

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

Tuesday, September 26, 2023

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	
<p>Recommendation: THAT the Board of Education of School District No. 40 (New Westminster) adopt the agenda for the September 26, 2023 Regular School Board meeting.</p>			
2.	<u>APPROVAL OF THE MINUTES</u>	7:00 PM	
a.	Minutes from the Open Meetings held:		
i.	June 20, 2023 Open Board Meeting		4
<p>Recommendation: THAT the Board of Education of School District No. 40 (New Westminster) approve the minutes as distributed for the June 20, 2023 Regular School Board meeting.</p>			
b.	Business Arising from the Minutes		
3.	<u>PRESENTATIONS</u>		
a.	Summer Learning Presentation (S. Inniss & J. Davis)	7:05 PM	11
b.	2022-23 Audit Findings Report (D. Healy & K. Urbanovich) (KPMG)	7:20 PM	12
c.	2022-23 Year-End Review (B. Ketcham & A. Grey)	7:35 PM	53

i. 2022-23 Year end Financial Statements	77
ii. 2022-23 Financial Statement Discussion and Analysis	116

Recommendation:
THAT the Board of Education of School District No. 40 (New Westminster) recommend the approval of the 2022-2023 Financial Statements as presented.

d. Programs of Choice Educational Review (N. Brennan)	7:55 PM	142
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4. COMMENT & QUESTION PERIOD FROM VISITORS 8:40 PM

DPAC:

CUPE:

NWTU:

5. CORRESPONDENCE

6. BOARD COMMITTEE REPORTS

- a. The next EPPC and OPPC Committee Meetings will be held on October 10, 2023.

7. REPORTS FROM SENIOR MANAGEMENT

a. Superintendent Update (K. Hachlaf)	8:50 PM	204
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- i. Our learning journey: tracking our progress (Senior management team) 210

- ii. Staffing - School Opening (Verbal) (R. Weston)

b. Five-year capital plan - Minor capital projects (M. Brito)	9:50 PM	272
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Recommendation:
THAT the Board of Education of School District No. 40 (New Westminster) approve the Five year capital plan - Minor capital projects as presented for submission to the Ministry of Education and Childcare.

8. NEW BUSINESS 10:00 PM

- a. Timing of annual elections:

Recommendation:

That the Board of Education of School District No. 40 (New Westminster) hold its annual election meeting on September 26, 2023 with the annual cycle of elections falling back to November as per Board Policy 7 in 2024.

- b. Election of Chair
- c. Election of Vice Chair
- d. Election of BCSTA Provincial Delegate and Alternate
- e. Election of BCPSEA Representative and Alternate
- f. 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. **TRUSTEE REPORTS** 10:30 PM
- 10. **QUESTION PERIOD (15 Minutes)** 10:40 PM
Questions to the Chair on matters that arose during the meeting.
- 11. **NOTICE OF MEETINGS** 10:55 PM
Tuesday, October 10, 2023: Education Policy & Planning Committee Meeting, 3:30pm - TBA
Tuesday, October 10, 2023: Operations Policy & Planning Committee Meeting, 6:30pm - (Hybrid)
Tuesday, October 24, 2023: Open Regular Board Meeting, 7:00pm - (Hybrid)
Reminder:
Orange Shirt Week - Monday, September 25, 2023 - Friday, September 29, 2023.
National Day of Truth and Reconciliation - Saturday, September 30, 2023.
- 12. **REPORTING OUT FROM IN-CAMERA BOARD MEETING** 11:00 PM
 - a. Record of the June 20, 2023 In-Camera Meeting
- 13. **ADJOURNMENT** 11:00 PM

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

**Tuesday, June 20, 2023, 7:00 PM
Via Zoom Link**

PRESENT	<p>Maya Russell, Chair Gurveen Dhaliwal, Trustee Danielle Connelly, Trustee Elliott Slinn, Trustee Cheryl Sluis, Trustee Marc Andres, Trustee</p>	<p>Karim Hachlaf, Superintendent Maryam Naser, Associate Superintendent Bettina Ketcham, Secretary-Treasurer Robert Weston, Executive Director Human Resources Amy Grey, Assistant Secretary-Treasurer Dave Crowe, Director Capital Projects Laura Goodman, Recording Secretary</p>
REGRETS	<p>Dee Beattie, Trustee</p>	<p>Members of the Public DPAC: Laura Kwong, Chair CUPE: Dave Bollen, President NWTU: Kristie Oxley, President</p>

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1. ADOPTION OF THE AGENDA

The Chair called the meeting to order at 7:00 pm.

2023-047

Moved and Seconded

THAT the Board of Education of School District No. 40 (New Westminster) adopt the agenda for the June 20, 2023, Regular School Board meeting.

CARRIED UNANIMOUSLY

Chair Russell made a short statement to the Board and Members of the Public regarding Trustee Dee Beattie. To view the full statement, please refer to the meeting video at [7:01 pm].

2. APPROVAL OF THE MINUTES

a. Minutes from the Open Meetings held:

i. May 23, 2023 Open Board Meeting

2023-048

Moved and Seconded

THAT the Board of Education of School District No. 40 (New Westminster) approve the minutes as distributed for May 23, 2023, Regular School Board meeting.

CARRIED UNANIMOUSLY

- ii. June 6, 2023 Special Open Board Meeting

2023-049

Moved and Seconded

THAT the Board of Education of School District No. 40 (New Westminster) approve the minutes as distributed for June 6, 2023, Regular School Board meeting.

CARRIED UNANIMOUSLY

- b. Business Arising from the Minutes

Nil.

3. PRESENTATIONS

- a. Decolonizing the School Library Learning Commons at NWSS.

Sarah Wethered, Lisa Seddon, & Jenny Chang presented their report on Decolonizing School Library Learning Commons to the Board of Education.

Highlights: the three presenters spoke to the history and the purpose of the New Westminster Schools library catalogues, and the reasons behind 'Decolonizing their library catalogues from the Dewey Decimal Classification (DDC) to a modified version of the Brian Dee Classification. *To view the full presentation, please refer to the meeting video at [7:04 pm].*

- b. Rick Bloudell, Manager of Community Projects & Partnerships – New West Schools.

Bloudell presented an update on the Fuel Up! Project, and noted that this lunch program has more than doubled over the last three years; in particular with subsidized meals. The growth in this program has made it crucial for the New West Schools to continue to evaluate this program to ensure the needs of students and families continue to be met. *To view the full presentation, please refer to the meeting video at [7:25 pm].*

4. COMMENT & QUESTION PERIOD FROM VISITORS

Chair Russell read a statement regarding meeting protocols and expectations for participant decorum.

DPAC: Laura Kwong, Chair

- Laura shared a statement from DPAC to the Board which was prepared in response to the situation regarding Trustee Dee Beattie. For the complete statement and response please refer to the [video](#) at [7:38 pm].

CUPE 409: Dave Bollen, President

- Bollen stated that CUPE 409 does not condone the actions of Trustee Beattie.
- Bollen stated that CUPE 409 expressed concern over no dedicated space at NWSS for the Child and Youth Care workers in September 2023. Superintendent Hachlaf stated that the Board has made an investment in the Child and Youth Care workers; in particular at NWSS by increasing this valuable support. Hachlaf also noted that there will be upcoming meetings and opportunities to connect, and speak to these scenarios and options further before the end of the school year.

NWTU: Kristie Oxley, President

- Kristie stated that NWTU was disturbed to hear about the actions of Trustee Dee Beattie.
- Kristie also expressed concerns over Child and Youth Care Workers time allocations across the District.

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 the [7:36 pm].*

5. **CORRESPONDENCE**

Nil.

6. **BOARD COMMITTEE REPORTS**

a. Education Policy & Planning Committee, June 6, 2023.

i. Comments from the Committee Chair, Trustee Andres.

Trustee Andres provided highlights and stated that there were amazing presentations by the Monkey Rebel Club and teacher Angela Jurgensen from Glenbrook Middle School. They presented Make New Westminster a 15-minute City. The Club will be presenting this motion to New Westminster City Council on Monday, June 12, 2023.

ii. Approval of the June 6, 2023 Education Policy and Planning Committee Minutes.

**Moved and Seconded
2023-050**

THAT the Board of Education of School District No. 40 (New Westminster) approve the minutes from the June 6, 2023, Education Policy & Planning Meeting.

CARRIED UNANIMOUSLY

iii. Inclusive Education (M. Andres)

**Moved and Seconded
2023-051**

THAT the Board of Education of School District No.40 (New Westminster) direct staff to present an action plan on the continuation of the Inclusive Education Plan, including a parent survey to assess District progress towards key themes and objectives at the January 2024 meeting of the Education Policy and Planning Committee.

CARRIED UNANIMOUSLY

iii. Advocacy Assessment Wait Times (D. Connelly)

Trustee Connelly noted that the Advocacy Assessment was brought forward from the BC Schools Association and AGM to the Board to amplify the voices calling for the assessment wait times; thereby having these wait times shortened dramatically.

**Moved and Seconded
2023-052**

THAT the Board of Education of School District No. 40 (New Westminster), advocate to the Ministry of Health, Ministry of Child and Family Development, and Ministry of Education and Childcare to reduce wait times for students who have been identified as requiring educational assessments.

CARRIED UNANIMOUSLY

b. Operations Policy & Planning Committee, June 6, 2023.

- i. Comments from the Committee Chair, Trustee Russell.
- ii. Approval of the May 2, 2023 Operations Policy and Planning Committee Minutes.

**Moved and Seconded
2023-053**

THAT the Board of Education of School District No. 40 (New Westminster) approve the minutes from the May 2, 2023, Operations Policy & Planning Meeting.

CARRIED UNANIMOUSLY

- iii. Approval of the June 6, 2023 Operations Policy and Planning Committee Minutes.

**Moved and Seconded
2023-054**

THAT the Board of Education of School District No. 40 (New Westminster) approve the minutes from the June 6, 2023, Operations Policy & Planning Meeting.

CARRIED UNANIMOUSLY

- iv. 2023-24 Board Annual Work Plan (B. Ketcham)

**Moved and Seconded
2023-055**

THAT the Board of Education of School District No. 40 (New Westminster) approve the Board Annual Workplan for the 2023-24 school year.

CARRIED UNANIMOUSLY

7. **REPORTS FROM SENIOR MANAGEMENT**

a. Superintendent Update (K. Hachlaf)

Good things are happening... year in review. Superintendent Hachlaf highlighted the Districts successes from the 2022-2023 school year.

- EGMS Monkey Rebels completed their presentation at Council on June 2nd regarding their advocacy for 15-Minute Cities.
- Vaisakhi Celebration at Queensborough Middle School.
- Discovery NWSS event held mid-year which highlighted the diverse range of programs from K-12; over 1,300 individuals were in attendance.
- Kwantlen First Nation Elinor Atkins is currently working on designing the new Skwo:wech logo. Elinor also created the murals at Skwo:wech Elementary and the Wellness Centre.
- Indigenous professional day and fashion show.
- Anti-racism committee has been reinitiated.
- Program of Choice review report will be brought back to the Board in the fall.
- NWSS deconstruction of the old secondary school site – an end of an era.
- Successful Inclusion of ALL students: the 3-year inclusive education work and review has been completed.
- Graduates: congratulations to all the students who are graduating this year; a good opportunity to celebrate their young adults.
- Summer programs are in full force with high registration enrollment.

Trustee Sluis stated that more consideration is required in the planning of future events across the School District to avoid date and time conflicts for families who have more than one child in a New Westminster school.

b. Childcare Guiding Principles Work with the City of New West (I. Neilson)

Manager of Early Learning and Childcare Neilson spoke to the Guiding Principals for Child Care between the District, and the City of New Westminster. She has worked collaboratively with City staff to prepare a new draft of Childcare Guiding Principles that was presented and shared with Trustees. Next steps are to collect any feedback from Trustees and City Councillors. Based on this feedback the document will be revised and updated accordingly for endorsement by the Board and Council in September 2023.

c. 2024-25 Five Year Capital Plan (Major Projects) (B. Ketcham)

Secretary-Treasurer Ketcham walked through the major capital plan in detail. The plan looks to request over \$300M in major capital projects.

Moved and Seconded
2023-056

THAT the Board of Education of School District No. 40 (New Westminster) approve the 2024-25 Major Capital Plan for submission to the Ministry of Education and Childcare.

CARRIED UNANIMOUSLY

d. Eligible School Site Proposal (B. Ketcham)

Secretary-Treasurer Ketcham provided a brief overview of the ‘Eligible School Site Proposal’ (ESSP), and noted that provincial legislation requires that an ESSP resolution be passed annually by the District, if the school district plans to acquire future school sites. This information is shared with their City partners to inform them of their future land acquisition plans.

**Moved and Seconded
2023-057**

THAT the Board of Education of School District No. 40 (New Westminster) approve the 2023-24 Eligible School Site Proposal (ESSP) through adoption of the 2023-24 ESSP Resolution.

CARRIED UNANIMOUSLY

e. AP 132 Extreme Weather and Other Hazards (B. Ketcham)

Secretary-Treasurer Ketcham provided a brief overview of the revised Administrative Procedure AP 132.

8. NEW BUSINESS

Nil

9. TRUSTEE REPORTS

a. Sanctuary Schools Report (C. Sluis)

Trustee Cheryl Sluis provided a Sanctuary Schools report to the Board of Education. Highlights:

- A great deal of work has been completed in recent years to refine the implementation of this policy, and to align it with the opening and the development of their welcome centre at NWSS. A new process is in place which allows them to track and monitor how many students and families are being supported by this policy.
- All students registered under the ‘Sanctuary Schools Policy’ before September 29th of a school year are eligible to claim for Ministry funding: all students registered after September 29th are eligible for funding in the following year.

To view the full presentation, please refer to the meeting [video](#) at the [9:16 pm].

b. Trustees provided highlights of the events they attended in June. Please refer to the meeting [video](#) at [9:22 pm] for full comments.

At 9:30 pm Chair Russell put forward the motion to extend the meeting to 10:00 pm.

10. QUESTION PERIOD (15 Minutes)

The public was given the opportunity to ask questions on matters that arose during the meeting. Please refer to the meeting [video](#) at [9:33 pm] for full comments.

12. NOTICE OF MEETINGS

Tuesday, September 26, 2023: School Board Meeting, 7:00 pm (Hybrid).

Reminder:

- National Indigenous History Month – June
- Pride Month – June
- National Indigenous People’s Day – June 21
- Canadian Multiculturalism Day – June 27
- Orange Shirt Day – September 30

13. REPORTING OUT FROM IN-CAMERA BOARD MEETING

- a. Record of the May 23, 2023 In-Camera Meeting.
- b. Record of the May 25, 2023 Special In-Camera Meeting.
- c. Record of the June 5, 2023 Special In-Camera Meeting.
- d. Record of June 19, 2023 Special In-Camera Meeting

14. ADJOURNMENT

The meeting adjourned at 9:50 pm.

Chair

Secretary-Treasurer



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

Date: September 26, 2023

Submitted by: Maryam Naser

Item: Requiring Action Yes No For Information

Subject: Summer School 2023

Background:

The District Summer Learning Program continues to grow with the 2023 session reporting the largest student enrollment to date. The following table shows student enrollment in summer learning from 2021–2023.

Summer Learning Enrollment (Headcount)

Grade	2021	2022	2023
K-7	0	177	494
8-10	115	282	295
11-12	192	201	272
Total	307	660	1061

As we continue to develop our program, a number of new course offerings were including during the summer 2023 session.

These include:

K-5 Summer Learning

- Arts Education – Primary
- Arts Education – Intermediate
- Getting Ready for Grade One – French
- Early French Immersion (Grade 2/3)
- Hands on Science (Grade 2-5)
- Learning Through Nature and Gardens (Grade 1-3)
- Sports and Recreation (Grade 2-5)

Short Courses

- Foundation of Wellness Skills (Grade 8/9/10)
- Introduction to Japanese and Culture - (Grade 8/9/10)

Full Credit Courses

- English First Peoples Literary Studies & Writing 11

Principal Jennifer Davis and District Vice-Principal Stephen Inniss, along with a few students, will provide the Board with a short presentation of highlights from the 2023 Summer School program.

School District No. 40 (New Westminster)

**Audit Findings Report
for the year ended June 30, 2023**

DRAFT

Prepared on September 12, 2023, for presentation
on September 26, 2023



KPMG contacts

Key contacts in connection with this engagement

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Digital use information

This Audit Findings Report is also available as a “hyper-linked” PDF document.

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Click on any item in the table of contents to navigate to that section.



Highlights



Audit findings



Significant accounting policies and practices



Control observations



Audit quality



Appendices

The purpose of this report is to assist you, as a member of the Board of Education (the “Board”), in your review of the results of our audit of the financial statements as at and for the period ended June 30, 2023. This report builds on the Audit Plan we presented to the Board. This report is intended solely for the information and use of Management and the Board and should not be used for any other purpose or any other party. KPMG shall have no responsibility or liability for loss or damages or claims, if any, to or by any third party as this report has not been prepared for, and is not intended for, and should not be used by, any third party or for any other purpose.



Audit Highlights

Status of the audit

As of the date of this report, we have completed the audit of the financial statements of School District No. 40 New Westminster (the "District"), with the exception of certain remaining procedures, which include amongst others:

- Completing our discussions with the Board;
- Obtaining the signed management representation letter;
- Obtaining evidence of the Board's approval of the financial statements,
- Completing subsequent event review procedures up to the date of the Board's approval of the financial statements; and,
- Reporting to the Office of the Auditor General for the purposes of reliance on our audit opinion in the audit of the summary financial statements of the Province.

We will update the Board on significant matters, if any, arising from the completion of the audit, including the completion of the above procedures.

Our auditor's report, a draft of which is attached to the financial statements, will be dated upon the completion of any remaining procedures.

Significant changes to our audit plan

There were no significant changes to our audit plan from what was originally communicated to you in the audit planning report.

Areas of audit focus

As part of our audit, we identified areas of audit focus which include:

- Asset retirement obligations
- Auditor's Opinion – Compliance Framework
- Procurement
- Tangible capital assets and deferred capital revenue
- Employee future benefits and salaries
- School generated funds
- Revenue, receivables and unearned and deferred revenue

Significant risks

We have not identified significant risks of material misstatement for the audit, except for the presumed risk of fraud resulting from management override of controls and the annual assessment of going concern, which is required by professional standards.

Significant accounting policies and practices

There have been no initial selections of, or changes to, significant accounting policies and practices to bring to your attention other than the adoption of the asset retirement obligations accounting standard.

In accordance with professional standards, the newly revised risk assessment auditing standard (CAS 315) was implemented in the audit.



Audit Highlights (continued)

Audit misstatements



Audit misstatements include presentation and disclosure misstatements, including omissions. Professional standards require that we request of management and the Board that all identified audit misstatements be corrected. We have already made this request of management.

Uncorrected audit misstatements

A summary of the impact of the uncorrected audit adjustments is included in Appendix 2. The aggregate uncorrected audit misstatements would increase the annual surplus by approximately \$93k.

Corrected misstatements

We did not identify any misstatements in the financial statements that were corrected by management.

Refer to Appendix 2 for details.

Control observations



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

Independence

We confirm that we are independent with respect to the District within the meaning of the relevant rules and related interpretations prescribed by the relevant professional bodies in Canada and any applicable legislation or regulation from July 1, 2022, up to the date of this report.

Current developments

In our audit planning report, we provided details on the newly effective auditing standard for risk assessment CAS 315, as well as the newly effective accounting standard for Asset Retirement Obligations (PS 3280) applicable for the fiscal year ended June 30, 2023. There have been no significant changes since we provided that information.



Audit findings – Significant risk



Management override of controls

RISK OF



FRAUD

Professional requirements

Fraud risk from management override of controls

Why is this significant?

This is a presumed fraud risk. Although the level of risk of management override of controls will vary from entity to entity, professional standards presume the risk of management override of controls is nevertheless present in all entities and requires the performance of specific procedures to address this presumed risk.

We have not identified any specific additional risks of management override relating to this audit.

Our response

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

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

Significant findings

There were no issues noted in our audit testing described above.



Audit findings - Areas of audit focus

Area of audit focus

Significant Estimate?

Asset retirement obligations

Yes

Our response

PS 3280 Asset Retirement Obligations (“PS 3280”) is a new accounting standard effective for the District’s 2023 fiscal year. As at June 30, 2023, the District has recognized a liability for asset retirement obligations (“ARO”) of \$453K.

- We obtained an understanding of management’s process for implementing PS 3280, including how in-scope tangible capital asset (“TCA”) were identified, sources of information used, and significant measurement data, assumptions and decisions.
- We ensured the retirement obligations accounting policy set by management and required by the Province of British Columbia is in accordance with PS 3280.
- We reviewed the TCA categories per the financial statements used to scope asset retirement obligations to ensure management’s identification of TCA with potential in-scope retirement obligations is accurate and complete.
- We inquired with management and confirmed that there were no legal agreements entered into by the District that contractually obligates the District to an asset retirement obligation.
- Management engaged an environmental consulting company, Pinchin Ltd. (“Pinchin”) to determine the inputs in the calculation of the liability. We reviewed Pinchin’s reports and related supporting documentation for the AROs associated with buildings. We assessed whether reliance can be placed on Pinchin’s reports as audit evidence.
- We obtained management’s calculation of the liability. We agreed the inputs into the calculation to supporting documentation, assessed whether assumptions made by management are reasonable and recalculated the liability.
- We reviewed the financial statement presentation and note disclosures to ensure it is consistent with the guidance in PS 3280.
- Our auditor’s report includes additional paragraphs to highlight that the comparative figures for 2022 have been restated with the adjustments related to the adoption of the PS 3280 accounting standard.

Significant findings

As a result of the audit procedures performed over the District’s asset retirement obligation, two audit misstatements were noted, which management left uncorrected noting it is not material to the financial statements. We agree with management that the amount is not material to the financial statements. Refer to Appendix 2 for more information. There were no other issues noted in our testing.



Audit findings – Areas of audit focus (continued)

Area of audit focus	Significant Estimate?
Auditor's Opinion – Compliance Framework	No

Our response

- The financial statements are prepared under Canadian Public Sector Accounting Standards (“PSAS”), supplemented by the requirements of Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board.
- These regulations direct the District to apply PSAS, except in regard to accounting for restricted contributions. Under the regulations, capital contributions are deferred and amortized on the same basis as the amortization of the related tangible capital assets, not in accordance with the underlying stipulations on the funding, as required under PSAS.
- As a result, the District’s revenue recognized in the statement of operations and certain related deferred capital revenue would have been recorded differently under Canadian Public Sector Accounting Standards.
- The Office of the Auditor General (“OAG”) has requested additional reporting, under the Group Auditor requirements, in order to perform the consolidation of the Provincial Accounts under the PSA Standards.

As part of our response:

- We reviewed the financial statements to ensure they are prepared in accordance with PSAS, except in regard to accounting for restricted contributions as regulated.
- We will complete the additional Group reporting to the OAG as per the Group Audit instructions we received on July 24, 2023.

Significant findings

There were no issues noted in our audit procedures.



Audit findings - Areas of audit focus (continued)

Area of audit focus	Significant Estimate?
Procurement	No

Our response

- We updated our understanding of the process activities over the initiation, authorization, processing and recording of non-salary related expenses.
- We performed a walkthrough of the procurement process by tracing a transaction from initiation through to being recorded in the general ledger to confirm that the controls are implemented as designed.
- In the current year, we performed additional procedures and documentation over the procurement process: we obtained an understanding of the process for setting up new vendors and reviewed five vendors added in the system.
- We performed analytical procedures over services and supplies expense, by fund and function, with expectation and assessed actual expenses do not exceed or are less than budget within acceptable threshold.
- We performed substantive tests of details over appropriate existence, accuracy, classification and allocation of expenses based on source documentation maintained.
- We performed a search for unrecorded liabilities to obtain appropriate audit evidence over the completeness of accounts payable and accrued liabilities.
- We performed other substantive test of details over accrued liabilities as appropriate.

Significant findings

There were no issues noted in our audit procedures.



Audit findings – Areas of audit focus (continued)

Area of audit focus	Significant Estimate?
Tangible capital assets and deferred capital revenue	No

Our response

- We updated our understanding of the approval and related review process for capital expenditures for consistency with approved budgets and Ministry approval.
- We obtained an understanding of the funding sources for tangible capital asset additions incurred during the year and reviewed processes in place to ensure that only capital expenditures that are approved via the budget process can be processed.
- We analyzed amortization expense and amortization of deferred capital revenue to ensure the amount recognized uses the appropriate estimated useful lives of assets and is consistent between the two amortization accounts.
- We selected a sample of additions for testing and inspected the supporting invoices to determine if the amount recognized agreed, was capital in nature, and eligible per the funding sources.
- We reviewed agreements for contractual commitments and related disclosure requirements.
- We reviewed the information related to deferred capital revenue, which is used to support our additional reporting to the Office of the Auditor General.

Significant findings

There were no issues noted in our audit procedures.



Audit findings – Areas of audit focus (continued)

Area of audit focus	Significant Estimate?
Employee future benefits and salaries	No

Our response

- We updated our understanding of the process activities and controls over expenses, including salaries and benefits expense, including review of the newly settled collective agreements for teachers and non-teaching staff.
- We performed analytical procedures for salaries and benefits expense based on the change in head count and pay rates. We tested the completeness and accuracy of the head count information and agreed the pay rates to union and other employment agreements.
- We reviewed collective agreements for obligations by the District to provide benefits in the future.
- We obtained the valuation report for employee future benefits performed by Mercer as at March 31, 2023.
- We reviewed financial statement presentation to determine if it is consistent with applicable financial reporting framework.
- The District's Accrued Benefit Obligation (“ABO”) is calculated annually at March 31 (early measurement date) by the actuary, Mercer, and is used for estimating the employee future benefit liability as at June 30. Accounting Standards require that significant changes in assumptions between the measurement date and the financial statement date should be evaluated to determine its impact on the actuarial valuation for retirement benefits. We noted that the impact of the change in assumptions for the District had a maximum impact of 2.2%, and was not significant.

Significant findings

We proposed an uncorrected adjustment related to the District's surplus position with respect to benefits deposits and impact on the employee future benefit expense. We agree with management that the amount is not material to the financial statements. Refer to Appendix 2 for more information. There were no other issues noted in our testing.



Audit findings - Areas of audit focus (continued)

Area of audit focus

School generated funds

Significant Estimate?

No

Our response

- We updated our understanding of the process activities and controls over school generated funds.
- We reviewed a sample of school bank account reconciliations, confirmed bank balances and tested for any significant reconciling items.
- We compared the deferred revenue reported in the financial statements to the cash held with the bank
- We compared revenue recognized to expenses incurred as expenses are expected to be fully funded by restricted collections received.

Significant findings

- School funds are raised for a variety of initiatives by way of fees, events, fieldtrips, and other fundraising. Accounting rules require that the purpose of the funds raised must be sufficiently specific, including any surplus funds in a particular year, that they can only be used in the manner intended and that intended use must not be so broad in nature that they could be used for any type of school activity.
- Through our understanding of these funds, there are no formal restrictions placed by the donors and permission is not needed to spend the funds.
- Consistent with previous years, we have proposed an uncorrected adjustment to remove 50% of these funds from deferred revenue and to recognize an amount of school generated funds received in the year they are received. Generally, we see anywhere from 50% to 80% of SGFs not meet the “restriction” criteria at our other clients and, consistent with professional standards, we have estimated and error at the low-end of the range. We agree with management that the amount is not material to the financial statements. Refer to Appendix 2 for more information.
- There were no other issues noted in our testing.



Audit findings - Areas of audit focus (continued)

Area of audit focus

Significant Estimate?

Revenue and receivables, unearned and deferred revenues

No

Our response

- We updated our understanding of the process activities and controls over revenue, deferred revenue and unearned revenue.
- We obtained a confirmation from the Ministry for the funding provided in the 2023 fiscal year and agreed the operating grants to the amount of revenue recognized.
- We agreed special purpose funding received and recorded in deferred revenue to the confirmation received from the Ministry. We ensured that the special purpose funding recognized as revenue was consistent with the expenses incurred and the purpose of the funding specific by the Ministry.
- We developed an expectation for earned international student tuition fees based on the number of students and fees. We compared our expectation to the actual amount recorded and obtained supporting documentation for any significant variances noted.

Significant findings

There were no issues noted in our audit procedures.



Significant accounting policies and practices



Significant accounting policies

- There have been no initial selections of, or changes to, significant accounting policies and practices other than the adoption of the asset retirement obligations accounting standard which had no impact on the financial statement.
- There were no significant accounting policies in controversial or emerging areas.
- There were no issues noted with the timing of the District's transactions in relation to the period in which they were recorded.
- There were no issues noted with the extent to which the financial statements are affected by a significant unusual transaction and extent of disclosure of such transactions.
- There were no issues noted with the extent to which the financial statements are affected by non-recurring amounts recognized during the period and extent of disclosure of such transactions.



Significant accounting estimates

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



Significant disclosures and financial statement presentation

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



Control observations

Control observations

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

Consideration of internal control over financial reporting (“ICFR”)

In planning and performing our audit, we considered ICFR relevant to the District’s preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on ICFR.

Our understanding of internal control over financial reporting was for the limited purpose described above and was not designed to identify all control deficiencies that might be significant deficiencies. The matters being reported are limited to those deficiencies that we have identified during the audit that we have concluded are of sufficient importance to merit being reported to those charged with governance.

Our awareness of control deficiencies varies with each audit and is influenced by the nature, timing, and extent of audit procedures performed, as well as other factors. Had we performed more extensive procedures on internal control over financial reporting, we might have identified more significant deficiencies to be reported or concluded that some of the reported significant deficiencies need not, in fact, have been reported.

A deficiency in internal control over financial reporting

A deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A deficiency in design exists when (a) a control necessary to meet the control objective is missing or (b) an existing control is not properly designed so that, even if the control operates as designed, the control objective would not be met. A deficiency in operation exists when a properly designed control does not operate as designed, or when the person performing the control does not possess the necessary authority or competence to perform the control effectively.

Significant deficiencies in internal control over financial reporting

A significant deficiency in internal control over financial reporting is a deficiency, or combination of deficiencies, in internal control that, in the auditor’s professional judgment, is of sufficient importance to merit the attention of those charged with governance.





Audit quality: How do we deliver audit quality?

Quality essentially means doing the right thing and remains our highest priority. Our **Global Quality Framework** outlines how we deliver quality and how every partner and staff member contribute to its delivery.

'**Perform quality engagements**' sits at the core along with our commitment to continually monitor and remediate to fulfil on our quality drivers.

Our **quality value drivers** are the cornerstones to our approach underpinned by the **supporting drivers** and give clear direction to encourage the right behaviours in delivering audit quality.



Doing the right thing. Always.

We define 'audit quality' as being the outcome when:

- audits are **executed consistently**, in line with the requirements and intent of **applicable professional standards** within a strong **system of quality controls**; and
- all of our related activities are undertaken in an environment of the utmost level of **objectivity, independence, ethics and integrity**.



Appendices

1

Other Required communications

2

Management representation letter

3

Thought leadership and insights



Appendix 1: Other Required communications



Draft Auditor's Report and Management Representations

Draft auditor's report

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

Management representation letter

- We will obtain from management certain representations at the completion of the audit.

In accordance with professional standards, a copy of the management representation letter is included in Appendix 2.

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



Appendix 2: Management representation letter

MANAGEMENT REPRESENTATION LETTER

KPMG LLP
St. Andrew's Square II
800-730 View Street
Victoria, BC V8W 3Y7

September 26, 2023

We are writing at your request to confirm our understanding that your audit was for the purpose of expressing an opinion on the financial statements (hereinafter referred to as "financial statements") of School District No. 40 ("the Entity") as at and for the period ended June 30, 2023.

General:

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

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

Responsibilities:

- 1) We have fulfilled our responsibilities, as set out in the terms of the engagement letter dated February 11, 2022, including for:
 - a) the preparation of the financial statements and believe that these financial statements have been prepared in accordance with the relevant financial reporting framework.
Significant interpretations, if any, related to the financial provisions of the relevant financial reporting framework are appropriately disclosed in the financial statements.
 - b) determining that the basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances.
 - c) providing you with all information of which we are aware that is relevant to the preparation of the financial statements ("relevant information"), such as financial records, documentation and other matters, including:
 - the names of all related parties and information regarding all relationships and transactions with related parties;
 - the complete minutes of meetings, or summaries of actions of recent meetings for which minutes have not yet been prepared, of shareholders, board of education and committees of the board of education that may affect the financial statements. All significant actions are included in such summaries.
 - d) providing you with unrestricted access to such relevant information.

- e) providing you with complete responses to all enquiries made by you during the engagement.
- f) providing you with additional information that you may request from us for the purpose of the engagement.
- g) providing you with unrestricted access to persons within the Entity from whom you determined it necessary to obtain audit evidence.
- h) such internal control as we determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. We also acknowledge and understand that we are responsible for the design, implementation and maintenance of internal control to prevent and detect fraud.
- i) ensuring that all transactions have been recorded in the accounting records and are reflected in the financial statements.
- j) ensuring that internal auditors providing direct assistance to you, if any, were instructed to follow your instructions and that we, and others within the entity, did not intervene in the work the internal auditors performed for you.

2) We assert that:

- a) the financial statements include an adequate description of the financial reporting framework (sometimes referred to as basis of accounting).

Internal control over financial reporting:

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

Fraud & non-compliance with laws and regulations:

4) We have disclosed to you:

- a) the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- b) all information in relation to fraud or suspected fraud that we are aware of that involves:
 - management;
 - employees who have significant roles in internal control over financial reporting; or
 - others

where such fraud or suspected fraud could have a material effect on the financial statements.

- c) all information in relation to allegations of fraud, or suspected fraud, affecting the financial statements, communicated by employees, former employees, analysts, regulators, or others.

- d) all known instances of non-compliance or suspected non-compliance with laws and regulations, including all aspects of contractual agreements or illegal acts, whose effects should be considered when preparing financial statements.
- e) all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.

Subsequent events:

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

Related parties:

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

Estimates:

- 9) The methods, the data and the significant assumptions used in making accounting estimates, and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.

Going concern:

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

Comparative information:

- 12) In respect of the restatement related to the adoption of PS3280 *Asset Retirement Obligations*, as disclosed in the financial statements, we reaffirm that the written representations we previously provided to you, in respect of the prior period financial statements presented as comparative information, remain appropriate.

Misstatements:

- 13) The effects of the uncorrected misstatements described in [Attachment II](#) are immaterial, both individually and in the aggregate, to the financial statements as a whole.

Other information:

- 14) We confirm that the final version of the Financial Statement Discussion and Analysis document will be provided to you when available, and prior to issuance by the Entity, to enable you to complete your required procedures in accordance with professional standards.

Non-SEC registrants or non-reporting issuers:

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

Post-Employment Benefits, Compensated Absences, Termination Benefits and Retirement Benefits:

- 17) The post-employment benefits, compensated absences, termination benefits and retirement benefit costs, assets and obligation have been determined, accounted for and disclosed in accordance with the financial reporting framework.
- 18) We have no knowledge of arrangement (contractual or otherwise) by which programs have been established to provide post-employment benefits, except as disclosed to you.
- 19) The significant accounting policies the Entity has adopted in applying PS3255, Post-employment benefits, compensated absences and termination benefits and PS3250, Retirement Benefits (hereinafter referred to as "PS3255" and "PS3250") are disclosed in note to the financial statements.
- 20) All arrangements (contractual or otherwise) by which programs have been established to provide post-employment benefits have been disclosed by you and included in the determination of pension and post-employment costs and obligations. This includes:
 - i. Pension and other retirement benefits expected to be provided after retirement to employees and their beneficiaries.
 - ii. Post-employment benefits expected to be provided after employment but before retirement to employees and their beneficiaries. These benefits include unused sick leave and severance benefits.
 - iii. Compensated absences for which it is expected employees will be paid. These benefits include accumulating sick days; and
 - iv. Termination benefits.
- 21) The post-employment benefit and retirement costs, assets and obligations have been determined, accounted for and disclosed in accordance with PS3255 and PS3250. In particular:

- i) each of the best estimate assumptions used reflects management's judgment of the most likely set of conditions affecting future events; and
 - ii) the best estimate assumptions used are, as a whole, consistent within themselves, and with the valuation method adopted for purposes of this evaluation.
- 22) The assumptions included in the actuarial valuation are those that were determined by Management and the Ministry of Education and Child Care with Mercer (Canada) Limited ("Mercer") to use in computing amounts to be used by us in determining pension costs and obligations and in making required disclosures in the above-named financial statements, in accordance with PS3255 and PS3250.
- 23) In arriving at these assumptions, Management and the Ministry of Education and Child Care obtained the advice of Mercer, but management has reviewed the assumptions and has retained the final responsibility for them.
- 24) The source data and plan provisions provided to the actuary for preparation of the actuarial valuation are accurate and complete.
- 25) All changes to plan provisions or events occurring subsequent to the date of the actuarial valuation and up to the date of this letter have been considered in the determination of pension and other post-employment benefit and retirement costs.
- 26) The information provided by us to Mercer ("the expert") and used in the work and findings of the expert are complete and accurate. We agree with the findings of the expert in evaluating the actuarial obligations and have adequately considered the qualifications of the expert in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give nor cause any instructions to be given to the expert with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence and objectivity of the expert.

Other:

- 27) There are no:
 - a) other liabilities that are required to be recognized and no other contingent assets or contingent liabilities that are required to be disclosed in the financial statements in accordance with the relevant financial reporting framework, including liabilities or contingent liabilities arising from illegal acts or possible illegal acts, or possible violations of human rights legislation.
 - b) other environmental matters that may have an impact on the financial statements.
- 28) We confirm that no indicators of impairment relating to tangible capital assets have been identified by management and that the tangible capital assets are not impaired and their carrying value in the books is lower than fair value less cost to sell or value in use of these assets.

- 29) We confirm that the management has assigned useful lives and residual values to the items of tangible capital assets based on the intended use of the assets and the expected economic lives of those assets. We further confirmed that the management has reviewed the residual values and useful lives of the major items of tangible capital assets and has determined that no adjustment is necessary.
- 30) We confirm that all receivables which are not past due and not impaired and which are past due and not impaired are fully recoverable and no impairment is required in respect of those receivables.
- 31) We confirm that there are no legal cases filed by or against the Entity, except as those already disclosed to you. Further we confirm that we are not aware of any pending or threatened litigation, or unasserted claim or assessments that are required to be accrued or disclosed.
- 32) We confirm that all revenue transactions are final and there are no side agreements with customers or other terms that allow for the return of consideration.
- 33) In addition to representations provided in points 10 and 11, we confirm that we have made an assessment of the Entity's ability to continue as a going concern, taking into account all available information about the future not limited to, twelve months from the end of the reporting period.
- 34) We confirm that the financial statements have been prepared in accordance with Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia which requires that the financial statements be prepared in accordance with Canadian public sector accounting standards except in regard to the accounting for government transfers. 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. Section 23.1 of the Budget Transparency and Accountability Act and its related regulations require the School District to recognize government transfers for the acquisition of capital assets into revenue on the same basis as the related amortization expense. As these transfers do not contain stipulations that create a liability, Canadian public sector accounting standards would require these grants to be fully recognized into revenue.

We believe that the above departure does not have a material effect on the amounts and disclosures in the financial statements of the Entity.

Yours very truly,

SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)

Karim Hachlaf, Superintendent of Schools

Bettina Ketcham, Secretary-Treasurer

Amy Grey, Assistant Secretary-Treasurer

Attachment I – Definitions

Materiality

Certain representations in this letter are described as being limited to matters that are material.

Information is material if omitting, misstating or obscuring it could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Judgments about materiality are made in light of surrounding circumstances, and are affected by perception of the needs of, or the characteristics of, the users of the financial statements and, the size or nature of a misstatement, or a combination of both while also considering the entity's own circumstances.

Information is obscured if it is communicated in a way that would have a similar effect for users of financial statements to omitting or misstating that information. The following are examples of circumstances that may result in material information being obscured:

- a) information regarding a material item, transaction or other event is disclosed in the financial statements but the language used is vague or unclear;
- b) information regarding a material item, transaction or other event is scattered throughout the financial statements;
- c) dissimilar items, transactions or other events are inappropriately aggregated;
- d) similar items, transactions or other events are inappropriately disaggregated; and
- e) the understandability of the financial statements is reduced as a result of material information being hidden by immaterial information to the extent that a primary user is unable to determine what information is material.

Fraud & error

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

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

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

Attachment II – Summary of Audit Misstatements Schedule(s)

**Summary of Uncorrected Audit Misstatements
Year ended June 30, 2023**

Description	Income effect (Decrease) Increase	Financial position		
		Assets (Decrease) Increase	Liabilities (Decrease) Increase	Accumulated surplus (Decrease) Increase
Dr. Deferred revenue Dr. Other revenue Cr. Accumulated surplus, opening <i>To remove school generated funds from deferred revenue and recognize funds when received.</i>	(37,640)		(274,771)	312,411
Dr. Accumulated surplus, opening Dr. Asset retirement obligation Dr. Deferred capital revenue Cr. Asset retirement obligation Cr. Tangible capital assets Cr. Amortization of deferred capital revenue <i>Massey Wing - To recognize ARO impact on opening net assets, reverse capitalization to TCA, and recognize impact on DCC revenue.</i>	257,400	(257,400)	(257,400) 390,000	(390,000)
Dr. Accumulated surplus, opening Cr. Tangible capital assets <i>Pearson Wing - To recognize ARO impact on opening net assets and reverse capitalization to TCA.</i>		(390,000)		(390,000)
Dr. Prepaid expenses Dr. Employee future benefits Cr. Accumulated surplus, opening <i>To record the benefits surplus amounts prepaid at year end, as well as the expense amount for the premium period.</i>	(127,010)	673,313		800,323
Dr. Accumulated surplus, opening Cr. Asset retirement obligation <i>To adjust ARO liability at year-end due to updated Pinchin reports.</i>			285,893	(285,893)
Total	92,750	25,913	(113,678)	46,841

Misstatements in Presentation and Disclosure
Year ended June 30, 2023

- 1) Public Sector Accounting Standards require the statement of operations and statement of changes in net debt to present a comparison of the results for the accounting period with those originally planned. Management presented the Amended Annual Budget as the basis for this comparison. The original annual budget has been included in the notes to the financial statements, which provides information related to the differences between the original and amended budget.



Appendix 3: Thought leadership and insights

Appendix 3: Thought leadership and insights

Risk Management: Looking beyond the 'Now & Known'

What are the types of emerging risks?



Blind spots - Risk events that organizations fails to identify (e.g. new / unforeseen)



Risk events that are potentially overlooked by the organization or for which the importance has been de-emphasized



Previously known risks that are evolving in unexpected ways

Before the pandemic, emerging risk trends in education included:

- Students and parents questioning the return on investment of education
- Employers concerned about graduates' fitness for future jobs
- Rising inequality
- International student market risk
- Reduced and redirected public funding
- Overall rising institutional costs

Emerging Risks

- 'Forward-thinking' focusing on medium to long-term future
- Difficult to identify and quantify as risks may be slow to 'appear' or evolve
- Little information exists regarding risks; their impact and likelihood are difficult to assess
- Communication may be challenging due to lack of information / data (e.g. phantom risks, crying 'wolf' etc.)

Existing Risks

- Looking at the past, present and shorter term future
- Risks can be more easily identified (e.g. through discussions, brainstorming etc.) and may be quantified with sufficient data
- Likelihood and impact of risks can be reasonably assessed based on facts / data / information available
- More easily communicated and explained to internal and external stakeholders

Appendix 3: Thought leadership and insights

Current trends in Internal Audit

Organizations continually face a wide spectrum of risks beyond the already complex financial and regulatory compliance risks. Many organizations are recognizing the impact and benefit of internal audit activity that is agile, properly resourced, effectively managed, and aligned with strategic priorities, which can improve risk management and control processes and drive better efficiencies. Examples of internal audits in the education sector are noted below.

Academic governance

Assess the design of the processes for obtaining assurance over the quality of academic delivery. Consider the evidence utilized to assess quality and the governance and reporting arrangements for monitoring the quality assurance process and sharing lessons learned.

International Student Program Review

Review and assess the design of the policies and procedures in place to manage the international student program abroad and locally. Stakeholder engagement, communication, marketing, admissions and immigration are among the many impacted processes.

Cost reduction / efficiency planning

Review the governance arrangements for the monitoring and efficiency delivery of programs/services as required. This includes considering how efficiency requirements have been apportioned and communicated to support planning.

Fraud Risk Management

Internal Audit assesses whether a fraud risk management framework exists and whether fraud risk assessment is performed at these levels. IA reviews the overall governance surrounding this process and review the communication and reporting protocols in place.

Infrastructure / Capital Project

Assess the policies and processes in place across various stages of a project lifecycle including: Scoping and costing, Schedule, Risk Procurement / Contract, Project Change, Communication (includes reporting), Quality, Safety, Document / Records Management, Reviews (Gate and/or internal reviews), Lessons Learned, Commissioning / Handover.

Staff Inclusion and Diversity

Assess the strategy and plan in place for inclusion and diversity amongst staff, the governance of them and the measures in place to measure achievement of the goals. Training and awareness programs are offered to staff and faculty to provide understanding of roles and responsibilities pertaining to EDI and material is updated on a regular basis.

Asset Management/Maintenance

Review the processes and controls in place to ensure assets are adequately managed based on an appropriate schedule.

Wellbeing (Staff)

Review processes in place to develop and promote employee wellness programs and mental-health strategies for faculty and staff. Areas of focus include overall program framework, communication to faculty and staff, feedback mechanisms and management's approach to assessing the suitability of the current wellness offerings version faculty and staff needs.

Appendix 3: Thought leadership and insights

Cybersecurity: Incident Response Preparedness

With cyber attacks growing more widespread, it is becoming essential for executives to be involved in responding to cybersecurity incidents. Incident response preparedness can help leaders quickly identify gaps and gain information necessary to make informed decisions when faced with cybersecurity threats. Example of common topics addressed in incident response plans are noted below.



Which roles are included in the School Board's core executive incident response team to make decisions and address circumstances surrounding an incident?

Who is responsible for engaging the School District's insurer?

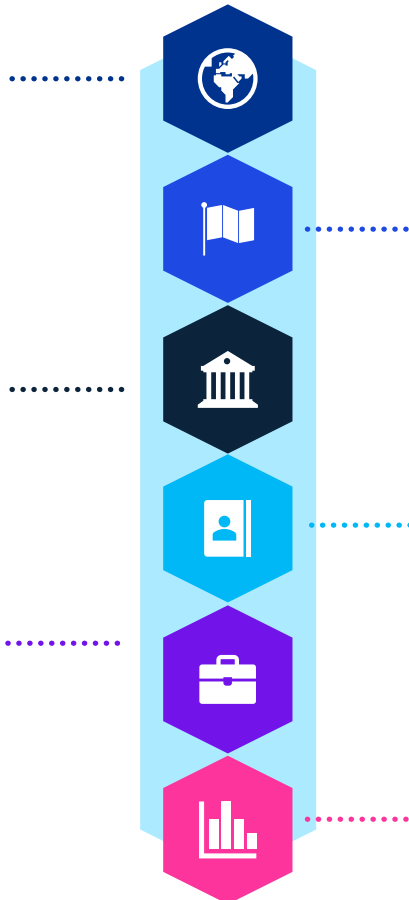
Consideration should be given to who should contact the insurance provider and under what circumstances the insurance provider should be engaged.

Who is responsible for leading communications?

Consideration should be given to who should be involved in enacting the communication plan and managing internal and external communications.

Should a ransom be paid?

Consideration should be given to who should be involved in the decision to pay a ransom, the engagement of a third-party to negotiate the ransom on behalf of the School District, risks associated with ransom demands from prohibited organizations or countries and the School District insurance provider's stance on ransom payment.



Who is responsible for notifying the Board of Trustees?

Consideration should be given to who should engage the Board of Trustees and under what circumstances the Board of Trustees should be engaged?

Should Law Enforcement be Involved?

Consideration should be given to whether law enforcement should be contacted regarding the incident and, if so, who should be responsible for contacting law enforcement.

Who is responsible for considering additional risks?

Consideration should be given to risks associated with non-restoration of systems, data exposure, subsequent attacks and potential sanctions.

Appendix 3: Thought leadership and insights

Environmental, social and governance (“ESG”)

First IFRS Sustainability Disclosure Standards

The arrival of the first two IFRS Sustainability Disclosure Standards marks a key milestone in sustainability reporting and is a significant step towards creation of a global baseline for stakeholder-focused sustainability reporting that local jurisdictions can build on. **Although the standards are not required to be adopted to by School Districts, the new IFRS sustainability standards provide key insights into what the future of sustainability reporting may look like for public sector entities.**

Summary of the recently released standards

The standards build on the four-pillar structure of the **Task Force on Climate-related Financial Disclosures**.

The **general requirements standard (IFRS S1)** defines the scope and objectives of reporting and provides core content, presentation and practical requirements.

It requires disclosure of material information on all sustainability-related risks and opportunities – not just on climate.

The **climate standard (IFRS S2)** replicates the core content requirements and supplements them with climate-specific reporting requirements.



Visit KPMG’s Sustainability Reporting website for more information, including a comprehensive summary of the new requirements and KPMG’s insights and illustrative examples for the new standards.

[Click here](#) to access KPMG’s portal

Appendix 3: Thought leadership and insights

Climate Risk in the Financial Statements

All entities are facing climate-related risks and opportunities – and are making strategic decisions in response. The impacts of climate-related risks in the financial statements are broad, potentially complex and will depend on industry-specific risks.

How might climate-related risks impact the financial statements?

01

Assets

Consider the useful lives and residual values of assets, cash flow projections used for impairment testing of non-financial assets, and the potential impacts on inventories.

02

Liabilities

Consider the recognition of environmental and decommissioning obligations, accounting for emissions or 'green' schemes, impact on employee-benefit arrangements, and restructuring provisions.

03

Borrowers

Consider the accounting for different forms of government assistance, potential for embedded derivatives in green bonds, lease of green technology, impacts of leasing polluting assets.

04

Lenders

Consider how climate-related risks impact operating and financing leases, the potential impact on expected credit losses, and whether green loans meet the solely payments of principal and interest (SPPI) criterion.

05

Disclosures

Consider the impact on the going concern assessment and related disclosures and whether the impacts of climate-related matters have been disclosed clearly.

See here for more information



Appendix 3: Thought leadership and insights

Climate Risk in the Financial Statements

All entities are facing climate-related risks and opportunities – and are making strategic decisions in response. The impacts of climate-related risks in the financial statements are broad, potentially complex and will depend on industry-specific risks.

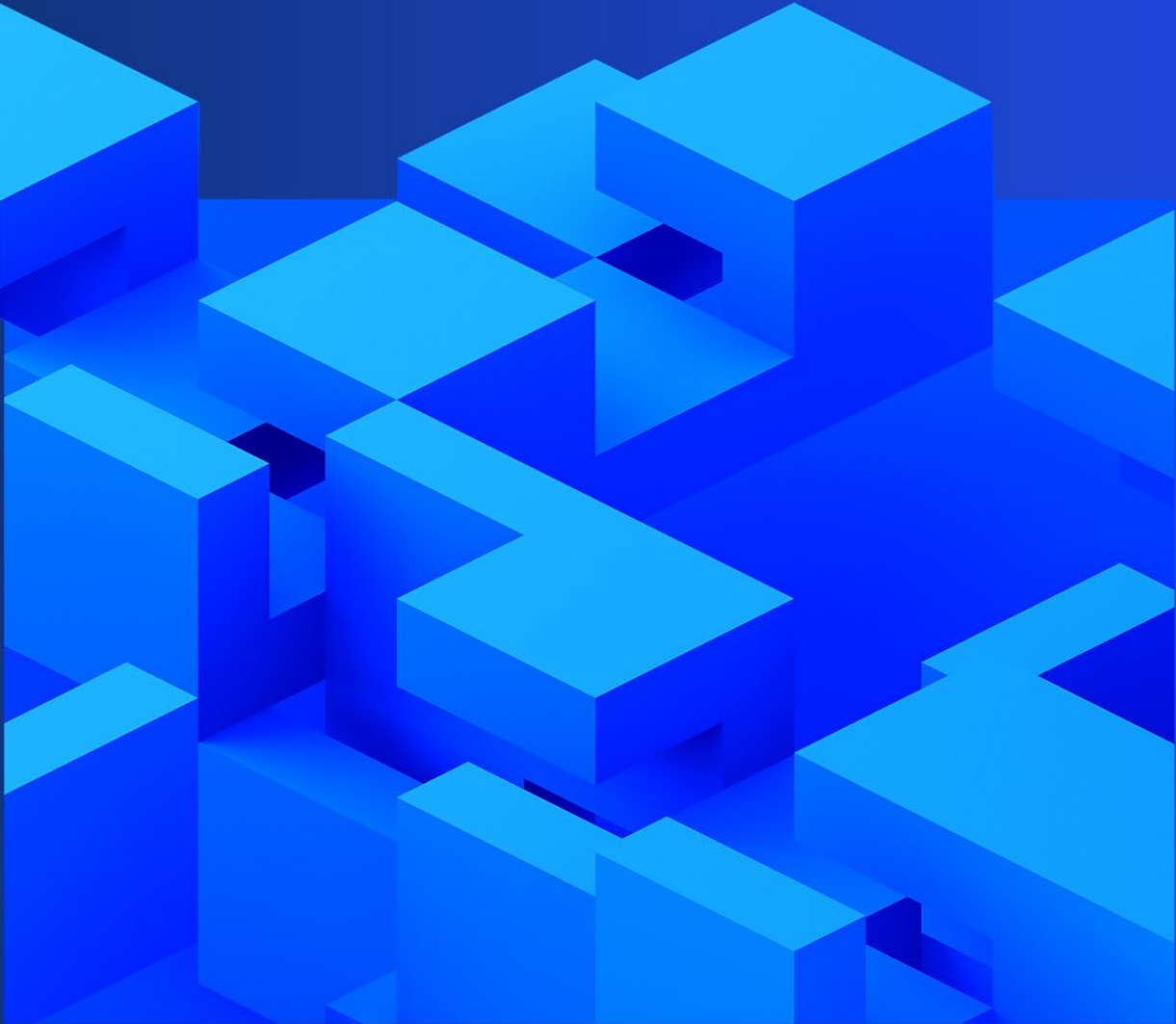




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KPMG member firms around the world have 265,000 professionals, in 143 countries.





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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, 2023
- 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, 2023 of the Entity are prepared, in all material respects, in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

Basis for Opinion

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

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

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

Emphasis of Matter – Financial Reporting Framework

We draw attention to Note 2(a) 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.

Emphasis of Matter – Comparative Information

We draw attention to Note 20 to the financial statements which explains that certain comparative information presented for the year ended June 30, 2022 has been restated. Note 20 explains the reason for the restatement and also explains the adjustments that were applied to restate certain comparative information.

Our opinion is not modified in respect of this matter.

Other Matter – Comparative Information

As part of our audit of the financial statements for the year ended June 30, 2023, we also audited the adjustments that were applied to restate certain comparative information presented for the year ended June 30, 2022. In our opinion, such adjustments are appropriate and have been properly applied.

Other Information

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

- Information, other than the financial statements and auditors' 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 auditors' 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 auditors' report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in the auditors' report.

We have nothing to report in this regard.

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

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

We also:

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

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

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



DRAFT

Chartered Professional Accountants

Victoria, Canada
September 26, 2023

DRAFT

2022-23 Year End Results

School District No. 40

September 26, 2023



New
Westminster
Schools



Recognition

Highlights of the year

- ❑ CONTINUED TO EXPERIENCE HIGHER LEVELS OF GROWTH IN ENROLMENT
- ❑ STUDENT AND FAMILY AFFORDABILITY FUND
- ❑ CUPE AND TEACHERS BARGAINING COMPLETED
- ❑ CAPITAL PROJECTS UNDERWAY
 - NWSS PHASE 2 DECOMMISSIONING UNDERWAY
 - FRASER RIVER ELEMENTARY SCHOOL – PROJECT DEFINITION STAGE
 - MIDDLE SCHOOL LAND ACQUISITION GO-AHEAD

Summary of Priorities 2022-23

Priority identified	Ongoing (\$)	One Time (\$)	Total (\$)
0.6 FTE Behaviour team specialist	\$61,992		\$61,992
1.0 FTE District counselling (safe and caring schools)	\$103,320		\$103,320
0.2 FTE increase in Admin (0.2 teacher backfill)	\$20,418		\$20,418
0.4 FTE mentorship facilitator	\$40,992		\$40,992
1.0 FTE Indigenous Education Support Worker	\$52,795		\$52,795
Student Supervision Staffing	\$72,677		\$72,677
Indigenous Education Equity in Action Initiatives	\$18,191		\$18,191
Communications support		\$35,000	\$35,000
Climate action curriculum implementation		\$50,000	\$50,000
Anti-Racism Pro-D (3 year plan)		\$30,000	\$30,000
Performance feedback and orientation systems		\$15,500	\$15,500
Finance Training and modules		\$15,500	\$15,500
Electric/climate action friendly power tools		\$37,500	\$37,500
New maintenance equipment for Skwo:wech		\$15,000	\$15,000
Total Requests Identified	\$370,385	\$198,500	\$568,885

Funds



OUR FINANCIAL STATEMENTS
ARE COMPRISED OF 3 FUNDS:

- OPERATING FUND
- SPECIAL PURPOSE FUND
- CAPITAL FUND

WHILE THE BOARD APPROVES THE
FINANCIAL STATEMENTS WHICH
COMPRISE OF ALL 3 FUNDS, THE
MOST FOCUS IS ON OPERATING.

Surplus

OVERALL CHANGE IN NET POSITION (ALL 3 FUNDS) : INCREASE OF \$413,993
 - OPERATING SURPLUS IS \$36,817.

TAKE NOTE OF THE SURPLUSES IN DIFFERENT CATEGORIES AND WHAT WE CAN DO WITH THEM...

	Operating Fund	Special Purpose Fund	Capital Fund	2023 Actual	2022 Actual (Recast - Note 20)
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	3,082,162		28,839,564	31,921,726	29,856,956
Prior Period Adjustments					(420,763)
Accumulated Surplus (Deficit), beginning of year, as restated	3,082,162	-	28,839,564	31,921,726	29,436,193
Changes for the year					
Surplus (Deficit) for the year	1,274,621	215,838	(1,076,466)	413,993	2,485,533
Interfund Transfers					
Tangible Capital Assets Purchased	(885,359)	(215,838)	1,101,197	-	-
Local Capital	(352,445)		352,445	-	-
Net Changes for the year	36,817	-	377,176	413,993	2,485,533
Accumulated Surplus (Deficit), end of year - Statement 2	3,118,979	-	29,216,740	32,335,719	31,921,726

Accumulated Operating Reserve

Accumulated Operating Surplus	2022/23	2021/22
Internally Restricted:		
Constraints on Funds:		
Contractual Obligations	70,000	-
Department Carryforward	20,000	55,898
RCAP and Power Local Grants	8,847	5,482
Teacher Mentorship Funds	19,598	40,568
Anticipated Unusual Expense:		
Staffing Contingency	215,000	-
Operations Spanning Multiple Years:		
Capital Cost Share	500,000	-
Commitments Outstanding	278,431	269,752
Future Years' Operating Budget Requirements	50,000	662,000
Local Capital Repayment	-	102,445
School Surplus	1,558	4,175
Strategic Plan Initiatives	30,000	-
Surplus Applied to 2022-23 Budget	-	1,207,506
Total Internally Restricted	1,193,434	2,347,826
Unrestricted	1,925,545	734,336
Total Accumulated Operating Surplus	3,118,979	3,082,162

23-24 Summary of Priorities

Recommended Requests	Ongoing (\$)	One Time (\$)	Total (\$)
VP time increase (0.2 FTE)	\$22,000		\$22,000
Priority EA and TTOCs (5 of each)	\$135,270		\$135,270
Counselling increase (1.0 FTE)	\$77,000		\$77,000
Additional supervision at NWSS	\$91,589		\$91,589
EA Lunch relief and supervision (4 hour) – 6 sites	\$177,594		\$177,594
Director of Secondary Programs Restructure (savings)	89,274		\$89,275
NWSS school privacy and safety upgrades		\$55,000	\$55,000
Comms web upgrade	\$15,000		\$15,000
Maintenance equipment – tools		\$35,000	\$35,000
Capital Plan savings	\$150,000		\$150,000
After School Childcare	\$21,552		\$21,552
Total Requests Identified	\$779,280	\$90,000	\$869,280



Statement of Financial Position

Statement of Financial Position

	2023 Actual	2022 Actual (Recast - Note 20)
	\$	\$
Financial Assets		
Cash and Cash Equivalents	15,727,377	14,367,675
Accounts Receivable		
Due from Province - Ministry of Education and Child Care (Note 3)	2,082,732	2,061,688
Due from Province - Other		193,884
Other	353,341	676,043
Total Financial Assets	18,163,450	17,299,290
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	7,566,446	7,370,686
Unearned Revenue (Note 5)	2,322,116	2,511,549
Deferred Revenue (Note 6)	1,376,442	1,226,659
Deferred Capital Revenue (Note 7)	196,076,926	190,108,106
Employee Future Benefits (Note 8)	3,633,109	3,654,273
Asset Retirement Obligation	452,726	452,726
Total Liabilities	211,427,765	205,323,999
Net Debt	(193,264,315)	(188,024,709)
Non-Financial Assets		
Tangible Capital Assets (Note 9)	224,943,768	219,641,433
Prepaid Expenses	656,266	305,002
Total Non-Financial Assets	225,600,034	219,946,435
Accumulated Surplus (Deficit) (Note 16)	32,335,719	31,921,726

Financial Position health indicators

ACCUMULATED SURPLUS FROM OPERATIONS

2023: \$3,118,979 (2022: \$3,082,162)

DISTRICT'S ABILITY TO REACT TO EMERGENT SITUATIONS AND THE ABILITY TO FUND SPECIAL INITIATIVES.

NET DEBT:

2023 Increase in net debt: \$5,239,606 or 2.8% (2022: \$15,723,768 or 9%)

NET DEBT IS NOT INDICATIVE HERE OF FINANCIAL DIFFICULTY, ITS DUE TO THE ACQUISITION OF TANGIBLE CAPITAL ASSETS.

LIQUIDITY RATIO – CURRENT ASSETS OVER CURRENT LIABILITIES:

2023 Ratio: 1.18 (2022 Ratio: 1.14: 1)

A liquidity ratio of greater than one is desirable. This means that the district has the ability to pay current liabilities as they are due. Liquidity = Flexibility.



Operating Fund

Operating Fund – Income Schedule

(Schedule 2 in the Financial Statements)

	2023 Budget (Note 13)	2023 Actual	2022 Actual (Recast - Note 20)
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	74,317,921	74,837,808	68,933,810
Other	68,788	75,800	82,907
Tuition	2,874,450	2,896,288	2,226,685
Other Revenue	477,836	527,747	289,088
Rentals and Leases	589,667	590,542	319,768
Investment Income	415,000	495,510	156,161
Total Revenue	78,743,662	79,423,695	72,008,419
Expenses			
Instruction	66,220,700	66,272,593	61,192,200
District Administration	3,909,362	4,133,876	3,888,103
Operations and Maintenance	7,776,281	7,487,803	7,040,430
Transportation and Housing	249,310	254,802	233,417
Total Expense	78,155,653	78,149,074	72,374,150
Operating Surplus (Deficit) for the year	588,009	1,274,621	(365,731)
Budgeted Appropriation (Retirement) of Surplus (Deficit)	564,436		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(800,000)	(885,359)	(766,034)
Local Capital	(352,445)	(352,445)	(710,000)
Total Net Transfers	(1,152,445)	(1,237,804)	(1,476,034)
Total Operating Surplus (Deficit), for the year	-	36,817	(1,841,765)

Significant enrolment growth means large increase to operating grant

Full return of international students based on targeted enrolment.

More rentals as restrictions around gatherings have eased and increase to interest income due to rising rates

Less than 1% difference from anticipated budget

Repayment of local capital deficit from Queensborough property purchases

Operating fund – expense detail

(Schedule 2B in the Financial Statements)

	2023 Budget (Note 13) \$	2023 Actual \$	2022 Actual (Recast - Note 20) \$
Salaries			
Teachers	34,333,640	34,160,518	32,186,186
Principals and Vice Principals	4,151,983	4,186,121	3,941,539
Educational Assistants	7,279,786	7,570,106	6,697,184
Support Staff	6,010,812	5,957,733	5,613,429
Other Professionals	2,899,863	2,946,361	3,018,424
Substitutes	2,760,502	2,769,343	2,096,053
Total Salaries	57,436,586	57,590,182	53,552,815
Employee Benefits	14,030,317	14,027,140	12,957,978
Total Salaries and Benefits	71,466,903	71,617,322	66,510,793
Services and Supplies			
Services	2,252,229	2,357,304	2,099,868
Student Transportation	58,850	67,097	75,565
Professional Development and Travel	489,565	497,744	391,190
Rentals and Leases	270,362	267,843	240,074
Dues and Fees	104,054	122,630	96,473
Insurance	138,158	134,814	117,448
Supplies	2,112,375	1,855,214	1,645,065
Utilities	1,263,157	1,224,835	1,180,878
Bad Debts	-	4,271	16,796
Total Services and Supplies	6,688,750	6,531,752	5,863,357
Total Operating Expense	78,155,653	78,149,074	72,374,150

Growth in staff due to increase in student population. Substitutes growth at 32% due to higher absences.

Overall, salaries budget to actual was accurate with a precision of 0.2%

\$278K in open commitments at end of year.

Operating expense by Function, Program and Object

(Schedule 2c in the Financial Statements)

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Actual	2023 Budget (Note 13)	2022 Actual (Recast - Note 20)	2023 % OF SPEND	2022 % OF SPEND
	\$	\$	\$	\$	\$	\$	\$		
1 Instruction									
1.02 Regular Instruction	30,655,470	7,468,656	38,124,126	1,714,083	39,838,209	39,450,535	37,662,954		
1.03 Career Programs	471,217	113,696	584,913	75,580	660,493	650,559	633,095		
1.07 Library Services	478,961	115,174	594,135	43,288	637,423	633,417	541,356		
1.08 Counselling	676,007	150,765	826,772	3,525	830,297	1,104,422	862,739		
1.10 Special Education	11,402,489	3,010,030	14,412,519	179,666	14,592,185	14,486,999	12,921,438		
1.20 Early Learning and Child Care	-	-	-	-	-	-	-		
1.30 English Language Learning	1,127,706	263,071	1,390,777	5,667	1,396,444	1,439,714	1,303,642		
1.31 Indigenous Education	430,782	106,232	537,014	36,165	573,179	586,273	523,324		
1.41 School Administration	4,304,203	970,847	5,275,050	65,653	5,340,703	5,434,437	4,956,425		
1.60 Summer School	219,919	37,604	257,523	2,113	259,636	238,693	170,980		
1.61 Continuing Education	393,911	90,201	484,112	-	484,112	483,915	303,621		
1.62 International and Out of Province Students	1,093,532	258,353	1,351,885	304,371	1,656,256	1,707,118	1,308,096		
1.64 Other	-	-	-	3,656	3,656	4,618	4,530		
Total Function 1	51,254,197	12,584,629	63,838,826	2,433,767	66,272,593	66,220,700	61,192,200	84.8%	84.5%

Funded for \$8,077,820; exceeded funding by 81%

Targeted funding is \$469,500 which represents additional investments of \$103,679

Counselling expenses transferred to Community LINK

Operating expense by Function, Program and Object

(Schedule 2c in the Financial Statements)

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2022 Actual	2022 Budget (Note 12)	2021 Actual (Restated - Note 19)	2023 % OF SPEND	2022 % OF SPEND
	\$	\$	\$	\$	\$	\$	\$		
4 District Administration									
4.11 Educational Administration	784,623	168,468	953,091	287,294	1,240,385	1,184,542	1,154,811		
4.40 School District Governance	276,510	30,249	306,759	70,904	377,663	366,844	338,508		
4.41 Business Administration	1,599,513	320,659	1,920,172	595,656	2,515,828	2,357,976	2,394,784	5.29%	5.37%
Total Function 4	2,660,646	519,376	3,180,022	953,854	4,133,876	3,909,362	3,888,103		
5 Operations and Maintenance									
5.41 Operations and Maintenance Administration	441,926	91,303	533,229	234,606	767,835	654,396	710,001		
5.50 Maintenance Operations	2,792,280	729,282	3,521,562	1,604,005	5,125,567	5,127,313	4,845,823		
5.52 Maintenance of Grounds	273,379	80,436	353,815	44,120	397,935	417,813	340,532		
5.56 Utilities	-	-	-	1,196,466	1,196,466	1,576,759	1,144,074		
Total Function 5	3,507,585	901,021	4,408,606	3,079,197	7,487,803	7,776,281	7,040,430	9.58%	9.73%
7 Transportation and Housing									
7.70 Student Transportation	167,754	22,114	189,868	64,934	254,802	249,310	253,417	0.33%	0.35%
Total Function 7	167,754	22,114	189,868	64,934	254,802	249,310	253,417		

Special Purpose Fund

What is a special purpose fund?

SPECIAL PURPOSE FUNDS ARE MONIES FROM GRANTS AND CONTRIBUTIONS RECEIVED BY DISTRICTS FOR A SPECIFIC PURPOSE (I.E. STIPULATIONS/TARGETED) ASSOCIATED WITH RECEIVING THE GRANTS.

AMOUNTS THAT AREN'T SPENT ARE KEPT AS DEFERRED REVENUE UNTIL EXPENSES ARE INCURRED THAT MEET THE STIPULATION FOR EXPENDITURE.

RECENTLY:

- RENEWED MINISTRY FOCUS ON KEEPING UNUSED BALANCES LOW
- INTEREST IN KEEPING SCHOOL GENERATED FUNDS LOW
- OUR DISTRICT HAS CONTINUED TO REDUCE SPECIAL PURPOSE DEFERRED REVENUE



Special Purpose Grants

(See Schedule 3A in Financial Statements)

	Opening balance	Contributions	Expense	Ending balance	Additional expenses funded by and reported in operations
Annual Facilities Grant	-	235,916	235,916	-	-
Learning Improvement Fund	-	247,949	247,949	-	70,311
Special Education Equipment	9,585	-	1,315	8,270	-
Scholarships and Bursaries	543,996	101,020	119,120	525,896	-
School Generated Funds	624,821	1,707,810	1,783,089	549,542	-
Strong Start	-	96,000	96,000	-	8,048
Ready, Set, Learn	-	19,600	19,600	-	-
OLEP	6,353	317,271	323,624	-	-
Community LINK	-	1,791,698	1,791,698	-	-
CEF - Overhead	-	387,012	387,012	-	-
CEF - Staffing	-	6,510,986	6,510,986	-	-
CEF - Remedies	-	368,797	348,176	20,621	-
Mental Health in Schools	3,245	52,000	52,536	2,709	-
Changing Results for Young Children	-	6,750	6,750	-	-
Seamless Day Kindergarten	-	233,544	224,308	9,236	-
Student & Family Affordability	-	697,152	546,643	150,509	-
Just B4	-	43,949	43,949	-	-
ECL (Early Care & Learning)	-	175,000	69,752	105,248	-
Apprentice Program	38,659	111,164	145,412	4,411	-
TOTALS	1,226,659	13,103,618	12,953,835	1,376,442	78,359



Capital Fund

Capital Additions

(Schedule 4A in Financial Statements)

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	20,376,852	240,604,818	5,079,517	112,838	-	3,491,383	269,665,408
Prior Period Adjustments							
To Recognize Asset Retirement Obligation		452,726					452,726
Cost, beginning of year, as restated	20,376,852	241,057,544	5,079,517	112,838	-	3,491,383	270,118,134
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		6,737,949	98,237				6,836,186
Operating Fund	985	372,519	156,260			355,595	885,359
Special Purpose Funds		215,838					215,838
Transferred from Work in Progress		2,921,417	165,000				3,086,417
	985	10,247,723	419,497	-	-	355,595	11,023,800
Decrease:							
Deemed Disposals			89,276			770,598	859,874
	-	-	89,276	-	-	770,598	859,874
Cost, end of year	20,377,837	251,305,267	5,409,738	112,838	-	3,076,380	280,282,060
Work in Progress, end of year		2,905,268					2,905,268
Cost and Work in Progress, end of year	20,377,837	254,210,535	5,409,738	112,838	-	3,076,380	283,187,328

SEP/AFG PROJECTS + SMALL
AMOUNTS TO COMPLETE
SKWO:WECH AND DEMO OF NWSS

Sources of capital funding

(Schedule 4D in financial statements)

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year		13,110				13,110
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	10,850,241		1,152,000			12,002,241
Other				891		891
Investment Income			21,338			21,338
	10,850,241	-	1,173,338	891	-	12,024,470
Decrease:						
Transferred to DCR - Capital Additions	6,836,186					6,836,186
Transferred to DCR - Work in Progress	4,014,055	13,110	377,998			4,405,163
	10,850,241	13,110	377,998	-	-	11,241,349
Net Changes for the Year	-	(13,110)	795,340	891	-	783,121
Balance, end of year	-	-	795,340	891	-	796,231

Prov Capital amounts relate to Childcare spaces funding for Tweeds and Howay daycare relocations

Local Capital

- ❑ AT JUNE 30, 2023, THE DISTRICT HAD A \$NIL BALANCE IN LOCAL CAPITAL AS IT HAD REPAID ITS LOCAL CAPITAL DEFICIT IN THE YEAR.
- ❑ AS A PRIORITY FOR 2023-24 \$150,000 FOR CAPITAL PRIORITIES GIVEN THE SIGNIFICANT GROWTH EXPERIENCED BY THE DISTRICT AND THE NEED FOR CAPACITY CREATION STRATEGIES.

Questions?

Audited Financial Statements of

School District No. 40 (New Westminster)

And Independent Auditors' Report thereon

June 30, 2023

School District No. 40 (New Westminster)

June 30, 2023

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School District No. 40 (New Westminster)

MANAGEMENT REPORT

DRAFT

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 40 (New Westminster) have been prepared by management in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of British Columbia, supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

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

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

The Board of Education of School District No. 40 (New Westminster) (called the "Board") is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Board. The Board reviews internal financial statements on a monthly basis and externally audited financial statements yearly.

The external auditors, KPMG LLP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of School District No. 40 (New Westminster) and meet when required. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the School District's financial statements.

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

DRAFT

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

Signature of the Secretary Treasurer

Date Signed

School District No. 40 (New Westminster)

Statement of Financial Position

As at June 30, 2023

	2023 Actual	2022 Actual (Restated - Note 20)
	\$	\$
Financial Assets		
Cash and Cash Equivalents	15,727,377	14,367,675
Accounts Receivable		
Due from Province - Ministry of Education and Child Care (Note 3)	2,082,732	2,061,688
Due from Province - Other		193,884
Other	353,341	676,043
Total Financial Assets	18,163,450	17,299,290
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	7,566,446	7,370,686
Unearned Revenue (Note 5)	2,322,116	2,511,549
Deferred Revenue (Note 6)	1,376,442	1,226,659
Deferred Capital Revenue (Note 7)	196,076,926	190,108,106
Employee Future Benefits (Note 8)	3,633,109	3,654,273
Asset Retirement Obligation	452,726	452,726
Total Liabilities	211,427,765	205,323,999
Net Debt	(193,264,315)	(188,024,709)
Non-Financial Assets		
Tangible Capital Assets (Note 9)	224,943,768	219,641,433
Prepaid Expenses	656,266	305,002
Total Non-Financial Assets	225,600,034	219,946,435
Accumulated Surplus (Deficit) (Note 16)	32,335,719	31,921,726
Accumulated Surplus (Deficit) is comprised of:		
Accumulated Surplus (Deficit) from Operations	32,335,719	31,921,726
Accumulated Remeasurement Gains (Losses)	32,335,719	31,921,726

Contractual Obligations (Note 14)

Contingent Liabilities (Note 19)

Approved by the Board

Signature of the Chairperson of the Board

Date Signed

Signature of the Superintendent

Date Signed

Signature of the Secretary Treasurer

Date Signed

DRAFT

School District No. 40 (New Westminster)

Statement of Operations
Year Ended June 30, 2023

	2023 Budget (Note 13) \$	2023 Actual \$	2022 Actual (Restated - Note 20) \$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	85,228,400	85,442,326	78,541,850
Other	214,847	294,228	222,524
Municipal Grants Spent on Sites			3,727,421
Tuition	2,874,450	2,896,288	2,226,685
Other Revenue	1,382,836	2,658,636	1,643,596
Rentals and Leases	589,667	590,542	319,768
Investment Income	415,000	495,510	172,257
Amortization of Deferred Capital Revenue	6,062,090	6,055,650	5,523,182
Total Revenue	<u>96,767,290</u>	<u>98,433,180</u>	<u>92,377,283</u>
Expenses (Note 15)			
Instruction	77,788,481	78,853,766	71,674,763
District Administration	3,992,338	4,213,397	3,965,782
Operations and Maintenance	15,025,549	14,685,938	13,984,828
Transportation and Housing	260,594	266,086	266,377
Total Expense	<u>97,066,962</u>	<u>98,019,187</u>	<u>89,891,750</u>
Surplus (Deficit) for the year	<u>(299,672)</u>	<u>413,993</u>	<u>2,485,533</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		31,921,726	29,436,193
Accumulated Surplus (Deficit) from Operations, end of year		<u><u>32,335,719</u></u>	<u>31,921,726</u>

School District No. 40 (New Westminster)

Statement of Changes in Net Debt

Year Ended June 30, 2023

	2023 Budget (Note 13) \$	2023 Actual \$	2022 Actual (Restated - Note 20) \$
Surplus (Deficit) for the year	(299,672)	413,993	2,485,533
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(14,640,316)	(12,434,451)	(24,693,852)
Amortization of Tangible Capital Assets	7,165,609	7,132,116	6,626,254
Total Effect of change in Tangible Capital Assets	(7,474,707)	(5,302,335)	(18,067,598)
Acquisition of Prepaid Expenses	(300,000)	(656,266)	(305,002)
Use of Prepaid Expenses	300,000	305,002	163,299
Total Effect of change in Other Non-Financial Assets	-	(351,264)	(141,703)
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	(7,774,379)	(5,239,606)	(15,723,768)
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		(5,239,606)	(15,723,768)
Net Debt, beginning of year		(188,024,709)	(172,300,941)
Net Debt, end of year		(193,264,315)	(188,024,709)

School District No. 40 (New Westminster)

Statement 5

Statement of Cash Flows
Year Ended June 30, 2023

	2023 Actual	2022 Actual
		(Restated - Note 20)
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	413,993	2,485,533
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	495,542	(1,956,976)
Prepaid Expenses	(351,264)	(141,703)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	195,760	(926,942)
Unearned Revenue	(189,433)	983,728
Deferred Revenue	149,783	(73,425)
Employee Future Benefits	(21,164)	85,814
Amortization of Tangible Capital Assets	7,132,116	6,626,254
Amortization of Deferred Capital Revenue	(6,055,650)	(5,523,182)
Recognition of Deferred Capital Revenue Spent on Sites		(3,727,421)
Total Operating Transactions	1,769,683	(2,168,320)
Capital Transactions		
Tangible Capital Assets Purchased	(7,937,383)	(9,400,473)
Tangible Capital Assets -WIP Purchased	(4,497,068)	(15,293,379)
Total Capital Transactions	(12,434,451)	(24,693,852)
Financing Transactions		
Capital Revenue Received	12,024,470	16,118,919
Total Financing Transactions	12,024,470	16,118,919
Net Increase (Decrease) in Cash and Cash Equivalents	1,359,702	(10,743,253)
Cash and Cash Equivalents, beginning of year	14,367,675	25,110,928
Cash and Cash Equivalents, end of year	15,727,377	14,367,675
Cash and Cash Equivalents, end of year, is made up of:		
Cash	15,727,377	14,367,675
	15,727,377	14,367,675
Supplementary Cash Flow Information (Note 21)		

SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

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 these grants to be fully recognized into revenue.

b) Cash and Cash Equivalents

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

c) Accounts Receivable

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

d) Unearned Revenue

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

SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

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(1).

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 (EARSL) 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 obligations include the removal of asbestos and other hazardous material in several of the buildings owned by the School District has been initially recognized using the modified retroactive method (note 20). The estimated 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, 2023

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

SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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 is recognized as revenue over the period that the liability is extinguished.

Revenue related to fees or services received in advance of the fee being earned or the service being performed is deferred and recognized when the fee is earned or service performed.

Investment income is reported in the period earned. When required by the funding party or related Act, investment income earned on deferred revenue is added to the deferred revenue balance.

SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

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, 2023

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.

p) Future Changes in Accounting Policies

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

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

Revenue from transactions with no performance obligations should be recognized when the School District:

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

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

SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 3 DUE FROM THE PROVINCE - MECC

	2023	2022
Annual Facility Grant	\$ 505,304	\$ 404,991
Bylaw Projects	1,340,863	1,367,870
Child Care Capital Projects	193,884	-
Classroom Enhancement Fund - Remedies	-	112,997
OLEP French	42,681	63,042
Ventilation Fund	-	112,788
	\$ 2,082,732	\$ 2,061,688

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES - OTHER

	2023	2022
Trade Payables	\$ 4,478,730	\$ 4,521,130
Accrued Vacation Payable	415,342	368,117
Salaries and Benefits Payable	2,672,374	2,481,439
	\$ 7,566,446	\$ 7,370,686

NOTE 5 UNEARNED REVENUE

	2023	2022
Balance, beginning of year	\$ 2,511,549	\$ 1,527,821
Increases:		
Tuition fees collected	2,318,916	2,511,549
Other	3,200	-
	2,322,116	2,511,549
Decreases:		
Tuition fee revenue recognized	2,511,549	1,527,821
	(189,433)	983,728
Net Change for the year	(189,433)	983,728
Balance, end of year	\$ 2,322,116	\$ 2,511,549

SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

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.

	2023	2022
Balance, beginning of year	\$ 1,226,659	\$ 1,300,084
Increases:		
Provincial Grants - MECC	10,872,692	9,588,598
Provincial Grants - Other	184,180	171,668
Other Revenue	2,046,746	1,268,474
	13,103,618	11,028,740
Decreases:		
Allocated to Revenue	12,953,835	11,102,165
Recovered	-	-
	12,953,835	11,102,165
Net Change for the year	149,783	(73,425)
Balance, end of year	\$ 1,376,442	\$ 1,226,659

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.

	2023	2022
Balance, beginning of year	\$ 190,108,106	\$ 183,239,790
Increases:		
Provincial Grant - MECC	12,002,241	14,671,876
Provincial Grants - Other	-	678,593
Other Revenue	891	791,935
Investment Income	21,338	30,515
	12,024,470	16,118,919
Decreases:		
Amortization	6,055,650	5,523,182
Transferred to Revenue – Site Purchases	-	3,727,421
	6,055,650	9,250,603
Net Change for the year	5,968,820	6,868,316
Balance, end of year	\$ 196,076,926	\$ 190,108,106

SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

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.

	2023	2022
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	\$ 2,552,560	\$ 3,046,338
Service Cost	223,709	246,677
Interest Cost	86,365	79,620
Benefit Payments	(243,597)	(205,472)
Increase in Obligation due to Plan Amendment	-	5,939
Actuarial Gain	(37,394)	(620,542)
	\$ 2,581,643	\$ 2,552,560
Accrued Benefit Obligation – March 31		
	\$ 2,581,643	\$ 2,552,560
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation – March 31	\$ 2,581,643	\$ 2,552,560
Market Value of Plan Assets – March 31	-	-
Funded Status – Deficit	(2,581,643)	(2,552,560)
Employer Contribution after Measurement Date	10,602	32,029
Benefits Expense after Measurement Date	(80,964)	(77,519)
Unamortized Net Actuarial Gain	(981,104)	(1,056,223)
	\$ (3,633,109)	\$ (3,654,273)
Accrued Benefit Liability – June 30		
	\$ (3,633,109)	\$ (3,654,273)
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability - July 1	3,654,273	3,568,459
Net Expense for Fiscal Year	201,006	263,223
Employer Contributions	(222,170)	(177,409)
	\$ 3,633,109	\$ 3,654,273
Accrued Benefit Liability – June 30		
	\$ 3,633,109	\$ 3,654,273
Components of Net Benefit Expense		
Service Cost	\$ 221,718	\$ 240,935
Interest Cost	91,801	81,306
Immediate Recognition of Plan Amendment	-	5,939
Amortization of Net Actuarial Gain	(112,513)	(64,957)
	\$ 201,006	\$ 263,223
Net Benefit Expense		
	\$ 201,006	\$ 263,223
Assumptions		
Discount Rate – April 1	3.25%	2.50%
Discount Rate – March 31	4.00%	3.25%
Long Term Salary Growth – April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth – March 31	2.50% + seniority	2.50% + seniority
EARSL – March 31	11.6	11.6

The impact of changes in assumptions between the March 31, 2023 measurement date and the June 30, 2023 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, 2023

NOTE 9 TANGIBLE CAPITAL ASSETS

Net Book Value:

	Net Book Value 2023	Net Book Value 2022
		(Restated – Note 20)
Sites	\$ 20,377,837	\$ 20,376,852
Buildings	196,555,257	192,247,129
Buildings – work in progress	2,905,268	1,494,617
Furniture & Equipment	3,724,128	3,829,093
Vehicles	59,169	70,453
Computer Hardware	1,322,109	1,623,289
Total	\$ 224,943,768	\$ 219,641,433

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

SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 9 TANGIBLE CAPITAL ASSETS (Continued)

June 30, 2022

Cost:	Opening Balance	Prior Period Adjustment (Note 20)	Additions	Disposals	Transfers (WIP)	Ending balance (Restated - Note 20)
Sites	\$ 15,057,921	\$ -	\$ 5,318,931	\$ -	\$ -	\$ 20,376,852
Buildings	209,561,833	452,726	3,194,788	(984,743)	28,832,940	241,057,544
Buildings - work in progress	15,643,374	-	14,684,183	-	(28,832,940)	1,494,617
Furniture & Equipment	4,197,330	-	919,123	(36,936)	-	5,079,517
Vehicles	146,354	-	-	(33,516)	-	112,838
Computer Hardware	3,810,140	-	576,827	(895,584)	-	3,491,383
Total	\$ 248,416,952	\$ 452,726	\$ 24,693,852	\$(1,950,779)	\$ -	\$ 271,612,751

Accumulated Amortization:	Opening balance	Prior Period Adjustment (Note 20)	Amortization (Restated - Note 20)	Disposals	Ending balance (Restated - Note 20)
Buildings	\$ 43,955,095	\$ 422,536	\$ 5,417,527	\$ (984,743)	\$ 48,810,415
Furniture & Equipment	823,518	-	463,842	(36,936)	1,250,424
Vehicles	62,941	-	12,960	(33,516)	42,385
Computer Hardware	2,033,526	-	730,152	(895,584)	1,868,094
Total	\$ 46,875,080	\$ 422,536	\$ 6,624,481	\$(1,950,779)	\$ 51,971,318

Buildings – work in progress having a value of \$2,905,268 (2022 - \$1,494,617) 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, 2023

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, 2022, the Teachers’ Pension Plan has about 51,000 active members and approximately 41,000 retired members. As of December 31, 2022, the Municipal Pension Plan has about 240,000 active members, including approximately 30,000 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 \$6,778,634 (2022 - \$6,377,126) for employer contributions to the plans in the year ended June 30, 2023.

The next valuation for the Teachers’ Pension Plan will be as at December 31, 2023. 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 hazardous materials within some School District owned buildings that will undergo renovations or demolition in the future. These costs have been capitalized as part of the assets’ carrying value and are amortized over the assets’ estimated useful lives.

		2023
Balance, beginning of year (Restated - Note 20)	\$	452,726
Settlements during the year		-
Balance, end of year	\$	452,726

SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

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 21, 2023. The table below presents a reconciliation between the amended annual budget and the initial annual budget as submitted to the Ministry in June 2022.

	Annual Budget	Amended Annual Budget	Change
Ministry Operating Grant Funded FTEs			
School Age	6,957.625	7,225.188	267.563
Adult	82.813	78.250	(4.563)
Other	0.000	0.000	0.000
Total Ministry Operating Grant Funded FTEs	<u>7,040.438</u>	<u>7,303.438</u>	<u>263.000</u>
Revenues			
Provincial Grants			
MECC	\$79,892,810	\$85,228,400	\$5,335,590
Other	68,788	214,847	146,059
Tuition	3,052,840	2,874,450	(178,390)
Other Revenue	991,536	1,382,836	391,300
Rentals and Leases	279,667	589,667	310,000
Investment Income	210,000	415,000	205,000
Amortization of Deferred Capital Revenue	6,157,137	6,062,090	(95,047)
Total Revenue	<u>90,652,778</u>	<u>96,767,290</u>	<u>6,114,512</u>
Expenses			
Instructional	73,088,963	77,788,481	4,699,518
District Administration	3,817,128	3,992,338	175,210
Operations and Maintenance	14,820,882	15,025,549	204,667
Transportation and Housing	253,557	260,594	7,037
Total Expense	<u>91,980,530</u>	<u>97,066,962</u>	<u>5,086,432</u>
Deficit for the year	<u>(1,327,752)</u>	<u>(299,672)</u>	<u>1,028,080</u>
Budget Allocation of Surplus	1,207,506	564,436	(643,070)
Budget Surplus (Deficit), for the year	<u>(\$120,246)</u>	<u>\$264,764</u>	<u>\$385,010</u>
Budget Surplus (Deficit), for the year comprised of:			
Capital Fund Surplus (Deficit)	(120,246)	264,764	385,010
Budget Surplus (Deficit), for the year	<u>(\$120,246)</u>	<u>\$264,764</u>	<u>\$385,010</u>

SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

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>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>
Operating:				
Xerox Photocopiers	Dec 2025	108,544	108,544	54,922
Columbia Square Plaza	June 2026	256,422	262,244	265,001
Capital:				
Queen Elizabeth Expansion		57,512	243,255	-
New Westminster Secondary		772,582	-	-
Minor Capital Projects		1,059,493	-	-
		<u>\$ 2,254,553</u>	<u>\$ 614,043</u>	<u>\$ 319,923</u>

NOTE 15 EXPENSE BY OBJECT

	<u>2023</u>	<u>2022</u>
		(Restated – Note 20)
Salaries and Benefits	\$ 81,058,482	\$ 75,179,331
Services and Supplies	9,828,589	8,086,165
Amortization	7,132,116	6,626,254
	<u>\$ 98,019,187</u>	<u>\$ 89,891,750</u>

SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

NOTE 16 ACCUMULATED SURPLUS

	2023	2022
		(Restated – Note 20)
Capital:		
Local Capital Surplus (Deficit)	\$ -	\$ (260,540)
Invested in Tangible Capital Assets	<u>29,216,740</u>	<u>29,100,104</u>
	29,216,740	28,839,564
Operating:		
Internally Restricted by Board for:		
Constraints on Funds:		
Contractual Obligations	70,000	-
Department Carryforward	20,000	55,898
RCAP and Power Local Grants	8,847	5,482
Teacher Mentorship Funds	<u>19,598</u>	<u>40,568</u>
	118,445	101,948
Anticipated Unusual Expense:		
Staffing Contingency	215,000	-
Operations Spanning Multiple Years:		
Capital Cost Share	500,000	-
Commitments Outstanding	278,431	269,752
Future Years' Operating Budget Requirements	50,000	662,000
Local Capital Repayment	-	102,445
School Surplus	1,558	4,175
Strategic Plan Initiatives	30,000	-
Surplus Applied to 2022-23 Budget	<u>-</u>	<u>1,207,506</u>
	859,989	2,245,878
Internally Restricted Operating Surplus	<u>1,193,434</u>	<u>2,347,826</u>
Unrestricted Operating Surplus - Contingency	<u>1,925,545</u>	<u>734,336</u>
	3,118,979	3,082,162
Total Accumulated Surplus, end of year	<u>\$ 32,335,719</u>	<u>\$ 31,921,726</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, 2023

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 2022 related to credit, market or liquidity risks.

SCHOOL DISTRICT NO. 40 (NEW WESTMINSTER)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023

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 PRIOR PERIOD ADJUSTMENT

On July 1, 2022 the School District adopted Canadian public sector accounting standard PS 3280 Asset Retirement Obligations. This new standard addresses the recognition, measurement, presentation and disclosure of legal obligations associated with the retirement of certain tangible capital assets such as asbestos removal in buildings that will undergo renovation or demolition in the future (note 11). This standard was adopted using the modified retroactive approach, which results in the restatement of the comparative information as at and for the year ended June 30, 2022.

On July 1, 2022 the School District recognized an asset retirement obligation relating to several owned buildings that contain asbestos and other hazardous materials. The liability has been measured at current cost as the timing and amounts of future cash flows cannot be estimated.

The impact of the prior period adjustment on the June 30, 2022 comparative amounts is as follows:

	As Previously Stated	Increase (Decrease)	As Restated
Asset Retirement Obligation	\$ -	\$ 452,726	\$ 452,726
Tangible Capital Assets - Cost	269,665,408	452,726	\$ 270,118,134
Tangible Capital Assets - Accumulated Amortization	51,548,782	422,536	\$ 51,971,318
Operations & Maintenance Expense - Asset Amortization	6,611,521	1,773	\$ 6,613,294
Accumulated Surplus - Invested in Tangible Capital Assets	24,933,029	(420,763)	\$ 24,512,266

NOTE 21 SUPPLEMENTARY CASH FLOW INFORMATION

	2023	2022
Interest Recognized in the:		
Operating Fund	\$ 495,510	\$ 156,161
Land Capital Fund	-	30,515
Local Capital Fund	-	16,096
Other Provincial Capital Fund	21,338	-
Total Interest Income	\$ 516,848	\$ 202,772

School District No. 40 (New Westminster)

Schedule 1 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2023

	Operating Fund	Special Purpose Fund	Capital Fund	2023 Actual	2022 Actual (Restated - Note 20)
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	3,082,162		28,839,564	31,921,726	29,856,956
Prior Period Adjustments					(420,763)
Accumulated Surplus (Deficit), beginning of year, as restated	3,082,162	-	28,839,564	31,921,726	29,436,193
Changes for the year					
Surplus (Deficit) for the year	1,274,621	215,838	(1,076,466)	413,993	2,485,533
Interfund Transfers					
Tangible Capital Assets Purchased	(885,359)	(215,838)	1,101,197	-	
Local Capital	(352,445)		352,445	-	
Net Changes for the year	36,817	-	377,176	413,993	2,485,533
Accumulated Surplus (Deficit), end of year - Statement 2	3,118,979	-	29,216,740	32,335,719	31,921,726

School District No. 40 (New Westminster)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2023

	2023 Budget (Note 13)	2023 Actual	2022 Actual (Restated - Note 20)
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	74,317,921	74,837,808	68,933,810
Other	68,788	75,800	82,907
Tuition	2,874,450	2,896,288	2,226,685
Other Revenue	477,836	527,747	289,088
Rentals and Leases	589,667	590,542	319,768
Investment Income	415,000	495,510	156,161
Total Revenue	<u>78,743,662</u>	<u>79,423,695</u>	<u>72,008,419</u>
Expenses			
Instruction	66,220,700	66,272,593	61,192,200
District Administration	3,909,362	4,133,876	3,888,103
Operations and Maintenance	7,776,281	7,487,803	7,040,430
Transportation and Housing	249,310	254,802	253,417
Total Expense	<u>78,155,653</u>	<u>78,149,074</u>	<u>72,374,150</u>
Operating Surplus (Deficit) for the year	<u>588,009</u>	<u>1,274,621</u>	<u>(365,731)</u>
Budgeted Appropriation (Retirement) of Surplus (Deficit)	<u>564,436</u>		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(800,000)	(885,359)	(766,034)
Local Capital	(352,445)	(352,445)	(710,000)
Total Net Transfers	<u>(1,152,445)</u>	<u>(1,237,804)</u>	<u>(1,476,034)</u>
Total Operating Surplus (Deficit), for the year	<u>-</u>	<u>36,817</u>	<u>(1,841,765)</u>
Operating Surplus (Deficit), beginning of year		3,082,162	4,923,927
Operating Surplus (Deficit), end of year		<u>3,118,979</u>	<u>3,082,162</u>
Operating Surplus (Deficit), end of year			
Internally Restricted		1,193,434	2,347,826
Unrestricted		1,925,545	734,336
Total Operating Surplus (Deficit), end of year		<u>3,118,979</u>	<u>3,082,162</u>

School District No. 40 (New Westminster)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2023

	2023 Budget (Note 13)	2023 Actual	2022 Actual (Restated - Note 20)
	\$	\$	\$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	70,664,421	71,088,966	68,062,632
Other Ministry of Education and Child Care Grants			
Pay Equity	521,853	521,853	521,853
Funding for Graduated Adults	237,058	256,845	234,210
Student Transportation Fund	6,073	6,073	6,073
Support Staff Benefits Grant	97,000	100,413	98,537
FSA Scorer Grant	8,187	8,187	8,187
Early Learning Framework (ELF) Implementation	4,343	1,096	2,318
Labour Settlement Funding	2,778,986	2,854,375	
Total Provincial Grants - Ministry of Education and Child Care	<u>74,317,921</u>	<u>74,837,808</u>	<u>68,933,810</u>
Provincial Grants - Other	<u>68,788</u>	<u>75,800</u>	<u>82,907</u>
Tuition			
Summer School Fees	940		1,125
Continuing Education	1,900	2,108	4,076
International and Out of Province Students	2,871,610	2,894,180	2,221,484
Total Tuition	<u>2,874,450</u>	<u>2,896,288</u>	<u>2,226,685</u>
Other Revenues			
Miscellaneous			
Instructional Cafeteria Revenue	200,000	224,282	179,417
Miscellaneous	277,836	303,465	109,671
Total Other Revenue	<u>477,836</u>	<u>527,747</u>	<u>289,088</u>
Rentals and Leases	<u>589,667</u>	<u>590,542</u>	<u>319,768</u>
Investment Income	<u>415,000</u>	<u>495,510</u>	<u>156,161</u>
Total Operating Revenue	<u><u>78,743,662</u></u>	<u><u>79,423,695</u></u>	<u><u>72,008,419</u></u>

School District No. 40 (New Westminster)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object
Year Ended June 30, 2023

	2023 Budget (Note 13)	2023 Actual	2022 Actual (Restated - Note 20)
	\$	\$	\$
Salaries			
Teachers	34,333,640	34,160,518	32,186,186
Principals and Vice Principals	4,151,983	4,186,121	3,941,539
Educational Assistants	7,279,786	7,570,106	6,697,184
Support Staff	6,010,812	5,957,733	5,613,429
Other Professionals	2,899,863	2,946,361	3,018,424
Substitutes	2,760,502	2,769,343	2,096,053
Total Salaries	57,436,586	57,590,182	53,552,815
Employee Benefits	14,030,317	14,027,140	12,957,978
Total Salaries and Benefits	71,466,903	71,617,322	66,510,793
Services and Supplies			
Services	2,252,229	2,357,304	2,099,868
Student Transportation	58,850	67,097	75,565
Professional Development and Travel	489,565	497,744	391,190
Rentals and Leases	270,362	267,843	240,074
Dues and Fees	104,054	122,630	96,473
Insurance	138,158	134,814	117,448
Supplies	2,112,375	1,855,214	1,645,065
Utilities	1,263,157	1,224,835	1,180,878
Bad Debts	-	4,271	16,796
Total Services and Supplies	6,688,750	6,531,752	5,863,357
Total Operating Expense	78,155,653	78,149,074	72,374,150

School District No. 40 (New Westminster)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	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	27,771,778	990,932		259,731		1,633,029	30,655,470
1.03 Career Programs	316,345			150,079		4,793	471,217
1.07 Library Services	423,061			46,803		9,097	478,961
1.08 Counselling	605,237			31,618	38,193	959	676,007
1.10 Special Education	2,813,787		7,570,106	55,906	164,205	798,485	11,402,489
1.30 English Language Learning	1,098,590					29,116	1,127,706
1.31 Indigenous Education	41,910	129,035		259,837			430,782
1.41 School Administration		2,950,491		1,254,299	46,682	52,731	4,304,203
1.60 Summer School	176,894	34,094		8,272		659	219,919
1.61 Continuing Education	237,501	81,569		65,107		9,734	393,911
1.62 International and Out of Province Students	673,420			54,690	360,520	4,902	1,093,532
1.64 Other							-
Total Function 1	34,158,523	4,186,121	7,570,106	2,186,342	609,600	2,543,505	51,254,197
4 District Administration							
4.11 Educational Administration				174,363	597,077	13,183	784,623
4.40 School District Governance					276,510		276,510
4.41 Business Administration	1,995			450,727	1,109,716	37,075	1,599,513
Total Function 4	1,995	-	-	625,090	1,983,303	50,258	2,660,646
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				74,588	353,458	13,880	441,926
5.50 Maintenance Operations				2,642,937		149,343	2,792,280
5.52 Maintenance of Grounds				273,379			273,379
5.56 Utilities							-
Total Function 5	-	-	-	2,990,904	353,458	163,223	3,507,585
7 Transportation and Housing							
7.70 Student Transportation				155,397		12,357	167,754
Total Function 7	-	-	-	155,397	-	12,357	167,754
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	34,160,518	4,186,121	7,570,106	5,957,733	2,946,361	2,769,343	57,590,182

School District No. 40 (New Westminster)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Actual	2023 Budget (Note 13)	2022 Actual (Restated - Note 20)
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	30,655,470	7,468,656	38,124,126	1,714,083	39,838,209	39,450,535	37,662,954
1.03 Career Programs	471,217	113,696	584,913	75,580	660,493	650,559	633,095
1.07 Library Services	478,961	115,174	594,135	43,288	637,423	633,417	541,356
1.08 Counselling	676,007	150,765	826,772	3,525	830,297	1,104,422	862,739
1.10 Special Education	11,402,489	3,010,030	14,412,519	179,666	14,592,185	14,486,999	12,921,438
1.30 English Language Learning	1,127,706	263,071	1,390,777	5,667	1,396,444	1,439,714	1,303,642
1.31 Indigenous Education	430,782	106,232	537,014	36,165	573,179	586,273	523,324
1.41 School Administration	4,304,203	970,847	5,275,050	65,653	5,340,703	5,434,437	4,956,425
1.60 Summer School	219,919	37,604	257,523	2,113	259,636	238,693	170,980
1.61 Continuing Education	393,911	90,201	484,112		484,112	483,915	303,621
1.62 International and Out of Province Students	1,093,532	258,353	1,351,885	304,371	1,656,256	1,707,118	1,308,096
1.64 Other	-	-	-	3,656	3,656	4,618	4,530
Total Function 1	51,254,197	12,584,629	63,838,826	2,433,767	66,272,593	66,220,700	61,192,200
4 District Administration							
4.11 Educational Administration	784,623	168,468	953,091	287,294	1,240,385	1,184,542	1,154,811
4.40 School District Governance	276,510	30,249	306,759	70,904	377,663	366,844	338,508
4.41 Business Administration	1,599,513	320,659	1,920,172	595,656	2,515,828	2,357,976	2,394,784
Total Function 4	2,660,646	519,376	3,180,022	953,854	4,133,876	3,909,362	3,888,103
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	441,926	91,303	533,229	234,606	767,835	654,396	710,001
5.50 Maintenance Operations	2,792,280	729,282	3,521,562	1,604,005	5,125,567	5,127,313	4,845,823
5.52 Maintenance of Grounds	273,379	80,436	353,815	44,120	397,935	417,813	340,532
5.56 Utilities	-	-	-	1,196,466	1,196,466	1,576,759	1,144,074
Total Function 5	3,507,585	901,021	4,408,606	3,079,197	7,487,803	7,776,281	7,040,430
7 Transportation and Housing							
7.70 Student Transportation	167,754	22,114	189,868	64,934	254,802	249,310	253,417
Total Function 7	167,754	22,114	189,868	64,934	254,802	249,310	253,417
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	57,590,182	14,027,140	71,617,322	6,531,752	78,149,074	78,155,653	72,374,150

School District No. 40 (New Westminster)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2023

	2023 Budget (Note 13) \$	2023 Actual \$	2022 Actual (Restated - Note 20) \$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	10,910,479	10,604,518	9,608,040
Other	146,059	218,428	139,617
Other Revenue	905,000	2,130,889	1,354,508
Total Revenue	<u>11,961,538</u>	<u>12,953,835</u>	<u>11,102,165</u>
Expenses			
Instruction	11,567,781	12,581,173	10,482,563
District Administration	82,976	79,521	77,679
Operations and Maintenance	94,943	77,303	331,104
Total Expense	<u>11,745,700</u>	<u>12,737,997</u>	<u>10,891,346</u>
Special Purpose Surplus (Deficit) for the year	<u>215,838</u>	<u>215,838</u>	<u>210,819</u>
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(215,838)	(215,838)	(210,819)
Total Net Transfers	<u>(215,838)</u>	<u>(215,838)</u>	<u>(210,819)</u>
Total Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		<u>-</u>	<u>-</u>

School District No. 40 (New Westminster)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2023

	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			9,585	543,996	624,821			6,353	
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	235,916	247,949				96,000	19,600	317,271	1,622,459
Provincial Grants - Other				101,020	1,707,810				169,239
	235,916	247,949	-	101,020	1,707,810	96,000	19,600	317,271	1,791,698
Less: Allocated to Revenue	235,916	247,949	1,315	119,120	1,783,089	96,000	19,600	323,624	1,791,698
Deferred Revenue, end of year	-	-	8,270	525,896	549,542	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	235,916	247,949	1,315			96,000	19,600	323,624	1,622,459
Provincial Grants - Other				119,120	1,783,089				169,239
Other Revenue									
	235,916	247,949	1,315	119,120	1,783,089	96,000	19,600	323,624	1,791,698
Expenses									
Salaries									
Teachers								127,041	498,784
Principals and Vice Principals									
Educational Assistants		194,829							612,707
Support Staff						71,558	274		
Other Professionals								14,096	121,939
Substitutes						82		783	29,683
	-	194,829	-	-	-	71,640	274	141,920	1,263,113
Employee Benefits		53,120				20,079		34,448	324,379
Services and Supplies	20,078		1,315	119,120	1,783,089	4,281	19,326	147,256	204,206
	20,078	247,949	1,315	119,120	1,783,089	96,000	19,600	323,624	1,791,698
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		70,311				8,048			

School District No. 40 (New Westminster)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2023

	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	ECL (Early Care & Learning)
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year				3,245					
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	387,012	6,510,986	368,797	52,000	6,750	110,800	697,152	25,000	175,000
Provincial Grants - Other						70,144		3,872	
Other						52,600		15,077	
	387,012	6,510,986	368,797	52,000	6,750	233,544	697,152	43,949	175,000
Less: Allocated to Revenue	387,012	6,510,986	348,176	52,536	6,750	224,308	546,643	43,949	69,752
Deferred Revenue, end of year	-	-	20,621	2,709	-	9,236	150,509	-	105,248
Revenues									
Provincial Grants - Ministry of Education and Child Care	387,012	6,510,986	348,176	52,536	6,750	110,800	546,643	25,000	69,752
Provincial Grants - Other						70,144		3,872	
Other Revenue						43,364		15,077	
	387,012	6,510,986	348,176	52,536	6,750	224,308	546,643	43,949	69,752
Expenses									
Salaries									
Teachers		5,138,127		42,190					
Principals and Vice Principals	24,000					10,000			
Educational Assistants									
Support Staff	137,424			921		160,202		33,788	
Other Professionals									55,189
Substitutes	121,969	23,042	1,874		5,687	1,680		778	
	283,393	5,161,169	1,874	43,111	5,687	171,882	-	34,566	55,189
Employee Benefits	65,119	1,349,817	381	9,263	1,063	45,312		6,809	13,740
Services and Supplies	38,500		345,921	162		7,114	546,643	2,574	823
	387,012	6,510,986	348,176	52,536	6,750	224,308	546,643	43,949	69,752
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									

School District No. 40 (New Westminster)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2023

	Apprentice Program	TOTAL
	\$	\$
Deferred Revenue, beginning of year	38,659	1,226,659
Add: Restricted Grants		
Provincial Grants - Ministry of Education and Child Care		10,872,692
Provincial Grants - Other	110,164	184,180
Other	1,000	2,046,746
	111,164	13,103,618
Less: Allocated to Revenue	145,412	12,953,835
Deferred Revenue, end of year	4,411	1,376,442
Revenues		
Provincial Grants - Ministry of Education and Child Care		10,604,518
Provincial Grants - Other	144,412	218,428
Other Revenue	1,000	2,130,889
	145,412	12,953,835
Expenses		
Salaries		
Teachers	67,054	5,873,196
Principals and Vice Principals		34,000
Educational Assistants		807,536
Support Staff	7,233	411,400
Other Professionals		191,224
Substitutes		185,578
	74,287	7,502,934
Employee Benefits	14,696	1,938,226
Services and Supplies	56,429	3,296,837
	145,412	12,737,997
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		78,359

School District No. 40 (New Westminster)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2023

	2023	2023 Actual			2022
	Budget (Note 13)	Invested in Tangible Capital Assets	Local Capital	Fund Balance	Actual (Restated - Note 20)
	\$	\$	\$	\$	\$
Revenues					
Municipal Grants Spent on Sites				-	3,727,421
Investment Income				-	16,096
Amortization of Deferred Capital Revenue	6,062,090	6,055,650		6,055,650	5,523,182
Total Revenue	6,062,090	6,055,650	-	6,055,650	9,266,699
Expenses					
Amortization of Tangible Capital Assets					
Operations and Maintenance	7,154,325	7,120,832		7,120,832	6,613,294
Transportation and Housing	11,284	11,284		11,284	12,960
Total Expense	7,165,609	7,132,116	-	7,132,116	6,626,254
Capital Surplus (Deficit) for the year	(1,103,519)	(1,076,466)	-	(1,076,466)	2,640,445
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	1,015,838	1,101,197		1,101,197	976,853
Local Capital	352,445		352,445	352,445	710,000
Total Net Transfers	1,368,283	1,101,197	352,445	1,453,642	1,686,853
Other Adjustments to Fund Balances					
Tangible Capital Assets WIP Purchased from Local Capital		91,905	(91,905)	-	
Total Other Adjustments to Fund Balances		91,905	(91,905)	-	
Total Capital Surplus (Deficit) for the year	264,764	116,636	260,540	377,176	4,327,298
Capital Surplus (Deficit), beginning of year		29,100,104	(260,540)	28,839,564	24,933,029
Prior Period Adjustments					
To Recognize Asset Retirement Obligation					(420,763)
Capital Surplus (Deficit), beginning of year, as restated		29,100,104	(260,540)	28,839,564	24,512,266
Capital Surplus (Deficit), end of year		29,216,740	-	29,216,740	28,839,564

School District No. 40 (New Westminster)

Tangible Capital Assets
Year Ended June 30, 2023

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	20,376,852	240,604,818	5,079,517	112,838		3,491,383	269,665,408
Prior Period Adjustments							
To Recognize Asset Retirement Obligation		452,726					452,726
Cost, beginning of year, as restated	20,376,852	241,057,544	5,079,517	112,838	-	3,491,383	270,118,134
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		6,737,949	98,237				6,836,186
Operating Fund	985	372,519	156,260			355,595	885,359
Special Purpose Funds		215,838					215,838
Transferred from Work in Progress		2,921,417	165,000				3,086,417
	985	10,247,723	419,497	-	-	355,595	11,023,800
Decrease:							
Deemed Disposals			89,276			770,598	859,874
	-	-	89,276	-	-	770,598	859,874
Cost, end of year	20,377,837	251,305,267	5,409,738	112,838	-	3,076,380	280,282,060
Work in Progress, end of year		2,905,268					2,905,268
Cost and Work in Progress, end of year	20,377,837	254,210,535	5,409,738	112,838	-	3,076,380	283,187,328
Accumulated Amortization, beginning of year		48,387,879	1,250,424	42,385		1,868,094	51,548,782
Prior Period Adjustments							
To Recognize Asset Retirement Obligation		422,536					422,536
Accumulated Amortization, beginning of year, as restated		48,810,415	1,250,424	42,385	-	1,868,094	51,971,318
Changes for the Year							
Increase: Amortization for the Year		5,939,595	524,462	11,284		656,775	7,132,116
Decrease:							
Deemed Disposals			89,276			770,598	859,874
			89,276			770,598	859,874
Accumulated Amortization, end of year		54,750,010	1,685,610	53,669	-	1,754,271	58,243,560
Tangible Capital Assets - Net	20,377,837	199,460,525	3,724,128	59,169	-	1,322,109	224,943,768

School District No. 40 (New Westminster)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2023

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	1,494,617				1,494,617
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	3,849,055	165,000			4,014,055
Deferred Capital Revenue - Other	391,108				391,108
Local Capital	91,905				91,905
	<u>4,332,068</u>	<u>165,000</u>	<u>-</u>	<u>-</u>	<u>4,497,068</u>
Decrease:					
Transferred to Tangible Capital Assets	2,921,417	165,000			3,086,417
	<u>2,921,417</u>	<u>165,000</u>	<u>-</u>	<u>-</u>	<u>3,086,417</u>
Net Changes for the Year	<u>1,410,651</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,410,651</u>
Work in Progress, end of year	<u>2,905,268</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,905,268</u>

School District No. 40 (New Westminster)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2023

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	183,419,156	3,957,071	1,382,253	188,758,480
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	6,836,186			6,836,186
Transferred from Work in Progress	3,086,417			3,086,417
	<u>9,922,603</u>	-	-	<u>9,922,603</u>
Decrease:				
Amortization of Deferred Capital Revenue	5,903,109	116,921	35,620	6,055,650
	<u>5,903,109</u>	<u>116,921</u>	<u>35,620</u>	<u>6,055,650</u>
Net Changes for the Year	<u>4,019,494</u>	<u>(116,921)</u>	<u>(35,620)</u>	<u>3,866,953</u>
Deferred Capital Revenue, end of year	<u>187,438,650</u>	<u>3,840,150</u>	<u>1,346,633</u>	<u>192,625,433</u>
Work in Progress, beginning of year	1,336,516			1,336,516
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	4,014,055	391,108		4,405,163
	<u>4,014,055</u>	<u>391,108</u>	-	<u>4,405,163</u>
Decrease				
Transferred to Deferred Capital Revenue	3,086,417			3,086,417
	<u>3,086,417</u>	-	-	<u>3,086,417</u>
Net Changes for the Year	<u>927,638</u>	<u>391,108</u>	-	<u>1,318,746</u>
Work in Progress, end of year	<u>2,264,154</u>	<u>391,108</u>	-	<u>2,655,262</u>
Total Deferred Capital Revenue, end of year	<u>189,702,804</u>	<u>4,231,258</u>	<u>1,346,633</u>	<u>195,280,695</u>

School District No. 40 (New Westminster)

Changes in Unspent Deferred Capital Revenue
Year Ended June 30, 2023

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year		13,110				13,110
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	10,850,241		1,152,000			12,002,241
Other				891		891
Investment Income			21,338			21,338
	10,850,241	-	1,173,338	891	-	12,024,470
Decrease:						
Transferred to DCR - Capital Additions	6,836,186					6,836,186
Transferred to DCR - Work in Progress	4,014,055	13,110	377,998			4,405,163
	10,850,241	13,110	377,998	-	-	11,241,349
Net Changes for the Year	-	(13,110)	795,340	891	-	783,121
Balance, end of year	-	-	795,340	891	-	796,231

Financial Statement Discussion and Analysis

2022-2023



New
Westminster
Schools

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INTRODUCTION

The following Financial Statement Discussion and Analysis should be read in conjunction with the audited financial statements and accompanying notes of School District No. 40 (New Westminster) (the “District”) for the year ended June 30, 2023.

The purpose of the Financial Statement Discussion and Analysis is to summarize the financial performance of the District for the year ended June 30, 2023, and provide explanations that enhance the reader’s understanding of the District’s financial statements.

The financial statements represent the consolidation of three separate funds (operating, special purpose and capital). Financial performance of each fund is reported in the unaudited supplementary schedules that accompany the financial statements.

The financial statements have been prepared in accordance with Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board.

Significant accounting and reporting policies are summarized in Note 2(a) of the financial statements.

The preparation of the Financial Statement Discussion and Analysis is the responsibility of management.



DISTRICT OVERVIEW

The 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.

The District was established on April 12, 1946 and operates under the School Act of British Columbia as a corporation under the name of “The Board of Education of School District No. 40 (New Westminster)”. The School District is governed by a board of education that is made up of seven elected trustees for a four-year term.

A wide range of programs and services are delivered to approximately 7,300 students through:

- 8 Elementary Schools
- 3 Middle Schools
- 1 High School
- Youth Alternate Programs
- Home Learners
- International Education
- Adult Education

The District employs approximately 1,000 teaching and support staff who are dedicated to supporting student success.



OUR VISION, MISSION AND VALUES

VISION

A place where students love to learn

MISSION

To enable each student to learn in a safe, engaging, and inclusive environment

VALUES

Collaboration

- ✓ Purposeful, cooperative relationships to achieve shared goals and consider each other in our decisions and actions

Engagement

- ✓ Meaningful, purposeful, and relevant learning

Equity

- ✓ Fair treatment and removal of barriers to learning, achievement, and the pursuit of excellence for all

Inclusion

- ✓ Learning where all people are welcomed, respected, and supported

Innovation

- ✓ Curiosity, inquiry, and creativity

Integrity

- ✓ Ethical, principled, and honest in our words and actions

In 2019 the District launched its five-year strategic plan – a roadmap for learning and engagement that is grounded in the collective wisdom of our students, staff, parents and community.

The plan is built around four key directions: our commitment to transform student learning, build meaningful relationships, ensure full participation in learning and lead into the future. It's a plan that affects and reflects all the work we do, from looking at what happens inside our classrooms to outlining the ways we reach into the community to be better partners, allies and supports to the people we live, play and work alongside.

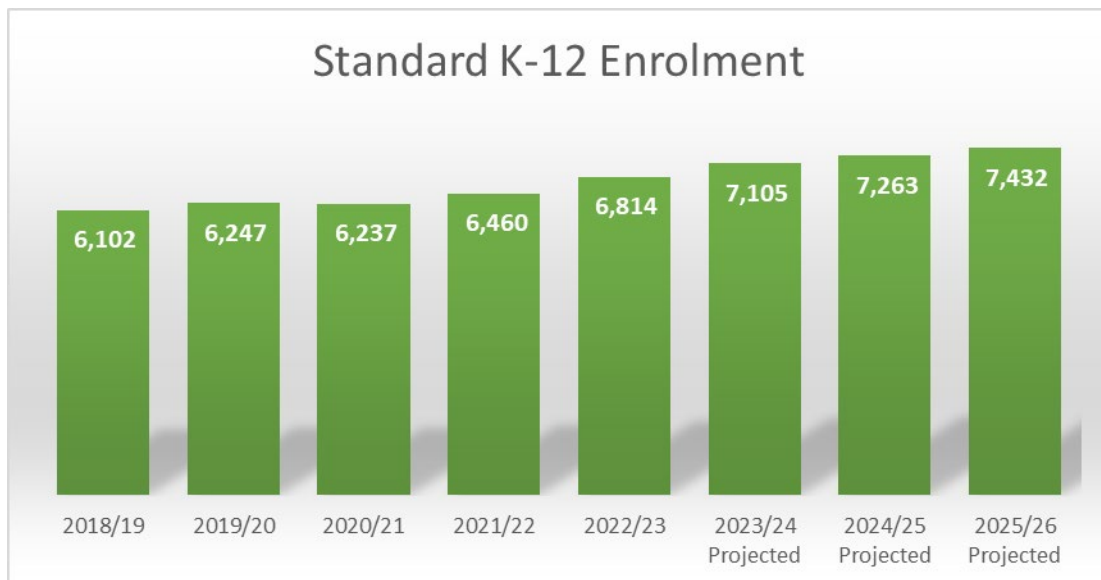


ENROLMENT

The District is funded primarily through an operating grant received from the Ministry of Education and Child Care (the “Ministry” or “MECC”). The grant is based on student enrolment, which is compiled through a data collection process called 1701, in September, February, May and July. The District receives a fixed amount per full-time equivalent (“FTE”) student. The District also receives supplementary grants for students who are identified as having unique needs and for other demographic and geographic factors.

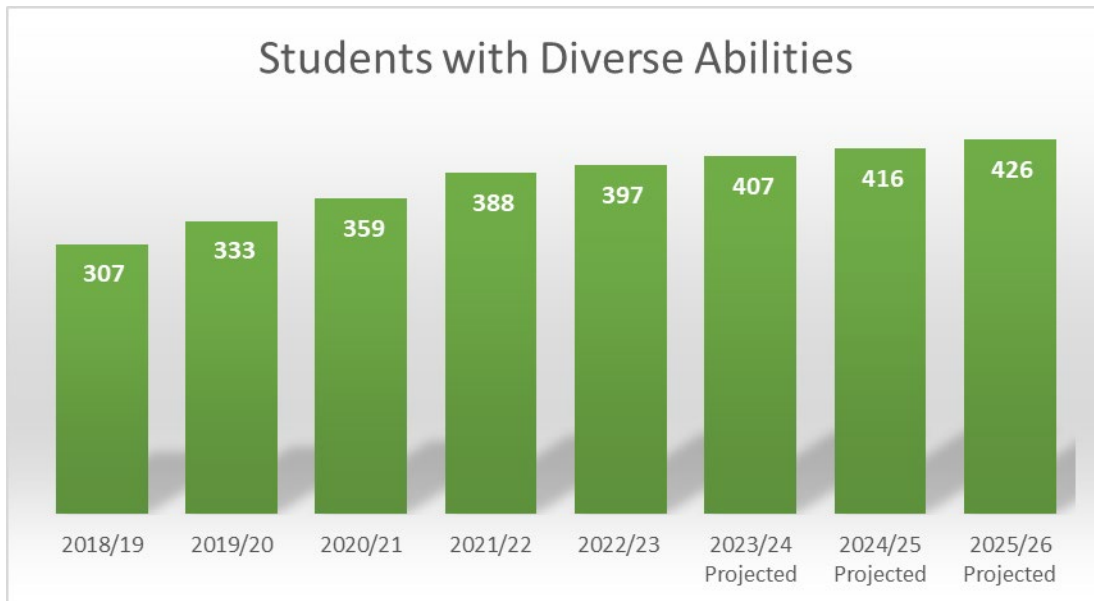
District staffing levels are driven directly by student enrolment. Since salaries and benefits make up approximately 92% of District operating expenses, reliable enrolment data is essential for financial planning. Each year the District completes an analysis of historical enrolment and student retention trends and reviews population data and new municipal development approvals to develop an estimate of elementary, middle and secondary student FTE for the ensuing three budget years.

The below bar graph shows standard K–12 school enrolment as of September each year and does not include continuing education, alternate schools, distributed learning, home schooling, adult or supplemental enrolment.



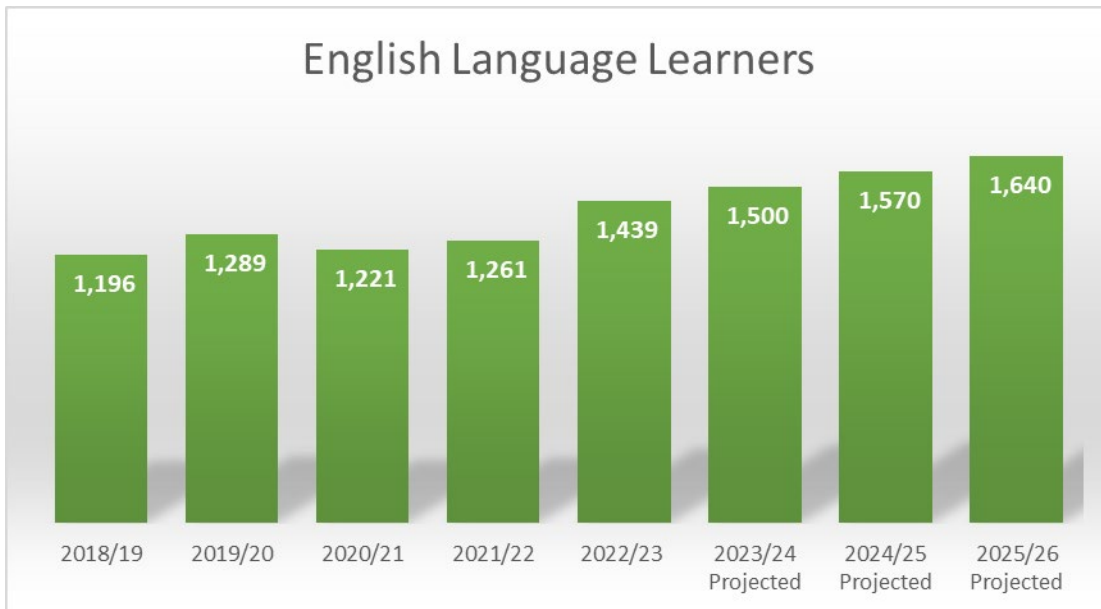
Standard K–12 enrolment has been increasing at a steady rate over the past five years, except for 2020/21 where a slight decrease was seen because of the COVID–19 pandemic. The 2022/23 school year saw the most rapid rate of enrolment growth at 5%. Continuous growth in the next five years is expected with a 4% increase projected for 2023/24.

The below bar graph shows the enrolment for those students designated with Level 1, 2 and 3 special needs as of September of each year.



Students with diverse abilities has steadily increased over the past five years and this trend is expected to continue for the next 3 years with a 3% increase projected for 2023/24.

As the below graph shows, there was a 14% increase in ELL enrolment for 2022/23. Increases of 4-5% are expected for the next three years.



FINANCIAL REPORTING

To meet the financial reporting requirements, the following funds are utilized:

Operating Fund: Operating funds include operating grants and other revenues used to fund day-to-day operations including instructional programs, school and district administration, facilities operations, maintenance, and transportation.

Special Purpose Fund: Special purpose funds consist of targeted funding provided to the District for a specific purpose. Pursuant to sections 156(4) and (5) of the School Act, each special purpose fund must be accounted for in accordance with the terms of that special purpose fund.

Capital Fund: Capital funds include capital expenditures related to equipment and facility purchases and enhancements. The funding source of these purchases and enhancements determines which capital fund the expenditures will be charged. Funding sources include MECC Bylaw Capital, MECC Restricted Capital, Other Provincially Restricted Capital, Land Capital as well as Local Capital.



OPERATING FUND

The operating fund ended the 2022/23 school year with a surplus of \$36,817, which increased the accumulated operating surplus from \$3.082 million to \$3.119 million. Details on the revenue and expense accounts impacting the operating surplus are included below.

Revenues

In 2022/23, 94% of revenue reported in the operating fund was received from MECC. District operating revenues for 2022/23 were \$680,033 greater than budget and \$7,415,276 greater than prior year. Below are the details of the revenue increases by category.

	Actual		Budget	Actual to Budget		Actual to Prior Year	
	2022/23	2021/22	2022/23	\$	%	\$	%
MECC Grants	74,837,808	68,933,810	74,317,921	519,887	0.7%	5,903,998	8.6%
Other Provincial Grants	75,800	82,907	68,788	7,012	10.2%	-7,107	-8.6%
Tuition	2,896,288	2,226,685	2,874,450	21,838	0.8%	669,603	30.1%
Other Revenue	527,747	289,088	477,836	49,911	10.4%	238,659	82.6%
Rentals	590,542	319,768	589,667	875	0.1%	270,774	84.7%
Investment Income	495,510	156,161	415,000	80,510	19.4%	339,349	217.3%
Total Operating Revenues	79,423,695	72,008,419	78,743,662	680,033	0.9%	7,415,276	10.3%

Ministry of Education and Child Care Grants

The increase in MECC grants over budget is mainly attributed to higher than expected enrolment for continuing education and online learning. There was also higher enrolment than expected for graduated adults which contributed to the increase.

The increase from prior year was driven by two main factors. First, there were significant increases in September enrolment count in 2022/23 compared to 2021/22. As shown in the graph on page 6, enrolment grew by 5% from the prior year, the most rapid rate of growth seen by the District. Total enrolment-based funding for September increased by \$2.81 million due to the increased enrolment for standard K-12 students and Level 2 and English Language Learning designated students with unique needs. Second, labour settlement funding of \$2.85 million was received in the current year. This relates to wage increases for teachers and support staff based on current collective agreements, effective July 1, 2022, as well as wage increases for non-unionized staff which was funded by the Province in the 2022/23 school year.

Below is a table detailing the per-student funding rates and supplemental funding for unique students and unique factors affecting some districts for 2022/23.

Provincial Totals

76% allocated through the Basic Allocation

Basic Allocation

Common per student amount for every FTE student enrolled by school type

Standard School: \$7,885 per school age FTE	Continuing Education: \$7,885 per school age FTE
Alternate School: \$7,885 per school age FTE	Online Learning: \$6,360 per school age FTE

16% allocated to recognize unique student enrolment

Unique Student

Additional per student funding to address uniqueness of district enrolment and support additional programming

Level 1 Special Needs: \$44,850 per student	Level 2 Special Needs: \$21,280 per student	Level 3 Special Needs: \$10,750 per student
English/French Language Learning: \$1,585 per student	Indigenous Education: \$1,565 per student	Adult Education: \$5,030 per FTE
Equity of Opportunity: Mental health; youth in care		

8% allocated to recognize unique district factors

Unique District

Additional funding to address uniqueness of district factors

Small Community: for small schools located a distance away from the next nearest school	Low Enrolment: for districts with low total enrolment	Rural Factor: located some distance from Vancouver and the nearest large regional population centre	Climate Factor: operate schools in colder/ warmer climates additional heating or cooling requirements	Sparseness Factor: operate schools that are spread over a wide geographic area
Student Location Factor: based on population density of school communities		Supplemental Student Location: Level 1 and 2 special needs enrolment		
Salary Differential: Funding to districts that have higher average educator salaries				

0.2% allocated to buffer the effects of declining enrolment

Funding Protection / Enrolment Decline

Enrolment Decline: funding to districts experiencing enrolment decline of at least 1% when compared to the previous year	Funding Protection: funding to ensure that no district experiences a decline in operating grants greater than 1.5% when compared to the previous September
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CSF Supplement – district receives a 15% funding premium on allocated funding



Other Provincial Grants

Other provincial grants have remained consistent with budget and prior year. Included in the prior year was a \$9,900 grant for ERASE (“Expect Respect and a Safe Education”) which was not received in the current year.

Tuition

Tuition revenue consists of fees for summer learning, continuing education and international education. The District was on budget for these in 2022/23.

The increase from prior year is directly related to the increase in FTE for the international education program. The COVID-19 pandemic and limited mobility due to international border restrictions impacted enrolment to the program in prior years. With the lifting of some restrictions in early 2022, the program saw an increase in FTE for the later part of 2021/22, with further recovery for the 2022/23 school year.

Other Revenue

Other revenue consists of miscellaneous revenue (i.e. unrestricted grants and donations) and instructional cafeteria revenue. The District was on budget for these in 2022/23.

There was a \$193,000 increase from prior year in miscellaneous revenue, primarily due to funding for the Welcome Centre Navigator position, which is a partnership between the District and the City of New Westminster to help local families connect with services, programs and events in the community. The remaining \$45,000 increase is a result of instructional cafeteria revenue.

Rentals

Rental revenue is generated from short-term rentals of sites and facilities to individuals and community groups. The District was on budget for this in 2022/23.

The 2022/23 school year was the first full year since the COVID-19 pandemic restrictions were lifted and as a result, an increase in rental bookings was seen resulting in the increase in revenue from prior year, where part of the year was still under restrictions. Additionally, with the opening of the new high school in 2021, more rental spaces were created for community groups. The theatre at the high school became available for rent in 2022/23.

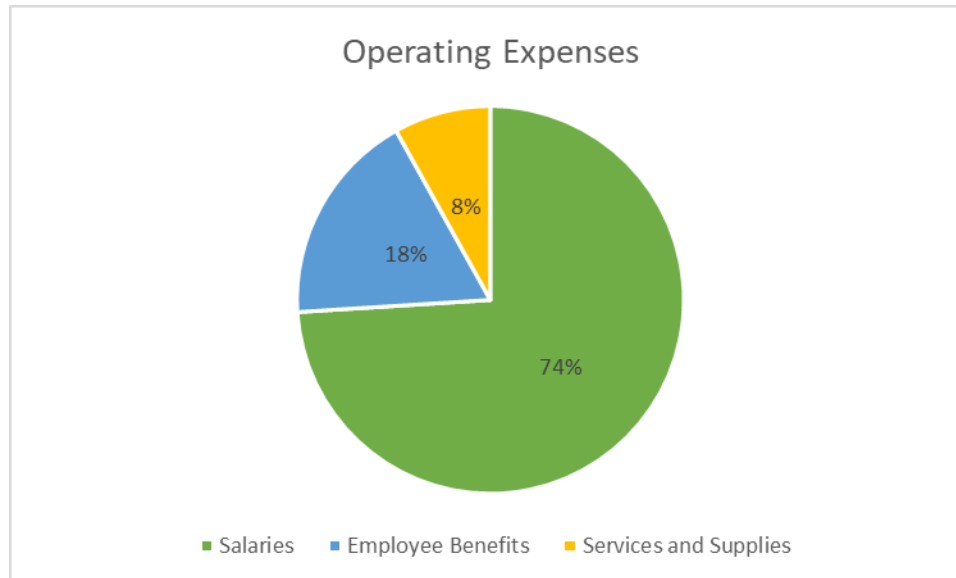
Investment Income

Investment income consists of interest accrued on the District’s bank account balances and short-term investments in the Central Deposit Program. The Central Deposit Program allows the District to invest funds with the provincial government thereby accessing a favorable rate without any restrictions on withdrawals. The variance in actual versus budget and actual versus prior year is due to increasing interest rates which saw a rise from approximately 2.2% to 5.45% during 2022/23.



Expenses

The District's operating expenses for 2022/23 are presented by object as below.



Details and explanations of District operating expenses have been grouped by staffing and services and supplies.

Staffing

Employee salaries and benefits account for 92% of operating expenses, which is consistent with the prior year. District staffing expenses for 2022/23 were \$150,419 greater than budget and \$5,106,529 greater than prior year. Below are the details of variances by category.

	Actual		Budget	Actual to Budget		Actual to Prior Year	
	2022/23	2021/22	2022/23	\$	%	\$	%
Teachers	34,160,518	32,186,186	34,333,640	-173,122	-0.5%	1,974,332	6.1%
Principals and Vice Principals	4,186,121	3,941,539	4,151,983	34,138	0.8%	244,582	6.2%
Educational Assistants	7,570,106	6,697,184	7,279,786	290,320	4.0%	872,922	13.0%
Support Staff	5,957,733	5,613,429	6,010,812	-53,079	-0.9%	344,304	6.1%
Other Professionals	2,946,361	3,018,424	2,899,863	46,498	1.6%	-72,063	-2.4%
Substitutes	2,769,343	2,096,053	2,760,502	8,841	0.3%	673,290	32.1%
Total Salaries	57,590,182	53,552,815	57,436,586	153,596	0.3%	4,037,367	7.5%
Employee Benefits	14,027,140	12,957,978	14,030,317	-3,177	0.0%	1,069,162	8.3%
Total Salaries and Benefits	71,617,322	66,510,793	71,466,903	150,419	0.2%	5,106,529	7.7%

Teachers

This line item consists of salaries paid to the District's certified teachers. The variance between budget and actual was not significant at -0.5% of the budgeted expense.

Teachers received a wage increase of \$427 plus 3.24%, effective July 1, 2022, as negotiated in the provincial collective agreement, contributing to a portion of the increased salaries over prior year. Additionally, mainly because of increased student enrolment as shown above, there was an increase in teachers by approximately 17 FTE. Also contributing to the increase in teacher FTE are budget priorities supported in the 2022/23 school year for the teacher mentorship program and behaviour team specialist.

Principals and Vice Principals

This account includes salaries paid to principals and vice principals across the District. The current year variance from budget is insignificant at 0.8%.

The change from the prior year is a result of wage increases, consistent with teacher and support staff collective agreements. Also, two District vice principal positions for Diversity, Equity and Inclusion and Safe and Caring Schools were filled in the 2022/23 school year, consistent with budget priorities to support anti-racism and mental health and well-being. These positions were partially offset by savings from District office restructuring.

Education Assistants (“EAs”)

EAs provide support for students with diverse abilities in the District. The variance from budgeted salaries resulted from an increase in vacation pay for term employees who reached a new level of entitlement for years of service and a transfer of excess expense in the Learning Improvement Fund within the District’s special purpose fund accounts. The Learning Improvement Fund allows each EA in the District to participate in school based team meetings to better support students with diverse needs. Given this funding has not been increased by the provincial government in some time, the additional costs are absorbed by the operating fund.

Contributing to the increase from prior year is a \$0.25 per hour plus 3.24% wage increase effective July 1, 2022, as per the collective agreement, and an increase of approximately 11 FTE to support the District’s growing enrolment and 2022/23 budget priority for contingency EA staffing. Contingency EAs were fully deployed during the year on an expedited basis, ensuring consistency and support in the classrooms for students with special needs.

Support Staff

This account is made up of the salaries paid to administrative staff (other than principals and vice principals) including secretaries, clerks, accountants, technicians, maintenance staff, trades people, custodians, noon hour supervisors and crossing guards. The variance to budget was not significant at -0.9%.

The increase from prior year resulted from a wage increase of \$0.25 per hour plus 3.24%, effective July 1, 2022, as per the collective agreement. In addition, the District’s 2022/23 priorities operationalized an Indigenous education support worker that was previously funded with one-time special purpose COVID funding and invested in additional noon-hour supervisors for safety and supervision of the growing District.

Other Professionals

Other professionals are District staff who are excluded from any union agreement including positions such as the Superintendent, Associate Superintendent, Secretary-Treasurer, Executive Director of Human Resources, other managers and trustees. The current year variance from budget is minimal at 1.6%.

Comparing current and prior year results, the wage increase for excluded staff, which is consistent with teacher and support staff collective agreements, was offset by savings realized through department restructuring.



Substitutes

This account includes TTOCs and replacements for support staff. The variance to budget was not significant at 0.3%.

The increase in replacement costs from prior year results from a couple of factors. The District continued its replacement strategy implemented in 2021/22 and further invested an additional \$500,000 in replacement costs for the 2022/23 school year. The strategy places an increased focus on filling absences through priority TTOC and EA positions to avoid pulling specialists from critical student needs areas. In addition, higher absence rates have continued, leading to an increase in substitute costs.

Employee Benefits

Employee benefits include the amounts paid by the District on behalf of its employees for benefits such as Employment Insurance (“EI”), Canada Pension Plan (“CPP”), municipal or teacher pensions, and employee health and dental benefits. The variance to budget was not significant.

The increase in employee benefits from prior year results from a few different factors. Wage-related benefit costs, such as EI, CPP and pension increased due to increased FTE and higher salaries as explained above. Monthly benefit premiums for extended health and dental plans increased from the prior year as well. Finally, there were higher claim levels in the current year after a reduction in claims was seen at the beginning of the pandemic, resulting in reduced premium holidays available to the District in the current year compared to prior year.



Services and Supplies

Services and supplies expense accounts for 8% of operating expenses, which is consistent with the prior year.

	Actual		Budget	Actual to Budget		Actual to Prior Year	
	2022/23	2021/22	2022/23	\$	%	\$	%
Services	2,357,304	2,099,868	2,252,229	105,075	4.7%	257,436	12.3%
Student Transportation	67,097	75,565	58,850	8,247	14.0%	-8,468	-11.2%
Professional Development and Travel	497,744	391,190	489,565	8,179	1.7%	106,554	27.2%
Rentals and Leases	267,843	240,074	270,362	-2,519	-0.9%	27,769	11.6%
Dues and Fees	122,630	96,473	104,054	18,576	17.9%	26,157	27.1%
Insurance	134,814	117,448	138,158	-3,344	-2.4%	17,366	14.8%
Supplies	1,855,214	1,645,065	2,112,375	-257,161	-12.2%	210,149	12.8%
Utilities	1,224,835	1,180,878	1,263,157	-38,322	-3.0%	43,957	3.7%
Bad Debt	4,271	16,796	-	4,271	-	-12,525	-74.6%
Total Services and Supplies	6,531,752	5,863,357	6,688,750	-156,998	-2.3%	668,395	11.4%
Tangible Capital Assets Purchased from Operating	885,359	766,034	800,000	85,359	10.7%	119,325	15.6%
Total	7,417,111	6,629,391	7,488,750	-71,639	-1.0%	787,720	11.9%

Services

This account includes computer licenses, costs for contracted professional and technical services, repairs and maintenance, telephones, and copier related services. The budget anticipated lower copier, legal and educational software license expenses than what actually occurred. This increase compared to budget was offset by lower than budgeted telephone expense and commissions for international education.

The increase from prior year was driven by professional service costs where inflationary increases significantly impacted fees, particularly in the maintenance department. In addition, investments within the finance and HR departments were made for software modules to advance the District's digitization priorities.

Student Transportation

This account includes payments to the those who provide transportation to District students for curricular and extracurricular activities on a contract basis. There were non-significant changes from budget and prior year.

Professional Development and Travel

This account includes costs incurred for training and travel, such as registration fees, transportation, mileage allowances, meals, accommodation and per diem payments. There were non-significant changes from budget.

The increase from prior year reflects a full year return to in person meetings and training across District departments. In the prior year there were still pandemic restrictions in place for part of the year.

Rentals and Leases

This account includes amounts for the long-term lease of buildings by the District. There were non-significant changes from budget and prior year.

Dues and Fees

This account includes membership fees and dues in professional organizations as well as educational licenses. There were non-significant changes from budget and prior year.

Insurance

This account includes the expenditures for all insurance coverage, premiums, and deductibles. The current year expense was on budget and consistent with prior year.

Supplies

Included in this amount is expenditures for supplies and materials of a consumable and/or non-capital nature. This includes consumable supplies, learning resources and non-capitalized furniture, equipment and computer equipment under \$5,000. The variance from budget results from challenges with supply chains and timely delivery of certain supplies which impacted the current year expense, however amounts are carried forward and restricted in the upcoming year.

The increase from prior year results from growing enrolment in the District, as shown on page 6, and the additional supplies and learning resources required to support the increasing student population. In addition, inflationary increases impacted the current year expense when compared to the prior year.

Utilities

This account includes expenditures for utility costs such as electricity, heating, water and sewage, garbage and recycling. The variance from budget results from greater savings than anticipated through replacing and upgrading to more energy efficient buildings, for example the recent replacement of New Westminster Secondary School and Skwo:wech Elementary.

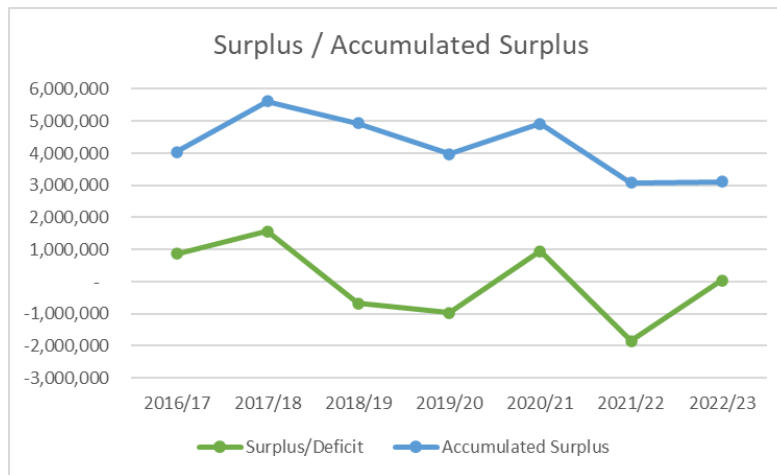
The heating related savings realized on the more energy efficient buildings in the current year were offset by increased utility rates. Also, there was a one-time gas rebate received in the prior year which reduced the 2021/22 utilities expense.



ACCUMULATED OPERATING SURPLUS ANALYSIS

Accumulated operating surpluses and reserves are an important factor in determining the financial health of the District. These resources are designed to help plan for future expenditures and protect the District from unforeseen financial and operating events to mitigate any negative impact such circumstances might cause. By Board policy, an unrestricted operating 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 reserve should it fall below this level.

The District ended the 2022/23 year with a \$3,118,979 accumulated operating surplus of which \$1,193,434 is internally restricted for specific purposes and \$1,925,545 is unrestricted. The 2022/23 accumulated operating surplus increased by the current year's operating surplus of \$36,817. The below graph shows the relationship between the accumulated surplus and annual surplus/deficit over time.



Details of the accumulated operating surplus are as follows:

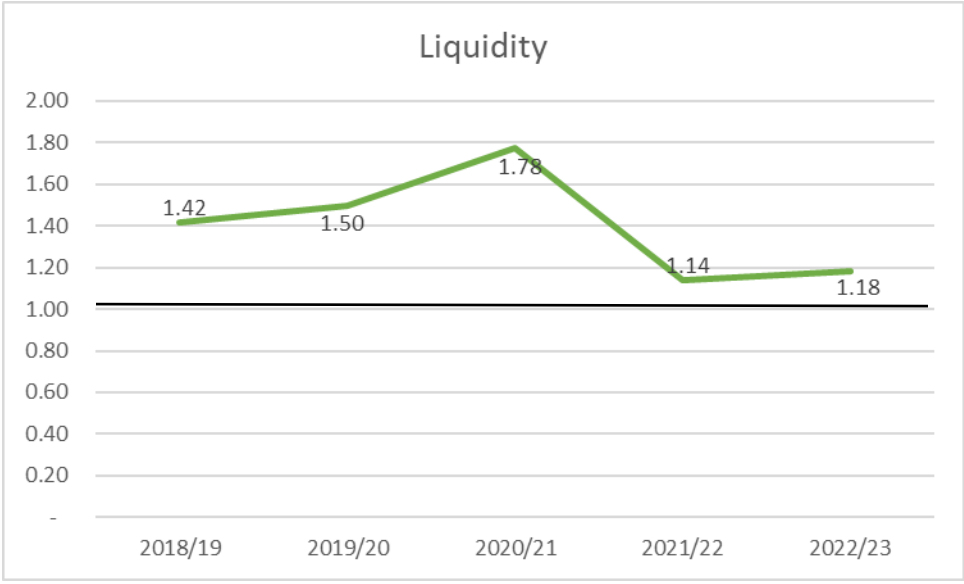
Accumulated Operating Surplus	2022/23	2021/22
Internally Restricted:		
Constraints on Funds:		
Contractual Obligations	70,000	-
Department Carryforward	20,000	55,898
RCAP and Power Local Grants	8,847	5,482
Teacher Mentorship Funds	19,598	40,568
Anticipated Unusual Expense:		
Staffing Contingency	215,000	-
Operations Spanning Multiple Years:		
Capital Cost Share	500,000	-
Commitments Outstanding	278,431	269,752
Future Years' Operating Budget Requirements	50,000	662,000
Local Capital Repayment	-	102,445
School Surplus	1,558	4,175
Strategic Plan Initiatives	30,000	-
Surplus Applied to 2022-23 Budget	-	1,207,506
Total Internally Restricted	1,193,434	2,347,826
Unrestricted	1,925,545	734,336
Total Accumulated Operating Surplus	3,118,979	3,082,162

FINANCIAL HEALTH RATIOS

Liquidity

Liquidity is measured by taking financial assets over liabilities, excluding deferred capital revenue. A liquidity ratio of greater than one is desirable as this means that the District can meet its short-term obligations and can better respond to changing circumstances.

As of June 30, 2023, the District’s liquidity ratio is 1.18.



Accumulated Surplus from Operations to Operating Revenue

The chart below shows the District’s accumulated operating surplus as a percentage of operating revenue over a five-year period. This is an indicator of the District’s ability to react to emergent situations and the ability to fund special initiatives.

	2018/19	2019/20	2020/21	2021/22	2022/23
Unrestricted Surplus	3,520,703	-	1,536,991	734,336	1,925,545
Internally Restricted Surplus	1,419,386	3,978,341	3,386,936	2,347,826	1,193,434
Total	4,940,089	3,978,341	4,923,927	3,082,162	3,118,979
Revenue	68,431,676	69,221,759	69,053,395	72,008,419	79,423,695
Percentage	7.2%	5.7%	7.1%	4.3%	3.9%

Apart from 2020/21, when there was a substantial change to operations resulting from the COVID-19 pandemic, the historic trend shows a decrease in the accumulated operating surplus as a percentage of revenue. This is the result of purposeful investments in the District’s strategic priorities to enhance learning opportunities for today’s students.



Accumulated Amortization to Assets

The accumulated amortization to assets ratio is a financial measurement tool that calculates the age, value and remaining useful life of a fixed asset. A low ratio may indicate that assets have plenty of life left while a high ratio could indicate that assets will need replacement soon.

Buildings	2018/19	2019/20	2020/21	2021/22	2022/23
Gross Assets	109,403,037	118,175,868	209,561,833	241,057,544	251,305,267
Accumulated Amortization	38,995,974	41,462,177	43,955,095	48,810,415	54,750,010
Ratio	0.36	0.35	0.21	0.20	0.22

Furniture, Equipment and Vehicles	2018/19	2019/20	2020/21	2021/22	2022/23
Gross Assets	1,828,501	1,895,018	4,343,684	5,192,355	5,522,576
Accumulated Amortization	578,119	660,008	886,459	1,292,809	1,739,279
Ratio	0.32	0.35	0.20	0.25	0.31

Computer Hardware	2018/19	2019/20	2020/21	2021/22	2022/23
Gross Assets	3,344,161	3,774,996	3,810,140	3,491,383	3,076,380
Accumulated Amortization	1,049,327	1,495,252	2,033,526	1,868,094	1,754,271
Ratio	0.31	0.40	0.53	0.54	0.57

Total	2018/19	2019/20	2020/21	2021/22	2022/23
Gross Assets	114,575,699	123,845,882	217,715,657	249,741,282	259,904,223
Accumulated Amortization	40,623,420	43,617,437	46,875,080	51,971,318	58,243,560
Ratio	0.35	0.35	0.22	0.21	0.22

The ratio for buildings decreased significantly in 2020/21 and has stayed consistent over the past three years. This is reflective of the significant capital investments made at schools such as New Westminster Secondary School (completed in 2020/21 fiscal year) and Skwo:wech Elementary (completed in 2021/22 fiscal year).

The increasing ratio for furniture, equipment and vehicles and computer hardware suggests that investments will be important in future years. Technology is a strategic priority for the District and addressed through the technology plan in place to ensure staff and students can access up-to-date technology.

SPECIAL PURPOSE FUND

The Special Purpose Fund consists of funds received from MECC or other sources that have been designated for a specific purpose. These funds are deferred until the corresponding expenditures are incurred.

During 2022/23, \$13.10 million in special purpose fund contributions was received and \$12.95 million was spent. There was \$78,359 of additional expenses, over and above funding received, relating to special purpose programs that was funded and reported in the operating fund. As at June 30, 2023, \$1.38 million in special purpose funds remain available for designated purposes in future years.

The District incurred the following expenditures in 2022/23, as related to significant special purpose funds.

Program	Funding Source	2022/23 Grant	2022/23 Expense	Purpose
Annual Facility Grant	MECC	\$235,916	\$235,916	Planned maintenance of facilities.
Learning Improvement Fund	MECC	\$247,949	\$318,260	Augment EA hours, providing additional support to complex learners.
Scholarships and Bursary	Other	\$101,020	\$119,120	Provide financial support for post-secondary education to graduating grade 12 students.
School Generated Funds	Other	\$1,707,810	\$1,783,089	Funds that are collected and paid out through school accounts in support of school-based programs.
Strong Start	MECC	\$96,000	\$104,048	Provide early learning centers that offer school-based, drop-in programs for children from birth to age five and their parents or caregivers.
Ready, Set, Learn	MECC	\$19,600	\$19,600	Support early learning for children aged 3 to 5 and their parents and facilitate a smooth transition to Kindergarten.
Official Languages in Education French Programs ("OLEP")	MECC	\$317,271	\$323,624	Deliver Core French language programs and curriculum resources and support French Immersion growth.
Community LINK	MECC and Other	\$1,791,698	\$1,791,698	Provide programs and initiatives to improve the educational outcomes of vulnerable students, including academic achievement and social functioning.
Classroom Enhancement Fund (Overhead, Staffing and Remedies)	MECC	\$7,266,795	\$7,246,174	Address additional teacher staffing, overhead and equipment costs resulting from restoration of class size and composition language.
Mental Health in Schools	MECC	\$52,000	\$52,536	Support mental health for children and youth in schools.
Seamless Day Kindergarten	MECC and Other	\$233,544	\$224,308	Provide before and after school care in kindergarten classrooms and support learning alongside the classroom teacher
Student & Family Affordability	MECC	\$697,152	\$546,643	Help families struggling with rising costs of living due to global inflation.

Just B4	MECC and Other	\$43,949	\$43,949	Provide a play-based program to support young learners in the year leading into Kindergarten.
ECL (Early Care & Learning)	MECC	\$175,000	\$69,752	Complete an environmental scan of existing early learning and child care on school grounds and expand access to child care on school grounds.
Apprentice Program	Industry Training Authority	\$111,164	\$145,412	Enable students to apply trade-specific training and explore career options in the trades.



CAPITAL FUND

The net value of tangible capital assets is \$224.9 million as at June 30, 2023 (see Schedule 4A of the audited financial statements). These net costs represent the historical cost net of accumulated amortization of all District tangible capital assets, which is not the current market value.

Major Capital Projects

The District had 3 major capital projects at various stages of progress during the 2022/23 school year, as detailed in the below table. Capital expenditures are primarily funded by the Province of British Columbia, with additional funding provided through locally generated District capital funds and third-party contributors.

Project	Scope	Commencement Date	Completion Date
New Westminster Secondary	School Replacement	Spring 2017	January 2021; currently in demolition phase of old school
Queen Elizabeth Elementary	Expansion	June 2021	Targeted for completion in 2025
Lord Tweedsmuir and FW Howay Day Care Centres (New Spaces Funding)	Relocation	Spring 2023	March 2024

In the Spring of 2022, the District received notice from the MECC acknowledging the needs for a 500-student capacity elementary school in the Fraser River Zone. At present, the concept plan with a recommendation for a 600-capacity school has been approved and the District is now working on a project definition report.

In the Spring of 2023, the District received notice from the MECC acknowledging the needs for a new middle school in the Fraser River Zone through a future site acquisition. The District is in the planning and business case stage of this process.

The District has also received notice of support from the MECC for interior space conversions at Qayqayt Elementary and Fraser River Middle Schools to accommodate enrolment growth. The new classroom spaces are anticipated to be ready for the 2024/25 school year.



Other Capital Funded Projects

In addition, MECC provided the District funding for the following capital programs:

Capital Program	2022/23 Funding	2022/23 Expenses	Description
Annual Facility Grant	\$973,783	\$973,783	Funding is provided to address repair and maintenance priorities at schools to ensure facilities are safe and functioning well. Projects for 2022/23 included roofing, mechanical, facility and site upgrades across District buildings.
School Enhancement Program	\$1,700,000	\$1,700,000	Funding is provided to help the District extend the life of their facilities through a wide range of improvement projects. The exterior wall system project was completed at Lord Tweedsmuir Elementary in 2022/23.
Carbon Neutral Capital Program	\$500,000	\$500,000	Funding is provided for energy-efficient projects that lower carbon emissions in the District. Energy system upgrades were completed at Glenbrook Middle School in 2022/23.
Playground Equipment Program	\$165,000	\$165,000	Funding is provided to purchase and install replacement playground equipment that is universal in design and in compliance with accessibility measures. Lord Tweedsmuir Elementary received a universally accessible playground in 2022/23.

Capital Fund Balances

Capital Fund	Description	As at June 30, 2023	As at June 30, 2022	Change (\$)
Bylaw Capital	Represents funds drawn on Certificates of Approval for capital projects.	-	-	-
MECC Restricted Capital	Represents MECC's portion of proceeds on disposal of land and buildings and any bylaw project surplus on capital projects.	-	\$13,110	(13,110)
Other Provincial Capital	Capital funding received from MECC under the New Spaces Fund for childcare centres at Lord Tweedsmuir and FW Howay school sites.	\$795,340	-	795,340
Land Capital	Funds received from the City of New Westminster for school site acquisition charges.	\$891	-	891
Other Capital	Includes capital grants received from and restricted by any entity not included in the Government Reporting Entity.	-	-	-
Local Capital	Funds generated by the District to be utilized for capital expenditures as determined by the District.	-	(\$260,540)	260,540

Other Provincial capital relates to the relocation of child care centres from Qayqayt Elementary and Fraser River Middle to Lord Tweedsmuir and FW Howay school sites. Total funding of \$2.88 million was approved by MECC through the Child Care BC New Spaces Fund in 2022/23. Changes in the capital fund balance are summarized below.

Other Provincial Capital, June 30, 2022	\$ -
Increase:	
First advance – New Spaces Funding	1,152,000
Interest income	21,338
Decrease:	
Amounts spent	(377,998)
Other Provincial Capital, June 30, 2023	\$795,340

Amounts spent in 2022/23 are transferred to deferred capital revenue, reducing the corresponding capital fund balance. The remaining funding of \$1.728 million is expected in 2023/24 as the project progresses and completes.

Changes in the local capital balance are summarized below.

Local Capital Deficit, June 30, 2022	(\$260,540)
Board approved transfers to local capital:	
Queensborough site acquisition	352,445
Board approved uses of local capital:	
Queen Elizabeth Elementary expansion	(91,905)
Local Capital Balance, June 30, 2023	\$ -

The District requested and received approval from the Minister of Education and Child Care to carry the local capital deficit at June 30, 2022, based on the understanding that the deficit would be eliminated no later than June 30, 2026. This deficit was the result of the Queensborough site acquisition in the prior year. The District accelerated the timeline on the repayment and eliminated the deficit at June 30, 2023, through a Board approved transfer from the operating fund.

LONG TERM OUTLOOK

There are several potential risks and other unknown factors that may have a financial impact on the District as discussed below.

Enrolment Growth and Capacity Constraints

The District continues to see significant growth of enrolment and nearly all schools are at or over their capacity limits. As the District grows, additional classroom space will need to be created. This growth brings with it a financial risk in how to provide these additional resources under the current Ministry funding envelope. Until a new school is built to create capacity, the District must fund the purchase of portables and related furniture through its operational dollars.

International Education Program

The COVID-19 pandemic had a significant impact on the international education program and therefore the operating revenues of the District. The program showed a recovery in the 2022/23 year and budget estimates for 2023/24 project consistent revenues going forward. Enrolment variances relating to lingering effects of the pandemic as well as other emerging issues impacting international education will need to be closely monitored throughout the year to ensure the District is on track with projections. Any variations will significantly impact the budget.

Unfunded Costs and Cost Pressures

The Ministry does not fund all costs related to our education system. These costs, which are downloaded to districts, must be absorbed within existing operating budgets. The following reflect some additional unfunded pressures for the 2023/24 year.

- Inflation – the recent increase in inflation is reducing the purchasing power of districts and specifically schools and departments in carrying out their work when purchasing services and supplies.
- Exempt Staff Wages – BC Public School Employers' Association provides salary grids to school districts across the province that are utilized to establish rates of pay across the education sector. The 2022/23 school year was the first year where exempt staff (managers, principals and vice-principals) wage increases were funded by the Province. Funding for the 2023/24 school year has been confirmed however there is no certainty on whether funding for wage increases will continue in future years.

Capital Projects

Due to their magnitude, capital projects have the potential to significantly impact the financial position of the District. Individual project risk assessments must be done on a continuous basis. Project agreements with the Ministry contain contingency requirements to mitigate financial risk. Smaller projects consider contingency requirements when building the overall project budget and are managed internally.

Other assets

Existing District budget allocations are not enough to support the procurement, maintenance or timely replacement of District assets. This means that vehicles and IT hardware are not refreshed on a regular basis and the deferred maintenance for facilities continues to grow. Any major equipment failures must be funded from existing budgets.

The District is guided, as we always have been, by our strategic plan. More details in the strategic plan and highlights of accomplishments can be found on the website at www.newwestschools.ca.





A Review of School District No. 40 (New Westminster)

DRAFT

**Prepared for the Superintendent of Schools
and The Board of Trustees**

By Nancy Brennan

September 26, 2023

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Executive Summary

The Purpose

The Programs of Choice Review was initiated in January of 2023 as part of work outlined in the New Westminster School District's Strategic Plan (2019-2024). There are several components of this Plan that relate to the Review.

STRATEGIC PRIORITY A : *Transform the student experience*

District Goal: "Students Will Thrive Emotionally, Socially and Academically", specifically "*Provide robust, engaging, viable and sustainable Programs of Choice*"

STRATEGIC PRIORITY C: *Lead into our future*

District Goal: "Develop innovative and sustainable programs", specifically "*Increase access to existing and future specialty programs.*"

The Process

The Review took place over the first 6 months of 2023. Three Programs of Choice were reviewed during this process; Early and Late French Immersion at the elementary, middle and secondary school levels, Montessori at the elementary level and the Home Learners Program, which is available to students in Kindergarten through Grade 8.

The key areas of focus were:

- The alignment of the New Westminster School District's Programs of Choice to the BC curriculum's emphasis on personalized learning, differentiated instruction and inclusion
- The alignment of the three Programs of Choice with district values and the Board of Education's Strategic Plan
- The extent to which each Program of Choice meets student interests and needs
- An assessment of program viability regarding current and future needs related to facilities utilization, geographic equity, staffing, resources, training, etc.
- An analysis of the district's ability to support the diverse students' needs and interests through existing and possible new programs
- An overview of the various Programs of Choice offered in neighbouring school districts.

The process involved interviews with individual staff at the district and school levels, focus groups with students, parents and staff, an extensive survey process and on-site visits to all schools hosting a Program of Choice. Also, Choice Programs availability and offerings in neighbouring school districts were examined.

In each interview and focus group, the participants were asked to comment on the following three questions:

1. What is working well in the program (EFI, LFI, Montessori, Home Learners)?
2. What challenges and obstacles are being faced by the program?
3. What are opportunities are there for improvement to the program?

What Was Learned

What is Working Well?

French Immersion

- French Immersion in New Westminster is a sought-after Program of Choice that is well-regarded by the community.
- A higher percentage of students in New Westminster are enrolled in French immersion than the provincial average, and the program has remained stable in terms of size over the years.
- The smaller size of district allows for more collaboration and regular and consistent support of French Immersion teachers.
- The district has used the annual federal funding to ensure that FI classrooms are well-supported. As well, over the last two years SD40 has been able to access an additional \$375,000 in “French Immersion Growth Initiatives funding.”
- French Immersion teachers in New Westminster come to the program with diverse backgrounds and experiences which enhance the learning experience for FI students. The district has a strong relationship with local universities and often hosts cohorts of teacher-candidates.

Home Learners Program

- The Home Learners Program (HLP) has a small but long-serving staff who work very well together and are passionate about the program.
- HLP provides an alternative to families who are not interested in the traditional model of schooling. Parents like the flexibility of the program and the blend of in-person and at home learning.
- Parents and staff value the dedicated school site that is located adjacent to Hume Park.
- The model of one teacher supporting a family and all teachers working with all students works well for families.
- There is a large library of teaching and learning resources for families to access.

Montessori

- Parents say their children are engaged in their learning and believe that the Montessori program offers freedom and flexibility.
- The Montessori Program aligns closely with BC's revised curriculum.
- The Montessori Program is well-supported by an involved parent community and the New Westminster Montessori Society.
- There is currently a dedicated teaching staff with strong Montessori pedagogy and training.
- There is a strong sense of collaboration and professional support between the staffs at both schools.

What are Some of the Challenges and Obstacles?

French Immersion

- Parental demand for Early French Immersion exceeds available spaces in New Westminster's program.
- For a variety of reasons, it is sometimes a struggle to keep the FI program properly staffed.
- There is a need for better understanding on the part of parents as to what the French Immersion program entails.
- With only one Kindergarten EFI class in each school each year, attrition is a significant issue at the Intermediate grades and beyond.
- There is a lack of a French "presence" in any of the French immersion schools.
- There is a shortage of French Resource teaching support or French-speaking EA support for designated students.
- French Immersion staff would like to see more professional development and collaboration support.

Home Learners Program

- The excessive amount of staff time and energy that it takes to move through the yearly allotment process is a problem.
- There are space challenges within the school building itself.

- There is a need for additional inclusive supports for students, particularly in the area of counselling.
- Parents and staff do not feel that the Home Learners Program is recognized by the district or included in district events.
- The yearly activation activities are perceived by parents to be onerous and not relevant to their curriculum.
- There are frequent complaints of inconsistent, confusing or late communication from the school to parents.
- Parents feel that too much time is taken for individual student conferencing and assessment which leads to a loss of in-person instruction.

Montessori

- Parental demand for Montessori exceeds available spaces in New Westminster's program.
- There is a need for better understanding on the part of parents as to what the Montessori program entails.
- It is becoming more and more difficult to find teachers who are fully trained in the Montessori Method.
- There is a perception on the part of some parents and staff that the program is not a "pure" Montessori program.
- There are class size inequities in the Intermediate grades due to attrition.
- Montessori classroom resources are expensive to purchase and therefore difficult to replace.
- There is a perception of little or no district support for the Montessori program.

Considerations for the Board and Senior Staff

French Immersion

- The development of more program information sources for parents, including video clips, interviews, newsletters, etc.
- The provision of more opportunities for teacher collaboration across the district and between the elementary, middle and secondary FI programs.
- Reinstate school visits to all Grade 5 classrooms to promote the Late French immersion Program.

- An increased effort to provide bilingual signage in all common areas of the school site, as well as daily announcements in both languages, O Canada in French and English, etc.
- The amalgamation of the three elementary EFI programs into one or two sites.

Home Learners Program

- The inclusion of the Home Learners Program in all district notices and events.
- A change in the allotment process to provide more structure and support.
- A plan to promote stable, consistent and regular communication with families.
- A review of the funding currently allocated to professional services.
- An increase the amount of face-to-face instruction time during the school year.

Montessori

- The development of more program information sources for parents, including video clips, interviews, newsletters, etc.
- The creation of a District Montessori Advisory Committee.
- Continuing to advocate for the implementation of Montessori training programs at BC universities. Consider providing some financial support to teachers interested in pursuing Montessori training.
- A small annual budget allocation for schools to be used for items unique to the Montessori program.
- Amalgamation of the two existing Montessori programs into one school.

Additional Items to consider

- Revise AP 220 so that the waitlist dissolution date for Early French Immersion and Montessori be changed to the last school day in December of that same year. Keep the LFI date as is.
- Support additional training for Educational Assistants working in Programs of Choice.
- Do not add other new program options until such time as current capacity issues are resolved.
- Consider future placement of Programs of Choice in the Queensborough area.
- Hire a District Administrator responsible for Programs of Choice.

Acknowledgements

New Westminster Schools 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.

Introduction and Context

The City of New Westminister sits in the centre of the Metro Vancouver region between the larger communities of Burnaby, Coquitlam, Surrey and Richmond. According to the 2021 Canada Census data the city has a population of 78,916. This is an 11.2% increase from the 70,966 residents reported in 2016.

The 2021 census also notes that 3 % of the residents of the City of New Westminister self-identify as Indigenous. 44% of the city’s population was born outside of Canada and 47% of the population is considered to be part of a racialized group. As well, 26% of New Westminister residents identify a language other than English or French as the language spoken most often at home. All of this makes the New Westminister School District is one of the most culturally diverse school districts in British Columbia. It is also the second smallest school district in the Metro Vancouver region, with an enrolment total of just under 7500 students in eight elementary schools, three middle schools and one secondary school.

SD40’s work is governed by the New Westminister Board of Education who, as outlined in their 2019-2024 Strategic Plan believe that:

“Our priority is to promote student success. We know it takes focused effort and investment to provide the best possible learning experience for our students. We are dedicated to creating exciting teaching and learning environments. We will maximize the expertise of our teachers, staff, and education partners. We will leverage the human and material resources of our schools and community to promote teaching and learning of highest quality. We will nurture educational environments that are healthy and supportive. Our aim is to pursue the best possible student experience through bold, creative, attentive, evidence-informed, consistent, supportive, and effective teaching and learning.”

As part of the District’s Strategic Plan, a review of three district Programs of Choice (French Immersion, Home Learners Program and Montessori) was initiated in order to build upon the strengths of current programs, as well as identify and address possible gaps or overlaps in existing programs and services. While the International Baccalaureate (IB) Diploma Program at New Westminister Secondary School is also a district Program of Choice, it was not included in the review as it had recently undergone the IBO (International Baccalaureate Organization) audit and review which is required every 5 years.



Strategic Plan

The New Westminster School District's Strategic Plan (2019-2024) was developed through extensive consultations with students, staff, parents and the community. Opportunities for engagement included an interactive online forum, community dialogue sessions, and over 100 individual interviews. As outlined in the Plan, the District's Vision, Mission and Values are:

Vision : *A place where students love to learn*

Mission : *To enable each student to learn in a safe, engaging, and inclusive environment*

Values:

- **Collaboration** - Purposeful, cooperative relationships to achieve shared goals and consider each other in our decisions and actions
- **Inclusion** - Learning where all people are welcomed, respected, and supported
- **Engagement** - Meaningful, purposeful, and relevant learning
- **Innovation** - Curiosity, inquiry, and creativity
- **Equity** - Fair treatment and the removal of barriers to learning, achievement, and the pursuit of excellence for all
- **Integrity** - Ethical, principled, and honest in our words and actions

The New Westminster School District's Strategic Plan for 2019-2024, adopted by the Board of Education in December of 2019, identifies 4 Strategic Priorities:

STRATEGIC PRIORITY A : *Transform the student experience*

District Goals:

1. Be unwavering in our commitment to improve student success
2. Students are thriving emotionally, socially, and academically, and are whole and healthy learners
3. Students are meaningfully engaged and have an active voice
4. Staff are supported and encouraged to find purpose and meaning in their work and reach their full potential

STRATEGIC PRIORITY B : *Build meaningful relationships*

District Goals:

1. Families have opportunities to engage with the educational system to develop trusting relationships
2. Students are connected in a welcoming and inclusive learning community
3. Staff are valued and appreciated
4. Meaningful relationships with community partners to support our students and families

STRATEGIC PRIORITY C: *Lead into our future*

District goals:

1. A commitment to truth and reconciliation guides and informs our work in the district
2. Maintain financial accountability, transparency, and stability
3. Develop an environmental strategy and climate action plan, and provide leadership in environmental education

4. Develop innovative and sustainable programs
5. Implement the District's long-range facilities plan
6. Attract, recruit, and retain staff

STRATEGIC PRIORITY D : *Ensure full participation in learning*

District Goals

1. Sustain our ongoing commitment to address food security and healthy eating to ensure high quality food programs are available in our schools
2. Increased childcare opportunities for our families
3. Act as an advocate for public education in New Westminster and the province

Most relevant to this Review are Priorities A, "Transform the student experience" and C, "Lead into our future" along with the following goals:

1. Students Will Thrive Emotionally, Socially and Academically, specifically "*Provide robust, engaging, viable and sustainable Programs of Choice.*"
2. Develop innovative and sustainable programs, specifically "*Increase access to existing and future specialty programs.*"

Relevant Policies

PROVINCIAL

Educational programming of any kind in school districts across the province of British Columbia is guided by a variety of provincial laws and regulations, including the BC School Act and its accompanying Regulations, as well as several Governmental and Ministerial Orders.

The Statement of Education Policy Order: Mandate for the School System Province of British Columbia (OIC 1280/89, effective September 1, 1989)

https://www2.gov.bc.ca/assets/gov/education/administration/legislation-policy/legislation/schoollaw/d/oic_128089.pdf states the following:

.....“In an effort to accommodate varying parental and student expectations of school services, public schools, within available resources, will provide parents and students with choice of programs.”

Attributes of the Public School System

- *Accessibility – a variety of programs is available in the province to meet the full range of student needs.*
- *Relevance – programs are current, and relevant to the needs of the learner.....*

While the **School Act** (<https://www2.gov.bc.ca/assets/gov/education/administration/legislation-policy/legislation/schoollaw/revisedstatutescontents.pdf>) does not make specific reference to “Programs of Choice”, there are references within the Act to language programs:

.....5. Language of Instruction.....

(3) Subject to the approval of the minister, a board may permit an educational program to be provided in a language other than as provided under subsections (1) and (2).” (Section 5)

Other relevant legislation includes:

The Required Areas of Study in an Educational Program Order

(https://www2.gov.bc.ca/assets/gov/education/administration/legislation-policy/legislation/schoollaw/e/m295_95.pdf) outlines the educational program that must be offered to all students in Kindergarten through Grade 9 and states:

..... Despite section 4 (c), a board is not obligated to offer English Language Arts to late French immersion students in grade 6.”

The Graduation Program Order

(https://www2.gov.bc.ca/assets/gov/education/administration/legislation-policy/legislation/schoollaw/e/m302_04.pdf) outlines the courses and credits required for a student to graduate in French Immersion:

- (i) Français langue seconde – immersion 10,
- (ii) a Français langue seconde – immersion 11 course,
- (iii) Français langue seconde – immersion 12,
- (iv) the Évaluation de littératie de la 12^e année – Français langue seconde- immersion, and earn at least 12 credits in Grade 10, 11, or 12 courses that are in French with at least 4 of those credits earned in courses at the Grade 11 or 12 level.”

The **Ministry Policy on French Immersion** (<https://www2.gov.bc.ca/gov/content/education-training/k-12/administration/legislation-policy/public-schools/french-immersion-program?keyword=French&keyword=Immersion>) outlines the following criteria in order for a program to qualify for French Immersion funding:

French Immersion programs must parallel the regular English program in structure and content. The content of French Immersion programs must parallel that of the regular curriculum as set out in the “Required Areas of Study in an Educational Program Order”

Early French Immersion		
Grade	% of French Instruction	% of English Instruction
K-(2 or 3)	100	0
(3 or) 4-7	80	20
8-10	50 - 75	25 - 50
11-12	no less than 25	no more than 75

Late French Immersion: *The Ministry recommends that the first year of Late French Immersion programs be taught totally in French. In the second year, English Language Arts and other courses taught in English should not exceed 20 per cent of instructional time.*

And finally, the **Provincial Online Learning Schools (POLS) Policy** (<https://www2.gov.bc.ca/gov/content/education-training/k-12/administration/legislation-policy/public-schools/online-learning-policy-general>) which will now guide the functioning of the Home Learners Program, states the following:

“Provincial Online Learning Schools deliver Online Learning programs and/or courses to enrolled students across the province. A Provincial Online Learning School may also offer in-person instruction and support services.”

DISTRICT

There are several Administrative Procedures (APs) which direct how Programs of Choice are to be implemented in the New Westminster School District. They are:

AP 213 French Programs (<https://newwestschools.ca/wp-content/uploads/2017/11/French-Programs.pdf>)

- *French Immersion*

2.1 Opportunities to study the French language through immersion are available through Early French Immersion beginning in Kindergarten and Late French Immersion program beginning in Grade 6.

2.1.1 Limitations may be put on enrolment when there are insufficient numbers to create an economically viable class size.

AP 220 Programs of Choice. (<https://newwestschools.ca/wp-content/uploads/2022/06/AP-220-Programs-of-Choice-220621.pdf>)

Entire policy

AP 280 Program Evaluations. (<https://newwestschools.ca/wp-content/uploads/2017/11/Program-Evaluations.pdf>)

Programs may be reviewed and evaluated for the purpose of ensuring that program goals and objectives are being pursued and achieved in an effective and efficient manner....

- *Evaluations will be used to make decisions in regard to:*

3.1 The maintenance, modification or discontinuation of existing programs.

3.2 The need for the development and implementation of other programs.

3.3 The ways in which existing or proposed objectives can be achieved in a more efficient manner.

AP 300 Student Admissions, Catchment Areas & Placements. (<https://newwestschools.ca/wp-content/uploads/2022/07/AP-300-June-2022.pdf>)

3.4 Waitlists will be established for those not accepted and will be maintained until the last day of instruction in September.

1. Applications from new students for available spaces in Programs of Choice will follow the guidelines as per Administrative Procedure 220.

6.2 Students must be registered for their catchment school before completing a Programs of Choice Application.

6.3 Specific timelines for applications for the following school year will be published in June of each school year.

7.1 If a student, who is enrolled in a Program of Choice or district program (e.g. French Immersion, Montessori, or Home Learners), withdraws during the school year, they are expected to return to their catchment school.

Terms of Reference and Review Process

As outlined in the report presented at the Operations Policy and Planning Committee in November of 2022, the key areas of focus for this Programs of Choice Review were:

- The alignment of the New Westminster School District's Programs of Choice to the BC curriculum's emphasis on personalized learning, differentiated instruction and inclusion
 - The alignment of the three Programs of Choice with district values and the Board of Education's Strategic Plan
 - The extent to which each Program of Choice meets student interests and needs
 - An assessment of program viability regarding current and future needs related to facilities utilization, geographic equity, staffing, resources, training, etc.
 - An analysis of the district's ability to support the diverse students' needs and interests through existing and possible new programs
 - An overview of the various Programs of Choice offered in neighbouring school districts.

Three programs were reviewed during this process. Early and Late French Immersion at the elementary, middle and secondary school levels, Montessori at the elementary level and the Home Learners Program, which is available to students in Kindergarten through Grade 8.

The review took place between January and September of 2023 and followed an appreciative inquiry model. In all conversations, interviews and focus groups, the following three questions were posed:

- What is working well in the program (EFI, LFI, Montessori, Home Learners)?
- What challenges and obstacles are being faced by the program?
- What opportunities are there for improvement to the program?

The process involved interviews with individual staff at the district and school levels, focus groups with students, parents and staff, an extensive survey process and on-site visits to all schools hosting a Program of Choice. Also, Choice Programs availability and offerings in other neighbouring school districts were examined.

On-site visits were made to the following 8 schools. Each visit was approximately 60 to 90 minutes in duration and included an in-depth interview with the school administrator(s):

- Connaught Heights Elementary School
- Skwo:wech Elementary School
- École Qayqayt Elementary School
- École Herbert Spencer Elementary School
- École Lord Tweedsmuir Elementary School
- The Home Learners Program at Hume Park
- École Glenbrook Middle School
- New Westminster Secondary School

In addition to the school visits, 12 meetings (virtually and in person) were also held with the following staff and community representatives:

- CUPE 409 President
- New Westminster Teachers' Union President
- New Westminster DPAC President
- New Westminster District Parents' Advisory Council (DPAC)
- New Westminster Montessori Parents' Association President and Vice-President
- New Westminster Canadian Parents for French Executive
- District French Immersion Advisory Committee
- French Programs Facilitator
- French Programs Coordinator
- Communications Manager
- Human Resources Manager for Teaching and Administration
- Clerical and Registration Manager

12 program-specific electronic surveys were also made available to the following groups:

- All parents and interested community members
- All staff (teaching and support)
- All school-based administrators
- Programs of Choice staff (teaching and support)
- Parents of K-8 French Immersion students
- Parents of Secondary French Immersion students
- Parents of Montessori students
- Parents of Home Learners
- Grade 5 Montessori students
- Grade 5-8 Home Learner students
- Grade 5-8 French immersion students
- Secondary French immersion students

In total, 1323 survey responses were received and analyzed. The breakdown was as follows:

Partner Group	Population/Cohort Size	Number of Responses	Response Rate
Staff (Teaching, Support and Administrative)	793	154	19%
French Immersion parents	990 students	317	32% ***
Montessori parents	209 students	80	38% ***
Home Learners Program parents	116 students	48	41% ***

General parent/community	7478 students (K-12)	364	5% ***
Grade 5-8 French Immersion students	366 students	259	71%
Secondary French Immersion students	319 students	58	18%
Grade 5-8 Home Learners students	53 students	21	40%
Grade 5 Montessori students	25 students	22	88%

*** The response rate for parents is likely higher than represented here as many families would have more than one child within the program but would have only completed one survey on behalf of the family.

Copies of the 12 electronic surveys can be found in the appendix of this report.

In addition, 14 focus groups took place with the following partner and representative groups:

Partner Group	Meeting Type	Participants Registered to Attend	Number in Attendance
New Westminster Teachers' Union Executive	Virtual	n/a	16
Support Staff (CUPE 409)	In-person	n/a	2
New Westminster Principals and Vice-Principals' Association	Virtual	n/a	7
French Immersion teachers	Virtual	5	5
Montessori teachers	In-person	3	8
Home Learners Program teachers	In-person	4	4
Montessori parents	Virtual	4	4
	In-person	3	2
French Immersion parents	Virtual	15	9
	In-person	5	3
Home Learners Program parents	Virtual	4	0
	In-person	2	2

New Westminster Secondary School Student Voice Representatives	Virtual	13	6
Ecole Glenbrook Middle School EFI and LFI students	In-person	22	22
TOTAL			90

Finally, people who expressed an interest in participating in a focus group but were unable to attend due to a scheduling conflict were invited to respond to the three guiding questions by email. 8 people contributed their thoughts and opinions in this format.

“In a small school district, we do an exceptional job of offering choices for learners.” (staff)

“Knowing that the district is growing, being proactive with setting up programs of choice will help support future students.”(staff)

“The programs at my school location are, in my strong opinion, successful at meeting the needs of each student because of the care and dedication of staff. I am very proud to be part of SD40 and my school location, and feel very much supported in my role to support students.” (staff)

“I think these programs are super beneficial to kids and should continue to be offered.” (parent)

“I am a strong believer in the diverse and inclusive nature and fantastic programming and teaching in our “neighbourhood” program. I don’t feel like my child needs to attend a “program of choice” to have a quality public education. Our teachers do an amazing job.” (parent)

“The demand is much higher than the availability, so we need to understand why, we need to ensure that staffing is available and that we have access to high quality teachers for the specialized programs (such as French) and then ensure that the school community as a whole is lifted up by the program rather than becoming an exclusive group within a school.” (parent)

“Continue these surveys and have community meetings with school district parents to discuss further options. Sharing ideas, suggestions in person” (parent)

“I’m happy to be given options for my children’s education.” (parent)

Programs of Choice in New Westminister and Neighbouring School Districts

District	New West (SD 40)	Surrey (SD 36)	Delta (SD 37)	Richmond (SD 38)	Vancouver (SD 39)	Burnaby (SD 41)	Coquitlam (SD 43)	North Van (SD 44)	West Van (SD45)
K-12 Students (Sept 30, 2022)	7,478	78,421	16,710	21,999	51,180	26,535	33,092	16,555	7,230
Elementary Schools	7 (K-5) 1 (K-4)	104	24	37	89 (incl. 12 annexes)	41	47 (gr. K-5)	25	2 K-3 12 K-7
Middle Schools	2 (gr.6-8) 1 (gr.5-8)						14 (gr. 6-8)		
Early French Immersion	3 sites	7 sites	5 sites	7 sites	12 sites (incl. 1 annex for K-3)	8 sites	15 sites (10 K-5, 5 gr. 6-8)	6 sites	2 sites
Late French Immersion	1 site (middle school)	5 sites	2 sites	2 sites	3 sites	2 sites	3 sites (middle schools)	2 sites	1 site
Mandarin					2 sites (K-7 and 4-7)	1 site	2 sites (1 K-5, 1 gr. 6-8)		
IB Primary Years Program (PYP)			1 site		1 site			4 sites	3 sites
Montessori	2 sites (K-5)	3 sites (K-7)	1 site (K-3)	3 sites (K-7)	3 sites (K-7)		9 sites (7 K-5, 2 gr. 6-8)		1 site (K-5)
Traditional Schools		3 sites	2 sites						
Other	Home Learners	Intensive French Punjabi Language Intensive Fine Arts EKOLogy	Home Quest		Intensive French Indigenous Focus Fine Arts		Reggio-influenced Program		IDEC

District	New Westminster (SD40)	Surrey (SD 36)	Delta (SD 37)	Richmond (SD 38)	Vancouver (SD 39)	Burnaby (SD 41)	Coquitlam (SD 42)	North Vancouver (SD 44)	West Vancouver (SD45)
Secondary Schools	1	21	7	10	18	8	8 (gr. 9-12)	6	3
French Immersion	1 site	5 sites	2 sites	2 sites	3 sites	3 sites	2 sites	3 sites	1 site
International Baccalaureate (IB)	1 site	2 sites (1 MYP/IB, 1 IB only)	1 site	2 sites (1 MYP, 1IB)	3 sites (2 IB, 1 IB/MYP)		1 site	1 site (MYP and IB)	2 (1 MYP, 1 IB)
Advanced Placement (AP)*		9 sites	3 sites	9 sites	18 sites	8 sites	7 sites	2 sites	2 sites
Sports Academies		1 (hockey)			1 (hockey)	6 (2 hockey, basketball, volleyball, 2 soccer)	1 (hockey) at 3 sites	6 (basketball, field hockey, hockey, rowing, soccer, volleyball)	9 (soccer, rugby, field hockey, tennis, volleyball, badminton, baseball, basketball, fencing)
Mini Schools **				1	17	1	1		
Other		Math & Science Academy Inter-A Focus Program	3 Film Academies (acting, production and Visual effects)		2 Mandarin Bilingual sites	2 AP Capstone sites	1 Mandarin Bilingual Inquiry Hub	Fine Arts, Dance, Robotics, Gaming, Digital Media Academies	Mechatronics and Robotics Academy

**EMERGING THEMES,
KEY FINDINGS
AND
RESULTING CONSIDERATIONS**

French Immersion

The New Westminister School District offers both Early and Late French Immersion Programs. Late French Immersion was first introduced at Glenbrook Middle School in the year 2000, and in 2003 the Early French Immersion Program was started with Grade One classes at both Herbert Spencer Elementary and Lord Tweedsmuir Elementary.

Currently, Early French Immersion begins in Kindergarten (with some additional opportunity for entry at Grade One as space permits) and continues through Grade 5 at 3 schools; École Herbert Spencer, École Lord Tweedsmuir, and École Qayqayt. École Glenbrook Middle School is where EFI students continue their French program in Grades 6 and 7. It is also where Late French Immersion students begin their French studies in Grade 6. Both groups come together in Grade 8 to form one French Immersion cohort, which then continues for Grades 9 through 12 at New Westminister Secondary School. Attrition is an issue in FI at the secondary level (as it is in other districts as well) but the majority of French Immersion students who enter NWSS in Grade 9 will graduate with a Bilingual Dogwood Certificate at the end of Grade 12.

Year	Number of students registered in FI in Grade 12 (based on September 1701 data)	Number of FI Students Receiving their Bilingual Dogwood Certificate after Grade 12
2021/2022	59	62
2020/2021	73	66
2019/2020	72	68
2018/2019	73	63
2017/2018	63	46

During the 2022-2023 school year, there were almost 1000 K-12 students registered in French Immersion in New Westminister, representing more than 13% of the total student population. This is above the provincial average of 10%. The district has 40 FTE of teaching staff assigned to the French Immersion Program.

Grade	French Immersion Enrolment
Kindergarten	60
Grade 1	62
Grade 2	61
Grade 3	65
Grade 4	57
Grade 5	52
Grade 6 EFI	62

Grade 6 LFI	50
Grade 7 EFI	49
Grade 7 LFI	44
Grade 8	109
Grade 9	88
Grade 10	74
Grade 11	86
Grade 12	71
TOTAL	990

Canadian Parents for French (CPF) data shows the total enrolment, FI enrolment and percentage breakdown for neighbouring districts:

District	Total District Enrolment (2021-22)	Number of students in French Immersion (2021-22)	Percentage of students in French Immersion (2021-22)
Surrey (SD36)	75,696	3052	4.18%
Delta(SD37)	16,255	1895	11.85%
Richmond (SD38)	20,676	2371	11.57 %
Vancouver (SD39)	51,105	4860	10.08 %
New Westminster (SD40)	7778	966	14.70%
Burnaby (SD41)	25,107	2203	9.07 %
Coquitlam (SD43)	32,759	3827	12.42 %
North Vancouver (SD44)	15,817	2865	16.98 %
West Vancouver (SD45)	7133	1022	14.26 %

SD40's French Immersion enrolment has remained fairly consistent for the past several years. Small fluctuations in the numbers can be attributed to changes in provincial class size limits as well as the number of students with diverse needs which changes each year and would lower class size maximums.

School year	Early French Immersion Students	Late French Immersion Students	Total French Immersion Students
2022/23	896	94	990
2021/22	868	98	966
2020/21	914	111	1025
2019/20	900	110	1010
2018/19	900	111	1011
2017/18	885	113	998
2016/17	874	119	993

2015/16	857	115	972
2014/15	867	117	984
2013/14	845	132	977

Each year, SD40 offers 1 Early French Immersion Kindergarten class (20 spaces) in each of the three EFI elementary schools. This means that there is a total of 60 available spots district wide every year for those parents interested in applying to the Early French Immersion Program. The number of applications each year is often more than double the number of available spaces as outlined in the table below. As well, as per AP 220: Programs of Choice, the district guarantees sibling priority to those families with students already registered in the program, provided that they are attending the same school at the same time. This is common practice in most BC school districts, but can lessen the number of available spaces open to those families who are attempting to find a space for their oldest or only child.

Early French Immersion	
Year	Number of Applicants
2023	132
2022	159
2021	150
2020	119
2019	108
2018	111

In regard to the Late French Immersion Program, there are again a total of 60 spaces (2 classes) offered each year at the Grade 6 level. The number of applicants each year for this program is more closely aligned to the number of available spaces. This can perhaps be explained in part by the fact that students at this age are often involved in the family decision around their participation in a French Immersion Program. There is often consideration of the fact that such a move may mean attending a middle school other than the one in their neighbourhood, where all of their friends will be going. This “self-selection” tends to lead to lower numbers of students who choose to apply for LFI, but at the same time, those students who do decide to apply are truly motivated to be a part of the program.

Late French Immersion	
Year	Number of Applicants
2023	63
2022	65
2021	62
2020	75

As mentioned earlier, attrition can be an issue in the French Immersion Program, particularly between middle and secondary school. In some cases, it is because of the student's perception that it is more difficult to complete the upper-level courses (particularly Math and Science) in French than it would be in English. Also, there is a decrease in numbers between Grades 9 and 12 as students decide to leave the FI program because of scheduling conflicts. For example, a student wanting to take Physics 11 might find that it is only offered at the same time as the Français Langue 11 class. Below is the number of students at each grade for the last 10 years (based on September 1701 data)

Grade	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
8	102	93	94	98	96	105	109	97	104	109
9	60	72	78	85	79	74	89	101	81	88
10	88	52	64	72	80	76	73	89	96	74
11	76	85	51	67	72	74	73	70	60	86
12	43	74	82	48	63	73	72	73	59	71

Canada Parents for French (CPF) data shows us the following attrition levels for neighbouring school districts:

District	Average Grade 1-5 attrition for 5 most recent cohorts (2021-22)	Average Grade 7-12 attrition for 5 most recent cohorts (2021-22)
Surrey (SD36)	22.51 %	33.59 %
Delta(SD37)	17.13 %	39.87 %
Richmond (SD38)	14.54 %	32.52 %
Vancouver (SD39)	16.55 %	47.60 %
New Westminister (SD40)	16.75 %	37.66 %
Burnaby (SD41)	24.40 %	44.99 %
Coquitlam (SD43)	23.40 %	28.47 %
North Vancouver (SD44)	15.90 %	37.68 %
West Vancouver (SD45)	4.95 %	32.64 %

It is clear that SD40's French immersion attrition rate is within the range of surrounding school districts and not unusually high or low.

Survey Results

Grade 5-8 French Immersion students: 259 respondents

Secondary French Immersion students: 58 respondents

Parents of K-8 French Immersion students: 252 respondents

Parents of secondary French Immersion students: 65 respondents

74% of Grade 5-8 French Immersion students surveyed agree or strongly agree that they are happy to be in French Immersion.

90% of Grade 5-8 French Immersion students surveyed agree or strongly agree that they are proud to be able to speak and understand French.

69% of Grade 5-8 French Immersion students surveyed agree or strongly agree that they would like to continue in French Immersion at the secondary level.

81% of secondary French Immersion students surveyed agree or strongly agree that they are glad that they continued in French Immersion at the secondary level.

88% of secondary French Immersion students surveyed agree or strongly agree that French Immersion challenges them to grow and improve on their abilities and knowledge.

85% of secondary French Immersion students surveyed agree or strongly agree that their participation in French Immersion will be helpful to their post-secondary plans.

88% of parents of French Immersion students in Kindergarten – Grade 8 surveyed agree or strongly agree that their child is engaged in their learning in the French Immersion Program.

84% of parents of French Immersion students in Kindergarten – Grade 8 surveyed would recommend the French Immersion Program to other families.

89% of parents of French Immersion secondary students surveyed agree or strongly agree that their child's participation in French Immersion will be helpful to their future school or career plans

84% of parents of French Immersion secondary students surveyed agree or strongly agree that French Immersion offers a sufficient challenge to their child and allows them to improve on their abilities and knowledge.

What is Working?

4. French Immersion in New Westminister is a sought-after Program of Choice which meets the requirements of the Ministry of Education’s French Immersion Policy outlined earlier in this report, as well as the Graduation Order Requirements. In fact, at the secondary level, there are more course options available than are required. For example, in order to earn both a British Columbia Certificate of Graduation (Dogwood Diploma) and a Diplôme de fin d’études secondaires en Colombie-Britannique (what is referred to as a “Dual Dogwood”), French Immersion students must meet the graduation requirements for the Dogwood Diploma and, of these 80 credits, they must earn:
 1. At least 16 credits at the Grade 12 level (including a Français langue seconde- immersion course at the Grade 12 level).
 2. Français langue seconde-immersion 10 (4 credits).
 3. A Français langue seconde-immersion course at the Grade 11 level (4 credits) or IB French A2 (SL) 11.
 4. Français langue seconde-immersion 12 (4 credits).
 5. At least 12 credits in Grade 10, 11, or 12 courses that are in French with at least 4 of these credits at the Grade 11 or 12 level.

At NWSS, students can choose from the following Language Arts and Social Studies courses:

Language Arts – French Immersion

5. Communication orale 11
6. Études du cinéma et de la littérature francophone 11
7. Médias et communication numérique 11

Social Studies – French Immersion

8. Explorations en Sciences Humaines 11
9. Justice Sociale 12
10. Peuples autochtones de la Colombie – Britannique 12

As well, students may be able to complete their Dual Dogwood and an IB Diploma, provided that they take the appropriate IB courses.

11. As stated earlier, a higher percentage of students in New Westminister are enrolled in French immersion (currently 13%) than the provincial average of other school districts (10%) . As well, the program has remained relatively stable in terms of size over the years. This could be due to the fact that there is only one secondary school for the entire district, thereby meaning that students do not necessarily need to make the difficult decision to move from their catchment area school to continue in FI, as all New Westminister students attend NWSS regardless of programming.
12. There were frequent comments made by staff regarding the fact that the small size of district allows for all French Immersion teachers to know each other, thereby making collaboration and support easier to achieve. Again, the fact that there are only 3 EFI, 1 LFI

and 1 secondary school allows for more hands-on and in-person support from the District's French Facilitator who last year was able to spend a full day each week in each of the three elementary schools. As well, the French Coordinator was able to survey each school, grade and teacher as to which French resources they required for their classrooms.

13. Each year, with support from the Government of Canada, the British Columbia Ministry of Education and Child Care provides OLEP (Official Languages in Education Protocol) funding to school districts offering French education programs. Recognizing that resources for French Immersion programs are often difficult to find and expensive to purchase, these funds are intended to aid in the purchase of learning resources, including E-learning, and the provision of professional development for teachers and cultural activities for students. Examples of how the funding was used last year in SD40 include:

- 13.4** additional French professional development opportunities
- 13.5** technology such as iPads and document cameras for each FI classroom
- 13.6** a laptop cart for the FI secondary program,
- 13.7** literacy kits for each EFI grade
- 13.8** new French-language secondary Science textbooks,
- 13.9** cultural events such as a French talent show and Mardi Gras Week

Thanks to the District's ability to access a separate Ministry of Education "French Immersion Growth Initiatives" fund in the amount of \$175,000 for both the 2022-23 and 2023-24 school years, the District has been able to focus on FI teacher retention and mentorship. With these additional funds, increases in FTE were made for both the French Facilitator and the French Coordinator. SD40 also received an additional \$15,000 grant from Make A Future and will be using that money to attend career fairs and offer incentives to those FI teachers who may be interested in signing a contract with SD40.

14. The French Immersion teachers in New Westminster come to the program with diverse backgrounds and experiences, all of which enhances the learning experience for all FI students. Adequate staffing in French Immersion is always a concern for all school districts, but the district's Human Resources Department states that while there are often unanticipated difficulties (i.e. several French Immersion staff requiring medical or maternity leaves during the course of the same school year), in general they are able to fill all French Immersion postings, with some being more difficult to fill than others (i.e. Resource, Teacher-Librarian, etc.). This success is in part due to a strong relationship with local universities and the fact that the school district often hosts cohorts of teacher-candidates who if successful, are then guaranteed interviews for future employment with the district.

"The French Immersion program has been a massive benefit to the well being of my child already. He is extremely excited to share the new language he is learning, and having the extra challenge suits him very well as he struggles with attention and boredom. He comes home singing songs in French, asking to check out French books from the library, and is generally very proud of what he has accomplished in the program so far". (parent)

“Kudos to the EFI staff and teachers in New Westminster!” (parent)

“Very pleased with the program and feel grateful our child received a spot.” (parent)

“I've been really happy with the program, having had 2 kids in EFI. It was good having the same group of kids on the way up and really appreciate that they will have a smaller "cohort" within High School at NWSS. Most of the teachers have been excellent. Many thanks to all who make this possible for our kids.” (parent)

“French Immersion is an extremely important and valuable program.” (parent)

“We have had great experiences in the French Immersion program in New West. The district as a whole needs more space, resources etc. and the FI program shouldn't bear the brunt of the issue.” (parent)

What are the Challenges and Obstacles?

- As is the case in every school district in the Lower Mainland (and indeed in BC and the rest of Canada), parental demand for the Early French Immersion Program is much greater than the availability of spaces in New Westminster's program. Some parents commented that they would like to see the French Immersion Program available in every elementary school in the district. As noted earlier in this report, there are usually twice as many students applying to the program as there are spaces. While ideally, it would be wonderful if all school districts could offer more Early French Immersion classes, it is not currently possible in New Westminster, or most other school districts for that matter. This is due primarily to a significant shortage of qualified French Immersion teachers in BC, as well as a lack of the necessary additional physical space (classrooms) in most schools.

Canadian Parents for French, which has an active chapter in New Westminster, continues to advocate for more French Immersion classes across the country. Both the Federal and Provincial governments have initiated projects such as the Growth Initiatives Fund outlined earlier which are intended to support current and possible future measures that the Government of Canada, Provincial Ministries of Education, faculties of education and school boards could consider to address the French Teacher supply and demand gap. To be clear, this is a national issue that needs to be examined at all levels of government and is not specific to the New Westminster School District.

- All school districts struggle to properly staff their French Immersion classrooms. The most common issues are teachers not wanting to work full time, an insufficient number of French-speaking Teachers Teaching on Call (TTOCs), difficulty finding long term replacements for maternity leaves, etc. However, an issue that is somewhat unique to New Westminster is French Immersion teachers who, due to the small size of the district and the low number of French Immersion classes, are unable to get a teaching assignment in the particular grade or subject area that they want. This forces some to make the difficult decision to either leave the program and start teaching in English, or leave the district entirely because they can get the position that they want in a neighbouring district.

"Better recruitment of new teachers and retention of new teachers. Being conscious that timing of application matters (we lose teachers because they can apply and accept positions in other districts before New West is accepting applications). Better incentives to come and stay within the district." (staff)

- A topic that was brought up by all partner groups was the need for a better understanding on the part of parents as to what the French Immersion program entails. The school district does hold online information meetings for parents, but unfortunately, many parents are not taking advantage of these information sessions before making a decision to enroll their child.

During the focus group meetings, frequent mention was made of the perception on the part of some parents that French Immersion is a sort of “enrichment program” that offers something “extra”, and that there are fewer discipline and learning issues in a French Immersion class, none of which is actually the case. Other than the language of instruction being French rather than English, all public school classrooms in BC follow the same curriculum, welcome the same students (there is no “selection process” for French Immersion), and provide the same educational opportunities. At these focus group meetings, suggestions were made such as mandatory participation in a parent information meeting, or that the parent must “check a box” on the application, stating that they know about and understand the program. While the first suggestion is not enforceable, and the second suggestion would not guarantee that the parent had actually done the required research, it is evident that this lack of understanding is a source of frustration to both staff and many families.

- Attrition is an issue for the Early French Immersion program in New Westminister. With only one Kindergarten class in each school each year, along with the fact that students do not usually join the program after Grade One, this means that there is a maximum of 22 students possible at any given grade in Grades One through Five. One can assume that each year in each class, there will be a certain number of students who will not continue in EFI for a variety of reasons. Unless a student arrives from out of district and has previously been in French Immersion elsewhere, there is no opportunity for students to be added to the cohort. In addition, some staff noted that some parents choose to remove their student from the program in Grade Three due to the perception that with the Introduction of English Language Arts in Grade Four, it becomes much more difficult.

All of this means that by the time a cohort arrives at the Grade 4/5 level, there are often much smaller numbers of students than started off, leading to combined classes that are usually smaller than their English counterparts. In some cases in some schools, there were English classes of 29 and FI classes of 18 or 19. This creates obvious inequities and sometimes resentment between the two programs. The smaller number of students can also cause social issues, as there is no opportunity to move students around and provide them with new opportunities to meet and interact with a new group of students.

“One of the issues with the EFI program is class composition. Because there is only one division of kids in each grade is it hard to mix up classes and kids who don't fit in can struggle to find friends.” (parent)

- Both teachers and administrators and even some parents commented on the lack of a French “presence” in any of the French immersion schools. With the exception of the 3 elementary and 1 middle school bearing the name “Ecole” on their outside signage (and it should be noted that this is not the case for NWSS), this reviewer was hard-pressed to find any indication inside the schools that there was indeed a French program there. There was little to no bilingual signage on spaces that are shared by both programs (i.e. washrooms, library, office, gym) and when asked, it was reported that school-wide announcements,

assemblies or even the singing of the national anthem rarely happen in both languages. Part of this may be attributed to the fact that there is only one French-speaking administrator in the entire district, as well as virtually no bilingual counsellors, resource teachers, teacher-librarians or educational assistants. One staff member referred to it being “a constant uphill battle” to ensure that there was some French seen and spoken in the school.

- Further to the point of a shortage of bilingual staff in the district, both parents and teachers spoke of their concerns regarding a lack of French resource support or French-speaking EA support for students with diverse needs. While designated students and those requiring resource support are provided with the necessary time and trained personnel, it can sometimes be provided in English as there is no one qualified to do so in French.

“I think that it is applicable to all levels and programs of learning but we need way more support staff - I understand it’s a province wide issue.” (parent)

“I was always told that French has the same support as English, which in reality they don’t. Instead of being so quick to have those children switch into English without allowing these children to be challenged.” (parent)

“The issue of resources has always been a problem. Especially in the K-5 schools. At times my child could only access supports from an English-speaking EA because our school did not have a French speaking resource teacher.” (parent)

“The lack of educational support for French students is incredibly disappointing. The solution of moving a child to English as there are not supports in place in French is an unacceptable answer. If you are a French Immersion school you need to support your French students.” (parent)

- While teachers were appreciative of the support provided by the French Facilitator and French Coordinator, and believe that the model of having someone in the school every week is a good plan, they don’t feel that one day a week is enough, and would like to see it increased particularly to support the many new teachers who join the program each year. Secondary FI staff would like to see more professional development opportunities and curriculum support, particularly as it relates to finding resources in difficult subject areas, such as Indigenous Education, Social and Emotional Learning and climate change, to name a few. Several spoke of a lack of feeling supported at the district level, given that there is currently no French Coordinator assigned specifically to Grades 9-12, as there had been in the past.

Considerations

1. While the district does offer online parent information sessions prior to French Immersion Program application deadlines, there continues to be a lack of understanding of what the program entails and what the expectations should be. The district may want to consider developing further sources of information which are easily accessible by parents. In addition to reviewing and adding to the FAQs and parent resources already on the district website, other sources of information such as video clips of FI classroom activities, of FI teachers talking about the program, of students at various grade levels speaking about their experiences, and of parents talking about their experience would all provide an additional dimension of information for the public. Other options could include monthly newsletters, parent workshops, etc.

“RE: EFI entry into kindergarten -- We’d like to see more informed parents before their children enter kindergarten. Many parents do not seem truly aware of the expectations Many parents do not seem to understand that they might need to facilitate some work at home..... Furthermore, many parents are unaware that their child will not receive formal English Language Arts instruction until grade 4 and express surprise at this when students are in grade 1 and 2.” (staff)

“I know very little about these programs despite having worked in a school offering French immersion. Spreading information more widely to different communities could be helpful”(staff)

“Ensure parents understand the communication component of learning in another language. Perhaps a basic screener should be presented when applying to EFI so that parents of children with communication difficulties might be encouraged to consider late immersion later on - EFI is only going to impede the learning of those of significant need and there is not enough supplementary support to assist these young learners.” (staff)

“I think there should be parent mentors who have kids in the program to guide people coming into the program and let them know about various French resources available.” (parent)

“I would like to see more transparency from the District about what additional supports will and will not be offered in French, and some honest information about what French Immersion really is and what kinds of learners would work best in the program and what kinds of learners are likely to struggle more in the program.” (parent)

Parents also spoke wanting to see more opportunities for their children to speak French, so perhaps the district could look at supporting more cultural, cross-district activities that happen in French outside of the classroom. They also expressed an interest in having a place where they could be made aware of any possible French activities happening in the broader community.

“Events for French speakers in New Westminster because the French community is located in Vancouver and it's far from here to go there every time.” (parent)

“I would like to see some clubs/groups outside of class to encourage more speaking French outside of school.” (parent)

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2. In addition to the professional development activities that are already available to French Immersion teachers in New Westminster, the district could consider providing more opportunities for collaboration between elementary, middle and secondary FI teachers in order to promote a greater understanding of the program at all levels. Release time for teachers to work in grade groups, etc. would also be beneficial and would help to alleviate the sense of isolation of which some teachers spoke.

“This year’s collaboration afternoons were useful, positive, allowed for full SD40 collaboration, promoted consistency across sites, allowed for full team (and grade group) building. Since EFI classroom teachers are often the only ones offering their grades in French at a particular site, it can be professionally isolating. Full EFI SD40 collaboration significantly reduces this feeling of isolation. More collaboration for all SD40 EFI staff, please! More opportunities allowed for collaboration as an EFI team during pro D days.” (staff)

“When I started working for the school district in French immersion, the program was very close knit (with many opportunities to work, learn and socialize) as a French immersion staff together. Our standards and objectives for the program were clear, consistent, and more universal across the district. We saw the coordinator of the program often in our classrooms and at training sessions... And I felt very connected to what was happening at the district level, and at other schools. I find now that our program is fragmented, I have never met our program of choice coordinator (at least I think not), I do not know other teachers in French immersion at other schools, and I feel disconnected. I do not feel that our programs are being advocated for, well-advertised, and well understood by the district.”(staff)

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3. In the past, annual school visits were arranged for all Grade 5 classes in the district. These visits took place just before the application period for Programs of Choice and were intended to provide students with information about the Late French Immersion Program. In recent years, these visits have not happened and it is highly likely that this is what has caused a decrease in the number of applicants to the program. Currently, the only opportunity for anyone to learn about LFI is if they choose to participate in the general French Immersion parent information meeting which happens virtually. As the students themselves play a large part in deciding whether or not they want to attend Late French Immersion, it would seem only sensible that they should be provided with an opportunity, either in-person or virtually, to learn about the program and ask their own questions.

“We should bring back visits to the elementary schools to promote/explain the late French Immersion program.”(staff)

4. If the district continues to run “dual track” schools (housing both neighbourhood English and French Immersion programs), there needs to be an increased effort to provide bilingual signage in all common areas of the school site, as well as and other details that indicate that it is a bilingual school, such as daily announcements in both languages, O Canada in French and English, etc.

Wherever possible, the district should place French-speaking administrators in schools that house French Immersion programs. Principals spoke honestly about feeling limited in the type and amount of support that they are able to provide to new or struggling French Immersion staff when they are not able to understand the language of instruction in the classroom or the content or quality of the resources being used. As well, bilingual administrators can greatly support the creation of a bilingual ambiance in the school.

“The principals of French immersion schools should be functionally bilingual. This should be a consideration when school districts are seeking new principals. At a minimum, they should be knowledgeable about, and supportive of, the immersion program.”

Ministry of Education French Immersion Policy

5. The largest and most important change that the district should consider in order to truly support and strengthen the Early French Immersion program in New Westminster is the amalgamation of the three elementary EFI programs into at most two, if not one school site. Given the challenges of attrition, class size inequities, difficulty finding qualified French staff in Resource, Library and other positions, amalgamation would go a long way to alleviating most if not all of these problems. It is this reviewer’s opinion that the current situation of having an EFI program at three different sites is not sustainable.

Ideally, one single track (French only) site with the same number of Kindergarten classes (3) offered each year would ensure that although attrition would inevitably continue, there would be at least two full classes at each grade after Kindergarten, allowing for more ability to move students around, etc. It would also allow for the development of a true “French milieu” with bilingual administrators and support staff all concentrated in one site. Professional development and mentoring support would also be enhanced and focussed on one location.

Unfortunately, this is not something that could happen immediately, as it would mean catchment boundary changes and moving the existing neighbourhood program to another site . This is a process that would take several years and would involve significant community consultation. It should perhaps be considered as a long-term goal and could be factored into the District’s Long-Range Facilities Plan.

A more immediate consideration would be the consolidation of the three current sites into two schools, both of which would remain as dual track schools. Again, in order to strengthen the program, it is essential that there be more than one EFI Kindergarten class at each site. With two K classes offered at each site each year (4 in total), the numbers of students in each consecutive grade will be healthier than what is currently occurring. Again, this amalgamation would also help with staffing shortages and professional development support as there is one less site to maintain.

“EFI should be located in 1 site or 2 with a principal that has a great knowledge and passion for French Education.”(staff)

“EFI elementary should be housed in either one school or two. 3 schools is stretching the resources too much.” (staff)

“I do not believe that we have staff consistently available to support the current level of programming for POC. .”(staff)

“I feel that we could offer programs of choice at few sites (1 school for EFI rather than 3) and Montessori at 1. New Westminster is a small city.” (staff)

“Having 2 classes at each school would allow for a.) collaboration with a colleague at your school site b.) would allow for advantageous mixing of students to minimize the reality of challenging dynamics with class composition at each site. This would reduce numbers on the EFI wait list and respond to parents’ demand for more EFI elementary classes in SD40 .” (staff)

“The POC should be consolidated into 1-2 schools for EFI and 1 school for MT. The current model does not allow for the ability to provide diverse classrooms each year (same students each class each year), does not account for attrition which creates small classes in the higher grades, stretches qualified French speaking teaching and educational assistants (there are not enough qualified French speaking teachers EAs for 3 EFI schools), does not allow for co-teaching when there is no other class of the same grade level, nor does it allow teachers to plan and support one another when the EFI program, in particular, is spread over 3 schools. “ (staff)

“Given that NW isn't that big, look at bringing together some of the program such as EFI into fewer schools so as to build a stronger community of French speakers within a school.” (parent)

“Knowing that the district is growing, being proactive with setting up programs of choice will help support future students.” (parent)

“For something like EFI, if there were fewer locations but offering more spaces within the fewer schools, there would be more of an opportunity for the students to practice speaking French. There would also be more resources in fewer locations.” (parent)

“Elementary schools are not pure immersion into French and the language is suffering. A magnet school with admin staff and non-enrolling teachers (art/music etc) who spoke French would improve the quality of the spoken language.” (parent)

Home Learners Program

The Home Learners Program (HLP) began in New Westminister in 2002 with one teacher and a group of 15 students in Kindergarten through Grade 8. Since that time, the program has grown to enrol between 100 and 180 students each year as outlined in the graph below. Currently, there is 3.8 FTE in teaching staff assigned to the program.

Year	Enrolment
2013/14	110
2014/15	105
2015/16	122
2016/17	176
2017/18	182
2018/19	123
2019/20	116
2020/21	140
2021/22	121
2022/23	116

A breakdown of the 2022-23 enrolment for HLP is as follows:

Grade	Enrolment
Kindergarten	6
Grade 1	11
Grade 2	18
Grade 3	19
Grade 4	9
Grade 5	16
Grade 6	14
Grade 7	14
Grade 8	9
TOTAL	116

Until this year, the Home Learners Program has been categorized as a Distributed Learning Program, but beginning in the 2023-24 school year, HLP will be a Provincial Online Learning School (POLS). A total of 18 school districts and 16 independent school authorities have signed Agreements with the Ministry of Education to become Provincial Online Learning Schools. As a POLS, the Home Learners Program has the ability to continue to enrol students who live in cities other than New Westminister. Out of district students make up a large portion of the student population in the SD40 Home Learners Program.

Unlike the French Immersion Program, there is not a single entry point at Kindergarten that students apply to each year. Rather, students often come to the program as a family unit and therefore, the number of students and which grade levels they are applying to will vary from year to year.

Grade	2022 Applicants	2023 Applicants (as of 08/08/23)
Kindergarten	10	13
Grade 1	9	1
Grade 2	11	12
Grade 3	10	2
Grade 4	5	5
Grade 5	2	1
Grade 6	3	5
Grade 7	4	0
Grade 8	2	0
Total	56	39

Grade	Sept. 2022 New Students	Sept. 2023 New Students
Kindergarten	4	13
Grade 1	5	0
Grade 2	4	6
Grade 3	3	0
Grade 4	4	2
Grade 5	2	1
Grade 6	9	4
Grade 7	5	0
Grade 8	1	0
Total	37	26

Families choose the Home Learners Program for a variety of reasons, including but not limited to, some who are looking for an alternative to a traditional “bricks and mortar” school, those who are dedicated to the concept of home-schooling, and those who have had a negative experience with a regular school setting. The Covid-19 pandemic also brought an increase in applications to the program.

In September, the teachers, also known as “Learning Consultants”, work with the families to create a learning plan for each child. Each teacher has a caseload of approximately 35 students throughout the year, and works with all of the children in a particular family rather than all

students at a particular grade level. Generally, teachers will stay with the same families through their entire time at HLP, unless a change is requested by the family or the teacher.

Also in September, students are expected to complete “activation activities” as per Ministry of Education requirements. These activation activities are cross-curricular projects that are assigned by the teachers. In person learning begins in October and students attend school on Tuesdays and Thursdays each week from 10 am to 2 pm. During the reporting periods of December, March and June, the Tuesday and Thursday in person classes stop, while the teacher, student and parent assess the child’s learning together, and then the teachers write the formal report cards for the students.

When enrolled in the Home Learners Program, families are provided with a \$600 per child per year allotment from the Ministry of Education. This allotment can be used for a variety of educational supports such as learning resources (i.e. online math program or art supplies), memberships (Science World), private lessons (piano or gymnastics), or camps. Families must provide the school with a list of how they wish to spend the allotment, teachers review the request, and all ordering of materials, etc. goes through the school office.

In addition to the allotment, the program also has a large lending library that parents may use to borrow books, resources, manipulatives, games, etc. to supplement their own teaching materials. There is also a substantial budget assigned to the program to support “professional services”. Currently, this funding is being used to pay for a teacher to provide online French language instruction for those students at the Grade 5-8 level. In the past it has also been used for music and visual arts education.

Survey Results

Grade 5-8 students in the Home Learners Program: 21 respondents

Parents of students in the Home Learners Program: 48 respondents (42% of whom identified as “being a resident of another city”)

71% of Grade 5-8 Home Learners students surveyed agree or strongly agree that they are happy to be enrolled in the Home Learners Program.

71% of Grade 5-8 Home Learners students surveyed agree or strongly agree that they would recommend the Home Learners Program to other students.

93% of HLP parents surveyed agree or strongly agree that they understand the intent of the Home Learners Program and support the structure of the program.

92% of HLP parents surveyed agree or strongly agree that their child’s academic needs are being met in the Home Learners Program.

92% of HLP parents surveyed agree or strongly agree that their child is happy to be a part of the Home Learners Program and is proud of their learning.

97% of HLP parents surveyed agree or strongly agree that they feel informed and included in their child’s learning.

What is Working?

15. Although it is a small staff, teachers in this program have worked together for a long time, in some cases 18-20 years. The teachers, parents and administrators all comment on the fact that the teaching staff work very well together and are passionate about the program and the students they support.
16. Parents are thankful that HLP provides an alternative to families who are not interested in the traditional model of schooling. They like the flexibility of the program as well as the blend of in-person and at home learning. They commented that they feel well-supported and respected by the teachers.
17. Parents and staff also very much value the school site itself, located adjacent to Hume Park, and the fact that they have a dedicated building that they are not obligated to share with another program. Prior to their arrival at Hume Park, the program had been housed in four other buildings, which was said to have created some difficult situations.

“The location of HLP, next to Hume Park is vitally important to the program as the kids are out there learning about nature daily. This location should not be changed.” (parent)

18. Parents appreciate that one teacher will work with the whole family and will continue to support them for as long as requested. Teachers comment that this allows them to get a “long term view of the child – not just for one or two years.” At the same time, all of the teachers work with all of the students (with the exception of the K/1 level), allowing for exposure to a diversity of teaching styles and overall familiarity of all staff with all students.
19. There is a very strong library of teaching and learning resources for families to access, allowing parents to make use of many materials that may not have been available to them otherwise.
20. Parents state that they have seen an overall improvement in acceptance, support and recognition of the program on the part of the school district, but feel that there is still more work to be done in this area.

“Our year with the Home Learners Program was amazing and although it wasn’t a good long-term fit for our family, it is a really valuable program for the district to have.” (parent)

“This program is invaluable to so many families in New Westminister and the surrounding areas. This program is a unicorn in the province as it allows for amazing and beautiful learning to happen for so many unique kids. I've been a part of this program for 8 years. I have seen so many families join this community whose kids end up thriving there who were struggling in the traditional school system. This program is so wonderful for its physical location and for its learning philosophies that it practices without fail. My family and I are very happy and proud to be Hume Parkers.” (parent)

“Don't remake the wheel. New Westminster's Hume Park is a gem in the community. It allows people here and in remote areas to school their children well. We love that New West is forward thinking and prizes alternative programs like this. Without them, we'd personally be homeschooling on our own with no guidance. Hume allows us to NOT have my child be stuck to a computer all day as well. This is vital to their health and wellbeing. Some online learning is great, but too much is damaging. We appreciate our flexibility in the ways we learn every day. I'd love to see Hume expanded to allow homeschooling through to grade 12 with the ability to graduate with a dogwood. These kids are doing amazing things! Writing books, starting businesses, doing math competitions... Hume should be supported as much as possible to continue their great work, stop fearing their future, and expand.” (parent)

What are the Challenges and Obstacles?

1. A repeated concern from the teachers as well as the principal is the amount of staff time that it takes to move through the yearly allotment process. With an average of approximately 120 students accessing the fund every year, this means at least 120 lists of requests from parents that need to be reviewed and approved by staff and then given to the school clerical staff for ordering. Realistically, this is not in fact a one-time list of items that is provided at the beginning of the school year, but rather an on-going process that takes place almost all year long as requested items are added or changed before the spending deadline of March 31st.

“Please change your allotment process. For example, pls consider relaxing your restrictions on the vendors. The whole process is time consuming and involves several rounds of back and forth with the teacher, and between the teacher and the admin. Sometimes, we purchase resources that are outdated/useless because what are useful to us are not sold by your vendors. Sometimes, by the time of the actual ordering, the products are sold out, and we need to start the discussion process again with the teacher. Even worst, if it is close to the deadline, then there will not be enough time to re-order, and we lose our allotment. It is a waste of school staff time and resources and waste of our tax dollars.” (parent)

2. Although staff and parents appreciate the program’s current location at Hume Park, they do express concern about space challenges in the building itself. Every available space is in full use when the students are there for in person learning, and there are no “extra” small spaces available for one-on-one meetings, etc., during those times.
3. While in recent years the program has seen the addition of some inclusive supports for students, such as 2 Educational Assistants when previously there were none, staff comment that there continues to be a lack of adequate supports in place. Currently there is access to a Childcare Worker once a week, a Speech and Language Pathologist once a month, as well as a District Counselor and an Indigenous Support Worker. While this is an improvement over past experience, staff express concerns that all of these support services, and in particular counselling support, should be more frequent and accessible.
4. Parents and staff were quite frank about the fact that they do not feel that they are truly recognized as a part of the New Westminister School District or as a school in itself. They cite numerous examples of being forgotten or excluded from district-wide events, everything from not being invited to a middle school symposium for students, to not being provided access to passes for recreational events that are offered and available to students at other schools in the district.
5. While understanding that the activation activities are projects required by Ministry of Education, parents often felt these activities to be “an onerous extra”, in other words not really part of the curriculum. They said that they were often informed by teachers about the requirements for the project at the last minute, sometimes even too late. They also felt that it was a much larger task than necessary and often didn’t relate to what the family had planned in terms of their ongoing home-based curriculum. Parents felt that it could be

“reined in”, made smaller and more manageable, and that it needed to be provided to them much earlier in the process than is currently the case.

6. In addition to the poor communication around the activation activities noted above, parents spoke often of their concerns with the methods of communication in general. They complained of a lack of continuity as to who was sending out emails and when. They felt that there was an almost constant change of plans and last minute messages about these changes that were not received by all families in a timely manner, leading to confusion, errors, and missed opportunities.
7. Many parents referred back to the previous pre-Covid model where there was an optional third in person day available to interested families. The focus of this 3rd day was often outdoor activities, and many families feel that this is now something that is missing from the program.
8. And finally, parents believe that there is currently too much time taken for the individual student conferencing and assessment which leads up to the reporting periods. They say that taking all of September to conference to create the learning plans, and then conferencing again for 3 weeks prior to each of the reporting periods of December, March and June means that it is difficult for students to get into a routine. Just when they become used to going to school twice weekly, the in-person learning stops for conferencing.

Considerations

1. More of a concerted effort should be made to include the Home Learners Program in all district notices and events. If there is an opportunity for HLP students to participate in events or activities appropriate to their grade level, every attempt should be made to ensure that they are invited or considered. Given that these students will move into the mainstream system at NWSS after Grade 8 (if not earlier) any opportunity to familiarize them with the rest of the SD40 school community early on can only help with that transition.
2. In regard to the huge amount of time and energy that is involved in the allotment process, there are two options that the district can consider to reduce the stress and provide more structure and support to the process. The first would be to increase the clerical allocation to the school to 1.00 FTE. Staff and the school principal report that the current 0.60 FTE (3 days per week) does not allow enough time for the clerical person at the school to do all of the necessary ordering of resources and still have time for the myriad of other duties that are a part of a normal school clerical role.

The second option would be to place requirements or restrictions on how at least a portion of the allotment can be spent. For example, if 1/3 or 1/2 of the \$600 amount must be spent on “required materials”, then the number of individualized resources needing to be ordered would be greatly reduced, and would be more manageable within the current clerical FTE. Examples of required materials could include pre-determined lists of recommended resources appropriate to each grade level or kits in areas such as literacy, Math or Science created by the teachers to support the program.

3. Many of the concerns voiced by parents centered around the lack of stable, consistent and regular communication. The teaching staff and administrator need to work to create a communication plan that is shared with all HLP families and provides regular, scheduled and consistent communication from a single source. This will ensure that everyone hears the same information at the same time and that no one is left out or informed too late. It is suggested that all teachers would share their communication messages first with the principal who, working with the clerical staff, would be the primary contact for all outgoing communication with families.

*“Inefficient communication emails: the emails sometimes get sent out from “Hume Park Homelearners”, some from the learning consultant or another teacher, and it is very confusing when we are searching for past emails because we don’t remember who sent it.”
(parent)*

“Usually the showcase projects are not emailed with adequate time to complete them. The instructions are often very confusing. And often only a few days before the showcase presentation week is when the requirements for the actual presentation are emailed. It is

also very confusing to read and understand. I know other families have expressed their frustration about this as well.” (parent)

In an added effort to improve communication with families, staff should consider reviewing the activation activities that are provided in September with an eye to providing the directions and topics earlier than is currently the case, as well as possibly streamlining or reducing the actual amount of work required.

“The activation activities are too intense at the very beginning of the year. They are very challenging and have such a tight deadline.” (parent)

4. The district should consider reviewing how the funding allocated to professional services is being used. Currently an external consultant is hired with these funds to teach FSL online to students in Grades 5-8. Also, other subject matter experts in other areas are brought in to support the program in areas such as visual arts, etc. Perhaps these subjects should become part of the in person or home learning and then some or all of this funding could instead be allocated to increase clerical support or to provide additional inclusive supports such as counseling.
5. The final and most impactful change suggested for the Home Learners Program is increasing the amount of face-to-face instruction time during the school year. Typically, there are 36 weeks (72 days for HLP) of learning in a school year. In addition to the scheduled winter and spring breaks, the Home Learners Program misses approximately 4 weeks of in-person learning in September and 9 weeks during the course of the school year for conferencing and reporting. This means that their school year is now down to approximately 23 weeks, or 46 days.

In order to provide as robust and complete a program as possible, the district should consider increasing the amount of in person time that students currently spend in the program. There are a variety of options that could be considered. The first would be to add a third day of in-person instruction to the current two days a week schedule, meaning an additional 23 days of instruction. But this option could infringe on a family’s already scheduled home-based learning activities. Also, for those families who come from out of district, this could be an added burden to now have to make the trip three times a week.

A second option would be to continue with the two days per week but increase the amount of time that the students spend in school on each of those days. Instead of being there from 10 am to 2 pm, the schedule could be changed to have classes begin at 9:30 am and end at 2:30 pm. Even adding only one hour to each day could make a significant difference. An additional 2 hours per week over 23 weeks means 46 additional hours or more than 9 additional days (4 and a half weeks) of in-person instruction.

The third possibility would be to shorten the conferencing breaks . Currently, all in-person learning stops for 3 weeks 3 times a year, or 9 weeks in total, and this is in addition to no

in-person sessions for the month of September. If the district were to decrease the amount of conferencing time from 4 weeks to 3 in September, and 3 weeks to 2 in December, March and June, this would add 4 more weeks (8 more days) of actual in-person instruction to the school year.

Montessori

The Montessori Program in New Westminister began at Richard McBride Elementary in 1997 with a single K/1 class. At the time, there was no actual physical space for the program at the school so it was located at a local community centre, and students in the class would walk over to the school to participate in various activities. The following year the District added the next grade and found space for both classes at the school itself. Montessori also started at Lord Tweedsmuir Elementary in 2002. Because Lord Tweedsmuir was also an elementary site for the Early French Immersion Program, capacity eventually became an issue and the Montessori Program was moved to Connaught Heights in 2015.

Currently, two schools in the New Westminister School District that offer the Montessori Program; Connaught Heights Community School and Skwo;wech Elementary (formerly McBride). The program spans Kindergarten to Grade 5 and does not continue at the middle school level. During the 2022-23 school year, there were 5 divisions of Montessori in each of the two schools and just over 200 students registered in the Montessori Program, making up 3% of the total student enrolment in New Westminister. There is currently 10 FTE of teaching staff assigned to the Montessori Program.

Grade	Montessori Enrolment
Kindergarten	39
Grade 1	40
Grade 2	42
Grade 3	27
Grade 4	36
Grade 5	25
TOTAL	209

These enrolment numbers have remained relatively consistent over the years as well.

Year	Total District Montessori Enrolment
2019/20	231
2020/21	223
2021/22	210
2022/23	209

As is the case in Early French Immersion, each year the District offers 1 Montessori Kindergarten class (20 spaces) at each of the two schools. And again, like French Immersion,

there are always more applicants to the Montessori program than there are Kindergarten spaces available. Siblings have priority for this program as well.

Year	Number of Kindergarten Applicants
2023	88
2022	122
2021	93
2020	70
2019	47
2018	66

It should also be noted that although it is not possible to provide exact data because there are two separate application processes, it is well-known anecdotally that many families will apply for both the Montessori Program and Early French Immersion when registering their child for Kindergarten. Given this fact, it is unclear how many of the applicants listed in the graph above are actually double-counted (one child who applied for both programs) in the Early French Immersion applications as well.

Unlike Early French Immersion, where the entry points are only Kindergarten and sometimes Grade One, students can in fact join the Montessori program at any grade level. Regardless, the vast majority of students will enter at Kindergarten.

Grade	Sept. 2020	Sept. 2021	Sept. 2022	Sept. 2023
Kindergarten	38	38	39	38
Grade 1	2	8	9	0
Grade 2	0	1	1	1
Grade 3	0	1	1	0
Grade 4	0	0	0	0
Grade 5	0	0	1	0

There is no specific Ministry of Education policy related to Montessori. The program was created in the early 20th century by Maria Montessori, the first female doctor in Italy. It is an educational approach that emphasizes individualised instruction and self-paced learning and is based on the belief that children are naturally curious and capable of learning independently.

The American Montessori Society (AMS) cites five core components of a Montessori Education:

1. Multi-age classrooms with a 3 year age span
2. Student choice of activity from within a prescribed range of options
3. Uninterrupted blocks of work time, ideally 3 hours per day
4. Specialized educational materials made out of natural materials such as wood
5. A trained teacher experienced in observing a child's characteristics, tendencies, innate talents, and abilities

Survey Results

Grade 5 students in the Montessori Program: 22 respondents

Parents of students in the Montessori Program: 80 respondents

100% of Grade 5 Montessori students surveyed agree or strongly agree that they are happy to be enrolled in the program.

86% of Grade 5 Montessori students surveyed agree or strongly agree that they like the things that they learn in the program.

89% of Montessori parents surveyed agree or strongly agree that their child's academic needs are being met in the program.

83% of Montessori parents surveyed agree or strongly agree that their child is engaged in their learning in the program.

94% of Montessori parents surveyed agree or strongly agree that their child is happy to be a part of the program and is proud of their learning.

84% of Montessori parents surveyed agree or strongly agree that they would recommend the program to other families.

What is Working?

1. Parents interviewed say that they are thrilled with how engaged their children are in their learning. Many believe that the Montessori program offers freedom and flexibility for the students to choose where they would like to focus their attention on any given day. Some talked of the program being able to “harness a student’s individuality” and support their personal areas of interest. They appreciated the students being able to learn at their own pace, and commented that they saw no anxiety or nervousness from their children when it came to school.
2. The Montessori Program aligns closely with BC’s revised curriculum, in that it offers differentiated instruction, hands-on learning, and allows learners to work at their own pace.

“What and how we teach our students has been redesigned to provide greater flexibility for teachers, while allowing space and time for students to develop their skills and explore their passions and interests. The deep understanding and application of knowledge is at the centre of the new model, as opposed to the memory and recall of facts that previously shaped education around the globe for many decades.”

BC Ministry of Education (<https://curriculum.gov.bc.ca/curriculum/changing-curriculum>)

3. Both of the New Westminster schools which host the Montessori Program are well-supported by an involved parent community. The New Westminster Montessori Society is an active group of parent volunteers who in the past have focused primarily on fundraising in order to provide financial support for activities such as resources and experiences that relate directly to the Montessori program. In terms of district finances, Montessori classrooms receive the same support as regular classrooms. There is no additional funding provided to Montessori classrooms, as there is for French Immersion classes who receive additional federal funding through OLEP .
4. The school district is fortunate to have a dedicated teaching staff with strong Montessori pedagogy and training. Again, as noted with the French Immersion teachers, the small size of the school district allows the 10 FTE of Montessori teachers to know each other and to work together across the two school sites. There is definitely a sense of collaboration between the staffs at both schools, and professional development meetings are organized between the two sites whenever possible.

“Being part of the Montessori program has definitely made a difference for my daughter in her education in a short amount of time.” (parent)

“Very happy with our program and our child's experience in the program.” (parent)

“We love the program because we love the school, the staff and the community.” (parent)

“Wonderful experience in the Montessori program. We were looking to move away from NewWest but have had such a positive school experience we have decided to stay in the community.” (parent)

“We really love the Montessori program and sincerely hope it continues.”

What are the Challenges and Obstacles?

1. The biggest concern voiced by both Montessori parents and staff is the lack of understanding on the part of some parents as to what Montessori program is about. One parent interviewed said that in their experience, parents apply for the program because they are looking for something extra, something that they would see as enrichment over the regular neighbourhood classroom, but not because they know about or agree with the fundamental principles of the Montessori method. Several examples were cited of parents not truly understanding the focus on student-led activities, the importance of the type of materials used, why there are multi-age classrooms, all of which are core components of the program. As one staff member said, “Some parents enroll their children thinking it is highly structured and rigid, others enroll because they think it is a free for all and students can do whatever they want, whenever they want. In truth it is neither of these things.”

“I feel that the programs of choice do not support diversity and inclusion, but rather the opposite. They promote exclusivity and most parents that I know who are enrolling their children in the programs of choice, are doing so because they think it will give their children an advantage or they want their children to be above average.” (parent)

“Too often parents enrol their children into programs of choice without knowing what they are about.” (parent)

“Sometimes it feels like the public perceives that the programs of choice are better than the regular program and I feel like it has created a two-tier elitist system when looking at the classes at some locations.” (parent)

2. A significant problem for all BC school districts that offer Montessori as a Program of Choice is the difficulty in finding teachers who are actually trained in the Montessori Method. The reason for this shortage of qualified teachers can be attributed to several factors:
 1. Montessori training is not offered as part of any BC Teacher Education Program. Until a few years ago, UBC and SFU teacher candidates were able to request to be placed in a Montessori classroom for their practica, thereby giving them some experience in the program, but this is no longer the case. Also, even if the students were placed in a Montessori classroom, there was never any university coursework offered in Montessori pedagogy to accompany the experience.
 2. Montessori training is considered additional training to be completed after the initial teacher certification process, as would be the case for those teachers who wish to get more training to become a Teacher-Librarian or a Learning Support Teacher for example. This Montessori training is only offered in very limited places, none of which are recognized post-secondary institutions in BC and none of which can be found in the Lower Mainland area. There are some offerings which have very recently become available online.

3. Not only is the training difficult to find, the cost is higher than the cost of most graduate level education courses at local post secondary institutions.
 4. Many teachers will pursue further education, such as a Diploma Program or Masters' Degree not only because it opens up other teaching opportunities, but also because it benefits them financially. Teacher pay scales are based on the number of years of post-secondary education as well as their years of teaching experience. Unfortunately, the Teacher Qualification Services (TQS) does not accept the Montessori training as equivalent to a Diploma Program, because it is not *"from an accredited degree granting institute acceptable to the TQS"*. This means that there is no financial incentive for teachers to pursue the appropriate training and no way for them to recoup the significant costs that they have paid to be trained in Montessori pedagogy. Until this changes through the TQS, motivating teachers to complete the full Montessori training will continue to be a problem in all school districts in BC.
3. As was the case with French Immersion, staff commented on the lack of Educational Assistants trained in Montessori. Support staff interviewed commented on the desire to receive some sort of training or introduction to the Montessori philosophy before beginning an assignment in the program.
 4. Some parents and staff voiced concerns that the program in New Westminister was not a "pure" Montessori program. While again, these are issues that can be seen in virtually all public schools, they referred to it as "Montessori Lite" and believed that some of the Montessori concepts were followed but not all. This included:
 1. Concerns about a perceived lack of natural materials (ie. wooden blocks vs. Leggo)
 2. The physical set up of classrooms and equipment being virtually identical to a regular classroom and not specific to the Montessori requirements
 3. That there are no "uninterrupted blocks of time" as recommended by Maria Montessori. Since recess and lunch happen at prescribed times for the whole school, and having teacher prep times taught by other teachers and therefore scheduled into the week, the schedule in the Montessori classroom is much the same as in regular classrooms.
 4. Staff noted that it is sometimes hard to maintain the identity of the Montessori program when it is only a small program in a larger school.

"While I'm supportive of the Montessori program, I think that more resources are required to enhance the quality of the overall program. I question how well the program models and integrates Maria Montessori's beliefs and approaches, particularly when most teachers don't have formal training in the Montessori approach." (parent)

"I believe the difference between Montessori and the current curriculum is very minimal. I likely would have been just as happy in the regular stream." (parent)

“It seems not a lot of differences with the regular classroom, the activities and learning etc. are similar as the other regular class in the same grade, so I don’t feel special about this program, but my kid is happy in the school.” (parent)

5. While not necessarily an issue for the Montessori classrooms themselves, both school and district staff have commented on the class size inequities between Montessori and regular program classes. Because there is only one Montessori Kindergarten intake class each year, and it is not very common for students to enter the program in later years, there can be some attrition and a decrease in enrolment as students move into the Intermediate grades. Similarly, students moving into the neighbourhood at the Grade 3-5 level are most often requesting placement in a regular classroom. This can lead to Grade 4/5 Montessori classes that are significantly smaller than their Grade 4/5 counterparts in the regular program.
6. Replacement of learning resources in a Montessori classroom can be even more expensive than those in a regular classroom, and while they can sometimes be supported by the Montessori Society’s fundraising, there is no dedicated Montessori funding in the district’s budget.
7. And finally, both staff and parents spoke of a perception of little to no district support for the program, in terms of resourcing, professional development or communication.

Considerations

1. While the district does offer online parent information sessions prior to Montessori Program application deadlines, there continues to be a lack of understanding of what the program entails and what the expectations should be. The district may want to consider further accessible sources of information for parents. In addition to reviewing and adding to the FAQs already on the district website, other sources of information such as video clips of Montessori classroom activities, of Montessori teachers talking about the program, of students at various grade levels speaking about their experiences, and of parents talking about their experience would all provide an additional dimension of information for the public. Other options could include monthly newsletters, parent workshops, etc.

“I don't think that the program has done a very good job at educating parents about the Montessori program and its philosophy, beyond the information that is available on the District website and on the Montessori Society website.”(parent)

“We would like additional parent-oriented workshops or opportunities.” (staff)

2. The creation of a District Montessori Advisory Committee would help to improve communication with staff and parents and raise the profile of the program in the district. Representatives to this committee should come from district staff, Montessori teachers, and the Montessori Society. The mandate of the committee could include event planning, resource allocation, parameters for fundraising, out of school activities for families, etc. A similar district advisory committee already exists for French Immersion.

“I would like to see a welcome event where students, parents, and teachers can connect as they will be closely learning together for 5 years.”(parent)

3. All BC school districts should continue to advocate for the implementation of authentic Montessori training programs at BC universities. In addition, the Teacher's Qualification Service should be encouraged to reexamine the possibility of officially recognizing the genuine Montessori training provided by other institutions. Recognizing the additional years of training through a category upgrade and therefore financially compensating teachers for their studies would encourage more of them to enter the program.

On another note, this spring SFU advertised a 2 year Graduate Program called “Exploring Montessori- Inspired Educational Environments”, which is “designed for educators interested in inquiring into Montessori-inspired early learning educational environments, which support and nurture the unfolding of learner's gifts and potentials.” While once again, this is not a true Montessori training program, it is an option that would provide more than is currently available in the way of Montessori training at BC universities. The district may want to consider providing some financial support to teachers who are interested in pursuing this or other recognized Montessori training programs.

4. In order to support the principles of the Montessori program and provide the specific types of materials required in a Montessori classroom, the district should consider a small annual budget allocation for schools with Montessori classrooms. As is the case with the French funding provided to FI schools, this budget would only be used for items unique to the Montessori program. For example, the funds could be used to replace the math manipulatives and puzzles specific to the program, but would not be used for materials such as technology or books that would be seen to be useful in any classroom. These types of purchases would continue to be taken out of general school and district budgets.
5. Finally, the district may wish to consider amalgamating the two existing Montessori programs into one school. As noted for Early French Immersion, given the challenges of attrition, class size inequities, difficulty finding qualified Montessori-trained staff, the cost of resources, etc. amalgamation would significantly improve these issues. Again, it would involve some upheaval and displacement for current families, but in the long run would create a much stronger and more viable program.

“It is important for the Montessori program to have the correct grade groupings and to allow more options for combining grades. 5 Montessori teachers instead of 6 simply does not have the room for the combinations the program calls for. As well, the amount of IEPs in the intermediate grades is often more than the primary grades as students are identified through their school journey, but there is no other option for students to be put in another class because we don't have another class of the same grade combination. Therefore, the teacher is left in remedy.” (parent)

**Additional Items for Consideration
Which Impact All Programs of Choice**

The following considerations, if implemented, would support and enhance each of the Programs of Choice reviewed.

1. Currently, Administrative Policy 220 (Programs of Choice) states the following:

“Waitlists for Early French Immersion, Late French Immersion and Montessori will be dissolved on the last Friday of September at 4:00pm. “

It is recommended that this waitlist dissolution date for the Early French Immersion and Montessori Programs be changed to the last school day in December of that same year. It is not uncommon that after a month or two of school, families may decide that a program is not a good fit for their child, that transportation to the school is too difficult, or even that they will be moving out of district. Parents spoke of spaces becoming available in a Program of Choice after the September waitlist deadline had passed and that placement being given to someone newly arrived to the school rather than those who had previously been on the waitlist. Given that EFI has always accepted new students in Grade One and Montessori accepts students at any grade, there should not be any concerns about students being significantly behind in their learning if they enter the program 2 or 3 months after the school year has begun. The same however, can not be said for Late French Immersion. Given the more difficult curriculum at the Grade 6 level and the faster pace at which French vocabulary is acquired at this age, it would be a challenge for a student to begin the program a few months into the school year. This waitlist dissolution date should remain as it currently stands (at the end of September), but late admissions could be considered on a case-by-case basis.

1. The district may wish to look to work with its CUPE 409 Executive to find ways to support additional training for Educational Assistants who wish to work in Programs of Choice. This could include offering French language courses at the district level after school or online, or a series of workshops related to FI or Montessori pedagogy during district pro-d days. This should be helpful in attracting larger numbers of EAs interested in working in these programs.

Currently, CUPE does offer funds for training relevant to a member’s current position, and one CUPE member has used the funding to take French language courses.

2. One question was common to every survey distributed; “If New Westminster Schools were to consider offering additional Programs of Choice, I believe that students and their families would be interested in”. Additional program suggestions that were most frequently mentioned included:
 1. Outdoor/Environmental Education
 2. Mandarin Immersion

3. Fine Arts
4. Gifted or Challenge Programs
5. STEM focused programs

“Not all learners are identical and having a variety of programs with enough space for demand is key to students finding the right educational fit. New West has too few program supports for gifted/advanced learners.” (parent)

“I think we are lacking Programs of Choice that challenge those who are both strong academically and motivated to learn.” (parent)

“We have no middle school program of choice except LFI and HLP. There are many students leaving grade 5 who are not going to thrive in either of those programs, and who therefore have NO choice for grades 6, 7 and 8. I am an SD40 elementary school teacher (as well as a parent of students who did Montessori Elementary and LFI in SD40). As a teacher, I am worried about the lack of options for some of my students as they leave elementary and head to middle school.” (staff)

At the same time, many respondents believe that Programs of Choice should not take precedence over all students being able to attend their neighbourhood school. This is currently a problem in most of the New Westminster elementary schools housing the Early French Immersion and Montessori programs. Because of these programs, there is not currently a sufficient physical space for classrooms to meet the needs of the regular neighbourhood catchment program.

“Programs of Choice should not be located at over capacity schools.” (parent)

“Programs of choice are nice, but you are running out of places for kids to go to school near where they live - which is a much bigger problem.” (parent)

It is recommended that at this time, the district focus on supporting and improving existing Programs of Choice through the considerations already provided in this report and not look to add other program options until such time as current capacity issues are resolved.

3. A comment which appeared multiple times on virtually every type of survey was the lack of Programs of Choice in the Queensborough neighbourhood. This was a significant issue for many parents and staff. The district may wish to consider the future placement of one or more Programs of Choice in the Queensborough area in order to provide equity to all neighbourhoods.

“Queensborough is isolated from all Programs of Choice options.” (parent)

“Something (ANYTHING) in Queensborough. There are zero options for kids in Queensborough.” (parent)

“Queensborough has such a booming population, yet there are zero programs here for our children. Finally getting an expansion to our heavily over populated elementary, but still zero options to the kids in Queensborough. The community feels very left out and forgotten compared to the rest of the city..... I see the lack of thought for this community. Transiting over the bridge four times/day (to a school with a Program of Choice) during rush hour is a nightmare. If you had to take a bus, forget it. Lots of families are opting out of applying for Program of Choice options, just based on the transportation aspect.... We are part of this City too. Not just a group to collect tax money from, to fund programs on the 'main land.’” (parent)

“We live in Queensborough and I have a French background. I would have loved my kids to learn French but it was not accessible to us because it was not offered in Queensborough. Kids were also in Montessori preschool and I also believe strongly in the program but it was not accessible because it was not offered in our community.” (parent)

“Queensborough needs to have programs of choice so the parents who live down here don't have to trek across the bridge to take the kids to school. At a minimum it should be offered at the elementary school’ (parent)

“ I don't know of any programs available in Queensborough which seems like a shortcoming. It seems like these programs are more readily available in areas more likely to house higher SES or more highly educated families.” (staff)

4. Finally, it is highly recommended that the New Westminster School District consider hiring a District Administrator of Programs of Choice. Ideally, this individual would be fluently bilingual and experienced in French Immersion, but would also have knowledge of or experience with Montessori and/or hybrid programs such as HLP and would therefore be able to provide support to them as well. This Principal or Vice-Principal would provide that “district connection” that French Immersion teachers feel is lacking, improve relationships with the Home Learners’ Program community by being the visible district representative to the program, create a stronger relationship with the Montessori staff and parents, as well as lead the two District Advisory Committees previously mentioned in this report.

This District Administrator would be able to oversee the information provided to parents regarding Programs of Choice, support and work closely with the district’s HR department in their hiring of teachers and other staff for these programs, work with teacher consultants to plan for and provide relevant professional development, and support collaboration opportunities for each of the program groups. Additionally, this person could be the sole administrator responsible for the Home Learners Program, thereby eliminating the need for the existing 0.2 Principal FTE which is currently assigned to the program.

With Gratitude

The information provided in this report is intended to support the New Westminster Board of Education and Senior Staff when making decisions regarding both existing Programs of Choice and any new program offerings that may be contemplated in the future.

The reviewer would like to acknowledge and thank the many staff, students and parents who took part in the review. The participants were open, honest, and welcoming, and each gave willingly of their time to ensure that a complete picture of their school, their program, their beliefs, and their thoughts were shared.

I would also like to commend the school and district staff who work in all New Westminster schools for their obvious dedication to student success and their pride in their schools and their programs.

Superintendent Update

September 26, 2023

Karim Hachlaf



New
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Schools



Resources to support
diversity, equity, inclusion &
anti-racism work

Diversity, Equity, Inclusion and Anti-Racism

Parent Toolkit

- Range of videos, book suggestions, website links and more.

Meet the Learning Team





Good things are happening: 2022-2023

- Early Learning
- Stories from our classrooms
- Student success stories
- Staff learning and recognition
- How we are removing barriers
- How we growing and adapting with our community



LRF Plan Information Session

- Long Range Facilities Plan has been shared to families and staff
- Information Session to unpack complex content
- Two info session dates:
 - NWSS theatre: October 3, 2023 @ 6:30pm
 - Virtual: October 5, 2023 @ 6:30pm

Continued Capacity Challenges

- ❑ All schools across the District are facing pressures on capacity
- ❑ Exploring a number of options for the 24-25 school year
 - ❑ Timetable modification at NWSS
 - ❑ Portables
 - ❑ Interior renovations
 - ❑ Programming considerations
- ❑ More information to come at the October 10th operations policy and planning meeting



Our Learning Journey:

Tracking our Progress

September 26, 2023



New
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Schools



Strategic Plan: 2019-2024

- How have we done?
- Where are we now?
- Future planning implications?

Our Foundation



Mission

To enable each student to learn in a safe, engaging and inclusive environment



Vision

A place where students love to learn



Values

Collaboration, engagement, equity, inclusion, integrity and innovation

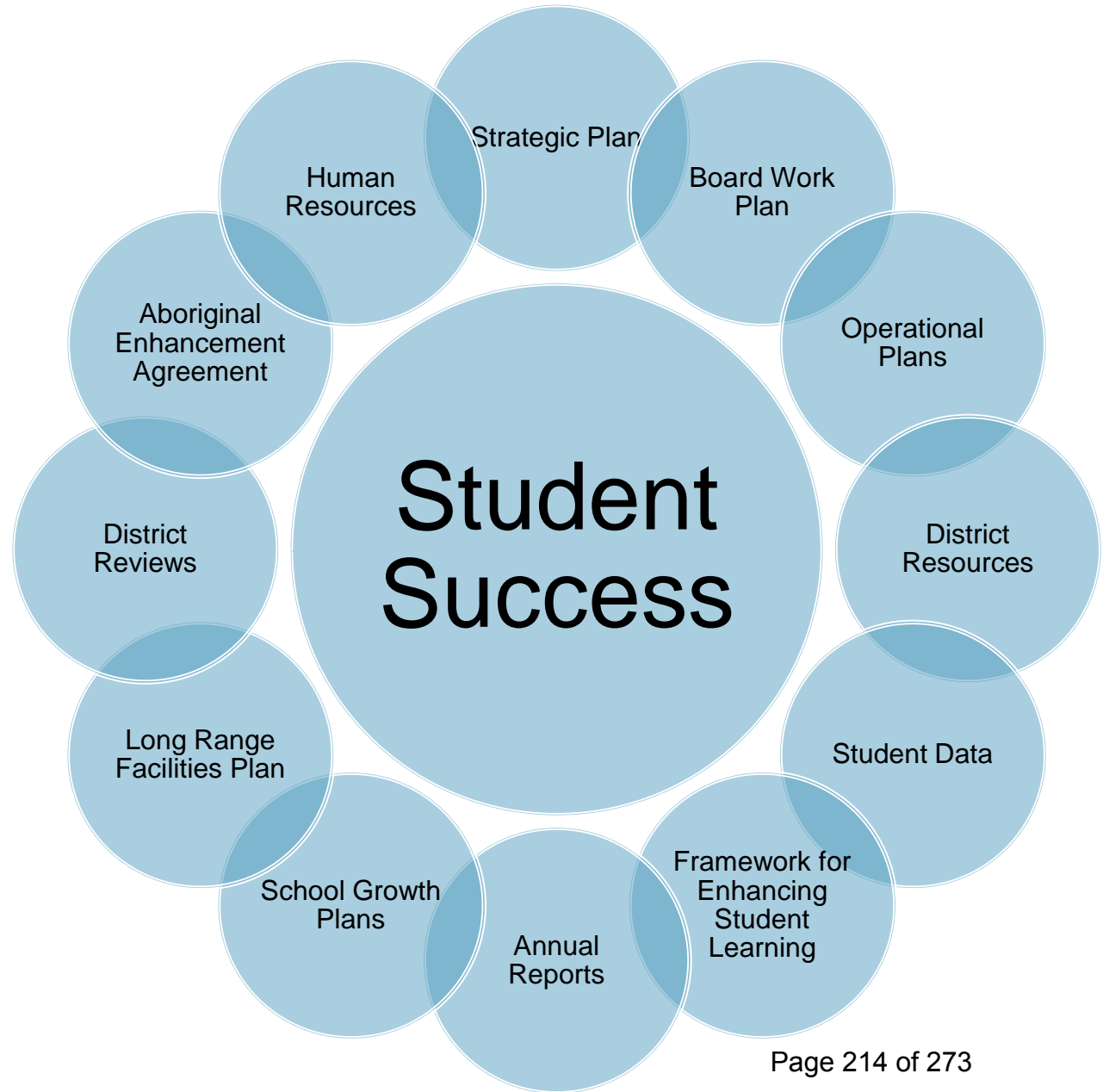


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How have we done?





Strategic Directions

TRANSFORM THE STUDENT EXPERIENCE

BUILD MEANINGFUL RELATIONSHIPS

LEAD INTO OUR FUTURE

ENSURE FULL PARTICIPATION IN LEARNING





Principles for success

- FOCUS
- ALIGNMENT
- TRACKING
- STRETCHING

Transform the student experience

Connection and Belonging

- “Is school a place you feel you belong?”
 - Approximately 55% of students in grades 4-12 report ‘often’ or ‘always’
- “Do you feel safe at school?”
 - Approximately 75% of students in grades 4-12 report ‘often’ or ‘always’
- “How many adults at school care about you?”
 - Approximately 68% students in grades 4-12 report ‘often’ or ‘always’

Future Directions

- Increase participation rates in Student Learning Survey
- Local data collection to hear the student experience
- Increased opportunities for connection and belonging

Inclusive Education

In Progress

- Inclusive Education Review 2019-2020
- 3 Year Action Plan
 - Additional staffing
 - Professional learning
 - Parent handbook
- Easy access to staff resources

Future Directions

- Tier 2 and 3 supports
- Specialized services and supports
- Professional learning opportunities
- Communication and consultation with families

Equity in Action

In Progress

- Monitoring student progress
- Authentic Resources
- Staffing
- Sense of Belonging through visual representation of culture
- Indigenous Education Advisory
- Administrative Procedure 207
- Concluded Employment Equity Agreement with NWTU for the Preferential hiring of Indigenous teachers – Human Right approved
- Employment Equity Agreement for preferential hiring of indigenous support workers in process

Future Considerations

- Improvements to data: early access & accuracy
- Student supports in middle and secondary
- Continue to Indigenize spaces
- Curriculum support
- Knowledge Keepers

Literacy and Numeracy

In Progress

- Literacy and numeracy framework documents
- Targeting assessment practice through side-by-side support
- Middle School Numeracy Facilitator
- Numeracy resources

Future Considerations

- Tiered supports
- Pilot projects to assess literacy intervention success & numeracy instruction
- Professional development – focus on resources
- Proficiency rubrics to support numeracy assessment and intervention

Student Voice

In Progress

- Authentic data on student experience
- Advocacy
- Connection to school leadership team

Future Directions

- Student voice in all schools
- Student empowerment toward action

Build meaningful relationships

Budget Development

- Feedback on budget process in 2019 has informed the new way of budget development from 2020 onward (reflected in AP 500 dated December 2021)
- Transparent and consultative process with all partners/stakeholders
- Strategic plan ->Objectives and Key Results (OKRs)-> Resource requests
- Constant loop backs shared in open meetings on "What we Heard"
- Connecting What we Heard to Priorities Supported in recommended budget demonstrating resource alignment to strategic plan and feedback

Supporting the Whole Employee - HR

- Expanded Offerings through Employee and Family Assistance Program
- Redesigned Portal for ease of access by employees for employment and related support
- Additional Occupational Health and Safety info and referencing in Portal
- Medical and ergonomic accommodation assessments and support services on site
- Implementing "Whistleblower" initiative with supporting reporting processes

Staffing for the Future - HR



- Creation of 30 full-time replacement positions to provide maximum staffing:
 - Priority full time teachers teaching on call with full benefits.
 - Priority full-time casual/replacement educational assistants with full benefits.
- Enhanced and expanded on boarding program for new hires. - New Westminster Schools - "Employer of Choice"
- Continued high profile at recruitment events to compete in competitive market for skilled employees

DEIA Framework

District Priorities 2023-2026



Lead into the future

Truth and Reconciliation

In Progress

- Local Indigenous history
- Reconciliation Committees
- Indigenous Education Coordinator
- Knowledge Keepers
- Year of Truth

Future Directions

- Indigenous Education Councils
- Local Indigenous history
- Acknowledgements
- Access to Indigenous language

Long Range Facilities Planning

- Refresh of Long Range Facilities Plan every 18-24 months
- Aggressive capital plan strategy due to significant enrolment pressures at elementary, middle and secondary schools
- Recently completed: NWSS and Skwo:wech
- In-progress: Queen Elizabeth Elementary, Fraser River Elementary School and land acquisition for new middle school, interior reno to Qayqayt and Fraser River Middle
- Short-term capacity strategies to bridge 1-5 years

Climate Action - Facilities

- ❑ Successful completion through awarding of funds from the Carbon Neutral Capital Program with the installation of heat pumps and numerous mechanical upgrades that minimize our carbon footprint.
- ❑ Building new schools - Qayqayt, FRMS, NWSS and Skwo:wech to LEED Gold standards
- ❑ Achieving our lowest emissions reporting and reducing our emissions by 25% from previous years.
- ❑ Installing EV chargers at numerous sites to promote green transit.
- ❑ Collaboration with the learning team to support "Green Teams" and initiatives at schools.

Climate Action - Curriculum

In Progress

- Climate Action Facilitator
- Climate Action Leads & Grants
- School Learning Plans
- Curricular connections
- Staff resources
- District wide initiatives: Turn down the heat
- Student Action: Monkey Rebel Club

Future Directions

- Curriculum support to expand to all classrooms
- Collaboration across schools
- Climate challenges
- Professional development and support
- Middle Schools to join Climate Action Conference

Ensure full participation in learning

Fuel Up! And Funding

- In 2019, the District launched a lunch program with a focus on accessibility and affordability.
- Significant growth in the program and provision of fully paid subsidies.
- A change in providers, to ensure we're listening and providing families with quality, affordable and healthy options.
- Allocating Student and Family Affordability Funding and Feeding Futures Funding from the Ministry further intensify already-existing supports to families .
- Decentralized, local school supports based on consultation

- ❑ 2021/ 22 school year, 90 child care spaces for school age children have been added with WCAS by amending license for the programs to School Age Care on School grounds.
- ❑ 2022/ 23 school year, additional 36 child care spaces for school age children have been created as well as 12 Infant and Toddler spaces and 25 pre-school aged group child care.
- ❑ Launched Qayqayt Seamless Day Kindergarten creating 24 child care spaces for school age children.
- ❑ Licensed Queensborough Just B4 Preschool pilot, creating 20 spaces for preschool age children.
- ❑ Maintained the existing child care spaces by securing funding and relocating the programs into new purpose build facilities.
- ❑ Strengthened relationships to enhance early learning and child care throughout the District by working together with City staff on Guiding Principles for child care creation.

Board of Education Advocacy





New
Westminster
Schools



Our Learning Journey: Strategic Plan Review

September 26, 2023

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Our foundation

VISION

A place where students love to learn

MISSION

To enable each student to learn in a safe, engaging, and inclusive environment

VALUES

collaboration

Purposeful, cooperative relationships to achieve shared goals and consider each other in our decisions and actions

engagement

Meaningful, purposeful, and relevant learning

equity

Fair treatment and the removal of barriers to learning, achievement, and the pursuit of excellence for all

inclusion

Learning where all people are welcomed, respected, and supported

innovation

Curiosity, inquiry, and creativity

integrity

Ethical, principled, and honest in our words and actions



Introduction

After a thorough and inclusive process, the Board of Education approved the school district's five year strategic plan in December 2019 — a roadmap for learning and engagement that is grounded in the collective wisdom of our students, staff, parents and community.

The [plan](#) is built around four key directions: our commitment to transform student learning, build meaningful relationships, ensure full participation in learning and lead into the future. It's a plan that affects and reflects all the work we do, from looking at what happens inside our classrooms to outlining the ways we reach into community to be better partners, allies and supports to the people we live, play and work alongside.

With fifteen months remaining in the current strategic plan, a comprehensive review is an essential process that will serve as the compass to guide our next five year plan (2025 – 2030). As we embark on this final stage, we are committed to reflecting on our past accomplishments, addressing our current challenges and setting a visionary course for the future of education in our school district.

New Westminster Schools has a rich history of providing exceptional educational opportunities to our diverse community with the support of our dedicated staff. However, in an ever-evolving landscape within K–12 education, it is imperative that we routinely evaluate and refine our strategic actions to ensure we remain at the forefront of innovation and excellence.

Through this review, we aim to identify areas where we can enhance our impact, foster inclusivity, promote equity and adapt to the changing needs of our students and community. We remain unwavering in our commitment to continuous improvement and create a supportive environment for every student to thrive every day.

In the pages that follow, we will delve into our strategic goals, examine the achievements and challenges of our current plan, and begin to chart a course towards an even brighter future for New Westminster Schools.



Transform the Student Experience



Transform the student experience

OUR GOAL	How we get there	Status <input type="checkbox"/> Off-Track <input checked="" type="checkbox"/> On-Track <input type="checkbox"/> Complete	Team	As Measured By
Be unwavering in our commitment to improve student success	Improve outcomes for all students, with a focus on improving equity for Indigenous students, children-in-care, and students with diverse abilities	On-Track (All students)	Learning team	Implementation of the 2019–2023 Inclusive education review recommendations (70% complete). These include: <i>Training:</i> <ul style="list-style-type: none"> • In-service training and professional development for 94 Educational Assistants (Richard Stock — Applied Behaviour Analysis) and Learning Support Teachers (Jennifer Katz — Teaching to Diversity through Universal Design for Learning). • In-house education assistant training program (3 cohorts of 75 students in total). • In-service sessions for all School Based Team members. • In-service training for Individual Education Plans (IEP) and how to meaningfully include parents and students in the development and implementation of the IEP. <i>Staffing supports</i> <ul style="list-style-type: none"> • Additional 2.0FTE (Full Time Equivalent) for Inclusive Education curriculum facilitators. • Additional 0.6FTE (Full Time Equivalent) Behaviour Team support. • Additional 1.0 School Language Pathologist . • In-person transition meetings for all new Grade 9 parents with a child with and IEP (Individual Education Plan) entering NWSS (New Westminster Secondary School).



OUR GOAL	How we get there	Status ■ Off-Track ■ On-Track ■ Complete	Team	As Measured By
Be unwavering in our commitment to improve student success	Improve outcomes for all students, with a focus on improving equity for Indigenous students, children-in-care, and students with diverse abilities	On-Track	Learning team	<p><i>Resources</i></p> <ul style="list-style-type: none"> • Creation of revised parent/guardian Guide to Inclusive Education handbook. • Updated Parent Transition Handbook for Kindergarten students in partnership with Kinsight Supported Child Development. • Creation of revised staff handbook for Inclusive Education. • Revised Administrative Procedures 315 (Student Incidents and Sickness) and 317 (Anaphylaxis). • New Administrative Procedure 341 (Transportation of Students with Disabilities and Diverse Abilities). <p>2021-2022 Framework for Enhancing Student Learning (FESL) Report.</p> <p><i>All Students</i></p> <ul style="list-style-type: none"> • Meet or exceed provincial averages at Grade 4 and 7 for FSA numeracy and literacy scores. • Literacy scores exceed numeracy scores by approximately 5%. <p><i>Children and Youth in Care (CYIC)</i></p> <ul style="list-style-type: none"> • Our district numbers are below 10 students annually and data is masked. • CYIC data is included in the ‘all students’ category. • District staff maintain ongoing communication with social workers and participate in integrated case management to determine additional supports outside of school-based support.



OUR GOAL	How we get there	Status ■ Off-Track ■ On-Track ■ Complete	Team	As Measured By
Be unwavering in our commitment to improve student success	Improve outcomes for all students, with a focus on improving equity for Indigenous students, children-in-care, and students with diverse abilities	Off-Track	Learning team	<i>Indigenous Students</i> <ul style="list-style-type: none"> While above provincial scores, our Indigenous students are scoring 6–12% lower than all students in regard to literacy and numeracy proficiency at Grade 4 and 7.
		On-Track		<ul style="list-style-type: none"> Additional 1.0 FTE Indigenous Education Curriculum Facilitator. Improved student monitoring structures with a clear School Based Team process for reviewing Indigenous student progress and adding timely supports as necessary.
Be unwavering in our commitment to improve student success	Improve outcomes for all students, with a focus on improving equity for Indigenous students, children-in-care, and students with diverse abilities	Off-Track	Learning team	<i>Students with Diverse Abilities</i> <ul style="list-style-type: none"> Our Grade 4 students with diverse abilities scored significantly lower than provincial averages for literacy and numeracy proficiency levels (45% and 62% respectively). Our Grade 7 students with diverse abilities scored above provincial averages for literacy and numeracy proficiency levels but below all students (30% and 49% respectively).
Be unwavering in our commitment to improve student success	Maintain our focus on improving literacy and numeracy expectations for every learner	On-Track	Learning team	Using the data evidence above, additional structures have been implemented to focus on improving literacy and numeracy for every student. These include: <ul style="list-style-type: none"> Updated Literacy and Numeracy Frameworks Implementation of the Early Primary Reading Assessment (ERPA) and District Assessment for Reading Team (DART) to assist with early intervention strategies. All Kindergarten classes are now using an English Language Level Test (ELLT) to establish a baseline assessment. Creation of a single point proficiency rubrics for K–5 (reading, response writing, narrative writing). Tier 3 (Intensive) Literacy Interventions for vulnerable students by the District Learning Services Team.



OUR GOAL	How we get there	Status ■ Off-Track ■ On-Track ■ Complete	Team	As Measured By
Be unwavering in our commitment to improve student success	Maintain our focus on improving literacy and numeracy expectations for every learner	On-Track (All students)	Learning team	<ul style="list-style-type: none"> • Focused 0.4 District Literacy Vice-Principal to support best practices to literacy interventions for struggling students. • With the gaps between our literacy and numeracy results, we have implemented targeted numeracy support using our numeracy facilitator. • Additional numeracy facilitator block allocated at NWSS to support Grade 9 and 10 teachers. • Additional resources for K-8 Math Path Pilot have been purchased for two elementary schools and one middle school. • Continue to invest in targeted professional development for staff.
Be unwavering in our commitment to improve student success	Support skills in communications, creative and critical thinking, and social and emotional responsibility, in order for students to achieve their life goals	On-Track	Learning Team	<ul style="list-style-type: none"> • Implementation of the K-12 Core Competency Self-Reflection reporting requirement. • Creation of Core Competency Templates K-12 on Staff portal. • New Curriculum planning templates that include the Core Competencies. • Implementation of the online Core Competency Self-Reflection process for Grades 9-12. • Ongoing Professional Development on embedding the Core competencies in all curricular areas.
Students are thriving emotionally, socially, and academically, and are whole and healthy learners	Increase evidence-based supports towards social-emotional learning, and mental and physical health literacy	On-Track	Learning team	<ul style="list-style-type: none"> • Creation of the Mental Health in New West School Strategy.



OUR GOAL	How we get there	Status ■ Off-Track ■ On-Track ■ Complete	Team	As Measured By
Students are thriving emotionally, socially, and academically, and are whole and healthy learners	Increase evidence-based supports towards social-emotional learning, and mental and physical health literacy	Off -Track	Learning team	<ul style="list-style-type: none"> Evidence from Student Learning Survey and Middle Device Instrument notes that Adult connections, safety, belonging and sense of welcome are areas that require attention and we have seen a downward trend from grade 4 to 12.
		On-Track		<ul style="list-style-type: none"> Wellness Centre programs and community partnerships strengthened. Our funding support has allowed for our District Counsellor to offer clinical hours after school and Saturdays within our Wellness Centre. Focus on middle schools with Grade 8 Wellness Conferences (2020; 2024). Creation of a dedicated Safe Schools District Vice Principal position. Mental Health Literacy instruction in all Grade 9 and 10 PHE classes. Classroom visitations to promote Wellness Centre Implementation of the Second Step program in 2 Middle Schools. Physical Literacy Training in K-5 schools, training for K-5 teachers (2021-2023). Began a pilot project to engage senior students in consent education training for younger peers. District Funding to support Safeteen program.
Students are thriving emotionally, socially, and academically, and are whole and healthy learners	Ensure continuum of supports for students with diverse abilities and needs	On-Track	Learning & Facilities Team	<ul style="list-style-type: none"> From a Facilities perspective, we have supported students with accessibility needs across our school buildings, portables and outdoor play areas. As noted above, we have successfully Implemented the (23) recommendations from the Inclusive Education Review and are in the process of developing our next three-year plan.

OUR GOAL	How we get there	Status ■ Off-Track ■ On-Track ■ Complete	Team	As Measured By
Students are meaningfully engaged and have an active voice	Empower students in their own learning and create space for student voice in decision-making that affects their education	On-Track	Learning Team & Board of Education	<ul style="list-style-type: none"> • Dedicated district staffing to support student leadership groups at our middle schools and secondary school. • We have developed a stronger connection with our student leaders and school administrative teams. • The Board of Education has ensured student delegates are able to raise issues and concerns at the Board table and share student data collected from student-led surveys.
Students are meaningfully engaged and have an active voice	Provide ongoing support toward an annual student symposium	On-Track	Learning & Finance Team	<ul style="list-style-type: none"> • Annual Student Symposium for the last 5 years has been critical to obtain a diverse range of student voices to support continuous improvement. • Data collected from annual symposium is incorporated within our annual budget consultation process.
Staff are supported and encouraged to find purpose and meaning in their work and reach their full potential	Provide staff with opportunities for collaboration, shared learning, and timely access to curricular resources	On-Track	Human Resources & Learning Team	<ul style="list-style-type: none"> • We have completely overhauled our staff portal to offer a diverse array of helpful information and resources accessible to all employees. This includes specific Human Resources (HR) targeted for all employee groups. • The HR team continues to deliver in-service sessions at our professional development days. • The HR team provides targeted support to our exempt staff through a management development series. • Our comprehensive staff portal also includes resources created for Curriculum, Literacy, Numeracy, Diversity, Equity, Inclusion, Anti-Racism, Climate Action, Safe Schools, and Wellness.
Staff are supported and encouraged to find purpose and meaning in their work and reach their full potential	Provide staff with opportunities for collaboration, shared learning, and timely access to curricular resources	On-Track	Human Resources & Learning Team	<ul style="list-style-type: none"> • Creation of robust Professional Development opportunities for individuals to larger group sessions during after school Learning Events, staff collaboration and professional days. • Robust Teacher Mentorship Program which has now grown to over 100 staff in 2022–2023. • Implemented new mentoring program for school and district leaders which has provided important support for those new to their leadership roles.



Build meaningful relationships



Build meaningful relationships

OUR GOAL	How we get there	Status ■ Off-Track ■ On-Track ■ Complete	Team	As Measured By
<p>Families have opportunities to engage with the education system to develop trusting relationships</p>	<p>Ensure meaningful consultation in district learning initiatives and budget development</p>	On-Track	<p>Learning Team, Human Resources and Finance</p>	<ul style="list-style-type: none"> • Budget consultation process has been an authentic two-way dialogue between the Board and its stakeholders including teachers, support staff, principals and vice-principals, District Parent Advisory Council, student voice and the Indigenous Advisory Committee. • Continued collaboration and consultation with local unions and across internal departments. • Learning Team presentations on learning initiatives at both DPAC and PAC meetings (e.g. Reporting Policy, Foundation Skills Assessment, Inclusive Education). • Programs of Choice Review process included engaging all members of the community (students, families, and staff). • Additional means to strengthen our connection to connect with stakeholders on budget development included a budget survey, stakeholder submission and presentation at April Board meeting, student symposium, President’s council meeting, DPAC meeting attendance, school newsletters and social media. • Significant increases in online engagement and tools, growing social media followers and adding Instagram as another platform to help connect with parents and showcase the work of schools and the district. (Facebook 488 followers in 2020 to 1963 current; X 1119 followers to 2111 and Instagram started in 2022 and we now have 438 followers). • Continued development of website as a tool to connect with parents, including streamlining absence reporting systems to support an easier parent/user experience.



OUR GOAL	How we get there	Status ■ Off-Track ■ On-Track ■ Complete	Team	As Measured By
Families have opportunities to engage with the education system to develop trusting relationships	Provide families with access to curriculum and educational resources that reflect and value the cultural diversity of our community	On-Track	Learning Team & Communications	<ul style="list-style-type: none"> • Parent resources on district website: Early Learning, Inclusive Education, Reporting Policy Parent information, ERASE, Safe Schools, Programs of Choice and our newly launched Diversity, Equity, Inclusion and Anti-racism (DEIA) parent toolkit. Moreover, our website content can be easily translated to multiple languages. • Inclusive Education parent sessions. • Annual “Discover New Westminster Schools” district event which provides our community the opportunity to learn and explore everything New Westminster Schools has to offer.
Families have opportunities to engage with the education system to develop trusting relationships	Ensure families have a culturally safe and accessible location to receive support with registration and settlement	On-Track	Welcome Centre & Communications	<ul style="list-style-type: none"> • Continued collaboration with MOSAIC and other community partners to offer programming, settlement services, translation, and various other supports. • Newly created Community Navigator position has been critical in coordinating supports in the Wellness and Welcome Centre. • The implementation of a central registration process has allowed for timely and consistent communication, identification of needs, and convenience for families. • The Welcome Centre welcomes over 300 newcomers each year. • A number of settlement support sessions were provided. In 2021–22, we had 123 participants which increased to 364 participants for 2022–23).



OUR GOAL	How we get there	Status ■ Off-Track ■ On-Track ■ Complete	Team	As Measured By
Families have opportunities to engage with the education system to develop trusting relationships	Ensure Sanctuary Schools policy and procedures are publicly visible and easily understood by staff and families	Complete	Welcome Centre & Communication	<ul style="list-style-type: none"> • A central registration location has ensured appropriate staff training to support students and families new to the community with precarious immigration status or no immigration status (Policy 21). • This critical change in service delivery has also helped staff to establish relationships of trust with families, allowing them to continue to work together to establish funding eligibility. • <i>Sanctuary Schools' Access For All</i> postcard produced in both English and Spanish to support most often requested language requests and a registration guide to support parents and caregivers.
Students are connected in a welcoming and inclusive learning community	Increase the number of students who feel welcomed, safe, connected, and have a sense of belonging in their school	Off-Track	Learning Team, Facilities & Maintenance	Data from Student Learning Survey (2021–22) reveals that we have to continue to support student safety and well-being. On average (data set from Grade 4, 7, 10 & 12) we know: <ul style="list-style-type: none"> • 75% of our student's report feeling safe at school. • 55% of our student's feel school is a place they belong. • 68% of our student's feel welcome at school.
		On-Track		<ul style="list-style-type: none"> • 60% of our student's report having (2) or more adult connections at school. • We have implemented increased security measures at the high school including frosting, cameras and vape detectors. • Increased number and visibility of staff supports for students — lunchtime supervisors and child and youth workers. • Improved on-boarding and training for lunchtime supervisors and child and youth workers to engage with students in caring and meaningful ways. • School-wide initiatives to teach students what safe and caring schools look, sound, and feel like.



OUR GOAL	How we get there	Status ■ Off-Track ■ On-Track ■ Complete	Team	As Measured By
Students are connected in a welcoming and inclusive learning community	Maintain commitment towards district culture which supports diversity regardless of sexual orientation, gender identity or expression	On-Track	Human Resources and Learning Team	<ul style="list-style-type: none"> • Diversity, Equity, and Inclusion (DEI) training for HR Staff. • Human Rights preferential staffing agreement for Indigenous teachers now in place, and CUPE in progress. • DEI concepts incorporated into job postings (new language), and self-identification option. • Honouring special days or months aligned to diversity or personal identity.
Students are connected in a welcoming and inclusive learning community	Increase support and tools to handle bullying, harassment, and personal conflict within our schools	On-Track	Learning Team	<ul style="list-style-type: none"> • Implementation of the ERASE (Expect Respect and A Safe Education) report it tool—links on District website and all school websites. • Additional training for counsellors to share with students. • Preparing the launch of a new reporting tool for racist or hateful Acts in alignment with the newly created District Anti-Racism Framework.
Students are connected in a welcoming and inclusive learning community	Improve and provide seamless student transitions into elementary, middle, and secondary school	On-Track	Learning Team	<ul style="list-style-type: none"> • Creation of the Transitions Guide to support elementary to middle and middle to secondary transitions for all students. • Online shared platform to provide data to the receiving schools. • Coordination of transition events between the Middle schools and NWSS. • Robust Welcome to School Events and Ready, Set, Learn.
Students are connected in a welcoming and inclusive learning community	Improve and provide seamless student transitions into elementary, middle, and secondary school	On-Track	Learning Team	<ul style="list-style-type: none"> • Individual transition planning completed yearly by District Learning Services staff for all students with complex needs who may need an additional year or transitioning to CLBC (Community Living BC). • In-Person Parent Transition meeting for all Grade 9 Diverse students going to NWSS.



OUR GOAL	How we get there	Status ■ Off-Track ■ On-Track ■ Complete	Team	As Measured By
Staff are valued and appreciated	Recognize staff as mentors, facilitator's, coaches, risk-takers, leaders in education, and as vital contributors to the student learning experience	On-Track	Human Resources, Wellness and Learning Team	<ul style="list-style-type: none"> • Hold annual staff recognition event. • Provide a robust and diverse range of professional development support and mentorship program for teachers. • Timely support to staff needs and enquires. • Provide opportunities to staff to present to their colleagues. • Targeted in-service sessions towards Inclusive Education (educational assistants, counsellors, child and youth workers and learning support teachers). • New initiatives through our Wellness Team (wellness tips, Sun Run) have been well received.
Meaningful relationships with community partners to support our students and families	Ensure policies and procedures encourage community partners to work with the District and support strategic priorities	On-Track	All Departments	<ul style="list-style-type: none"> • We have developed strong working relationships with our community partners at our Wellness and Welcome Centres • Our advisory groups for the wellness and welcome centres continue to provide ongoing input towards improving our services for students and families. • Implementation of our External Agency Administrative Procedure supports Families home teams to observe children at school.
Meaningful relationships with community partners to support our students and families	Increase access to school spaces during non-instructional time for our public and non-profit partners	On-Track	Facilities	<ul style="list-style-type: none"> • Reviewed and updated costs for facility rentals in 2021 • Overhaul of our Booking online platform for facilities rental launched in 2022. • Increased the access time for community facility rentals and worked with the City to install Pickleball lines at Spencer gym to enhance community use and meet community needs.

OUR GOAL	How we get there	Status ■ Off-Track ■ On-Track ■ Complete	Team	As Measured By
Meaningful relationships with community partners to support our students and families	Increase access to school spaces during non-instructional time for our public and non-profit partners	On-Track	Facilities	<ul style="list-style-type: none"> NWSS Theatre now offered as rental space. Increased child care licensing and number of spaces inside schools. Data included in the closing section.
Meaningful relationships with community partners to support our students and families	Continue to provide annual volunteer and community partner recognition	Off-Track	Board of Education	<ul style="list-style-type: none"> We are looking forward to resuming our annual in-person volunteer recognition for this school year.
Meaningful relationships with community partners to support our students and families	Strengthen and expand community partnerships	On-Track	Learning Team	<ul style="list-style-type: none"> Sustaining connections with Kinsight, Fraser Health, Ministry of Children and Family Development, Child and Youth Mental Health, Westminster Children's After School Society, City of New Westminster and Inclusion BC. Partnership with NW Supported Child Development to support transition into Kindergarten. Ongoing and new relationships with community partners has led to exciting after school program opportunities at elementary and middle schools. Wellness Centre serves as a hub for community partners to engage with youth.
Meaningful relationships with community partners to support our students and families	International student host families will feel valued as important stakeholders in the success of the international program.	On-Track	International Education	<ul style="list-style-type: none"> We have organized and held host family-student events which create deeper connections between our program and host families.



OUR GOAL	How we get there	Status <input type="checkbox"/> Off-Track <input checked="" type="checkbox"/> On-Track <input type="checkbox"/> Complete	Team	As Measured By
Meaningful relationships with community partners to support our students and families	International students will be provided engaging intercultural school and district activities	On-Track	Inter-national Education	<ul style="list-style-type: none"> • International students participated in after school activities in elementary and middle schools throughout the 2022-2023 school year. • Student feedback from both local and international students was very positive. • International students often volunteer at school wide events across the District.



Lead into
our future



Lead into our future

OUR GOAL	How we get there	Status ■ Off-Track ■ On-Track ■ Complete	Team	As Measured By
A commitment to truth and reconciliation guides and informs our work in the district	Ensure District policies and investment align with our Aboriginal Enhancement Agreement, the Truth and Reconciliation Commission, and the United Nations Declaration on the Rights of Indigenous Peoples	On-Track	Indigenous Education Team, Human Resources, Learning Team and Facilities	<ul style="list-style-type: none"> • Human Rights exemption in place for teacher hiring, and in draft for CUPE. EDI (Equity Diversity Inclusion) concepts incorporated into recruitment and selection process. • The inclusion of an Indigenous lens to the budget process by engaging and seeking the input of the Indigenous Advisory Council. • Successful implementation of the Indigenous graduate requirement (\$22k spent to add specific resources, hosted two metro professional learning sessions and provided release time for teachers to collaborate). • Organized a district-wide professional development day (April 24, 2023) focused on our commitment to truth and reconciliation and Indigenous education. • We are updating our current Learning Resources administrative procedure to better align with our Aboriginal Enhancement Agreement and the educational recommendations within the United Nations Declaration on the Rights of Indigenous Peoples. • The Board of Education engages in focused Indigenous professional development on an annual basis. • Within our Equity in Action initiative we have: <ul style="list-style-type: none"> • Created a new Indigenous Education administrative procedure. • Created reconciliation committees at three schools (this effort continues to grow).



OUR GOAL	How we get there	Status <input type="checkbox"/> Off-Track <input checked="" type="checkbox"/> On-Track <input type="checkbox"/> Complete	Team	As Measured By
A commitment to truth and reconciliation guides and informs our work in the district	Ensure District policies and investment align with our Aboriginal Enhancement Agreement, the Truth and Reconciliation Commission, and the United Nations Declaration on the Rights of Indigenous Peoples	On-Track	Indigenous Education Team, Human Resources, Learning Team and Facilities	<ul style="list-style-type: none"> • Collaboration with the City of New Westminster to deepen our understanding of local Indigenous history. • Continuing to develop our Knowledge Keeper Program (currently have one Knowledge Keeper from the Lil'wat Nation).
A commitment to truth and reconciliation guides and informs our work in the district	Provide ongoing commitment to decolonize the district's physical structures and honour the traditional and unceded territories of the Qayqayt First Nation and Coast Salish peoples	On-Track	Indigenous Education Team, Facilities and Learning Team	<ul style="list-style-type: none"> • Support from Facilities to assist in removing and installing new resources and Indigenous art installations as needed. • Creation of two new Administrative Procedures 541 & 542 AP's (naming and re-naming of schools and district facilities) reinforcing the district's commitment to reconciliation and decolonization of the district's physical structures within the public landscape of the traditional and unceded territories of the Qayqayt and Coast Salish peoples. (e.g. Qayqayt and Skwo:wech Elementary schools). • Successful transition of Mayday from a school district event to a community one. • Ongoing focus to Indigenize spaces with completed initiatives at Skwo:wech, Fraser River and the Welcome Centre.

OUR GOAL	How we get there	Status ■ Off-Track ■ On-Track ■ Complete	Team	As Measured By
A commitment to truth and reconciliation guides and informs our work in the district	Continue to collaborate with and support the Qayqayt First Nation	On-Track	Indigenous Education Team	<ul style="list-style-type: none"> • Have provided an office space at the Welcome Centre to the Qayqayt First Nation and receive the Nation's participation and support towards our Welcome Centre programming. • Return of our annual Qayqayt Rite of Passage ceremony for students and families.
Maintain financial accountability, transparency, and stability	Ensure a transparent and consultative budget process with all partner groups	On-Track	Finance	<ul style="list-style-type: none"> • In 2020, re-vamped the budget process based on feedback received from stakeholders from the 2019 consultation process. • Budget consultation process has been a two-way dialogue between the Board and its stakeholders with various means (survey, email, open meetings to present to board, one-to-one virtual meetings) to connect with specific stakeholder groups. • Created a budget companion guide to provide context and explanations that enhances the understanding of the annual budget and highlights connections to the strategic plan and operational needs.
Maintain financial accountability, transparency, and stability	Ensure annual budgets and allocation of resources align with strategic priorities and objectives	On-Track	Finance, Facilities and Learning Team	<ul style="list-style-type: none"> • Alignment of the budget to strategic plan by creating clear connections of how the investments directly relate to a priority. • Meeting with learning team throughout all stages of the budget process to fully understand priorities and support successful implementation of our goals. • Continuous feedback on the budget process. • Budget review with departments and schools at least quarterly to monitor appropriate expenditures and ensure that budgets allocated are utilized to enhance the student learning experience through climate action grants.



OUR GOAL	How we get there	Status ■ Off-Track ■ On-Track ■ Complete	Team	As Measured By
Develop an environmental strategy and climate action plan, and provide leadership in environmental education	Reduce District greenhouse gas emissions and carbon footprint	On-Track	Finance, Facilities and Learning Team	<ul style="list-style-type: none"> • To communicate the outcomes of the budget process and to increase transparency and trust in how financial resources are being utilized (e.g. budget companion guide). • Actively working with principals on school generated fund balances and reducing balances year over year to ensure funds are being used for the greater benefit of the entire school community. • Revision of our fundraising activities Administrative Procedure (AP520) to clarify processes and optimize opportunities that enhance the learning experience.
Develop an environmental strategy and climate action plan, and provide leadership in environmental education	Increase learning opportunities for students and staff towards climate literacy and environmental sustainability	On-Track	Facilities	<ul style="list-style-type: none"> • Successful completion of minor capital projects include adding heat pumps at Queensborough Middle School and Glenbrook Middle School and numerous mechanical upgrades across the district that minimize our carbon footprint. • Last year, we achieved our lowest emissions reporting and reduced our emissions by 25% from previous years. Installing EV chargers at numerous sites to promote green transit.
Develop an environmental strategy and climate action plan, and provide leadership in environmental education	Expand our green initiatives in our facilities and operations	On-Track	Learning Team and Climate Action district and school leads	<ul style="list-style-type: none"> • Additional staffing support for our Climate Action Facilitator Position . • Creation of Staff Portal Site with links to climate action curriculum K-12. • Successful recruitment for climate action educational leads at all schools. • Annual Climate Action grants to support initiatives at school. • Successful Climate Challenge initiatives for teachers. • Annual Climate Conference for secondary students.



OUR GOAL	How we get there	Status ■ Off-Track ■ On-Track ■ Complete	Team	As Measured By
Develop innovative and sustainable programs	Increase access to existing and future specialty programs	On-Track	Facilities & Finance	<ul style="list-style-type: none"> • Assisted with the successful start-up of green teams at every school. • Provide expertise and guidance for green initiatives (e.g. community gardens at Skwo:wech and Lord Tweedsmuir elementary schools). • Changed over our cleaning products to a cleaner/greener product. • Installation of non waxable flooring products at Queensborough Middle School, Glenbrook Middle School and École Herbert Spencer elementary. • Implemented paper reduction strategy using employee copy codes on printers. • Implemented digital workflows within the Finance department to create efficiencies and support the digitization process, reducing paper and advancing our green initiatives. This includes new modules within Atrieve (employee expense online platform), Purchase Card reporting, staffing notification system) as well as the implementation of Amazon Business accounts.
Develop innovative and sustainable programs	Review the District's alternate, online, and continuing education programs to ensure the diverse needs of our students are being met	<div style="background-color: orange; padding: 2px;">Off-Track</div> <div style="background-color: green; padding: 2px;">On-Track</div>	Learning Team and Facilities	<ul style="list-style-type: none"> • Planned focus for 2023-2024. Preliminary work done when we looked at moving the co-location of Alternate programs at Columbia Square to a new location. • Successful designation as a Provincial Online Learning School for our Home Learners program and New Westminster Online programs. • We implemented significant Continuing education program adjustments following the 2020 Audit while meeting the diverse needs of our adult learners (i.e. highly subscribed evening classes at New Westminster Secondary School).



OUR GOAL	How we get there	Status ■ Off-Track ■ On-Track ■ Complete	Team	As Measured By
Implement the District's long-range facilities plan	Ensure all district facilities are seismically safe	Completed	Facilities	<ul style="list-style-type: none"> • New seismic replacement school builds for NWSS (2021) and Skwo:wech (2022) seismic replacement. • Completed all seismic upgrades at Lord Tweedsmuir (2020).
Implement the District's long-range facilities plan	Develop modern and efficient facilities to support increasing enrolment and provide a healthy and safe environment	<div style="background-color: orange; padding: 5px; text-align: center;">Off-Track</div> <div style="background-color: green; padding: 5px; text-align: center;">On-Track</div>		<ul style="list-style-type: none"> • We are updating the Long-Range Facilities Plan (LFRP) every 18-24 months to ensure we remain up to date on enrolment projections to request appropriately sized new schools. While that work is On-Track, we have to navigate short term strategies until our new schools are built. • Business case development on new elementary school in Fraser River Zone. • Approval of new land acquisition for new West End middle school. • Advocacy of a 3rd floor added to Queen Elizabeth Elementary to ensure sufficient long-term capacity for the Queensborough community. • Interior renovations approval at Qayqayt and FRMS to increase building capacity. • Building LEED gold compliant buildings to ensure mechanical systems are efficient. • Short Term capacity strategies to support increasing enrolment demands include new portables at Queen Elizabeth Elementary, Lord Tweedsmuir Elementary, Fraser River Middle School, and interior renovations at Qayqayt and Lor Kelvin Elementary to increase capacity within the school itself.



OUR GOAL	How we get there	Status ■ Off-Track ■ On-Track ■ Complete	Team	As Measured By
Attract, recruit, and retain staff	Promote New Westminster Schools as a place where we all love to learn	On-Track	Human Resources	<ul style="list-style-type: none"> • Participation in Career fairs. • Updated promotional material and updated our new staff orientation. • Successful recruitment for priority Teachers Teaching on call (TTOC) and priority Educational Assistants (EA). • Support of our Principals and Vice-Principals with interviewing new applicants.
Attract, recruit, and retain staff	Actively engage with our post-secondary partners in recruiting talented new staff	On-Track	Human Resources	<ul style="list-style-type: none"> • Enhanced presence at Career fairs, and increased focus with student practicum placements. • Increased person to person contact with SFU, UBC, teacher contact leads. • Yearly SFU Explorations Students coming to New Westminster Schools every November for a one-week student teacher orientation. • Host SFU and UBC Virtual sessions for new teachers. • In 2022-23, we had 74 new support staff (CUPE) hires and 43 new teacher (NWTU) hires.
Attract, recruit, and retain staff	Sustain high-quality leadership development programs	On-Track	Human Resources and Learning Team	<ul style="list-style-type: none"> • We have created and refined a comprehensive Leadership and Management Development Program. • Updated management resources on staff portal and provided one-on-one coaching sessions.
Attract, recruit, and retain staff	Expand implementation of District's Education Assistant Training Program	Complete	Human Resources and Learning Team	<ul style="list-style-type: none"> • We implemented our own Education Assistant training program for 3 years (71 graduates) and discontinue the program last year as the general labour market supply did not justify continuation of in-house program.

Ensure full
participation
in learning



Ensure full participation in learning

OUR GOAL	How we get there	Status ■ Off-Track ■ On-Track ■ Complete	Team	As Measured By
Sustain our ongoing commitment to address food security and healthy eating to ensure high quality food programs are available in our schools	Reduce impact and stigma of family poverty	On-Track	Learning Team and Finance	<ul style="list-style-type: none"> Supported rollout of Student and Family Affordability Fund and Feeding Futures monies received from the Ministry which included consultation, development of budgets, internal processes and reporting at the District and school levels. Improved the lunch subsidy process at NWSS through pre-loaded cards to reduce stigma for those students accessing the subsidy (to be implemented fall 2023).
Sustain our ongoing commitment to address food security and healthy eating to ensure high quality food programs are available in our schools	Ensure students receive ongoing healthy-eating learning opportunities	On-Track	Wellness Team	<ul style="list-style-type: none"> In Fall 2023, guidelines will be set through a new Administrative Procedure that will outline the types of healthy snacks we want available to our students. We have shelf stable food items at all our schools to provide healthy snacks to our students as needed.



OUR GOAL	How we get there	Status ■ Off-Track ■ On-Track ■ Complete	Team	As Measured By
Sustain our ongoing commitment to address food security and healthy eating to ensure high quality food programs are available in our schools	Continued investment in our district-wide Fuel Up! school nourishment program, with a commitment to affordability and accessibility for all schools	On-Track	Wellness Team and Finance	<ul style="list-style-type: none"> • We have experienced significant growth and interest in the program (e.g. increased subsidies over the past 3 years). • We continue to strive to ensure we are reaching any families who require financial support without barriers. • We have recently announced a new service provider to ensure we are consistently providing families with quality, affordable and healthy options. We will be collecting ongoing input from our schools. • As stated above, we have successfully allocated new Feeding Futures Funding from the Ministry to families through our Fuel Up subsidies, breakfast/snack programs and targeted supports for vulnerable learners.
Increased childcare opportunities for our families.	Increase the availability of before-and after-school childcare spaces in the District	On-Track	Learning Team, Finance and Facilities	<ul style="list-style-type: none"> • In the 2021-2022 school year, as per Board approved recommendation, 90 child care spaces for school age children were added with Westminster Children's After School Society (WCAS) by amending the licence for the programs to School Age Care on School grounds. • During the 2022- 23 school year, and additional 36 child care spaces for school age children were created as well as 12 Infant and Toddlers spaces and 25 group child daycare for 30 months to school age. • Successful launch of our Qayqayt Seamless Day Kindergarten program creating 24 child care spaces for school age children. • Licensed Queensborough as a Just B4 Preschool pilot, creating 20 spaces for preschool age children. • Maintained the existing child care spaces at École Qayqayt Elementary and Fraser River Middle School by securing funding and relocating the programs into new purpose built facilities.

OUR GOAL	How we get there	Status ■ Off-Track ■ On-Track ■ Complete	Team	As Measured By
Increased childcare opportunities for our families.	Increase the availability of before-and after-school childcare spaces in the District	On-Track	Learning Team, Finance and Facilities	<p><i>Continue our commitment to empowering staff through education, collaboration, and leadership. This includes:</i></p> <ul style="list-style-type: none"> • Creation of a new full-time Child Care Manager position. • Increased Professional Development hours for Early Childhood Educators (ECE'S) to 20 hours in a school year • All educators are registered members of ECE BC • Launched Changing Possibilities for Young Children (CP4YC) professional learning sessions and study with K-1 teachers from four elementary schools participating alongside ECEs. • Launched In Dialogue with BC Early Learning Framework Community of Practice. • Facilitated the 2023 Strong Start Regional Conference in partnership with SD 39 and SD41. • Implemented a cost recovery-model for District operated child care programs.
Increased childcare opportunities for our families.	Increase the availability of before-and after-school childcare spaces in the District	On-Track	Learning Team, Finance and Facilities	<ul style="list-style-type: none"> • Secured Child Care Fee Reduction Initiative (CCFRI) funding for families. What this means is that we have reduced cost for child care to \$10/ day for kindergarten age children and about \$15/ day for children in grade 1 and older. • Facilities support to ensure timely renovation for our child care spaces (e.g. installation of furniture and equipment to meet child care licensing requirements) • We have expanded the use of KEV/School Cash to child care programs through the setup of a District fees account making payment more convenient for parents.



OUR GOAL	How we get there	Status ■ Off-Track ■ On-Track ■ Complete	Team	As Measured By
Increased childcare opportunities for our families.	Continue to collaborate with the City of New Westminster to address childcare needs	On-Track	Learning Team	<ul style="list-style-type: none"> Strengthened relationships to enhance early learning and child care throughout the district by working together with City staff on Guiding Principles to child care. Engaged with child care working groups to advance child care in New Westminster, including Kids New West and the Child Care Working Group, formed during the pandemic. Participated in the Queensborough Children Festival.
Act as a advocate for public education in New Westminster and the province	The Board of Education will model responsible governance and continue to develop strong working relationships with students, families, staff, and the community	On-Track	Board of Education	<ul style="list-style-type: none"> Continue commitment to foster open and transparent dialogue with students, staff, and families. (e.g. budget process consultation, strategic plan, Board and committee meetings). Overhauled Policy 7 (Board Operations) and Policy 8 (Board Committees) which included becoming one of the only school districts to foster in-person and online participation at its meetings. Implemented a consistent framework for public participation (International Association of Public Participation).
Act as a advocate for public education in New Westminster and the province	Promote regular meetings and maintain timely and constructive communication with municipal and provincial government officials to garner support for educational objectives	On-Track	Board of Education	<ul style="list-style-type: none"> The Board routinely engages in joint meetings with City Council to support public education in New Westminster (e.g. capital projects, child care agreements).



OUR GOAL	How we get there	Status <input type="checkbox"/> Off-Track <input checked="" type="checkbox"/> On-Track <input type="checkbox"/> Complete	Team	As Measured By
Act as a advocate for public education in New Westminster and the province	Advance District positions and priorities through relevant provincial organizations and associations	On-Track	Board of Education	<ul style="list-style-type: none"> • Board of Education was a leader amongst the province to become the first school district to ensure menstrual products are provided in an equitable and accessible manner within our school facilities. Subsequently, the Ministry of Education and Child Care issued a new policy required all Boards of education to provide menstrual products to all students who may require them. • Board of Education was a leader amongst the country in establishing a district-wide school lunch program in 2019 to ensure no child is hungry and every child eats healthy.



Next Steps

As we approach the final year of our strategic plan, we will continue to update our progress with additional evidence. Furthermore, the Board of Education will be seeking the input of students, families, staff and the broader community as we create our five-year (2025-2029) strategic plan.

More information will be shared at our upcoming Board meetings and district communication channels.



Thank You



New
Westminster
Schools



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

Date: September 26, 2023

Submitted by: Matt Brito, Director of Facilities & Operations

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

Subject: 2024-25 Minor Capital Plan Submission

Background:

The following is the request staff recommend be submitted in the current year for consideration in the 2024-25 approval cycle for Minor Capital Projects. The request for minor capital projects is due annually each September 30th. It is anticipated that the Ministry will announce its support for projects, as it usually does, in March 2024.

School Enhancement Program

- 1) New Westminster Secondary School HVAC Cooling - \$3,000,000
The district is looking for funds to implement cooling in the high school. This would involve adding 2 heat pumps on the roof and running piping around the hallways and into each individual classroom and office space on the 2nd and 3rd floor, with fan coil units in the ceiling space of every room. The heat pumps would have the capability in the future to add on to cool other areas of the school. Note that it is anticipated that the project will cost \$3.5M and to that end, the District looks to commit \$500,000 to move this project forward until formal approval is provided.
- 2) Skwo:wech Elementary HVAC Cooling - \$2,000,000
The district is looking for funds to implement cooling at the elementary school. This would involve adding a heat pump on the roof and running piping around the hallways and into fan coils located in the ceiling space of each individual classroom and office space throughout the school.
- 3) Queen Elizabeth Elementary HVAC - \$750,000
The district is looking for funds to replace existing roof-top air handling units. The upgrades will align with the new expansion of the school to create a synced cycle for renewal.



- 4) Lord Tweedsmuir Elementary School – HVAC \$1,000,000
Installation of Air Source Heat Pump to reduce our greenhouse gas emissions, by transitioning to electricity rather than gas.

Carbon Neutral Capital Program

The district is seeking approval of 4 sites through CNCP, to install air source heat pumps which rely on electricity, rather than gas, which will reduce our greenhouse gas emissions. The following represent the four sites prioritized:

- 1) Queen Elizabeth Elementary School \$870,000
- 2) Herbert Spencer Elementary School \$1,000,000
- 3) FW Howay Elementary School \$1,000,000
- 4) Lord Kelvin Elementary School \$1,000,000

Playground Equipment Program

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

- 1) Lord Kelvin Elementary
- 2) FW Howay Elementary
- 3) Skwo:wech Elementary

Each playground is universally accessible and allocated \$195,000 in funding.

Food Infrastructure Program

The district will not make any application under this program as we contract out the lunch program to a third party and do not require any major renovations to support this work

To summarize:

School Enhancement Program (SEP)	\$ 6,750,000
Carbon Neutral Capital Program (CNCP)	\$ 3,870,000
Playground Equipment Program (PEP)	\$ 585,000
Food Infrastructure Program (FIP)	\$ nil
TOTAL MINOR CAPITAL PROJECT REQUESTS	\$11,205,000

Recommendation

THAT the Board of Education of School District No. 40 (New Westminster) approves the 2024-25 Minor Capital Plan as presented for submission to the Ministry of Education and Childcare.