which

may include another portable designated for child care being added at Queen Elizabeth Elementary or reviewing available space within the schools.

Associate Superintendent Naser indicated that the engagement officer assisting with the New Spaces Fund applications, will take into consideration the needs of the before and after school care needs.

b. Superintendent Update

Superintendent Hachlaf provided highlights of the draft 2018-19 edition of “Good things are happening” District report to be published for September.

Associate Superintendent Naser spoke about Equity in Action Project - equality vs equity, which is a framework introduced by the Ministry of Education. The District is working with the Ministry to identify barriers and concerns relative to ensuring access to Aboriginal Education as part of the Special Education review. Six school districts in BC, including New Westminster Schools, are participating in this pilot cohort.

The Superintendent presented the May Day 2019 Budget, thanked the Board for supporting the event financially and for engaging Nadia Young as the event coordinator.

The Superintendent congratulated all the District's graduates.

c. 2019 Strategic Plan

Further work to ensure the Long-Range Facilities Plan is reflected in the Strategic Plan will take place in Fall 2019. Phase 1 is the foundational document. Additional wordsmithing will occur when the Strategic Plan is finalized.

Chair Gifford, on behalf of the Board, thanked District staff and consultant Steve Patty for their assistance in developing the Strategic Plan.

**Moved and Seconded**

***THAT the Board of Education of School District No. 40 (New Westminster) approve the Strategic Plan as presented.***

**MOTION AMENDED**

**2019-086**

**Moved and Seconded**

***THAT the Board of Education of School District No. 40 (New Westminster) approve Phase 1 of the Strategic Plan as presented.***

**CARRIED UNANIMOUSLY**

d. 2018-2019 Continuing Education Enrolment Compliance Audit

Secretary-Treasurer Morris explained that the purpose of the Continuing Education Enrolment Compliance audit is to provide assurance to the Ministry of Education and the Board of Education that Ministry policy, legislation, and directions are being followed. The District will recognize reduced revenue for the 2018-2019 school year in the amount of \$299,142 as a result of the audit and subsequent implementation of recommendations. It is anticipated that underspent areas of the 2018-2019 operating budget can attend to the Ministry operating grant recovery and that the shortfall is not of significant detriment in the 2018-2019 fiscal year. Superintendent Hachlaf indicated that the results from the audit have been taken under consideration and the District is working with the Ministry to ensure that the estimates are in line with the Ministry's guidelines.

e. 2019-2020 Amended Budget

Secretary-Treasurer Morris provided highlights of the 2019-2020 Amended Budget. The District will be delivering a balanced budget, which includes all the priorities identified earlier this year.

**8. NEW BUSINESS**

a. Student Voice

Trustee Dhaliwal spoke to the student presentation at the June 4, 2019 Education Policy & Planning Committee meeting which highlighted the feedback of the students and their participation in the Board of Education meetings. The motions submitted for consideration support diversity in student voices at the Board table.

**2019-087**

**Moved and Seconded**

***THAT the Board of Education of School District No. 40 (New Westminster) approve that a Student Voice District Team, comprising of three students from NWSS and three students from each middle school, serve as an advisory group representing the interests and perspectives of all students to the Board of Education.***

**CARRIED UNANIMOUSLY**

**2019-088**

**Moved and Seconded**

***THAT the Board of Education of School District No. 40 (New Westminster) approve that student representatives from the Student Voice District Team participate in all Education Policy and Planning Committee Meetings, with the option to attend other meetings and reevaluate participation as necessary.***

**CARRIED UNANIMOUSLY**

**2019-089**

**Moved and Seconded**

***THAT the Board of Education of School District No. 40 (New Westminster) direct staff to develop, in collaboration with the Student Voice District Team, a comprehensive Board policy guiding the role, responsibilities and expectations of the Student Voice District Team with specific language surrounding equity and inclusion of diverse student voices (BIPOC, LGBTQ+ communities etc.) and process to support representation accessible and accountable to all student perspectives and interests.***

**CARRIED UNANIMOUSLY**

b. Special Education Advisory Committee Appointments

Chair Gifford asked the Board for their support to appoint Trustees Beattie and Russell to represent the Board of Education on the Special Education Advisory Committee.

**2019-090**

**Moved and Seconded**

***THAT the Board of Education of School District No. 40 (New Westminster) confirm the appointments of Trustee Dee Beattie and Trustee Maya Russell to the Special Education Advisory Committee.***

**CARRIED UNANIMOUSLY**

**9. TRUSTEE REPORTS**

The Trustees provided highlights of events they attended in June.

Chair Gifford and the Board expressed their gratitude to District staff for their work this past school year. He wished everyone a safe and enjoyable summer.

**10. QUESTION PERIOD (15 Minutes)**

The public was given the opportunity to ask questions on matters that arose during the meeting.

A question was asked regarding the breakdown of specific child care spaces allocated outside of the New Spaces Fund:

- 37 spaces for toddlers & infants
- 25 spaces going into Queensborough Community Centre in spring 2020
- Options with the City – looking at adding additional spaces with a portable

**11. NOTICE OF MEETINGS**

Tuesday, September 10, 2019: Education Policy & Planning Committee, 7:30pm – TBD

Tuesday, September 17, 2019: Operations Policy & Planning Committee, 7:30pm – School Board Office

Tuesday, September 24, 2019: School Board Meeting, 7:30pm – School Board Office

**12. REPORTING OUT FROM IN-CAMERA BOARD MEETING**

- a. Record of May 28, 2019 In-Camera Board Meeting

**13. ADJOURNMENT**

The meeting adjourn at 9:56 pm.

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Chair

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Secretary-Treasurer

# School District No. 40 (New Westminster)

Audit Findings Report  
for the year ended  
June 30, 2019

*KPMG LLP*

DATED SEPTEMBER 16, 2019 FOR  
PRESENTATION TO THE BOARD OF  
EDUCATION ON SEPTEMBER 24, 2019

[kpmg.ca/audit](http://kpmg.ca/audit)



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# Executive summary



## Purpose of this report

The purpose of this Audit Findings Report is to assist you, as a member of the Board of Education (the “Board”), in your review of the results of our audit of the financial statements of School District No. 40 (New Westminster) (the “District”) as at and for the year ended June 30, 2019.

This Audit Findings Report builds on the Audit Plan previously communicated to you dated May 14, 2019.



## Changes from the Audit Plan

There have been no significant changes regarding our audit plan from the Audit Planning Report previously presented to you.



## Finalizing the audit

As of the date of this report, we have completed the audit of the financial statements, with the exception of certain remaining procedures, which include amongst others:

- Completion of subsequent event review procedures with management;
- Completing our discussions with the Board;
- Obtaining evidence of the Board’s approval of the financial statements; and,
- Receipt of the signed management representation letter, to be dated upon approval of the financial statements.

We will update the Board on significant matters, if any, arising from the completion of the audit, including the completion of the above procedures. Our auditors’ report will be dated upon the completion of any remaining procedures.







# Executive summary (continued)



## Areas of audit focus

As part of the planning process, we did not identify any significant audit risks. However, we identified areas of audit focus which include:

- Non-capital deferred contributions
- Tangible capital assets and deferred capital contributions
- School generated funds
- Employee future benefits and salaries
- Auditors' Opinion – Compliance Framework

We are satisfied that our audit work has appropriately dealt with these areas of focus.

See pages 4-7 for more details.



## Adjustments and differences

Adjustments and differences identified during the audit have been categorized as “Corrected adjustments” or “Uncorrected differences”. These include disclosure adjustments and differences.

We identified adjustments that were communicated to management and subsequently corrected in the financial statements.

We identified differences that remain uncorrected. Professional standards require that we request of management and Board that all identified adjustments or differences be corrected. We have already made this request of management. Based on both qualitative and quantitative considerations, management have decided not to correct the differences, and represented to us that the uncorrected differences – individually and in the aggregate – are, in their judgment, not material to the financial statements. We concur with management's representation and accordingly, the differences have no effect on our auditors' report.

See page 9 and Appendix 3 for more details.



# Executive summary (continued)



## Significant accounting policies and practices

There have been no initial selections of, or changes to, significant accounting policies and practices to bring to your attention.

The presentation and disclosure of the financial statements are, in all material respects, in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia. Misstatements, including omissions, if any, related to disclosure or presentation items are in the management representation letter.



## Control and other observations

In accordance with professional standards, we are required to communicate to the Board any control deficiencies that we determined, individually or in the aggregate, to be significant.

We did not identify any control deficiencies that we determined to be significant deficiencies in internal control over financial reporting.

See page 10 for more details.



## Independence

We confirm that we are independent with respect to the District within the meaning of the relevant rules and related interpretations prescribed by the relevant professional bodies in Canada and any applicable legislation or regulation from July 1, 2018 up to the date of this report.



## Current developments

There have been no significant updates to the current developments included in our Audit Plan previously provided to the Board.



# Areas of audit focus and results

We highlight our significant findings in respect of areas of audit focus as identified in our Audit Plan, as well as any additional areas of audit focus identified.

| Area of audit focus                                        | Why is it significant?                                                                                                                                                                                                                                                                                                                          | Our response and significant findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Non-capital deferred contributions                         | Contributions received for specific purposes are recorded as deferred contributions until they are spent on eligible expenditures in accordance with the underlying agreements.                                                                                                                                                                 | <ul style="list-style-type: none"> <li>- We obtained documentation indicating that contributions received are for a specific purpose and considered the appropriateness of management's accounting for these contributions in the financial statements.</li> <li>- We ensured that expenses recorded on the financial statements for which the revenue was recognized are related specifically to their intended purpose.</li> <li>- No issues were noted in our audit testing.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Tangible capital assets and deferred capital contributions | <p>The District has various capital projects ongoing through the year, most notably the construction of New Westminster Secondary School.</p> <p>The District defers restricted contributions received for the acquisition of capital assets. Once spent, the contributions are amortized into revenue over the life of the asset acquired.</p> | <ul style="list-style-type: none"> <li>- We obtained an understanding of the process over contributions received, the acquisitions made or construction of related tangible capital assets and amortization of the assets and deferred capital contributions.</li> <li>- We vouched a sample of asset additions to determine appropriate treatment as capital, and perform test of details over contributions received to ensure that contributions are appropriately deferred in accordance with the stated accounting policy.</li> <li>- Due to the use of the Ministry of Education's amortization tool, tangible capital assets have been historically overstated due to a delay in the commencement of amortization. As at June 30, 2019, the total overstatement of tangible capital assets for assets, which is offset by an overstatement in deferred capital contributions, remains as an uncorrected adjustment (See Appendix 3).</li> <li>- We reviewed the reasonableness of amortization expense and amortization of deferred capital revenue to ensure amortization is being recognized on the same basis as the amortization of the related tangible capital asset and performed a detailed analysis to determine the total departure from accounting standards due to the use of the amortization tool discussed above.</li> <li>- We reviewed agreements for contractual commitments and related disclosure requirements.</li> </ul> |



# Areas of audit focus and results (continued)

| Area of audit focus                   | Why is it significant?                                                                                                                                                                                                                                                                                                                                                                                                              | Our response and significant findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|---------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| School generated funds                | <p>There is a substantial amount of money that flows through the schools, which is accounted for and reported by the administrative staff at each school.</p>                                                                                                                                                                                                                                                                       | <ul style="list-style-type: none"> <li>– We obtained an understanding of the activities with respect to school generated funds.</li> <li>– We reviewed school bank reconciliations, agreed them to the related bank statements received directly from the bank and tested for any significant reconciling items with no issues noted.</li> <li>– No issues were noted in our audit testing.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Employee future benefits and salaries | <p>Employee future benefits and salaries are a significant portion of the District's operations.</p> <p>The Ministry of Education, on behalf of all School Districts in BC, engages an external actuary to determine the obligations and related costs for both vested and non-vested benefits, which include sick leave, retirement incentive, severance and vacation offered as part of the District's collective agreements.</p> | <ul style="list-style-type: none"> <li>– We obtained an understanding of the activities over the initiation, authorization, and recording of the payroll process.</li> <li>– We performed analytical procedures to understand the change in payroll and benefits relative to the prior year. We corroborated all significant variances noted by reviewing supporting documentation.</li> <li>– We reviewed the external actuary report and key actuarial assumptions for reasonableness and compliance with Public Sector Accounting Standards.</li> <li>– We tested the accuracy of employee data sent to the actuary for the computation of employee future benefits.</li> <li>– We reviewed the disclosures within the financial statements and agreed them to the actuarial report.</li> <li>– No issues were noted in our audit testing.</li> </ul> |

# Areas of audit focus and results (continued)

| Area of audit focus                         | Why is it significant?                                                                                                                                                                                                                                                        | Our response and significant findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|---------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Auditors' opinion –<br>Compliance framework | Consistent with the prior year, the District's financial statements are prepared under Canadian Public Sector Accounting Standards ("PSAS"), supplemented by the requirements of Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board. | <ul style="list-style-type: none"> <li>– These regulations direct the School Districts to apply PSAS, except in regard to accounting for restricted contributions. Under the regulations, contributions for the acquisition of tangible capital assets are to be deferred and amortized on the same basis as the amortization of the related tangible capital assets, not in accordance with the underlying stipulations on the funding, as required under PSAS. As a result, the District's revenue recognized in the statement of operations and certain related deferred capital contributions would have been recorded differently under PSAS.</li> <li>– As a result of this deviation from the Public Sector general purpose framework, the District's financial statements are considered to be prepared under a compliance framework. As such, our audit opinion is modified to state that the District is in compliance with the disclosed framework. It is referred to as a compliance opinion, instead of a general purpose fair presentation opinion.</li> <li>– The Office of the Auditor General ("OAG") has also requested additional reporting, under the Group Auditor requirements, in order to perform the consolidation of the Provincial Accounts under PSAS.</li> <li>– Management and the auditors are expected to report on the accounting under the Treasury Board Regulations compared to the results under PSAS, as interpreted by the OAG.</li> </ul> |



# Audit risks

## Professional requirements

Fraud risk from management override of controls.

## Why is it significant?

This is a presumed fraud risk. We have not identified any specific additional risks of management override relating to this audit.

## Our audit approach

Our audit methodology incorporates the required procedures in professional standards to address this risk. These procedures include:

- Testing of journal entries and other adjustments;
- Performing a retrospective review of significant estimates; and
- Evaluating the business rationale of significant unusual transactions.

There were no significant issues noted in our testing.



# Significant accounting policies and practices

The following items relate to the qualitative aspects of accounting practices of the District:



## Significant accounting policies

- There were no changes to the critical accounting policies and practices.
- There were no changes in significant accounting policies.
- There were no significant accounting policies in controversial or emerging areas.
- There were no issues noted with the timing of the District's transactions in relation to the period in which they are recorded.
- There were no issues noted with the extent to which the financial statements are affected by a significant unusual transaction and extent of disclosure of such transactions.
- There were no issues noted with the extent to which the financial statements are affected by non-recurring amounts recognized during the period and extent of disclosure of such transitions.



## Significant accounting estimates

- There were no issues noted with management's identification of accounting estimates.
- There were no issues noted with management's process for making accounting estimates.
- There were no indicators of possible management bias.
- There were no significant factors affecting the District's asset and liability carrying values.



## Significant disclosures

- There were no issues noted with the judgments made, in formulating particularly sensitive financial statement disclosures.
- There were no issues noted with the overall neutrality, consistency, and clarity of the disclosures in the financial statements.
- There were no significant potential effects on the financial statements of significant risks, exposures and uncertainties.



# Adjustment and differences



Adjustments and differences identified during the audit have been categorized as “Corrected adjustments” or “Uncorrected differences”. These include disclosure adjustments and differences.

Professional standards require that we request of management and the audit committee that all identified adjustments or differences be corrected. We have already made this request of management.

## Corrected adjustments

The management representation letter includes all adjustments identified as a result of the audit, communicated to management and subsequently corrected in the financial statements.

## Uncorrected differences

The management representation letters include the Summary of Uncorrected Audit Misstatements, which disclose the impact of all uncorrected misstatements considered to be other than clearly trivial.

Based on both qualitative and quantitative considerations, management have decided not to correct certain differences and represented to us that the differences—individually and in the aggregate—are, in their judgment, not material to the financial statements. We concur with management’s representation that the differences are not material to the financial statements. Accordingly, the differences have no effect on our auditors’ report.



# Control and other observations



In accordance with professional standards, we are required to communicate to the Board any control deficiencies that we identified during the audit and have determined to be material weaknesses or significant deficiencies in ICFR.

As your auditors, we are required to obtain an understanding of internal control over financial reporting (“ICFR”) relevant to the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on internal control. Accordingly, we do not express an opinion on the effectiveness of internal control.

Our understanding of ICFR was for the limited purpose described in the preceding paragraph and was not designed to identify all control deficiencies that might be significant deficiencies and other control deficiencies have been identified. Our awareness of control deficiencies varies with each audit and is influenced by the nature, timing and extent of audit procedures performed, as well as other factors.

In accordance with professional standards, we are required to communicate to the Board any control deficiencies that we identified during the audit and have determined to be material weaknesses or significant deficiencies in internal control over financial reporting. **No significant deficiencies in ICFR have been identified.**



# Appendices



**Appendix 1: Required communications**



**Appendix 2: Audit quality and risk management**



**Appendix 3: Management representation letter**



# Appendix 1: Required communications



In accordance with professional standards, there are a number of communications that are required during the course of and upon completion of our audit. These include:



## Auditors' Report

The conclusion of our audit is set out in our draft auditors' report attached to the financial statements.



## Management representation letter

In accordance with professional standards, a copy of the management representation letter is provided to the Board in Appendix 3.



## Independence

In accordance with professional standards, we have confirmed our independence.

# Appendix 2: Audit quality and risk management



KPMG maintains a system of quality control designed to reflect our drive and determination to deliver independent, unbiased advice and opinions, and also meet the requirements of Canadian professional standards.

Quality control is fundamental to our business and is the responsibility of every partner and employee. The following diagram summarizes the six key elements of our quality control system.

Visit our [Audit Quality Resources page](#) for more information including access to our most recent [Audit Quality Report](#).

Other controls include:

- Before the firm issues its audit report, the Engagement Quality Reviewer reviews the appropriateness of key elements.
- Technical department and specialist resources provide real-time support to audit teams in the field.

We conduct regular reviews of engagements and partners. Review teams are independent and the work of every audit partner is reviewed at least once every three years.

We have policies and guidance to ensure that work performed by engagement personnel meets applicable professional standards, regulatory requirements and the firm's standards of quality.

We do not offer services that would impair our independence.



All KPMG partners and staff are required to act with integrity and objectivity and comply with applicable laws, regulations and professional standards at all times.

The processes we employ to help retain and develop people include:

- Assignment based on skills and experience;
- Performance evaluation;
- Development and training; and
- Appropriate supervision and coaching

We have policies and procedures for deciding whether to accept or continue a client relationship or to perform a specific engagement for that client.

Existing audit relationships are reviewed annually and evaluated to identify instances where we should discontinue our professional association with the client.

# Appendix 3: Management representation letter



## **MANAGEMENT REPRESENTATION LETTER**

KPMG LLP  
PO Box 10426 777 Dunsmuir Street  
Vancouver BC V7Y 1K3

September 24, 2019

To whom it may concern:

We are writing at your request to confirm our understanding that your audit was for the purpose of expressing an opinion on the financial statements of School District No. 40 (New Westminster) ("the Entity") as at and for the period ended June 30, 2019.

*General:*

We confirm that the representations we make in this letter are in accordance with the definitions as set out in [Attachment I](#) to this letter.

We also confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

*Responsibilities:*

- 1) We have fulfilled our responsibilities, as set out in the terms of the engagement letter dated July 4, 2018, including for:
  - a) the preparation of the financial statements and believe that these financial statements have been prepared and present fairly in accordance with the relevant financial reporting framework.
  - b) providing you with all information of which we are aware that is relevant to the preparation of the financial statements ("relevant information"), such as financial records, documentation and other matters, including:
    - the names of all related parties and information regarding all relationships and transactions with related parties;
    - the complete minutes of meetings, or summaries of actions of recent meetings for which minutes have not yet been prepared, of board of trustees and committees of the board of trustees that may affect the financial statements. All significant actions are included in such summaries.
  - c) providing you with unrestricted access to such relevant information.
  - d) providing you with complete responses to all enquiries made by you during the engagement.
  - e) providing you with additional information that you may request from us for the purpose of the engagement.
  - f) providing you with unrestricted access to persons within the Entity from whom you determined it necessary to obtain audit evidence.
  - g) such internal control as we determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. We also acknowledge and understand that we are responsible for the design, implementation and maintenance of internal control to prevent and detect fraud.
  - h) ensuring that all transactions have been recorded in the accounting records and are reflected in the financial statements.

- i) ensuring that internal auditors providing direct assistance to you, if any, were instructed to follow your instructions and that we, and others within the entity, did not intervene in the work the internal auditors performed for you.

*Internal control over financial reporting:*

- 2) We have communicated to you all deficiencies in the design and implementation or maintenance of internal control over financial reporting of which we are aware.

*Fraud & non-compliance with laws and regulations:*

- 3) We have disclosed to you:
  - a) the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
  - b) all information in relation to fraud or suspected fraud that we are aware of that involves:
    - management;
    - employees who have significant roles in internal control over financial reporting; or
    - otherswhere such fraud or suspected fraud could have a material effect on the financial statements.
  - c) all information in relation to allegations of fraud, or suspected fraud, affecting the financial statements, communicated by employees, former employees, analysts, regulators, or others.
  - d) all known instances of non-compliance or suspected non-compliance with laws and regulations, including all aspects of contractual agreements, whose effects should be considered when preparing financial statements.
  - e) all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.

*Subsequent events:*

- 4) All events subsequent to the date of the financial statements and for which the relevant financial reporting framework requires adjustment or disclosure in the financial statements have been adjusted or disclosed.

*Related parties:*

- 5) We have disclosed to you the identity of the Entity's related parties.
- 6) We have disclosed to you all the related party relationships and transactions/balances of which we are aware.
- 7) All related party relationships and transactions/balances have been appropriately accounted for and disclosed in accordance with the relevant financial reporting framework.

*Estimates:*

- 8) Measurement methods and significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

*Going concern:*

- 9) We have provided you with all information relevant to the use of the going concern assumption in the financial statements.
- 10) We confirm that we are not aware of material uncertainties related to events or conditions that may cast significant doubt upon the Entity's ability to continue as a going concern.

*Misstatements:*

- 11) We approve the corrected misstatements identified by you during the audit described in [Attachment II](#).
- 12) The effects of the uncorrected misstatements described in [Attachment II](#) are immaterial, both individually and in the aggregate, to the financial statements as a whole.

*Non-SEC registrants or non-reporting issuers:*

- 13) We confirm that the Entity is not a Canadian reporting issuer (as defined under any applicable Canadian securities act) and is not a United States Securities and Exchange Commission ("SEC") Issuer (as defined by the Sarbanes-Oxley Act of 2002).
- 14) We also confirm that the financial statements of the Entity will not be included in the group financial statements of a Canadian reporting issuer audited by KPMG or an SEC Issuer audited by any member of the KPMG organization.

Yours very truly,

**SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)**

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Mr. Karim Hachlaf, Superintendent of Schools

---

Ms. Kim Morris, Secretary-Treasurer

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Mr. James Pocher, CPA, CMA, CPA-USA (Washington), Assistant Secretary-Treasurer



## ***Attachment I – Definitions***

### ***Materiality***

Certain representations in this letter are described as being limited to matters that are material. Misstatements, including omissions, are considered to be material if they, individually or in the aggregate, could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements. Judgments about materiality are made in light of surrounding circumstances, and are affected by the size or nature of a misstatement, or a combination of both.

### ***Fraud & error***

Fraudulent financial reporting involves intentional misstatements including omissions of amounts or disclosures in financial statements to deceive financial statement users.

Misappropriation of assets involves the theft of an entity's assets. It is often accompanied by false or misleading records or documents in order to conceal the fact that the assets are missing or have been pledged without proper authorization.

An error is an unintentional misstatement in financial statements, including the omission of an amount or a disclosure.

## Attachment II – Summary of Audit Misstatements Schedules

School District No. 40 (New Westminster)  
Summary of Corrected Audit Misstatements  
June 30, 2019

|                                                    |                                                                                                       |                      |                                             |           |             | Income Statement Effect - Debit (Credit) | Balance Sheet Effect - Debit (Credit) |                  |                      |             |
|----------------------------------------------------|-------------------------------------------------------------------------------------------------------|----------------------|---------------------------------------------|-----------|-------------|------------------------------------------|---------------------------------------|------------------|----------------------|-------------|
| ID                                                 | Description of misstatement                                                                           | Type of misstatement | Accounts                                    | Debit     | (Credit)    | Deficit / (Surplus)                      | Equity                                | Financial assets | Non Financial assets | Liabilities |
| Corrected misstatements - Final                    |                                                                                                       |                      |                                             |           |             |                                          |                                       |                  |                      |             |
| 1                                                  | To accrue for a construction WIP invoice paid after year end relating to work performed in June 2019. | Factual              | Dr. Tangible Capital Assets                 | 2,320,276 |             |                                          |                                       |                  | 2,320,276            |             |
|                                                    |                                                                                                       |                      | Cr. Accounts Payable                        |           | (2,389,668) |                                          |                                       |                  |                      | (2,389,668) |
|                                                    |                                                                                                       |                      | Dr. Accounts Receivable - Due from Ministry | 2,320,276 |             |                                          |                                       | 2,320,276        |                      |             |
|                                                    |                                                                                                       |                      | Dr. Accounts Receivable - other             | 69,392    |             |                                          |                                       | 69,392           |                      |             |
|                                                    |                                                                                                       |                      | Cr. Deferred capital contribution           |           | (2,320,276) |                                          |                                       |                  |                      | (2,320,276) |
| 2                                                  | To re-class supplies and service's to salaries and benefits.                                          | Factual              | Dr. Salaries and benefits                   | 641,813   |             | 641,813                                  | 641,813                               |                  |                      |             |
|                                                    |                                                                                                       |                      | Cr. Services and supplies                   |           | (641,813)   | (641,813)                                | (641,813)                             |                  |                      |             |
| Aggregate effect of corrected audit misstatements: |                                                                                                       |                      |                                             |           |             | -                                        | -                                     | 2,389,668        | 2,320,276            | (4,709,944) |

## Attachment II – Summary of Audit Misstatements Schedules (continued)

School District No. 40 (New Westminster)  
Summary of Uncorrected Audit Misstatements  
June 30, 2019

|                                   |                                                                                                                                                         |                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                        | Income Statement - Debit (Credit)                       |                                                               |                                                          | Balance Sheet Effect - Debit (Credit)      |                        |                  |                                             |             |
|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|---------------------------------------------------------|---------------------------------------------------------------|----------------------------------------------------------|--------------------------------------------|------------------------|------------------|---------------------------------------------|-------------|
| ID                                | Description of misstatement                                                                                                                             | Type of misstatement | Accounts                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Debit                                  | (Credit)                                                | Income effect of correcting the balance sheet in prior period | Income effect of correcting current period balance sheet | Income effect according to Rollover method | Equity                 | Financial Assets | Non Financial Assets                        | Liabilities |
|                                   |                                                                                                                                                         |                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | A                                      |                                                         | B                                                             | C=A<br>(Only Income Statement accounts)                  | D=C-B                                      |                        |                  |                                             |             |
| Uncorrected misstatements - Final |                                                                                                                                                         |                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                        |                                                         |                                                               |                                                          |                                            |                        |                  |                                             |             |
| 1                                 | To adjust for the net understatement of amortization due to the incorrect application of amortization in prior years.                                   | Factual              | Dr. Accumulated Surplus, Opening<br>Dr. Deferred Capital Revenue<br>Dr. Amort of DCC - Revenue<br>Dr. Amortization Expense<br>Cr. Accumulated Amortization                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 402,967<br>1,141,101<br>4,074<br>7,571 |                                                         | 402,967                                                       |                                                          |                                            | 402,967                |                  |                                             | 1,141,101   |
|                                   |                                                                                                                                                         |                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                        |                                                         |                                                               | 4,074<br>7,571                                           | 4,074<br>7,571                             | 4,074<br>7,571         |                  |                                             |             |
| 2                                 | To record amortization for current year additions to TCA and Deferred Capital Revenue.                                                                  | Factual              | Dr. Amortization Expense<br>Dr. Deferred Capital Revenue<br>Cr. Accumulated Amortization - Computer Software<br>Cr. Accumulated Amortization - Buildings<br>Cr. Accumulated Amortization - Furniture and Equipment<br>Cr. Accumulated Amortization - Computer Hardware<br>Cr. Amortization of DCC - Revenue                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 120,533<br>13,686                      | (1,336)<br>(20,073)<br>(11,900)<br>(87,224)<br>(13,686) |                                                               | 120,533<br>(13,686)                                      | 120,533<br>(13,686)                        | 120,533<br>(13,686)    |                  | (1,336)<br>(20,073)<br>(11,900)<br>(87,224) | 13,686      |
| 3                                 | To record impact of benefit deposits exceeding required contributions over previous fiscal years, as well as the expense amount for the premium period. | Factual              | Dr. Prepaid Expense<br>Cr. Employee Future Benefits expense<br>Cr. Accumulated Surplus, Opening                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 1,227,097                              | (233,362)<br>(993,735)                                  |                                                               | (233,362)                                                | (233,362)                                  | (233,362)<br>(993,735) | 1,227,097        |                                             |             |
| 4                                 | To record the difference in the financial statement budget presentation as required by PSAS.                                                            | Factual              | Public Sector Accounting Standards requires the statement of operations and statement of changes in net debt present a comparison of the results for the accounting period with those originally planned. Management presented the Amended Annual Budget as the basis for this comparison. The original annual budget has been included in the notes to the financial statements, which provides information related to the differences between the original and amended budget. It is expected that the budget figures may change significantly between the original and amended budget as enrollment figures and Ministry funding is confirmed. The presentation difference is not considered material to the financial statements given that the original annual budget information is provided in the notes to the financial statements. The presentation adopted by the School District is consistent with many other Districts throughout the Province. |                                        |                                                         |                                                               |                                                          |                                            |                        |                  |                                             |             |

Aggregate effect of uncorrected audit misstatements: 402,967 (114,870) (114,870) (705,638) 1,227,097 (1,676,246) 1,154,787



[kpmg.ca/audit](https://kpmg.ca/audit)



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JUN 24 2019

June 18, 2019

File: REZ00152

Mark Gifford, Board Chair  
The Board of Education of School District 40 (New Westminster)  
811 Ontario Street,  
New Westminster, BC V3M 0J7

Dear Mr. Gifford:

**Re: 837 – 841 Twelfth St, New Westminster, BC**

An application has been received regarding the property at 837 – 841 Twelfth St (*shown hatched on the sketch plan attached*) from Community Commercial Districts (Medium Rise) (C-2A) to Comprehensive Development District (CD-88) in order to allow the development of a five storey multiple unit residential building with 29 residential units with an overall density of 2.13 FSR. The proposed development would include townhouse style units at the ground floor of the building with apartment units on the upper levels. 51 off-street parking spaces would be provided in underground parking accessed from the lane on the south side of the properties. The proposed building would be built as an energy efficient building to BC Energy Step Code level four.

It is the policy of the Advisory Planning Commission to notify relevant stakeholders of a site proposed for Planning regulation change. Your opinion on this matter would be appreciated.

**How to submit your views:**

**In Person:** At the Advisory Planning Commission meeting on Tuesday, July 16, 2019 at 6:30 p.m., in City Hall Council Chambers.

**In Writing:** To ensure your correspondence can be included, all written submissions should be received the Friday prior to the meeting. Correspondence should be addressed to the Advisory Planning Commission and can be submitted to:

Email: [plnpost@newwestcity.ca](mailto:plnpost@newwestcity.ca)

Or

Mail: Advisory Planning Commission  
c/o Development Services – Planning Division  
511 Royal Avenue, New Westminster, BC V3L 1H9

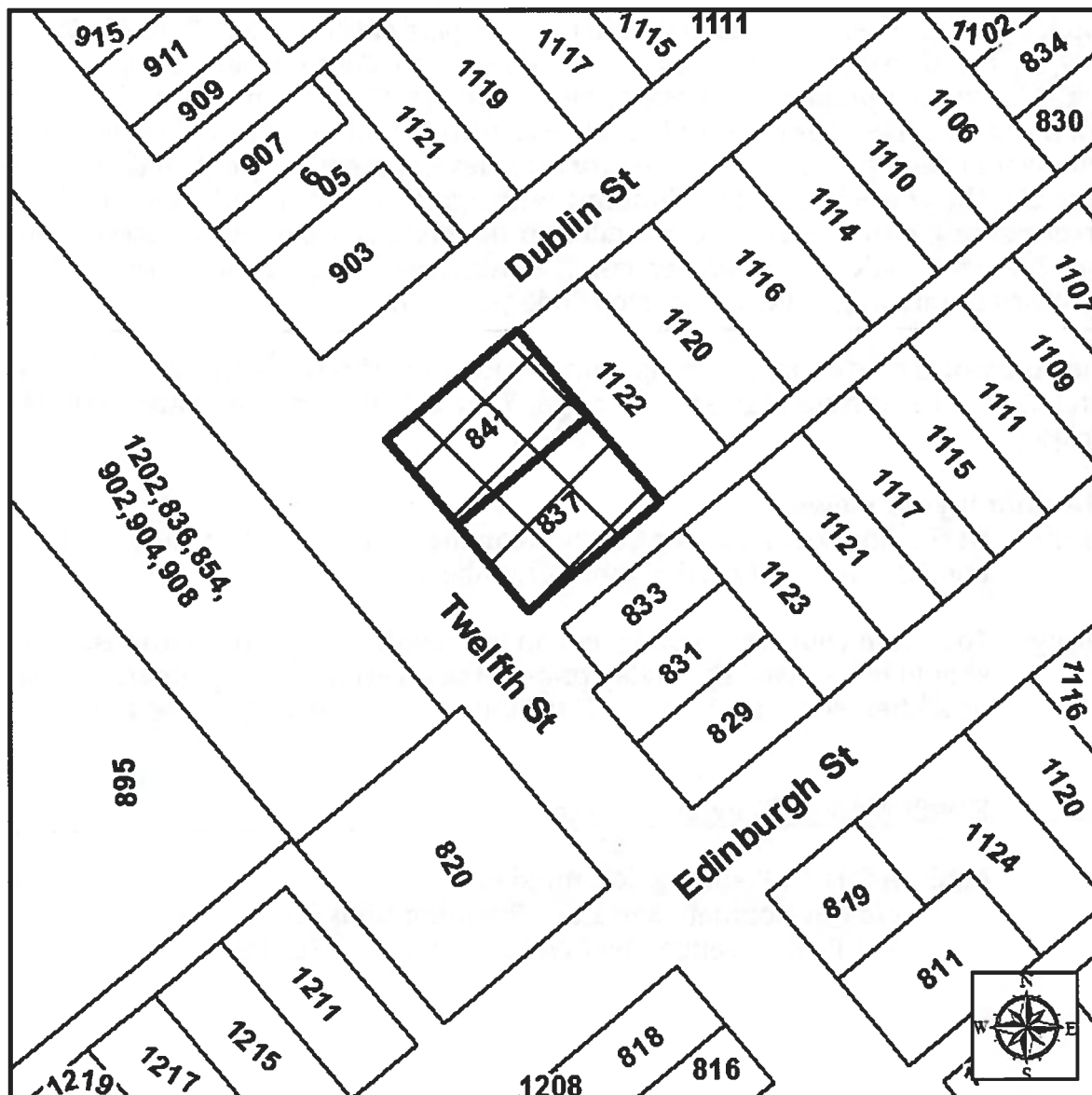
June 18, 2019

File: REZ00152

**Questions:**

If you would like further information on this proposal, please consider attending the upcoming meeting or contacting the Planning Division ([plnpost@newwestcity.ca](mailto:plnpost@newwestcity.ca) or 604-527-4532) Mike Watson 604-527-4532

To learn more about the Advisory Planning Commission, please visit <https://www.newwestcity.ca/committees/articles/4905.php>.





New  
Westminster  
Schools

School Board Office, District No 40  
811 Ontario Street  
New Westminster, BC V3m 0J7

604 517 6240  
info@sd40.bc.ca  
newwestschools.ca

June 27, 2019

School District Financial Reporting Branch  
Resource Management Division  
Ministry of Education  
Fifth Floor – 620 Superior Street  
Victoria BC V8V 1V2

BY COURIER

Dear Sirs:

RE: 2019-2020 Annual Budget

Please find enclosed one originally executed copy of the subject budget approved by the Board of Education on Tuesday, April 30, 2019.

Please direct any questions to the writer.

SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)

Kim Morris  
Secretary-Treasurer

/km

Encl.

Cc: Karim Hachlaf, Superintendent of Schools/CEO  
James Pocher, Assistant Secretary-Treasurer  
Board of Education





JUL 15 2019

**Jonathan X. Côté**  
Mayor

July 10, 2019

Mark Gifford, Board Chair  
School District No. 40  
811 Ontario Street  
New Westminster, BC V3M 0J7

Dear Mr. Gifford and members of the School Board,

**Re: Response to Reclaiming Power and Place, the Final Report of the National Inquiry into Missing and Murdered Indigenous Women and Girls**

The Council of the City of New Westminster is actively engaged in a reconciliation process. This resulted in the passing of the following motion at a meeting on July 8, 2019:

*WHEREAS Reclaiming Power and Place: The Final Report of the National Inquiry into Missing and Murdered Indigenous Women and Girls was released on June 3, 2019; and*

*WHEREAS the report is comprised of the truths of 2,380 family members and includes 231 calls to justice; and*

*WHEREAS the report states that "the violence the National Inquiry heard about amounts to a race-based genocide of Indigenous Peoples, including First Nations, Inuit and Métis, which especially targets women, girls, and 2SLGBTQQIA people"*

**THEREFORE BE IT RESOLVED**

*THAT the City of New Westminster affirm the report's findings that the actions of governments have constituted genocide; and*

*THAT the City of New Westminster formally call upon the New Westminster Police Board to respond to the Calls to Justice, specifically 9.1 through 9.11, and request that they champion and lead the establishment of a regional police task force to address the Calls to Justice; and*

*THAT the City of New Westminster formally call upon the Prime Minister and the Member of Parliament for New Westminster to respond to the Calls to Justice that require action on the part of the federal government of Canada; and*



*THAT the City of New Westminster formally call upon Premier of British Columbia and the New Westminster Members of the Legislative Assembly to respond to the Calls to Justice that require action on the part of the provincial government; and*

*THAT the City of New Westminster formally call upon New Westminster School Board to respond to the Calls to Justice that refer to public education, specifically 11.1 through 11.2; and*

*THAT the New Westminster Restorative Justice Committee be called upon to provide recommendations to Council and/or the provincial court system to inform a local approach to the Calls to Justice that refer to the court system; and*

*THAT the Calls to Justice be incorporated into the City's reconciliation work.*

The Council while advocating that everyone should read *The Final Report of the National Inquiry into Missing and Murdered Indigenous Women and Girls*, in the motion calls the School Board's attention to sections 11.1 and 11.2 which can be found as an attachment to this letter.

The City of New Westminster joins with the authors of the report in calling on School District No. 40 to respond to these Calls for Justice.

Yours truly,



Jonathan X. Cote  
Mayor

**Reclaiming Power and Place: The Final Report of the National Inquiry into Missing and Murdered Indigenous Women and Girls**

**Calls for Justice**

**Excerpt: Sections 11.1 and 11.2**

- 11.1 We call upon all elementary, secondary, and post-secondary institutions and education authorities to educate and provide awareness to the public about missing and murdered Indigenous women, girls, and 2SLGBTQQIA people, and about the issues and root causes of violence they experience. All curriculum development and programming should be done in partnership with Indigenous Peoples, especially Indigenous women, girls, and 2SLGBTQQIA people. Such education and awareness must include historical and current truths about the genocide against Indigenous Peoples through state laws, policies, and colonial practices. It should include, but not be limited to, teaching Indigenous history, law, and practices from Indigenous perspectives and the use of Their Voices Will Guide Us with children and youth.
- 11.2 We call upon all educational service providers to develop and implement awareness and education programs for Indigenous children and youth on the issue of grooming for exploitation and sexual exploitation.



July 15, 2019

VIA E-MAIL  
Ref: 244245

Dear School Board Chair:

Since Childcare BC launched in 2018, we have taken great strides towards our vision of universal child care: a system that will provide parents with access to affordable, high-quality child care whenever and wherever they need it.

One of the key pillars of Childcare BC is accessibility. Under this pillar, the Childcare BC New Spaces Fund offers funding to create new licensed child care spaces for British Columbian families.

Today, we have good news to share. Public sector organizations, Indigenous Governments, and non-profit societies can now access more money through the Childcare BC New Spaces Fund to create spaces. Based on feedback from communities throughout British Columbia, we have tripled the funding maximums up to:

- **\$3 million per facility** (previously \$1 million) **for up to 100% of project costs** for public sector organizations and Indigenous Governments,
- **\$1.5 million per facility** (previously \$500,000) **for up to 100% of project costs** for Indigenous non-profit societies, and
- **\$1.5 million per facility** (previously \$500,000) **for up to 90% of project costs** for non-profit societies and Child Development Centres.

We are making this change to recognize that in many communities, high capital costs can be a barrier to creating child care spaces. Increasing funding maximums means that more communities can access the Childcare BC New Spaces Fund, and more families will benefit from access to licensed child care.

For a breakdown of applicant type, new funding maximums and provincial contribution levels, see attached table.

Looking ahead, the ministry is also creating a multi-project funding stream so that public sector organizations and established non-profit societies can submit a single proposal for multiple projects, or for large-scale projects that require more than the funding maximums. More information on this stream will be available in coming weeks.

.../2

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Ministry of  
Children and Family  
Development

Office of the  
Minister

Mailing Address:  
Parliament Buildings  
Victoria BC V8V 1X4

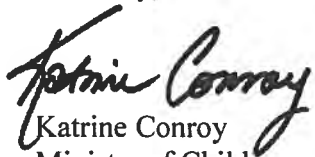
Location:  
Parliament Buildings  
Victoria

**We hope you share this information with your colleagues, partners and clients, and apply for funding if you are an eligible organization.** By working together, we can make life better for British Columbia's families by improving access to child care.

Childcare BC New Spaces Fund guidelines, application forms and FAQs are available at [www.gov.bc.ca/childcare/newspacesfund](http://www.gov.bc.ca/childcare/newspacesfund). If you have any questions, you can contact the Childcare BC New Spaces Fund Program at [MCF.CCCF@gov.bc.ca](mailto:MCF.CCCF@gov.bc.ca) or 1 888 338-6622 (option 5).

Thank you.

Sincerely,



Katrine Conroy  
Minister of Children and Family Development



Katrina Chen  
Minister of State for Child Care

**Appendix: Contribution Percentages and Funding Award Commitment by Applicant Type**

| Applicant Type                                                                                                                                                         | Required Organization Contribution | Provincial Contribution | Maximum Provincial Funding Amount* | Funding Award Commitment |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|-------------------------|------------------------------------|--------------------------|
| Public sector organizations and Indigenous Governments                                                                                                                 | 0%                                 | 100%                    | Up to \$3,000,000                  | Up to 15 years           |
| Indigenous Non-Profit Societies                                                                                                                                        | 0%                                 | 100%                    | Up to \$1,500,000                  | Up to 15 years           |
| Non-Profit Child Care Providers and Child Development Centres                                                                                                          | 10%                                | 90%                     | Up to \$1,500,000                  | Up to 15 years           |
| For-profit child care organizations (Businesses and Incorporated Companies).                                                                                           | 25%                                | 75%                     | Up to \$250,000                    | Up to 10 years           |
| *The maximum provincial funding amount applies to a single physical location. Projects occurring within the same physical location are considered as a single project. |                                    |                         |                                    |                          |

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## NEWS RELEASE

For Immediate Release  
2019CFD0082-001418  
July 15, 2019

Ministry of Children and Family Development

### **Bringing child care closer to home for families through new incentives for publicly funded child care**

VICTORIA – A significant increase in funding will help public sector and non-profit organizations create more publicly owned and operated child care spaces in their communities, bringing child care closer to home and making life more affordable for British Columbian families.

The maximum funding amount available from the Childcare BC New Spaces Fund to public sector organizations, such as local governments, school districts, tribal councils and First Nations governments, is increasing to \$3 million per project, up from \$1 million. Additionally, non-profit organizations – including Indigenous organizations – will be eligible for up to \$1.5 million per project, three times more than was previously available.

“Our government believes all families should have access to publicly supported child care just as they have access to public education – and the best way to make that happen is by working in partnership with public sector and non-profit organizations,” said Katrine Conroy, Minister of Children and Family Development. “By offering incentives to these sectors, we can strengthen communities and give families access to the services they need right on their doorstep, meaning they no longer have to give up valuable family time to get to their child care centre far from where they live – and we know that for families, that positive change can’t come soon enough.”

As well as the funding increase, the ministry is introducing a new process to allow experienced public-sector and non-profit organizations to apply for funding for multiple projects at once. More information on this process will be available in the coming weeks.

“Child care has the ability to be the common ground that brings families in communities together,” said Katrina Chen, Minister of State for Child Care. “We’ve seen the City of Vancouver and the School District of Victoria thinking outside the box to create hundreds of new licensed child care spaces, and we encourage other local governments and organizations, from large to small, to bring their ideas for solving the child care space shortage. Together, we will forge long-lasting partnerships to deliver publicly funded child care spaces that will be life-changing for families and communities for decades to come.”

Under the Childcare BC New Spaces Fund, child care providers can apply for funding to create new child care spaces at any time throughout the year under a continuous application process. It is part of the Province's Childcare BC plan, designed to give British Columbian families access to affordable, quality child care when they want or need it. Since July 2018, the Province has funded approximately 9,000 new licensed child care spaces throughout British Columbia. More new spaces will be announced as projects are approved.

Investing in child care and early childhood education is a shared priority between government and the BC Green Party caucus, and is part of the Confidence and Supply Agreement.

**Learn More:**

For more about Childcare BC, visit: [www.gov.bc.ca/childcare](http://www.gov.bc.ca/childcare)

To learn more about the Childcare BC New Spaces Fund and to apply, visit:  
[www.gov.bc.ca/childcare/newspacesfund](http://www.gov.bc.ca/childcare/newspacesfund)

To find child care in a community, view the online child care map:  
<http://maps.gov.bc.ca/ess/hm/ccf/>

Child care factsheet: <https://news.gov.bc.ca/18430>

**Contact:**

Ministry of Children and Family Development  
Government Communications and Public Engagement  
(250) 356-2028

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Connect with the Province of British Columbia at: [news.gov.bc.ca/connect](http://news.gov.bc.ca/connect)



AUGUST 20, 2019

File: HER00604

Mark Gifford, Board Chair  
The Board of Education of School District 40 (New Westminster)  
811 Ontario Street,  
New Westminster, BC V3M 0J7

Dear Mr. Gifford:

**Re: 1105 - 1113 Sixth Ave, New Westminster, BC**

An application for a Heritage Revitalization Agreement (HRA) for 1105 and 1113 Sixth Avenue(*shown hatched on the sketch plan attached*) and an application for an Official Community Plan (OCP) Amendment for 1113 Sixth Ave have been received by the City. These applications would facilitate the development of a child care facility in a new four storey building adjacent to the West End Methodist (Shiloh) Church, a Designated heritage building built in 1911 currently onsite. In exchange, the applicant would conduct restoration work to the exterior of the West End Methodist (Shiloh) Church and would continue to retain the building in accordance with an approved heritage maintenance plan. The proposed new building would include 114 childcare spaces, retail space at grade and a caretaker unit with a Floor Space Ratio (FSR) of 1.02. The existing church annex building would be demolished to accommodate the new building.

It is the policy of the Advisory Planning Commission to notify relevant stakeholders of a site proposed for Planning regulation change. Your opinion on this matter would be appreciated.

**How to submit your views:**

In Person: At the Advisory Planning Commission meeting on Tuesday, AUGUST 20, 2019 at 6:30 p.m., in City Hall Council Chambers.

In Writing: To ensure your correspondence can be included, all written submissions should be received the Friday prior to the meeting. Correspondence should be addressed to the Advisory Planning Commission and can be submitted to:

Email: [plnpost@newwestcity.ca](mailto:plnpost@newwestcity.ca)

Or

Mail: Advisory Planning Commission  
c/o Development Services – Planning Division  
511 Royal Avenue, New Westminster, BC V3L 1H9



AUGUST 20, 2019

File: HER00604

**Questions:**

If you would like further information on this proposal, please consider attending the upcoming meeting or contacting the Planning Division ([plnpost@newwestcity.ca](mailto:plnpost@newwestcity.ca) or 604-527-4532.

To learn more about the Advisory Planning Commission, please visit <https://www.newwestcity.ca/committees/articles/4905.php>.



SEP - 4 2019

September 17, 2019

File: HER00716

Mark Gifford, Board Chair  
The Board of Education of School District 40 (New Westminster)  
811 Ontario Street,  
New Westminster, BC V3M 0J7

Dear Mr. Gifford:

**Re: 515 Fourth Street, New Westminster, BC**

An application has been submitted to the city of New Westminster for a heritage revitalization agreement at 515 Fourth Street. The agreement would allow the existing house to become a duplex and allow a new infill house to be built facing Regina Street. The agreement would include a transfer of density from the undersized principal house to the infill house. The agreement would also permit relaxations for the front yard setback of the duplex, for the side yard setback of the infill house, and for off-street parking spaces. As part of this application, the existing heritage house would be restored and legally protected through a Heritage Designation Bylaw.

It is the policy of the Advisory Planning Commission to notify relevant stakeholders of a site proposed for Planning regulation change. Your opinion on this matter would be appreciated.

**How to submit your views:**

**In Person:** At the Advisory Planning Commission meeting on Tuesday, September 17, 2019 at 6:30 p.m., in City Hall Council Chambers.

**In Writing:** To ensure your correspondence can be included, all written submissions should be received the Friday prior to the meeting. Correspondence should be addressed to the Advisory Planning Commission and can be submitted to:

Email: [plnpost@newwestcity.ca](mailto:plnpost@newwestcity.ca)

Or

Mail: Advisory Planning Commission  
c/o Development Services – Planning Division  
511 Royal Avenue, New Westminster, BC V3L 1H9

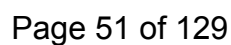
**Questions:**





File: HER00716

To learn more about the Advisory Planning Commission, please visit <https://www.newwestcity.ca/committees/articles/4905.php>.



SEP 16 2019

September 13, 2019

File: HER00716

The Board of Education of School District 40 (New Westminster)  
811 Ontario Street,  
New Westminster, BC V3M 0J7

To the Board:

**Re: September 17, 2019 Advisory Planning Commission Meeting  
CANCELLED**

A Heritage Revitalization Agreement (HRA) application has been received for 515 Fourth Street. This project was scheduled to be reviewed, and a hearing for members of the public held, at the Advisory Planning Commission meeting on Tuesday September 17, 2019. You will have recently received notice of this meeting in the mail by postcard or letter.

**Due to quorum issues, this meeting has been cancelled and the review of the HRA application has been RESCHEDULED to November 19, 2019.**

At the November 19, 2019 meeting there will be the opportunity to provide feedback on the proposal, which can be received in person at the meeting, or in writing.

If you would like further information on this proposal or the Advisory Planning Commission process, please contact the Planning Division ([plnpost@newwestcity.ca](mailto:plnpost@newwestcity.ca) or 604-527-4532). To learn more about the Advisory Planning Commission, and for the meetings schedule, please visit <https://www.newwestcity.ca/committees/articles/4905.php>.

More about this application:

The heritage revitalization agreement would allow the existing house to become a duplex and allow a new infill house to be built facing Regina Street. The agreement would include a transfer of density from the undersized principal house to the infill house. The agreement would also permit relaxations for the front yard setback of the duplex, for the side yard setback of the infill house, and for off-street parking spaces. As part of this application, the existing heritage house would be restored and legally protected through a Heritage Designation Bylaw.

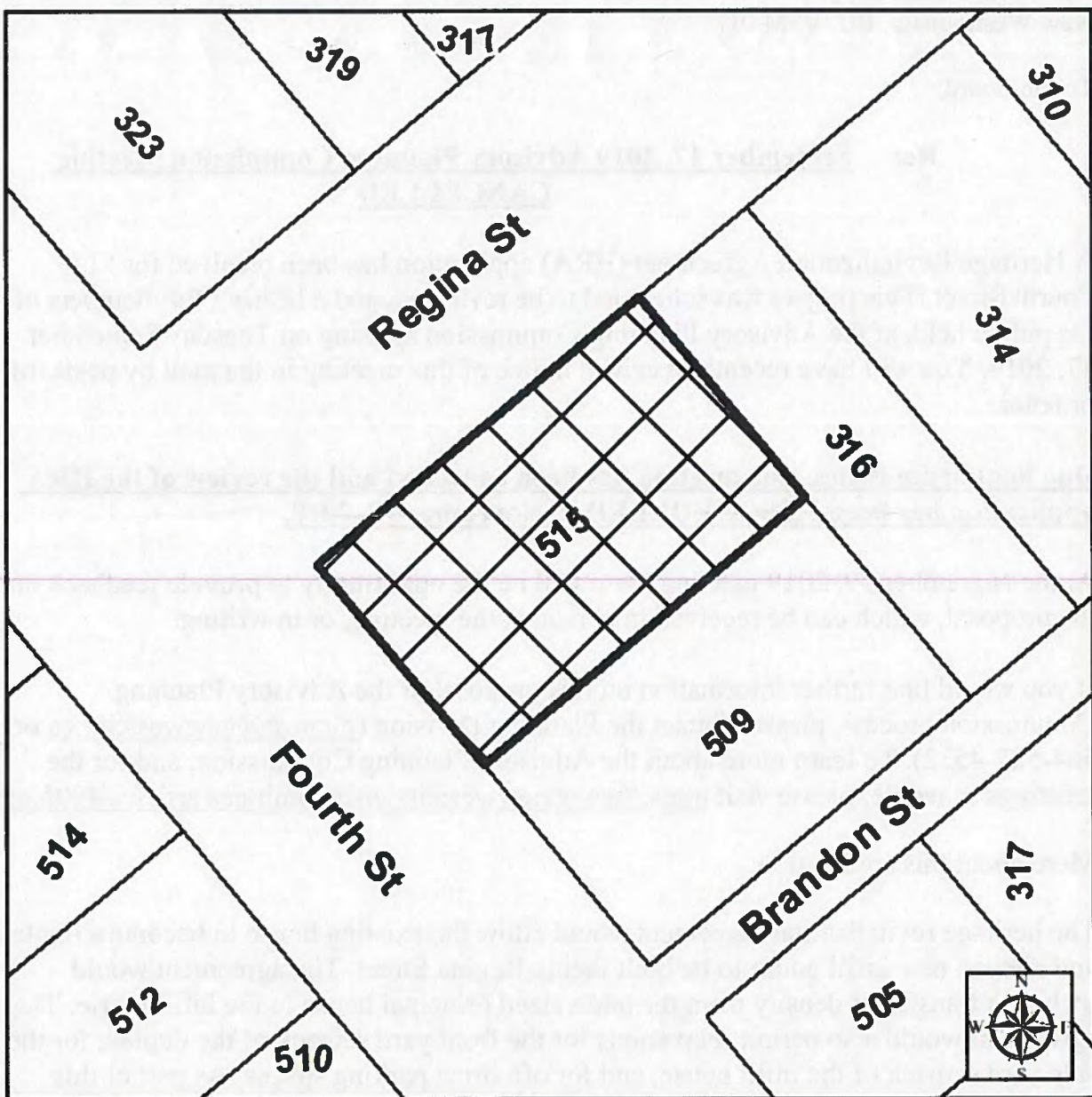
A site context map can be found on the back page of this notice, for reference.



September 13, 2019

File: HER00716

*Figure 1: Site Context Map for HRA Application at 515 Fourth Street*



**MINUTES OF THE NEW WESTMINSTER BOARD OF EDUCATION  
EDUCATION POLICY AND PLANNING COMMITTEE**

**Tuesday, September 10, 2019, 7:30 PM  
Hume Park Home Learners  
521 Fader Street, New Westminster**

|                |                            |                                                          |
|----------------|----------------------------|----------------------------------------------------------|
| <b>PRESENT</b> | Anita Ansari, Vice Chair   | Karim Hachlaf, Superintendent                            |
|                | Dee Beattie, Trustee       | Kim Morris, Secretary-Treasurer                          |
|                | Danielle Connelly, Trustee | Maryam Naser, Associate Superintendent                   |
|                | Gurveen Dhaliwal, Trustee  | Caroline Manders, Recording Secretary                    |
|                | Mark Gifford, Chair        | Guests                                                   |
|                | Maya Russell, Trustee      | Jamie Sadler, Principal                                  |
|                |                            | Karen Blackburn, Program Coordinator                     |
|                |                            | Gillian Gunderson, Teacher                               |
|                |                            | Jodie Haraga, Teacher                                    |
|                |                            | Kim Kaila, Resource Teacher                              |
|                |                            | Jennifer Purdon, Teacher                                 |
| <b>REGRETS</b> | Mary Lalji, Trustee        | Bruce Cummings, Director, Instruction, Learning Services |

***Chair Dhaliwal 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. Approval of Agenda**

The meeting was called to order at 7:32 pm.

Added: Item 4b. HPV9 Vaccination Equity

**Moved and Seconded**

***THAT the agenda for the September 10, 2019 Education Policy and Planning Committee meeting be adopted as amended.***

**CARRIED UNANIMOUSLY**

**2. Presentation**

a. Hume Park Home Learner Program Learning Plan - Teaching Math with Confidence

Principal Jamie Sadler, Principal, introduced teachers Karen Blackburn, Gillian Gunderson, Jodie Haraga, Kim Kaila and Jennifer Purdon.

Program Coordinator Blackburn spoke briefly about the origins of the Home Learner Program. Currently, there are approximately 122 students enrolled in the program. The Trustees toured the school.

Teacher Gunderson presented the Hume Park Learners School Learning Goals for the 2019/2020 school year, which will focus on assessment. Learning is dynamic and flexible, and can be conducted anywhere, not only in classrooms. For the past two years, Hume Park has liaised with a math consultant who has been assisting the students, parents and teachers in exploring and creating their own learning journey. Home Learners is a program well-suited to students who thrive in a less-structured learning environment.

**3. Comment and Question Period**

Nil.

**4. New Business**

a. All On Board Endorsements

Trustee Connelly spoke to the provision of free transit for all students. She confirmed that the language in the recommendation is in line with similar initiatives brought forward in other districts. This recommendation would provide all students with an opportunity to be able to more easily travel to school and participate in field trips.

**Moved and Seconded**

***THAT the Education Policy and Planning Committee recommend to the Board of Education of School District No.40 (New Westminster) to endorse the #AllOnBoard Campaign; and in doing so, write a letter to the TransLink Mayors' Council on Regional Transportation, the Board of Directors of TransLink, the Ministry of Municipal Affairs and Housing, the Ministry of Social Development and Poverty Reduction, and the Ministry of Finance, asking TransLink to work with the provincial government to finalize and secure funding, and develop a plan that will provide free public transit for minors (aged 0-18), and reduced price transit based on a sliding scale for all low-income people regardless of their demographic profile as soon as possible in the Metro Vancouver TransLink region and all transit systems in BC to ensure our most at-risk youth can attend school.***

***AND FURTHER THAT the Board write a separate letter to the Mayors' Council on Regional Transportation asking them to:***

- 1) require TransLink adopt a poverty reduction/equity mandate in order to address the outstanding issue of lack of affordability measures to ensure those who need public transit the most can access the essential service, and***
- 2) to request the Mayors' Council on Regional Transportation and TransLink immediately and without delay amend existing by-laws and cease ticketing all minors for fare evasion as the first step towards the full implementation of free transit for children and youth 0-18, unlink ICBC from fare evasion for youth and adults, allow low-income adults to access community service as an alternative to the financial penalty of a fare evasion ticket; and implement free transit for youth without delay.***

**CARRIED UNANIMOUSLY**

b. HPV9 Vaccination Equity

Trustee Connelly explained that the provision of free HPV9 immunization, which began in 2017, starts for boys born in 2006. Girls born in 1994 onwards are eligible for the free immunization. The cost of this vaccine is \$300-\$500, if not covered by insurance.

**Moved and Seconded**

***THAT the Education Policy and Planning Committee recommend to the Board of Education of School District No.40 (New Westminster) to write a letter to the Minister of Health, the Minister of Education and the Secretary for Gender Equity requesting that the HPV9 vaccine be provided free of charge for all males age 9 - 26, making it equal to what is currently available for females age 9 - 26.***

**CARRIED UNANIMOUSLY**

**5. Reports from Senior Management**

**a. New Board Policy 22 - Provision of Menstrual Products**

Secretary-Treasurer Morris indicated that BCSTA Legal Counsel, Audrey Ackah, distributed a policy template to school districts, as presented to the Board for their consideration and adoption in order to comply with the requirement to provide menstrual products to students.

**Moved and Seconded**

***THAT the Education Policy & Planning Committee recommend to the Board of Education of School District No. 40 (New Westminster) to adopt new Board Policy 22 - Provision of Menstrual Products to Students; AND FURTHER that the Board Policy Manual be updated accordingly.***

**CARRIED UNANIMOUSLY**

**b. 2019/2020 Board Annual Work Plan - Board Policy 2 - Appendix A**

Superintendent Hachlaf briefly explained the primary edits made to the 2019-2020 Board Annual Work Plan. Specifically, Aboriginal education and student accountability report.

Associate Superintendent Naser explained that the September Aboriginal update now aligns with Orange Shirt Day; student accountability/achievement report to be presented in February when FSA scores, etc. are made available.

It was asked if National Administrative Professionals Day be added to the Work Plan.

**Moved and Seconded**

***THAT the Education Policy & Planning Committee recommend to the Board of Education of School District No. 40 (New Westminster) to adopt the School District No. 40 (New Westminster) revised Board Policy 2 - Appendix A: Board Annual Work Plan for 2019/2020.***

**CARRIED UNANIMOUSLY**

**c. Special Education Review September Update**

Associate Superintendent Naser and Director, Instruction, Learning Services Cunnings updated the Board as follows:

- The 2019/2020 timeline.
- Composition of the Advisory Group and its mandate.
- Concerns were expressed regarding the Chair/Co-Chair roles and it was confirmed that a Trustee fill one of those roles.
- The Advisory Group (a non-decision making body) will bring forward draft reports as the process progresses. A final report, including recommendations, will be brought to the Board for its consideration and prioritization.



- The methodology of the initiative was reviewed to ensure that it will capture all aspects of students' needs; as well as providing a platform for an authentic involvement and feedback resulting from the data collection.
- Consultants already participating in the Review could be called upon to facilitate the development of the framework, which is yet to be completed.
- The October 2019 Special Education Review Update will include specific feedback received from the first Advisory Group meeting.
- A follow-up meeting will be scheduled for staff and Trustee representatives, to solidify the Chair/Co-Chair roles, methodology and facilitator.

**6. General Announcements**

Tug-of-War at 2019 Homecoming, September 13 at Mercer Stadium - Trustees will participate.

It was mutually agreed by the Board of Education that the start time of the Education Policy and Planning Committee meetings be changed from 7:30 pm to 6:30 pm, which will enable students to participate in these meetings earlier in the day.

**7. Adjournment**

The meeting adjourned at 9:08 pm.

**Supplement to:** **EDUCATION POLICY & PLANNING COMMITTEE**

**Date:** September 10, 2019

**Submitted by:** Danielle Connelly, Trustee

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

**Subject:** All On Board Endorsements

**Background:**

Lack of affordable transportation is one of the most significant barriers to social inclusion, school attendance and success, and labour market inclusion for low-income adults and youth. Free public transportation for youth in British Columbia could help alleviate this barrier and work towards the desirable goal of reducing poverty and increasing access to public education, as well as helping to create life-long transit riders, which also helps towards reducing the environmental impact of other less efficient modes of transportation.

The All On Board campaign is working to advocate, with the assistance of other community partners, for:

- Free transit for all children and youth, 0-18
- Sliding scale monthly pass system based on income

They also advocate for an immediate end to the fare evasion ticketing of minors and the introduction of community service and restorative justice options for adults as an alternative to fare evasion tickets in all transit systems throughout British Columbia.

TransLink and many of our transit systems throughout BC lag far behind many cities and municipalities across Canada and the US and beyond that, offer affordability measures and a “do no harm” approach to fare evasion that ensures low-income communities can access the essential service of public transit.

The result? Children, youth and adults that primarily lack access to any other form of transport in Metro Vancouver and across BC remain locked out of our transit systems.

Parents should not have to choose between groceries or a bus pass for their kids or themselves. Parent involved is key to healthy schools and communities and lack of affordable transportation should not be a barrier to this.



**Recommendation:**

***THAT the Education Policy and Planning Committee recommend to the Board of Education of School District No.40 (New Westminister) to endorse the #AllOnBoard Campaign; and in doing so, write a letter to the TransLink Mayors' Council on Regional Transportation, the Board of Directors of TransLink, the Ministry of Municipal Affairs and Housing, the Ministry of Social Development and Poverty Reduction, and the Ministry of Finance, asking TransLink to work with the provincial government to finalize and secure funding, and develop a plan that will provide free public transit for minors (aged 0-18), and reduced price transit based on a sliding scale for all low-income people regardless of their demographic profile as soon as possible in the Metro Vancouver TransLink region and all transit systems in BC to ensure our most at-risk youth can attend school.***

***AND FURTHER THAT the Board write a separate letter to the Mayors' Council on Regional Transportation asking them to:***

- 1) require TransLink adopt a poverty reduction/equity mandate in order to address the outstanding issue of lack of affordability measures to ensure those who need public transit the most can access the essential service, and***
- 2) to request the Mayors' Council on Regional Transportation and TransLink immediately and without delay amend existing by-laws and cease ticketing all minors for fare evasion as the first step towards the full implementation of free transit for children and youth 0-18, unlink ICBC from fare evasion for youth and adults, allow low-income adults to access community service as an alternative to the financial penalty of a fare evasion ticket; and implement free transit for youth without delay.***



**Supplement to:** **EDUCATION POLICY & PLANNING COMMITTEE**

**Date:** September 10, 2019

**Submitted by:** Danielle Connelly, Trustee

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

**Subject:** HPV9 Vaccination Equity

**Background:**

**The disease:**

- HPV is one of the most common sexually transmitted infections (STIs). Three out of four sexually active people will get HPV at some point in their lives.
- Anyone who has any kind of sexual activity with another person involving oral, genital, or anal contact can get HPV.
- Sexual intercourse is not necessary to get infected.
- The more sexual partners you have, the higher the risk of being infected with HPV.
- Men who have sex with men are also at higher risk of HPV infection.
- Most people infected with HPV do not show any signs or symptoms and can pass the virus onto others without even knowing it.
- Most often an HPV infection will clear on its own. For some people, HPV will not go away and cells infected with the virus can become cancerous over time.

**HPV infection is related to:**

- almost ALL cases of cervical cancers
- about 80-90% of anal cancers
- 40% of vaginal and vulvar cancers
- 40-50% of penile cancers
- 25-35% of mouth and throat cancers (oral and oropharyngeal cancers)
- over 90% of genital warts

**The vaccines:**

- There are two [HPV vaccines](#) available in Canada: Cervarix® (HPV2) and Gardasil®9 (HPV9).
- Both vaccines protect against two (2) types of HPV that cause about 70% of cases of cervical cancer and 80% of cases of anal cancer. The HPV9 vaccine protects against five (5) additional types of HPV that cause 15% to 20% of cervical cancers and 11% of anal cancers in women and 4% in men.
- The HPV9 vaccine also protects against two (2) types of HPV that cause about 90% of cases of genital warts.
- Both of these vaccines are approved by Health Canada. The HPV9 vaccine is approved for use in both men and women. The HPV2 vaccine is only approved for use in women.

Source: ImmunizeBC

Starting in 2008 grade 6 girls were able to receive the HPV9 vaccine free of charge and in 2017, the HPV9 vaccine began being provided free to boys in grade 6 as well.

**However, only boys born in 2006 or later are eligible for the free HPV9 vaccine whereas girls who did not get the vaccine in grade 6 remain eligible for the free HPV9 vaccine if they start their vaccine series before their 19th birthday and complete it before their 26th birthday (born in 1994 or later).**

The Canadian Cancer Society recommends that all females age 9 to 45 and **males age 9 to 26** be vaccinated against HPV to help reduce their risk of HPV-associated cancers. (Source: Canadian Cancer Society)

For boys born prior to 2006 who do not fall in to a high risk category, the cost of the HPV9 vaccine must be paid out of pocket and costs approximately \$500 (source: ImmunizeBC).

There should not be a discrepancy based on sex for a vaccination that can save lives. The cost for of the vaccine for boys not eligible for the free vaccination is so cost prohibitive that those who want it might have to go without.

**Recommendation:**

***THAT the Education Policy and Planning Committee recommend to the Board of Education of School District No.40 (New Westminster) to write a letter to the Minister of Health, the Minister of Education and the Secretary for Gender Equity requesting that the HPV9 vaccine be provided free of charge for all males age 9 - 26, making it equal to what is currently available for females age 9 - 26.***

## PROVISION OF MENSTRUAL PRODUCTS TO STUDENTS

### Background

The Minister of Education amended the *Support Services for Schools Order* to require school districts to provide free menstrual products to students in school washrooms in a manner that protects student privacy. The [Ministerial Order](#) requires boards to establish policies and procedures related to the provision of free menstrual products to students.

### Procedures

Every student in British Columbia should have access to healthy and effective learning environments. The school system is expected to promote gender equality and create an inclusive learning experience. Lack of access to menstrual products can negatively impact students' school attendance and their social-emotional well-being. Providing all students with convenient access to free menstrual products helps to support their full participation in school activities, reduces stigma and promotes gender equality.

The Board of Education of School District No. 40 (New Westminster) is committed to providing menstrual products to students who may require them.

The Board will:

- a. ensure menstrual products are made available to students of all gender identities or expressions in a manner that protects student privacy;
- b. provide a barrier-free, easily accessible menstrual products at no cost to students;
- c. provide menstrual products in school washrooms; and,
- d. consider student feedback with respect to the provision of menstrual products.

School district staff will develop procedures regarding the provision of menstrual products to students.

*Reference: Sections 85(2)(a), 88(1) and 168(2)(t) School Act  
Support Services for Schools Order (M149/89) Amended by M127/19*

*SD No. 40 (New Westminster)*

*Adopted: September 24, 2019*

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Modification to this document is not permitted without prior written consent from SD No. 40 (New Westminster)

## 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 (to bring forward in 2020/2021)
- Approve Annual Board Work Plan – Education
- Consider Motions to BCSTA
- Receive Executive Compensation Disclosure reporting Statement
- ~~Approve Annual Executive Disclosure Report~~

**Commented [CM1]:** Same as Receive Executive Compensation Disclosure Statement

#### Events

- Orange Shirt Day – September 30
- Recognize World Teachers' Day – October 5

### October

#### Regular Board Meeting Agenda Items

- ~~Review Student Enrollment and Staffing Report – Education~~
- Review Strategic Direction
- Surplus Appropriation Approval

**Commented [CM2]:** Occurs quarterly now, have indicated as such under recurring section on page 4

#### Events

- ~~October 20, 2018 – General Local Elections~~
- Represent Board at BCPSEA Symposium (November 5 & 6, 2018 Fall 2019)
- Represent Board at BCSTA Provincial Council Meeting (November 29, 2019 October 25-26, 2019)
- BCSTA Trustee Academy (November ~~29-28~~ – ~~December 1~~ November 30, 2019)
- World Teachers' Day – October 5

### November

#### Regular Board Meeting Agenda

- Review Career Programs Report
- Review Board Policy Handbook
- Approve Budget Development Process and Timelines – Operations Committee
- ~~HR Report~~
- Review International Program Report
- Review Class Size Report
- Elect Chair/Vice-Chair
- Chairs Annual Report

**Commented [CM3]:** Actually occurs monthly on in-camera, have indicated as such under recurring section on page 4

Modification to this document is not permitted without prior written consent from SD No. 40 (New Westminster)



## Events

- ~~Inaugural Meeting & Oath of Office of Newly-Elected Trustees, November 6, 2018~~
- ~~BCSTA Provincial Council Meeting (November 29, 2018)~~
- BCSTA Trustee Academy (November ~~29-28~~ – ~~December 1, 2018~~ November 30, 2019)
- Remembrance Day Ceremonies

## December

### Regular Board Meeting Agenda Items

- Review Student Welfare Accountability Report – Assess Student Welfare – reference Policy 12.
- Receive Statement of Financial Information (SOFI) Report
- Receive School Growth Plans to be presented to the Board annually by the Superintendent
- 2019-2020 Budget Process Update – Operations (ongoing)
- Approve trustee school liaison assignments
- Approve proposed Trustee calendar for partner meetings and related functions
- Make Trustee appointments to committees and community liaison groups

## Events

## January

### Regular Board Meeting Agenda Items

- Review Student Learning Accountability Report – reference Policy 12 – Education Committee
- Review progress re Strategic Planning results – Education Committee
- Review Recommended 2-year District Calendar
- Approve Budget Development Process and Timelines – Operations Committee
- 2019-2020 Budget Process Update – Operations (ongoing)
- Provide direction through our Board representative to BCSTA Provincial Council Meeting regarding provincial policy matters
- Review policy positions for submission to BCSTA Annual General Meeting
- Distributed Learning & Continuing Education Report – Board

## Events

- Represent Board at BCPSEA AGM
- Represent Board at BCSTA Provincial Council Meeting (~~held in February~~ February 21-22, 2020)
- ~~New Trustee Academy – BCSTA (dates to be confirmed)~~

Commented [CM4]: Moved to November

## February

### Regular Board Meeting Agenda Items

- ~~Review Recommended 2-year District Calendar~~
- Approve Amended ~~Operating~~ Budget for Current Fiscal Year
- ~~2019-2020-2021~~ Budget Process Update – Operations (~~ongoing~~)
- Review Report on Aboriginal Education Including Progress Update on Implementation of the Truth and Reconciliation Commission's Calls to Action – Operations

**Commented [CM5]:** Moved to January a/p Maryam's request – Feb.18 email

### Events

- BCSTA Provincial Council Meeting – February 21-22, 2020
- Pink Shirt Day – February 27

## March

### Regular Board Meeting Agenda Items

- Approve District Calendar
- Approve Calendar for Board and Committee meetings
- ~~2020-2021 Budget Process Update – Operations (ongoing)~~
- ~~Review preliminary draft budget for the upcoming year~~

### Events

- Attend and participate in BCSTA Provincial Council & AGM – April 16-19, 2020

## April

### Regular Board Meeting Agenda Items

- ~~Approve school fees~~
- Approve ~~Operating~~ Budget for upcoming fiscal year
- ~~Approve 5-year Capital Plan Bylaw~~
- Approve Board Authorized Courses

**Commented [CM6]:** Moved to June

### Events

- Attend and participate in BCSTA Provincial Council & AGM – April 16-19, 2020

## May

### Regular Board Meeting Agenda Items

- Approve school fees
- ~~Complete Superintendent/~~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

Modification to this document is not permitted without prior written consent from SD No. 40 (New Westminster)

## June

### Regular Board Meeting Agenda Items

- Approve 5-year Capital Plan & Bylaw
- Approve Annual Facilities Grant Spending Plan
- Receive Internal Audit Summary
- Review/Approve signing authorities

### 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 and acquisition 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
- Ratify Collective Agreements

## Monthly/Quarterly

- Operations Update (capital projects, legal, contracted management services, financial variances, budget updates and significant tendering awards) (Monthly Operations)
- Human Resources Update (Staffing) (Monthly Board In-Camera)
- Non-Replacement Data (Staffing) (Quarterly Open Operations)
- Student Withdrawal Report (Quarterly Closed & Open Board)

*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*

SD No. 40 (New Westminster)

Adopted: ~~September 25, 2018~~ September 24, 2019

Modification to this document is not permitted without prior written consent from SD No. 40 (New Westminster)

**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 (to bring forward in 2020/2021)
- Approve Annual Board Work Plan – Education
- Consider Motions to BCSTA
- Receive Executive Compensation Disclosure Statement

**Events**

- Orange Shirt Day – September 30
- Recognize World Teachers' Day – October 5

**October****Regular Board Meeting Agenda Items**

- Review Strategic Direction
- Surplus Appropriation Approval

**Events**

- Represent Board at BCPSEA Symposium (Fall 2019)
- Represent Board at BCSTA Provincial Council Meeting (October 25-26, 2019)
- BCSTA Trustee Academy (November 28 – November 30, 2019)
- World Teachers' Day – October 5

**November****Regular Board Meeting Agenda**

- Review Career Programs Report
- Review Board Policy Handbook
- Approve Budget Development Process and Timelines – Operations Committee
- Review International Program Report
- Review Class Size Report
- Elect Chair/Vice-Chair
- Chairs Annual Report

**Events**

- BCSTA Trustee Academy (November 28 – November 30, 2019)
- Remembrance Day Ceremonies

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**December****Regular Board Meeting Agenda Items**

- Review Student Welfare Accountability Report – Assess Student Welfare – reference Policy 12.
- Receive Statement of Financial Information (SOFI) Report
- Receive School Growth Plans to be presented to the Board annually by the Superintendent
- 2019-2020 Budget Process Update – Operations (ongoing)
- Approve trustee school liaison assignments
- Approve proposed Trustee calendar for partner meetings and related functions
- Make Trustee appointments to committees and community liaison groups

**Events**

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**January****Regular Board Meeting Agenda Items**

- Review Student Learning Accountability Report – reference Policy 12 – Education Committee
- Review progress re Strategic Planning results – Education Committee
- Review Recommended 2-year District Calendar
- 2019-2020 Budget Process Update – Operations (ongoing)
- Provide direction through our Board representative to BCSTA Provincial Council Meeting regarding provincial policy matters
- Review policy positions for submission to BCSTA Annual General Meeting
- Distributed Learning & Continuing Education Report – Board

**Events**

- Represent Board at BCPSEA AGM
- Represent Board at BCSTA Provincial Council Meeting (February 21-22, 2020)

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**February****Regular Board Meeting Agenda Items**

- Approve Amended Budget for Current Fiscal Year
- 2020-2021 Budget Process Update – Operations (ongoing)
- Review Report on Aboriginal Education Including Progress Update on Implementation of the Truth and Reconciliation Commission's Calls to Action – Operations

**Events**

- BCSTA Provincial Council Meeting – February 21-22, 2020
- Pink Shirt Day – February 27

### March

#### Regular Board Meeting Agenda Items

- Approve District Calendar
- Approve Calendar for Board and Committee meetings
- 2020-2021 Budget Process Update – Operations (ongoing)
- 

#### Events

- Attend and participate in BCSTA Provincial Council & AGM – April 16-19, 2020

### April

#### Regular Board Meeting Agenda Items

- Approve Budget for upcoming fiscal year
- Approve Board Authorized Courses

#### Events

- Attend and participate in BCSTA Provincial Council & AGM – April 16-19, 2020

### May

#### Regular Board Meeting Agenda Items

- Approve school fees
- Superintendent/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

- Approve 5-year Capital Plan & Bylaw
- Approve Annual Facilities Grant Spending Plan
- Receive Internal Audit Summary
- Review/Approve signing authorities

#### Events

- Host employee Retirement Dinner Ceremony

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**July/August**

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- Meetings to be scheduled as needed

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**As Required**

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- 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 and acquisition 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
- Ratify Collective Agreements

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**Monthly/Quarterly**

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- Operations Update (capital projects, legal, contracted management services, financial variances, budget updates and significant tendering awards) (Monthly Operations)
- Human Resources Update (Staffing) (Monthly Board In-Camera)
- Non-Replacement Data (Staffing) (Quarterly Open Operations)
- Student Withdrawal Report (Quarterly Closed & Open Board)

*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*

*SD No. 40 (New Westminster)*

*Adopted: September 24, 2019*

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**MINUTES OF THE NEW WESTMINSTER BOARD OF EDUCATION  
OPERATIONS POLICY & PLANNING COMMITTEE**

**Tuesday, September 17, 2019, 7:30 PM  
School Board Office  
811 Ontario Street, New Westminister**

|                |                            |                                                      |
|----------------|----------------------------|------------------------------------------------------|
| <b>PRESENT</b> | Dee Beattie, Trustee       | Karim Hachlaf, Superintendent                        |
|                | Danielle Connelly, Trustee | Kim Morris, Secretary-Treasurer                      |
|                | Gurveen Dhaliwal, Trustee  | Maryam Naser, Associate Superintendent               |
|                | Mark Gifford, Chair        | Robert Weston, Executive Director of Human Resources |
|                | Maya Russell, Trustee      | Dave Crowe, Director of Capital Projects             |
|                |                            | Grant Lachmuth, Black Wolf Consulting                |
|                |                            | Caroline Manders, Recording Secretary                |
| <b>REGRETS</b> | Anita Ansari, Vice Chair   |                                                      |
|                | Mary Lalji, Trustee        |                                                      |

*Chair Connelly 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. Approval of Agenda**

The meeting was called to order at 7:38 pm.

Add 5b. Queensborough Middle School Childcare - City & District Partnership

Add 7a. New Westminister Schools Support for Student Climate Strike

**Moved and Seconded**

***THAT the agenda for the September 17, 2019 Open Operations Policy and Planning Committee meeting be adopted as amended.***

**CARRIED UNANIMOUSLY**

**2. Presentations**

a. NWSS Cycling Access

Patrick Parkes of HUB New Westminister provided an overview of the importance of cycling to promote health, reduce traffic and resulting carbon emissions and requested endorsement of the letter to the City of New Westminister.

**Moved and Seconded**

***THAT the Operations Policy and Planning Committee recommend to the Board of Education of School District No. 40 (New Westminister) that the Board endorse HUB New Westminister's request for separated bicycle lanes to and around the new NWSS, and that the Board communicate its support for this request directly to New Westminister's Mayor and Council.***

**CARRIED UNANIMOUSLY**

**3. Correspondence**

Nil.

**4. Comment & Question Period from Visitors**

Nil.

**5. Reports from Senior Management**

a. Capital Projects Update

i. New Westminster Secondary School

Director of Capital Projects Crowe and Grant Lachmuth, Black Wolf Consulting, provided an update:

- Teachers and students involved in the design completion of the classrooms and labs.
- Civil and utilities work completed.
- Communication required between stakeholders (theatre, arena and high school) to ensure that traffic management and traffic control is in place when events are taking place at these venues.
- Landscape architects are working on plans as to what the memorialization area will look like.
- Steelwork has been completed and concrete work approaching completion
- Wall framings are complete and drywall is being installed.
- No significant archeological discoveries have been made.
- School opening is on-track for September 2020.
- Demolition of the old school building is expected to take place in fall of 2020, after the equipment, etc. is moved over to the new building.

b. Queensborough Middle School Childcare - City & District Partnership

Associate Superintendent Naser provided advised the City will provide funding support for the move of two portables to Queensborough Middle School for before and after school care. Responses to the District's Requests for Proposal for a non-profit service provider have been received and are being reviewed. A recommendation is intended for the September 24, 2019 Regular Open Board meeting. Opening of the spaces is anticipated in November 2019.

c. Operations Update

i. July-September 2019 Operations Update

Secretary-Treasurer Morris provided an update on the activities of Operations and Finance staff during the summer, and thanked the Operations and Custodial crews for successful school opening, and the Finance staff for a successful year end audit.

Superintendent Hachlaf expressed thanks to the crew for completion of many school upgrades such as flooring, lighting and seismic upgrades.

Hume Park Home Learners Program seismic upgrade is a top priority for the District and is reflected as such on the Five-Year Annual Capital Plan.

By consensus, the Board requested to receive updates on large donations received by the District.

ii. June 30, 2019 Financial Report

Secretary-Treasurer Morris provided highlights of the Revenues and Expenses. The District came within 2% of budgeted revenue and 1% of budgeted expenses. An in depth presentation of year end will occur at the September 24, 2019 Regular Open Board meeting when the Financial Statements are presented by Staff and the Auditors.

iii. July 31, 2019 Financial Report

Secretary-Treasurer Morris reported that revenues and expenses were in lien with budget for this time in the new fiscal year.

d. 2020-2021 International Program Fees Review

Secretary-Treasurer Morris presented the proposed changes to the International Student Fees as recommended by the Director of International Education Program. The fee schedule recovers costs for the recent MSP requirement announcement and remains competitive with other lower mainland districts.

**Moved and Seconded**

***THAT the Operations Policy and Planning Committee recommend to the Board of Education of School District No. 40 (New Westminster) approval of the revised fees for the International Education Program as follows: \$15,000 annual fee plus medical \$1,000 and monthly homestay \$950, effective July 2020 for new students.***

**CARRIED UNANIMOUSLY**

e. Revised Administrative Procedure 501 - Management of School Budgets

Secretary-Treasurer Morris reported improved spending patterns in schools with 9 out of 12 schools spending 90% or more of their school budgets in 18/19, compared to 2 out of 12 in 17/18. As a result the Administrative Procedure has been changed to provide 100% carry forward of year end school budgets for schools spending 90% of annual budgets, or more. The existing 30% carry forward remains for schools that have spent less than 90% of their budgets.

**6. General Announcements**

Team Board of Education were the Homecoming 2019 Tug-of-War winners on September 13. A trophy will be presented at an upcoming Board meeting.

Trustee Connelly took part in a few media interviews regarding the HPV9 Vaccination initiative, which was brought forward at the September 10th Education Policy and Planning Committee meeting.

**7. New Business**

a. New Westminster Schools Support for Student Climate Strike on September 27, 2019

Trustee Gifford provided an overview of the upcoming Climate Strike initiative. On September 27, 2019, students around the world are organizing and participating in local Climate Strike events. The Board of Education introduced a motion, which supports the participation of New Westminster Schools' students, parents, teachers and school administrators.

**Moved and Seconded**

***THAT the Operations Policy and Planning Committee recommend to the Board of Education of School District No. 40 (New Westminster) to support students in New Westminster to work with others across British Columbia, Canada and around the world, who have called on adults and peers to mobilize an International Climate Strike on September 27, 2019.***

***In solidarity with student efforts to amplify climate concerns, and in recognition of the unique importance of the Climate Strike scheduled to take place in Vancouver on Friday, September 27, the New Westminster Board of Education will:***

- a) *excuse attendance of any high school student that presents a permission slip, signed by their parent or guardian;*
- b) *excuse attendance of any elementary or middle-school student, if accompanied by their parent, guardian or authorized adult;*
- c) *not penalize any student who chooses to miss classes on September 27 in order to participate in lawful Climate Strike activities.*

*Furthermore, staff are encouraged to incorporate relevant climate strike information into educational programming, as appropriate, during week of September 23rd.*

**CARRIED UNANIMOUSLY**

- b. Consider Motions to BCSTA

Trustee Gifford suggested that the HPV9 recommendation be submitted to BCSTA Provincial Council.

- c. 2019-2020 Amended Budget

Secretary-Treasurer Morris updated the Board on changes to the 19/20 operating budget since June 25, 2019, including additional uses of surplus in the form of carry forwards from 18/19 year end, fall 2019 staffing changes, and identification of additional sources of revenue.

**8. Old Business**

Nil.

**9. Question Period (15 Minutes)**

Nil.

**10. Adjournment**

The meeting adjourned at 8:52 pm.

Supplement to: **OPERATIONS POLICY & PLANNING COMMITTEE**

Date: September 17, 2019

Submitted by: Patrick Parkes, HUB New Westminister

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

Subject: Safe Cycling Access to New Westminister Secondary School

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**Background:**

At the time of presentation content submission (August 14, 2019), HUB New Westminister was unaware of specific plans for separated bicycle lanes to and around the new NWSS. We feel that for the safety of all commuters to and around the school, it is imperative that separated bicycle lanes are in place at the school's opening. Furthermore, we are concerned that on-site bicycle amenities will be under-used if students and staff do not feel safe commuting to the school by bicycle. This presentation will outline the need for separated bicycle lanes, and the need to request action from New Westminister's Mayor and Council.

**Recommendation:**

***THAT the Operations Policy and Planning Committee recommend to the Board of Education of School District No. 40 (New Westminister) that the Board endorse HUB New Westminister's request for separated bicycle lanes to and around the new NWSS, and that the Board communicate its support for this request directly to New Westminister's Mayor and Council.***



**Supplement to: OPERATIONS POLICY& PLANNING COMMITTEE**

**Date:** September 17, 2019

**Submitted by:** Karen Klein, Director, International Education

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

**Subject:** 2020-2021 International Program Fees Review

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**Background:**

New Westminister Schools offers an International Education Program that is committed to providing students with high academic standards and a challenging educational environment. We believe that through academic preparation and study, personal attention, and integration into the Canadian academic and social environment, we provide our international students with a strong foundation for success in their chosen careers and future endeavors.

Our District is a leader in Canadian international education. We hosted our first international students in 1987 making us one of Canada's longest running public school international education programs. Based on our 32 years of experience and 'know-how," parents can choose New Westminister for their child knowing that they are receiving the support required to be successful away from home.

Over the past 10 years, the tuition fees for the international education program have increased by \$1,000 every 3 years; current fees are \$14,000 per year plus medical \$500 and monthly homestay \$900. The proposed 2020-2021 fees would be \$15,000 per year (increase of \$1,000) plus medical \$1,000 (increase \$500 due to elimination of the Medical Services Plan premiums for British Columbians, updated payment method for international students was introduced on September 1, 2019) and monthly homestay \$950 (increase of \$50) and would take effect for new students July 2020. Current students have one extra year at the current price.

Included in this Backgrounder is the District's current fee structure, proposed 2020 fee structure as well as a fee comparison chart (2019-2020) for neighbouring districts. At this time, no district has committed to a fee increase for 2020, however, several are considering one.

**Recommendation:**

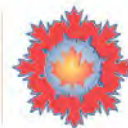
***THAT the Operations Policy & Planning Committee recommend to the Board of Education of School District No. 40 (New Westminister) approval of the revised fees for the International Education Program as follows: \$15,000 annual fee plus medical \$1,000 and monthly homestay \$950, effective July 2020 for new students.***

# FEE SCHEDULES – SD40 Historical

|                         | TUITION  | MEDICAL | MONTHLY<br>HOMESTAY |
|-------------------------|----------|---------|---------------------|
| 2011-2012               | \$12,000 | \$800   | \$800               |
| 2012-2013               | \$12,000 | \$800   | \$850               |
| 2013-2014               | \$12,000 | \$800   | \$850               |
| 2014-2015               | \$13,000 | \$900   | \$850               |
| 2015-2016               | \$13,000 | \$900   | \$850               |
| 2016-2017               | \$13,000 | \$900   | \$850               |
| 2017-2018               | \$14,000 | \$500   | \$900               |
| 2018-2019               | \$14,000 | \$500   | \$900               |
| 2019-2020               | \$14,000 | \$500   | \$900               |
| 2020-2021<br>(Proposed) | \$15,000 | \$900   | \$950               |

medical reduced  
when MSP was reduced.  
(We still charge for private EHB  
& travel insurance)





## PROPOSED INTERNATIONAL STUDENT FEES

Effective July 1, 2020

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Program Application Fee (non-refundable)                                                                                                          | Tuition  | Medical | Airport Pick-Up | Homestay Application Fee (non-refundable) | * Homestay Fees                |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|----------|---------|-----------------|-------------------------------------------|--------------------------------|
| <b>Full Year K-12</b><br>September 01 ~ June 30 includes Orientation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | \$ 200                                                                                                                                            | \$15,000 | \$ 900  | \$ 75           | \$ 500                                    | \$ 9,500 *<br>(10 full months) |
| <b>One Semester: Grades 9 – 12 only</b><br><br>Semester I<br>Sept ~ Jan<br><br>or<br><br>Semester II<br>Late Jan ~ Jun                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | \$ 200                                                                                                                                            | \$ 7,700 | \$ 360  | \$ 75           | \$ 300                                    | \$ 4,750 *<br>(5 full months)  |
| <b>Half Year</b><br>January Start<br><br>Middle School<br>Grades 6 -8                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | \$ 200                                                                                                                                            | \$ 9,200 | \$ 360  | \$ 75           | \$ 300                                    | \$ 5,700 *<br>(6 full months)  |
| <b>Half Year</b><br>January Start<br>Elementary K-5                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | \$ 200                                                                                                                                            | \$ 9,200 | \$ 360  | N/A             | N/A                                       | N/A                            |
| <b>ALL PRICES ARE IN CANADIAN DOLLARS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | *Homestay fees are \$950 per month.<br>Partial months (e.g. during August and January orientation week) are payable at \$32 per additional night. |          |         |                 |                                           |                                |
| SEND US YOUR FLIGHT ITINERARY AND HOSTS WILL MEET YOU AT THE AIRPORT!                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                   |          |         |                 |                                           |                                |
| <ul style="list-style-type: none"><li>Ten (10) school months are September 1 through June 30. Semester dates are September ~ January, and January/February ~ June. Exact start &amp; end dates change annually. Check website for updates.</li><li>Regular student fees and textbook fees are included with tuition.</li><li>All programs (Full year or semester) include Orientation activities held the week before classes begin.</li><li>Optional course fees, school supplies and field trips are not included, except for activities during Orientation.</li><li>Homestay nights during orientation are extra.</li><li>Summer school &amp; night school courses are optional and not included in tuition prices</li><li>Short-Term Medical is \$60 per month; long-term is a sliding scale</li></ul> |                                                                                                                                                   |          |         |                 |                                           |                                |

**DEADLINES TO APPLY: April 1 and November 1**

Current

| 2019-2020 International Student Fee Comparison Chart (10-Month/One School Year) |                             |                          |                     |                  |
|---------------------------------------------------------------------------------|-----------------------------|--------------------------|---------------------|------------------|
| District                                                                        | Total (Tuition and Medical) | Application Fee          | HS Placement        | HS Fee (Monthly) |
| New Westminster                                                                 | 14,500                      | 200                      | 500                 | 900              |
| Coquitlam                                                                       | 16,500                      | 300                      | Private Contractors |                  |
| Burnaby                                                                         | 15,450                      | 200                      | 550                 | 950              |
| North Vancouver                                                                 | 14,900                      | 200                      | Private Contractors |                  |
| Delta                                                                           | 14,950                      | 200                      | 500                 | 950              |
| Maple Ridge                                                                     | 14,400                      | 200                      | No Info             | 930              |
| West Vancouver                                                                  | 15,400                      | 600                      | No Info             | 975              |
| Vancouver                                                                       | 15,450                      | 200                      | 525                 | 950              |
| Surrey                                                                          | 14,500                      | No Info                  | Private Contractors |                  |
| Langley                                                                         | 14,500                      | 200                      | 350                 | 900              |
| Richmond                                                                        | 16,425                      | Included in "Total" Fee  |                     | 950              |
| Mission                                                                         | 14,000                      | 250                      | 250                 | 850              |
| Chilliwack                                                                      | 14,500                      | 300                      | 450                 | 900              |
| Abbotsford                                                                      | 14,500                      | 200                      | 450                 | 930              |
| Sunshine Coast                                                                  | 14,100                      | No Information Published |                     |                  |
| Nanaimo                                                                         | 13,500                      | 500                      | No Info             | 850              |
| Cowichan                                                                        | 14,400                      | 250                      | 350                 | 850              |
| Greater Victoria                                                                | 14,600                      | 250                      | 325                 | 975              |
| Saanich                                                                         | 14,650                      | 200                      | 650                 | 925              |
| Sooke                                                                           | 14,550                      | 250                      | In "Total" Fee      | 875              |
| Kootenay Lake                                                                   | 14,000                      | 350                      | 750                 | 850              |
| Central Okanagan                                                                | 13,900                      | 200                      | 400                 | 900              |
| Penticton                                                                       | 13,400                      | No Information Published |                     |                  |
| <b>Averages</b>                                                                 |                             |                          |                     |                  |
| Metro Vancouver                                                                 | 15,055                      | 255                      | 485                 | 938              |
| Fraser Valley                                                                   | 14,333                      | 250                      | 383                 | 893              |
| Vancouver Island                                                                | 14300                       | 290                      | 441                 | 895              |
| Interior                                                                        | 13766                       | 275                      | 575                 | 875              |



## INTERNATIONAL STUDENT FEES

Effective July 1, 2020

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Program<br>Application Fee<br>(non-refundable)                                                                                                                    | Tuition  | Medical   | Airport<br>Pick-Up | Homestay<br>Application Fee<br>(non-refundable) | * Homestay<br>Fees                |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-----------|--------------------|-------------------------------------------------|-----------------------------------|
| <b>Full Year K-12</b><br>September 01 ~ June<br>30<br>includes Orientation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | \$ 200                                                                                                                                                            | \$15,000 | \$ 1, 000 | \$ 75              | \$ 500                                          | \$ 9,500 *<br>(10 full<br>months) |
| <b>One Semester:<br/>Grades 9 – 12 only</b><br>Semester I<br>Sept ~ Jan<br>or<br>Semester II<br>Late Jan ~ Jun                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | \$ 200                                                                                                                                                            | \$ 7,700 | \$ 500    | \$ 75              | \$ 300                                          | \$ 4,750 *<br>(5 full months)     |
| <b>Half Year</b><br>January Start<br>Middle School<br>Grades 6 -8                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | \$ 200                                                                                                                                                            | \$ 9,200 | \$ 500    | \$ 75              | \$ 300                                          | \$ 5,700 *<br>(6 full months)     |
| <b>Half Year</b><br>January Start<br>Elementary K-5                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | \$ 200                                                                                                                                                            | \$ 9,200 | \$ 500    | N/A                | N/A                                             | N/A                               |
| <b>ALL PRICES ARE IN<br/>CANADIAN<br/>DOLLARS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <div>*Homestay fees are \$950 per month.<br/>Partial months (e.g. during August and January orientation week) are payable<br/>at \$32 per additional night.</div> |          |           |                    |                                                 |                                   |
| SEND US YOUR FLIGHT ITINERARY AND HOSTS WILL MEET YOU AT THE AIRPORT!                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                   |          |           |                    |                                                 |                                   |
| <div><div><div><div><div></div><div></div></div><div><div></div><div></div></div><div><div></div><div></div></div><div><div></div><div></div></div><div><div></div><div></div></div><div><div></div><div></div></div><div><div></div><div></div></div><div><div></div><div></div></div><div><div></div><div></div></div><div><div></div><div></div></div></div><div><div><div>Ten (10) school months are September 1 through June 30. Semester dates are September ~ January, and January/February ~ June. Exact start &amp; end dates change annually. Check website for updates.</div><div>Regular student fees and textbook fees are included with tuition.</div><div>All programs (Full year or semester) include Orientation activities held the week before classes begin.</div><div>Optional course fees, school supplies and field trips are not included, except for activities during Orientation.</div><div>Homestay nights during orientation are extra.</div><div>Summer school &amp; night school courses are optional and not included in tuition prices</div><div>Short-Term Medical is \$60 per month; long-term is a sliding scale</div></div></div></div></div> |                                                                                                                                                                   |          |           |                    |                                                 |                                   |

**DEADLINES TO APPLY: April 1 and November 1**



**Supplement to: September 17, 2019 Operations Committee Meeting**

**Date:** September 17, 2019

**Submitted by:** Mark Gifford

**Item:**            **Requiring Action** ☒

**For Information** ☐

**New Westminister Schools support for student Climate Strike on September 27**

**Background:**

Climate change is one of the most significant challenges of our time, and an important priority for students, teachers and staff of New Westminister Schools.

On September 27, 2019, students around the world are organizing and participating in local Climate Strike events. Students invite everyone to hear and amplify calls for urgent leadership and action on climate justice, and to address the severity of the climate emergency we face. Many New West students plan to participate in local events, and seek support from parents, teachers, and school administrators.

New Westminister Board of Education can support the decision for our students to safely participate by providing students, parents, teachers and school administrators with an understanding of District support, expectations and response.

**Recommendation:**

***That the Board of Education for School District No. 40 (New Westminister)*** support students in New Westminister to work with others across British Columbia, Canada and around the world, who have called on adults and peers to mobilize an international Climate Strike on September 27, 2019.

In solidarity with student efforts to amplify climate concerns, and in recognition of the unique importance of the Climate Strike scheduled to take place in Vancouver on Friday, September 27, the New Westminister Board of Education will:

- a) excuse attendance of any high school student that presents a permission slip, signed by their parent or guardian;
- b) excuse attendance of any elementary or middle-school student, if accompanied by their parent, guardian or authorized adult;
- c) not penalize any student who chooses to miss classes on September 27 in order to participate in lawful Climate Strike activities.



Furthermore, staff are encouraged to incorporate relevant climate strike information into educational programming, as appropriate, during week of September 23<sup>rd</sup>.

Audited Financial Statements of

## **School District No. 40 (New Westminster)**

June 30, 2019

# School District No. 40 (New Westminster)

June 30, 2019

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# School District No. 40 (New Westminster)

## MANAGEMENT REPORT

**DRAFT**

Management's Responsibility for the Financial Statements.

The accompanying 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 financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

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

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and reliable financial information is produced.

The Board of Education of School District No. 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 financial statements on a monthly basis and externally audited 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 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)

|                                                        |             |
|--------------------------------------------------------|-------------|
| <b>DRAFT</b>                                           |             |
| Signature of the Chairperson of the Board of Education | Date Signed |
| Signature of the Superintendent                        | Date Signed |
| Signature of the Secretary Treasurer                   | Date Signed |





KPMG LLP  
PO Box 10426 777 Dunsmuir Street  
Vancouver, BC V7Y 1K3  
Canada  
Telephone (604) 691-3000  
Fax (604) 691-3031

## **INDEPENDENT AUDITORS' REPORT**

To the Board of Education of School District No. 40 (New Westminster), and

To the Minister of Education, Province of British Columbia

### ***Opinion***

We have audited the financial statements of School District No. 40 (New Westminster), (the "Entity"), which comprise:

- The statement of financial position as at June 30, 2019
- the statement of operations for the year then ended
- the statement of changes in net financial assets for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements of the Entity as at and for the year ended June 30, 2019 are prepared, in all material respects, in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

### ***Basis for Opinion***

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

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

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

### ***Emphasis of Matter – Financial Reporting Framework***

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

Our opinion is not modified in respect of this matter.

***Other Information***

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

- Unaudited Schedules 1-4 attached to the audited financial statements

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

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

We obtained the unaudited schedules documents as at the date of this auditors' report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in the auditors' report.

We have nothing to report in this regard.

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

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

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

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

***Auditors' Responsibilities for the Audit of the Financial Statements***

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

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

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

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

We also:

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

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants

Vancouver, Canada

**[DATE]**

School District No. 40 (New Westminster)

Statement 1

Statement of Financial Position  
As at June 30, 2019

|                                                    | 2019<br>Actual       | 2018<br>Actual      |
|----------------------------------------------------|----------------------|---------------------|
|                                                    | \$                   | \$                  |
| <b>Financial Assets</b>                            |                      |                     |
| Cash and Cash Equivalents                          | 25,994,954           | 26,057,163          |
| Accounts Receivable                                |                      |                     |
| Due from Province - Ministry of Education (Note 3) | 2,825,308            | 427,524             |
| Other                                              | 709,794              | 601,600             |
| <b>Total Financial Assets</b>                      | <b>29,530,056</b>    | <b>27,086,287</b>   |
| <b>Liabilities</b>                                 |                      |                     |
| Accounts Payable and Accrued Liabilities           |                      |                     |
| Other (Note 4)                                     | 12,150,840           | 6,645,149           |
| Unearned Revenue (Note 5)                          | 2,863,174            | 3,475,974           |
| Deferred Revenue (Note 6)                          | 2,446,324            | 3,138,470           |
| Deferred Capital Revenue (Note 7)                  | 118,413,076          | 90,268,207          |
| Employee Future Benefits (Note 8)                  | 3,398,453            | 3,272,135           |
| <b>Total Liabilities</b>                           | <b>139,271,867</b>   | <b>106,799,935</b>  |
| <b>Net Financial Assets (Debt)</b>                 | <b>(109,741,811)</b> | <b>(79,713,648)</b> |
| <b>Non-Financial Assets</b>                        |                      |                     |
| Tangible Capital Assets (Note 9)                   | 137,060,366          | 105,532,784         |
| Prepaid Expenses                                   | 178,346              | 200,734             |
| <b>Total Non-Financial Assets</b>                  | <b>137,238,712</b>   | <b>105,733,518</b>  |
| <b>Accumulated Surplus (Deficit) (Note 17)</b>     | <b>27,496,901</b>    | <b>26,019,870</b>   |

Contractual Obligations (Note 14)  
Contingent Liabilities (Note 12)

Approved by the Board

|                                                        |             |
|--------------------------------------------------------|-------------|
| Signature of the Chairperson of the Board of Education | Signed      |
| Signature of the Superintendent                        | Signed      |
| Signature of the Secretary Treasurer                   | Date Signed |

# School District No. 40 (New Westminster)

Statement 2

Statement of Operations  
Year Ended June 30, 2019

|                                                                         | 2019<br>Budget<br>(Note 13) | 2019<br>Actual                  | 2018<br>Actual    |
|-------------------------------------------------------------------------|-----------------------------|---------------------------------|-------------------|
|                                                                         | \$                          | \$                              | \$                |
| <b>Revenues</b>                                                         |                             |                                 |                   |
| Provincial Grants                                                       |                             |                                 |                   |
| Ministry of Education                                                   | 70,506,561                  | <b>70,183,558</b>               | 68,636,442        |
| Other                                                                   | 112,000                     | <b>153,896</b>                  | 113,700           |
| Municipal Grants Spent on Sites                                         |                             | <b>1,749,209</b>                |                   |
| Federal Grants                                                          |                             | <b>1,735</b>                    |                   |
| Tuition                                                                 | 4,474,289                   | <b>4,425,875</b>                | 5,202,597         |
| Other Revenue                                                           | 1,732,563                   | <b>2,399,658</b>                | 2,130,074         |
| Rentals and Leases                                                      | 200,000                     | <b>216,373</b>                  | 250,540           |
| Investment Income                                                       | 400,800                     | <b>517,607</b>                  | 314,807           |
| Amortization of Deferred Capital Revenue                                | 2,300,542                   | <b>2,315,150</b>                | 2,176,523         |
| <b>Total Revenue</b>                                                    | <u>79,726,755</u>           | <u><b>81,963,061</b></u>        | <u>78,824,683</u> |
| <b>Expenses</b>                                                         |                             |                                 |                   |
| Instruction                                                             | 67,184,236                  | <b>67,054,043</b>               | 63,780,472        |
| District Administration                                                 | 3,791,132                   | <b>3,473,798</b>                | 3,300,180         |
| Operations and Maintenance                                              | 9,554,803                   | <b>9,705,936</b>                | 9,484,026         |
| Transportation and Housing                                              | 307,107                     | <b>252,253</b>                  | 221,893           |
| <b>Total Expense</b>                                                    | <u>80,837,278</u>           | <u><b>80,486,030</b></u>        | <u>76,786,571</u> |
| <b>Surplus (Deficit) for the year</b>                                   | <u>(1,110,523)</u>          | <u><b>1,477,031</b></u>         | <u>2,038,112</u>  |
| <b>Accumulated Surplus (Deficit) from Operations, beginning of year</b> |                             | <b>26,019,870</b>               | 23,981,758        |
| <b>Accumulated Surplus (Deficit) from Operations, end of year</b>       |                             | <u><u><b>27,496,901</b></u></u> | <u>26,019,870</u> |

# School District No. 40 (New Westminster)

Statement 4

Statement of Changes in Net Financial Assets (Debt)

Year Ended June 30, 2019

|                                                                                                        | 2019<br>Budget<br>(Note 13) | 2019<br>Actual              | 2018<br>Actual             |
|--------------------------------------------------------------------------------------------------------|-----------------------------|-----------------------------|----------------------------|
|                                                                                                        | \$                          | \$                          | \$                         |
| <b>Surplus (Deficit) for the year</b>                                                                  | <u>(1,110,523)</u>          | <u>1,477,031</u>            | <u>2,038,112</u>           |
| <b>Effect of change in Tangible Capital Assets</b>                                                     |                             |                             |                            |
| Acquisition of Tangible Capital Assets                                                                 | (1,115,794)                 | (34,623,861)                | (15,483,374)               |
| Amortization of Tangible Capital Assets                                                                | 3,096,279                   | 3,096,279                   | 2,788,249                  |
| <b>Total Effect of change in Tangible Capital Assets</b>                                               | <u>1,980,485</u>            | <u>(31,527,582)</u>         | <u>(12,695,125)</u>        |
| Acquisition of Prepaid Expenses                                                                        | (200,000)                   | (178,346)                   | (200,734)                  |
| Use of Prepaid Expenses                                                                                | 200,734                     | 200,734                     | 55,603                     |
| <b>Total Effect of change in Other Non-Financial Assets</b>                                            | <u>734</u>                  | <u>22,388</u>               | <u>(145,131)</u>           |
| <b>(Increase) Decrease in Net Financial Assets (Debt),<br/>before Net Remeasurement Gains (Losses)</b> | <u>870,696</u>              | <u>(30,028,163)</u>         | <u>(10,802,144)</u>        |
| <b>Net Remeasurement Gains (Losses)</b>                                                                |                             |                             |                            |
| <b>(Increase) Decrease in Net Financial Assets (Debt)</b>                                              |                             | <u>(30,028,163)</u>         | <u>(10,802,144)</u>        |
| <b>Net Financial Assets (Debt), beginning of year</b>                                                  |                             | <u>(79,713,648)</u>         | <u>(68,911,504)</u>        |
| <b>Net Financial Assets (Debt), end of year</b>                                                        |                             | <u><u>(109,741,811)</u></u> | <u><u>(79,713,648)</u></u> |

# School District No. 40 (New Westminster)

Statement 5

Statement of Cash Flows  
Year Ended June 30, 2019

|                                                               | 2019<br>Actual      | 2018<br>Actual      |
|---------------------------------------------------------------|---------------------|---------------------|
|                                                               | \$                  | \$                  |
| <b>Operating Transactions</b>                                 |                     |                     |
| Surplus (Deficit) for the year                                | 1,477,031           | 2,038,112           |
| Changes in Non-Cash Working Capital                           |                     |                     |
| Decrease (Increase)                                           |                     |                     |
| Accounts Receivable                                           | (2,505,978)         | (429,792)           |
| Prepaid Expenses                                              | 22,388              | (145,131)           |
| Increase (Decrease)                                           |                     |                     |
| Accounts Payable and Accrued Liabilities                      | 5,505,691           | 1,797,626           |
| Unearned Revenue                                              | (612,800)           | (779,603)           |
| Deferred Revenue                                              | (692,146)           | 884,523             |
| Employee Future Benefits                                      | 126,318             | 88,705              |
| Amortization of Tangible Capital Assets                       | 3,096,279           | 2,788,249           |
| Amortization of Deferred Capital Revenue                      | (2,315,150)         | (2,176,523)         |
| Recognition of Deferred Capital Revenue Spent on Sites        | (1,749,209)         |                     |
| <b>Total Operating Transactions</b>                           | <b>2,352,424</b>    | <b>4,066,166</b>    |
| <b>Capital Transactions</b>                                   |                     |                     |
| Tangible Capital Assets Purchased                             | (4,349,139)         | (2,152,596)         |
| Tangible Capital Assets -WIP Purchased                        | (30,274,722)        | (13,330,778)        |
| <b>Total Capital Transactions</b>                             | <b>(34,623,861)</b> | <b>(15,483,374)</b> |
| <b>Financing Transactions</b>                                 |                     |                     |
| Capital Revenue Received                                      | 32,209,228          | 13,791,590          |
| <b>Total Financing Transactions</b>                           | <b>32,209,228</b>   | <b>13,791,590</b>   |
| <b>Net Increase (Decrease) in Cash and Cash Equivalents</b>   | <b>(62,209)</b>     | <b>2,374,382</b>    |
| <b>Cash and Cash Equivalents, beginning of year</b>           | <b>26,057,163</b>   | <b>23,682,781</b>   |
| <b>Cash and Cash Equivalents, end of year</b>                 | <b>25,994,954</b>   | <b>26,057,163</b>   |
| <b>Cash and Cash Equivalents, end of year, is made up of:</b> |                     |                     |
| Cash                                                          | 25,994,954          | 26,057,163          |
|                                                               | <b>25,994,954</b>   | <b>26,057,163</b>   |



**SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

---

**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**

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

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

As noted in notes 2(e) and 2(k), 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.

**SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

---

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

**b) Cash and cash equivalents**

Cash and cash equivalents include deposits in the Provincial Ministry of Finance Central Deposit Program that are readily convertible to known amounts of cash and that are subject to insignificant risk of change in value. These cash equivalents are held for the purpose of meeting short-term cash commitments rather than for investing.

**c) Accounts Receivable**

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

**d) Unearned Revenue**

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

**e) Deferred Revenue and Deferred Capital Revenue**

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

Funding received for the acquisition of depreciable tangible capital assets is recorded as deferred capital revenue and amortized over the life of the asset acquired as revenue in the Statement of Operations. This accounting treatment is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met unless the transfer contains a stipulation that creates a liability in which case the transfer is recognized as revenue over the period that the liability is extinguished.

**SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

---

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

**f)    Employee Future Benefits**

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

The School District accrues its obligations and related costs including 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, 2019 and projected to March 31, 2022. The next valuation will be performed at March 31, 2022 for use at June 30, 2022. For the purposes of determining the financial position of the plans and the employee future benefit costs, a measurement date of March 31 was adopted for all periods subsequent to July 1, 2004.

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

**g)    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.

**SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

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

**h) Tangible Capital Assets**

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost also includes overhead directly attributable to construction.
- 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 Statement of Operations.
- Buildings that are demolished or destroyed are written-off.
- Works of art, historic assets and other intangible assets are not recorded as assets in these financial statements.
- The cost, less residual value, of tangible capital assets (excluding sites), is amortized on a straight-line basis over the estimated useful life of the asset. It is management's responsibility to determine the appropriate useful lives for tangible capital assets. These useful lives are reviewed on a regular basis or if significant events initiate the need to revise. Estimated useful life is as follows:

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

**i) Prepaid Expenses**

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.

**j) 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.

**SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

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

**k) 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.

**l) 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.

**SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

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

**m) 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.

Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the statement of re-measurement gains and losses. Upon settlement, the cumulative gain or loss is reclassified from the statement of re-measurement gains and losses and recognized in the statement of operations. Interest and dividends attributable to financial instruments are reported in the statement of operations.

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

**n) 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.

**SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

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**NOTE 3            ACCOUNTS RECEIVABLE**

|                                               | <u>2019</u>           | <u>2018</u>         |
|-----------------------------------------------|-----------------------|---------------------|
| Due from Province                             |                       |                     |
| Ministry of Education (OLEP French)           | \$     44,774         | \$   37,203         |
| Ministry of Education (FSA Marking)           | -                     | 8,187               |
| Ministry of Education (Bylaw Projects)        | 2,780,534             | 317,541             |
| Ministry of Education (Annual Facility Grant) | -                     | 64,593              |
|                                               | <u>\$   2,825,308</u> | <u>\$   427,524</u> |

**NOTE 4            ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

|                                           | <u>2019</u>          | <u>2018</u>           |
|-------------------------------------------|----------------------|-----------------------|
| Accounts Payable and Accrued Liabilities: |                      |                       |
| Accounts Payable Other                    |                      |                       |
| Trade payables                            | \$   7,825,180       | \$ 3,404,865          |
| Employee Vacation Payable                 | 369,479              | 399,958               |
| Salaries and Benefits Payable             | <u>3,956,181</u>     | <u>2,840,326</u>      |
|                                           | <u>\$ 12,150,840</u> | <u>\$   6,645,149</u> |

**NOTE 5            UNEARNED REVENUE**

|                                   | <u>2019</u>           | <u>2018</u>           |
|-----------------------------------|-----------------------|-----------------------|
| <b>Balance, beginning of year</b> | \$   3,475,974        | \$ 4,255,577          |
| Changes for the year:             |                       |                       |
| Increase:                         |                       |                       |
| Tuition fees collected            | <u>2,863,174</u>      | 3,475,974             |
|                                   | -                     | 7,731,551             |
| Decrease:                         |                       |                       |
| Tuition fee revenue recognized    | <u>3,475,974</u>      | 4,255,577             |
| <b>Balance, end of year</b>       | <u>\$   2,863,174</u> | <u>\$   3,475,974</u> |

**SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

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**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.

|                                          | <u>2019</u>         | <u>2018</u>         |
|------------------------------------------|---------------------|---------------------|
| <b>Balance, beginning of year</b>        | <b>\$ 3,138,470</b> | <b>\$ 2,253,947</b> |
| Increases:                               |                     |                     |
| Provincial Grant - Ministry of Education | 7,444,782           | 8,016,066           |
| Other Revenue                            | 2,241,849           | 1,787,583           |
|                                          | <u>9,686,631</u>    | <u>9,083,649</u>    |
| Decreases:                               |                     |                     |
| Allocated to Revenue                     | 9,466,195           | 8,919,126           |
| Recovered                                | 912,582             | -                   |
| Net Change for the year                  | <u>(692,146)</u>    | <u>884,253</u>      |
| <b>Balance, end of year</b>              | <b>\$ 2,446,324</b> | <b>\$ 3,138,470</b> |

**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.

|                                          | <u>2019</u>           | <u>2018</u>          |
|------------------------------------------|-----------------------|----------------------|
| <b>Deferred Capital Revenue</b>          |                       |                      |
| <b>Balance, beginning of year</b>        | <b>\$ 90,268,207</b>  | <b>\$ 78,653,140</b> |
| Increases:                               |                       |                      |
| Provincial Grant - Ministry of Education | 31,808,478            | 13,393,485           |
| Provincial Grants – Other                | 32,485                | 26,153               |
| Other Revenue                            | 290,508               | 308,190              |
| Investment Income                        | 77,757                | 63,762               |
|                                          | <u>32,209,228</u>     | <u>13,791,590</u>    |
| Decreases:                               |                       |                      |
| Amortization                             | 2,315,150             | 2,176,523            |
| Site Purchase                            | 1,749,209             | -                    |
|                                          | <u>4,064,359</u>      | <u>2,176,523</u>     |
| Net Change for the year                  | <u>28,144,869</u>     | <u>11,615,067</u>    |
| <b>Balance, end of year</b>              | <b>\$ 118,413,076</b> | <b>\$ 90,268,207</b> |



**SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

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**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.

|                                                              | <u>2019</u>                | <u>2018</u>                |
|--------------------------------------------------------------|----------------------------|----------------------------|
| <b>Reconciliation of Accrued Benefit Obligation</b>          |                            |                            |
| Accrued Benefit Obligation – April 1                         | \$ 2,996,163               | \$ 2,891,033               |
| Service Cost                                                 | 249,035                    | 227,586                    |
| Interest Cost                                                | 86,411                     | 82,729                     |
| Benefit Payments                                             | (190,337)                  | (252,603)                  |
| Actuarial (Gain) Loss                                        | <u>(269,842)</u>           | <u>47,418</u>              |
| <b>Accrued Benefit Obligation – March 31</b>                 | <b><u>\$ 2,871,430</u></b> | <b><u>\$ 2,996,163</u></b> |
| <b>Reconciliation of Funded Status at End of Fiscal Year</b> |                            |                            |
| Accrued Benefit Obligation – March 31                        | \$ 2,871,430               | \$ 2,996,163               |
| Market Value of Plan Assets – March 31                       | -                          | -                          |
| Funded Status – Deficit                                      | <u>2,871,430</u>           | <u>2,996,163</u>           |
| Employer Contribution after Measurement Date                 | (20,060)                   | (32,274)                   |
| Employer Expense after Measurement Date                      | 77,375                     | 83,862                     |
| Unamortized Net Actuarial (Gain) Loss                        | <u>469,708</u>             | <u>224,384</u>             |
| <b>Accrued Benefit Obligation – June 30</b>                  | <b><u>\$ 3,398,453</u></b> | <b><u>\$ 3,272,135</u></b> |
| <b>Accrued Benefit Liability - July 1</b>                    |                            |                            |
| Accrued Benefit Liability - July 1                           | 3,272,135                  | 3,183,430                  |
| Net expense for Fiscal Year                                  | 304,442                    | 287,884                    |
| Employer Payments                                            | <u>(178,124)</u>           | <u>(199,179)</u>           |
| <b>Accrued Benefit Obligation – June 30</b>                  | <b><u>\$ 3,398,453</u></b> | <b><u>\$ 3,272,135</u></b> |
| <b>Components of Net Benefit Expense</b>                     |                            |                            |
| Service Cost                                                 | \$ 245,474                 | \$ 232,949                 |
| Interest Cost                                                | 83,487                     | 83,650                     |
| Amortization of Net Actuarial Gain                           | <u>(24,519)</u>            | <u>(28,715)</u>            |
| <b>Net Benefit Expense</b>                                   | <b><u>\$ 304,442</u></b>   | <b><u>\$ 287,884</u></b>   |
| <b>Assumptions</b>                                           |                            |                            |
| Discount Rate – April 1                                      | 2.75 %                     | 2.50%                      |
| Discount Rate – March 31                                     | 2.50 %                     | 2.75%                      |
| 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                                             | 11.0                       | 11.3                       |

**SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

**NOTE 9 TANGIBLE CAPITAL ASSETS**

**Net Book Value:**

|                              | <b>Net Book Value<br/>2019</b> | Net Book Value<br>2018       |
|------------------------------|--------------------------------|------------------------------|
| Sites                        | <b>\$ 15,057,921</b>           | \$ 13,308,712                |
| Buildings                    | <b>70,407,063</b>              | 71,235,651                   |
| Buildings – work in progress | <b>48,050,166</b>              | 17,876,454                   |
| Furniture & Equipment        | <b>1,112,325</b>               | 1,113,515                    |
| Vehicles                     | <b>138,057</b>                 | 57,921                       |
| Computer Software            | -                              | 2,673                        |
| Computer Hardware            | <b>2,294,834</b>               | 1,937,858                    |
| Total                        | <b><u>\$137,060,366</u></b>    | <b><u>\$ 105,532,784</u></b> |

**June 30, 2019**

| Cost:                      | Opening<br>balance    | Additions            | Disposals          | Transfers<br>(WIP) | Ending<br>balance     |
|----------------------------|-----------------------|----------------------|--------------------|--------------------|-----------------------|
| Sites                      | \$ 13,308,712         | \$ 1,749,209         | \$ -               | \$ -               | <b>\$ 15,057,921</b>  |
| Buildings                  | 107,797,418           | 1,504,609            | -                  | 101,010            | <b>109,403,037</b>    |
| Buildings–work in progress | 17,876,454            | 30,274,722           | -                  | (101,010)          | <b>48,050,166</b>     |
| Furniture & Equipment      | 1,408,251             | 139,635              | -                  | -                  | <b>1,547,886</b>      |
| Vehicles                   | 182,254               | 98,361               | -                  | -                  | <b>280,615</b>        |
| Computer Software          | 13,364                | -                    | (13,364)           | -                  | -                     |
| Computer Hardware          | 2,501,746             | 857,325              | (14,910)           | -                  | <b>3,344,161</b>      |
| Total                      | <b>\$ 143,088,199</b> | <b>\$ 34,623,861</b> | <b>\$ (28,274)</b> | <b>\$ -</b>        | <b>\$ 177,683,786</b> |

| Accumulated<br>Amortization: | Opening<br>balance   | Additions           | Disposals          | Transfers<br>(WIP) | Ending<br>balance    |
|------------------------------|----------------------|---------------------|--------------------|--------------------|----------------------|
| Buildings                    | \$ 36,561,767        | \$ 2,434,207        | \$ -               | \$ -               | <b>\$ 38,995,974</b> |
| Furniture & Equipment        | 294,736              | 140,825             | -                  | -                  | <b>435,561</b>       |
| Vehicles                     | 124,333              | 18,225              | -                  | -                  | <b>142,558</b>       |
| Computer Software            | 10,691               | 2,673               | (13,364)           | -                  | -                    |
| Computer Hardware            | 563,888              | 500,349             | (14,910)           | -                  | <b>1,049,327</b>     |
| Total                        | <b>\$ 37,555,415</b> | <b>\$ 3,096,279</b> | <b>\$ (28,274)</b> | <b>\$ -</b>        | <b>\$ 40,623,420</b> |

**SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

**NOTE 9 TANGIBLE CAPITAL ASSETS (Continued)**

**June 30, 2018**

| Cost:                      | Opening<br>balance    | Additions            | Disposals          | Transfers<br>(WIP) | Ending<br>balance     |
|----------------------------|-----------------------|----------------------|--------------------|--------------------|-----------------------|
| Sites                      | \$ 13,308,712         | \$ -                 | \$ -               | \$ -               | \$ 13,308,712         |
| Buildings                  | 102,146,492           | 1,136,108            | -                  | 4,514,818          | 107,797,418           |
| Buildings—work in progress | 9,060,494             | 13,330,778           | -                  | (4,514,818)        | 17,876,454            |
| Furniture & Equipment      | 1,162,361             | 245,890              | -                  | -                  | 1,408,251             |
| Vehicles                   | 182,254               | -                    | -                  | -                  | 182,254               |
| Computer Software          | 26,990                | -                    | (13,626)           | -                  | 13,364                |
| Computer Hardware          | 1,736,531             | 770,598              | (5,383)            | -                  | 2,501,746             |
| <b>Total</b>               | <b>\$ 127,623,834</b> | <b>\$ 15,483,374</b> | <b>\$ (19,009)</b> | <b>\$ -</b>        | <b>\$ 143,088,199</b> |

| Accumulated<br>Amortization: | Opening<br>balance   | Additions           | Disposals          | Transfers<br>(WIP) | Ending<br>balance    |
|------------------------------|----------------------|---------------------|--------------------|--------------------|----------------------|
| Buildings                    | \$ 34,260,683        | \$ 2,301,084        | \$ -               | \$ -               | \$ 36,561,767        |
| Furniture & Equipment        | 178,500              | 116,236             | -                  | -                  | 294,736              |
| Vehicles                     | 106,108              | 18,225              | -                  | -                  | 124,333              |
| Computer Software            | 18,919               | 5,398               | (13,626)           | -                  | 10,691               |
| Computer Hardware            | 221,965              | 347,306             | (5,383)            | -                  | 563,888              |
| <b>Total</b>                 | <b>\$ 34,786,175</b> | <b>\$ 2,788,249</b> | <b>\$ (19,009)</b> | <b>\$ -</b>        | <b>\$ 37,555,415</b> |

**SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

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**NOTE 10      EMPLOYEE PENSION PLANS**

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The 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, 2017, the Teachers' Pension Plan has about 46,000 active members from school districts, and approximately 38,000 retired members from school districts. As of December 31, 2017, the Municipal Pension Plan has about 197,000 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, 2017 indicated a \$1,656 million surplus for basic pension benefits on a going concern basis. As a result of the 2017 basic account actuarial valuation surplus, plan enhancements and contribution rate adjustments were made; the remaining \$ 644 million surplus was transferred to the rate stabilization account.

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. As a result of the 2015 basic account actuarial valuation surplus and pursuant to the joint trustee agreement, \$ 1,927 million was transferred to the rate stabilization account and \$297 million of the surplus ensured the required contribution rate remained unchanged.

The next valuation for the Teachers' Pension Plan will be as at December 31, 2020, with results available in 2021. 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 \$6,119,815 (2018: \$6,385,576) for employer contributions to these plans in the year ended June 30, 2019.

**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      CONTINGENT LIABILITIES**

The School District has been named as the defendant in potential lawsuits in which damages have been sought. These matters may give rise to future liabilities. The outcome of these actions is not determinable as at June 30, 2019, and accordingly, no provision has been made in these financial statements for any liability that may result. Any losses arising from these actions will be recorded in the year in which the related litigation is settled.

**SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

**NOTE 13 BUDGET FIGURES**

Budget figures included in the financial statements were approved by the Board through the adoption of an Amended Annual Budget on February 26, 2019. The table below presents the Amended Annual Budget and the initial Annual Budget as submitted to the Ministry in June 2018.

|                                                       | 2019 Amended<br>Annual Budget | Adjustments    | 2019 Annual<br>Budget |
|-------------------------------------------------------|-------------------------------|----------------|-----------------------|
| Ministry Operating grant Funded FTE's                 |                               |                |                       |
| School-Age                                            | 6,578.188                     | (29.063)       | 6,549.125             |
| Adult                                                 | 530.125                       | 92.875         | 623.000               |
| Other                                                 | -                             |                |                       |
| Total Ministry Operating Grant Funded FTE's           | 7,108.313                     | 63.812         | 7,172.125             |
| Revenues                                              |                               |                |                       |
| Provincial Grants                                     |                               |                |                       |
| Ministry of Education                                 | \$ 70,506,561                 | \$ (1,885,009) | \$ 68,621,552         |
| Other                                                 | 112,000                       | 51,310         | 163,310               |
| Tuition                                               | 4,474,289                     | (570,289)      | 3,904,000             |
| Other Revenues                                        | 1,732,563                     | 238,087        | 1,970,650             |
| Rentals and Leases                                    | 200,000                       | -              | 200,000               |
| Investment Income                                     | 400,800                       | (299,800)      | 101,000               |
| Amortization of Deferred Capital Revenue              | 2,300,542                     | (155,455)      | 2,145,087             |
| Total Revenue                                         | \$ 79,726,755                 | \$ (2,621,156) | \$ 77,105,599         |
| Expenses                                              |                               |                |                       |
| Instructional                                         | 67,184,236                    | (2,188,693)    | 64,995,543            |
| District Administration                               | 3,791,132                     | (29,776)       | 3,761,356             |
| Operations and Maintenance                            | 9,554,803                     | 588,002        | 10,142,805            |
| Transportation and Housing                            | 307,107                       | 3,000          | 310,107               |
| Total Expense                                         | 80,837,278                    | (1,627,467)    | 79,209,811            |
| Net Revenue (Expense)                                 | (1,110,523)                   | (993,689)      | (2,104,212)           |
| Budget Allocation (Retirement) of Surplus (Deficit)   | 1,431,380                     | 187            | 1,431,567             |
| Budget Surplus (Deficit) for the Year                 | 320,857                       | 993,502        | (672,645)             |
| Budgeted Surplus (Deficit), for the year comprised of |                               |                |                       |
| Operating Fund Surplus (Deficit)                      |                               | -              | -                     |
| Capital Fund Surplus (Deficit)                        | 320,857                       | (993,502)      | (672,645)             |
| Budget Surplus (Deficit), for the year                | \$ 320,857                    | (993,502)      | \$ (672,645)          |

**SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

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**NOTE 14 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.

|                       | <u>Expiry Date</u> | <u>2019-2020</u>     | <u>2020-2021</u>     |
|-----------------------|--------------------|----------------------|----------------------|
| Graham Construction   | May 2020           | \$ 21,188,345        | 16,017,500           |
| Columbia Square Plaza | April 2021         | 229,950              | 172,462              |
| Photocopier Leases    | June 2020          | 140,740              | -                    |
| <b>Totals</b>         |                    | <b>\$ 21,559,035</b> | <b>\$ 16,189,962</b> |

**NOTE 15 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, 2019, the liability is not reasonably determinable and therefore has not been accrued.

**NOTE 16 EXPENSE BY OBJECT**

|                       | <u>2019</u>          | <u>2018</u>          |
|-----------------------|----------------------|----------------------|
| Salaries and benefits | \$ 67,728,084        | \$ 65,150,289        |
| Services and supplies | 9,661,667            | 8,848,033            |
| Amortization          | 3,096,279            | 2,788,249            |
| <b>Totals</b>         | <b>\$ 80,486,030</b> | <b>\$ 76,786,571</b> |

**NOTE 17 ACCUMULATED SURPLUS**

|                                                 | <u>2019</u>          | <u>2018</u>       |
|-------------------------------------------------|----------------------|-------------------|
| Local Capital                                   | \$ 64,300            | \$ 90,698         |
| Invested in Tangible Capital Assets             | 22,492,512           | 20,319,227        |
| Internally restricted:                          |                      |                   |
| School Surplus                                  | 27,183               | 94,634            |
| Recap and Power Local Grants                    | -                    | 9,701             |
| Surplus Applied to 2019-2020 Budget             | 425,495              | -                 |
| Surplus Applied to 2018-2019 Budget             | -                    | 231,567           |
| District Initiative Program – Fine Arts         | 180,000              | -                 |
| District Initiative Program – Innovation Grants | 17,184               | -                 |
| District Initiative Program                     | -                    | 1,150,000         |
| Commitments Outstanding                         | 269,524              | 462,844           |
| Board Internally Restricted                     | 500,000              | 500,000           |
| Total Internally Restricted                     | 1,419,386            | 2,448,746         |
| Unrestricted Operating Surplus                  | 3,520,703            | 3,161,199         |
| <b>Total Accumulated Surplus, end of year</b>   | <b>\$ 27,496,901</b> | <b>26,019,870</b> |

**NOTE 18 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 financial statements have been prepared on a going concern basis.

**SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

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**NOTE 19      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.

d) Fair value of financial instruments:

Public Sector Accounting Standards define the fair value of financial instrument as the amount at which the instrument could be exchanged in current transaction between willing parties. The School District uses the following methods and assumptions to estimate the fair value of each class of financial instrument for which the carrying amounts are included in the statement of Financial Position under the following captions:

**SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2019**

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- (i) Cash and cash equivalents, accounts receivable, investments, accounts payables and accrued liabilities- the carrying amounts approximate fair value because of the short maturity of the instruments.

The financial instruments measured at fair value held within each investment are classified according to a hierarchy which includes three levels, reflecting the reliability of the inputs involved in the fair value determination. The different levels are defined as follows:

- (i) Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities  
(ii) Level 2: inputs other than quoted prices included with Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices)  
(iii) Level 3: inputs for assets or liabilities that are not based on observable market data ( unobservable inputs)

The School District's instruments are all considered to be level 1 financial instruments for which the fair value is determined based on quoted prices in active markets. Changes in financial instruments valuation methods or in the availability of market observable inputs may result in a transfer between levels. During the year there were no significant transfers of securities between different levels.

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 20        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 1 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2019

|                                                          | Operating<br>Fund | Special Purpose<br>Fund | Capital<br>Fund | 2019<br>Actual | 2018<br>Actual |
|----------------------------------------------------------|-------------------|-------------------------|-----------------|----------------|----------------|
|                                                          | \$                | \$                      | \$              | \$             | \$             |
| Accumulated Surplus (Deficit), beginning of year         | 5,609,945         |                         | 20,409,925      | 26,019,870     | 23,981,758     |
| Changes for the year                                     |                   |                         |                 |                |                |
| Surplus (Deficit) for the year                           | 292,326           | 215,794                 | 968,911         | 1,477,031      | 2,038,112      |
| Interfund Transfers                                      |                   |                         |                 |                |                |
| Tangible Capital Assets Purchased                        | (962,182)         | (215,794)               | 1,177,976       | -              |                |
| Net Changes for the year                                 | (669,856)         | -                       | 2,146,887       | 1,477,031      | 2,038,112      |
| Accumulated Surplus (Deficit), end of year - Statement 2 | 4,940,089         | -                       | 22,556,812      | 27,496,901     | 26,019,870     |

# School District No. 40 (New Westminster)

## Schedule of Operating Operations

Year Ended June 30, 2019

Schedule 2 (Unaudited)

|                                                                 | 2019<br>Budget<br>(Note 13) | 2019<br>Actual    | 2018<br>Actual |
|-----------------------------------------------------------------|-----------------------------|-------------------|----------------|
|                                                                 | \$                          | \$                | \$             |
| <b>Revenues</b>                                                 |                             |                   |                |
| Provincial Grants                                               |                             |                   |                |
| Ministry of Education                                           | 63,028,740                  | <b>62,921,004</b> | 61,607,935     |
| Other                                                           | 112,000                     | <b>153,896</b>    | 113,700        |
| Federal Grants                                                  |                             | <b>1,735</b>      |                |
| Tuition                                                         | 4,474,289                   | <b>4,425,875</b>  | 5,202,597      |
| Other Revenue                                                   | 256,050                     | <b>196,017</b>    | 239,455        |
| Rentals and Leases                                              | 200,000                     | <b>216,373</b>    | 250,540        |
| Investment Income                                               | 400,000                     | <b>516,776</b>    | 312,379        |
| <b>Total Revenue</b>                                            | <b>68,471,079</b>           | <b>68,431,676</b> | 67,726,606     |
| <b>Expenses</b>                                                 |                             |                   |                |
| Instruction                                                     | 58,465,774                  | <b>57,823,720</b> | 55,097,218     |
| District Administration                                         | 3,791,132                   | <b>3,473,798</b>  | 3,300,180      |
| Operations and Maintenance                                      | 6,456,671                   | <b>6,607,804</b>  | 6,693,924      |
| Transportation and Housing                                      | 288,882                     | <b>234,028</b>    | 203,668        |
| <b>Total Expense</b>                                            | <b>69,002,459</b>           | <b>68,139,350</b> | 65,294,990     |
| <b>Operating Surplus (Deficit) for the year</b>                 | <b>(531,380)</b>            | <b>292,326</b>    | 2,431,616      |
| <b>Budgeted Appropriation (Retirement) of Surplus (Deficit)</b> | <b>1,431,380</b>            |                   |                |
| <b>Net Transfers (to) from other funds</b>                      |                             |                   |                |
| Tangible Capital Assets Purchased                               | (900,000)                   | <b>(962,182)</b>  | (856,574)      |
| <b>Total Net Transfers</b>                                      | <b>(900,000)</b>            | <b>(962,182)</b>  | (856,574)      |
| <b>Total Operating Surplus (Deficit), for the year</b>          | <b>-</b>                    | <b>(669,856)</b>  | 1,575,042      |
| <b>Operating Surplus (Deficit), beginning of year</b>           |                             | <b>5,609,945</b>  | 4,034,903      |
| <b>Operating Surplus (Deficit), end of year</b>                 |                             | <b>4,940,089</b>  | 5,609,945      |
| <b>Operating Surplus (Deficit), end of year</b>                 |                             |                   |                |
| Internally Restricted (Note 17)                                 |                             | <b>1,419,386</b>  | 2,448,746      |
| Unrestricted                                                    |                             | <b>3,520,703</b>  | 3,161,199      |
| <b>Total Operating Surplus (Deficit), end of year</b>           |                             | <b>4,940,089</b>  | 5,609,945      |

# School District No. 40 (New Westminster)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2019

|                                                        | 2019<br>Budget<br>(Note 13) | 2019<br>Actual    | 2018<br>Actual |
|--------------------------------------------------------|-----------------------------|-------------------|----------------|
|                                                        | \$                          | \$                | \$             |
| <b>Provincial Grants - Ministry of Education</b>       |                             |                   |                |
| Operating Grant, Ministry of Education                 | 62,284,003                  | <b>61,823,816</b> | 60,461,756     |
| Other Ministry of Education Grants                     |                             |                   |                |
| Pay Equity                                             | 521,853                     | <b>521,853</b>    | 521,853        |
| Funding for Graduated Adults                           | 70,470                      | <b>177,863</b>    | 155,859        |
| Transportation Supplement                              | 4,251                       | <b>6,073</b>      | 6,073          |
| Economic Stability Dividend                            | -                           | <b>75,401</b>     | 40,024         |
| Return of Administrative Savings                       |                             |                   | 295,560        |
| Carbon Tax Grant                                       | 50,000                      | <b>53,833</b>     | 52,150         |
| Employer Health Tax Grant                              |                             | <b>165,924</b>    | -              |
| Strategic Priorities - Mental Health Grant             | 33,000                      | <b>33,000</b>     | -              |
| Support Staff Benefits Grant                           | 46,704                      | <b>46,704</b>     | 42,294         |
| BCTEA - LEA Capacity Building Grant                    |                             | <b>6,850</b>      | -              |
| FSA Exam Marking                                       | 8,187                       | <b>8,187</b>      | 8,187          |
| My Education BC                                        | -                           | <b>1,500</b>      | 500            |
| Shoulder Tappers                                       | -                           |                   | 23,679         |
| Salary Differential                                    | 10,272                      | -                 |                |
| <b>Total Provincial Grants - Ministry of Education</b> | <b>63,028,740</b>           | <b>62,921,004</b> | 61,607,935     |
| <b>Provincial Grants - Other</b>                       | <b>112,000</b>              | <b>153,896</b>    | 113,700        |
| <b>Federal Grants</b>                                  |                             | <b>1,735</b>      | -              |
| <b>Tuition</b>                                         |                             |                   |                |
| Summer School Fees                                     | 90,000                      | <b>90,827</b>     | 140,562        |
| Continuing Education                                   | 200,000                     | <b>114,558</b>    | 174,721        |
| International and Out of Province Students             | 4,184,289                   | <b>4,220,490</b>  | 4,887,314      |
| <b>Total Tuition</b>                                   | <b>4,474,289</b>            | <b>4,425,875</b>  | 5,202,597      |
| <b>Other Revenues</b>                                  |                             |                   |                |
| Miscellaneous                                          |                             |                   |                |
| Instructional Cafeteria Revenue                        | 130,000                     | <b>129,659</b>    | 128,852        |
| Apprenticeship Program                                 | 50,000                      |                   | -              |
| Miscellaneous                                          | 76,050                      | <b>66,358</b>     | 110,603        |
| <b>Total Other Revenue</b>                             | <b>256,050</b>              | <b>196,017</b>    | 239,455        |
| <b>Rentals and Leases</b>                              | <b>200,000</b>              | <b>216,373</b>    | 250,540        |
| <b>Investment Income</b>                               | <b>400,000</b>              | <b>516,776</b>    | 312,379        |
| <b>Total Operating Revenue</b>                         | <b>68,471,079</b>           | <b>68,431,676</b> | 67,726,606     |

# School District No. 40 (New Westminster)

## Schedule of Operating Expense by Object

Year Ended June 30, 2019

Schedule 2B (Unaudited)

|                                     | 2019<br>Budget<br>(Note 13) | 2019<br>Actual    | 2018<br>Actual    |
|-------------------------------------|-----------------------------|-------------------|-------------------|
|                                     | \$                          | \$                | \$                |
| <b>Salaries</b>                     |                             |                   |                   |
| Teachers                            | 30,363,207                  | <b>30,312,898</b> | 28,999,036        |
| Principals and Vice Principals      | 3,599,590                   | <b>3,605,528</b>  | 3,550,998         |
| Educational Assistants              | 5,307,219                   | <b>5,498,123</b>  | 4,947,416         |
| Support Staff                       | 5,230,798                   | <b>5,352,932</b>  | 5,547,553         |
| Other Professionals                 | 2,644,725                   | <b>2,615,219</b>  | 2,231,752         |
| Substitutes                         | 1,632,454                   | <b>1,868,375</b>  | 1,830,766         |
| <b>Total Salaries</b>               | <b>48,777,993</b>           | <b>49,253,075</b> | <b>47,107,521</b> |
| <b>Employee Benefits</b>            | <b>12,711,077</b>           | <b>11,833,196</b> | <b>11,508,720</b> |
| <b>Total Salaries and Benefits</b>  | <b>61,489,070</b>           | <b>61,086,271</b> | <b>58,616,241</b> |
| <b>Services and Supplies</b>        |                             |                   |                   |
| Services                            | 1,606,018                   | <b>2,154,774</b>  | 2,079,458         |
| Student Transportation              | 136,000                     | <b>139,437</b>    | 107,725           |
| Professional Development and Travel | 545,250                     | <b>572,232</b>    | 480,537           |
| Rentals and Leases                  | 223,000                     | <b>277,030</b>    | 263,798           |
| Dues and Fees                       | 262,900                     | <b>95,580</b>     | 139,689           |
| Insurance                           | 110,000                     | <b>104,506</b>    | 83,783            |
| Supplies                            | 3,385,021                   | <b>2,391,031</b>  | 2,421,942         |
| Utilities                           | 1,245,200                   | <b>1,316,336</b>  | 1,088,898         |
| Bad Debt                            |                             | <b>2,153</b>      | 12,919            |
| <b>Total Services and Supplies</b>  | <b>7,513,389</b>            | <b>7,053,079</b>  | <b>6,678,749</b>  |
| <b>Total Operating Expense</b>      | <b>69,002,459</b>           | <b>68,139,350</b> | <b>65,294,990</b> |

School District No. 40 (New Westminster)

Operating Expense by Function, Program and Object  
Year Ended June 30, 2019

|                                                 | Teachers<br>Salaries | Principals and<br>Vice Principals<br>Salaries | Educational<br>Assistants<br>Salaries | Support<br>Staff<br>Salaries | Other<br>Professionals<br>Salaries | Substitutes<br>Salaries | Total<br>Salaries |
|-------------------------------------------------|----------------------|-----------------------------------------------|---------------------------------------|------------------------------|------------------------------------|-------------------------|-------------------|
|                                                 | \$                   | \$                                            | \$                                    | \$                           | \$                                 | \$                      | \$                |
| <b>1 Instruction</b>                            |                      |                                               |                                       |                              |                                    |                         |                   |
| 1.02 Regular Instruction                        | 25,156,928           | 1,099,778                                     |                                       | 157,358                      | 4,200                              | 1,016,630               | 27,434,894        |
| 1.03 Career Programs                            | 87,466               |                                               |                                       | 135,634                      |                                    | 8,784                   | 231,884           |
| 1.07 Library Services                           | 232,975              |                                               |                                       | 39,742                       |                                    | 9,180                   | 281,897           |
| 1.08 Counselling                                | 436,457              |                                               |                                       |                              | 50,072                             | 173                     | 486,702           |
| 1.10 Special Education                          | 1,872,501            |                                               | 5,498,123                             | 13,185                       | 118,797                            | 538,512                 | 8,041,118         |
| 1.30 English Language Learning                  | 1,100,936            |                                               |                                       |                              |                                    | 6,501                   | 1,107,437         |
| 1.31 Aboriginal Education                       | 128,930              |                                               |                                       | 206,060                      |                                    | 199                     | 335,189           |
| 1.41 School Administration                      |                      | 2,449,271                                     |                                       | 1,606,963                    | 17,891                             | 101,508                 | 4,175,633         |
| 1.60 Summer School                              | 121,483              | 7,410                                         |                                       | 683                          |                                    |                         | 129,576           |
| 1.61 Continuing Education                       |                      |                                               |                                       |                              |                                    |                         | -                 |
| 1.62 International and Out of Province Students | 1,175,222            | 49,069                                        |                                       | 49,600                       | 346,417                            | 31,739                  | 1,652,047         |
| <b>Total Function 1</b>                         | <b>30,312,898</b>    | <b>3,605,528</b>                              | <b>5,498,123</b>                      | <b>2,209,225</b>             | <b>537,377</b>                     | <b>1,713,226</b>        | <b>43,876,377</b> |
| <b>4 District Administration</b>                |                      |                                               |                                       |                              |                                    |                         |                   |
| 4.11 Educational Administration                 |                      |                                               |                                       | 101,621                      | 475,903                            | 6,885                   | 584,409           |
| 4.40 School District Governance                 |                      |                                               |                                       |                              | 235,989                            |                         | 235,989           |
| 4.41 Business Administration                    |                      |                                               |                                       | 424,042                      | 938,222                            | 29,831                  | 1,392,095         |
| <b>Total Function 4</b>                         | <b>-</b>             | <b>-</b>                                      | <b>-</b>                              | <b>525,663</b>               | <b>1,650,114</b>                   | <b>36,716</b>           | <b>2,212,493</b>  |
| <b>5 Operations and Maintenance</b>             |                      |                                               |                                       |                              |                                    |                         |                   |
| 5.41 Operations and Maintenance Administration  |                      |                                               |                                       | 63,676                       | 312,774                            | 5,177                   | 381,627           |
| 5.50 Maintenance Operations                     |                      |                                               |                                       | 2,172,670                    | 114,954                            | 107,712                 | 2,395,336         |
| 5.52 Maintenance of Grounds                     |                      |                                               |                                       | 263,606                      |                                    |                         | 263,606           |
| 5.56 Utilities                                  |                      |                                               |                                       |                              |                                    |                         | -                 |
| <b>Total Function 5</b>                         | <b>-</b>             | <b>-</b>                                      | <b>-</b>                              | <b>2,499,952</b>             | <b>427,728</b>                     | <b>112,889</b>          | <b>3,040,569</b>  |
| <b>7 Transportation and Housing</b>             |                      |                                               |                                       |                              |                                    |                         |                   |
| 7.70 Student Transportation                     |                      |                                               |                                       | 118,092                      |                                    | 5,544                   | 123,636           |
| <b>Total Function 7</b>                         | <b>-</b>             | <b>-</b>                                      | <b>-</b>                              | <b>118,092</b>               | <b>-</b>                           | <b>5,544</b>            | <b>123,636</b>    |
| <b>9 Debt Services</b>                          |                      |                                               |                                       |                              |                                    |                         |                   |
| <b>Total Function 9</b>                         | <b>-</b>             | <b>-</b>                                      | <b>-</b>                              | <b>-</b>                     | <b>-</b>                           | <b>-</b>                | <b>-</b>          |
| <b>Total Functions 1 - 9</b>                    | <b>30,312,898</b>    | <b>3,605,528</b>                              | <b>5,498,123</b>                      | <b>5,352,932</b>             | <b>2,615,219</b>                   | <b>1,868,375</b>        | <b>49,253,075</b> |

# School District No. 40 (New Westminster)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2019

|                                                 | Total<br>Salaries | Employee<br>Benefits | Total Salaries<br>and Benefits | Services and<br>Supplies | 2019<br>Actual    | 2019<br>Budget<br>(Note 13) | 2018<br>Actual    |
|-------------------------------------------------|-------------------|----------------------|--------------------------------|--------------------------|-------------------|-----------------------------|-------------------|
|                                                 | \$                | \$                   | \$                             | \$                       | \$                | \$                          | \$                |
| <b>1 Instruction</b>                            |                   |                      |                                |                          |                   |                             |                   |
| 1.02 Regular Instruction                        | 27,434,894        | 6,747,724            | 34,182,618                     | 2,532,041                | 36,714,659        | 37,521,053                  | 37,109,591        |
| 1.03 Career Programs                            | 231,884           | 59,287               | 291,171                        | 33,733                   | 324,904           | 311,541                     | 566,485           |
| 1.07 Library Services                           | 281,897           | 69,712               | 351,609                        | 33,236                   | 384,845           | 343,960                     | 163,557           |
| 1.08 Counselling                                | 486,702           | 123,187              | 609,889                        | 16,302                   | 626,191           | 677,281                     | 749,441           |
| 1.10 Special Education                          | 8,041,118         | 2,058,425            | 10,099,543                     | 153,823                  | 10,253,366        | 9,850,566                   | 9,180,982         |
| 1.30 English Language Learning                  | 1,107,437         | 248,709              | 1,356,146                      | 3,791                    | 1,359,937         | 1,353,320                   | 968,289           |
| 1.31 Aboriginal Education                       | 335,189           | 81,040               | 416,229                        | 11,953                   | 428,182           | 431,898                     | 551,098           |
| 1.41 School Administration                      | 4,175,633         | 929,074              | 5,104,707                      | 87,097                   | 5,191,804         | 5,264,519                   | 4,703,944         |
| 1.60 Summer School                              | 129,576           | 22,059               | 151,635                        | 9,391                    | 161,026           | 8,910                       | 182,372           |
| 1.61 Continuing Education                       | -                 | -                    | -                              | -                        | -                 | 232,729                     | -                 |
| 1.62 International and Out of Province Students | 1,652,047         | 366,680              | 2,018,727                      | 360,079                  | 2,378,806         | 2,469,997                   | 921,459           |
| <b>Total Function 1</b>                         | <b>43,876,377</b> | <b>10,705,897</b>    | <b>54,582,274</b>              | <b>3,241,446</b>         | <b>57,823,720</b> | <b>58,465,774</b>           | <b>55,097,218</b> |
| <b>4 District Administration</b>                |                   |                      |                                |                          |                   |                             |                   |
| 4.11 Educational Administration                 | 584,409           | 98,102               | 682,511                        | 238,930                  | 921,441           | 1,027,230                   | 917,462           |
| 4.40 School District Governance                 | 235,989           | 20,809               | 256,798                        | 87,954                   | 344,752           | 357,785                     | 296,121           |
| 4.41 Business Administration                    | 1,392,095         | 264,076              | 1,656,171                      | 551,434                  | 2,207,605         | 2,406,117                   | 2,086,597         |
| <b>Total Function 4</b>                         | <b>2,212,493</b>  | <b>382,987</b>       | <b>2,595,480</b>               | <b>878,318</b>           | <b>3,473,798</b>  | <b>3,791,132</b>            | <b>3,300,180</b>  |
| <b>5 Operations and Maintenance</b>             |                   |                      |                                |                          |                   |                             |                   |
| 5.41 Operations and Maintenance Administration  | 381,627           | 81,617               | 463,244                        | 102,647                  | 565,891           | 642,270                     | 571,592           |
| 5.50 Maintenance Operations                     | 2,395,336         | 580,603              | 2,975,939                      | 1,442,801                | 4,418,740         | 4,184,061                   | 4,625,151         |
| 5.52 Maintenance of Grounds                     | 263,606           | 67,775               | 331,381                        | 21,024                   | 352,405           | 385,140                     | 456,977           |
| 5.56 Utilities                                  | -                 | -                    | -                              | 1,270,768                | 1,270,768         | 1,245,200                   | 1,040,204         |
| <b>Total Function 5</b>                         | <b>3,040,569</b>  | <b>729,995</b>       | <b>3,770,564</b>               | <b>2,837,240</b>         | <b>6,607,804</b>  | <b>6,456,671</b>            | <b>6,693,924</b>  |
| <b>7 Transportation and Housing</b>             |                   |                      |                                |                          |                   |                             |                   |
| 7.70 Student Transportation                     | 123,636           | 14,317               | 137,953                        | 96,075                   | 234,028           | 288,882                     | 203,668           |
| <b>Total Function 7</b>                         | <b>123,636</b>    | <b>14,317</b>        | <b>137,953</b>                 | <b>96,075</b>            | <b>234,028</b>    | <b>288,882</b>              | <b>203,668</b>    |
| <b>9 Debt Services</b>                          |                   |                      |                                |                          |                   |                             |                   |
| <b>Total Function 9</b>                         | <b>-</b>          | <b>-</b>             | <b>-</b>                       | <b>-</b>                 | <b>-</b>          | <b>-</b>                    | <b>-</b>          |
| <b>Total Functions 1 - 9</b>                    | <b>49,253,075</b> | <b>11,833,196</b>    | <b>61,086,271</b>              | <b>7,053,079</b>         | <b>68,139,350</b> | <b>69,002,459</b>           | <b>65,294,990</b> |



# School District No. 40 (New Westminster)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2019

|                                                             | 2019<br>Budget<br>(Note 13) | 2019<br>Actual | 2018<br>Actual |
|-------------------------------------------------------------|-----------------------------|----------------|----------------|
|                                                             | \$                          | \$             | \$             |
| <b>Revenues</b>                                             |                             |                |                |
| Provincial Grants                                           |                             |                |                |
| Ministry of Education                                       | 7,477,821                   | 7,262,554      | 7,028,507      |
| Other Revenue                                               | 1,476,513                   | 2,203,641      | 1,890,619      |
| <b>Total Revenue</b>                                        | 8,954,334                   | 9,466,195      | 8,919,126      |
| <b>Expenses</b>                                             |                             |                |                |
| Instruction                                                 | 8,718,462                   | 9,230,323      | 8,683,254      |
| Operations and Maintenance                                  | 20,078                      | 20,078         | 20,078         |
| <b>Total Expense</b>                                        | 8,738,540                   | 9,250,401      | 8,703,332      |
| <b>Special Purpose Surplus (Deficit) for the year</b>       | 215,794                     | 215,794        | 215,794        |
| <b>Net Transfers (to) from other funds</b>                  |                             |                |                |
| Tangible Capital Assets Purchased                           | (215,794)                   | (215,794)      | (215,794)      |
| <b>Total Net Transfers</b>                                  | (215,794)                   | (215,794)      | (215,794)      |
| <b>Total Special Purpose Surplus (Deficit) for the year</b> | -                           | -              | -              |
| <b>Special Purpose Surplus (Deficit), beginning of year</b> |                             |                |                |
| <b>Special Purpose Surplus (Deficit), end of year</b>       |                             | -              | -              |

School District No. 40 (New Westminster)

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2019

|                                                  | Annual<br>Facility<br>Grant | Learning<br>Improvement<br>Fund | Special<br>Education<br>Equipment | Scholarships<br>and<br>Bursaries | School<br>Generated<br>Funds | Strong<br>Start | Ready,<br>Set,<br>Learn | OLEP    | CommunityLINK |
|--------------------------------------------------|-----------------------------|---------------------------------|-----------------------------------|----------------------------------|------------------------------|-----------------|-------------------------|---------|---------------|
|                                                  | \$                          | \$                              | \$                                | \$                               | \$                           | \$              | \$                      | \$      | \$            |
| Deferred Revenue, beginning of year              | -                           | -                               | 26,190                            | 436,738                          | 1,160,739                    | -               | 9,485                   | 18,058  | 482,258       |
| District Entered                                 |                             |                                 |                                   |                                  |                              |                 |                         |         |               |
| Deferred Revenue, beginning of year, as restated | -                           | -                               | 26,190                            | 436,738                          | 1,160,739                    | -               | 9,485                   | 18,058  | 482,258       |
| Add: Restricted Grants                           |                             |                                 |                                   |                                  |                              |                 |                         |         |               |
| Provincial Grants - Ministry of Education        | 235,872                     | 238,691                         |                                   |                                  |                              | 96,000          | 19,600                  | 149,244 | 1,512,237     |
| Other                                            |                             |                                 |                                   | 118,036                          | 1,961,761                    |                 |                         |         | 71,925        |
|                                                  | 235,872                     | 238,691                         | -                                 | 118,036                          | 1,961,761                    | 96,000          | 19,600                  | 149,244 | 1,584,162     |
| Less: Allocated to Revenue                       | 235,872                     | 238,691                         | 1,213                             | 140,632                          | 1,883,808                    | 96,000          | 17,078                  | 128,839 | 1,435,800     |
| Recovered                                        |                             |                                 |                                   |                                  |                              |                 |                         | 9,527   |               |
| Deferred Revenue, end of year                    | -                           | -                               | 24,977                            | 414,142                          | 1,238,692                    | -               | 12,007                  | 28,936  | 630,620       |
| Revenues                                         |                             |                                 |                                   |                                  |                              |                 |                         |         |               |
| Provincial Grants - Ministry of Education        | 235,872                     | 238,691                         | 1,213                             |                                  |                              | 96,000          | 17,078                  | 128,839 | 1,363,875     |
| Other Revenue                                    |                             |                                 |                                   | 140,632                          | 1,883,808                    |                 |                         |         | 71,925        |
|                                                  | 235,872                     | 238,691                         | 1,213                             | 140,632                          | 1,883,808                    | 96,000          | 17,078                  | 128,839 | 1,435,800     |
| Expenses                                         |                             |                                 |                                   |                                  |                              |                 |                         |         |               |
| Salaries                                         |                             |                                 |                                   |                                  |                              |                 |                         |         |               |
| Teachers                                         |                             |                                 |                                   |                                  |                              |                 |                         | 37,476  | 433,324       |
| Principals and Vice Principals                   |                             |                                 |                                   |                                  |                              |                 |                         |         |               |
| Educational Assistants                           |                             | 178,195                         |                                   |                                  |                              |                 |                         |         | 428,272       |
| Support Staff                                    |                             |                                 |                                   |                                  |                              | 67,695          |                         |         | 90,176        |
| Other Professionals                              |                             |                                 |                                   |                                  |                              |                 |                         |         | 42,224        |
| Substitutes                                      |                             | 10,385                          |                                   |                                  |                              |                 | 5,516                   | 5,793   | 2,655         |
|                                                  | -                           | 188,580                         | -                                 | -                                | -                            | 67,695          | 5,516                   | 43,269  | 996,651       |
| Employee Benefits                                |                             | 50,111                          |                                   |                                  |                              | 23,832          | 881                     | 11,973  | 260,354       |
| Services and Supplies                            | 20,078                      |                                 | 1,213                             | 140,632                          | 1,883,808                    | 4,473           | 10,681                  | 73,597  | 178,795       |
|                                                  | 20,078                      | 238,691                         | 1,213                             | 140,632                          | 1,883,808                    | 96,000          | 17,078                  | 128,839 | 1,435,800     |
| Net Revenue (Expense) before Interfund Transfers | 215,794                     | -                               | -                                 | -                                | -                            | -               | -                       | -       | -             |
| Interfund Transfers                              |                             |                                 |                                   |                                  |                              |                 |                         |         |               |
| Tangible Capital Assets Purchased                | (215,794)                   |                                 |                                   |                                  |                              |                 |                         |         |               |
|                                                  | (215,794)                   | -                               | -                                 | -                                | -                            | -               | -                       | -       | -             |
| Net Revenue (Expense)                            | -                           | -                               | -                                 | -                                | -                            | -               | -                       | -       | -             |



School District No. 40 (New Westminster)

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2019

|                                                  | Coding and<br>Curriculum<br>Implementation | Classroom<br>Enhancement<br>Fund - Overhead | Classroom<br>Enhancement<br>Fund - Staffing | Classroom<br>Enhancement<br>Fund - Remedies | Arts in<br>Education | Textile<br>Recycling | Firefighters<br>Donation | Nutrition<br>Program | United Way |
|--------------------------------------------------|--------------------------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------------|----------------------|----------------------|--------------------------|----------------------|------------|
|                                                  | \$                                         | \$                                          | \$                                          | \$                                          | \$                   | \$                   | \$                       | \$                   | \$         |
| Deferred Revenue, beginning of year              | 57,622                                     | -                                           | 903,055                                     | -                                           | -                    | 24,054               | 2,500                    | -                    | 17,771     |
| District Entered                                 |                                            |                                             | (315,614)                                   | 315,614                                     |                      |                      |                          |                      |            |
| Deferred Revenue, beginning of year, as restated | 57,622                                     | -                                           | 587,441                                     | 315,614                                     | -                    | 24,054               | 2,500                    | -                    | 17,771     |
| Add: Restricted Grants                           |                                            |                                             |                                             |                                             |                      |                      |                          |                      |            |
| Provincial Grants - Ministry of Education        |                                            | 418,499                                     | 4,490,061                                   | 284,578                                     |                      |                      |                          |                      |            |
| Other                                            |                                            |                                             |                                             |                                             | 4,550                | 9,677                |                          | 900                  | 75,000     |
|                                                  | -                                          | 418,499                                     | 4,490,061                                   | 284,578                                     | 4,550                | 9,677                | -                        | 900                  | 75,000     |
| Less: Allocated to Revenue                       | 57,622                                     | 418,499                                     | 4,447,273                                   | 257,592                                     | 4,550                | 33,731               | 2,500                    | 900                  | 65,595     |
| Recovered                                        |                                            |                                             | 587,441                                     | 315,614                                     |                      |                      |                          |                      |            |
| Deferred Revenue, end of year                    | -                                          | -                                           | 42,788                                      | 26,986                                      | -                    | -                    | -                        | -                    | 27,176     |
| Revenues                                         |                                            |                                             |                                             |                                             |                      |                      |                          |                      |            |
| Provincial Grants - Ministry of Education        | 57,622                                     | 418,499                                     | 4,447,273                                   | 257,592                                     |                      |                      |                          |                      |            |
| Other Revenue                                    |                                            |                                             |                                             |                                             | 4,550                | 33,731               | 2,500                    | 900                  | 65,595     |
|                                                  | 57,622                                     | 418,499                                     | 4,447,273                                   | 257,592                                     | 4,550                | 33,731               | 2,500                    | 900                  | 65,595     |
| Expenses                                         |                                            |                                             |                                             |                                             |                      |                      |                          |                      |            |
| Salaries                                         |                                            |                                             |                                             |                                             |                      |                      |                          |                      |            |
| Teachers                                         |                                            | 17,513                                      | 3,500,846                                   | 29,124                                      |                      |                      |                          |                      |            |
| Principals and Vice Principals                   |                                            | 24,000                                      |                                             |                                             |                      |                      |                          |                      |            |
| Educational Assistants                           |                                            |                                             |                                             |                                             |                      |                      |                          |                      |            |
| Support Staff                                    |                                            | 118,423                                     |                                             |                                             |                      |                      |                          |                      |            |
| Other Professionals                              |                                            |                                             |                                             |                                             |                      |                      |                          |                      | 53,373     |
| Substitutes                                      | 2,127                                      | 145,193                                     | 123,592                                     | 63,396                                      |                      |                      |                          |                      |            |
|                                                  | 2,127                                      | 305,129                                     | 3,624,438                                   | 92,520                                      | -                    | -                    | -                        | -                    | 53,373     |
| Employee Benefits                                | 230                                        | 62,118                                      | 822,835                                     | 17,959                                      |                      |                      |                          |                      | 12,222     |
| Services and Supplies                            | 55,265                                     | 51,252                                      |                                             | 147,113                                     | 4,550                | 33,731               | 2,500                    | 900                  |            |
|                                                  | 57,622                                     | 418,499                                     | 4,447,273                                   | 257,592                                     | 4,550                | 33,731               | 2,500                    | 900                  | 65,595     |
| Net Revenue (Expense) before Interfund Transfers | -                                          | -                                           | -                                           | -                                           | -                    | -                    | -                        | -                    | -          |
| Interfund Transfers                              |                                            |                                             |                                             |                                             |                      |                      |                          |                      |            |
| Tangible Capital Assets Purchased                | -                                          | -                                           | -                                           | -                                           | -                    | -                    | -                        | -                    | -          |
| Net Revenue (Expense)                            | -                                          | -                                           | -                                           | -                                           | -                    | -                    | -                        | -                    | -          |

School District No. 40 (New Westminster)

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2019

|                                                         |                  |
|---------------------------------------------------------|------------------|
|                                                         | <b>TOTAL</b>     |
|                                                         | <b>\$</b>        |
| <b>Deferred Revenue, beginning of year</b>              | 3,138,470        |
| District Entered                                        | -                |
| <b>Deferred Revenue, beginning of year, as restated</b> | <b>3,138,470</b> |
| <b>Add:</b> Restricted Grants                           |                  |
| Provincial Grants - Ministry of Education               | 7,444,782        |
| Other                                                   | 2,241,849        |
|                                                         | <b>9,686,631</b> |
| <b>Less:</b> Allocated to Revenue                       | 9,466,195        |
| Recovered                                               | 912,582          |
| <b>Deferred Revenue, end of year</b>                    | <b>2,446,324</b> |
| <b>Revenues</b>                                         |                  |
| Provincial Grants - Ministry of Education               | 7,262,554        |
| Other Revenue                                           | 2,203,641        |
|                                                         | <b>9,466,195</b> |
| <b>Expenses</b>                                         |                  |
| Salaries                                                |                  |
| Teachers                                                | 4,018,283        |
| Principals and Vice Principals                          | 24,000           |
| Educational Assistants                                  | 606,467          |
| Support Staff                                           | 276,294          |
| Other Professionals                                     | 95,597           |
| Substitutes                                             | 358,657          |
|                                                         | <b>5,379,298</b> |
| Employee Benefits                                       | 1,262,515        |
| Services and Supplies                                   | 2,608,588        |
|                                                         | <b>9,250,401</b> |
| <b>Net Revenue (Expense) before Interfund Transfers</b> | <b>215,794</b>   |
| <b>Interfund Transfers</b>                              |                  |
| Tangible Capital Assets Purchased                       | (215,794)        |
|                                                         | <b>(215,794)</b> |
| <b>Net Revenue (Expense)</b>                            | <b>-</b>         |

# School District No. 40 (New Westminster)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2019

|                                                      | 2019<br>Budget<br>(Note 13) | 2019 Actual                            |                  |                 | 2018<br>Actual |
|------------------------------------------------------|-----------------------------|----------------------------------------|------------------|-----------------|----------------|
|                                                      |                             | Invested in Tangible<br>Capital Assets | Local<br>Capital | Fund<br>Balance |                |
|                                                      | \$                          | \$                                     | \$               | \$              | \$             |
| <b>Revenues</b>                                      |                             |                                        |                  |                 |                |
| Municipal Grants Spent on Sites                      |                             | 1,749,209                              |                  | 1,749,209       |                |
| Investment Income                                    | 800                         |                                        | 831              | 831             | 2,428          |
| Amortization of Deferred Capital Revenue             | 2,300,542                   | 2,315,150                              |                  | 2,315,150       | 2,176,523      |
| <b>Total Revenue</b>                                 | 2,301,342                   | 4,064,359                              | 831              | 4,065,190       | 2,178,951      |
| <b>Expenses</b>                                      |                             |                                        |                  |                 |                |
| Amortization of Tangible Capital Assets              |                             |                                        |                  |                 |                |
| Operations and Maintenance                           | 3,078,054                   | 3,078,054                              |                  | 3,078,054       | 2,770,024      |
| Transportation and Housing                           | 18,225                      | 18,225                                 |                  | 18,225          | 18,225         |
| <b>Total Expense</b>                                 | 3,096,279                   | 3,096,279                              | -                | 3,096,279       | 2,788,249      |
| <b>Capital Surplus (Deficit) for the year</b>        | (794,937)                   | 968,080                                | 831              | 968,911         | (609,298)      |
| <b>Net Transfers (to) from other funds</b>           |                             |                                        |                  |                 |                |
| Tangible Capital Assets Purchased                    | 1,115,794                   | 1,177,976                              |                  | 1,177,976       | 1,072,368      |
| <b>Total Net Transfers</b>                           | 1,115,794                   | 1,177,976                              | -                | 1,177,976       | 1,072,368      |
| <b>Other Adjustments to Fund Balances</b>            |                             |                                        |                  |                 |                |
| Tangible Capital Assets Purchased from Local Capital |                             | 27,229                                 | (27,229)         | -               |                |
| <b>Total Other Adjustments to Fund Balances</b>      |                             | 27,229                                 | (27,229)         | -               |                |
| <b>Total Capital Surplus (Deficit) for the year</b>  | 320,857                     | 2,173,285                              | (26,398)         | 2,146,887       | 463,070        |
| <b>Capital Surplus (Deficit), beginning of year</b>  |                             | 20,319,227                             | 90,698           | 20,409,925      | 19,946,855     |
| <b>Capital Surplus (Deficit), end of year</b>        |                             | 22,492,512                             | 64,300           | 22,556,812      | 20,409,925     |

# School District No. 40 (New Westminster)

Schedule 4A (Unaudited)

Tangible Capital Assets  
Year Ended June 30, 2019

|                                                    | Sites             | Buildings          | Furniture and<br>Equipment | Vehicles       | Computer<br>Software | Computer<br>Hardware | Total              |
|----------------------------------------------------|-------------------|--------------------|----------------------------|----------------|----------------------|----------------------|--------------------|
|                                                    | \$                | \$                 | \$                         | \$             | \$                   | \$                   | \$                 |
| <b>Cost, beginning of year</b>                     | 13,308,712        | 107,797,418        | 1,408,251                  | 182,254        | 13,364               | 2,501,746            | 125,211,745        |
| <b>Changes for the Year</b>                        |                   |                    |                            |                |                      |                      |                    |
| Increase:                                          |                   |                    |                            |                |                      |                      |                    |
| Purchases from:                                    |                   |                    |                            |                |                      |                      |                    |
| Deferred Capital Revenue - Bylaw                   |                   | 1,288,815          | 104,196                    |                |                      |                      | 1,393,011          |
| Deferred Capital Revenue - Other                   | 1,749,209         |                    | 1,714                      |                |                      |                      | 1,750,923          |
| Operating Fund                                     |                   |                    | 6,496                      | 98,361         |                      | 857,325              | 962,182            |
| Special Purpose Funds                              |                   | 215,794            |                            |                |                      |                      | 215,794            |
| Local Capital                                      |                   |                    | 27,229                     |                |                      |                      | 27,229             |
| Transferred from Work in Progress                  |                   | 101,010            |                            |                |                      |                      | 101,010            |
|                                                    | 1,749,209         | 1,605,619          | 139,635                    | 98,361         | -                    | 857,325              | 4,450,149          |
| Decrease:                                          |                   |                    |                            |                |                      |                      |                    |
| Deemed Disposals                                   |                   |                    |                            |                | 13,364               | 14,910               | 28,274             |
|                                                    | -                 | -                  | -                          | -              | 13,364               | 14,910               | 28,274             |
| <b>Cost, end of year</b>                           | 15,057,921        | 109,403,037        | 1,547,886                  | 280,615        | -                    | 3,344,161            | 129,633,620        |
| <b>Work in Progress, end of year</b>               |                   | 48,050,166         |                            |                |                      |                      | 48,050,166         |
| <b>Cost and Work in Progress, end of year</b>      | 15,057,921        | 157,453,203        | 1,547,886                  | 280,615        | -                    | 3,344,161            | 177,683,786        |
| <b>Accumulated Amortization, beginning of year</b> |                   | 36,561,767         | 294,736                    | 124,333        | 10,691               | 563,888              | 37,555,415         |
| <b>Changes for the Year</b>                        |                   |                    |                            |                |                      |                      |                    |
| Increase: Amortization for the Year                |                   | 2,434,207          | 140,825                    | 18,225         | 2,673                | 500,349              | 3,096,279          |
| Decrease:                                          |                   |                    |                            |                |                      |                      |                    |
| Deemed Disposals                                   |                   |                    |                            |                | 13,364               | 14,910               | 28,274             |
|                                                    |                   | -                  | -                          | -              | 13,364               | 14,910               | 28,274             |
| <b>Accumulated Amortization, end of year</b>       |                   | 38,995,974         | 435,561                    | 142,558        | -                    | 1,049,327            | 40,623,420         |
| <b>Tangible Capital Assets - Net</b>               | <b>15,057,921</b> | <b>118,457,229</b> | <b>1,112,325</b>           | <b>138,057</b> | <b>-</b>             | <b>2,294,834</b>     | <b>137,060,366</b> |

School District No. 40 (New Westminster)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress  
Year Ended June 30, 2019

|                                        | Buildings  | Furniture and<br>Equipment | Computer<br>Software | Computer<br>Hardware | Total      |
|----------------------------------------|------------|----------------------------|----------------------|----------------------|------------|
|                                        | \$         | \$                         | \$                   | \$                   | \$         |
| Work in Progress, beginning of year    | 17,876,454 |                            |                      |                      | 17,876,454 |
| Changes for the Year                   |            |                            |                      |                      |            |
| Increase:                              |            |                            |                      |                      |            |
| Deferred Capital Revenue - Bylaw       | 30,274,722 |                            |                      |                      | 30,274,722 |
|                                        | 30,274,722 | -                          | -                    | -                    | 30,274,722 |
| Decrease:                              |            |                            |                      |                      |            |
| Transferred to Tangible Capital Assets | 101,010    |                            |                      |                      | 101,010    |
|                                        | 101,010    | -                          | -                    | -                    | 101,010    |
| Net Changes for the Year               | 30,173,712 | -                          | -                    | -                    | 30,173,712 |
| Work in Progress, end of year          | 48,050,166 | -                          | -                    | -                    | 48,050,166 |



# School District No. 40 (New Westminster)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2019

|                                                       | <b>Bylaw<br/>Capital</b> | <b>Other<br/>Provincial</b> | <b>Other<br/>Capital</b> | <b>Total<br/>Capital</b> |
|-------------------------------------------------------|--------------------------|-----------------------------|--------------------------|--------------------------|
|                                                       | <b>\$</b>                | <b>\$</b>                   | <b>\$</b>                | <b>\$</b>                |
| <b>Deferred Capital Revenue, beginning of year</b>    | 67,067,229               | 146,075                     | 130,197                  | <b>67,343,501</b>        |
| <b>Changes for the Year</b>                           |                          |                             |                          |                          |
| Increase:                                             |                          |                             |                          |                          |
| Transferred from Deferred Revenue - Capital Additions | 1,393,011                | 1,714                       |                          | <b>1,394,725</b>         |
| Transferred from Work in Progress                     | 101,010                  |                             |                          | <b>101,010</b>           |
|                                                       | 1,494,021                | 1,714                       | -                        | <b>1,495,735</b>         |
| Decrease:                                             |                          |                             |                          |                          |
| Amortization of Deferred Capital Revenue              | 2,297,044                | 14,608                      | 3,498                    | <b>2,315,150</b>         |
|                                                       | 2,297,044                | 14,608                      | 3,498                    | <b>2,315,150</b>         |
| <b>Net Changes for the Year</b>                       | <b>(803,023)</b>         | <b>(12,894)</b>             | <b>(3,498)</b>           | <b>(819,415)</b>         |
| <b>Deferred Capital Revenue, end of year</b>          | <b>66,264,206</b>        | <b>133,181</b>              | <b>126,699</b>           | <b>66,524,086</b>        |
| <b>Work in Progress, beginning of year</b>            | 15,868,402               | 2,008,047                   | -                        | <b>17,876,449</b>        |
| <b>Changes for the Year</b>                           |                          |                             |                          |                          |
| Increase                                              |                          |                             |                          |                          |
| Transferred from Deferred Revenue - Work in Progress  | 30,274,722               |                             |                          | <b>30,274,722</b>        |
|                                                       | 30,274,722               | -                           | -                        | <b>30,274,722</b>        |
| Decrease                                              |                          |                             |                          |                          |
| Transferred to Deferred Capital Revenue               | 101,010                  |                             |                          | <b>101,010</b>           |
|                                                       | 101,010                  | -                           | -                        | <b>101,010</b>           |
| <b>Net Changes for the Year</b>                       | <b>30,173,712</b>        | <b>-</b>                    | <b>-</b>                 | <b>30,173,712</b>        |
| <b>Work in Progress, end of year</b>                  | <b>46,042,114</b>        | <b>2,008,047</b>            | <b>-</b>                 | <b>48,050,161</b>        |
| <b>Total Deferred Capital Revenue, end of year</b>    | <b>112,306,320</b>       | <b>2,141,228</b>            | <b>126,699</b>           | <b>114,574,247</b>       |

# School District No. 40 (New Westminster)

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2019

|                                           | Bylaw<br>Capital | MEd<br>Restricted<br>Capital | Other<br>Provincial<br>Capital | Land<br>Capital  | Other<br>Capital | Total            |
|-------------------------------------------|------------------|------------------------------|--------------------------------|------------------|------------------|------------------|
|                                           | \$               | \$                           | \$                             | \$               | \$               | \$               |
| <b>Balance, beginning of year</b>         | 1,376,238        | 2,173                        | 3,934                          | 3,665,912        |                  | 5,048,257        |
| <b>Changes for the Year</b>               |                  |                              |                                |                  |                  |                  |
| Increase:                                 |                  |                              |                                |                  |                  |                  |
| Provincial Grants - Ministry of Education | 31,808,478       |                              |                                |                  |                  | 31,808,478       |
| Provincial Grants - Other                 |                  |                              | 32,485                         |                  |                  | 32,485           |
| Other                                     |                  |                              |                                | 290,508          |                  | 290,508          |
| Investment Income                         | 32,399           |                              |                                | 45,358           |                  | 77,757           |
|                                           | 31,840,877       | -                            | 32,485                         | 335,866          | -                | 32,209,228       |
| Decrease:                                 |                  |                              |                                |                  |                  |                  |
| Transferred to DCR - Capital Additions    | 1,393,011        |                              | 1,714                          |                  |                  | 1,394,725        |
| Transferred to DCR - Work in Progress     | 30,274,722       |                              |                                |                  |                  | 30,274,722       |
| Transferred to Revenue - Site Purchases   |                  |                              |                                | 1,749,209        |                  | 1,749,209        |
|                                           | 31,667,733       | -                            | 1,714                          | 1,749,209        | -                | 33,418,656       |
| <b>Net Changes for the Year</b>           | 173,144          | -                            | 30,771                         | (1,413,343)      | -                | (1,209,428)      |
| <b>Balance, end of year</b>               | <b>1,549,382</b> | <b>2,173</b>                 | <b>34,705</b>                  | <b>2,252,569</b> | <b>-</b>         | <b>3,838,829</b> |



# Fuel up! School Nourishment Program

September 24, 2019



# Current Schools

- **Queensborough Middle School**
- **École Qayqayt Elementary School**
- **Queen Elizabeth Elementary School**

**Full service resumed September 9, 2019**

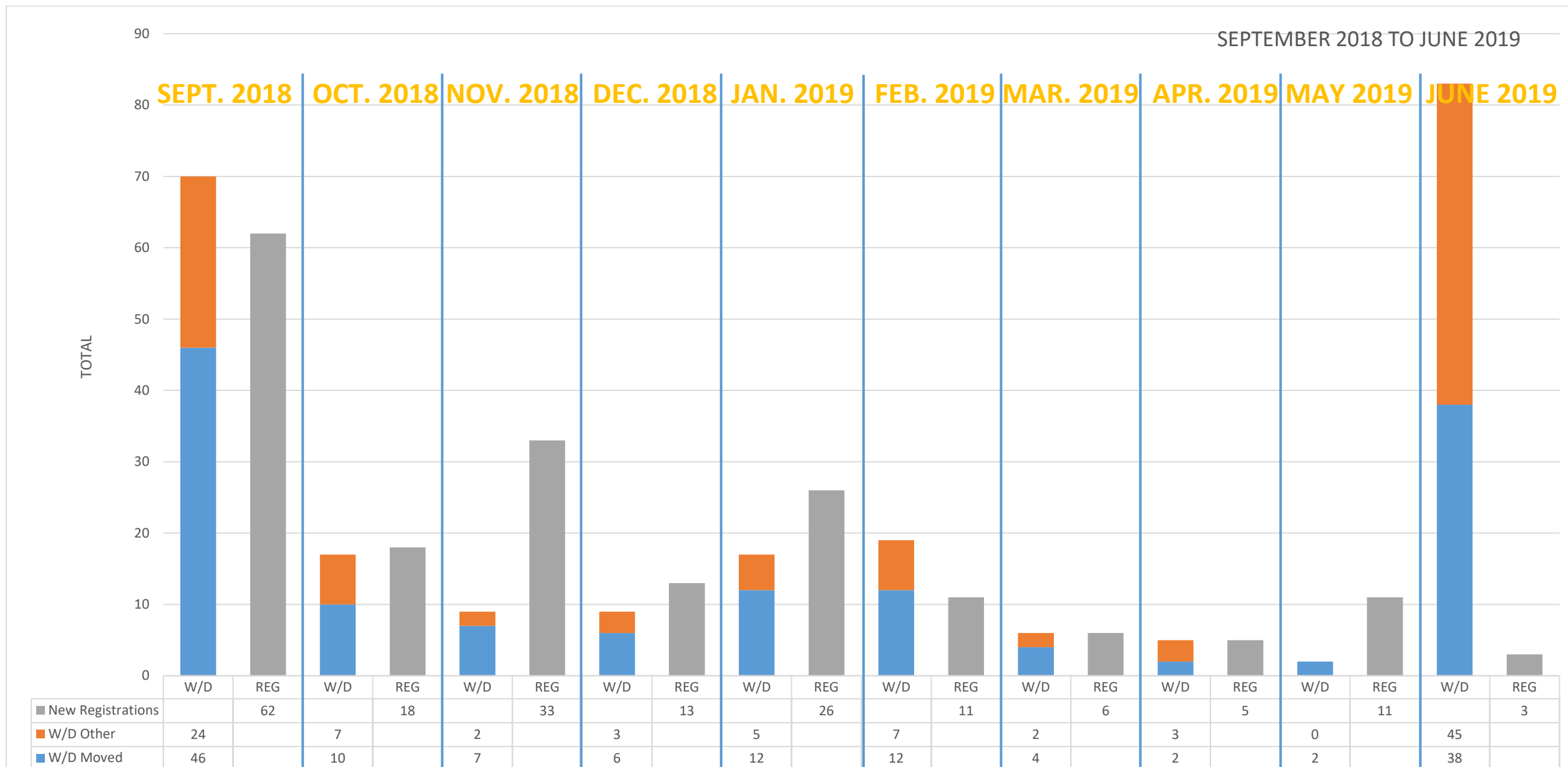


# Phase II

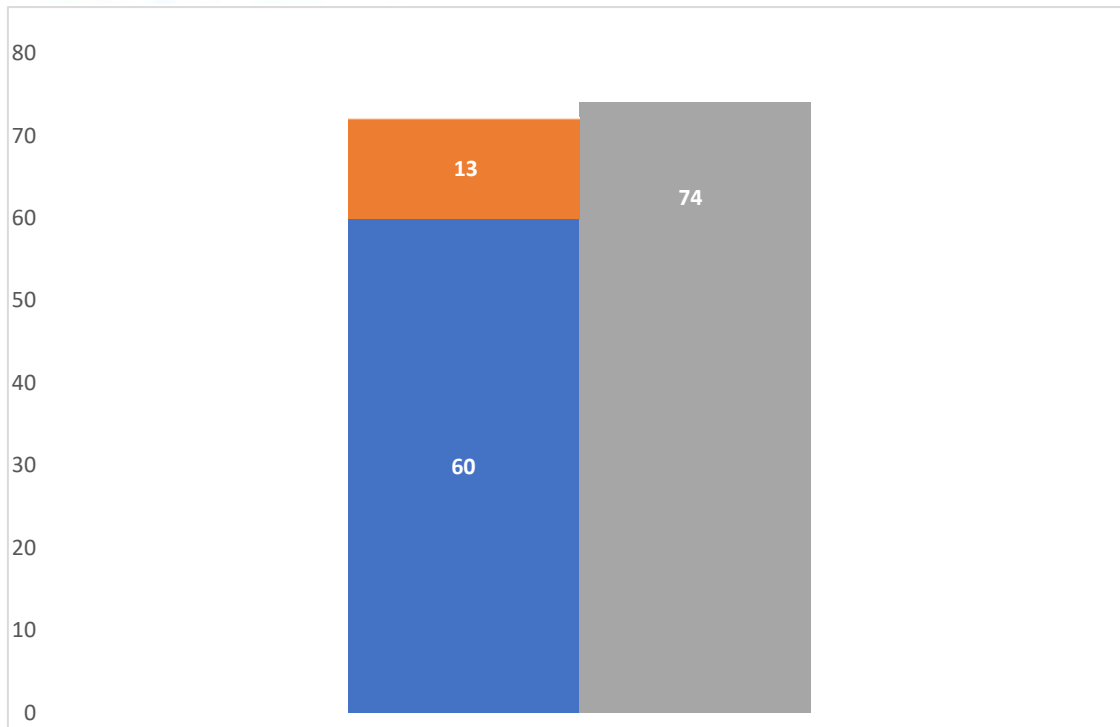
| School(s)                                        | Parent Information Night and Tasting Event                                  | First Day of Lunch Service* |
|--------------------------------------------------|-----------------------------------------------------------------------------|-----------------------------|
| Glenbrook/Howay                                  | <b>At Glenbrook Middle School –<br/>September 17, 2019 6:00 – 9:00 p.m.</b> | September 24, 2019          |
| Kelvin – Information Night<br>September 11, 2019 |                                                                             | September 16, 2019          |
| Spencer                                          |                                                                             | September 26, 2019          |
| Fraser River                                     | <b>At Fraser River Middle School –<br/>October 2, 2019 6:00 – 9:00 p.m.</b> | October 8, 2019             |
| McBride                                          |                                                                             | October 9, 2019             |
| Tweedsmuir                                       |                                                                             | October 10, 2019            |
| Connaught                                        |                                                                             | October 11, 2019            |

- A variety of hot and cold options available daily
- Small and large entrée sizes
- Cold items are served in compostable containers
- Hot items are served in recyclable containers
- Cost
  - Small entrée with fruit or vegetable of the day: \$5.00
  - Large entrée with fruit or vegetable of the day: \$5.75
  - Sides: \$1.25–\$1.50





June to August 2019



Private

New Registrations

Other Public Schools

**ADOPTION OF AGENDA** – 6:32 pm.

**MINUTES FOR APPROVAL** – May 28 and June 11, 2019

**CORRESPONDENCE** – Nil

**REPORTS FROM SENIOR MANAGEMENT** – Personnel / Legal / Facilities

**OTHER BUSINESS** – Personnel

**ITEMS TO BE REPORTED OUT AT OPEN MEETING** – School Nourishment Program contract is being finalized.

**NOTICE OF MEETINGS**

**ADJOURNMENT** – 7:12 pm.