

AGENDA OF THE REGULAR OPEN MEETING
OF THE NEW WESTMINSTER BOARD OF EDUCATION

Tuesday, November 26, 2024

7:00 pm

School Board Office (In-person & Via Zoom)

811 Ontario Street, New Westminster

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 November 26, 2024, Regular School Board meeting.	
2.	<u>APPROVAL OF THE MINUTES</u>	7:00 PM
a.	Minutes from the Open Meetings held:	
	1. October 29, 2024 Open Meeting	4
	Recommendation: THAT the Board of Education of School District No. 40 (New Westminster) approve the minutes as distributed for the October 29, 2024 Regular School Board Meeting.	
b.	Business Arising from the Minutes	
3.	<u>PRESENTATIONS</u>	
a.	Learning Story No. 3 - Indigenous Education (C. Swan)	7:05 PM 12
4.	<u>COMMENT & QUESTION PERIOD FROM VISITORS</u>	7:15 PM
	DPAC / CUPE 409 / NWTU	
5.	<u>CORRESPONDENCE</u>	7:30 PM

6. BOARD COMMITTEE REPORTS

- a. Education Policy & Planning Committee, November 12, 2024. 7:35 PM

1. Comments from the Committee Chair, Trustee Andres.
2. Approval of the November 12, 2024 Education 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 as distributed for the Education Policy and Planning Committee held on November 12, 2024.

3. New BAA Board Course for Approval for 2025-2026

Recommendation:

That the Board of Education of School District No. 40 (New Westminster) approve the following Board Authority/Authorized Course for the 2025/2026 school year: Introduction to Investment.

- b. Operations Policy & Planning Committee, November 12, 2024. 7:40 PM

1. Comments from the Committee Chair, Trustee Connelly.
2. Approval of the November 12, 2024 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 as distributed for the Operations Policy and Planning Committee held on November 12, 2024.

7. REPORTS FROM SENIOR MANAGEMENT

- a. Superintendent Update (M. Davidson) (Verbal) 7:45 PM

- b. Statements of Financial Information (SOFI) Report (B. Ketcham) 7:55 PM

38

Recommendation:

THAT the Board of Education School District No. 40 (New Westminster) acknowledge receipt of the Statement of Financial Information (SOFI) Report for Information.

- c. NWSS 5-Block Model (P. Craven) 8:00 PM

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8. NEW BUSINESS

8:30 PM

- a. Annual Elections (B. Ketcham)
- b. Election of Chair
- c. Election of Vice-Chair
- d. Election of BCSTA Provincial Council Rep.
- e. Election of BCSTA Provincial Council Alternate Rep.
- f. Election of BCPSEA Representative
- g. Election of BCPSEA Alternate Rep.
- h. Motion to Destroy Ballots

Recommendation:

THAT the Board of Education of School District No. 40 (New Westminster) direct the Secretary-Treasurer to destroy all ballots.

9. OLD BUSINESS

10. TRUSTEE REPORTS

9:00 PM

11. QUESTION PERIOD (15 Minutes)

9:10 PM

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

12. NOTICE OF MEETINGS

9:25 PM

Tuesday, December 17, 2024: Open Regular Board Meeting, 7:00 p.m. - (Hybrid)

Events:

- Represent Board at the BC Public School Employer's Association (BCPSEA) Symposium - Thursday, November 7th and 8th, 2024
- Remembrance Day November 11, 2024
- British Columbia School Trustees Association (BCSTA) Trustee Academy - Thursday, November 21st - Sunday, November 24, 2024

13. REPORTING OUT FROM IN-CAMERA BOARD MEETING

9:30 PM

- a. Record of the October 29, 2024 In-Camera Meeting

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14. ADJOURNMENT

9:30 PM

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

**Tuesday, October 29, 2024, 7:00 PM
In-Person and Via Zoom Link**

PRESENT Maya Russell, Chair
Cheryl Sluis, Vice-Chair
Gurveen Dhaliwal, Trustee
Danielle Connelly, Trustee
Elliott Slinn, Trustee
Cheryl Sluis, Trustee
Kathleen Carlsen, Trustee

Mark Davidson, Superintendent
Geraldine Lawlor, Associate Superintendent
Bettina Ketcham, Secretary-Treasurer
Robert Weston, Executive Director, HR
Dave Crowe, Director of Capital Projects
Matt Brito, Director Operations & Facilities
Amy Grey, Assistant Secretary-Treasurer
Laura Goodman, Recording Secretary

Members of the Public
Laura Kwong, DPA President
Dave Bollen, CUPE 409 President
Kristie Oxley, NWTU President

The New Westminister 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.

Chair Russell acknowledged Diwali, the festival of lights, which occurs on October 31, 2024; a wish to all those that celebrate.

Trustee Connelly requested that Dyslexia Awareness Month be listed under events for October.

1. **ADOPTION OF THE AGENDA**

The Chair called the meeting to order at 7:03 p.m.

2024-068

Moved and Seconded

THAT the Board of Education of School District No. 40 (New Westminister) adopt the agenda for the October 29, 2024, Regular School Board meeting.

CARRIED UNANIMOUSLY

2. **MINUTES FOR APPROVAL**

- Minutes from the Open meeting held:
 - i. September 24, 2024, Regular School Board Meeting.

2024-069

Moved and Seconded

THAT the Board of Education of School District No. 40 (New Westminster) approve the minutes as presented for the Regular School Board meeting held on September 24, 2024.

CARRIED UNANIMOUSLY

- Business Arising from the Minutes.
Nil.

3. **PRESENTATIONS**

- a. Learning Story No. 2 - Intellectual Literary Focus (S. Singh, T. Dewar, E. Larkman).

Sandra Singh, Director of Learning, Instruction, and Innovation; Tammy Dewar, Vice Principal of Queen Elizabeth School and District Speech-Language Pathologist Emily Larkman, presented Learning Story No. 2 Literacy Intervention at Queen Elizabeth School.

Four literary models were highlighted: 1) The University of Oregon's screening tool DIBELS (Dynamic Indicators of Basic Early Literacy Skills) model which is a set of procedures and measures for assessing the acquisition of literacy skills; 2). The University of Florida Literacy Institute (UFLI) program is an explicit and systematic phonics instruction method to categorize students by reading proficiency and implements targeted interventions; 3). The Continuous Improvement Model (evaluate, prioritize, plan, implement) is a multi-tiered system support model which focuses on using data, so children get the help they need from local educators when they need it; and 4) The RTI (Response to Intervention) triangle which categorizes students into tiers based on their needs. Teachers are also encouraged to consider behaviour and social-emotional needs when plotting students on the RTI triangle.

Singh noted that in the Enhancement Student Learning Report for the 2023-2024 school year, the aggregated performance of students on the Framework for Enhancing Student Learning (FESL) and graduation assessment is in line with the provincial average; the District's aggregated performance tends to mirror provincial trends.

Questions and discussion ensued.

Chair Russell acknowledged the presenters' dedication and skill and looks forward to the next update.

To review the full Learning Story No. 2 presentation, refer to the meeting [video](#) at 7:04 p.m.

- b. National Day of Truth and Reconciliation (T. Hansen & K. Dunbar)

New Westminster Secondary School (NWSS) teachers and staff Reconciliation Committee members: Tamara Hansen, Katelyn Dunbar, and Brenda Johnstone provided a recap of the Truth and Reconciliation week activities at NWSS as requested by the Board of Education.

Questions and discussion ensued about the importance of creating policies and guidelines to support reconciliation efforts with a commitment to further exploration and development.

Chair Russell and the Trustees acknowledged the presenters for working with the NWSS students and teachers to support Reconciliation efforts, and for their dedication and inspiring work they continue to do.

To review the full National Day for Truth and Reconciliation presentation, refer to the video recording at [\[7:30 p.m.\]](#)

c. Rotary Club of New Westminster

Rotary Club members Laurie Stewart and John Barry provided an overview of the Rotary Club of New Westminster. The presentation highlighted the extensive support and programs provided by the Rotary Club to New Westminster Secondary School (NWSS) students. Abigail, a grade 12 student, shared her transformative experience as a Rotary Youth Exchange student in Austria, emphasizing the personal growth and global connections she made.

To review the full Rotary Club of New Westminster presentation, refer to the [video](#) recording at 7:51 p.m.

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

DPAC: Laura Kwong, Chair

- DPAC co-authored an open letter with other DPACs to provincial election candidates calling for action on portable funding.
- DPAC was pleased to host a table at the District's Kindergarten information night.
- DPAC updates also included participation in committee meetings and a small survey they distributed to gain feedback on personal digital device restrictions.
- DPAC was pleased to see the October 8th letter from the Board to the City of New Westminster regarding the capacity crisis.

CUPE 409: Dave Bollen, President

- Bollen congratulated members that assumed new executive roles.
- November professional development day will focus on health and safety training for all CUPE members and site reps.
- Grievance & Bargaining Committee training is planned for 2025.

NWTU: Kristie Oxley, President

- Oxley attended the recent Kindergarten information session and praised Spencer Elementary School teacher Stacy Calogero for her amazing presentation.
- Oxley has written and distributed a letter regarding Kindergarten gradual entry.

The public was given the opportunity to ask questions on items related to the agenda with staff responding where appropriate. To view the first full comment and question period, please refer to the meeting [video](#) at 8:08 p.m.

5. **CORRESPONDENCE**

Ltr. to Mayor & City Councillors (M. Russell)

- a. Chair Russell noted that the Board had sent a letter dated October 8, 2024, to Mayor Johnstone and City Councillors regarding the 22nd Street Station development zone.
- b. BCPSEA - Conflict of Interest Guidelines for Trustees (M. Russell)

Chair Russell noted that BCPSEA has released new conflict of interest guidelines for trustees. This item is included in this evening's agenda package and is being brought forward for information purposes only.

6. **BOARD COMMITTEE REPORTS**

- a. Education Policy & Planning Committee, October 15, 2024.

1. Comments from the Committee Chair, Trustee Andres.

Trustee Andres highlighted the following topics: the new student representatives for Student Voice, the implementation of Ministerial Order 9 ban on cell phone usage, an update on the Kindergarten gradual entry process with an information session held on October 31, 2024. Andres also acknowledged and thanked the staff for their excellent work on the AI usage framework.

2. Approval of the October 15, 2024 Education Policy and Planning Committee Minutes.

2024-070

Moved and Seconded

THAT the Board of Education of School District No. 40 (New Westminster) approve the minutes as distributed for the Education Policy and Planning Committee held on October 15, 2024.

CARRIED UNANIMOUSLY

- b. Education Policy & Planning Committee, October 15, 2024.

1. Comments from the Committee Chair, Trustee Connelly.

Connelly acknowledged and thanked Queen Elizabeth principal Sarah Phelan and staff for their efforts to continue to keep students safe during the current expansion project at the school; a report from Associate Superintendent Lawlor reveals data that enrolment continues to grow rapidly; this data also helps direct the Districts advocacy efforts to ensure that students continue to learn in safe environments. Connelly also acknowledged Human Resources, Executive Director Weston and his team who continue to work hard to ensure staffing needs are met.

2. Approval of the October 15, 2024 Education Policy and Planning Committee Minutes.

2024-071

Moved and Seconded

THAT the Board of Education of School District No. 40 (New Westminster) approve the minutes as distributed for the Operations Policy and Planning Committee held on October 15, 2024.

CARRIED UNANIMOUSLY

Chair Russell requested a 5-minute recess at 8:31 p.m.

Chair Russell reconvened the meeting at 8:37 p.m.

7. REPORTS FROM SENIOR MANAGEMENT

- a. Superintendent Update (M. Davidson) (Verbal)

Superintendent Davidson provided an update on the following activities:

- Davidson reported on his school site visits emphasizing the importance of collaborative conversations among administrators and teachers. Teachers have been patient with his visits to schools and he expressed his gratitude to the Principal and Vice Principal Association for allowing him to attend their professional learning session last week; it was a great experience.
- Davidson and Pam Craven, Director of Instruction, Secondary Programs will visit New Westminster Secondary School, Middle Schools, and F.W. Howay, and Associate Superintendent Lawlor and Directors will visit other schools; both groups with the intent to review school plans to see how they align with the data in the FESL Report.
- Davidson highlighted the FESL Report which aims to provide support to help schools move young learners forward with a focus on individual student learning experiences. Davidson noted that the data sets inform the administrators' contribution to the Strategic Plan which helps to construct specific goals, targets, and measures. The focus remains on individual learners rather than just numbers, which ensures that the data is actionable and supports student improvement. The new Strategic Plan will use a well-received format that guides the school system's direction forward and will continue to involve regular meetings with administration teams.

- b. Bank Signing Authority (B. Ketcham) (Verbal)

2024-072

Moved and Seconded

THAT the Board of Education of School District No. 40 (New Westminster)'s bank signing authorities be updated to include Mark Davidson, Superintendent.

CARRIED UNANIMOUSLY

c. Board Work Plan - November / December 2024 (B. Ketcham)

Secretary-Treasurer Ketcham provided an update regarding the Board Work Plan, noting that the September and October plans were previously approved by the Board in June 2024; proposed revisions for November and December are included for Board approval. The Board Work Plan aims to provide a clearer understanding for their partner groups and members of the public.

2024-073

Moved and Seconded

THAT the Board of Education of School District No. 40 (New Westminster) approve the Board Work Plan for November and December 2024.

CARRIED UNANIMOUSLY

d. NWSS 5-Block Model (P. Craven)

Pam Craven, Director of Instruction-Secondary Programs provided an update regarding the proposed implementation of the new NWSS 5-Block model, meetings with stakeholder groups, and consultations with students, parents, and teachers. *Highlights:* Craven noted that the block length will be kept as long as possible, around 77 minutes, with a 4-minute transition time between classes. The model separates students and teachers into A-D and B-E blocks, which aligns with the Collective Agreement language. Concerns were raised for the lack of support blocks, the impact on students' schedules, sports programming and bussing students from Queensborough.

Craven clarified that support blocks are still available and that additional support can be provided in 'A' and 'E' blocks; a review of the impact of the 5-block model on student access to support blocks and elective courses will be re-examined. Craven confirmed that bussing will continue as planned, and adjustments will be made as required which will ensure communication and coordination with the Queensborough community regarding bussing impacts from the 5-Block model. Adjustments will also be made to ensure students can continue with their sports programs and continue to participate in their chosen activities.

The NWSS 5-Block Model Final Report will be brought forward on Tuesday, November 26, 2024.

e. AP 341 - Transportation of Students with Disabilities and Diverse Abilities

- AP 341 - addresses transportation services for students with disabilities and diverse abilities. Rhonda Jones, Director of Instruction and Learning Services, and team members reviewed the language and the need for clarity in prioritizing services for students with mobility challenges was identified. The redline changes within this document reflect these changes.

f. Administrative Procedures (B. Ketcham)

1. AP 544 - Access to Buildings

- AP 544 – edits included helps to address access to buildings during breaks for preventative and scheduled maintenance. *Highlights:* the need for staff to notify principals and facilities about their comings and goings during critical times; clarification on the unacceptable use of facilities for personal reasons, and changes to procedure 8.

2. AP 520 - Fundraising and Coordination of Fundraising with PAC;

3. AP 522 - Charitable Donations, and 4. AP 525 - Corporate Sponsorship.

- The background information and changes to APs 522, 525 and 520 regarding donations and sponsorships were reviewed. Secretary-Treasurer Ketcham noted that AP 522 and 525 had been separated from AP 520 to reduce confusion and to provide clarity; a backgrounder report detailing the consultation process and feedback is included in this evening's agenda package. AP 522 covers donations, including equipment from PACs, and AP 525 addresses sponsorships with robust documentation and expectations for recognition. The importance of acknowledging gifts and sponsorships appropriately was emphasized.

Chair Russell acknowledged and thanked the staff team, Secretary-Treasurer Ketcham, Trustees Sluis and Connelly, Learning Team Director Jones, and various partner groups for their contributions to the Administrative Procedures and the School Generated Funds Committee.

To review the Administrative Procedures refer to the meeting [video](#) at 9:00 p.m.

8. **NEW BUSINESS**

a. Policy 26 – Fundraising (C. Sluis & D. Connelly)

Trustee Sluis introduced Policy 26, which provides guidance for staff and partners on the District's approach to fundraising. The Policy aims to support decision-making when procedures are unclear to provide a clear guide for the Board. The policy has been reviewed and updated with feedback from the ad hoc committee and partner groups.

2024-074

Moved and Seconded

That the Board of Education of School District No. 40 (New Westminster) adopt Policy 26 Fundraising as presented.

CARRIED UNANIMOUSLY

9. **OLD BUSINESS**

Nil.

10. **TRUSTEE REPORTS**

Trustees provided highlights of the events they attended in October. Refer to the meeting [video](#) at 9:40 p.m. for full comments.

Trustee Andres put forward the recommendation at 9:29 p.m. to extend the meeting past 9:30 p.m.

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

The public was given the opportunity to ask questions on matters that arose during the meeting with staff responding where appropriate. To view the full comment and question period, please refer to the meeting [video](#) at 9:28 p.m.

12. **NOTICE OF MEETINGS**

Events

- Dyslexia Awareness Month – October, 2024
- National Custodian Appreciation Day - Wednesday, October 2, 2024
- Recognize World Teachers' Day - Saturday, October 5, 2024
- World Mental Health Day - Thursday, October 10, 2024
- Represent Board at the British Columbia School Trustees Association (BCSTA) Provincial Council Meeting - Friday, October 25th – Saturday, October 26th, 2024
- First Nations Schools Fall Professional Development Day - Friday, November 15th to Saturday, November 16, 2024
- Canada School Library Day - Monday, October 21, 2024

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

- a. Record of the September 24, 2024, In-Camera Meeting.

14. **ADJOURNMENT**

The meeting adjourned at 9:32 p.m.

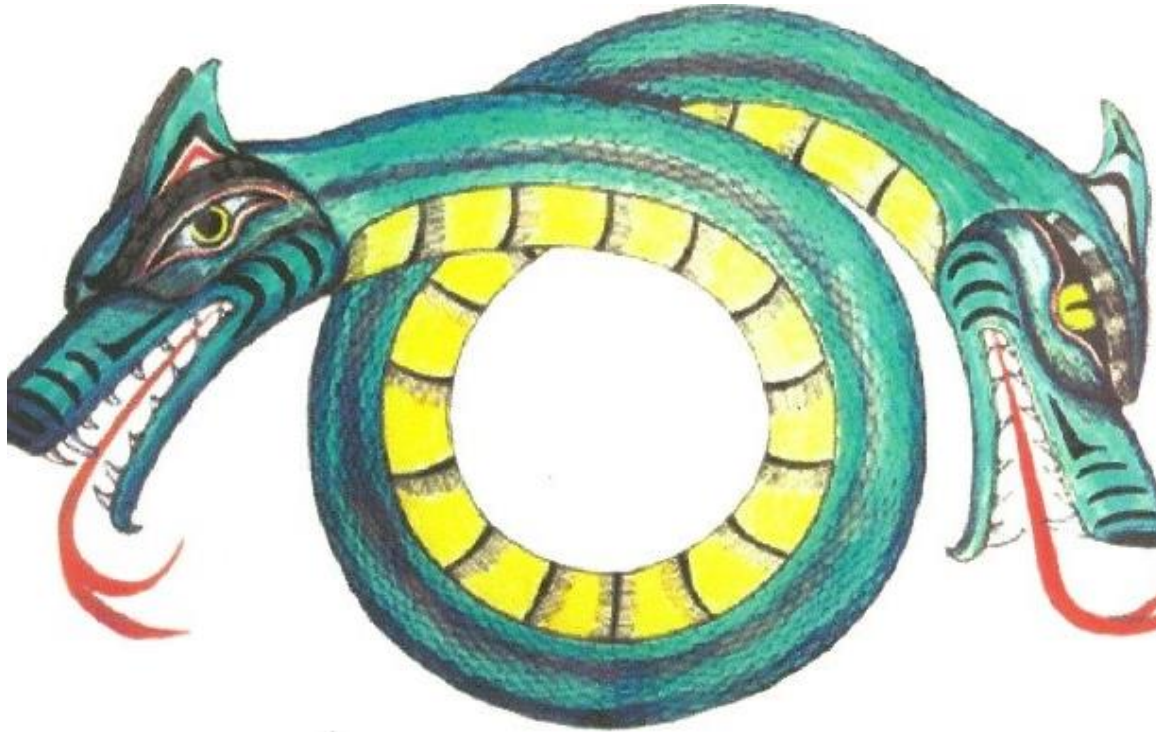
Chair

Secretary-Treasurer

Indigenous Education: 5 & 6 Year Completion Rates



Indigenous Education Department



- Connie Swan, District VP Indigenous Education
- Amelia Laidlaw: District Coordinator Indigenous Curriculum (0.5) and Transitions (0.5)
- Laura Newman: Indigenous Support Worker: NWSS and Sigma
- Lee Laufer: Indigenous Support Worker: POWER



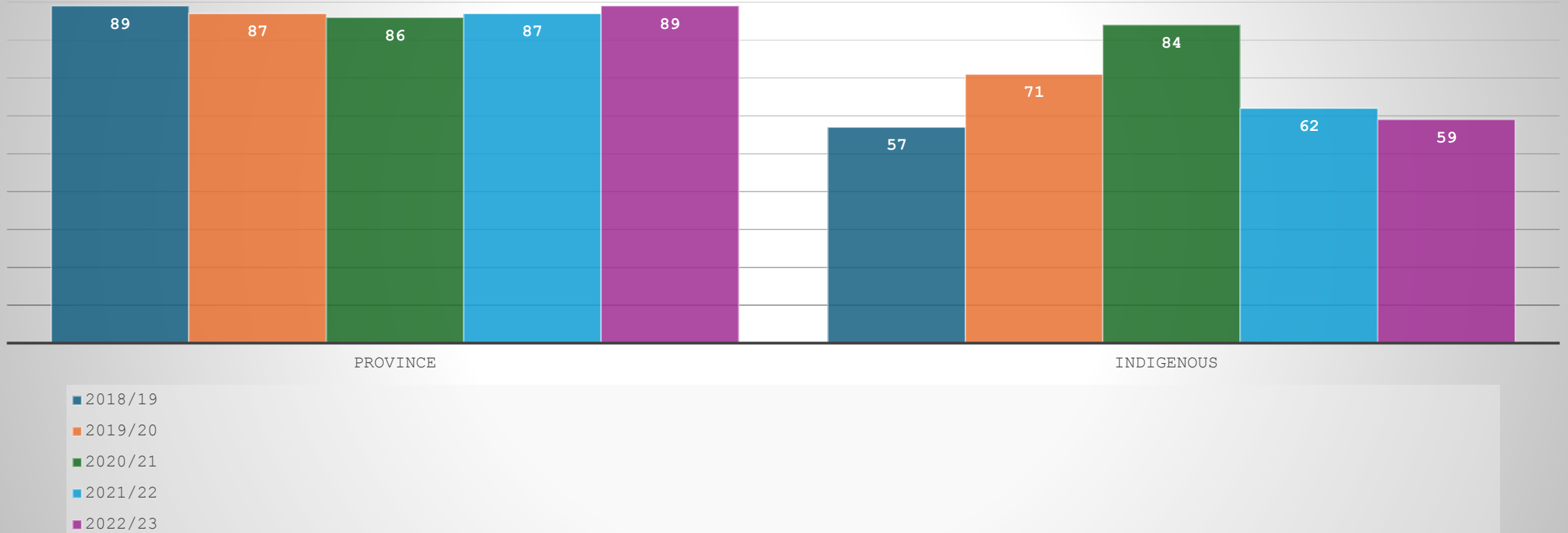
Break Down of Indigenous Learners in High School

Indigenous Graduates

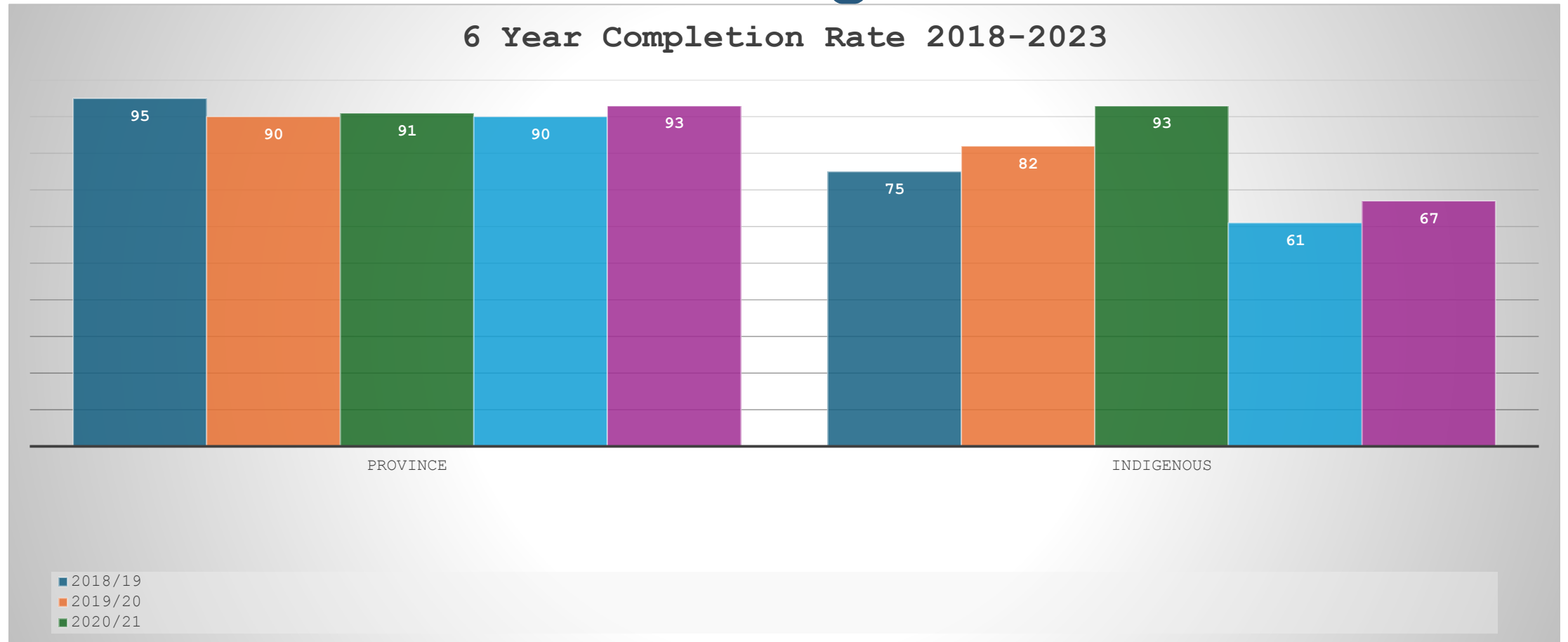
- NWSS: 13
- Sigma: 6
- POWER: 5

How Are Our Indigenous Learners Doing?

5 Year Completion Rate: 2018-2023



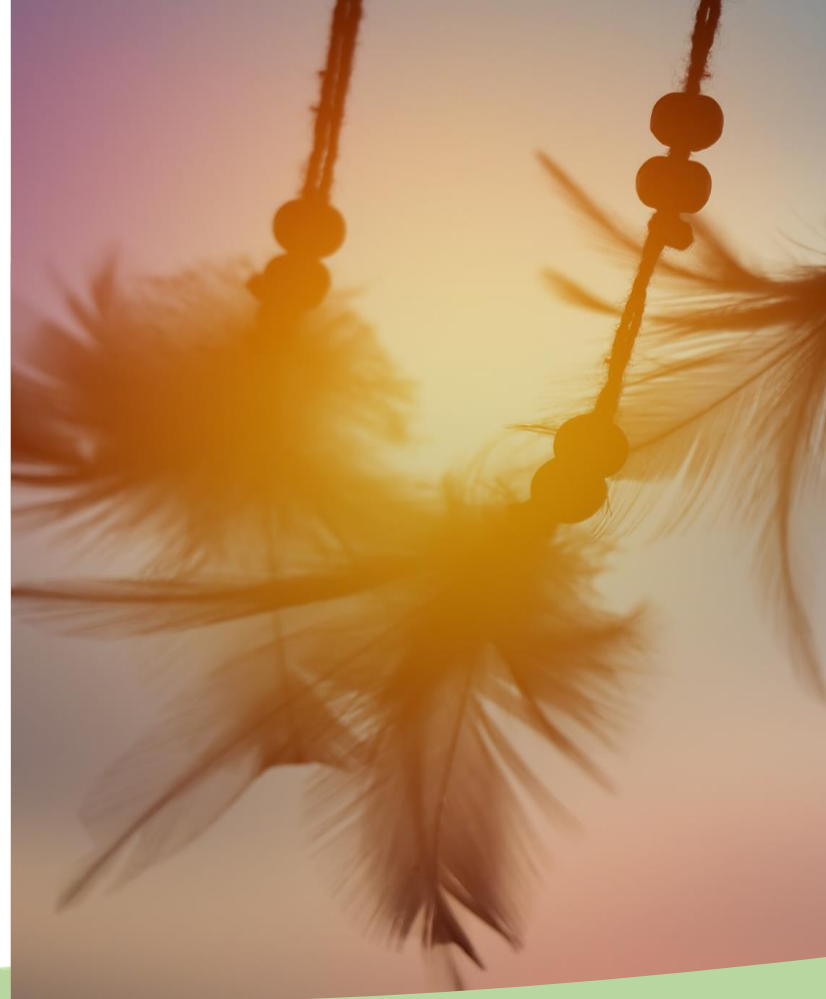
How Are Our Indigenous Learners Doing?



Strengths & Stretches

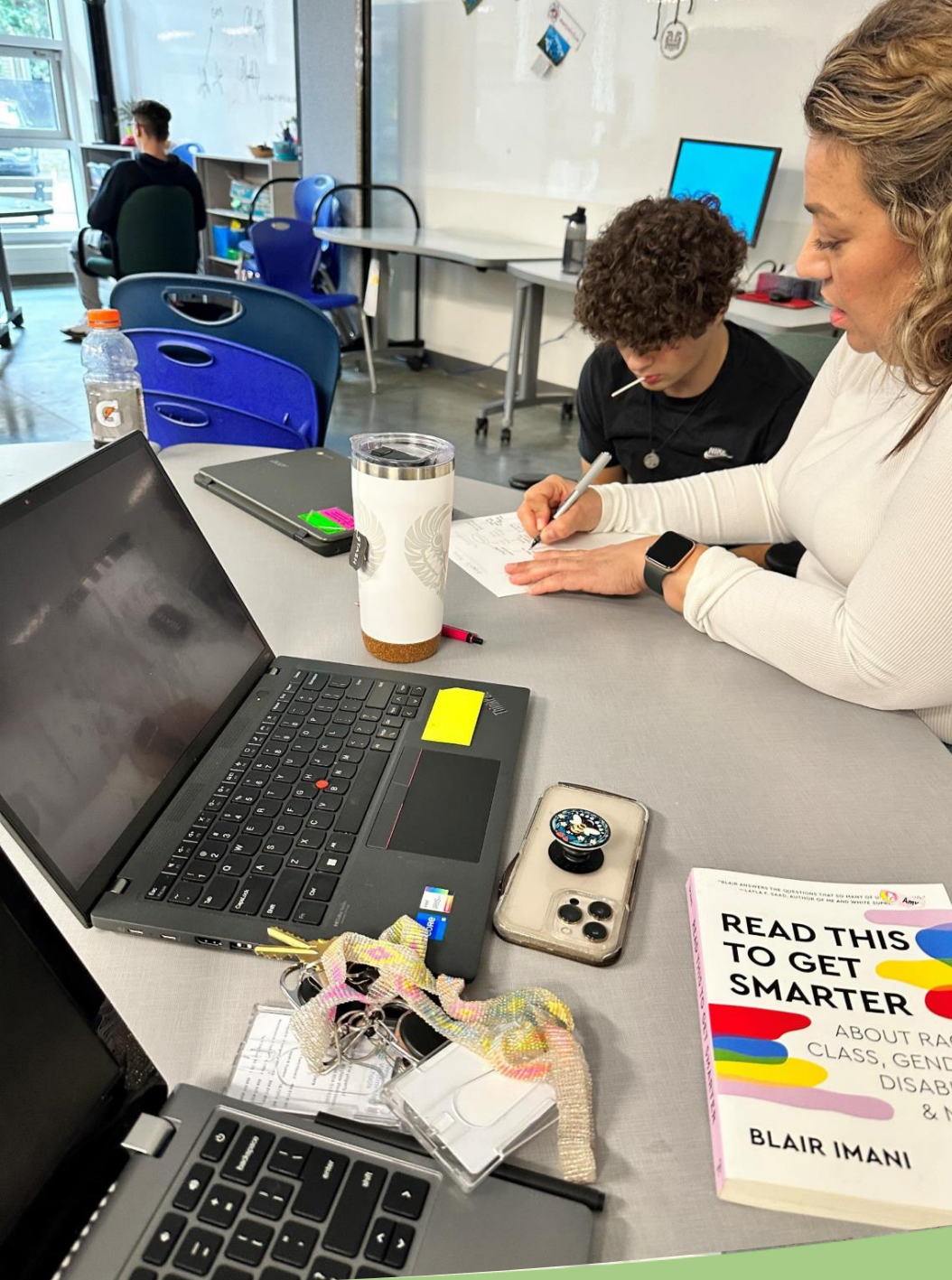
Strengths:

- Provides Sense of Belonging and Connection
- Provides Social/Emotional Supports



Stretches:

- Academic and Cultural Teachings as outlined by Ministry of Education.



Addressing Our Stretches

- December 2nd – Rotating Learning Support Teachers
- Academic Supports for Students - 3 Blocks A Day
- Infusion of an array of Cultural Learnings at Lunch and After School
- Regular Meetings with Students



Professional Development Indigenous Support Workers

Kwantlen Longhouse – December 11, 2024

- Beading
- Story Telling
- Cedar Weaving
- Story Telling

Continue School Based Team (SBT) Meetings: Grades 9-12

NWSS Vice Principal, Counselors, Learning Support Teachers, Teachers, Indigenous Education Department meet on behalf of every Indigenous student at NWSS & Sigma in Grades 9 through 12

Review Grad Plan:

- Attendance
- Courses needed to graduate
- Student progress
- Supports in place





Student Engagement and Success Meetings

1. Attendance record for the current school year
2. Updated graduation transcript
3. Courses students are currently enrolled in and their performance in each
4. Any additional relevant information
5. First Meeting: November 22, 2024

GOAL: Engage in discussions on how we can best support these students in getting back on track

Student Luncheon; November 29th



Post Secondary Visits – December 3, 2024

Coordinating and planning Post Secondary visits and providing scholarship and bursary information to students and families that are Indigenous focused



Strengthening Connections

**Empowering Indigenous Futures:
Explore, Connect, and Thrive!**

December 3, 2024 | 5pm-8pm

Thinking about your future? Connect with Indigenous recruiters and advisors from post-secondary institutions across BC at your school!

- University of British Columbia
- Simon Fraser University
- University of Victoria
- Nicola Valley Institute of Technology
- Justice Institute of BC
- Douglas College
- RCMP
- And more!

Post Secondary Early Application Dates

With the year just starting, it is hard to believe that we need to think about applying for post-secondary school already. Listed below are general early application dates for post-secondary institutions. For specific programs, deadlines may vary.

Douglas College

Open for Early Enrollment -- October 1st
[Click Here for additional information](#)

Vancouver Community College

Deadline for Early Enrollment -- October 1st
[Click Here for additional information](#)

British Columbia Institute of Technology

Open for Enrollment October 1st -- Closes once program is filled
[Click Here for additional information](#)

University of British Columbia

Deadline for Early Enrollment -- October 1st to January 15, 2024
[Click Here for additional information](#)

Simon Fraser University

Deadline for Early Enrollment -- October 1st to January 31st, 2025
[Click Here for additional information](#)

Nicola Valley Institute of Technology

Deadline for Early Enrollment -- July 31st, 2025
[Click Here for additional information](#)

Kwantlen Polytechnic University

Open for Early Enrollment -- November 1st
[Click Here for additional information](#)

Justice Institute British Columbia

Deadline for Early Enrollment -- Varies depending on program
[Click Here for additional information](#)

Thompson Rivers University

Open for Early Enrollment -- October 1st
[Click Here for additional information](#)

Native Education College

Deadline for Early Enrollment -- Varies depending on program
[Click Here for additional information](#)

Blanche Macdonald

Deadline for Early Enrollment -- Varies depending on program
[Click Here for additional information](#)

University of the Fraser Valley

Deadline for Early Enrollment -- Varies depending on program
[Click Here for additional information](#)

FALL 2024 SCHOLARSHIPS

INDIGENOUS STUDENT SCHOLARSHIPS & DEADLINES

Indigenous Students are able to apply for the general scholarships available to all students. This information can be found on the school website.
[Click Here to see these scholarships.](#)

Additionally, there are many scholarships specific to Indigenous students listed below.

TD Scholarship for Indigenous Peoples

Who: All Indigenous Peoples (First Nations, Metis & Inuit)

Deadline: November 6th, 2024

[Click Here for Additional Information](#)

Eaton – Indigenous Clean Energy Scholarship

Who: All Indigenous Peoples (First Nations, Metis & Inuit)

Deadline: October 31st, 2024

[Click Here for Additional Information](#)

Leonard S Mandamin Award for Indigenous Students 2023

Who: All Indigenous Peoples (First Nations, Metis & Inuit)

Deadline: November 1, 2024

[Click Here for Additional Information](#)

Indspire: Building Brighter Futures: Bursaries, Scholarships & Awards

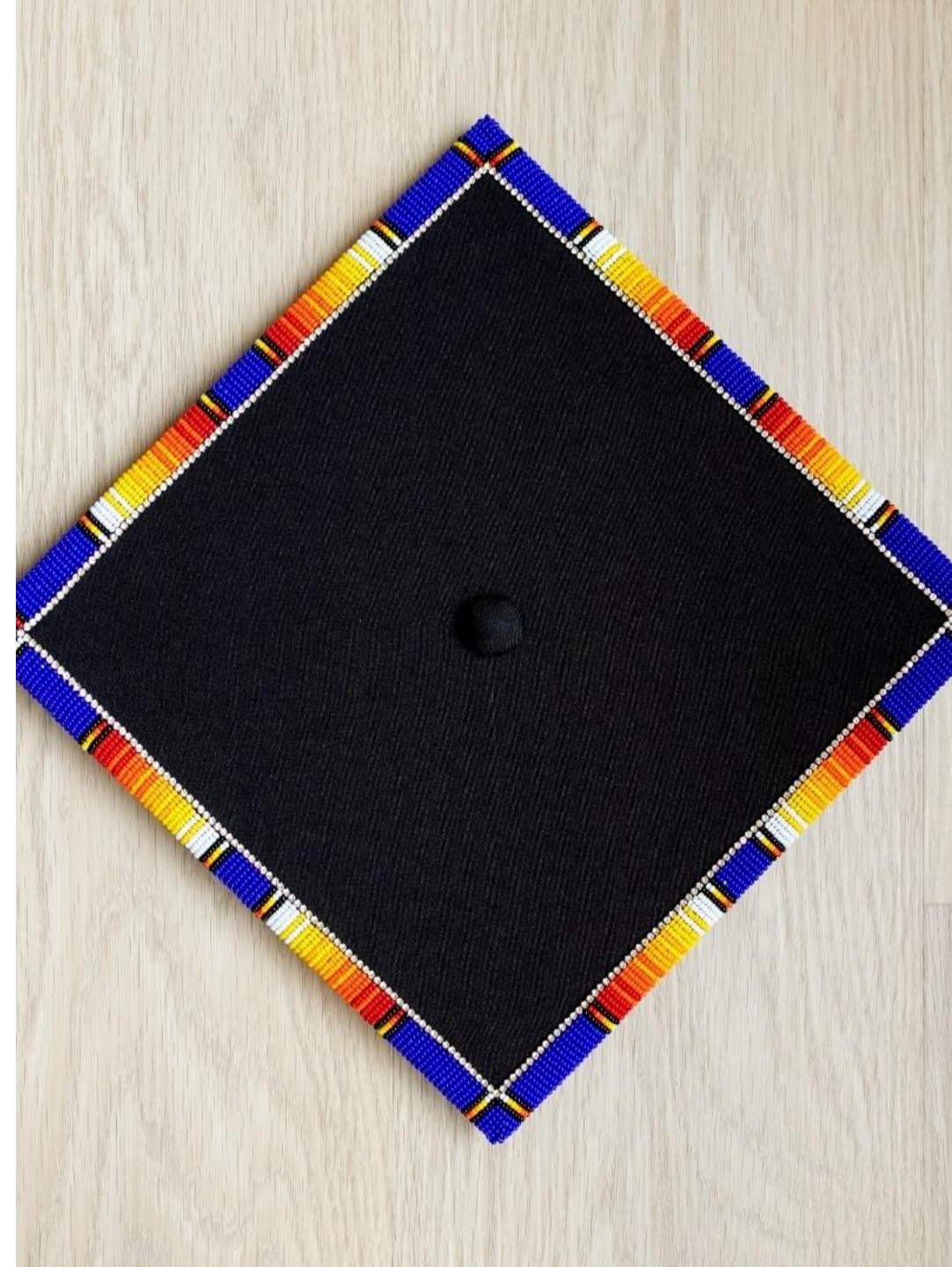
Who: All Indigenous Peoples (First Nations, Metis & Inuit)

Deadline: February 1, August 1, November 1

[Click Here for Additional Information](#)

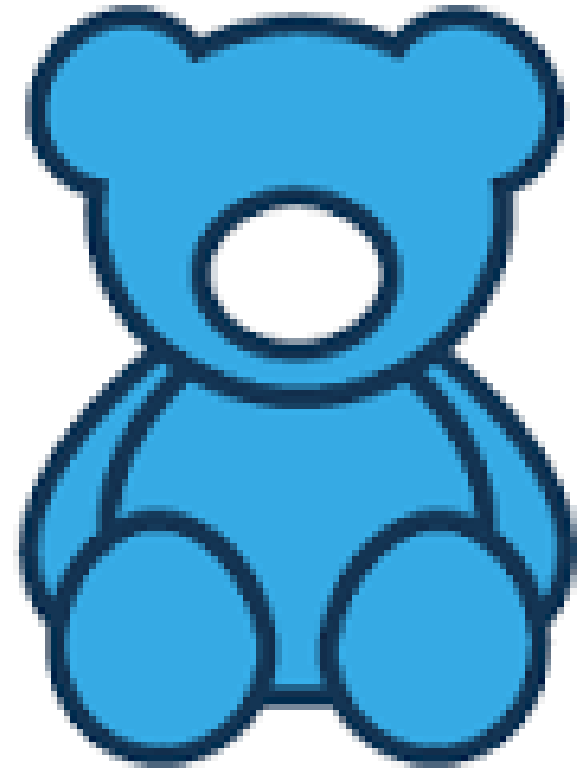
Cultural Experiences & Graduation

- Beaded Graduation Caps
 - Collaborating with the school to provide this opportunity in January
- Qayqayt Graduation
 - Hosting graduation in May.



Professional Development for Staff

- Working alongside Learning Support Services Departments
- Survey & Resource Building
- Staff Meeting & Collaborative Day Pro-D
- Department Specific Professional Development
 - English
 - Social Studies
- District Wide Professional Develop Days
 - November 12th
 - April 17th
- Collaborating with Kenneth Headley, Patricia Pain, Kai Smith and Leyton Schnellert
 - Middle School Focus





Initiatives to Increase Graduation Rates

1. School Based Team Meetings Grades 9-12
2. Addressing Strength and Stretches
3. Student Luncheons: Student Voice Grades 9-12
4. District Transitions Role: Review Diploma Verification to ensure student is meeting all Graduation requirements
5. Post Secondary Visits
6. Cultural Experience: Beaded Grad Caps
7. Professional Development for Staff

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

**Tuesday, November 12th, 2024, 4:30 PM
School Board Office**

PRESENT

Marc Andres, Committee Chair
Maya Russell, Trustee
Cheryl Sluis, Trustee
Danielle Connelly, Trustee
Gurveen Dhaliwal, Trustee
Elliott Slinn, Trustee

Mark Davidson, Superintendent
Geraldine Lawlor, Associate Superintendent
Anne-Marie Martin, Recording Secretary
Pam Craven, Director of Instruction – Leadership and Learning
Melanie Smith, District Vice Principal-Safe and Caring Schools
Rick Bloudell, Manager of Community Projects and Partnerships

REGRETS

Robert Weston, Executive Director, Human Resources
Bettina Ketcham, Secretary Treasurer
Kathleen Carlsen, Trustee

Committee Chair Andres 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 meeting was called to order at 4:30 pm

Moved and Seconded

THAT the agenda for the November 12th, 2024, Education Policy and Planning Committee meeting be adopted as distributed.

CARRIED UNANIMOUSLY

2. PRESENTATIONS

Nil.

3. COMMENT AND QUESTION PERIOD

Nil.

4. **STUDENT VOICE**

Nil.

5. **REPORTS FROM SENIOR MANAGEMENT**

- a. Board Authority Authorized (BAA) Courses Update (Pam Craven, Director of Instruction – Leadership and Learning)

What is a Board/Authority Authorized Course?

- a course developed by teachers in a specific school district
- meets the needs, interests and passions of students
- provides flexibility and choice
- promotes engagement and student success

BAA Course Requirements

- courses **are**:
 - guided by specific Ministry of Education procedures
 - elective credits (grades 10-12) that count towards graduation in 2018 Graduation Program (28 credits of 80 must be electives)
 - ELL, Indigenous requirements
- courses **cannot** be used toward the Adult Graduation Program

BAA Course Creation and Approval

- Submissions in October
- Board presentation/approval: November/December
- Ministry documents submitted: December
- New BAA courses included in course selection process in January for a September start

Are All BAA Courses Offered Every Year?

Currently we have 37 active BAA courses

BAA course offerings are determined by:

- teacher interest, qualifications & passion
- student need/passion/request/enrolment
- available resources: space, materials, access to specialty equipment and outside supports
- timetable coordination

Current BAA Offerings

Applications for Learning	Student Leadership	Cultural Identities
Desktop Publishing	Laboratory Technology	Peer Tutoring
Yearbook	English Language Learning	Hockey Academy
Volleyball Skills	Self-Efficacy	Psychology
Basketball	Football	Lacrosse
Traditional Trades and Tool Making		

Most of these courses were developed as separate Grade 10,11 and 12 courses.

New BAA Course for Approval for 2025-2026

Introduction to Investment 12

This course will look at topics such as investing, financial products, financial markets, stock ownership, financial statement analysis, evaluation methodologies, ethical investing, and financial crises.

Key concepts and functionality related to money, banking, and personal investment decisions.

Why This Course?

Considerations: High School Students seem to have limited knowledge about the value of money and investments.

It is important for students to learn how to manage their finances and investments earlier in their life and they will have some ideas what to do with their hard-earned money once they start working.

Introductions to Investment: Big Ideas

Financial Literacy promotes the financial well-being of both individuals and businesses.

Tools and technologies can be adapted for specific purposes.

Business creates opportunities to enable change.

Trustee Dhaliwal made a comment that this course is a great idea and that it is nice that it is being offered.

Trustee Connelly questioned if there would be a struggle with the course offerings or a challenge at our schools.

Craven noted there is a minimum request of 18 attendees and that currently the investment club has 80+ students so they don't believe this will be a challenge.

Chair Andres acknowledged this is a great opportunity but wanted to know that students are being made clear that they are learning about this, and this is not advice.

Craven advised that Mr. Lam thoroughly did say they provide examples, and this is for knowledge not insider tips.

Chair Andres advised that there should be correspondence to parents informing them that the course is educational and should not be used as a source of financial advice.

BAA Board Motion:

Moved and Seconded

That the Education Policy and Planning Committee recommend to the Board of Education of School District No. 40 (New Westminster) approve the following Board Authority/Authorized Course for the 2025/2026 school year: Introduction to Investment 12

CARRIED UNANIMOUSLY

- b. School Safety: Erase Reporting of Student Concerns, Data Collection (Melanie Smith, District Vice-Principal – Safe and Caring Schools)

The erase strategy

erase=expect respect & a safe education

Objectives:

- Fostering safe, caring and inclusive school communities
- Supporting prevention and intervention strategies

Includes:

- Resources and supports
- Subject matter expertise and trainings
- Online reporting tool - erase.gov.bc.ca

What is the Report It Tool?

Erase 'Report It' tool for students

How has the Website Changed?

Erase Refresh: Work we've Completed

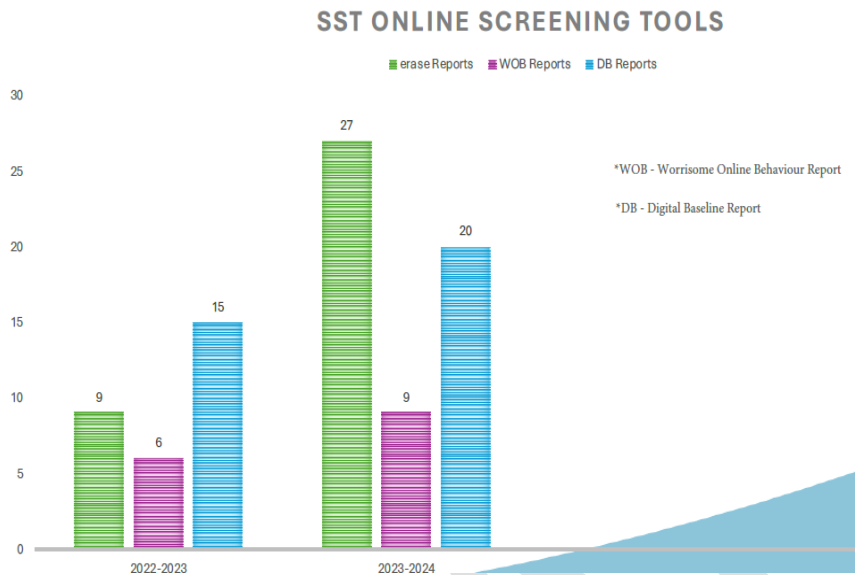
- Updated guidance and policy documents to reflect shift to Behavioural and Digital Threat Assessment (BDTM) model
- Updated documents included:
 - Community Threat Assessment Protocol Guide
 - Maintaining School Safety: A Guide for School and Police Personnel in BC
 - Safe and Caring School Communities Policy
 - Safe and Caring School Communities – Independent Schools Policy

Mobile First Design – online reporting tool with students in mind. User friendly design.

Critical Incidents and Reports – 2023/2024

- Critical Incidents
 - 1,265 critical incidents reported to Safer Schools Together
 - Threat-related behaviour (371, bullying/cyberbullying (143), school community concerns (139)
- Report It Tool
 - 1,951 reports
 - Nearly 60% increase as compared to 2022/23

erase Reports – New Westminster Schools



Police Contact Tracking

- Initiated 2023-24 School Year
 - Tracking
 - Origin of contact
 - School site
 - Nature of concern
 - File number
 - Conditions
- Reasons for Police Contact
 - Information Sharing
 - Identification requests
 - Safety concerns
 - Safety Concerns
 - Altercations
 - Weapons
 - Community concerns
 - Unsafe driving
 - Suspicious activity
 - Other Concerns
 - Child protection
 - Missing/elopement
- Police Contacts – Origin of Contact

- 2023-2024 School Year:
 - Approximately 41 Police Contacts recorded
 - Approximately 16 Conditions monitored

Data tracked & provided by Melanie Smith

- Focus 2024-2025 School Year
 - Improved communication
 - Youth Probation Officer
 - Situation table
 - Clarity in process and procedure – Memorandum of Understanding
 - Continued data tracking
 - Violence Threat Risk Assessment – participation in training

Trustee Dhaliwal question regarding worrisome online report and the digital base line report curious about are approach leading up as well as after the fact, students must feel like they are being violated and surveilled, are we working with students and parents, do we make assumptions and report to the police. How are we protecting student's privacy instead and working with them to correct the behaviour and not punish?

Smith advised with the WOB they we are cautious of how we approach students, any of the content that is viewable on any of these reports is publicly viewable content so anybody can go online. So, some of the work that is done with students is that if you were looking for a job the picture of you holding a replica gun that it is viewable by a potential employer or university. In terms of privacy that information is out there already. We work with students on having privacy settings, but this becomes a catch 22 because if there is concerning content, we don't have access to it. A lot of this is so dependant on the situation that the answer to the question is difficult. Reports are made to the police if there is danger to the community, for example if I see online pictures of firearms. In some cases, we don't act if the police advise there is an active investigation. But most of the time families are included in the process.

Trustee Russell it is my understanding those (reports) also included things flagged by social media companies themselves and passed on to the school, are we still accessing that, if a user flags someone's worrisome online behaviour.

Smith in that case Safer Schools would notify us if there was something relating to a safety concern for example if they were notified of that they would contact us and let us know. Whether that information was part of the WOB reports not sure but can look into that. There is still online monitoring they haven't dropped us from providing this information. That would be unethical.

Trustee Russell I'm also interested in the Digital Baseline report I'm not sure students would be aware that happens, in terms of suicidality I'm wondering if this is the best practice or if a conversation with the student would be more fruitful.

Smith to clarify if a student reported to me or a staff member that they were having suicide thoughts that doesn't automatically trigger me to pull one of these reports (Digital Baseline) that will always involve the counsellor and the school-based admin. If there are larger concerns or if the student starts to show up with evidence of self harm, then we will investigate further.

Chair Andres thanked Smith for setting up a strong foundation, MOU with the police and the situation table, we commend you for the work.

c. Food Programs/Community Schools/Neighbourhood Learning Centre(s) (Rick Bloudell, Manager of Community Projects and Partnerships)

- Fuel Up! Update
 - Average number of daily orders is trending upward
 - Number of paid orders has also increased compared to last year
 - Evolving menu and new items
 - Sushi bowls
 - Jerk chicken
 - Teriyaki noodle bowls
 - Increased portion sizes
 - Student survey (Grades 4-8)
 - Late November/December

Average # of Orders per Day 571.5 for Sept/Oct 2024

Community School Programming

- 2023-24 Summary
 - 110 Programs
 - 1,663 Students
 - 11 Schools
 - 13 Partners

2024-25 Preview

- NWSS student involvement
 - Drama program for Grade 5 students
 - International student volunteers at Lord Kelvin, Fraser River Middle School, and Qayqayt
- Increase in programming from City of New Westminster Parks and Recreation
- Exploring new program options for January
 - Reading and crafts with seniors from Century House
 - BC Handball Federation
 - STEM

Neighbourhood Learning Centres

Wellness Centre

- Middle School presentations
 - Boundaries
 - Vaping
- Student Health and Wellness Fair at NWSS
- Parent Education Evenings
- Mental Health Summit for Middle Schools
- Lunch time programming

Services – District Clinical Counsellor, Cameray Child and Family Services, Lumara Grief and Bereavement Society, Child and Youth Mental Health, Health Promotion Worker and Nurse Practitioner.

Wellness Centre

- Nurse Practitioner Service

School Year	Time	Average # of Appointments per Day
2022-23	10:30-2:00pm	4
2023-24	10:00 – 2:30pm	6
2024-25	8:30 – 4:00pm	11

Welcome Centre

- 2 new English language learning programs for adults
 - SUCCESS BC
 - New Westminster Public Library
- Youth programming four days per week offered through MOSAIC and partners
- Community Navigator
 - Served over 300 individuals and families last year
 - Assisted in organizing 26 programs and events

Trustee Connelly inquired about Federal funding and if we have received any. Superintendent Davidson will find out and provide an update.

Committee members and Superintendent Davidson all commented on the good work and commitment Bloudell, and his team does.

6. GENERAL ANNOUNCEMENTS

Nil.

7. ADJOURNMENT

The meeting adjourned at 6:00 pm.

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

**Tuesday, November 12, 2024, 6:30 PM
In-person & Via Zoom Link**

PRESENT	Danielle Connelly, Chair	Mark Davidson, Superintendent
	Maya Russell, Trustee	Geraldine Lawlor, Associate Superintendent
	Cheryl Sluis, Trustee	Amy Grey, Assistant Secretary-Treasurer
	Gurveen Dhaliwal, Trustee	Robert Weston, Executive Director, HR
	Marc Andres, Trustee	Dave Crowe, Director of Capital Projects
	Elliott Slinn, Trustee	Laura Goodman, Recording Secretary
REGRETS	Kathleen Carlsen, Trustee	
	Bettina Ketcham, Secretary-Treasurer	
	Matt Brito, Director of Facilities & Operations	

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.

Trustee Russell acknowledged and paid tribute to former B.C. Premier John Horgan, who passed away earlier today, highlighting his contributions to education and funding initiatives. Trustee Russell recalled John Horgan's visits to New Westminster schools, his support for various educational initiatives, and his authenticity and ability to connect with people.

1. **ADOPTION OF THE AGENDA**

The meeting was called to order at 6:30 p.m.

Moved and Seconded

THAT the agenda for the November 12, 2024, Operations Policy and Planning Committee meeting be adopted as distributed.

CARRIED UNANIMOUSLY

2. **PRESENTATIONS**

Nil.

3. **CORRESPONDENCE**

Nil.

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

Nil.

5. **REPORTS FROM SENIOR MANAGEMENT**

a. Capital Projects Update (D. Crowe)

- Dave Crowe, Director of Capital Projects, reported on the Queen Elizabeth Elementary project and noted delays due to a labour dispute in the Vancouver ports. The delay is expected to last around a week; the project is still on track, and the release of piles is imminent.
- The relocation of the high-pressure sewer main is progressing, and vibration and noise monitoring plans are in place.
- The NWSS Memorial Park project is moving forward; tender documents for the landscape contractor are being finalized.
- Artist's renderings will be placed on the fencing currently surrounding the site to inform the community about the project in the next few weeks.

b. Operations Update

1. Facilities & Finance Report (A. Grey)

- Assistant Secretary-Treasurer Grey referred to the report provided and noted that the playground enhancement project at Lord Kelvin Elementary School and the New Westminster Secondary School (NWSS) cooling project are progressing as expected.
- The Finance team worked through the required Ministry and other reporting requirements over the past month, all of which have been submitted.

2. 2024-25 Estimated Operating Grant Recalculation (A. Grey)

Assistant Secretary-Treasurer Grey stated that this was an update to the preliminary operating grant calculations based on the enrolment projections submitted to the Ministry in February 2024.

- *September Enrolment Count:* the 1701 enrolment process has been completed. An increase over the original projections leads to an estimated funding increase for the District of \$955,000 more than the preliminary operating grant calculation. Grey noted that this is an estimate, and the Ministry will confirm the actual recalculation in mid-December. The actual enrolment for K-12 standard schools is about 40 students more than original projections translating to \$358,000 in additional funding.

- *Supplement for unique student needs* is estimated to be \$480,000 higher than original estimates mainly due to an increase in Level 2 students and English Language Learning (ELL) enrolment.
- Further adjustments to the operating grant will result from actual enrolment counts in February and May 2025.

Next Steps:

- The 2024-25 amended budget will reflect the confirmed increase to the operating grant that will be announced by the Ministry in mid-December and will also have a corresponding expense impact for staffing and other known adjustments to support the enrolment growth and student needs.

4. General Announcements

Trustee Connelly acknowledged and thanked the staff and students for creating impactful and meaningful Remembrance Day ceremonies at our schools.

5. New Business

Nil.

6. Old Business

Nil.

7. Question Period (15 Minutes)

Nil.

8. Adjournment

The meeting adjourned at 6:46 p.m.

Statement of Financial Information

For the fiscal year ended June 30, 2024



New
Westminster
Schools

School District No. 40 (New Westminster)
Statement of Financial Information (SOFI)
Fiscal Year Ended June 30, 2024

Table of Contents

Documents are arranged in the following order:

1. Approval of Statement of Financial Information
2. Financial Information Act – Submission Checklist
3. Management Report
4. Audited Financial Statements
5. Schedule of Debt
6. Schedule of Guarantee and Indemnity Agreements
7. Schedule of Remuneration and Expenses including:
 - Statement of Severance Agreements
8. Schedule of Payments for the Provision of Goods and Services
9. Explanation of Differences to Audited Financial Statements



Ministry
of Education

SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

SCHOOL DISTRICT NUMBER 40	NAME OF SCHOOL DISTRICT New Westminster	YEAR 2024
OFFICE LOCATION(S) 811 Ontario Street		TELEPHONE NUMBER 604-517-6240
MAILING ADDRESS 811 Ontario Street		
CITY New Westminster	PROVINCE BC	POSTAL CODE V3M 0J7
NAME OF SUPERINTENDENT Mark Davidson		TELEPHONE NUMBER 604-517-6240
NAME OF SECRETARY TREASURER Bettina Ketcham		TELEPHONE NUMBER 604-517-6240

DECLARATION AND SIGNATURES

We, the undersigned, certify that the attached is a correct and true copy of the Statement of Financial Information for the year ended
June 30, 2024

for School District No. 40 as required under Section 2 of the Financial Information Act.

SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION	DATE SIGNED
SIGNATURE OF SUPERINTENDENT	DATE SIGNED
SIGNATURE OF SECRETARY TREASURER	DATE SIGNED

EDUC. 6049 (REV. 2008/09)

Statement of Financial Information (SOFI)

Fiscal Year Ended June 30, 2024

Financial Information Act-Submission Checklist

Due Date

- | | | | |
|----|-------------------------------------|---|--------------|
| a) | ☒ | A statement of assets and liabilities (audited financial statements) | September 30 |
| b) | ☒ | An operational statement including, i) a Statement of Income and ii) a Statement of Changes in Financial Position, or, if omitted, an explanation in the Notes to Financial Statements (audited financial statements) | September 30 |
| c) | ☒ | A schedule of debts (audited financial statements) | September 30 |
| d) | ☒ | A schedule of guarantee and indemnity agreements including the names of the entities involved and the amount of money involved. (Note: Nil schedules can be submitted December 31). | September 30 |
| e) | | A schedule of remuneration and expenses, including: | December 31 |
| | ☒ | i) an alphabetical list of employees earning over \$75,000, the total amount of expenses paid to or on behalf of each employee for the year reported and a consolidated total for employees earning under \$75,000. If the total wages and expenses differs from the audited financial statements, an explanation is required | |
| | ☒ | ii) a list by name and position of Board Members with the amount of any salary and expenses paid to or on behalf of the member | |
| | ☒ | iii) the number of severance agreements started during the fiscal year and the range of months' pay covered by the agreement, in respect of excluded employees. If there are no agreements to report, an explanation is required | |
| f) | ☒ | An alphabetical list of suppliers receiving over \$25,000 and a consolidated total for those suppliers receiving less than \$25,000. If the total differs from the Audited Financial Statements, an explanation is required | December 31 |
| g) | ☒ | Approval of Statement of Financial Information | December 31 |
| h) | ☒ | A management report approved by the Chief Financial Officer | December 31 |

School District No. 40 (New Westminster)

Statement of Financial Information (SOFI)

Fiscal Year Ended June 30, 2024

Management Report

The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with Canadian generally accepted accounting principles and the integrity and objectivity of these statements are management's responsibility.

Management is also responsible for all other schedules of financial information and for ensuring this information is consistent, where appropriate, with the information contained in the financial statements and for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Board of Education is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control and for approving the financial information included in the Statement of Financial Information.

The external auditors, KPMG LLP, conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements as required by the *School Act*. Their examination does not relate to the other schedules of financial information required by the *Financial Information Act*. Their examination includes a review and evaluation of the board's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly.

On behalf of School District No. 40 (New Westminster)

Mark Davidson, Superintendent
Date: November 26, 2024

Bettina Ketcham, Secretary Treasurer
Date: November 26, 2024

Audited Financial Statements of

School District No. 40 (New Westminster)

And Independent Auditors' Report thereon

June 30, 2024

School District No. 40 (New Westminster)

June 30, 2024

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School District No. 40 (New Westminster)

MANAGEMENT REPORT

Version: 8898-8152-6170

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)

Original signed by Maya Russell	2024-09-25
Signature of the Chairperson of the Board of Education	Date Signed
Original signed by Mark Davidson	2024-09-25
Signature of the Superintendent	Date Signed
Original signed by Bettina Ketcham	2024-09-25
Signature of the Secretary Treasurer	Date Signed



KPMG LLP

St. Andrew's Square II
800-730 View Street
Victoria BC V8W 3Y7
Canada
Telephone 250 480 3500
Fax 250 480 3539

INDEPENDENT AUDITOR'S REPORT

To the Board of Education of School District No. 40 (New Westminster), and
To the Minister of Education and Child Care, Province of British Columbia

Opinion

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

- the statement of financial position as at June 30, 2024
- the statement of operations for the year then ended
- the statement of changes in net debt for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

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

In our opinion, the accompanying financial statements as at and for the year ended June 30, 2024 of the Entity present fairly and are prepared, in all material respects, in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

Basis for Opinion

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

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

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

Emphasis of Matter – Financial Reporting Framework

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

Our opinion is not modified in respect of this matter.

KPMG LLP, an Ontario limited liability partnership and member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. KPMG Canada provides services to KPMG LLP.



Other Information

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

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

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

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

We obtained the information, other than the financial statements and auditor's report thereon, included in the Financial Statement Discussion and Analysis document and the Unaudited Schedules 1-4 attached to the audited financial statements as at the date of this auditor's report.

If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in the auditor's report.

We have nothing to report in this regard.

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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



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

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

We also:

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

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

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

Chartered Professional Accountants

Victoria, Canada
September 25, 2024

School District No. 40 (New Westminster)

Statement 1

Statement of Financial Position

As at June 30, 2024

	2024 Actual	2023 Actual
	\$	\$
Financial Assets		
Cash and Cash Equivalents	16,770,756	15,727,377
Accounts Receivable		
Due from Province - Ministry of Education and Child Care (Note 3)	3,810,192	2,082,732
Other	388,037	353,341
Total Financial Assets	20,968,985	18,163,450
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	10,580,202	7,566,446
Unearned Revenue (Note 5)	2,385,887	2,322,116
Deferred Revenue (Note 6)	1,655,067	1,376,442
Deferred Capital Revenue (Note 7)	202,165,357	196,076,926
Employee Future Benefits (Note 8)	3,688,246	3,633,109
Asset Retirement Obligation (Note 11)	735,447	452,726
Total Liabilities	221,210,206	211,427,765
Net Debt	(200,241,221)	(193,264,315)
Non-Financial Assets		
Tangible Capital Assets (Note 9)	232,175,573	224,943,768
Prepaid Expenses	690,527	656,266
Total Non-Financial Assets	232,866,100	225,600,034
Accumulated Surplus (Deficit) (Note 16)	32,624,879	32,335,719

Contractual Obligations (Note 14)

Contingent Liabilities (Note 19)

Approved by the Board

Original signed by Maya Russell	2024-09-25
Signature of the Chairperson of the Board of Education	Date Signed
Original signed by Mark Davidson	2024-09-25
Signature of the Superintendent	Date Signed
Original signed by Bettina Ketcham	2024-09-25
Signature of the Secretary Treasurer	Date Signed

School District No. 40 (New Westminster)

Statement 2

Statement of Operations

Year Ended June 30, 2024

	2024 Budget (Note 13)	2024 Actual	2023 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	96,228,108	96,613,631	85,442,326
Other	273,186	292,855	294,228
Tuition	2,770,840	2,927,554	2,896,288
Other Revenue	2,144,440	2,633,505	2,658,636
Rentals and Leases	609,667	707,298	590,542
Investment Income	570,000	662,005	495,510
Amortization of Deferred Capital Revenue	6,297,718	6,362,077	6,055,650
Total Revenue	<u>108,893,959</u>	<u>110,198,925</u>	<u>98,433,180</u>
Expenses (Note 15)			
Instruction	88,167,746	89,546,428	78,853,766
District Administration	4,342,545	4,490,921	4,213,397
Operations and Maintenance	15,032,629	15,349,311	14,685,938
Transportation and Housing	693,307	523,105	266,086
Total Expense	<u>108,236,227</u>	<u>109,909,765</u>	<u>98,019,187</u>
Surplus (Deficit) for the year	<u>657,732</u>	<u>289,160</u>	<u>413,993</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		32,335,719	31,921,726
Accumulated Surplus (Deficit) from Operations, end of year		<u><u>32,624,879</u></u>	<u>32,335,719</u>

School District No. 40 (New Westminster)

Statement 4

Statement of Changes in Net Debt

Year Ended June 30, 2024

	2024 Budget (Note 13)	2024 Actual	2023 Actual
	\$	\$	\$
Surplus (Deficit) for the year	657,732	289,160	413,993
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(11,822,825)	(14,935,966)	(12,434,451)
Amortization of Tangible Capital Assets	7,326,394	7,704,161	7,132,116
Total Effect of change in Tangible Capital Assets	(4,496,431)	(7,231,805)	(5,302,335)
Acquisition of Prepaid Expenses	(300,000)	(690,527)	(656,266)
Use of Prepaid Expenses	300,000	656,266	305,002
Total Effect of change in Other Non-Financial Assets	-	(34,261)	(351,264)
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	<u>(3,838,699)</u>	<u>(6,976,906)</u>	(5,239,606)
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		<u>(6,976,906)</u>	(5,239,606)
Net Debt, beginning of year		(193,264,315)	(188,024,709)
Net Debt, end of year		<u>(200,241,221)</u>	<u>(193,264,315)</u>

School District No. 40 (New Westminster)

Statement 5

Statement of Cash Flows

Year Ended June 30, 2024

	2024 Actual	2023 Actual
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	289,160	413,993
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(1,762,156)	495,542
Prepaid Expenses	(34,261)	(351,264)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	3,013,756	195,760
Unearned Revenue	63,771	(189,433)
Deferred Revenue	278,625	149,783
Employee Future Benefits	55,137	(21,164)
Amortization of Tangible Capital Assets	7,704,161	7,132,116
Amortization of Deferred Capital Revenue	(6,362,077)	(6,055,650)
Total Operating Transactions	3,246,116	1,769,683
Capital Transactions		
Tangible Capital Assets Purchased	(5,590,729)	(7,937,383)
Tangible Capital Assets -WIP Purchased	(9,062,516)	(4,497,068)
Total Capital Transactions	(14,653,245)	(12,434,451)
Financing Transactions		
Capital Revenue Received	12,450,508	12,024,470
Total Financing Transactions	12,450,508	12,024,470
Net Increase (Decrease) in Cash and Cash Equivalents	1,043,379	1,359,702
Cash and Cash Equivalents, beginning of year	15,727,377	14,367,675
Cash and Cash Equivalents, end of year	16,770,756	15,727,377
Cash and Cash Equivalents, end of year, is made up of:		
Cash	16,770,756	15,727,377
	16,770,756	15,727,377
Supplementary Cash Flow Information (Note 20)		

SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

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 and Child Care (“MECC” or the “Ministry”). The School District is a registered charity under the Income Tax Act and is exempt from federal and provincial corporate income taxes.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Basis of Accounting

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

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(l), 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 tangible 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 that:

- government transfers, which do not contain a stipulation that creates a liability, be recognized as revenue by the recipient when approved by the transferor and the eligibility criteria have been met in accordance with public sector accounting standard PS3410; and
- externally restricted contributions be recognized as revenue in the period in which the resources are used for the purpose or purposes specified in accordance with public sector accounting standard PS3100.

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, 2024

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(l).

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) of active employees covered under the plan.

The most recent valuation of the obligation was performed at March 31, 2022 and projected to March 31, 2025. The next valuation will be performed at March 31, 2025 for use at June 30, 2025. For the purposes of determining the financial position of the plans and the employee future benefit costs, a measurement date of March 31 was adopted for all periods subsequent to July 1, 2004.

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

g) Asset Retirement Obligations

A liability is recognized when, as at the financial reporting date:

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

The School District's asset retirement obligation includes the removal of asbestos and other hazardous material in several of the buildings owned by the School District. The liability has been measured at current cost as the timing and amounts of future cash flows cannot be estimated. The resulting costs have been capitalized into the carrying amount of tangible capital assets and are being amortized on the same basis as the related tangible capital asset (see note 2(i)). Assumptions used in the calculations are reviewed annually.

SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

h) 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.

i) 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

j) Prepaid Expenses

Amounts for insurance, software licenses and other services paid in advance are included as a prepaid expense. Prepaid expenses are stated at acquisition cost and are charged to expense over the periods expected to benefit from it.

SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

k) 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.

The Board is responsible for ensuring the School District is protected financially from extraordinary circumstances that would negatively impact the education of students. To discharge this responsibility, the Board shall build and maintain a contingency reserve through the maintenance of an accumulated surplus, which will be used to mitigate any negative impact such circumstances might cause. By Board policy, a contingency reserve of at least 2% of operating expenses shall be maintained. The Board will incorporate into its future budget planning processes, strategies to re-establish the contingency reserve, should it fall below this level.

l) Revenue Recognition

Revenues are recorded on an accrual basis in the period in which the transactions or events occurred that gave rise to the revenues, the amounts are considered to be collectible and the amounts can be reasonably estimated.

Contributions received or where eligibility criteria have been met are recognized as revenue except where the contribution meets the criteria for deferral, as described below. Eligibility criteria are the criteria that the School District 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 asset acquisitions other than sites are recorded as deferred capital revenue and amortized over the useful life of the related assets.

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

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

Effective July 1, 2023, the School District adopted PS 3400 Revenue on a prospective basis. Revenue from transactions with performance obligations is recognized when (or as) the performance obligation is satisfied (by providing the promised goods or services to the payor).

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

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

The adoption of this standard did not impact the financial results.

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, 2024

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

m) 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, Associate 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 Indigenous education, are allocated to these programs. All other costs are allocated to related programs.
- Actual salaries of personnel assigned to two or more functions or programs are allocated based on the time spent in each function and program. School-based clerical salaries are allocated to school administration and partially to other programs to which they may be assigned. Principals and Vice-Principals salaries are allocated to school administration and may be partially allocated to other programs to recognize their other responsibilities.
- Employee benefits and allowances are allocated to the same programs, and in the same proportions, as the individual's salary.
- Supplies and services are allocated based on actual program identification.

n) 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 accrued liabilities and other liabilities.

Except for portfolio investments in equity instruments quoted in an active market that are recorded at fair value, all financial assets and liabilities are recorded at cost or amortized cost and the associated transaction costs are added to the carrying value of these investments upon initial recognition and amortized using the effective interest rate method. 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. There are no measurement gains or losses during the periods presented; therefore, no Statement of Re-measurement Gains and Losses is included in these financial statements.

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, 2024

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

o) 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.

NOTE 3 DUE FROM THE PROVINCE - MECC

	<u>2024</u>	<u>2023</u>
Annual Facility Grant	\$ 597,680	\$ 505,304
Bylaw Projects	3,081,517	1,340,863
Child Care Capital Projects	-	193,884
Classroom Enhancement Fund - Remedies	130,995	-
OLEP French	-	42,681
	<u>\$ 3,810,192</u>	<u>\$ 2,082,732</u>

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES - OTHER

	<u>2024</u>	<u>2023</u>
Trade Payables	\$ 6,417,388	\$ 4,478,730
Accrued Vacation Payable	371,346	415,342
Salaries and Benefits Payable	3,791,468	2,672,374
	<u>\$ 10,580,202</u>	<u>\$ 7,566,446</u>

NOTE 5 UNEARNED REVENUE

	<u>2024</u>	<u>2023</u>
Balance, beginning of year	\$ 2,322,116	\$ 2,511,549
Increases:		
Tuition fees collected	2,384,282	2,318,916
Other	9,800	3,200
	<u>2,394,082</u>	<u>2,322,116</u>
Decreases:		
Tuition fee revenue recognized	2,318,916	2,511,549
Other	11,395	-
	<u>2,330,311</u>	<u>2,511,549</u>
Net Change for the year	<u>63,771</u>	<u>(189,433)</u>
Balance, end of year	<u>\$ 2,385,887</u>	<u>\$ 2,322,116</u>

SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

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>2024</u>	<u>2023</u>
Balance, beginning of year	\$ 1,376,442	\$ 1,226,659
Increases:		
Provincial Grants - MECC	12,181,763	10,872,692
Provincial Grants - Other	118,574	184,180
Other Revenue	2,146,952	2,046,746
	<u>14,447,289</u>	<u>13,103,618</u>
Decreases:		
Allocated to Revenue	14,148,043	12,953,835
Recovered	20,621	-
	<u>14,168,664</u>	<u>12,953,835</u>
Net Change for the year	<u>278,625</u>	<u>149,783</u>
Balance, end of year	<u>\$ 1,655,067</u>	<u>\$ 1,376,442</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>2024</u>	<u>2023</u>
Balance, beginning of year	\$ 196,076,926	\$ 190,108,106
Increases:		
Provincial Grant - MECC	12,078,827	12,002,241
Other Revenue	363,135	891
Investment Income	8,546	21,338
	<u>12,450,508</u>	<u>12,024,470</u>
Decreases:		
Amortization	6,362,077	6,055,650
Transferred to Revenue – Site Purchases	-	-
	<u>6,362,077</u>	<u>6,055,650</u>
Net Change for the year	<u>6,088,431</u>	<u>5,968,820</u>
Balance, end of year	<u>\$ 202,165,357</u>	<u>\$ 196,076,926</u>

SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

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. Although no plan assets are uniquely identified, the School District has provided for the payment of these benefits.

	<u>2024</u>	<u>2023</u>
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	\$ 2,581,643	\$ 2,552,560
Service Cost	215,744	223,709
Interest Cost	108,110	86,365
Benefit Payments	(102,207)	(243,597)
Increase in Obligation due to Plan Amendment	-	-
Actuarial Gain	<u>(139,958)</u>	<u>(37,394)</u>
Accrued Benefit Obligation – March 31	<u>\$ 2,663,332</u>	<u>\$ 2,581,643</u>

Reconciliation of Funded Status at End of Fiscal Year

Accrued Benefit Obligation – March 31	\$ 2,663,332	\$ 2,581,643
Market Value of Plan Assets – March 31	-	-
Funded Status – Deficit	<u>(2,663,332)</u>	<u>(2,581,643)</u>
Employer Contribution after Measurement Date	62,830	10,602
Benefits Expense after Measurement Date	(82,419)	(80,964)
Unamortized Net Actuarial Gain	<u>(1,005,325)</u>	<u>(981,104)</u>
Accrued Benefit Liability – June 30	<u>\$ (3,688,246)</u>	<u>\$ (3,633,109)</u>

Reconciliation of Change in Accrued Benefit Liability

Accrued Benefit Liability - July 1	3,633,109	3,654,273
Net Expense for Fiscal Year	209,573	201,006
Employer Contributions	<u>(154,436)</u>	<u>(222,170)</u>
Accrued Benefit Liability – June 30	<u>\$ 3,688,246</u>	<u>\$ 3,633,109</u>

Components of Net Benefit Expense

Service Cost	\$ 214,703	\$ 221,718
Interest Cost	110,607	91,801
Immediate Recognition of Plan Amendment	-	-
Amortization of Net Actuarial Gain	<u>(115,737)</u>	<u>(112,513)</u>
Net Benefit Expense	<u>\$ 209,573</u>	<u>\$ 201,006</u>

Assumptions

Discount Rate – April 1	4.00%	3.25%
Discount Rate – March 31	4.25%	4.00%
Long Term Salary Growth – April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth – March 31	2.50% + seniority	2.50% + seniority
EARSL – March 31	11.6	11.6

The impact of changes in assumptions between the March 31, 2024 measurement date and the June 30, 2024 reporting date have been considered and are not considered material.

SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 9 TANGIBLE CAPITAL ASSETS

Net Book Value:

	Net Book Value 2024	Net Book Value 2023
Sites	\$ 20,377,837	\$ 20,377,837
Buildings	202,795,722	196,555,257
Buildings – work in progress	3,481,861	2,905,268
Furniture & Equipment	3,865,225	3,724,128
Vehicles	82,026	59,169
Computer Hardware	1,572,902	1,322,109
Total	\$ 232,175,573	\$ 224,943,768

June 30, 2024

Cost:	Opening balance	Additions	Disposals	Transfers (WIP)	Ending balance
Sites	\$ 20,377,837	\$ -	\$ -	\$ -	\$ 20,377,837
Buildings	251,305,267	4,685,745	-	8,052,682	264,043,694
Buildings–work in progress	2,905,268	8,629,275	-	(8,052,682)	3,481,861
Furniture & Equipment	5,409,738	717,969	-	-	6,127,707
Vehicles	112,838	35,938	-	-	148,776
Computer Hardware	3,076,380	867,039	(857,325)	-	3,086,094
Total	\$283,187,328	\$ 14,935,966	\$ (857,325)	\$ -	\$ 297,265,969

Accumulated Amortization:	Opening balance	Amortization	Disposals	Transfers (WIP)	Ending balance
Buildings	\$ 54,750,010	\$ 6,497,962	\$ -	\$ -	\$ 61,247,972
Furniture & Equipment	1,685,610	576,872	-	-	2,262,482
Vehicles	53,669	13,081	-	-	66,750
Computer Hardware	1,754,271	616,246	(857,325)	-	1,513,192
Total	\$ 58,243,560	\$ 7,704,161	\$ (857,325)	\$ -	\$ 65,090,396

SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 9 TANGIBLE CAPITAL ASSETS (Continued)

June 30, 2023

Cost:	Opening balance	Additions	Disposals	Transfers (WIP)	Ending balance
Sites	\$ 20,376,852	\$ 985	\$ -	\$ -	\$ 20,377,837
Buildings	241,057,544	7,326,306	-	2,921,417	251,305,267
Buildings—work in progress	1,494,617	4,332,068	-	(2,921,417)	2,905,268
Furniture & Equipment	5,079,517	419,497	(89,276)	-	5,409,738
Vehicles	112,838	-	-	-	112,838
Computer Hardware	3,491,383	355,595	(770,598)	-	3,076,380
Total	\$271,612,751	\$ 12,434,451	\$ (859,874)	\$ -	\$ 283,187,328

Accumulated Amortization:	Opening balance	Amortization	Disposals	Transfers (WIP)	Ending balance
Buildings	\$ 48,810,415	\$ 5,939,595	\$ -	\$ -	\$ 54,750,010
Furniture & Equipment	1,250,424	524,462	(89,276)	-	1,685,610
Vehicles	42,385	11,284	-	-	53,669
Computer Hardware	1,868,094	656,775	(770,598)	-	1,754,271
Total	\$ 51,971,318	\$ 7,132,116	\$ (859,874)	\$ -	\$ 58,243,560

Buildings – work in progress having a value of \$3,481,861 (2023 - \$2,905,268) have not been amortized. Amortization of these assets will commence when the asset is put into service.

SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

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, 2023, the Teachers' Pension Plan has about 51,000 active members and approximately 42,000 retired members. As of December 31, 2023, the Municipal Pension Plan has about 256,000 active members, including approximately 31,000 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, 2020 indicated a \$1,584 million surplus for basic pension benefits on a going concern basis.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2021 indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis.

The School District paid \$7,471,665 (2023 - \$6,778,634) for employer contributions to the plans in the year ended June 30, 2024.

The next valuation for the Teachers' Pension Plan will be as at December 31, 2023, with results available in 2024. The next valuation for the Municipal Pension Plan will be as at December 31, 2024, with results available in 2025.

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 ASSET RETIREMENT OBLIGATION

Legal liabilities exist for the removal and disposal of asbestos and other environmentally hazardous materials within some School District owned buildings that will undergo renovations or demolition in the future. A reasonable estimate of the fair value of the obligations has been recognized using the modified retroactive approach as at July 1, 2022. The obligation was measured at current cost as the timing of future cash flows cannot be reasonably determined. These costs have been capitalized as part of the assets' carrying value and are amortized over the assets' estimated useful lives.

	<u>2024</u>	<u>2023</u>
Balance, beginning of year	\$ 452,726	\$ 452,726
Increases:		
Liabilities incurred	-	-
Change in estimate	<u>282,721</u>	<u>-</u>
	282,721	-
Decreases:		
Settlements during the year	<u>-</u>	<u>-</u>
	-	-
Net Change for the year	<u>282,721</u>	<u>-</u>
Balance, end of year	\$ 735,447	\$ 452,726

SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 12 RELATED PARTY TRANSACTIONS

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

NOTE 13 BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board through the adoption of an amended annual budget on February 27, 2024. The table below presents a reconciliation between the amended annual budget and the initial annual budget as submitted to the Ministry in June 2023.

	Annual Budget	Amended Annual Budget	Change
Ministry Operating Grant Funded FTEs			
School Age	7,516.625	7,637.438	120.813
Adult	75.250	82.250	7.000
Total Ministry Operating Grant Funded FTEs	7,591.875	7,719.688	127.813
Revenues			
Provincial Grants			
MECC	\$93,234,117	\$96,228,108	\$2,993,991
Other	168,788	273,186	104,398
Tuition	2,846,840	2,770,840	(76,000)
Other Revenue	1,701,115	2,144,440	443,325
Rentals and Leases	559,667	609,667	50,000
Investment Income	435,000	570,000	135,000
Amortization of Deferred Capital Revenue	6,284,919	6,297,718	12,799
Total Revenue	105,230,446	108,893,959	3,663,513
Expenses			
Instructional	84,976,440	88,167,746	3,191,306
District Administration	4,093,595	4,342,545	248,950
Operations and Maintenance	15,792,443	15,032,629	(759,814)
Transportation and Housing	273,259	693,307	420,048
Total Expense	105,135,737	108,236,227	3,100,490
Surplus for the year	94,709	657,732	563,023
Budget Allocation of Surplus	-	389,430	389,430
Budget Surplus, for the year	\$94,709	\$1,047,162	\$952,453
Budget Surplus, for the year comprised of:			
Operating Fund Surplus	14,782	-	(14,782)
Capital Fund Surplus	79,927	1,047,162	967,235
Budget Surplus, for the year	\$94,709	\$1,047,162	\$952,453

SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 14 CONTRACTUAL OBLIGATIONS

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

	<u>Expiry</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>
Operating:					
Xerox Photocopiers	Dec 2025	108,544	54,922	-	-
Columbia Square Plaza	June 2026	262,543	265,486	-	-
ERP System	June 2028	120,093	123,695	127,406	131,229
Capital:					
Queen Elizabeth Expansion		491,632	210,700	-	-
Minor Capital Projects		3,728,240	-	-	-
		<u>\$ 4,711,052</u>	<u>\$ 654,803</u>	<u>\$ 127,406</u>	<u>\$131,229</u>

NOTE 15 EXPENSE BY OBJECT

	<u>2024</u>	<u>2023</u>
Salaries and Benefits	\$ 91,490,015	\$ 81,058,482
Services and Supplies	10,715,589	9,828,589
Amortization	7,704,161	7,132,116
	<u>\$ 109,909,765</u>	<u>\$ 98,019,187</u>

SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 16 ACCUMULATED SURPLUS

	<u>2024</u>	<u>2023</u>
Capital:		
Local Capital Surplus	\$ 661,633	\$ -
Invested in Tangible Capital Assets	<u>29,653,734</u>	<u>29,216,740</u>
	30,315,367	29,216,740
Operating:		
Internally Restricted by Board for:		
Constraints on Funds:		
Alternate Education Local Grants	13,047	8,847
Contractual Obligations	-	70,000
Department Carryforward	40,790	20,000
Externally Targeted Funds	7,000	-
Teacher Mentorship Funds	<u>9,780</u>	<u>19,598</u>
	70,617	118,445
Anticipated Unusual Expense:		
Staffing Contingency	-	215,000
Operations Spanning Multiple Years:		
Capital Cost Share	-	500,000
Commitments Outstanding	7,003	278,431
Future Years' Operating Budget Requirements	196,000	50,000
School Surplus	5,180	1,558
Strategic Plan Initiatives	-	30,000
Surplus Applied to 2024-25 Budget	<u>558,911</u>	<u>-</u>
	767,094	859,989
Internally Restricted Operating Surplus	<u>837,711</u>	<u>1,193,434</u>
Unrestricted Operating Surplus	<u>1,471,801</u>	<u>1,925,545</u>
	2,309,512	3,118,979
Total Accumulated Surplus, end of year	<u>\$ 32,624,879</u>	<u>\$ 32,335,719</u>

NOTE 17 ECONOMIC DEPENDENCE

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

SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 18 RISK MANAGEMENT

The School District has exposure to the following risks from its use of financial instruments: credit risk, market risk and liquidity risk.

The Board ensures that the School District has identified its risks and ensures that management monitors and controls them.

a) Credit risk:

Credit risk is the risk of financial loss to an institution if a customer or counterparty to a financial instrument fails to meet its contractual obligations. Such risks arise principally from certain financial assets held consisting of cash and 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 deposits as they are placed in recognized British Columbia institutions and the School District invests solely in the Province of British Columbia's Central Deposit Program.

b) Market risk:

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

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

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. The School District is exposed to interest rate risk through its cash deposits. It is management's opinion that the School District is not exposed to significant interest rate risk as they invest solely in certificates of deposit that have a maturity date of no more than 3 years.

c) Liquidity risk:

Liquidity risk is the risk that the School District will not be able to meet its financial obligations as they become due.

The School District manages liquidity risk by continually monitoring actual and forecasted cash flows from operations and anticipated investing activities to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the School District's reputation.

Risk Management and insurance services for all school districts in British Columbia are provided by the Risk Management Branch of the Ministry of Finance. There have been no changes to risk exposure from 2023 related to credit, market or liquidity risks.

SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2024

NOTE 19 CONTINGENT LIABILITIES

In the normal course of business, lawsuits and claims may be brought against the School District which may give rise to future liabilities. 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.

NOTE 20 SUPPLEMENTARY CASH FLOW INFORMATION

	<u>2024</u>	<u>2023</u>
Interest Recognized in the:		
Operating Fund	\$ 650,372	\$ 495,510
Land Capital Fund	8,546	-
Local Capital Fund	11,633	-
Other Provincial Capital Fund	-	21,338
Total Interest Income	\$ 670,551	\$ 516,848

School District No. 40 (New Westminster)

Schedule 1 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2024

	Operating Fund	Special Purpose Fund	Capital Fund	2024 Actual	2023 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	3,118,979		29,216,740	32,335,719	31,921,726
Changes for the year					
Surplus (Deficit) for the year	1,403,773	215,838	(1,330,451)	289,160	413,993
Interfund Transfers					
Tangible Capital Assets Purchased	(1,563,240)	(215,838)	1,779,078	-	
Local Capital	(650,000)		650,000	-	
Net Changes for the year	(809,467)	-	1,098,627	289,160	413,993
Accumulated Surplus (Deficit), end of year - Statement 2	2,309,512	-	30,315,367	32,624,879	32,335,719

School District No. 40 (New Westminster)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2024

	2024 Budget (Note 13)	2024 Actual	2023 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	84,280,852	84,804,811	74,837,808
Other	68,788	169,870	75,800
Tuition	2,770,840	2,927,554	2,896,288
Other Revenue	320,836	417,267	527,747
Rentals and Leases	609,667	707,298	590,542
Investment Income	560,000	650,372	495,510
Total Revenue	88,610,983	89,677,172	79,423,695
Expenses			
Instruction	74,977,970	75,994,288	66,272,593
District Administration	4,253,035	4,410,246	4,133,876
Operations and Maintenance	7,635,381	7,576,557	7,487,803
Transportation and Housing	284,027	292,308	254,802
Total Expense	87,150,413	88,273,399	78,149,074
Operating Surplus (Deficit) for the year	1,460,570	1,403,773	1,274,621
Budgeted Appropriation (Retirement) of Surplus (Deficit)	389,430		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(1,200,000)	(1,563,240)	(885,359)
Local Capital	(650,000)	(650,000)	(352,445)
Total Net Transfers	(1,850,000)	(2,213,240)	(1,237,804)
Total Operating Surplus (Deficit), for the year	-	(809,467)	36,817
Operating Surplus (Deficit), beginning of year		3,118,979	3,082,162
Operating Surplus (Deficit), end of year		2,309,512	3,118,979
Operating Surplus (Deficit), end of year			
Internally Restricted		837,711	1,193,434
Unrestricted		1,471,801	1,925,545
Total Operating Surplus (Deficit), end of year		2,309,512	3,118,979

School District No. 40 (New Westminster)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2024

	2024 Budget (Note 13)	2024 Actual	2023 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	81,585,615	82,272,593	71,088,966
Other Ministry of Education and Child Care Grants			
Pay Equity	521,853	521,853	521,853
Funding for Graduated Adults	237,058	474,550	256,845
Student Transportation Fund	6,073	6,073	6,073
Support Staff Benefits Grant	97,000	100,413	100,413
FSA Scorer Grant	8,187	8,187	8,187
Child Care Funding	-	25,419	-
Early Learning Framework (ELF) Implementation	4,343	-	1,096
Labour Settlement Funding	1,395,723	1,395,723	2,854,375
Operating Grant - February recalculation	425,000	-	-
Total Provincial Grants - Ministry of Education and Child Care	84,280,852	84,804,811	74,837,808
Provincial Grants - Other	68,788	169,870	75,800
Tuition			
Summer School Fees	940	-	-
Continuing Education	1,900	922	2,108
International and Out of Province Students	2,768,000	2,926,632	2,894,180
Total Tuition	2,770,840	2,927,554	2,896,288
Other Revenues			
Miscellaneous			
Cafeteria	200,000	293,765	224,282
Miscellaneous	120,836	123,502	303,465
Total Other Revenue	320,836	417,267	527,747
Rentals and Leases	609,667	707,298	590,542
Investment Income	560,000	650,372	495,510
Total Operating Revenue	88,610,983	89,677,172	79,423,695

School District No. 40 (New Westminster)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2024

	2024 Budget (Note 13)	2024 Actual	2023 Actual
	\$	\$	\$
Salaries			
Teachers	38,648,366	39,316,387	34,160,518
Principals and Vice Principals	4,615,152	4,614,918	4,186,121
Educational Assistants	8,918,985	9,165,096	7,570,106
Support Staff	6,229,961	6,158,634	5,957,733
Other Professionals	2,893,531	2,833,783	2,946,361
Substitutes	3,004,969	3,272,961	2,769,343
Total Salaries	64,310,964	65,361,779	57,590,182
Employee Benefits	15,644,317	16,076,112	14,027,140
Total Salaries and Benefits	79,955,281	81,437,891	71,617,322
Services and Supplies			
Services	2,230,117	2,463,752	2,357,304
Student Transportation	82,550	90,703	67,097
Professional Development and Travel	516,961	526,816	497,744
Rentals and Leases	278,362	271,100	267,843
Dues and Fees	109,714	87,951	122,630
Insurance	155,158	150,780	134,814
Supplies	2,573,613	2,162,924	1,855,214
Utilities	1,248,657	1,080,182	1,224,835
Bad Debt	-	1,300	4,271
Total Services and Supplies	7,195,132	6,835,508	6,531,752
Total Operating Expense	87,150,413	88,273,399	78,149,074

School District No. 40 (New Westminster)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	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	31,495,183	1,108,021		279,559	645	1,884,117	34,767,525
1.03 Career Programs	339,648			168,136		6,614	514,398
1.07 Library Services	471,536			50,391		18,880	540,807
1.08 Counselling	788,379			44,916		4,350	837,645
1.10 Special Education	3,266,837		9,139,625	55,234	151,448	974,486	13,587,630
1.20 Early Learning and Child Care				74,774		9,231	84,005
1.30 English Language Learning	1,530,420					41,063	1,571,483
1.31 Indigenous Education	117,531	137,172		251,360		8,295	514,358
1.41 School Administration		3,274,002		1,306,934	(5,979)	69,944	4,644,901
1.60 Summer School	203,761	37,948	25,471			456	267,636
1.61 Continuing Education	365,360	57,775		67,402		10,933	501,470
1.62 International and Out of Province Students	733,427			56,856	382,959	5,191	1,178,433
1.64 Other							-
Total Function 1	39,312,082	4,614,918	9,165,096	2,355,562	529,073	3,033,560	59,010,291
4 District Administration							
4.11 Educational Administration				194,686	605,982	5,752	806,420
4.40 School District Governance					261,308		261,308
4.41 Business Administration	4,305			499,305	1,112,859	15,062	1,631,531
Total Function 4	4,305	-	-	693,991	1,980,149	20,814	2,699,259
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				62,546	324,561	2,574	389,681
5.50 Maintenance Operations				2,614,159		201,210	2,815,369
5.52 Maintenance of Grounds				266,015			266,015
5.56 Utilities							-
Total Function 5	-	-	-	2,942,720	324,561	203,784	3,471,065
7 Transportation and Housing							
7.70 Student Transportation				166,361		14,803	181,164
Total Function 7	-	-	-	166,361	-	14,803	181,164
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	39,316,387	4,614,918	9,165,096	6,158,634	2,833,783	3,272,961	65,361,779

School District No. 40 (New Westminster)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2024 Actual	2024 Budget (Note 13)	2023 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	34,767,525	8,500,761	43,268,286	1,611,817	44,880,103	44,632,603	39,838,209
1.03 Career Programs	514,398	121,395	635,793	34,417	670,210	696,381	660,493
1.07 Library Services	540,807	148,266	689,073	55,269	744,342	699,551	637,423
1.08 Counselling	837,645	210,585	1,048,230	3,952	1,052,182	1,067,422	830,297
1.10 Special Education	13,587,630	3,597,617	17,185,247	186,826	17,372,073	16,861,445	14,592,185
1.20 Early Learning and Child Care	84,005	21,002	105,007	416	105,423	-	-
1.30 English Language Learning	1,571,483	386,526	1,958,009	2,458	1,960,467	1,881,778	1,396,444
1.31 Indigenous Education	514,358	129,978	644,336	32,672	677,008	673,989	573,179
1.41 School Administration	4,644,901	1,094,881	5,739,782	50,009	5,789,791	5,816,646	5,340,703
1.60 Summer School	267,636	50,715	318,351	4,959	323,310	318,961	259,636
1.61 Continuing Education	501,470	111,249	612,719	466	613,185	556,381	484,112
1.62 International and Out of Province Students	1,178,433	257,055	1,435,488	370,706	1,806,194	1,772,813	1,656,256
1.64 Other	-	-	-	-	-	-	3,656
Total Function 1	59,010,291	14,630,030	73,640,321	2,353,967	75,994,288	74,977,970	66,272,593
4 District Administration							
4.11 Educational Administration	806,420	160,272	966,692	296,932	1,263,624	1,278,443	1,240,385
4.40 School District Governance	261,308	30,272	291,580	340,938	632,518	628,652	377,663
4.41 Business Administration	1,631,531	309,387	1,940,918	573,186	2,514,104	2,345,940	2,515,828
Total Function 4	2,699,259	499,931	3,199,190	1,211,056	4,410,246	4,253,035	4,133,876
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	389,681	79,760	469,441	248,014	717,455	665,732	767,835
5.50 Maintenance Operations	2,815,369	767,719	3,583,088	1,826,068	5,409,156	5,363,378	5,125,567
5.52 Maintenance of Grounds	266,015	72,960	338,975	64,266	403,241	410,034	397,935
5.56 Utilities	-	-	-	1,046,705	1,046,705	1,196,237	1,196,466
Total Function 5	3,471,065	920,439	4,391,504	3,185,053	7,576,557	7,635,381	7,487,803
7 Transportation and Housing							
7.70 Student Transportation	181,164	25,712	206,876	85,432	292,308	284,027	254,802
Total Function 7	181,164	25,712	206,876	85,432	292,308	284,027	254,802
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	65,361,779	16,076,112	81,437,891	6,835,508	88,273,399	87,150,413	78,149,074

School District No. 40 (New Westminster)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2024

	2024 Budget (Note 13)	2024 Actual	2023 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	11,947,256	11,808,820	10,604,518
Other	204,398	122,985	218,428
Other Revenue	1,823,604	2,216,238	2,130,889
Total Revenue	13,975,258	14,148,043	12,953,835
Expenses			
Instruction	13,189,776	13,552,140	12,581,173
District Administration	89,510	80,675	79,521
Operations and Maintenance	83,888	81,674	77,303
Transportation and Housing	396,246	217,716	-
Total Expense	13,759,420	13,932,205	12,737,997
Special Purpose Surplus (Deficit) for the year	215,838	215,838	215,838
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(215,838)	(215,838)	(215,838)
Total Net Transfers	(215,838)	(215,838)	(215,838)
Total Special Purpose Surplus (Deficit) for the year	-	-	-
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		-	-

School District No. 40 (New Westminster)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2024

	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	-	-	8,270	525,896	549,542	-	-	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	235,916	302,183				96,000	19,600	317,271	1,700,863
Provincial Grants - Other				119,693	1,906,960				10,000
	235,916	302,183	-	119,693	1,906,960	96,000	19,600	317,271	1,710,863
Less: Allocated to Revenue	235,916	302,183	4,845	143,800	1,949,602	96,000	19,600	304,979	1,710,863
Recovered									
Deferred Revenue, end of year	-	-	3,425	501,789	506,900	-	-	12,292	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	235,916	302,183	4,845			96,000	19,600	304,979	1,700,863
Provincial Grants - Other				143,800	1,949,602				10,000
Other Revenue	235,916	302,183	4,845	143,800	1,949,602	96,000	19,600	304,979	1,710,863
Expenses									
Salaries									
Teachers								148,004	573,106
Principals and Vice Principals									
Educational Assistants		235,226							714,309
Support Staff						67,318			
Other Professionals								11,728	47,275
Substitutes							10,648	1,347	
	-	235,226	-	-	-	67,318	10,648	161,079	1,334,690
Employee Benefits		66,957				25,280	2,228	38,534	350,270
Services and Supplies	20,078		4,845	143,800	1,949,602	3,402	6,724	105,366	25,903
	20,078	302,183	4,845	143,800	1,949,602	96,000	19,600	304,979	1,710,863
Net Revenue (Expense) before Interfund Transfers	215,838	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(215,838)								
	(215,838)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund		91,705				10,000			

School District No. 40 (New Westminster)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2024

	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	Mental Health in Schools	Changing Results for Young Children	Seamless Day Kindergarten	Student & Family Affordability	JUST B4	SEY2KT (Early Years to Kindergarten)
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	20,621	2,709	-	9,236	150,509	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	408,298	6,773,816	505,502	52,000	6,750	110,800	191,000	25,000	19,000
Provincial Grants - Other						60,017		22,448	
	408,298	6,773,816	505,502	52,000	6,750	170,817	191,000	47,448	19,000
Less: Allocated to Revenue	408,298	6,773,816	505,502	54,709	6,750	176,303	117,533	44,499	19,000
Recovered			20,621						
Deferred Revenue, end of year	-	-	-	-	-	3,750	223,976	2,949	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	408,298	6,773,816	505,502	54,709	6,750	110,800	117,533	25,000	19,000
Provincial Grants - Other						65,503		19,499	
Other Revenue									
	408,298	6,773,816	505,502	54,709	6,750	176,303	117,533	44,499	19,000
Expenses									
Salaries									
Teachers		5,507,676	20,955	44,609					
Principals and Vice Principals	24,000					10,000			
Educational Assistants									
Support Staff	142,290					119,513		29,335	
Other Professionals									
Substitutes	134,509	226	6,765		4,929	1,569			8,977
	300,799	5,507,902	27,720	44,609	4,929	131,082	-	29,335	8,977
Employee Benefits	68,999	1,265,914	6,442	9,770	1,105	36,412		9,863	2,244
Services and Supplies	38,500		471,340	330	716	8,809	117,533	5,301	7,779
	408,298	6,773,816	505,502	54,709	6,750	176,303	117,533	44,499	19,000
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund		96,737		4,932		83,889		21,118	

School District No. 40 (New Westminster)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2024

Schedule 3A (Unaudited)

	ECL (Early Care & Learning)	Feeding Futures Fund	Apprentice Program	Queensborough Bus Pilot	Work Experience Enhancement	TOTAL
	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	105,248	-	4,411	-	-	1,376,442
Add: Restricted Grants						
Provincial Grants - Ministry of Education and Child Care	175,000	826,518		366,246	50,000	12,181,763
Provincial Grants - Other			118,574			118,574
Other				27,834		2,146,952
	175,000	826,518	118,574	394,080	50,000	14,447,289
Less: Allocated to Revenue	106,626	826,518	122,985	217,716	-	14,148,043
Recovered						20,621
Deferred Revenue, end of year	173,622	-	-	176,364	50,000	1,655,067
Revenues						
Provincial Grants - Ministry of Education and Child Care	106,626	826,518		189,882		11,808,820
Provincial Grants - Other			122,985			122,985
Other Revenue				27,834		2,216,238
	106,626	826,518	122,985	217,716	-	14,148,043
Expenses						
Salaries						
Teachers			65,442			6,359,792
Principals and Vice Principals						34,000
Educational Assistants						949,535
Support Staff		40,486		4,074		403,016
Other Professionals	87,906	43,952		8,201		199,062
Substitutes						168,970
	87,906	84,438	65,442	12,275	-	8,114,375
Employee Benefits	18,226	18,397	14,039	3,069		1,937,749
Services and Supplies	494	723,683	43,504	202,372		3,880,081
	106,626	826,518	122,985	217,716	-	13,932,205
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	215,838
Interfund Transfers						
Tangible Capital Assets Purchased						(215,838)
	-	-	-	-	-	(215,838)
Net Revenue (Expense)	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund			8,590			316,971

School District No. 40 (New Westminster)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2024

	2024 Budget (Note 13)	2024 Actual			2023 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
Revenues					
Investment Income	10,000		11,633	11,633	-
Amortization of Deferred Capital Revenue	6,297,718	6,362,077		6,362,077	6,055,650
Total Revenue	6,307,718	6,362,077	11,633	6,373,710	6,055,650
Expenses					
Amortization of Tangible Capital Assets					
Operations and Maintenance	7,313,360	7,691,080		7,691,080	7,120,832
Transportation and Housing	13,034	13,081		13,081	11,284
Total Expense	7,326,394	7,704,161	-	7,704,161	7,132,116
Capital Surplus (Deficit) for the year	(1,018,676)	(1,342,084)	11,633	(1,330,451)	(1,076,466)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	1,415,838	1,779,078		1,779,078	1,101,197
Local Capital	650,000		650,000	650,000	352,445
Total Net Transfers	2,065,838	1,779,078	650,000	2,429,078	1,453,642
Total Capital Surplus (Deficit) for the year	1,047,162	436,994	661,633	1,098,627	377,176
Capital Surplus (Deficit), beginning of year		29,216,740	-	29,216,740	28,839,564
Capital Surplus (Deficit), end of year		29,653,734	661,633	30,315,367	29,216,740

School District No. 40 (New Westminster)

Schedule 4A (Unaudited)

Tangible Capital Assets
Year Ended June 30, 2024

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	20,377,837	251,305,267	5,409,738	112,838	-	3,076,380	280,282,060
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		3,560,837	250,814				3,811,651
Operating Fund		626,349	134,918	35,938		766,035	1,563,240
Special Purpose Funds		215,838					215,838
Increase in ARO		282,721					282,721
Transferred from Work in Progress		8,052,682	332,237			101,004	8,485,923
	-	12,738,427	717,969	35,938	-	867,039	14,359,373
Decrease:							
Deemed Disposals						857,325	857,325
	-	-	-	-	-	857,325	857,325
Cost, end of year	20,377,837	264,043,694	6,127,707	148,776	-	3,086,094	293,784,108
Work in Progress, end of year		3,481,861					3,481,861
Cost and Work in Progress, end of year	20,377,837	267,525,555	6,127,707	148,776	-	3,086,094	297,265,969
Accumulated Amortization, beginning of year		54,750,010	1,685,610	53,669	-	1,754,271	58,243,560
Changes for the Year							
Increase: Amortization for the Year		6,497,962	576,872	13,081		616,246	7,704,161
Decrease:							
Deemed Disposals						857,325	857,325
		-	-	-	-	857,325	857,325
Accumulated Amortization, end of year		61,247,972	2,262,482	66,750	-	1,513,192	65,090,396
Tangible Capital Assets - Net	20,377,837	206,277,583	3,865,225	82,026	-	1,572,902	232,175,573

School District No. 40 (New Westminster)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2024

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	2,905,268	-	-	-	2,905,268
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	6,043,339	94,833		101,004	6,239,176
Deferred Capital Revenue - Other	2,585,936	237,404			2,823,340
	8,629,275	332,237	-	101,004	9,062,516
Decrease:					
Transferred to Tangible Capital Assets	8,052,682	332,237		101,004	8,485,923
	8,052,682	332,237	-	101,004	8,485,923
Net Changes for the Year	576,593	-	-	-	576,593
Work in Progress, end of year	3,481,861	-	-	-	3,481,861

School District No. 40 (New Westminster)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2024

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	187,438,650	3,840,150	1,346,633	192,625,433
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	3,811,651			3,811,651
Transferred from Work in Progress	5,284,589	3,201,338		8,485,927
	9,096,240	3,201,338	-	12,297,578
Decrease:				
Amortization of Deferred Capital Revenue	6,160,617	165,840	35,620	6,362,077
	6,160,617	165,840	35,620	6,362,077
Net Changes for the Year	2,935,623	3,035,498	(35,620)	5,935,501
Deferred Capital Revenue, end of year	190,374,273	6,875,648	1,311,013	198,560,934
Work in Progress, beginning of year	2,264,154	391,108	-	2,655,262
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	6,239,176	2,823,340		9,062,516
	6,239,176	2,823,340	-	9,062,516
Decrease				
Transferred to Deferred Capital Revenue	5,284,589	3,201,338		8,485,927
	5,284,589	3,201,338	-	8,485,927
Net Changes for the Year	954,587	(377,998)	-	576,589
Work in Progress, end of year	3,218,741	13,110	-	3,231,851
Total Deferred Capital Revenue, end of year	193,593,014	6,888,758	1,311,013	201,792,785

School District No. 40 (New Westminster)

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2024

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	-	-	795,340	891	-	796,231
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	10,050,827		2,028,000			12,078,827
Other				363,135		363,135
Investment Income				8,546		8,546
	10,050,827	-	2,028,000	371,681	-	12,450,508
Decrease:						
Transferred to DCR - Capital Additions	3,811,651					3,811,651
Transferred to DCR - Work in Progress	6,239,176		2,823,340			9,062,516
	10,050,827	-	2,823,340	-	-	12,874,167
Net Changes for the Year	-	-	(795,340)	371,681	-	(423,659)
Balance, end of year	-	-	-	372,572	-	372,572

School District No. 40 (New Westminster)

Statement of Financial Information (SOFI)

Fiscal Year Ended June 30, 2024

Schedule of Debt

Information on all long-term debt is included in the notes of the School District's Audited Financial Statements.

School District No. 40 (New Westminster)

Statement of Financial Information (SOFI)

Fiscal Year Ended June 30, 2024

Schedule of Guarantee and Indemnity Agreements

School District No. 40 (New Westminster) has not given any guarantee or indemnity under the Guarantees and Indemnities Regulation.

School District No. 40 (New Westminster)
Statement of Financial Information (SOFI)
Fiscal Year Ended June 30, 2024

Schedule of Remuneration and Expenses

LIST OF ELECTED OFFICIALS

<u>NAME</u>	<u>POSITION</u>	<u>REMUNERATION</u>	<u>EXPENSES</u>
ANDRES, MARC	TRUSTEE	\$ 27,111.96	\$ 1,200.00
BEATTIE, DOLORES A	TRUSTEE	6,777.99	-
CARLSEN, KATHLEEN G.	TRUSTEE	10,505.89	625.00
CONNELLY, DANIELLE S	TRUSTEE	27,111.96	1,670.66
DHALIWAL, GURVEEN	TRUSTEE	27,111.96	-
RUSSELL, MAYA S.	CHAIRPERSON	30,892.32	1,693.48
SLINN, ELLIOTT	TRUSTEE	27,111.96	1,200.00
SLUIS, CHERYL	VICE CHAIRPERSON	28,529.55	575.00
TOTAL FOR ELECTED OFFICIALS		\$ 185,153.59	\$ 6,964.14

LIST OF EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000

<u>NAME</u>	<u>POSITION</u>	<u>REMUNERATION</u>	<u>EXPENSES</u>
ALANDI, MEGAN	TEACHER	\$ 83,682.27	\$ -
ALAVA, JULIE A	TEACHER	109,662.22	-
ALVARO, ADAM	TEACHER	103,002.50	-
ANGIOLA, JOSHUA	TEACHER	113,644.66	-
AQUINO, BRYAN	TEACHER	81,197.08	-
ARNOLD, ALLISA MICHELLE	TEACHER	109,936.24	-
ARREOLA, RODRIGO	PAINTER	80,344.36	-
ARUNTHAVARAJAH, NARMATHA	TEACHER	80,587.24	500.00
ASAD, NAIMAH	TEACHER	106,735.01	-
AVERILL, HARRIET ROSE	TEACHER	86,393.99	-
BAILEY, JUSTIN YOSHITO	TEACHER	91,350.25	-
BAJIC, LAURA	TEACHER	100,683.43	-
BAK, ELIJAH	TEACHER	108,734.79	-
BALLANTYNE, VALERIE	TEACHER	100,265.29	-
BALLARIN, GORDANA	HUMAN RESOURCES MANAGER	122,624.87	-
BALLIN, JONATHAN	TEACHER	110,672.57	-
BALZER, ETHAN W	DISTRICT INFO. TECHNOLOGIST	80,324.67	-
BAMFORD, RANDY	TEACHER	94,376.21	-
BANNISTER, ERIN	TEACHER	108,594.45	-
BANZIGER, ANJALA	TEACHER	117,195.42	1,935.00
BATTISTIN, PETER	TEACHER	109,274.47	-
BECERRIL, ROSA	TEACHER	110,181.97	-
BEERWALD, ANDREAS J.	TEACHER	111,662.15	-
BETZ, CHELSEA LEIGH	TEACHER	77,147.56	950.00
BHATTI, SUKHDEEP	TEACHER	89,209.45	-
BINPAL, DIA	TEACHER	97,332.94	-
BLACKBURN, KAREN E.	TEACHER	103,502.61	-
BLAKEWAY, CHRISTINE	TEACHER	109,217.21	-
BLATHERWICK, DAVID A.	TEACHER	112,688.93	-
BLOOM, ALISON FRANCES	TEACHER	81,520.86	-
BLOUDELL, DELANEY	TEACHER	78,884.66	-
BLOUDELL, RICK A.P.	MANAGER COMM. PROJ AND PARTNERSHIP	88,091.92	4,754.25
BOLDISOVA, MONIKA	TEACHER	96,742.95	-
BOLLEN, DAVID	CUPE PRESIDENT	77,030.13	-
BOSAK, RODNEY S.	TEACHER	100,764.85	-
BOTHWELL, AMY	TEACHER	108,735.61	-
BOUCHIOUA, AZIZA	TEACHER	158,726.40	-
BOUTILIER, A. JANE	HUMAN RESOURCES MANAGER	122,368.97	2,186.82
BOWMAN, KENNETH	TEACHER	112,585.00	-
BRAR, MANDEEP S	ELECTRICIAN	88,615.92	30.00
BRINE, STACY LEE	TEACHER	108,155.18	-
BRITO, MATTHEW	DIRECTOR OF FACILITIES & OPERATIONS	138,746.98	577.02
BROTHERS, SHEELAGH	TEACHER	101,524.81	-
BROWNING, SANDRA	TEACHER	108,757.94	-
BRYAN, VERONICA PAULA	TEACHER	108,977.59	-
BUDIMAN, TRACY	TEACHER	89,042.53	-

School District No. 40 (New Westminster)
Statement of Financial Information (SOFI)
Fiscal Year Ended June 30, 2024

BULIAN, ANA	TEACHER	114,142.71	25.00
BULLARD, GLENN	TEACHER	108,624.63	-
BURGESS, LAURA KAY	TEACHER	82,240.73	-
BUTTAR, AMANDEEP	TEACHER	119,939.89	25.00
CAMERON, SUZANNE	ADMINISTRATIVE OFFICER	157,251.49	-
CAMILLO, MARTHA	TEACHER	108,827.59	-
CARRINGTON, COLLEEN	TEACHER	108,545.66	-
CATHERWOOD, KAREN	ADMINISTRATIVE OFFICER	157,251.50	500.00
CATTON, JAMIE KATHERINE	ADMINISTRATIVE OFFICER	110,491.31	-
CAUDWELL, FAYE	TEACHER	83,536.28	-
CAVE, TRACI M.	TEACHER	100,310.80	-
CELIS, ROSA	TEACHER	88,662.81	-
CHAD, KATHLEEN	ADMINISTRATIVE OFFICER	157,251.50	-
CHADWICK, ERIC	CUSTODIAN FOREMAN	80,425.83	-
CHAFE, AIDAN	TEACHER	94,625.67	-
CHAMBERLAND-AUGER, SANDRA	TEACHER	98,577.95	-
CHAN, SHIRLEY	TEACHER	103,537.08	169.98
CHAN, WINNIE WING KEI	TEACHER	112,124.89	-
CHANG, SYLVIA Y.	SUPERVISOR- FINANCE & PAYROLL	84,650.81	51.45
CHANG, TRUDI	TEACHER	109,886.57	-
CHANG, YUN-CHEN JENNY	TEACHER	101,491.31	-
CHEEMA, NAVJYOT K	TEACHER	102,253.85	-
CHENG, FONDIE	TEACHER	80,732.67	-
CHEUNG, CHUNG TOA (GIGI)	TEACHER	107,508.40	-
CHOI, HAN SOL	TEACHER	80,896.88	-
CHOI, SONGHEE	TEACHER	80,098.21	-
CHORNA, NATALIYA VOLODY	TEACHER	96,418.74	-
CHUI, SHARON	TEACHER	82,409.69	-
CLEMENTS, STEVE	TEACHER	112,729.01	-
CONCEPCION, HELEN	TEACHER	87,285.24	-
CONLIN, ANNE	TEACHER	89,830.16	-
COPLEY, KATHERINE	TEACHER	96,118.19	-
CRAVEN, PAMELA	DIRECTOR OF INSTRUCTION	167,102.05	6,650.63
CROSBY, SUSAN	TEACHER	109,936.27	166.37
CROWE, DAVE	DIRECTOR OF CAPITAL PROJECT	153,945.68	-
DANG, TIM	TEACHER	105,804.22	-
DAREDIA, YASHIFA	TEACHER	86,243.92	-
DAVIS, JENNIFER	ADMINISTRATIVE OFFICER	163,196.05	961.88
DAYRIT, AHLBERT	TEACHER	110,557.13	-
DECAMP, SABINE	TEACHER	113,044.42	864.97
DECHAMPLAIN, JESSICA	TEACHER	77,521.36	-
DEITCHER, JESSICA	TEACHER	109,985.98	-
DEVI, SUNITA	TEACHER	111,748.47	-
DEWAR, TAMMY	ADMINISTRATIVE OFFICER	114,846.34	-
DHALIWAL, RAJINDER	TEACHER	111,850.74	-
DI FRANCESCO, ROSANNA	TEACHER	105,329.95	-
DI TOMASO, LINA	TEACHER	87,095.18	-
DICK, SARA	MARKETING MANAGER - I.E.	90,788.68	4,979.92 *
DIMOND, STEPHEN	TEACHER	76,889.96	-
DITTRICH, KATHERINE	TEACHER	102,954.85	-
DODDS, TIMOTHY JAMES	TEACHER	99,536.87	-
DOMINGUEZ, RODRIGO	TEACHER	108,594.46	-
DOWDELL, SAMANTHA	TEACHER	81,829.59	-
DUNNING, MICHAEL	TEACHER	99,627.16	-
EBERDING, REGAN	TEACHER	76,331.58	-
ECCLES, SARAH E	TEACHER	84,970.66	-
ECKERT, ANDREW C.	TEACHER	113,234.28	500.00
EIRIKSON, CARLY	ADMINISTRATIVE OFFICER	137,719.84	500.00
ELLETT, TALIA	TEACHER	86,908.06	-
ELVES, DARREN	ADMINISTRATIVE OFFICER	137,948.04	-
EVANS, CHRISTOPHER G.	ADMINISTRATIVE OFFICER	161,463.71	110.88
FERRADA, MARIKA	TEACHER	95,685.45	-
FLEMING, AMY	TEACHER	79,467.50	-
FONG, STEPHANIE	TEACHER	81,447.46	-

School District No. 40 (New Westminster)
Statement of Financial Information (SOFI)
Fiscal Year Ended June 30, 2024

FORNARI, JOHN L	PLUMBER	81,501.30	-
FOSTER, BRENT	TEACHER	111,898.55	-
FOX, SARA BENNETT	TEACHER	108,545.66	-
FREEBORN, SKYLAR DARLEEN	TEACHER	107,903.38	-
GABINIEWICZ, BETSY (BEAU)	TEACHER	99,542.95	-
GAGNE, LEE T J	CARPENTER	82,429.43	-
GARCHA, ANDEEP	TEACHER	99,830.89	-
GARGIULO, JULIAN	TEACHER	77,329.69	-
GARNEAU, RACHEL	TEACHER	101,860.95	-
GASKELL, MICHAEL	TEACHER	108,544.37	-
GEBERT, JOSEPH	TEACHER	86,844.51	-
GEE, TREVOR W	MANAGER - I.E.	113,936.76	1,300.00 *
GIBBS, NATASHA	TEACHER	79,377.96	-
GIBSON, CHRISTIAN T	TEACHER	124,322.68	-
GIBSON, LENA	TEACHER	99,647.31	-
GILL, SHALLENE PREET KAUR	TEACHER	108,839.77	-
GILSON, ERICA	TEACHER	76,334.72	-
GOERTZ, DEBORAH	TEACHER	112,993.78	-
GONG, CARMEN	TEACHER	83,949.53	-
GOODCHILD, CHELSIE	TEACHER	84,874.33	-
GOODMAN, LAURA G	EXECUTIVE ASSISTANT	76,318.56	300.00
GOOSSEN, AMANDA	TEACHER	82,476.19	-
GRANT, SARAH	TEACHER	84,252.68	-
GRAVES, DAVID	TEACHER	103,146.91	-
GREWALL, GURMEET	TEACHER	79,806.27	-
GREY, AMY	ASST. SECT. TREASURER	142,619.31	2,974.65
GUPTA, NEELIMA	TEACHER	96,598.55	-
GURBA, CARRIE	TEACHER	112,272.71	-
HA, PETER	TEACHER	109,985.98	-
HA, STEVEN	TEACHER	123,397.60	-
HACHLAF, KARIM	SUPERINTENDENT	213,302.30	6,257.95
HAENSEL, LEIF	TEACHER	110,123.29	-
HAFFNER, MELISSA L	TEACHER	109,936.30	-
HAMERTON, ROGER WILLIAM	TEACHER	107,538.76	-
HANSEN, TAMARA	TEACHER	116,142.39	-
HARAGA, JODIE	TEACHER	101,797.50	-
HARBICK, KAREN L	TEACHER	84,259.46	-
HARE, SIMRAN	ADMINISTRATIVE OFFICER	130,560.97	500.00
HAYASHI, CHRISTIE	TEACHER	108,613.70	-
HEADLEY, KENNETH	ADMINISTRATIVE OFFICER	144,728.89	1,785.00
HENRIQUEZ, LORENA CARMEN	TEACHER	82,964.99	-
HIKIDA, KIMALYN	TEACHER	81,933.22	-
HILL, MANDY	TEACHER	108,713.85	-
HIN WONG, ASTRID	TEACHER	79,034.98	-
HO, CASPAR KA TSUN	TEACHER	106,564.11	-
HODSON, SCOTT A	TEACHER	116,594.63	-
HRISTOVA, DIANA	TEACHER	114,945.33	-
HUSDON, KRISTINA	TEACHER	80,147.38	-
INNISS, STEPHEN	ADMINISTRATIVE OFFICER	145,335.64	254.37
ISAAK, SHANNON	TEACHER	86,112.52	-
JAGPAL, SAREKHA KAUR	TEACHER	77,987.76	-
JAMES, CAITLYN	TEACHER	112,993.81	-
JANG, RAYMOND	TEACHER	84,494.83	-
JANZ, ALLISON	TEACHER	108,642.06	-
JEW, PHYLLIS	TEACHER	125,609.56	-
JOHAL, KAMALDIP	TEACHER	111,159.98	-
JOHNSON, DAVID	TEACHER	102,410.64	-
JOHNSON, PAM	TEACHER	101,649.61	-
JOHNSTON, BRENDA	TEACHER	112,339.21	25.00
JONES, JUDITH-ANNE	TEACHER	87,972.79	-
JONES, RHONDA	DIRECTOR OF INSTRUCTION	111,539.30	6,452.58
JOVANOVIC, DANICA	TEACHER	100,678.84	11.89
KABANI, ALIM	TEACHER	93,980.60	-
KAILA, KIMBERLEY ELIZABETH	TEACHER	102,849.65	-

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KAMAGIANIS, DIANE	TEACHER	109,886.62	-
KASELJ, TANYA	TEACHER	111,547.44	500.00
KEECH, TINA	TEACHER	81,907.05	-
KELLY, CHERYL	TEACHER	99,536.86	-
KEMP, JAMES	TEACHER	111,651.40	-
KENNEDY, ANNA	TEACHER	100,181.42	-
KENNY, ERIN EILEEN	TEACHER	109,886.61	-
KERKHOVEN, RUDOLF REUHL	TEACHER	110,348.11	-
KETCHAM, BETTINA L	SECRETARY TREASURER	203,375.90	3,447.19
KHAKHARIA, BINAL	TEACHER	103,519.79	-
KHASTOO, GOLASA	TEACHER	101,737.63	-
KLEISINGER, MEGAN	TEACHER	109,936.29	950.00
KLIEFOTH, TANYA LIANA	TEACHER	109,936.27	-
KONJIN, ANAHITA ABBAS NEJA	TEACHER	111,007.04	-
KORCZYK, PAWEL (PAUL)	TEACHER	116,617.31	-
KOZAK, ANDRE	TEACHER	108,735.00	-
KRUEGER, KARIN	TEACHER	98,918.30	-
KUMAR, CHRISTINA J	TEACHER	98,334.21	-
KUNGEL, STEVEN	TEACHER	116,390.52	-
KUO, ALICE	TEACHER	86,749.19	-
KWOK, BRENDA Y	TEACHER	109,936.33	-
KWOK-CHOON, STEPHANIE LYNN	TEACHER	88,754.27	-
LACEY, SHARON	TEACHER	76,587.94	-
LAFOREST, J.S. YVES	TEACHER	98,559.35	-
LAI, MATTHEW GENG-TSAN	TEACHER	111,194.80	500.00
LAIDLAW, AMELIA ROSE MARY	TEACHER	118,580.19	1,866.51
LALIC, ANDREA	TEACHER	109,986.03	950.00
LALIC, VALENTINA	TEACHER	82,684.05	-
LAMASAN, JACQUELINE	TEACHER	110,316.84	-
LAMONT, MEGHAN	TEACHER	80,831.81	-
LANSDOWNE, BERTHA	TEACHER	108,686.63	-
LARKIN, MARSHA	TEACHER	97,105.10	-
LARKMAN, EMILY	TEACHER	109,936.26	950.00
LAVRENCIC, ROMEO A.	TEACHER	106,047.17	-
LAYZELL, MARK	MANAGER, OPS & TRANSPORT	122,422.45	577.02
LE BLANC, AMIE	TEACHER	79,808.07	-
LECAVALIER, LAURENT	TEACHER	86,918.07	-
LECLAIR, OLIVER DOUGLAS	TEACHER	98,766.98	62.63
LEE, DANIEL	TEACHER	109,953.89	-
LEE, SAMANTHA H.K	TEACHER	96,706.60	-
LEE, SHERYL	TEACHER	108,682.32	-
LEKAKIS, JOHN	ADMINISTRATIVE OFFICER	156,921.17	-
LEUNG, KEN	TEACHER	108,842.15	-
LEWIS, HELENI	TEACHER	107,667.61	-
LIEM, WINFRED J.	TEACHER	106,049.07	-
LIOCE, MIRELLA	TEACHER	113,136.49	-
LITTLE, DIANE	TEACHER	76,020.71	-
LIU, JASPER J	TEACHER	98,090.35	-
LOEWE, SANDRA	TEACHER	83,123.20	-
LOUKIDIS, JENNIFER	TEACHER	110,230.66	-
LOUTSIK, MARIA	TEACHER	85,132.59	-
LULIC, JADRANKA V	TEACHER	80,580.15	-
LUM, CANDACE E	TEACHER	82,872.49	-
LUPUL, DANIKA LEE	TEACHER	77,603.76	-
LYNES, SARAH	TEACHER	113,044.42	452.52
MACLEAY, SCOTT	TEACHER	109,936.33	-
MACLEOD, EMILY	TEACHER	110,098.88	-
MAHLI, HARINDER KAUR	ADMINISTRATIVE OFFICER	127,185.74	-
MAILLEY, JENNIFER	TEACHER	96,130.35	-
MANJI, ZAIDA	TEACHER	159,495.56	1,867.95
MANUEL, TREVOR	PLUMBER	78,101.84	-
MANVILLE, PAUL	ADMINISTRATIVE OFFICER	111,138.49	-
MARK, JENNY	TEACHER	112,719.37	-
MARKS, SAMANTHA PAIGE	TEACHER	79,293.59	-

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MARSH, D'ALICE	TEACHER	108,889.50	-
MARTHOLD, SAMANTHA	TEACHER	80,874.42	-
MARTINEK, KATE	TEACHER	110,342.80	-
MARTINS, JENNIFER E.	TEACHER	110,701.08	-
MASON, JAMES	TEACHER	83,792.24	-
MATHEWS, CHARLES	TEACHER	84,498.43	-
MATTIAZZO, SERENA D	TEACHER	111,865.11	-
MAYILUKILA, DILUNGANE	TEACHER	81,564.93	-
MCCARTHUR, TAMMY	TEACHER	116,152.77	-
MCBRIDE, SARA LYNNE	TEACHER	96,836.58	-
MCCABE, ERIN	TEACHER	116,708.99	-
MCCLELLAND, RACHEL	TEACHER	99,645.27	-
MCCLOY, BRUCE A.	TEACHER	107,145.31	-
MCGOWAN, CHE-YIN	TEACHER	108,806.08	-
MCGOWAN, RICK	TEACHER	100,454.02	-
MCLEOD, MURRAY	ADMINISTRATIVE OFFICER	165,343.73	-
MCNULTY, CHRISTINE	TEACHER	108,601.65	-
MCRAE-STANGER, MAUREEN	DIRECTOR OF INSTRUCTION	91,562.50	1,295.61
MEADOWS, WAYNE P.	TEACHER	109,886.58	144.11
MELLOR, LINDSAY	TEACHER	79,717.99	-
MENNIE, TAYLOR ELIZABETH	TEACHER	87,735.18	-
MEVILLE, JEFFREY	TEACHER	118,624.09	94.23
MIKOLETIC, ANDJELA	TEACHER	85,875.50	-
MILLARD, KEN M.	ADMINISTRATIVE OFFICER	157,251.49	-
MILLS, DANIEL	TEACHER	100,351.50	-
MILNE, NANCY	TEACHER	100,067.97	-
MINTO, BETH	TEACHER	99,627.16	-
MITCHELL, MATTHEW ROBERT	TEACHER	94,267.28	-
MOIZUMI, ERICA MIYUKI	TEACHER	99,130.69	-
MOLINSKI, ALLEN CAMERON	TEACHER	117,397.62	-
MONTELEONE, FRANCES	TEACHER	85,499.01	-
MOORE, GARY C	HEALTH & SAFETY ADVISOR	92,672.70	436.80
MOOSA, TAZIM	TEACHER	99,536.60	-
MORSON, ERIKA L.	TEACHER	99,646.85	-
MOUNTAIN, JODY L	TEACHER	109,601.19	500.00
MOY, JEANNE	TEACHER	108,665.03	-
MULATZ, MARC B	ELECTRICIAN	84,535.32	948.40
MUSGROVE, CORRINA J	TEACHER	115,441.80	-
MUSGROVE, STEPHANIE	ADMINISTRATIVE OFFICER	109,641.55	-
NADEAU, YVAN	TEACHER	112,688.48	-
NAIR, SESHAN	DISTRICT INFO. TECHNOLOGIST	76,278.91	-
NAKASHIMA, DARRYL	TEACHER	108,816.36	-
NASER, MARYAM	ASSOCIATE SUPERINTENDENT	117,469.17	3,558.06
NEILSON, ILEANA	MANAGER OF EARLY LEARNING	88,094.74	-
NEUFELD, LAUREN	TEACHER	108,643.27	-
NEWCOMB, CRAIG	TEACHER	96,685.04	-
NG, DARREN	TEACHER	109,153.28	-
NG, KATIE	TEACHER	81,739.42	-
NGUYEN, CATHY	TEACHER	100,655.82	-
NICHOL, LESLIE	CLERICAL & REGISTRATION MANAGER	81,231.71	46.20
NOMURA, CYBIL	TEACHER	112,449.06	-
NOTTINGHAM, SARAH J	TEACHER	108,602.59	-
OATWAY, CHAD	TEACHER	111,561.66	-
OGMUNDSON, KRISTA	TEACHER	99,711.39	-
OKE, NICOLE	TEACHER	104,193.74	500.00
ORMEROD, SARAH	TEACHER	110,210.99	-
OSTANKOVA, VIKTORIYA	TEACHER	110,578.15	-
OTT, CARL	DISTRICT INFO. TECHNOLOGIST	79,708.23	-
OUTHWAITE, WILLIAM IAN ADAM	TEACHER	91,412.87	-
OXLEY, KRISTIE	TEACHER	119,169.26	-
PAIN, PATRICIA	TEACHER	90,459.68	-
PARK, MARINA HYEJIN	TEACHER	80,928.36	-
PARSONS, GERRICK	ELECTRICIAN	89,434.68	-
PASAY, ISAIAH JACKSON	TEACHER	81,630.84	-

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PATERSON, JAMES D.	TEACHER	109,886.61	-
PATTERN, GARY	ADMINISTRATIVE OFFICER	137,657.99	-
PATTON, GREG	ADMINISTRATIVE OFFICER	146,368.54	-
PEACOCK, ROBERT W	TEACHER	101,703.34	-
PEACOCK, SARAH	TEACHER	110,317.22	-
PEARCE, JULIE	ASSOCIATE SUPERINTENDENT	92,928.60	821.32
PECELJ, JELENA	TEACHER	116,092.72	-
PELKA, KAMILA	TEACHER	79,147.60	-
PENNY, CHRISTINA	TEACHER	108,545.68	-
PERRY, SAGE	TEACHER	81,788.86	-
PHAM, NGHI	TEACHER	105,646.45	-
PHELAN, SARAH A.L.	ADMINISTRATIVE OFFICER	157,251.51	-
PICHLER, ALEXANDER C	TEACHER	85,337.36	-
PISTOR, DOMINIC	TEACHER	103,328.75	1,312.83
PISTOR, FLORENCE	TEACHER	100,456.42	-
POINTON, ALYSSAH MAY	TEACHER	77,211.61	-
POIRIER, JACQUES	TEACHER	111,944.95	-
POLUKOSHKO, CHELSEA	TEACHER	108,803.45	-
PONTIER, VALENTIN	TEACHER	85,890.41	-
PORTER, ELIZABETH ANN	TEACHER	109,017.83	-
PRESTON, CRAIG A	TEACHER	82,440.24	-
PROZNICK, KELLY J.	TEACHER	108,839.71	-
PURDON, JENNIFER S.	TEACHER	83,610.67	-
QUAN, SUSANA WING-HAN	ADMINISTRATIVE OFFICER	152,712.15	-
QUINN, MAUREEN	TEACHER	131,455.92	-
RAFTER, RODNEY	TEACHER	99,922.44	-
RAI, SUKHDEEP	ADMINISTRATIVE OFFICER	134,255.64	-
RAMEN, DEBBIE	ADMINISTRATIVE OFFICER	95,173.14	30.00
RANDALL, KEITH	TEACHER	81,059.46	-
REXIN, KRISTEN	TEACHER	110,342.85	-
RHEAD, LARRY	TEACHER	99,543.82	-
RICHTER, CASSANDRA	TEACHER	106,991.58	-
RICHTER, JENNY L.	ADMINISTRATIVE OFFICER	157,251.50	500.00
RIVERA, NATASHA	TEACHER	79,294.29	-
ROBERTS, KERI	TEACHER	91,559.48	172.46
ROBINSMITH, STACEY	TEACHER	108,681.22	-
RODGERS, CHELSEY	TEACHER	83,000.12	-
ROIK, ANNA	TEACHER	99,821.22	-
ROULEAU, MARC	TEACHER	111,753.28	-
ROUSE, KAREN	TEACHER	81,999.43	-
ROWBOTTOM, DAVID	TEACHER	88,438.29	197.48
ROWE, LEAH M.	TEACHER	99,982.79	-
ROY, JOSEPH MICHEL LEE	CARPENTER	83,832.92	-
RUSSELL, JAMES	ADMINISTRATIVE OFFICER	123,724.34	-
RUSSO, WENDY MAY	TEACHER	109,436.05	-
RUTHVEN, JAMES CRAIG	TEACHER	99,584.02	-
RUUS, MARC M	TEACHER	113,044.51	-
SABISTON, BROOKE	TEACHER	103,351.19	-
SACCO, DRAGANA	TEACHER	109,886.50	-
SADR, KHASHAYAR	TEACHER	99,267.02	-
SAHOTA, JESSY SINGH	TEACHER	110,680.54	-
SALVANT, ADRIENNE	TEACHER	108,784.42	-
SAMRA, RUPINDER K	HUMAN RESOURCES ASSISTANT	77,746.24	510.00
SANDHU, JEEVAN	TEACHER	109,937.11	-
SANGRA, SATNAM S	TEACHER	93,777.44	-
SANTOS, LAURENCE MATTHEW	TEACHER	110,490.12	-
SASAKURA, SABINE	TEACHER	106,646.68	-
SAVILLE, GARY	TEACHER	87,005.25	-
SCHARF, HEATHER M	TEACHER	108,595.28	-
SHELLENBERG, MIRIAM	ADMINISTRATIVE OFFICER	141,351.83	-
SCHELP, DARRYL	TEACHER	109,886.98	-
SCORDA, JENNIFER	ADMINISTRATIVE OFFICER	78,180.31	-
SCOTT, BELINDA J	TEACHER	111,742.07	-
SEDDON, LISA E	TEACHER	87,409.42	-

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SEGUIN, GERALDINE	TEACHER	100,886.11	950.00
SEHGAL, SHAGUN	TEACHER	131,838.48	-
SEKHON, APINDER	TEACHER	109,956.20	-
SENYK, DANIELLE	TEACHER	96,396.38	-
SETHI, RENUKA	TEACHER	101,246.08	-
SETO, ANDREA	TEACHER	83,377.49	-
SETO, LINDSAY	TEACHER	109,399.67	-
SHANGARI, RUCHI	TEACHER	91,185.54	-
SHARP, LUCIE	TEACHER	99,951.34	-
SHAW, WILLIAM	TEACHER	110,221.78	-
SHEN, YIHUA "EVA"	HOMESTAY MANAGER - I.E.	83,690.22	3,304.10 *
SIGUR, ANITA	TEACHER	88,449.76	300.00
SIMPSON, JOANNE T.	TEACHER	109,219.05	-
SINCLAIR, JUDY	TEACHER	109,223.77	-
SINGH, NICOLE ANNE-MARIE	TEACHER	79,293.87	-
SINGH, SANDRA	DIRECTOR OF INSTRUCTION	82,777.51	4,571.55
SMIALEK, CARY	TEACHER	126,453.70	-
SMITH, BREANNE	TEACHER	79,243.32	-
SMITH, MELANIE J	ADMINISTRATIVE OFFICER	137,947.89	2,308.95
SMITH, SIAN ELLEN	TEACHER	109,207.02	-
SMITH, TANYA M (KAI)	TEACHER	99,537.26	-
SPRANGERS, MICHELLE	TEACHER	76,041.75	-
SPROULE, BRITTANY	TEACHER	92,852.18	-
STATES, NATALIE	TEACHER	100,323.08	-
STEPHEN, AMY	TEACHER	77,911.95	-
STEVENS, MACKENZIE	TEACHER	79,011.17	-
STEWART, ANITA G.	TEACHER	79,714.94	-
STRACHAN, BRIANNA	TEACHER	109,241.87	-
STROUTINSKA, OKSANA	TEACHER	108,545.69	-
SUDDI, AMANDEEP KAUR	TEACHER	78,724.03	-
SURES, GARY	TEACHER	109,936.20	25.00
SWAN, CONNIE LYNN	ADMINISTRATIVE OFFICER	137,659.92	4,087.02
TAKHAR, ANGIE	TEACHER	110,127.38	-
TAM, BETTY PIKYIU	TEACHER	87,798.82	-
TAN, SHENTON	TEACHER	110,435.45	-
TAT, CONNIE	TEACHER	83,776.97	26.88
TAYLOR, TESSA	TEACHER	92,017.96	106.18
THOMAS, KIM	TEACHER	109,388.09	-
THOMPSON, JENNIFER	TEACHER	87,666.41	-
TIRKEY, ARVIND	TEACHER	110,015.08	-
TOFTAGER, MARLIN	TEACHER	108,643.28	-
TOLENTINO, JUAN	DISTRICT INFO. TECHNOLOGIST	81,153.06	-
TONG, CALVIN	TEACHER	108,594.48	-
TOOR, RAVINDER	TEACHER	89,499.03	-
TORTOLANO, DANIELLE	TEACHER	109,453.59	-
TOUFIC, HODA	TEACHER	81,933.44	-
TOWERS, JENNIFER	TEACHER	113,745.69	-
TREMBLAY, NATHALIE	TEACHER	122,776.67	3,095.88
TRIEU, TU LOAN	ADMINISTRATIVE OFFICER	148,266.91	-
TROTT, CORINNE E.	TEACHER	108,606.02	-
TRUONG, JEWEL	TEACHER	108,373.24	-
TUCSOK, DIANE R.	TEACHER	108,944.37	-
TUOHY, STEPHEN FRANCIS	TEACHER	77,634.63	-
TURTON, AMY	TEACHER	97,790.14	500.00
TY, SOPHIE VARARATANA	TEACHER	116,824.97	2,066.00
UTTLEY, CLINTON	TEACHER	80,189.77	-
VAHRA, SANDEEP	TEACHER	97,185.17	-
VENTOURAS, ATHANASIA	TEACHER	109,711.73	53.78
VERIAH, TARENJHIT	TEACHER	96,789.47	-
VILLENEUVE, RIEL	TEACHER	99,582.20	-
WALDNER, LINDSAY	TEACHER	93,747.05	-
WALKER, IAN	TEACHER	101,683.08	868.50
WANG, SHAN YU SAM	TEACHER	93,240.53	-
WARKENTIN, ERIKA	TEACHER	88,547.40	-

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WATKINS, STEPHEN	TEACHER	105,556.03	-
WEBSTER, JANE	TEACHER	88,599.92	-
WEINKAM, KATHLEEN	TEACHER	115,359.75	-
WENG, WENDY YU-CHU	TEACHER	75,389.70	-
WESTERGAARD, NICHOLAS	TEACHER	100,337.53	-
WESTON, ROBERT	EXECUTIVE DIRECTOR OF HUMAN RESOURCES	187,015.72	2,871.53
WETHERED, SARAH A.	TEACHER	116,016.05	-
WHEELER, REBECCA JANE	ADMINISTRATIVE OFFICER	133,965.76	500.00
WHITCHER, DANIAL	UTILITY GROUNDS	75,073.83	240.00
WHITE, MEGAN M.	TEACHER	100,181.42	-
WHYTE, SARAH E	TEACHER	112,660.59	-
WINGERAK, RICHARD W	TEACHER	90,542.29	-
WINPENNY, DARYL J	TEACHER	108,589.58	-
WISEMAN, JAMES	CARPENTER	86,255.80	-
WONG, BECKIE	TEACHER	103,479.33	-
WONG, CHUNG HOI	MAINTENANCE MANAGER	98,099.93	577.02
WONG, DARYL	TEACHER	109,136.95	-
WONG, KIMBERLY	TEACHER	79,553.86	-
WONG, LINA	TEACHER	96,160.80	-
WOO, BOBBY	TEACHER	108,594.45	-
WRIGHT, KAREN E	TEACHER	110,223.95	-
WYNESS, JANICE K	TEACHER	77,715.68	-
YASUI, KRISTI	TEACHER	108,947.15	-
YEE, KAYLA EMILY	TEACHER	91,111.17	-
YOUNG, ERIC A	TEACHER	108,735.53	-
YOUNG, NADIA	ADMINISTRATIVE OFFICER	143,128.49	500.00
YU, PEGGY PEI-YING	TEACHER	110,006.07	296.40
YUNG, VICTORIA WHEI TENG	TEACHER	79,830.17	-
ZAENKER, PETER	TEACHER	90,795.95	-
ZHANG, MING YUAN	TEACHER	81,189.54	825.42
ZHANG, YIWEN	MARKETING MANAGER - I.E.	94,363.15	-
ZIMMERMAN, KIMBERLEY S.	TEACHER	99,582.18	-
ZIVARTS, HILDA	TEACHER	108,545.66	-
TOTAL FOR EMPLOYEES WHOSE RENUMERATION EXCEEDS \$75,000		\$ 47,773,539.15	\$ 97,566.14
TOTAL REMUNERATION TO EMPLOYEES PAID \$75,000 OR LESS		\$ 26,742,070.53	\$ 15,100.84
TOTAL REMUNERATION AND EXPENSES PAID (INCLUDING ELECTED OFFICIALS)		\$ 74,700,763.27	\$ 119,631.12
TOTAL EMPLOYER PREMIUMS FOR CANADA PENSION PLAN AND EMPLOYMENT INSURANCE		\$ 4,461,605.51	

* Includes travel expenses for International Student Recruitment

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Fiscal Year Ended June 30, 2024

Statement of Severance Agreements

There were no severance agreements made between School District No. 40 (New Westminster) and its non-unionized employees during fiscal year 2024.

School District No. 40 (New Westminster)
Statement of Financial Information (SOFI)
Fiscal Year Ended June 30, 2024

Schedule of Payments Made for the Provision of Goods and Services

<u>SUPPLIER NAME</u>	<u>TOTAL PAYMENT</u>
3P LEARNING CANADA LIMITED	\$ 33,607.20
ACL GROUP ENTERPRISES	25,788.71
AINSWORTH INC.	229,931.30
AMAZON	218,350.84
APOLLO SHEET METAL LTD.	75,944.30
APPLE CANADA INC.	51,834.60
BC COMFORT AIR CONDITIONING	119,307.39
BC EMPLOYER HEALTH TAX	1,399,956.53
BC PRINCIPALS & VICE-PRINCIPALS ASSOCIATION	45,267.91
BC SCHOOL TRUSTEES ASSOCIATION	47,396.14
BCIT	41,216.55
BC TEACHERS FEDERATION	984,353.37
BG DISTRIBUTION	32,942.06
MB - HOMESTAY	28,454.00
BLACK WOLF CONSULTING INC	231,596.33
BOILEAU ELECTRIC & POLE LINE	38,711.67
BUNZL	120,473.82
CDW CANADA INC	42,766.79
COMMISSIONER MUNICIPAL PENSION	3,234,454.86
COMMISSIONER TEACHERS' PENSION	11,739,300.72
COMPUWORK PACIFIC INC.	36,996.76
CORP OF THE CITY OF NEW WESTMINSTER	1,371,405.32
CREATIVE CHILDREN EDUCATIONAL	26,428.36
CUPE LOCAL 409	366,663.71
KC - HOMESTAY	28,022.00
CWPC PROPERTY CONSULTANTS	106,576.50
DAWSON SERVICE LTD	64,174.36
DDP CIVIL WORKS LTD	403,820.17
SD - HOMESTAY	33,876.00
DESJARDINS FINANCIAL SECURITY	129,672.38
DIVISION 2 CONTRACTING LTD.	3,029,121.60
E.B. HORSMAN & SON	80,812.46
EMPIRE ASPHALT PAVING INC	64,790.58
ENTITY MECHANICAL LTD.	396,822.80
ERV PARENT CO. LTD.	28,295.51
EYFORD PARTNERS	33,474.76
FOCUSED EDUCATION RESOURCES	25,752.31
FORT MODULAR INC	2,705,159.65
FORTIS BC - NATURAL GAS	188,765.74
GARAVENTA LIFT B.C.	39,556.00
GLOBAL INDUSTRIAL CANADA	27,035.46
RG - HOMESTAY	31,020.00
GRAHAM DESIGN BUILDERS LP	302,578.38
GRAND & TOY LTD.	109,371.81

School District No. 40 (New Westminster)
Statement of Financial Information (SOFI)
Fiscal Year Ended June 30, 2024

GRC COLUMBIA ROOFING INC.	574,015.06
BG - HOMESTAY	29,354.00
HABITAT SYSTEMS INC	440,298.18
HEPPNER TRUCKING LTD	221,387.21
HOMEWOOD HEALTH INC.	33,001.43
HYDRA-TEK FIRE SYSTEMS LTD	131,926.22
ICSCLEAN SUPPLIES LTD.	87,726.57
INFRA-LINK CONSULTING LTD	66,848.25
ITIQ TECH RECRUITERS INC.	137,729.03
JACK, MARLENE	27,383.00
KEV SOFTWARE INC.	60,419.81
KINCLUNE HOLDINGS LTD.	64,562.21
KINSIGHT COMMUNITY SOCIETY	93,819.36
KMBR ARCHITECTS PLANNERS INC.	485,285.58
KMS TOOLS	27,605.57
KPMG LLP	52,846.62
LASERNETWORKS	111,070.41
LEADERS INTERNATIONAL	100,482.40
LL - HOMESTAY	35,548.00
LYNCH BUS LINES	303,186.70
M3 ARCHITECTURE INC.	80,187.57
MANULIFE FINANCIAL	100,648.14
MCELHANNEY ASSOCIATES LAND	44,412.38
MINISTER OF FINANCE	132,772.50
MOTT ELECTRICAL	56,322.00
NEW WESTMINSTER TEACHERS UNION	533,274.67
NORAMCO WIRE AND CABLE	48,316.37
NORTHERN COMPUTER	977,217.57
ORION SECURITY SYSTEMS LTD.	112,256.17
P.E.B.T. (IN TRUST)	1,478,324.51
PACIFIC BLUE CROSS	2,703,530.25
PELL-BUILDER	35,700.00
PFS STUDIO	28,473.44
PINCHIN LTD.	69,428.21
POWERSCHOOL CANADA ULC	161,405.25
PROGRESSIVE FUNDRAISING	176,956.95
RAM MECHANICAL LTD.	417,690.01
RECEIVER GENERAL FOR CANADA	19,732,451.38
RESOURCECODE MEDIA INC.	53,555.26
RICHELIEU HARDWARE LTD	46,464.06
SAFE-GUARD FENCE LTD.	76,295.10
SCHOOLHOUSE PRODUCTS INC.	183,386.86
SMCN CONSULTING INC.	314,485.50
SNOW CAP ENTERPRISES LTD.	30,358.34
SOFTCHOICE CORPORATION	127,747.77
SOUNDRITE SERVICES LTD.	32,007.44
SSA QUANTITY SURVEYORS LTD.	36,377.25
STAPLES ADVANTAGE	76,905.37

School District No. 40 (New Westminster)
Statement of Financial Information (SOFI)
Fiscal Year Ended June 30, 2024

SUNCOR ENERGY PRODUCTS	53,557.43
SUPERIOR PROPANE INC	53,131.70
SURD-BA ROBINSON CO LTD	31,418.52
SYSCO FOOD SERVICES OF CANADA	50,988.07
TEACHER REGULATION BRANCH	56,980.00
AT - HOMESTAY	28,024.00
TELUS	36,480.25
TELUS MOBILITY	60,157.73
THE LUNCH LADY	438,639.25
THINKSPACE ARCHITECTURE	35,150.08
THURBER ENGINEERING LTD	55,070.37
TRAVEL HEALTHCARE INSURANCE	58,186.00
UNITECH CONSTRUCTION MANAGEMEN	712,243.56
WARRINGTON PCI	266,043.37
WASHINGTON KIDS FOUNDATION	39,357.50
WEDLER ENGINEERING LLP	30,060.10
WEP SRL	34,410.00
WESCO DISTRIBUTION CANADA LP	50,418.48
WESTPORT MANUFACTURING	58,077.60
WORKSAFE BC	1,026,616.13
WSP CANADA INC.	233,310.65
X10 TECHNOLOGIES INC.	181,241.79
XEROX CANADA INC.	112,517.25
YEN BROS. FOOD SERVICE LTD	81,596.85
TOTAL FOR SUPPLIERS WHERE PAYMENTS EXCEED \$25,000	\$ 63,106,970.32
 TOTAL FOR SUPPLIERS WHERE PAYMENTS ARE \$25,000 OR LESS	 \$ 4,084,408.77
 TOTAL PAYMENTS FOR THE PROVISION OF GOODS AND SERVICES	 \$ 67,191,379.09

Prepared as required by Financial Information Regulation, Schedule 1, section 7

School District No. 40 (New Westminster)

Statement of Financial Information (SOFI)

Fiscal Year Ended June 30, 2024

Explanation of Differences to Audited Financial Statements

For the Schedule of Remuneration and Expenses, reconciling items include the following:

- The audited financial statements are prepared on an accrual basis, whereas the remuneration and expenses included in the SOFI are reported on a cash basis.
- Taxable benefits are included in the remuneration column of the Schedule of Remuneration and Expenses. The same amount is included in the Schedule of Payments Made for the Provision of Goods and Services for payments made to benefit carriers.
- Salary and benefit amounts recovered from third parties are included in remuneration for SOFI purposes but are reported net of the recovered amount in the audited financial statements.
- All expenses for conference, training, business meetings, parking and travel paid by the district on behalf of the employee are reported, even those that were subsequently reimbursed by the employee. Expenses in the audited financial statements are reported net of any subsequent reimbursement by the employee.
- Expenses paid in respect of employees include 100% of the GST paid, whereas the expenditures in the audited financial statements are shown net of the GST rebate.

For the Schedule of Payments Made for the Provision of Goods and Services, reconciling items include the following:

- The audited financial statements are prepared on an accrual basis, whereas the payments to suppliers included in the SOFI are reported on a cash basis.
- Payment to suppliers include 100% of GST paid whereas the audited financial statements report expenses net of eligible GST rebates.
- Depreciation of fixed assets is recorded as an expenditure in the audited financial statements and not on the schedule, which includes fixed asset purchases that are capitalized in the audited financial statements.
- Amounts paid by recovery from the Ministry of Education and Child Care operating grants for School Protection Plan Insurance, Next Generation Network, MyEd BC and Capital Asset Management System are included as an expense in the audited financial statements however not included in the schedule.
- The schedule may include expenditures which are wholly or partially recovered or reimbursed from other organizations or employees thereby reducing the district's operating expenditures in the audited financial statements.

Supplement to: OPEN SCHOOL BOARD MEETING**Date:** Tuesday, November 26, 2024**Submitted by:** Pam Craven – Director of Instruction**Item:** **Requiring Action** **Yes** ☐ **No** ☒ **For Information** ☐**Subject:** NWSS Extended Timetable

Background

This presentation highlights the process, considerations, and implementation of an Extended Day timetable at New Westminister Secondary School (NWSS) for the 2025-2026 school year.

Development Process:

Since Spring 2024, the timetable development team consisting of the NWSS administrative team, Human Resources, and Director of Instruction, have engaged in consultation and planning, guiding by following principles:

1. Secondary students that reside in New Westminister are placed within New Westminister Secondary School or within our alternate programs.
2. Providing equitable access to educational opportunities in specialty instructional programs (home economics, physical education, arts, Applied Design, Skills, and Technology (ADST) etc.).
3. Maintain 21st century learning environment that fosters collaborative learning, cross-disciplinary work, accessible and inviting hallway spaces, and visible/open learning.

Stakeholder Engagement involved:

1. Survey with staff, students, and parents.
2. Small group discussions with staff, students and parents.
3. Multiple Joint Educational Implementation Committee (JEDIC) meetings under Article F23 of the SD40/NWTU Collective Agreement.
4. CUPE meetings.

Conclusion:

This timetable is designed by the timetable team to align with the district's guiding principles to address capacity and commitment to modern, inclusive, and flexible education delivery, while incorporating stakeholder feedback and addressing operational challenges.

NWSS Extended & Alternate Days Timetable

Pam Craven

November 26, 2024



New
Westminster
Schools

How we got here? Spring 2024

GUIDING PRINCIPLES

1. Secondary students that reside in New Westminster are placed within New Westminster Secondary School or within our alternate programs.
2. Providing equitable access to educational opportunities in specialty instructional programs (home economics, physical education, arts, Applied Design, Skills, and Technology (ADST) etc.).
3. Maintain 21st century learning environment that fosters collaborative learning, cross-disciplinary work, accessible and inviting hallway spaces, and visible/open learning.

PUBLIC PARTICIPATION

- SPRING SURVEY – STAFF, STUDENTS, PARENTS
- SPRING STUDENT AND STAFF SMALL GROUP DISCUSSIONS
- JOINT EDUCATION IMPLEMENTATION COMMITTEE MEETINGS
- CUPE MEETING

Where are we now? Fall 2024

KEY CONSIDERATIONS



Block Length:
instructional time
should be as close to
77 minutes as
possible



Lunch period: single
lunch period, no
shorter than the
current 49 minutes



Transition time: 4
minutes was
considered, although
there were concerns
that this might be too
short



5 block schedule –
students take 4 blocks
(A – D or B – E)



Teachers teach 7
blocks/1 block prep
(ideally A – D or B –
E)



Morning Z block to fit
into A, Afterschool
classes to fit into E



5.5 hours per day
[330 mins]: 27.5 per
week (no more than
5.5)



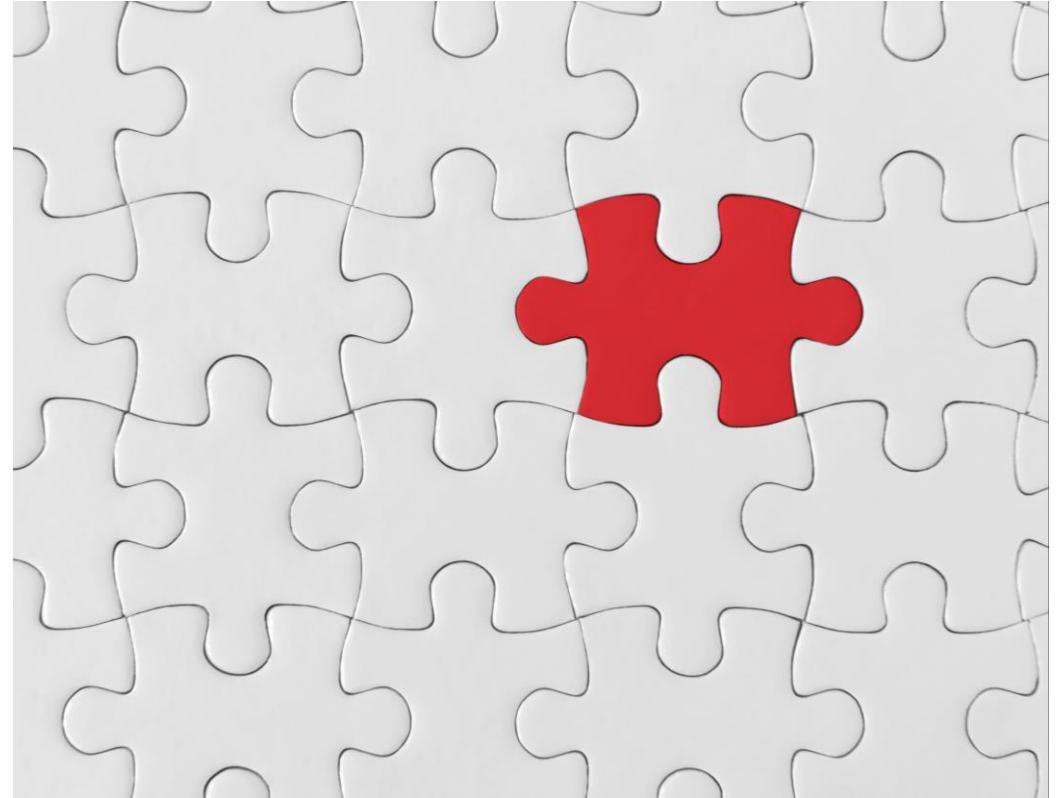
School act- Calendar
hours required: 922
hours/year required

Where are we now? Fall 2024

SHARED DRAFT TIMETABLE –
RECEIVED INPUT:

JOINT EDUCATION
IMPLEMENTATION COMMITTEE
MEETING

STAFF INPUT– STAFF MEETING,
SURVEY



Extended Day Timetable

Monday - Friday	Start	End	Total minutes
Block A	8:00	9:20	80
	9:20	9:24	4
Block B	9:24	10:44	80
	10:44	10:48	4
Block C	10:48	12:08	80
Lunch	12:08	12:58	50
Block D	12:58	2:18	80
	2:18	2:22	4
Block E	2:22	3:42	80

Alternate Day Timetable – Staff meetings & Collaboration days

Monday - Friday	Start	End	Total minutes
Block 1	8:00	9:20	80
	9:20	9:24	4
Block 2	9:24	10:34	80
	10:34	10:38	4
Block 3	10:38	11:48	80
Lunch	11:48	12:30	42
Collaboration/Staff meeting	12:30	3:30	

Alternate Day – Parent Teacher Interview

Monday - Friday	Start	End	Total minutes
Block B	12:00	12:50	50
	12:50	12:56	5
Block C	12:56	1:46	50
	1:46	1:51	5
Block D	1:51	2:31	50
PTI session #1	2:45	4:30	
Dinner Break	4:30	5:15	
PTI session #2	5:20	7:00	

Still to Consider:

WORKING THROUGH 'GRACE TIME' FOR 4 MINUTES TRANSITION TIME

TTOC PROCESS

PREP COVERAGE

POTENTIAL OF MORE WORK FOR BLOCK E

CAREER LIFE EDUCATION 10 DELIVERY

PARKING CONCERNS

TIMETABLE BUILD

NWTU CONCERNS

**SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)
RECORD OF OCTOBER 29, 2024 IN-CAMERA MEETING**

ADOPTION OF AGENDA – 5:30 pm.

MINUTES FOR APPROVAL

- i. In-Camera Board Meeting held on September 24, 2024.

BUSINESS ARISING FROM THE MINUTES – Nil

REPORTS FROM SENIOR MANAGEMENT

– Capital Projects, Administration, Human Resources

NEW BUSINESS – Chair Report

ITEMS TO BE REPORTED OUT AT OPEN MEETING – Nil

NOTICE OF MEETINGS

Tuesday, December 17, 2024: In-Camera Board Meeting, 6:00 pm (Via MS Teams).

ADJOURNMENT – 6:40 p.m.