

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

Tuesday, September 28, 2021, 7:00 pm

[Via Webex Livestream](#)

The New Westminster School District recognizes and acknowledges the Qayqayt First Nation, 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>	7:00 PM
Recommendation: THAT the Board of Education of School District No. 40 (New Westminster) adopt the agenda for the September 28, 2021 Regular School Board meeting.	
2. <u>APPROVAL OF THE MINUTES</u>	7:05 PM
a. Minutes from the Open Meeting held:	
June 22, 2021 Regular Meeting	
Recommendation: THAT the Board of Education of School District No. 40 (New Westminster) approve the minutes as distributed for the June 22, 2021 Regular School Board meeting.	
b. Business Arising from the Minutes	
3. <u>PRESENTATIONS</u>	
4. <u>COMMENT & QUESTION PERIOD FROM VISITORS</u>	7:10 PM
DPAC	
CUPE	
NWTU	

5. CORRESPONDENCE

7:25 PM

6. BOARD COMMITTEE REPORTS

- a. Education Policy & Planning Committee, September 14, 2021

7:35 PM

i. Comments from the Committee Chair, Trustee Russell

ii. Approval of the September 14, 2021 Education Policy and Planning Committee Minutes

11

Recommendation:

THAT the Board of Education of School District No. 40 (New Westminster) approve the minutes from the September 14, 2021 Education Policy & Planning Committee meeting.

iii. 2021-22 Board Annual Workplan - Board Policy 2 - Appendix A

14

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 Workplan for 2021-2022.

- b. Operations Policy & Planning Committee, September 14, 2021

7:45 PM

i. Comments from the Committee Chair, Trustee Connelly

ii. Approval of the September 14, 2021 Operations Policy and Planning Committee Minutes

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Recommendation:

THAT the Board of Education of School District No. 40 (New Westminster) approve the minutes from the September 14, 2021 Operations Policy & Planning Committee meeting.

Recommendation:

THAT the Board of Education of School District No. 40 (New Westminster) approve the internal restrictions as presented.

Recommendation:

THAT the Board of Education of School District No. 40 (New Westminster) approve the 2020-21 Financial Statements as presented.

iv. 5 Year Capital Plan - Minor Capital Projects

61**Recommendation:**

THAT the Board of Education of School District No. 40 (New Westminster) approve the 2022-23 Minor Capital Plan as presented for submission to the Ministry of Education.

7. REPORTS FROM SENIOR MANAGEMENT

a. Superintendent Update (K. Hachlaf) 7:55 PM

b. Massey Theatre Transfer (B. Ketcham) 8:05 PM

63**Recommendation:**

THAT the Board of Education of School District No. 40 (New Westminster) approve THIRD, reconsideration and final reading of the Disposal of Real Property bylaw No. 21-01.

c. 5 Year Capital Plan - Major Capital Projects Amendment (B. Ketcham) 8:20 PM

70**Recommendation:**

THAT the Board of Education of School District No. 40 (New Westminster) approve the 2022-23 Major Capital Plan Submission as amended for submission to the Ministry of Education.

d. 2021-22 Eligible School Site Proposal (B. Ketcham) 8:30 PM

73**Recommendation:**

THAT the Board of Education of School District No. 40 (New Westminster) approves the 2021-22 Eligible School Site Proposal (ESSP) through adoption of the 2021-22 ESSP Resolution.

e. Student Withdrawal Report (M. Naser) 8:40 PM

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8. NEW BUSINESS 8:45 PM

- a. Meeting Format (G. Dhaliwal)

Recommendation:

Tabled motion from the September 14 Operations Policy and planning meeting:

THAT the Board of Education of School District No. 40 (New Westminster) keep committee and Board meetings virtual and re-evaluate at the earlier of January 18 Operations Policy and Planning Committee meeting or the move of the province to Stage 4 reopening plan.

9. TRUSTEE REPORTS 8:55 PM

10. QUESTION PERIOD (15 Minutes) 9:00 PM

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

11. NOTICE OF MEETINGS 9:15 PM

Tuesday, October 12, 2021: Education Policy & Planning Committee Meeting,
5:00pm - School Board Office

Tuesday, October 12, 2021: Operations Policy & Planning Committee Meeting,
6:30pm - School Board Office

Tuesday, October 26, 2021: School Board Meeting, 7:00pm - School Board
Office

Reminders:

September 30: National Day for Truth and Reconciliation

October 2: National Custodian Appreciation Day

October 5: World Teachers' Day

12. REPORTING OUT FROM IN-CAMERA BOARD MEETING 9:25 PM

- a. Record of the June 22, 2021 In-Camera Meeting

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- b. Record of the July 15, 2021 Special In-Camera Meeting

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- c. Record of the August 5, 2021 Special In-Camera Meeting 81
- d. Record of the September 1, 2021 Special In-Camera Meeting 82
- e. Record of the September 7, 2021 Special In-Camera Meeting 83
- f. Record of the September 22, 2021 Special In-Camera Meeting 84

13. ADJOURNMENT

9:30 PM

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

**Tuesday, June 22, 2021, 7:00 PM
School Board Office
811 Ontario Street, New Westminster**

PRESENT

Gurveen Dhaliwal, Chair	Karim Hachlaf, Superintendent
Dee Beattie, Vice Chair	Bettina Ketcham, Secretary-Treasurer
Danielle Connelly, Trustee	Maryam Naser, Associate Superintendent
Mark Gifford, Trustee	Robert Weston, Executive Director, Human Resources
Mary Lalji, Trustee	Guests:
Maya Russell, Trustee	Members of the Public
	Kathleen Carlsen, DPAC Chair
	Bruce Cunnings, Director, Instruction, Learning Services
	Rav Johal, District Principal, Equity & Inclusion
	Julie MacLellan, Reporter, New Westminster Record
	Marcel Marsolais, President CUPE Local 409
	Maureen McRae-Stanger, Director, Instruction, Learning & Innovation
	Sarah Wethered, NWTU
	Caroline Manders, Recording Secretary

REGRETS Anita Ansari, Trustee

The New Westminster School District recognizes and acknowledges the Qayqayt First Nation, 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

2021-048

Moved and Seconded

THAT the Board of Education of School District No. 40 (New Westminster) adopt the agenda for the June 22, 2021 Regular School Board meeting.

CARRIED UNANIMOUSLY

2. APPROVAL OF THE MINUTES

a. Minutes from the Open Meeting held:

1. May 25, 2021 Regular Meeting

2021-049

Moved and Seconded

THAT the Board of Education of School District No. 40 (New Westminster) approve the minutes as distributed for the May 25, 2021 Regular School Board meeting.

CARRIED UNANIMOUSLY

b. Business Arising from the Minutes

3. PRESENTATION

Chair Dhaliwal recognized and congratulated District science teacher Darren Ng as the first recipient of the Gordon Gore Prize for Excellence in Science Teaching.

4. COMMENT & QUESTION PERIOD FROM VISITORS

Laura Kwong, École Qayqayt Elementary School and PAC member spoke to a pedestrian safety concern at the school. Secretary-Treasurer Ketcham provided an update on the safety features put into practice at the school, which mitigate hazards and ensure the safety of the students, parents and staff. More information to come at a future date.

Anne Whitmore asked about the return to school for those students who have been learning online for the past year. What is the plan in place to support the students transitioning from online to in-person instruction? Superintendent Hachlaf confirmed that the approach taken with Anne's family is the process followed for all families. Many parents have provided positive feedback. Director McRae-Stanger indicated that each school has their own plan to work with students and their families to ensure they have the support in place.

Kathleen Carlsen, DPAC Chair, provided an update on the DPAC meeting held June 17.

Garey Carlson followed up on the comments from Laura Kwong regarding the pedestrian safety matter at Qayqayt.

5. BOARD COMMITTEE REPORTS

a. Education Policy & Planning Committee, June 8, 2021

i. Comments from the Committee Chair, Trustee Russell

No comments.

ii. Approval of the June 8, 2021 Education Policy and Planning Committee Minutes

2021-050

Moved and Seconded

THAT the Board of Education of School District No. 40 (New Westminster) approve the minutes from the June 8, 2021 Education Policy & Planning Committee meeting.

CARRIED UNANIMOUSLY

b. Operations Policy & Planning Committee, June 8, 2021

i. Comments from the Committee Chair, Trustee Connelly

Trustee Connelly thanked everyone for their work this past year.

ii. Approval of the June 8, 2021 Operations Policy and Planning Committee Minutes

2021-051

Moved and Seconded

THAT the Board of Education of School District No. 40 (New Westminster) approve the minutes from the June 8, 2021 Operations Policy & Planning Committee meeting.

CARRIED UNANIMOUSLY

- iii. Orange Shirt Day

2021-052

Moved and Seconded

THAT the Board of Education of School District No. 40 (New Westminster) acknowledge Orange Shirt Week from September 27 to October 1, 2021 and encourage staff and student participation.

CARRIED UNANIMOUSLY

6. REPORTS FROM SENIOR MANAGEMENT

- a. Superintendent Update

- i. Good things are happening 2020/2021 year in review

Superintendent Hachlaf provided an overview of the past year. Highlights included:

- COVID-19 and its impact on the District.
- Opening of brand new New Westminster Secondary School
- NWSS Grad 2021 - held in new theatre
- District Retirees were acknowledged.

- ii. Equity & Inclusion

District Principal Equity & Inclusion Johal provided an update. June is National Indigenous History Month and activities held within the District were highlighted. Bakau Consulting will provide their report on anti-racism initiative within the District in September.

- b. 2022-23 Major Capital Plan Submission

Secretary-Treasurer Ketcham provided highlights:

- Annual Facilities Grant expenditure due June 30, 2021.
- Minor Capital Projects due September 30, 2021:
 - o Need for additional elementary school site (500 students in Fraser River Zone); to be located near a City-owned park.
 - o Expansion for Fraser River Middle School - to add 200 extra seats, to be built overtop existing parking lot.
 - o New middle school in Fraser River area.
 - o Second elementary school site at Hume Park / Sapperton.
 - o Requesting a seismic upgrade for Hume Park.
 - o Space to support RCAP/POWER program currently at Columbia Square.
- Major Capital Projects due July 31, 2021.

Discussion followed.

2021-053

Moved and Seconded

THAT the Board of Education of School District No. 40 (New Westminster) approve the 2022-23 Major Capital Plan Submission as presented for submission to the Ministry of Education.

CARRIED UNANIMOUSLY

c. Inclusive Practices Review Update

Director Cunnings provided highlights:

- Phase 1 of three-year implementation plan:
 - o Moving into Phase 2 with nine recommendations.
 - o Applicants are being screened to move into cohort for the Education Assistant Training program.
 - o Professional Development opportunities were highlighted.
 - o Home School Partnerships.
 - o Parent Resource - now available online at the District website (add link)
 - o The Advisory Group members were thanked for their work on this initiative
 - o SharePoint site has been setup to share tools within the District
 - Kathleen Carlsen and Anne Whitmore delivered remarks.

Chair Dhaliwal thanked Bruce and the Advisory Group for their work. Please refer to the meeting video for full discussion.

d. Administrative Procedures Update (Sr. Management)

Associate Superintendent Naser reviewed the changes made to select Administrative Procedures (AP) 220, 300 and 345. Any edits made to Administrative Procedures are brought forward to the Board for information.

District Principal Johal highlighted edits made to AP 104, 162 Appendix A and 173.

Executive Director of Human Resources Weston introduced the changes made to AP 160 Appendix B.

7. NEW BUSINESS

a. Sanctuary Schools Verbal Update

Trustees Connelly and Russell provided highlights.

b. Memorialization Advisory Committee Verbal Update

Trustees Gifford and Russell provided highlights.

8. OLD BUSINESS

a. Child and Youth Liaison Officer Program Survey

The information was included in the agenda package. There was no report at the meeting.

9. TRUSTEE REPORTS

Trustees provided highlights of events they attended in June.

10. QUESTION PERIOD (15 Minutes)

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

Please refer to the meeting video for full comments and questions.

Chair Dhaliwal wished everyone a safe and enjoyable summer.

11. NOTICE OF MEETINGS

Tuesday, September 14, 2021: Education Policy & Planning Committee Meeting,
5:00pm - School Board Office

Tuesday, September 14, 2021: Operations Policy & Planning Committee Meeting,
6:30pm - School Board Office

Tuesday, September 28, 2021: School Board Meeting, 7:00pm - School Board Office

Reminder:

Orange Shirt Day, September 30

12. REPORTING OUT FROM IN-CAMERA BOARD MEETING

- a. Record of the May 25, 2021 In-Camera Meeting
- b. Record of the June 4, 2021 Special In-Camera Meeting
- c. Record of the June 16, 2021 Special In-Camera Meeting

13. ADJOURNMENT

The meeting adjourned at 9:43pm.

Chair

Secretary-Treasurer

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

Tuesday, September 14, 2021, 5:00 PM

Via Webex Livestream

PRESENT

Gurveen Dhaliwal, Chair	Karim Hachlaf, Superintendent
Dee Beattie, Vice-Chair	Bettina Ketcham, Secretary-Treasurer
Anita Ansari, Trustee	Maryam Naser, Associate Superintendent
Mary Lalji, Trustee	Dave Crowe, Director, Capital Projects
Danielle Connelly, Trustee	Kristen Keighley-White, Communications Manager
Mark Gifford, Trustee	Jen Harrison, Principal, FRMS
Maya Russell, Trustee	Lee Laufer, Aboriginal Youth Care Worker
	Leanne Sojka, Recording Secretary
	Guests:
	Members of the Public
	Julie MacLellan, Reporter, New Westminster Record
	Kathleen Carlsen, DPAC Chair
	Sarah Wethered, President, NWTU

Committee Chair Russell recognized and acknowledged the Qayqayt First Nation, 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 Chair of the Board called the meeting to order at 5:00 pm

Moved and Seconded

THAT the agenda for the September 14, 2021 Education Policy and Planning Committee meeting be adopted as distributed.

CARRIED UNANIMOUSLY

2. Presentations

a. Fraser River Middle School

Principal Harrison and Aboriginal Youth Care Worker, Lee Laufer shared a video. Principle Harrison affirmed that Reconciliation has become a powerful process, improving collaboration between NWTU, CUPE and SD40. She noted the interest and uptake for Orange shirts has been incredible.

Trustee Ansari shared thanks, positive comments and gratitude for the work being done.

3. **Comment and Question Period**

Nil

4. **Student Voice**

Committee Chair Russell confirmed recruitment is occurring for this academic year and students will actively participate in October.

5. **Reports from Senior Management**

- a. 2021-22 Board Annual Workplan - Board Policy 2 - Appendix A (K. Hachlaf & M. Naser)

Associate Superintendent Naser provided a brief summary of what the Board can expect in the upcoming school year.

Questions and discussion followed.

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) Board Policy 2 - Appendix A: Board Annual Workplan for 2021-2022 as amended.

CARRIED UNANIMOUSLY

- b. Preliminary Enrolment Update (Written) (M.Naser)

Associate Superintendent Naser presented her report, prefacing that it is typically received in October. She shared at present, due to movement between schools, enrollment is looking to be higher, notably in the bricks and mortars schools. She clarified the difference between the metrics of head count verses the number of student bodies and explained the numbers will be misleading until the 1701 process is complete. Two (2) new divisions were added (one at Howie and one at Tweedsmuir) to accommodate the new families that arrived. She also noted that changes arose from the pandemic as families moved out of Hume Park to their neighbourhood schools. A full report can be expected in October around ratio driven staffing levels and the like.

Discussion followed.

6. **New Business**

- a. School Trustee Assignments (G. Dhaliwal)

Board Chair Dhaliwal presented the 2021-22 School Liaison Assignment list. It was agreed the list would be uploaded to the website inclusive of Trustees contact information.

7. **General Announcements**

National Day of Truth and Reconciliation - September 30

National Custodian Appreciation Day - October 2

Year of COVID-19 has really highlighted the important work custodians do. This extends beyond sanitizing and includes important engagement with students

World Teachers' Day - October 5

Education happens in relationships - teachers cannot be replaced by an online model

8. **Adjournment**

The meeting adjourned at 5:49 pm

Chair

Secretary-Treasurer

BOARD ANNUAL WORKPLAN

September

Regular Board Meeting Agenda Items

- Approve Annual Board Work Plan – Education Committee
- Review Audit Report and Management Letter – Operations Committee
- Surplus Appropriation Approval – Operations Committee
- Approve the audited Financial Statements and review Audit Reports – Operations Committee
- Approve appointment or reappointment of auditor – Operations Committee
- Consider Motions to BCSTA – Operations Committee
- Receive Executive Compensation Disclosure Statement
- Approve Trustee school liaison assignments
- Indigenous Education Report (highlight Sept. school events and plans for school year)
- Student Withdrawal Report – Year in Review

Events

- Orange Shirt Week – September 27 – October 1, 2021
- National Day of Truth and Reconciliation – September 30, 2021
- National Custodian Appreciation Day – October 2, 2021
- Recognize World Teachers' Day – October 5, 2021
- World Mental Health Day – October 10, 2021

October

Regular Board Meeting Agenda Items

- Review Strategic Direction
- District Literacy Update
- Review Class Size Report – Operations Committee

Events

- Represent Board at BCPSEA Symposium
- Represent Board at BCSTA Provincial Council Meeting – October 22 – 23, 2021
- Indigenous focused professional development
- Canada School Library Day – October 25, 2021

November

Regular Board Meeting Agenda

- Review International Program Report – Education Committee

- Review and approve Board authorized courses – Education Committee
- Receive Living Wage Policy Update – Operations Committee
- Inclusive Education Review Update
- Receive Statement of Financial Information (SOFI) Report
- Elect Chair/Vice-Chair
- Chairs Annual Report

Events

- Remembrance Day Ceremonies – November 11, 2021
- BCSTA Trustee Academy – December 2 – 4, 2021
- National Day of Remembrance and Action on Violence Against Women – December 6, 2021

December

Regular Board Meeting Agenda Items

- Receive School Learning Plans to be presented to the Board annually by the Superintendent
- Approve Budget Development Process and Timelines – Operations Committee
- Review Trustee appointments to committees and community liaison groups
- Student Withdrawal Report – September – November 2021

Events

- Discover New Westminster Schools 2022 – January 11, 2022
- Black Shirt Day – January 15, 2022

January

Regular Board Meeting Agenda Items

- Review Career Programs Report – Education Committee
- Review Recommended 2-year District Calendar – Education Committee
- Annual Trustee Remuneration Review – Operations Committee & Regular Open Board
- Review Board Policy Handbook
- 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 – Education Committee
- Childcare Update – Operations Committee

Events

- Represent Board at BCPSEA AGM – January 2022

February

Regular Board Meeting Agenda Items

- Review Student Learning/Welfare Accountability Report – reference Policy 12 – Education Committee
- Approve Amended Budget for Current Fiscal Year
- Indigenous Student Achievement Report - Education Committee
- Report on Committees – SD40 Staff Representative
- School Nourishment Update – Operations Committee
- Inclusive Education Review Update

Events

- Represent Board at BCSTA Provincial Council Meeting – February 2022
- Black History Month – February 2022
- Pink Shirt Day – February 23, 2022

March

Regular Board Meeting Agenda Items

- Approve District Calendar
- 2022 – 2023 Budget Process Update – Operations Committee
- Student Withdrawal Report – December 2021 – February 2022

Events

- International Women's Day – March 8, 2022
- World Autism Day – April 2, 2022

April

Regular Board Meeting Agenda Items

- 2022 – 2023 Budget Process Update – Operations Committee
- Approve Calendar for Board and Committee meetings

Events

- Attend and participate in BCSTA Provincial Council & AGM – April 2022
- District Volunteer Recognition – April 24 – 30, 2022
- Earth Day – April 22, 2022
- Administrative Professionals' Day – April 27, 2022
- National Day of Mourning – April 28, 2022
- Principals and Vice-Principals Appreciation Day – May 1, 2022
- Red Dress Day and the National Day of Awareness for Missing and Murdered Indigenous Women and Girls – May 5, 2022

May

Regular Board Meeting Agenda Items

- Superintendent/CEO evaluation and Board evaluation
- Approve budget for upcoming fiscal year
- Approve school fees
- Approve Terms of Engagement with auditor and audit plan
- Review Sexual Orientation and Gender Identity (SOGI) Report
- Review Sanctuary Schools Report

Events

- Asian Heritage Month, Child Care Month in BC – May 2022
- International Day Against Homophobia, Transphobia and Biphobia – May 17, 2022

June

Regular Board Meeting Agenda Items

- Approve 5-year Capital Plan (major capital projects)
- Approve Annual Facilities Grant Spending Plan
- Receive Audit Planning Report
- Review/approve signing authorities
- Inclusive Education Review Update
- Indigenous Education Report on advancement of Aboriginal Education Enhancement Agreement & Truth & Reconciliation Commission's Calls to Action
- Student Withdrawal Report – March – May 2022

Events

- Host employee Retirement Dinner Ceremony
- National Indigenous People's Day - June 21, 2022
- Canadian Multiculturalism Day – June 27, 2022
- National Indigenous History Month, Pride Month – June 2022

July/August

- Meetings to be scheduled as needed

As Required

- Attend Trustee development/orientation sessions
- Attend Board Liaison meetings as outlined in the Trustee calendar
- Attend school functions (as invited)
- Represent Board at BCSTA Metro Branch Meeting
- Advance Board positions through BCPSEA
- Meetings with elected officials

- Hear appeals as needed
- Review the District Strategic Plan
- 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)
- Ratify Memoranda of Agreement with bargaining units
- Ratify Collective Agreements

Monthly/Quarterly

- Operations Update (capital projects, legal, contracted management services, financial variances, budget updates and significant tendering awards) (Monthly Operations Committee)
- Human Resources Update (Staffing) (Monthly Board In-Camera)
- Non-Replacement Data (Staffing) (Quarterly Operations Committee)
- Student Withdrawal & New Registration Report (Quarterly In-Camera & 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: May 30, 2017

*Revised: September 28, 2021
September 29, 2020
September 24, 2019
September 25, 2018*

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

Tuesday, September 14, 2021, 6:30 PM

Via Webex Livestream

PRESENT

Gurveen Dhaliwal, Chair
Dee Beattie, Vice-Chair
Anita Ansari, Trustee
Mary Lalji, Trustee
Danielle Connelly, Trustee
Mark Gifford, Trustee
Maya Russell, Trustee

Karim Hachlaf, Superintendent
Bettina Ketcham, Secretary-Treasurer
Maryam Naser, Associate Superintendent
Dave Crowe, Director, Capital Projects
Kristen Keighley-White, Communications Manager
Leanne Sojka, Recording Secretary
Guests:
Members of the Public
Amy Grey, Senior Manager, KPMG
Tim Holloway, Engagement Partner, KPMG
Julie MacLellan, Reporter, New Westminister Record
Kathleen Carlsen, DPAC Chair
Sarah Wethered, President, NWTU

Committee Chair Connelly recognized and acknowledged the Qayqayt First Nation, 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 Chair of the Board called the meeting to order at 6:30 pm

Moved and Seconded

THAT the agenda for the September 14, 2021 Operations Policy and Planning Committee meeting be adopted as distributed.

CARRIED UNANIMOUSLY

2. Presentation

- a. 2020-21 Audit Findings Report (Tim Holloway & Amy Grey, KPMG)

Amy Grey, Senior Manager, KPMG and Tim Holloway, Engagement Partner, KPMG provided their Audit Findings Report.

Questions posed by Trustees were answered.

b. 2020 - 2021 Year-End Review (B. Ketcham)

i. 2020 - 2021 Year End Financial Statements

Secretary-Treasurer Ketcham provided her 2020 – 21 Year-End Review of the District's financial results. Highlights include an operating surplus of \$946K with a total accumulated surplus balance of \$4.9M. Of the \$946K, \$512K of commitments should be taken in to account as this represents a timing difference between expenses over two fiscal years. It was noted that during the amended budget period, there would be an opportunity to revisit other priorities to ensure resources are being allocated and make their way in to the classroom.

Detailed information was provided on the internal restrictions. This was to seek the approval for internal restrictions based on the Ministry's requirement for a separate approval process for restricting surplus balances.

Moved and Seconded

THAT the Operations Policy and Planning committee recommend to the Board of Education of School District No. 40 (New Westminster) that the internal restrictions be committed as presented.

CARRIED UNANIMOUSLY

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 2020-21 Financial Statements as presented.

CARRIED UNANIMOUSLY

3. Correspondence

Nil.

4. Comment & Question Period from Visitors

Nil.

5. Reports from Senior Management

a. Capital Projects Update (D. Crowe)

i. NWSS Decommissioning Project (Verbal) (D. Crowe)

Director – Capital Projects Crowe shared that a significant amount of work took place over summer break. Concentration on utilities connection with the stand-alone Massey Theatre. The pace is increasing moving into the school year and completion remains on target.

ii. Queen Elizabeth Elementary Expansion (Verbal) (D. Crowe)

Director – Capital Projects Crowe shared work was completed over the summer and the RFP for the architectural services closes September 28, 2021. A contract should be awarded a week following receipt of the responses. Updates to follow.

iii. Skwo:wech Elementary School Replacement Project (D. Crowe)

Director – Capital Projects Crowe shared that overall, the project is going very well. While not a major alert at this time, the project is starting to experience delays with supply chain scheduling due to COVID-19 and as such they are working diligently to remedy with alternate products or vendors.

Director – Capital Projects Crowe confirmed site safety has not been or will it be compromised in order to meet projected deadlines. Discussions regarding design decisions occurred. Factors taken into account include: best practice; professional architectural input; user group input and budget. It was stated that when required, compromises will be examined.

iv. NWSS Neighbourhood Learning Centres (Verbal) (M. Naser)

Welcome Centre: Associate Superintendent Naser confirmed that both centres are nearing completion. The Welcome Centre is closer to opening than the Wellness Centre and work is being done collaboratively with staff and partners to finalize guiding documents. In collaboration with Secretary-Treasurer Ketcham tenant agreements are being worked on. The NLC spaces and the objectives they look to achieve is new and innovative work which requires collaboration with community partners and make necessary adjustments as seen fit. A small, informal ceremony will be planned.

Wellness Centre: Associate Superintendent Naser shared they are working closely with partners and that there are robust opportunities for staff, parents and the community. Working to launch in October, a plan for parents to host monthly learning sessions around health & wellbeing, student engagement and staff wellness. Have been in conversation via in-services where gaps were identified. Have reached out to the Deputy Minister responsible for ideas on how to promote the Wellness Centre using the funds to support their students in a most worthwhile manner. A launch opening will occur closer to the end of October. Discussion followed.

b. Operations Update

i. Facilities Report July - August 2021 (B. Ketcham)

Secretary-Treasurer Ketcham provided an update on ventilation which has been a source of interest from the general community. It was highlighted that many of the District's facilities were newer and due to the relatively few sites we have, the rotation of significant maintenance, including HVAC systems, is high. Specific COVID-19 measures include filter replacement to MERV-13, automated and remote system controls, weekly checks and increasing fresh air in-take at all sites. Secretary-Ketcham noted that a report, from a template provided by the Ministry will be completed for all sites and posted to the District's website to ensure transparency on the ventilation information.

ii. Technology Information Services Verbal Update (M. Naser)

Associate Superintendent Naser shared the Technology Information Services (TIS) team was working hard to respond to schools, ensuring that classrooms are well equipped to proceed with teaching and learning. Where duplication of services was identified, streamlining processes are being adopted. The team is coming together well with a focus on customer service and timely support. She explained the benefits of multi-factor authenticated systems and indicated this has begun in administration.

c. COVID-19 Update (Verbal) (K. Hachlaf)

Superintendent Hachlaf reiterated the District's compliance with all health & safety protocols. The first week of school went very well, a testament to staff and all of their planning efforts throughout the summer as well as contribution from various teams. He highlighted use of daily health checks, guidelines that will be updated, District plan templates and the COVID-19 Communicable Disease Plan. He confirmed that Public Health will continue to lead and that Fraser Health has modified exposure notifications.

Superintendent Hachlaf also commended parent's genuine desire to partner with the Board to ensure children's health and safety and shared that the addition of supplemental equipment can have unintended consequences. He reiterated the District's ability to prioritize safety and shared that numbers will continue to be posted.

Moved

THAT the Operations Policy and Planning Committee recommend to the Board of Education of School District No. 40 (New Westminster) to keep Committee and Board meetings virtual and re-evaluate at the earlier of January 18 Operations Policy and Planning Committee meeting or the move of the province to Stage 4 reopening plan.

Motion Not Seconded

Moved and Seconded

THAT the Operations Policy and Planning Committee table the motion to the Board of Education of School District No. 40 (New Westminster) to consider at the Regular Open Board meeting on September 28, 2021.

CARRIED – 1 OPPOSED

d. 5 Year Capital Plan - Minor Capital Projects (B. Ketcham)

Secretary-Treasurer Ketcham presented the 5-year capital plan for consideration by the Board, highlighting the SEP, CNCP and PEP requests made for consideration by the Ministry.

Moved and Seconded

THAT the Operations Policy and Planning Committee recommend to the Board of Education of School District No. 40 (New Westminster) approve the 2022-23 Minor Capital Plan as presented for submission to the Ministry of Education.

CARRIED UNANIMOUSLY

6. General Announcements

Nil.

7. New Business

Nil.

8. Old Business

Nil.

9. Question Period (15 Minutes)

Questions by the public were addressed.

10. Adjournment

The meeting adjourned at 8:40 pm

Chair

Secretary-Treasurer

Audited Financial Statements of

School District No. 40 (New Westminster)

And Independent Auditors' Report thereon

June 30, 2021

School District No. 40 (New Westminster)

June 30, 2021

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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)

DRAFT

Signature of the Superintendent of the Board of Education _____ Date Signed _____

Signature of the Superintendent _____ Date Signed _____

Signature of the Secretary Treasurer

Date Signed

School District No. 40 (New Westminster)

Statement 1

Statement of Financial Position

As at June 30, 2021

	2021 Actual \$	2020 Actual \$
Financial Assets		
Cash and Cash Equivalents	25,110,928	28,007,468
Accounts Receivable		
Due from Province - Ministry of Education (Note 3)	698,974	4,909,628
Other	275,665	547,146
Total Financial Assets	26,085,567	33,464,242
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	8,297,628	15,877,654
Unearned Revenue (Note 5)	1,527,821	1,651,089
Deferred Revenue (Note 6)	1,300,084	1,434,242
Deferred Capital Revenue (Note 7)	184,512,396	163,296,804
Employee Future Benefits (Note 8)	3,568,459	3,392,522
Total Liabilities	199,206,388	185,652,311
Net Debt	(173,120,821)	(152,188,069)
Non-Financial Assets		
Tangible Capital Assets (Note 9)	203,076,399	180,681,821
Prepaid Expenses	163,299	173,054
Total Non-Financial Assets	203,239,698	180,854,875
Accumulated Surplus (Deficit) (Note 15)	30,118,877	28,666,806

Contractual Obligations (Note 13)

Contingent Liabilities (Note 18)

Approved by the Board

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

School District No. 40 (New Westminster)

Statement 2

Statement of Operations
Year Ended June 30, 2021

	2021 Budget \$	2021 Actual \$	2020 Actual \$
Revenues			
Provincial Grants			
Ministry of Education	78,751,344	78,345,646	73,332,619
Other	118,788	153,951	206,780
Tuition	1,758,240	1,859,214	3,597,541
Other Revenue	214,749	1,046,170	2,413,239
Rentals and Leases	169,667	251,367	207,144
Investment Income	245,000	219,193	378,916
Amortization of Deferred Capital Revenue	2,585,551	3,878,966	2,344,524
Total Revenue	83,843,339	85,754,507	82,480,763
Expenses			
Instruction	69,348,792	68,223,523	67,641,445
District Administration	3,317,825	3,289,794	3,354,175
Operations and Maintenance	10,526,437	12,532,709	10,003,553
Transportation and Housing	260,408	256,410	311,685
Total Expense	83,453,462	84,302,436	81,310,858
Surplus (Deficit) for the year	389,877	1,452,071	1,169,905
Accumulated Surplus (Deficit) from Operations, beginning of year		28,666,806	27,496,901
Accumulated Surplus (Deficit) from Operations, end of year		30,118,877	28,666,806

School District No. 40 (New Westminster)

Statement 4

Statement of Changes in Net Debt

Year Ended June 30, 2021

	2021 Budget \$	2021 Actual \$	2020 Actual \$
Surplus (Deficit) for the year	389,877	1,452,071	1,169,905
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(22,301,936)	(27,590,720)	(46,939,341)
Amortization of Tangible Capital Assets	3,621,842	5,196,142	3,317,886
Total Effect of change in Tangible Capital Assets	(18,680,094)	(22,394,578)	(43,621,455)
Acquisition of Prepaid Expenses	(160,000)	(163,299)	(173,054)
Use of Prepaid Expenses	160,000	173,054	178,346
Total Effect of change in Other Non-Financial Assets	-	9,755	5,292
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	(18,290,217)	(20,932,752)	(42,446,258)
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		(20,932,752)	(42,446,258)
Net Debt, beginning of year		(152,188,069)	(109,741,811)
Net Debt, end of year		(173,120,821)	(152,188,069)

School District No. 40 (New Westminster)

Statement 5

Statement of Cash Flows
Year Ended June 30, 2021

	2021 Actual \$	2020 Actual \$
Operating Transactions		
Surplus (Deficit) for the year	1,452,071	1,169,905
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	4,482,135	(1,921,672)
Prepaid Expenses	9,755	5,292
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	(7,580,026)	3,726,814
Unearned Revenue	(123,268)	(1,212,085)
Deferred Revenue	(134,158)	(1,012,082)
Employee Future Benefits	175,937	(5,931)
Amortization of Tangible Capital Assets	5,196,142	3,317,886
Amortization of Deferred Capital Revenue	(3,878,966)	(2,344,524)
Total Operating Transactions	(400,378)	1,723,603
Capital Transactions		
Tangible Capital Assets Purchased	(16,870,694)	(2,595,923)
Tangible Capital Assets -WIP Purchased	(10,720,026)	(44,343,418)
Total Capital Transactions	(27,590,720)	(46,939,341)
Financing Transactions		
Capital Revenue Received	25,094,558	47,228,252
Total Financing Transactions	25,094,558	47,228,252
Net Increase (Decrease) in Cash and Cash Equivalents	(2,896,540)	2,012,514
Cash and Cash Equivalents, beginning of year	28,007,468	25,994,954
Cash and Cash Equivalents, end of year	25,110,928	28,007,468
Cash and Cash Equivalents, end of year, is made up of:		
Cash	25,110,928	28,007,468
	25,110,928	28,007,468

SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

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.

The COVID-19 outbreak was declared a pandemic by the World Health Organization in March 2020 and has had a significant financial, market and social dislocating impact worldwide. Under direction of the Provincial Health Officer, all schools suspended in-class instruction in March 2020 and the School District remained open to continue to support students and families in a variety of ways. Parents were given the choice to send their children back to school on a gradual and part-time basis beginning June 1, 2020 and full-time beginning September 1, 2020 with new health and safety guidelines. The ongoing impact of the pandemic presents uncertainty over future cash flows, may have a significant impact on future operations including decreases in revenue, impairment of receivables, reduction in investment income and delays in completing capital project work. As the situation is dynamic and the ultimate duration and magnitude of the impact are not known, an estimate of the future financial effect on the School District is not practicable at this time.

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 regarding 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.

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.

SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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 (EARS_L) 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.

SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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

SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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 must 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.

SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

l) Expenses

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

Categories of Salaries

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

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.

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.

SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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. Actual results could differ from those estimates.

o) Future Changes in Accounting Policies

PS 3280 Asset Retirement Obligations issued August 2018 establishes standards for recognition, measurement, presentation and disclosure of legal obligations associated with the retirement of tangible capital assets and is effective July 1, 2022. A liability will be recognized when, as at the financial reporting date:

- (a) there is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- (b) the past transaction or event giving rise to the liability has occurred;
- (c) it is expected that future economic benefits will be given up; and
- (d) a reasonable estimate of the amount can be made.

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

A modified retroactive application has been recommended by Government. Management is in the process of assessing the impact of adopting this standard on the School District's financial results.

PS 3400 Revenue issued November 2018 establishes standards on how to account for and report on revenue and is effective July 1, 2023. Specifically, it differentiates between revenue arising from transactions that include performance obligations, referred to as "exchange transactions", and transactions that do not have performance obligations, referred to as "non-exchange transactions".

Revenue from transactions with performance obligations should be recognized when (or as) the School District satisfies a performance obligation by providing the promised goods or services to a payer.

Revenue from transactions with no performance obligations should be recognized when a school district:

- (a) has the authority to claim or retain an inflow of economic resources; and
- (b) Identifies a past transaction or event that gives rise to an asset.

This standard may be applied retroactively or prospectively. Management is in the process of assessing the impact of adopting this standard on the School District's financial results.

SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 3 ACCOUNTS RECEIVABLE

	<u>2021</u>	<u>2020</u>
Due from Province		
Ministry of Education (OLEP French)	\$ 42,028	\$ 44,774
Ministry of Education (Bylaw Projects)	260,702	4,406,937
Ministry of Education (Annual Facility Grant)	338,789	457,917
Ministry of Education Classroom Enhancement Fund - Remedies	57,455	-
	<u>\$ 698,974</u>	<u>\$ 4,909,628</u>

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	<u>2021</u>	<u>2020</u>
Accounts Payable Other		
Trade payables	\$ 5,237,123	\$ 13,099,765
Employee Vacation Payable	421,333	443,067
Salaries and Benefits Payable	2,639,172	2,334,822
	<u>\$ 8,297,628</u>	<u>\$ 15,877,654</u>

NOTE 5 UNEARNED REVENUE

	<u>2021</u>	<u>2020</u>
Balance, beginning of year	\$ 1,651,089	\$ 2,863,174
Changes for the year:		
Increase:		
Tuition fees collected	1,527,821	1,651,089
	3,178,910	4,514,263
Decrease:		
Tuition fee revenue recognized	1,651,089	2,863,174
Balance, end of year	<u>\$ 1,527,821</u>	<u>\$ 1,651,089</u>

SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

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>2021</u>	<u>2020</u>
Balance, beginning of year	\$ 1,434,242	\$ 2,446,324
Increases:		
Provincial Grants - Ministry of Education	11,739,493	8,315,653
Provincial Grants – Other	91,400	-
Other Revenue	853,652	1,436,762
	<u>12,684,545</u>	<u>9,752,415</u>
Decreases:		
Allocated to Revenue	12,779,966	10,694,723
Recovered	38,737	69,774
Net Change for the year	<u>(134,158)</u>	<u>(1,012,082)</u>
Balance, end of year	<u>\$ 1,300,084</u>	<u>\$ 1,434,242</u>

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>2021</u>	<u>2020</u>
Balance, beginning of year	\$ 163,296,804	\$ 118,413,076
Increases:		
Provincial Grant - Ministry of Education	23,633,017	45,389,955
Provincial Grants – Other	-	1,260,246
Other Revenue	1,406,071	473,256
Investment Income	55,470	104,795
	<u>25,094,558</u>	<u>47,228,252</u>
Decreases:		
Amortization	3,878,966	2,344,524
Net Change for the year	<u>21,215,592</u>	<u>44,883,728</u>
Balance, end of year	<u>\$ 184,512,396</u>	<u>\$ 163,296,804</u>

SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

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>2021</u>	<u>2020</u>
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	\$ 3,009,113	\$ 2,871,430
Service Cost	248,589	234,792
Interest Cost	70,864	74,708
Benefit Payments	(88,877)	(242,570)
Actuarial (Gain) Loss	<u>(193,351)</u>	<u>70,753</u>
Accrued Benefit Obligation – March 31	<u>\$ 3,046,338</u>	<u>\$ 3,009,113</u>
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation – March 31	\$ 3,046,338	\$ 3,009,113
Market Value of Plan Assets – March 31	<u>-</u>	<u>-</u>
Funded Status – Deficit	3,046,338	3,009,113
Employer Contribution after Measurement Date	(60,091)	(46,359)
Employer Expense after Measurement Date	81,574	79,863
Unamortized Net Actuarial (Gain) Loss	<u>500,638</u>	<u>349,905</u>
Accrued Benefit Obligation – June 30	<u>\$ 3,568,459</u>	<u>\$ 3,392,522</u>
Accrued Benefit Liability -July 1		
Accrued Benefit Liability - July 1	3,392,522	3,398,453
Net expense for Fiscal Year	278,546	262,939
Employer Payments	<u>(102,609)</u>	<u>(268,870)</u>
Accrued Benefit Obligation – June 30	<u>\$ 3,568,459</u>	<u>\$ 3,392,522</u>
Components of Net Benefit Expense		
Service Cost	\$ 248,111	\$ 238,241
Interest Cost	73,053	73,748
Amortization of Net Actuarial Gain	<u>(42,618)</u>	<u>(49,050)</u>
Net Benefit Expense	<u>\$ 278,546</u>	<u>\$ 262,939</u>
Assumptions		
Discount Rate – April 1	2.25 %	2.50%
Discount Rate – March 31	2.50 %	2.25%
Long Term Salary Growth – April 1	2.50 % + seniority	2.50% + seniority
Long Term Salary Growth – March 31	2.50 % + seniority	2.50% + seniority
EARS L – March 31	11.0	11.0

SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 9 TANGIBLE CAPITAL ASSETS

Net Book Value:

	Net Book Value 2021	Net Book Value 2020
Sites	\$ 15,057,921	\$ 15,057,921
Buildings	166,806,600	76,713,691
Buildings – work in progress	15,643,374	85,395,455
Furniture & Equipment	3,445,519	1,125,015
Vehicles	88,419	109,995
Computer Hardware	2,034,566	2,279,744
Total	<u>\$203,076,399</u>	<u>\$ 180,681,821</u>

June 30, 2021

Cost:	Opening balance	Additions	Disposals	Transfers (WIP)	Ending balance
Sites	\$ 15,057,921	\$ -	\$ -	\$ -	\$ 15,057,921
Buildings	118,175,868	13,608,945	(2,695,087)	80,472,107	209,561,833
Buildings–work in progress	85,395,455	10,720,026	-	(80,472,107)	15,643,374
Furniture & Equipment	1,702,396	2,628,866	(133,932)	-	4,197,330
Vehicles	192,622	-	(46,268)	-	146,354
Computer Hardware	3,774,996	632,883	(597,739)	-	3,810,140
Total	\$224,299,258	\$ 27,590,720	\$(3,473,026)	\$ -	\$ 248,416,952

Accumulated Amortization:	Opening balance	Additions	Disposals	Transfers (WIP)	Ending balance
Buildings	\$ 41,462,177	\$ 3,988,143	\$(2,695,087)	\$ -	\$ 42,755,233
Furniture & Equipment	577,381	308,362	(133,932)	-	751,811
Vehicles	82,627	21,576	(46,268)	-	57,935
Computer Hardware	1,495,252	878,061	(597,739)	-	1,775,574
Total	\$ 43,617,437	\$ 5,196,142	\$(3,473,026)	\$ -	\$ 45,340,553

SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 9 TANGIBLE CAPITAL ASSETS (Continued)

June 30, 2020

Cost:	Opening balance	Additions	Disposals	Transfers (WIP)	Ending balance
Sites	\$ 15,057,921	\$ -	\$ -	\$ -	\$ 15,057,921
Buildings	109,403,037	1,775,052	-	6,997,779	118,175,868
Buildings—work in progress	48,050,166	44,343,068	-	(6,997,779)	85,395,455
Furniture & Equipment	1,547,866	167,479	(12,969)	-	1,702,396
Vehicles	280,615	-	(87,993)	-	192,622
Computer Hardware	3,344,161	653,742	(222,907)	-	3,774,996
Total	\$ 177,683,786	\$ 46,939,341	\$ (323,869)	\$ -	\$ 224,299,258

Accumulated Amortization:	Opening balance	Additions	Disposals	Transfers (WIP)	Ending balance
Buildings	\$ 38,995,974	\$ 2,466,203	\$ -	\$ -	\$ 41,462,177
Furniture & Equipment	435,561	154,789	(12,969)	-	577,381
Vehicles	142,558	28,062	(87,993)	-	82,627
Computer Hardware	1,049,327	668,832	(222,907)	-	1,495,252
Total	\$ 40,623,420	\$ 3,317,886	\$ (323,869)	\$ -	\$ 43,617,437

SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

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, representing plan members and employers, are responsible for administering the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2020, the Teachers' Pension Plan has about 49,000 active members and approximately 40,000 retired members. As of December 31, 2020, the Municipal Pension Plan has about 220,000 active members, including approximately 28,000 from school districts.

Every three years, an actuarial valuation is performed to assess the financial position of the plans and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plans. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plans. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 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, 2018 indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The School District paid \$6,149,752 (2020 - \$6,199,613) for employer contributions to these plans in the year ended June 30, 2021.

The next valuation for the Teachers' Pension Plan will be as at December 31, 2020, with results available in the last quarter of 2021. The next valuation for the Municipal Pension Plan will be as at December 31, 2021, with results available in 2022.

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

NOTE 11 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.

SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 12 BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board through the adoption of an Amended Annual Budget on February 23, 2021. The table below presents the Amended Annual Budget and the initial Annual Budget as submitted to the Ministry in June 2020.

	2021 Amended Annual Budget	Adjustment	2021 Annual Budget
School Age	6,581,250	(60,625)	6,641,875
Adult	205,313	46,313	159,000
Other	0	0	0
Total Ministry Operating Grant Funded FTE's	6,786,563	(14,312)	6,800,875
Revenues			
Provincial Grants			
Ministry of Education	\$78,751,344	5,833,763	\$72,917,581
Other	118,788	(43,212)	162,000
Tuition	1,758,240	399,850	1,358,390
Other Revenues	214,749	(1,998,884)	2,213,633
Rentals and Leases	169,667	(333)	170,000
Investment Income	245,000	(6,000)	251,000
Amortization of Deferred Capital Revenue	2,585,551	285,551	2,300,000
Total Revenue	\$83,843,339	\$4,470,735	\$79,372,604
Expenses			
Instructional	\$ 69,348,792	(2,416,764)	\$ 66,932,028
District Administration	3,317,825	112,878	3,430,703
Operations and Maintenance	10,526,437	(165,874)	10,360,563
Transportation and Housing	260,408	79,058	339,466
Total Expenses	\$ 83,453,462	(2,390,702)	\$ 81,062,760
Net Revenue (Expense)	389,877	2,080,033	(1,690,156)
Budget Allocation (Retirement) of Surplus (Deficit)	\$115,068	(2,266,902)	\$2,381,970
Budget Surplus for year	504,945	(186,869)	691,814
Budget Surplus for the year comprised of			
Operating Surplus			
Capital Fund Surplus (Deficit)	504,945	(186,869)	691,814
Budget Surplus Deficit for the year	504,945	(186,869)	691,814

SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 13 CONTRACTUAL OBLIGATIONS

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

	<u>Expiry Date</u>	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>
Heatherbrae-Builders	Sept 2022	12,153,607	3,038,402	-
Xerox Photocopiers	Dec 2025	89,947	89,947	89,947
Columbia Square Plaza	Aug 2022	232,091	-	-
Totals		\$ 12,475,645	\$ 3,128,349	\$ 89,947

NOTE 14 EXPENSE BY OBJECT

	<u>2021</u>	<u>2020</u>
Salaries and benefits	\$ 71,658,184	\$ 69,625,589
Services and supplies	7,448,110	8,367,383
Amortization	5,196,142	3,317,886
Totals	\$ 84,302,436	\$ 81,310,858

NOTE 15 ACCUMULATED SURPLUS

	<u>2021</u>	<u>2020</u>
Local Capital	\$ 1,301,488	\$ 2,284,057
Invested in Tangible Capital Assets	23,893,462	22,404,408
Internally restricted:		
School Surplus	14,796	28,832
Recap and Power Local Grants	2,869	2,635
Surplus Applied to 2021-2022 Budget	2,181,391	-
Surplus Applied to 2020-2021 Budget	-	1,381,970
Commitments Outstanding	512,079	328,074
Board Internally Restricted – COVID Emerging Issues	-	1,736,830
Indigenous Education	37,662	-
2020-21 Holdback used for COVID restart	138,139	-
Board Internally Restricted	500,000	500,000
Total Internally Restricted	3,386,936	3,978,341
Unrestricted Operating Surplus	1,536,991	-
Total Accumulated Surplus, end of year	\$ 30,118,877	\$ 28,666,806

SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 16 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.

NOTE 17 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.

SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021

NOTE 17 RISK MANAGEMENT (Continued)

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:

- (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 18 CONTINGENT LIABILITIES

In the normal course of business, lawsuits and claims may be brought against the School District. The School District defends against these lawsuits and claims. Management has not made provisions for any unexpected liabilities and believes that the ultimate results of any pending legal proceeding will not have a material effect on the financial position of the School District.

School District No. 40 (New Westminster)

Schedule 1 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2021

	Operating Fund	Special Purpose Fund	Capital Fund	2021 Actual	2020 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	3,978,341		24,688,465	28,666,806	27,496,901
Changes for the year					
Surplus (Deficit) for the year	1,694,979	1,032,088	(1,274,996)	1,452,071	1,169,905
Interfund Transfers					
Tangible Capital Assets Purchased	(749,393)	(1,032,088)	1,781,481	-	
Net Changes for the year	945,586	-	506,485	1,452,071	1,169,905
Accumulated Surplus (Deficit), end of year - Statement 2	4,923,927	-	25,194,950	30,118,877	28,666,806

School District No. 40 (New Westminster)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2021

	2021 Budget \$	2021 Actual \$	2020 Actual \$
Revenues			
Provincial Grants			
Ministry of Education	66,089,588	66,577,233	64,426,708
Other	118,788	69,159	206,780
Tuition	1,758,240	1,859,214	3,597,541
Other Revenue	95,825	90,743	421,061
Rentals and Leases	169,667	251,367	207,144
Investment Income	230,000	205,679	362,525
Total Revenue	68,462,108	69,053,395	69,221,759
Expenses			
Instruction	57,609,406	57,394,721	57,182,594
District Administration	3,317,825	3,211,128	3,354,175
Operations and Maintenance	6,908,799	6,517,724	6,698,671
Transportation and Housing	241,146	234,843	283,623
Total Expense	68,077,176	67,358,416	67,519,063
Operating Surplus (Deficit) for the year	384,932	1,694,979	1,702,696
Budgeted Appropriation (Retirement) of Surplus (Deficit)	115,068		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(500,000)	(749,393)	(664,444)
Local Capital			(2,000,000)
Total Net Transfers	(500,000)	(749,393)	(2,664,444)
Total Operating Surplus (Deficit), for the year	-	945,586	(961,748)
Operating Surplus (Deficit), beginning of year		3,978,341	4,940,089
Operating Surplus (Deficit), end of year		4,923,927	3,978,341
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 15)		3,386,936	3,978,341
Unrestricted		1,536,991	-
Total Operating Surplus (Deficit), end of year		4,923,927	3,978,341

School District No. 40 (New Westminster)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2021

	2021 Budget \$	2021 Actual \$	2020 Actual \$
Provincial Grants - Ministry of Education			
Operating Grant, Ministry of Education	63,153,865	63,378,473	61,810,061
Other Ministry of Education Grants			
Pay Equity	521,853	521,853	521,853
Funding for Graduated Adults	344,860	508,555	344,860
Student Transportation Fund	6,073	6,073	6,073
Carbon Tax Grant			53,833
Employer Health Tax Grant			546,018
Support Staff Benefits Grant	-	97,024	46,704
Support Staff Wage Increase Funding			294,731
Teachers' Labour Settlement Funding	1,904,750	1,904,750	786,453
Early Career Mentorship Funding	150,000	150,000	
FSA Scorer Grant	8,187	8,187	8,187
Early Learning Framework	-	2,318	2,318
District Capacity Building			2,617
Equity Scan			3,000
Total Provincial Grants - Ministry of Education	66,089,588	66,577,233	64,426,708
Provincial Grants - Other	118,788	69,159	206,780
Tuition			
Summer School Fees	940	1,026	45,802
Continuing Education	32,000	11,232	33,428
International and Out of Province Students	1,725,300	1,846,956	3,518,311
Total Tuition	1,758,240	1,859,214	3,597,541
Other Revenues			
Miscellaneous			
Instructional Cafeteria Revenue	50,000	59,013	88,575
Miscellaneous	45,825	31,730	332,486
Total Other Revenue	95,825	90,743	421,061
Rentals and Leases	169,667	251,367	207,144
Investment Income	230,000	205,679	362,525
Total Operating Revenue	68,462,108	69,053,395	69,221,759

School District No. 40 (New Westminster)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2021

	2021 Budget \$	2021 Actual \$	2020 Actual \$
Salaries			
Teachers	30,443,251	30,120,830	30,060,862
Principals and Vice Principals	3,853,581	4,012,931	3,568,766
Educational Assistants	6,278,286	6,567,369	6,006,077
Support Staff	5,423,595	5,419,447	5,519,537
Other Professionals	2,786,344	2,765,366	2,709,636
Substitutes	1,552,231	1,459,026	1,683,758
Total Salaries	50,337,288	50,344,969	49,548,636
Employee Benefits	11,632,157	11,762,333	11,937,892
Total Salaries and Benefits	61,969,445	62,107,302	61,486,528
Services and Supplies			
Services	1,888,628	1,754,169	2,202,876
Student Transportation	75,007	52,837	111,815
Professional Development and Travel	447,461	412,448	396,269
Rentals and Leases	239,400	254,442	243,266
Dues and Fees	109,900	76,566	109,634
Insurance	124,026	119,336	108,972
Supplies	2,094,803	1,458,701	1,694,541
Utilities	1,128,506	1,104,067	1,108,437
Bad Debt	-	18,548	56,725
Total Services and Supplies	6,107,731	5,251,114	6,032,535
Total Operating Expense	68,077,176	67,358,416	67,519,063

School District No. 40 (New Westminster)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2021

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	25,198,435	1,302,257		191,291		801,986	27,493,969
1.03 Career Programs	301,328			143,503		1,622	446,453
1.07 Library Services	268,808			41,468		5,364	315,640
1.08 Counselling	532,019				44,279		576,298
1.10 Special Education	2,190,664		6,567,369	51,644	143,513	484,836	9,438,026
1.30 English Language Learning	989,539					6,771	996,310
1.31 Indigenous Education	117,687			165,815		865	284,367
1.41 School Administration		2,710,674		1,500,348	73,221	38,723	4,322,966
1.60 Summer School	98,737					1,294	100,031
1.61 Continuing Education	135,916			48,897		1,111	185,924
1.62 International and Out of Province Students	285,138			52,784	359,641		697,563
1.64 Other							-
Total Function 1	30,118,271	4,012,931	6,567,369	2,195,750	620,654	1,342,572	44,857,547
4 District Administration							
4.11 Educational Administration					525,379	700	526,079
4.40 School District Governance					247,710		247,710
4.41 Business Administration	2,559			460,453	934,251	33,398	1,430,661
Total Function 4	2,559	-	-	460,453	1,707,340	34,098	2,204,450
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				76,217	328,368		404,585
5.50 Maintenance Operations				2,289,962	109,004	73,732	2,472,698
5.52 Maintenance of Grounds				242,357		147	242,504
5.56 Utilities							-
Total Function 5	-	-	-	2,608,536	437,372	73,879	3,119,787
7 Transportation and Housing							
7.70 Student Transportation				154,708		8,477	163,185
Total Function 7	-	-	-	154,708	-	8,477	163,185
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	30,120,830	4,012,931	6,567,369	5,419,447	2,765,366	1,459,026	50,344,969

School District No. 40 (New Westminster)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2021

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	27,493,969	6,303,192	33,797,161	1,551,767	35,348,928	35,730,266	34,575,213
1.03 Career Programs	446,453	107,590	554,043	78,826	632,869	621,677	701,243
1.07 Library Services	315,640	72,576	388,216	47,653	435,869	404,213	266,392
1.08 Counselling	576,298	124,646	700,944	3,681	704,625	754,056	553,826
1.10 Special Education	9,438,026	2,487,303	11,925,329	206,078	12,131,407	11,718,763	11,177,596
1.30 English Language Learning	996,310	218,138	1,214,448	6,009	1,220,457	1,232,702	988,699
1.31 Indigenous Education	284,367	71,380	355,747	10,091	365,838	388,110	418,696
1.41 School Administration	4,322,966	920,402	5,243,368	42,070	5,285,438	5,441,956	5,006,757
1.60 Summer School	100,031	20,863	120,894	538	121,432	127,751	174,432
1.61 Continuing Education	185,924	44,805	230,729		230,729	226,920	1,320,989
1.62 International and Out of Province Students	697,563	157,279	854,842	57,723	912,565	958,442	1,996,105
1.64 Other	-	-	-	4,564	4,564	4,550	2,646
Total Function 1	44,857,547	10,528,174	55,385,721	2,009,000	57,394,721	57,609,406	57,182,594
4 District Administration							
4.11 Educational Administration	526,079	102,350	628,429	206,107	834,536	849,881	895,163
4.40 School District Governance	247,710	26,445	274,155	55,792	329,947	338,453	330,353
4.41 Business Administration	1,430,661	288,414	1,719,075	327,570	2,046,645	2,129,491	2,128,659
Total Function 4	2,204,450	417,209	2,621,659	589,469	3,211,128	3,317,825	3,354,175
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	404,585	84,080	488,665	263,620	752,285	610,772	699,227
5.50 Maintenance Operations	2,472,698	644,326	3,117,024	1,275,454	4,392,478	4,465,806	4,604,085
5.52 Maintenance of Grounds	242,504	65,518	308,022	11,545	319,567	362,354	332,464
5.56 Utilities	-	-	-	1,053,394	1,053,394	1,469,867	1,062,895
Total Function 5	3,119,787	793,924	3,913,711	2,604,013	6,517,724	6,908,799	6,698,671
7 Transportation and Housing							
7.70 Student Transportation	163,185	23,026	186,211	48,632	234,843	241,146	283,623
Total Function 7	163,185	23,026	186,211	48,632	234,843	241,146	283,623
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	50,344,969	11,762,333	62,107,302	5,251,114	67,358,416	68,077,176	67,519,063

School District No. 40 (New Westminster)

Schedule of Special Purpose Operations

Year Ended June 30, 2021

Schedule 3 (Unaudited)

	2021 Budget \$	2021 Actual \$	2020 Actual \$
Revenues			
Provincial Grants			
Ministry of Education	12,661,756	11,768,413	8,905,911
Other		84,792	
Other Revenue	90,258	926,761	1,788,812
Total Revenue	<u>12,752,014</u>	<u>12,779,966</u>	<u>10,694,723</u>
Expenses			
Instruction	11,739,386	10,828,802	10,458,851
District Administration		78,666	
Operations and Maintenance	15,058	840,410	15,058
Total Expense	<u>11,754,444</u>	<u>11,747,878</u>	<u>10,473,909</u>
Special Purpose Surplus (Deficit) for the year	<u>997,570</u>	<u>1,032,088</u>	<u>220,814</u>
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(997,570)	(1,032,088)	(220,814)
Total Net Transfers	<u>(997,570)</u>	<u>(1,032,088)</u>	<u>(220,814)</u>
Total Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		<u>-</u>	<u>-</u>

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	20,899	398,141	914,561	-	21,305	21,051	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	235,872	227,646				96,000	19,600	141,940	1,550,170
Provincial Grants - Other				167,190	596,873				14,589
Other									
	235,872	227,646	-	167,190	596,873	96,000	19,600	141,940	1,564,759
Less: Allocated to Revenue	235,872	227,646	4,576	108,715	713,199	96,000	24,960	161,417	1,564,759
Recovered									
Deferred Revenue, end of year	-	-	16,323	456,616	798,235	-	15,945	1,574	-
Revenues									
Provincial Grants - Ministry of Education	235,872	227,646	4,576			96,000	24,960	161,417	1,550,170
Provincial Grants - Other									
Other Revenue				108,715	713,199				14,589
	235,872	227,646	4,576	108,715	713,199	96,000	24,960	161,417	1,564,759
Expenses									
Salaries									
Teachers								80,067	483,784
Principals and Vice Principals									
Educational Assistants		169,628							558,256
Support Staff						67,644			2,549
Other Professionals									75,091
Substitutes		12				234	1,580	525	7,168
	-	169,640	-	-	-	67,878	1,580	80,592	1,126,848
Employee Benefits		58,006				24,225	315	19,694	286,486
Services and Supplies	17,568		4,576	108,715	713,199	3,897	23,065	61,131	151,425
	17,568	227,646	4,576	108,715	713,199	96,000	24,960	161,417	1,564,759
Net Revenue (Expense) before Interfund Transfers	218,304	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(218,304)								
	(218,304)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund		50,869				6,378			12,213

	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	Mental Health in Schools	Safe Return to School Grant	Federal Safe Return to Class Fund	Apprentice Program	United Way	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	38,737	4,290	-	-	-	15,258	1,434,242
Add: Restricted Grants									
Provincial Grants - Ministry of Education	373,060	5,645,804	170,675	52,000	488,210	2,738,516			11,739,493
Provincial Grants - Other							91,400		91,400
Other								75,000	853,652
	373,060	5,645,804	170,675	52,000	488,210	2,738,516	91,400	75,000	12,684,545
Less: Allocated to Revenue	373,060	5,645,804	170,675	51,507	488,210	2,738,516	84,792	90,258	12,779,966
Recovered			38,737						38,737
Deferred Revenue, end of year	-	-	-	4,783	-	-	6,608	-	1,300,084
Revenues									
Provincial Grants - Ministry of Education	373,060	5,645,804	170,675	51,507	488,210	2,738,516			11,768,413
Provincial Grants - Other							84,792		84,792
Other Revenue								90,258	926,761
	373,060	5,645,804	170,675	51,507	488,210	2,738,516	84,792	90,258	12,779,966
Expenses									
Salaries									
Teachers		4,613,708		20,804		891,597	38,137		6,128,097
Principals and Vice Principals	24,000					25,273			49,273
Educational Assistants						16,906			744,790
Support Staff	151,869				222,556	91,933			536,551
Other Professionals								75,264	150,355
Substitutes	106,812	2,817	3,394		6,994	20,852			150,388
	282,681	4,616,525	3,394	20,804	229,550	1,046,561	38,137	75,264	7,759,454
Employee Benefits	59,956	1,029,279	694	4,890	50,415	234,029	8,445	14,994	1,791,428
Services and Supplies	30,423		166,587	25,813	182,559	671,412	36,626		2,196,996
	373,060	5,645,804	170,675	51,507	462,524	1,952,002	83,208	90,258	11,747,878
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	25,686	786,514	1,584	-	1,032,088
Interfund Transfers									
Tangible Capital Assets Purchased					(25,686)	(786,514)	(1,584)		(1,032,088)
	-	-	-	-	(25,686)	(786,514)	(1,584)	-	(1,032,088)
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund								2,165	71,625

School District No. 40 (New Westminster)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2021

	2021 Budget	2021 Actual			2020 Actual
	\$	Invested in Tangible Capital Assets	Local Capital	Fund Balance	\$
Revenues					
Other Revenue	28,666		28,666	28,666	203,366
Investment Income	15,000		13,514	13,514	16,391
Amortization of Deferred Capital Revenue	2,585,551	3,878,966		3,878,966	2,344,524
Total Revenue	2,629,217	3,878,966	42,180	3,921,146	2,564,281
Expenses					
Amortization of Tangible Capital Assets					
Operations and Maintenance	3,602,580	5,174,575		5,174,575	3,289,824
Transportation and Housing	19,262	21,567		21,567	28,062
Total Expense	3,621,842	5,196,142	-	5,196,142	3,317,886
Capital Surplus (Deficit) for the year	(992,625)	(1,317,176)	42,180	(1,274,996)	(753,605)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	1,497,570	1,781,481		1,781,481	885,258
Local Capital				-	2,000,000
Total Net Transfers	1,497,570	1,781,481	-	1,781,481	2,885,258
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		24,749	(24,749)	-	
Tangible Capital Assets WIP Purchased from Local Capital		1,000,000	(1,000,000)	-	
Total Other Adjustments to Fund Balances		1,024,749	(1,024,749)	-	
Total Capital Surplus (Deficit) for the year	504,945	1,489,054	(982,569)	506,485	2,131,653
Capital Surplus (Deficit), beginning of year		22,404,408	2,284,057	24,688,465	22,556,812
Capital Surplus (Deficit), end of year		23,893,462	1,301,488	25,194,950	24,688,465

School District No. 40 (New Westminster)

Schedule 4A (Unaudited)

Tangible Capital Assets
Year Ended June 30, 2021

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	15,057,921	118,175,868	1,702,046	192,622	-	3,774,996	138,903,453
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		13,051,259	1,990,818				15,042,077
Deferred Capital Revenue - Other			22,387				22,387
Operating Fund			563,642			185,751	749,393
Special Purpose Funds		557,686	27,270			447,132	1,032,088
Local Capital			24,749				24,749
Transferred from Work in Progress		80,472,107	350				80,472,457
	-	94,081,052	2,629,216	-	-	632,883	97,343,151
Decrease:							
Deemed Disposals			133,932	46,268		597,739	777,939
Written-off/down During Year		2,695,087					2,695,087
	-	2,695,087	133,932	46,268	-	597,739	3,473,026
Cost, end of year	15,057,921	209,561,833	4,197,330	146,354	-	3,810,140	232,773,578
Work in Progress, end of year		15,643,374					15,643,374
Cost and Work in Progress, end of year	15,057,921	225,205,207	4,197,330	146,354	-	3,810,140	248,416,952
Accumulated Amortization, beginning of year		41,462,177	577,381	82,627		1,495,252	43,617,437
Changes for the Year							
Increase: Amortization for the Year		3,988,143	308,362	21,576		878,061	5,196,142
Decrease:							
Deemed Disposals			133,932	46,268		597,739	777,939
Written-off During Year		2,695,087					2,695,087
		2,695,087	133,932	46,268	-	597,739	3,473,026
Accumulated Amortization, end of year		42,755,233	751,811	57,935	-	1,775,574	45,340,553
Tangible Capital Assets - Net	15,057,921	182,449,974	3,445,519	88,419	-	2,034,566	203,076,399

School District No. 40 (New Westminster)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress
Year Ended June 30, 2021

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	85,395,455	350			85,395,805
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	9,641,377				9,641,377
Deferred Capital Revenue - Other	78,649				78,649
Local Capital	1,000,000				1,000,000
	10,720,026	-	-	-	10,720,026
Decrease:					
Transferred to Tangible Capital Assets	80,472,107	350			80,472,457
	80,472,107	350	-	-	80,472,457
Net Changes for the Year	(69,752,081)	(350)	-	-	(69,752,431)
Work in Progress, end of year	15,643,374	-	-	-	15,643,374

School District No. 40 (New Westminster)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2021

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	72,634,086	130,719	123,201	72,888,006
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	15,042,077	22,387		15,064,464
Transferred from Work in Progress	78,464,410	2,008,047		80,472,457
	93,506,487	2,030,434	-	95,536,921
Decrease:				
Amortization of Deferred Capital Revenue	3,859,457	16,011	3,498	3,878,966
	3,859,457	16,011	3,498	3,878,966
Net Changes for the Year	89,647,030	2,014,423	(3,498)	91,657,955
Deferred Capital Revenue, end of year	162,281,116	2,145,142	119,703	164,545,961
Work in Progress, beginning of year	83,327,282	2,008,047	60,471	85,395,800
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	9,641,377		78,649	9,720,026
	9,641,377	-	78,649	9,720,026
Decrease				
Transferred to Deferred Capital Revenue	78,464,410	2,008,047		80,472,457
	78,464,410	2,008,047	-	80,472,457
Net Changes for the Year	(68,823,033)	(2,008,047)	78,649	(70,752,431)
Work in Progress, end of year	14,504,249	-	139,120	14,643,369
Total Deferred Capital Revenue, end of year	176,785,365	2,145,142	258,823	179,189,330

School District No. 40 (New Westminster)

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2021

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	1,021,863	8,819	1,282,634	2,699,682	-	5,012,998
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	23,633,017					23,633,017
Other				582,814	823,257	1,406,071
Investment Income	32,865			22,605		55,470
Transfer project surplus to MEd Restricted (from) Bylaw	(4,291)	4,291				-
	23,661,591	4,291	-	605,419	823,257	25,094,558
Decrease:						
Transferred to DCR - Capital Additions	15,042,077		22,387			15,064,464
Transferred to DCR - Work in Progress	9,641,377				78,649	9,720,026
	24,683,454	-	22,387	-	78,649	24,784,490
Net Changes for the Year	(1,021,863)	4,291	(22,387)	605,419	744,608	310,068
Balance, end of year	-	13,110	1,260,247	3,305,101	744,608	5,323,066

Supplement to: **OPERATIONS POLICY AND PLANNING COMMITTEE MEETING**

Date: September 14, 2021

Submitted by: Bettina Ketcham, Secretary-Treasurer

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

Subject: 2022-23 Minor Capital Plan Submission

Background:

The process at the Ministry has changed whereby the submission for capital projects is staggered. The Minor capital projects are due for submission on September 30, 2021. Within the Minor capital program funding envelope, the following are the categories for which our district has submitted requests:

- School Enhancement Program (SEP)
- Carbon Neutral Capital Program (CNCP)
- Playground Equipment Program (PEP)

The following are the request staff are recommending be submitted in the current year for consideration in the 2022-23 approval cycle:

School Enhancement Program

- 1) Lord Tweedsmuir – Exterior wall system \$1,700,000
This is the second phase of work that picks up from the first phase that we started over this past summer. The work entails replacing all the windows and siding of the school. A seismic upgrade was completed in 2019 and the exterior systems are the final remaining piece of work to refresh the entire site.
- 2) Queensborough Middle School – Roof replacement \$530,000
The District is requesting \$530,000 for a roof replacement of the school due to the wear of tear. The roof insulation will also be replaced and the insulation increased to make the building more energy efficient.
- 3) Queen Elizabeth Elementary School – Replacement of air handling unit \$480,000
Replacement of the roof-top air handling unit for the existing school. The upgrades will align with the new expansion of the school to create a synched cycle for renewal.



- 4) Herbert Spencer Elementary School – HVAC \$450,000
Radiant panels will be installed which replace the existing duct reheat coils making the system more efficient.
- 5) Glenbrook Middle School – HVAC \$500,000
Radiant panels will be installed which replace the existing duct reheat coils making the system more efficient.

Carbon Neutral Capital Program

The district is seeking approval of 5 sites to install air source heat pumps which rely on electricity, rather than gas, which will reduce our greenhouse gas emissions. The following represent the five sites and each request is \$500,000.

- 1) Glenbrook Middle School
- 2) Queen Elizabeth Elementary School
- 3) Herbert Spencer Elementary School
- 4) FW Howay Elementary School
- 5) Lord Kelvin Elementary School

Playground Equipment Program

This fund allows for the replacement of existing playgrounds that are aged and require a refresh. The following are the requests submitted in priority order:

- 1) Skwo:wech Elementary
- 2) Lord Tweedsmuir Elementary
- 3) Lord Kelvin Elementary

Each playground is universally accessible and allocated \$165,000 in funding.

To summarize:

School Enhancement Program (SEP)	\$3,660,000
Carbon Neutral Capital Program (CNCP)	\$2,500,000
Playground Equipment Program (PEP)	<u>\$ 495,000</u>
TOTAL MINOR CAPITAL PROJECT REQUESTS	\$6,655,000

Recommendation:

THAT the Operations Policy and Planning Committee recommend to the Board of Education of School District No. 40 (New Westminister) approve the 2022-23 Minor Capital Plan Submission as presented for submission to the Ministry of Education.

Supplement to: **REGULAR OPEN BOARD MEETING**

Date: September 27, 2021

Submitted by: Bettina Ketcham, Secretary-Treasurer

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

Subject: Massey Theatre Transfer

Background:

Included in the Capital Plan Funding Agreement (CPFA) for New Westminister Secondary School, the scope of work included the replacement of the existing secondary school plus constructing a new Neighborhood Learning Centre (NLC). This work has been completed with occupancy having been achieved in January 2021. As part of the next phase of work supported under the CPFA, the existing school will be deconstructed and the Massey Theatre will be isolated as a standalone structure, which will become the responsibility of the City of New Westminister.

The School Act provides that the Board of Education may exercise its power with respect to the disposal of property owned or administered by the Board only by bylaw (see attached). The School Act also requires that the Board of Education obtain ministerial approval prior to pursuing the disposal of board-owned real estate. The Ministry of Education has granted this approval, in line with the CPFA signed in 2016.

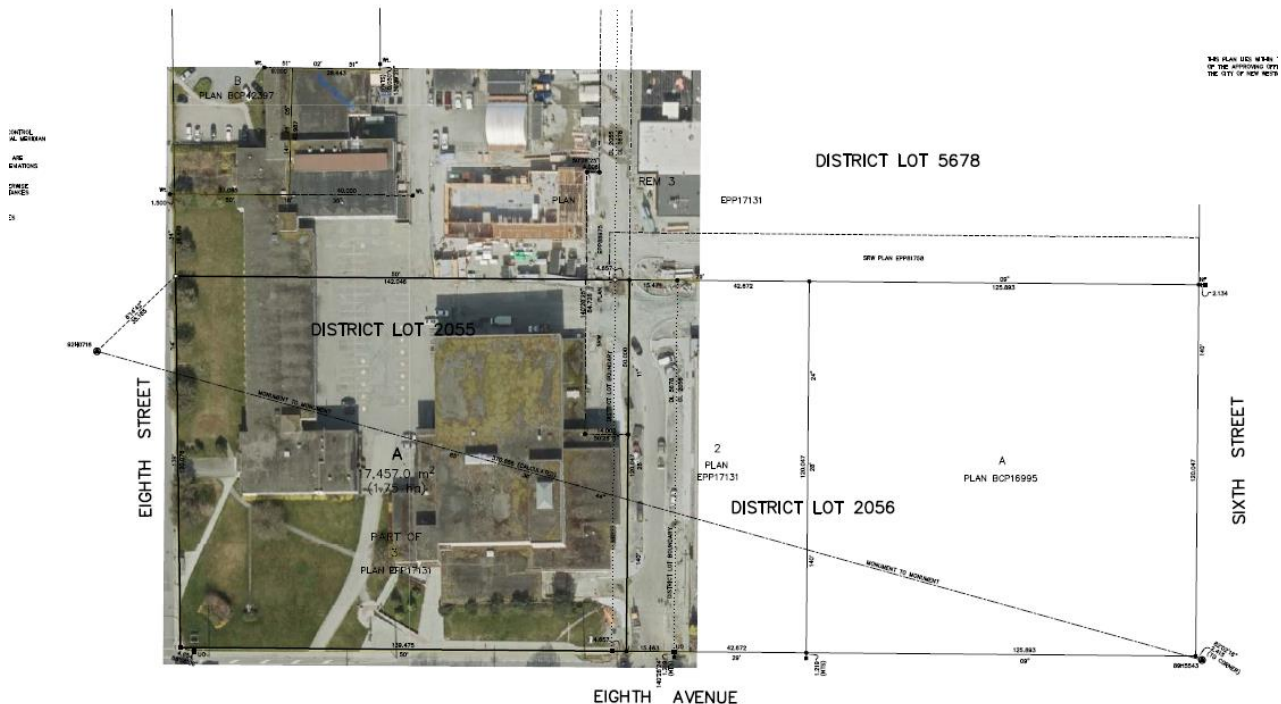
The City of New Westminister, alongside the District have been working to execute the transfer as agreed upon previously. A property transfer agreement has been drafted with both parties having reviewed the terms.

To address concerns over the sensitive nature of the lands the existing school site sits on, the District has ensured incorporation in the terms of the property transfer agreement, protections of these designated areas to ensure the guidelines and principles that the Memorialization Advisory Committee (MAC) and school district value, are respected. For clarity:

- Memorialization recommendations will consider and recognize the diverse cultural heritage of the site and respect all groups who have historical connections to the site.
- Memorialization areas will be a “passive green space”. Both areas, the area designated as cemetery and the area designed as heritage, will be treated in the same way. The

committee will recommend permissible activities within the Consumer Protection Branch and Heritage Conservation Act guidelines, and will ensure that activities respect the cultural heritage of groups with historical connections to the site.

The disposal of the Massey Theatre lands located at 735 Eighth Avenue, New Westminister, BC, comprising the lands to be legally described as PID: N/A, Lot A, District Lots 2055 and 5678, Group 1, New Westminister District, Plan EPP109420 (as shown below), which lands will be subdivided from the parcel legally described as Parcel Identifier: 028-745-680, Lot 3, District Lots 2055 and 5678, Group 1, New Westminister District, Plan EPP17131.



Next Steps:

The passing of the bylaw will come in two stages, with the first two (2) readings being completed on September 27, 2021 and third and final reading of the bylaw on September 28, 2021.

Beyond the passing of the bylaw to dispose of the property, the completion and legal transfer can only take place after the following:

- 1) Execute the Subdivision agreement in order to create the legal parcel of land to transfer;
- 2) Execute the land Purchase and Sales Agreement between the District and the City; and
- 3) Filing and processing of the documentation required by the Land Titles Office.

Recommendation:

***THAT* the Board of Education of School District No. 40 (New Westminster) approve THIRD, reconsideration and final reading of the Disposal of Real Property bylaw No. 21-01.**

SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)
DISPOSAL OF REAL PROPERTY BYLAW NO. 21-01

A BYLAW by the Board of Education of School District No. 40 (New Westminster) (hereinafter called the “**Board**”) to dispose of property pursuant to Section 65(5) of the *School Act*, R.S.B.C. 1996, c.412 as amended from time to time (called the “**Act**”).

WHEREAS section 65 (5) of the *School Act* provides that a board of education may exercise a power with respect to the acquisition or disposal of property owned or administered by the board only by bylaw;

AND WHEREAS section 96 (3) of the *School Act* provides that a board of education may dispose of land or improvements, or both, subject to the orders of the minister;

AND WHEREAS section 3 of the Disposal of Land or Improvements Order provides that boards must not dispose of land or improvements by sale and transfer in fee simple or by way of lease of 10 years or more unless such disposal is to another board or an independent school for educational purposes or is approved by the Minister in accordance with section 5 of the Disposal of Land or Improvements Order;

AND WHEREAS section 5 of the Disposal of Land or Improvements Order provides that the Minister may approve, with any terms and conditions, a disposition of land or improvements;

NOW THEREFORE be it resolved that the Board of Education of School District No. 40 (New Westminster) hereby authorizes the disposal of the Massey Theatre located at 735 Eighth Avenue, New Westminster, BC, comprising the lands to be legally described as PID: N/A, Lot A, District Lots 2055 and 5678, Group 1, New Westminster District, Plan EPP109420 (as shown on the copy of Plan EPP 109420 attached hereto as Schedule A), which lands will be subdivided from the parcel legally described as Parcel Identifier: 028-745-680, Lot 3, District Lots 2055 and 5678, Group 1, New Westminster District, Plan EPP17131.

The Board of Education confirms that this disposal has received the necessary ministerial approvals pursuant to the Disposal of Land or Improvements Order and will have no adverse effect on the educational programs of School District No. 40 (New Westminster) and will not require the land or improvements for future educational purposes.

This bylaw may be cited as School District No. 40 (New Westminster) Disposal of Real Property Bylaw No. 21-01.

Read a first time this 28th day of September, 2021.

Read a second time this 28th day of September, 2021.

Read a third and final time, passed and adopted this 28th day of September, 2021.

Board Chair

APPLY CORPORATE SEAL

Secretary-Treasurer

I HEREBY CERTIFY this to be a true and original School District No. 40 (New Westminster) Disposal of Real Property Bylaw No. 21-01 adopted by the Board of Education this 22nd day of June, 2021.

Secretary-Treasurer

DRAFT
FOR REVIEW
& APPROVAL



Supplement to: REGULAR OPEN BOARD MEETING**Date:** September 28, 2021**Submitted by:** Bettina Ketcham, Secretary-Treasurer**Item:** **Requiring Action** **Yes** ☒ **No** ☐ **For Information** ☐**Subject:** 2022-23 Major Capital Plan Submission Amendment

Background:

Over the course of the summer months, a great deal of work was completed in order to revisit our capital strategy in light of enrolment growth that has outpaced previous estimates. In July and August, the District engaged services by an external consultant to update our Long Range Facilities Plan (LRFP). Also during this time, collaborative efforts with the City of New Westminister have also led to pivots in direction, to work in securing the long-term future of the District and its students. Our previous LRFP was approved in January 2019, however, due to the rapid pace of development in the City of New Westminister and the increase in student population it has brought, enrolment forecasts had to be revisited along with looking at how we manage capacity within our schools.

The LRFP will be brought forward to a meeting in October to be shared with the public and also be approved by the Board of Education. The following amendments, however, are informed by the work that has taken place.

Site Acquisition

The District has identified three (3) land acquisition needs for our District amounting to total requests of \$50M.

- 1) The first land site requirement relates to the need for a middle school in the Fraser River zone. In keeping with the District's model of locating next to an adjacent city park, we will pursue opportunities that allow the joint-use of green space due to the limited availability of land in New Westminister. The estimated land costs for a middle school land acquisition is \$25M.
- 2) The second land site requirement and a newly identified one as part of our work on the updated long-range facilities plan (LRFP) relates to securing additional lands in Queensborough. Specifically, the District will be looking to pursue options that allow for an expansion of Queensborough Middle and the growing secondary school-aged population presently residing in the area. The estimated land costs for land acquisition in Queensborough is \$25M.

- 3) The third and final site requirement for land is in the Glenbrook zone and identifies a future-state need once the Sapperton Development is well underway. The need identified would encompass increasing the existing ownership at the former Hume Park Elementary site to allow for a larger sized development based on anticipated enrolment requirements once the full development is complete. Because the timeline for this need is still being defined, the District has placed the need by valuing the acquisitions at \$1.

New Schools

The District has identified 2 new school requirements as previously submitted. The estimated amount for new school construction is \$105.7M.

- 1) The first priority need in the District is a new Elementary School in the Fraser River zone. This area represents the fastest growing area in the District. The request continues to be a 80K 400 Elementary capacity school which creates space for approximately 500 K – 5 students. The estimate funding requirement is \$47.6M.
- 2) The second priority need in the District is a new Middle school, also in the Fraser River zone. This request is aligned to the site acquisition request as noted above. The build of a new middle school would have capacity for 500 grade 6 – 8 learners. The estimated funding requirement is \$58.1M.

The request for an expansion of Fraser River Middle School is no longer being contemplated as previously put forth as a result of the needs for enrolment suggesting the best course of action to meet the long-term needs of the district support a new middle school without need for expansion at this site.

Addition

The District has identified the rapid enrolment growth of the Queensborough neighborhood. To keep up with the demands for this increasing middle school and secondary school population, an addition to QMS is being requested. The estimated costs for the addition is \$35M.

Replacement/Renovation

Unchanged is the District's request for future funding for the Hume Park Elementary site which is required in response to the Sapperton Green development. The replacement has been identified in the capital plan but is not anticipated to be required until the development is well underway. The estimated cost of the replacement is \$31.4M.

Seismic

As previously requested, the District continues to request funding for the seismic upgrades for Hume Park Elementary which is currently in use for the Home Learner's Program. The estimated cost is \$509K.

To summarize:

Submission Category	Sum Total Project Cost
Addition	\$34,986,936
New School	\$105,708,054
Replacement/Renovation	\$31,403,951
Seismic	\$509,480
Site Acquisition	\$50,000,000
TOTAL	\$222,608,422

Recommendation

THAT the Board of Education of School District No. 40 (New Westminister) approve the 2022-23 Major Capital Plan Submission as amended for submission to the Ministry of Education.

Supplement to: **OPEN BOARD OF EDUCATION MEETING**

Date: September 28, 2021

Submitted by: Bettina Ketcham, Secretary-Treasurer

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

Subject: 2021-22 Eligible School Site Proposal (ESSP)

Background

Provincial Legislation requires that an ESSP resolution be passed annually if the school district plans to acquire future school sites. The purpose of the ESSP is to identify the eligible school site requirements for the District that will be incorporated into its Five-Year Capital Plan.

Pursuant to the School Site Acquisition provisions of the Local Government Act, a 2021-22 Eligible School Site Proposal (ESSP) has been drafted in consultation with local government. The District's 10-year residential unit projections are based on information provided by City of New Westminister.

The ESSP is required to be passed by the Board of Education annually to identify proposed new school site requirements in the District, including long-term future acquisitions. Once adopted by the Board, a certified copy of its ESSP resolution and report will be provided to the City of New Westminister for acceptance pursuant to the School Site Acquisition Provisions of the Local Government Act. The eligible school site requirements must also be included in the District's Five-Year Capital Plan.

Pursuant to the Local Government Act, it has been estimated that the student growth from new housing units within ten years, based on estimated student yield from different forms of housing in Schedule 'A'. The general location, size and cost of proposed school sites is identified in Schedule 'B'.

The projected growth of new housing and impact on enrolment growth at schools has been included in the District's Long Range Facilities Plan (LRFP), which recognizes the need for future school sites in the Fraser River Zone, Glenbrook Zone and Queensborough Zone to serve short term and long-term growth beyond 2035.

SUMMARY

This report recommends the 2021-22 Eligible School Site Proposal (ESSP) be approved by the Board of Education through adoption of the attached resolution, pursuant to the requirements of the Local Government Act.

Following the approval of the 2021-22 ESSP, a certified copy of the Board's resolution will be submitted to the City of New Westminster for acceptance pursuant to the Act, and the eligible school site values will be included in the 2022-23 Five-Year Capital Plan.

Recommendation:

THAT the Board of Education of School District No. 40 (New Westminster) approves the 2021-22 Eligible School Site Proposal (ESSP) through adoption of the 2021-22 ESSP Resolution.

September 28, 2021

Board Resolution – 2021-22 Eligible School Site Proposal (ESSP)

WHEREAS Section 142 of the School Act requires that a Board of Education submit a capital plan to the Minister of Education; and

WHEREAS Local Government Act Section 574.2 requires that before a board of education submits the capital plan required under School Act Section 142 it consult with each local government in the school district and, that the board of education and local government make all reasonable efforts to reach agreement on the following:

- a projection of the number of eligible development units to be authorized over the 10 year period that has been specified by the Minister of Education;
- the projection of the number of school age children (as defined in the School Act) that will be added to the school district as the result of the eligible development units;
- the approximate size and number of school sites required to accommodate the number of school age children projected as a result of the addition of eligible development units;
- the approximate location and value of the school sites; and,

WHEREAS the Board of Education of School District No. 40 (New Westminster) has consulted with representatives of the development industry and the City of New Westminster on these matters;

IT IS RESOLVED THAT:

- 1) Based on information received from local government, the Board of Education of School District No. 40 (New Westminster) estimates that there will be 12,935 new development units constructed in the school district over the next 10 years (Schedule 'A');
- 2) These 12,935 new development units will be home to an estimated 1,963 school age children (Schedule 'A');
- 3) The Board of Education expects that one (1) new school site will be required in the vicinity of the Fraser River zone as well as planned expansions to a number of schools over the next 10 year period to accommodate student growth resulting from new residential development within the school district;
- 4) According to Ministry of Education site standards presented in Schedule 'B', the eligible school site will require approximately four and a half (4.5) hectares in the Fraser River, Glenbrook and Queensborough zones; the sites are expected to be purchased within 10 years and at current serviced land cost, the land would cost approximately \$38,000,000; and
- 5) The Eligible School Site Proposal be incorporated into the 2022-23 Five-Year Capital Plan and submitted to the Ministry of Education.

SCHEDULE 'A' 2021-2030 Projections - Eligible Development and Student Yield (School Age Children)

Table 1 - SCHOOL DISTRICT 38 - ELIGIBLE DEVELOPMENT UNITS - Annual estimate of new units by housing type (10 Year Estimates 2021-2030 based on growth forecasts by City of New Westminster).												
Form of Housing \ Year	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	10 Year Total	
Single Detached	10	10	10	10	10	10	10	10	10	10	105	
Row Houses	450	450	450	450	450	450	450	450	450	450	4,522	
Low Rise Apartments	250	250	250	250	250	250	250	250	250	250	2,524	
High Rise Apartments	573	573	573	573	573	573	573	573	573	573	5,784	
Total Units	1,294	1,294	1,294	1,294	1,294	1,294	1,294	1,294	1,294	1,294	12,935	

Table 2 - PROJECTED SCHOOL AGE YIELD (Age 5-17 population yield estimated from projected Eligible Development Units (EDU students by housing type 2020-2029)												
Form of Housing \ Year	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	10 Year Total	
Single Detached	7	7	7	7	7	7	7	7	7	7	65	
Row Houses	153	153	153	153	153	153	153	153	153	153	1,530	
Low Rise Apartments	23	23	23	23	23	23	23	23	23	23	225	
High Rise Apartments	14	14	14	14	14	14	14	14	14	14	143	
Total EDU Students	196	196	196	196	196	196	196	196	196	196	1,963	

Table 3 - ESTIMATED AVERAGE NEW K-12 STUDENT YIELD RATE FROM NEW HOUSING												
Form of Housing \ Year	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	Average Yield	
Single Detached	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	
Row Houses	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	
Low Rise Apartments	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	
High Rise Apartments	0.025	0.025	0.025	0.025	0.025	0.025	0.025	0.025	0.025	0.025	0.025	

Notes:	The annual estimate of new development units for each category is based on averaging student yield from projected new housing over 10 years. 1)The 10 year housing build out projections by City of New Westminster is provided through City of New Westminster after review of current applications in process or near completion and future estimates within OCP and land use bylaw limits- by form of development; 2) does not include potential future development that may require major changes to City of New Westinster Official Community Plan; and 3) assumes that the housing market in the District will be relatively strong over the next decade. The estimated average student yield by form of development is based on historical information on student yield - actual student yield may vary.
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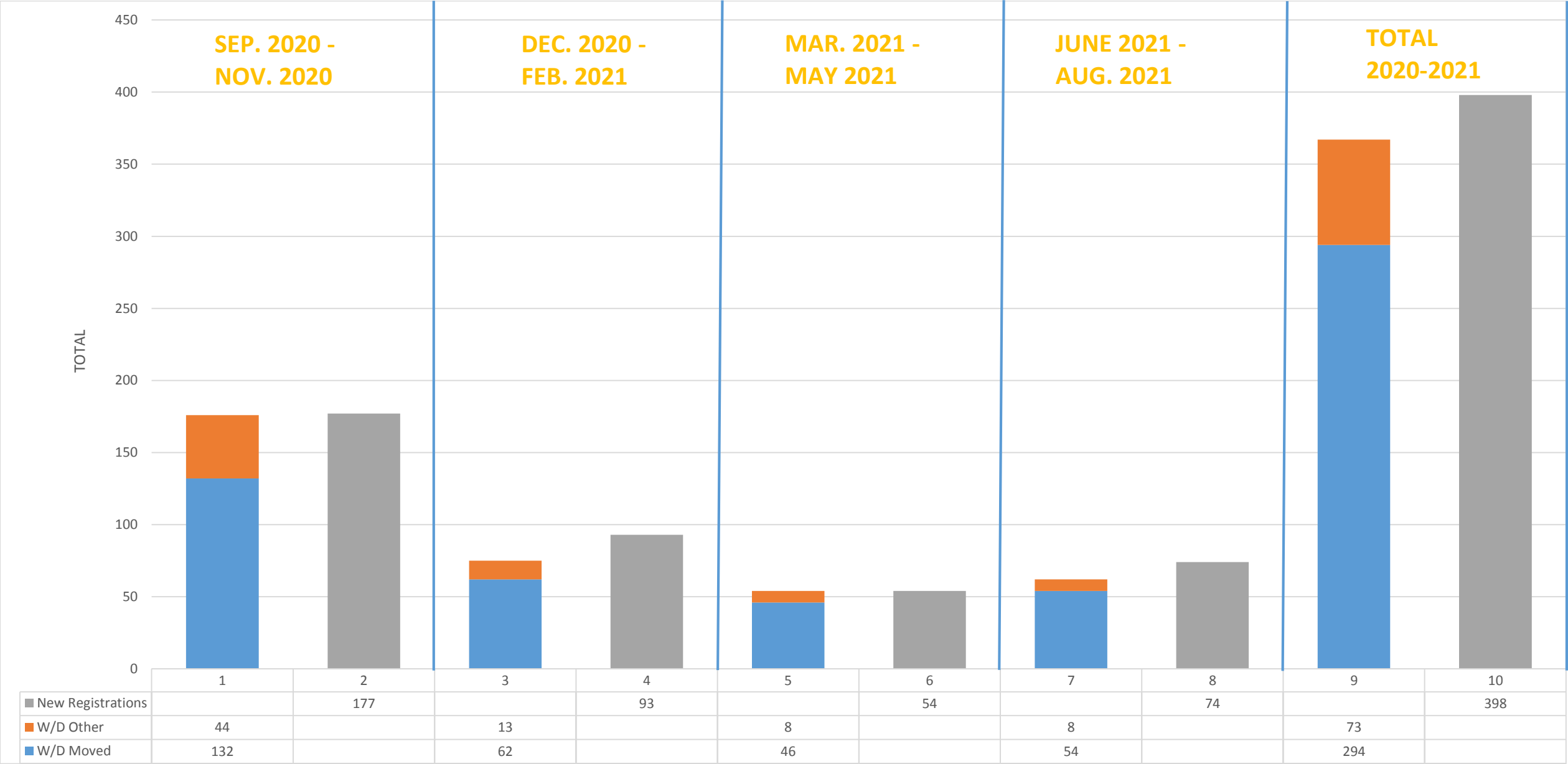
Proposed new sites and site expansions to be included in the 2021 Five Year Capital Plan for submission.

SITE - General Location	Queensborough zone	Fraser River zone	Glenbrook zone	TOTALS
Basis of Cost	Site Expansion	New Site Acquisition	Site Expansion	
Type of Expansion	Site Expansion	Future Middle School	Future Elementary School	
Existing Capacity	375	0	0	
Long Term Capacity	875	500	450	1825
Standard Site Area (Ha)	4.5	2.8	2.7	10.0
Existing Site Area (Ha)	1.59	0	0.2835	1.877
Proposed Size Expansion Area (Ha)	1.38	0.77	0.60	2.75
Total Site Area After Expansion (Ha)	2.97	0.77	0.88	4.63
Estimated Cost of Land	\$ 9,922,500	\$ 15,832,850	\$ 11,976,600	\$ 37,731,950

Notes:

Estimated Cost of Land in this table are not market value appraised values but are based on 2020 BC Assessment land values, for preliminary cost estimation purposes only.

STUDENT WITHDRAWAL AND NEW REGISTRATION REPORT FOR GRADES 1 TO 12



ADOPTION OF AGENDA – 5:00 pm.

MINUTES FOR APPROVAL – In-Camera May 25, 2021 & Special In-Camera June 4, 2021 and
Special In-Camera June 16, 2021

BUSINESS ARISING FROM THE MINUTES – Nil

REPORTS FROM SENIOR MANAGEMENT – Personnel, Administration

ITEMS TO BE REPORTED OUT AT OPEN MEETING – Nil

NOTICE OF MEETINGS

RESUMED - 9:44 pm.

ADJOURNMENT – 10:44 pm.



ADOPTION OF AGENDA – 3:00 pm.

REPORTS FROM SENIOR MANAGEMENT - Facilities

ADJOURNMENT – 4:00 pm.



ADOPTION OF AGENDA – 2:00 pm

REPORTS FROM SENIOR MANAGEMENT - Facilities

ADJOURNMENT – 3:30 pm.



**SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)
RECORD OF SEPTEMBER 1, 2021 SPECIAL IN-CAMERA MEETING**

ADOPTION OF AGENDA – 9:00 am

REPORTS FROM SENIOR MANAGEMENT - Facilities

ADJOURNMENT – 10:06 am.



**SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)
RECORD OF SEPTEMBER 7, 2021 SPECIAL IN-CAMERA MEETING**

ADOPTION OF AGENDA – 4:00 pm

REPORTS FROM SENIOR MANAGEMENT – Administration

ADJOURNMENT – 5:05 pm



**SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)
RECORD OF SEPTEMBER 22, 2021 SPECIAL IN-CAMERA MEETING**

ADOPTION OF AGENDA – 12:30 pm

REPORTS FROM SENIOR MANAGEMENT - Facilities

ADJOURNMENT – 1:01 pm